



Shire of Harvey Budget 2013-2014





Page No.

1	Chief Executive Officer's Report
6	Council's Vision and Challenges
8	Statement of Objectives

Budget Financial Statements

10	Statement of Comprehensive Income by Nature or Type
11	Statement of Comprehensive Income by Program
12	Statement of Cash Flows
13	Rates Setting Statement
14	Significant Accounting Policies
24	Revenue and Expenses
27	Acquisition of Assets
28	Disposal of Assets
29	Information on Borrowings
31	Reserves
33	Net Current Assets
34	Rating Information
35	Specified Area Rate
36	Fees and Charges Revenue
36	Discounts, Incentives, Concessions, & Write-offs
37	Interest Charges and Instalments
37	Elected Members Remuneration
38	Notes to the Statement of Cash Flows
40	Trust Funds
41	Major Land Transactions
41	Trading Undertakings and Major Trading Undertakings
42	Schedule of Fees & Charges
50	Schedule of Fees & Charges – Leschenault Leisure Centre

Detailed Budget by Function and Activity

54	Schedules 2 - 16
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Shire of Harvey

INTRODUCTION



I have pleasure in presenting the Shire of Harvey Budget for the 2013/2014 financial year.

Introduction

The 2013/2014 Shire of Harvey Budget has been prepared considering items identified by Council throughout the year which have been referred to the Budget. Consideration has been given to items identified in Council's Plan for the Future, its Five Year Capital Works Program, Community submissions and other planning documents in producing this Budget.

Major features of the Budget are the construction of the Leschenault Recreation Park Pavilion, changerooms and the extension of the Shire's Australind Office to accommodate meeting facilities and additional office space and funding for the construction of a war memorial in Harvey.

Funds have been included in this Budget to continue the implementation of new legislated requirements for 'Fair Value' Accounting and to complete the upgrading of Council's new Integrated Planning Framework documents.

The Salaries and Allowances Tribunal have made their initial determinations in relation to the new range of Councillor Fees and Allowances. This Budget incorporates minimum recommended fees for the appropriate Band.

The introduction of the Cat Act will impact on this Budget and provision has been made to accommodate the new compliance requirements and for cat enclosures at the Shire pound.

Economic Framework

Advice has been received from the WA Treasury in terms of key economic indicators. The annual inflation rate for Perth for the March quarter 2013 was 2.4%. Projected CPI for the year ending June 2013 is 2.75% and the Treasury forecast to June 2014 is 2.75%.

WALGA produce a Local Government Cost Index (LCI) aimed at recognising the additional cost incurred by Local Government. This reflects the fact that Local Government's major cost factors do not form part of the normal CPI "basket" of goods. WALGA's March Economic Briefing highlights a forecast 3.6% LGCI for 2012/13 and 3.2% for 2013/14. The wage price index indicates a 4.5% growth in 2012/13 and 4.25% in 2013/14.

The recent reduction in the value of the Australian dollar is expected to provide upward pressure on the price of fuel and bitumen products of which Local Governments are big users. Another major economic indicator, interest rates are at historic lows. This impacts particularly on new borrowing rates but also diminishes Council's investment earning capacity.

The rate of development in the Shire impacts on interim rate receipts, planning and building fees. It is anticipated that there may be a slow down in building activity based on the sluggish year in residential planning (subdivisions) just experienced and the associated lag time on building activity.

The new Building Act is now in place providing for private certification and this is impacting on the level of building receipts with the potential to continue to squeeze revenue capacity in the building area.

Shire of Harvey

INTRODUCTION



The 2013/14 Budget incorporates a 7.4% overall increase in insurance costs with the major increase being a 13% increase in Public Liability insurance and 35% to Bush Fire insurance.

The drafting of this Budget has been impacted by a delay in the State Budget set to be delivered in August 2013 and particularly the uncertainty relating to Royalties for Regions funding. It is anticipated that a more regional focus will be taken with this funding and that monies from the Country Local Government Fund may not be available to individual Local Governments. As a result no new monies from this source have been budgeted.

Rates

A revaluation by the State's Valuer General of Unimproved Value (UV) properties has been undertaken as occurs each year for UV properties. The Gross Rental Valued (GRV) properties have been traditionally revalued every four (4) years; however, this is now to occur every three (3) years due to the growth in this area. This means that the Shire will need to fund the GRV revaluation a year earlier than expected. Payment for the GRV revaluation can be paid for over two financial years and has been budgeted on that basis.

In terms of the UV revaluation, values have decreased by approximately 4.5% compared to 2012. This reduction may not be even across the Shire, meaning that changes to UV rates may not be consistent due to changes in valuation relativities.

The Budget incorporates a 5.8% increase in rates and a 2.3% increase in rubbish rates to \$224 per service to take account of contract costs and gate fee rises at the Stanley Road Refuse Site. The rural rubbish fee has been increased from \$77 to \$79. Minimum rates have been increased in the Budget from \$782 to \$850.

An annual increase in rates capacity of approximately 1.36% has been experienced through the growth or development of rateable properties over the last twelve months.

The Budget maintains Council's 8% discount for early payment of rates. This ensures a vast majority of rates are collected in the discount period which has positive impacts on cash flows and investment earnings.

Loan Liability

During 2013/2014 two (2) loans, Loan 261 - Binningup Bowling Club and Loan 262 - LLC Gymnasium will mature.

The following new loans have been identified in the Budget for the coming year;

- 1) Australind Office Expansion - \$700,000.
- 2) Leschenault Recreation park Pavilion - \$665,155.

In the Budget total principal and interest repayments for 2013/2014 are estimated at \$363,423.

OTHER FEATURES OF THE BUDGET INCLUDE:-

Rates Revenue

- Retention of 8% discount.

- G.R.V revaluation to be undertaken with payment over two financial years.

Administration

- Provision for internal painting of the Harvey Administration Centre.
- Provision for the upgrade of electrics and backup generator at the Shire Administration Office as part of Council's Business Continuity Plan for emergency management requirements.
- Provision for design and construction of additional meeting room and office space at the Australind Office.

Fire Prevention

- \$30,000 allocated for continued fire mitigation works mainly in the Leschenault and Coastal Communities
- Fitting out of the new fire shed for the Roelands/Olive Hills Brigade funded by FESA.
- Animal control budget (\$17,000) to accommodate additional advertising to assist in the public education of the requirements relating to the new Cat Act and continuation of the successful Cat Sterilisation Program (\$12,000).
- Provision of \$70,300 has been made for the extension to the Pound building to accommodate cats.

Sanitation

- Cost of rubbish disposal reflects increases in contract fees, gate fees and expected growth. The rubbish rate increases from \$219 to \$224.
- Funding is included for a transfer sorting shed (\$120,000) and green waste processing (\$42,000) at the Richardson Road Refuse site along with a number of projects required by the Department of Environmental Regulation.

Town Planning

- Funds are provided for the finalisation of the Ridley Place Foreshore Plan.
- Allocation of funds for the completion of the review of Council's Municipal Heritage Inventory.
- Allocations of funds have been carried forward to complete the Local Planning Strategy and the District Planning Review.

Community Services

- Fencing upgrade at the Harvey Lawn cemetery.

Recreation

- HRCC major maintenance upgrades (\$77,624) including replacement of mobile stages, upgrade to courts 1 & 2 and the conversion of one squash court to a storage area.
- Leschenault Leisure Centre – an allocation of \$30,000 has been made for the resurfacing of courts 1 & 2, installation of roller shutters to courts 3 & 4 and painting.
- Australind Hall – Upgrade of car park and lighting with a contribution from Worsley.
- Leschenault Recreation Park – provision for the construction of the clubroom/change room facility with associated grant funding.

- Installation of a new playground at Ottrey park with the assistance of grant funding and an allocation from the Coastal Communities Reserve.
- Construction of a finger jetty is included at Ridley Place Foreshore subject to design approval and grant funding being approved.
- Additional maintenance requirements for the Treendale parks and gardens.
- Coastal Communities Facilities Reserve – allocations have been made in accordance with the previous Council Resolution.
- Allocation of \$79,000 has been made from the Harvey Infrastructure Reserve to install a covered walkway to the entry of the Harvey Recreation Centre.
- Leschenault Aquatic Centre- an allocation has been made for the purchase of pool blankets, an upgrade of Air Handling and plant systems and for a pool deck expansion.

Roadworks

- The Budget includes a 5% increase in general road maintenance.
- Council's approved Road Construction Program has been included in the Budget along with its Footpath and Drainage Construction programs.

Tourism and Area Promotion

- An increase from \$44,000 to \$46,200 has been made to the Harvey Visitors Centre.
- The allocation for the Urban Forest Design Plan has been carried forward to 2013/2014.
- Allocation for entry statements in Brunswick Junction and Australind have been carried forward.
- Provision for public toilets at the Brunswick Mooseum car park funded from the Royalties for Regions Program, have been carried forward.
- Construction of the Harvey War Memorial.

Building Control

Below is a table indicating the recent history of Building activity within the Shire. The impact of the new Building Act 2011 has resulted in a reduction in Building Fees despite an increase in building approvals. This trend is expected to continue.

Year	Licenses	Value	No. of Dwellings	Building Fees
2000/01	628	-	104	\$70,953
2001/02	753	-	196	\$110,748
2002/03	770	\$27.1m	175	\$107,813
2003/04	849	\$40.4m	263	\$154,775
2004/05	1,232	\$73.3m	451	\$351,111
2005/06	1,452	\$110.4m	570	\$409,076
2006/07	1,349	\$90.6m	355	\$330,942
2007/08	1,117	\$75.9m	278	\$250,567
2008/09	987	\$84.3m	254	\$294,668
2009/10	1031	\$106.0m	391	\$465,330
2010/11	970	\$146.3m	332	\$329,169
2011/12	909	\$73.9m	255	\$280,495
2012/13	972	\$88.8m	300	\$249,143

Economic Services

- Yarloop Townscape – continuation of this project is budgeted from Alcoa funding.

Plant Replacement

Council's approved Plant replacement program is incorporated in the Budget. This year a number of major items are due for changeover including the Mitsubishi 10t Tip Truck (\$190,000 changeover), Isuzu Tip Truck (\$80,000 changeover) and the Bomag Multi Wheel Roller (\$160,000 changeover).

Conclusion

As a growth Local Government there continues to be demands on the Shire to deliver services to an increasing population (24,667 people according to 2012 ABS figures). The provision of new facilities brings with it additional operational and maintenance requirements.

The potential reduction or loss of the Country Local Government Fund has placed a greater reliance on Councils own resources and Reserve Accounts for infrastructure and asset renewal projects.

Council has been mindful of preparing a Budget that is responsible in terms of community expectations, service levels, the rate impost and sound asset management whilst recognising the increased costs incurred.



MICHAEL PARKER
CHIEF EXECUTIVE OFFICER



Our Vision

Our vision is to have a community that shall value and support:

- A diversity of lifestyle and activity.
- A spirit of community, recognizing the value of our volunteers and the community networks which are the measure of our social capital.
- Local communities which form our geographic and social frameworks.
- The active protection of our natural environment and heritage.
- Activities that enhance our economic base, support tourism and create employment.

Our Mission

- Together, towards a better lifestyle

Our Commitment

- To have a strong community service focus for our effort.
- To provide high levels of customer service.
- To consult with, and provide information to, our community regarding our plans, decisions and activities.
- To actively promote the principals of justice, respect and responsible care.
- To recognize and appreciate achievement.
- To be professional in our conduct.
- To act as a team.
- Our decisions shall reflect our heritage, acknowledge the present and have regard for the future.

MAJOR CHALLENGES FACING COUNCIL

- Managing and meeting the needs of the community in a balanced responsible manner within financial limitations.
- Providing appropriate mechanisms and controls to ensure that development in the Shire continues while maintaining the environment and uniqueness of the area.
- Maintaining and expanding the road system in the face of possible reduced funding.
- Increased social issues such as provision of more services for the youth and elderly.
- Involving the customers in the process of local government by providing a better understanding of it and consulting on issues that affect them.
- Continually assessing the way the Shire operates and in particular ensuring that Councillors and Staff are sufficiently trained and up to date with the changes occurring in the industry.
- The pace of change and the need to keep up with that change while still providing an environment where people enjoy their involvement and also take responsibility for their input into the future.

Shire of Harvey

STATEMENT OF OBJECTIVES



The Shire of Harvey is dedicated to providing high quality services to the community through the various service oriented Key Activities which it has established.

CUSTOMER SERVICE AND SHIRE PROMOTION

- To encourage provision of excellent service to both our internal and external customers.
- Develop more effective communication between Council and communities
- Promotion and development of effective partnerships and community involvement in projects.
- Encourage and develop community spirit, interest and understanding in Shire affairs.

ENVIRONMENT AND PLANNING

- Maintain a balance between development and protection of the environment.
- Developing appropriate mechanisms for land use while taking into account current and future agricultural priorities.
- Planning for industrial development while maintaining strict environmental controls to ensure the quality of life is maintained.
- Develop and maintain efficient and effective waste disposal services.
- Continued liaison between Council and government agencies on strategic development and planning issues.

RECREATION, LEISURE, CULTURE AND SOCIAL

- Provision of an environment that promotes an active and healthy lifestyle for all sections of the community.
- Provide and maintain accessible facilities of acceptable standards across the board based on community needs.
- Ensure that all facilities are operating in an efficient, cost effective manner.

TRANSPORT

- Provide and maintain a safe road network for vehicular and pedestrian traffic.
- Continued expansion of the sealed road and dual use path network.
- Provide and maintain a viable and adequate drainage system.
- Maintaining or increasing both external funding and internal allocations for proposed works.

ADMINISTRATION

- Provide effective administration of the Shire's operations by ensuring that the appropriate administrative infrastructure is in place to support the core activities of the Shire.
- Maintain appropriate levels of staff who are committed to achieving the organisation's objectives.
- Provide professional advice and support to elected members to enable effective team based decision making to be made.
- Monitor the implementation and effectiveness of the strategic plan.
- Provide sound financial management and budgetary control.

TOURISM AND ECONOMIC DEVELOPMENT

- Promote a sustainable and environmentally acceptable tourism industry.
- Continue to support and encourage local tourism groups and local business.
- Promote and support the continued development of town sites in the Shire.
- Work closely with government bodies and the community for the development of industry within the Shire.

SHIRE OF HARVEY
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2014

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUE				
Rates	8	14,981,270	13,891,335	13,841,534
Operating Grants, Subsidies and Contributions		4,836,383	4,183,457	2,006,949
Fees and Charges	11	6,129,672	6,089,081	5,953,764
Interest Earnings	2(a)	805,500	996,595	933,000
Other Revenue		261,970	310,651	197,450
		<u>27,014,795</u>	<u>25,471,120</u>	<u>22,932,697</u>
EXPENSES				
Employee Costs		(9,265,887)	(9,097,310)	(8,405,939)
Materials and Contracts		(10,113,849)	(7,293,493)	(9,675,083)
Utility Charges		(851,701)	(867,903)	(822,450)
Depreciation	2(a)	(8,568,100)	(8,380,157)	(8,841,330)
Interest Expenses	2(a)	(72,940)	(86,960)	(91,028)
Insurance Expenses		(482,593)	(450,248)	(440,907)
Other Expenditure		(904,340)	(1,532,726)	(790,718)
		<u>(30,259,410)</u>	<u>(27,708,797)</u>	<u>(29,067,455)</u>
		(3,244,615)	(2,237,677)	(6,134,758)
Non-Operating Grants, Subsidies and Contributions		3,517,805	5,885,045	7,146,595
Profit on Asset Disposals	4	151,051	125,531	204,900
Loss on Asset Disposals	4	(79,602)	(29,333)	(26,900)
NET RESULT		344,639	3,743,566	1,189,837
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>344,639</u>	<u>3,743,566</u>	<u>1,189,837</u>

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

SHIRE OF HARVEY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2014

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		4,430	21,468	1,943
General Purpose Funding		18,804,626	17,219,623	15,904,961
Law, Order, Public Safety		299,147	301,368	268,114
Health		321,348	310,135	350,391
Education and Welfare		26,940	38,688	22,089
Community Amenities		3,900,481	3,118,738	2,973,860
Recreation and Culture		2,749,012	2,540,597	2,657,533
Transport		41,500	847,689	52,500
Economic Services		411,684	411,743	413,386
Other Property and Services		431,074	508,360	287,920
		<u>26,990,242</u>	<u>25,318,410</u>	<u>22,932,697</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(1,059,503)	(777,656)	(867,133)
General Purpose Funding		(1,633,611)	(641,042)	(710,216)
Law, Order, Public Safety		(1,047,006)	(922,367)	(1,106,701)
Health		(987,238)	(914,197)	(987,949)
Education and Welfare		(262,243)	(238,411)	(243,349)
Community Amenities		(5,332,384)	(4,426,803)	(4,660,184)
Recreation & Culture		(8,598,883)	(7,663,708)	(8,282,138)
Transport		(8,519,950)	(9,440,529)	(9,454,035)
Economic Services		(1,285,754)	(1,145,989)	(1,244,099)
Other Property and Services		(1,435,344)	(1,298,425)	(1,420,623)
		<u>(30,161,916)</u>	<u>(27,469,127)</u>	<u>(28,976,427)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Community Amenities		(41,198)	(47,849)	(55,597)
Recreation & Culture		(31,742)	(39,111)	(35,431)
		<u>(72,940)</u>	<u>(86,960)</u>	<u>(91,028)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Governance		0	50,000	50,000
Law, Order, Public Safety		21,000	303,867	259,500
Education and Welfare		0	0	
Community Amenities		0	0	
Recreation & Culture		1,522,133	2,890,250	3,877,095
Transport		1,874,672	2,480,928	2,800,000
Economic Services		100,000	160,000	160,000
		<u>3,517,805</u>	<u>5,885,045</u>	<u>7,146,595</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		13,194	907	14,100
Law, Order, Public Safety		15,000	31,306	2,800
Health		(2,000)	(6,355)	(5,500)
Community Amenities		3,814	(443)	1,100
Recreation & Culture		2,404	978	(120)
Economic Services		(788)	(5,888)	(2,600)
Other Property and Services		39,825	75,692	168,220
		<u>71,449</u>	<u>96,198</u>	<u>178,000</u>
NET RESULT		344,640	3,743,566	1,189,837
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>344,640</u>	<u>3,743,566</u>	<u>1,189,837</u>

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

**SHIRE OF HARVEY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		14,981,270	13,891,335	13,841,534
Operating Grants, Subsidies and Contributions		4,920,607	4,440,379	2,006,949
Fees and Charges		6,129,672	6,089,081	5,763,981
Interest Earnings		805,500	996,595	933,000
Other		261,970	310,651	197,450
		<u>27,099,019</u>	<u>25,728,042</u>	<u>22,742,914</u>
Payments				
Employee Costs		(9,244,887)	(9,097,310)	(8,400,939)
Materials and Contracts		(10,089,078)	(7,210,786)	(9,824,642)
Utility Charges		(851,700)	(867,903)	(822,450)
Insurance Expenses		(482,593)	(450,248)	(440,907)
Interest Expenses		(72,940)	(86,960)	(91,028)
Other		(904,340)	(1,465,020)	(790,718)
		<u>(21,645,538)</u>	<u>(19,178,227)</u>	<u>(20,370,684)</u>
Net Cash Provided By Operating Activities	15(b)	<u>5,453,481</u>	<u>6,549,815</u>	<u>2,372,230</u>
Cash Flows from Investing Activities				
Payments for Development of Land and Buildings	3	(7,778,869)	(1,034,535)	(6,926,597)
Payments for Purchase of Property, Plant & Equipment	3	(2,707,300)	(2,144,606)	(2,372,932)
Payments for Construction of Infrastructure	3	(5,208,541)	(5,746,324)	(5,152,565)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		0	0	0
Proceeds from Sale of Assets	4	813,000	554,106	746,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(11,363,905)</u>	<u>(2,486,314)</u>	<u>(6,559,499)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(290,483)	(279,028)	(279,029)
Proceeds from Self Supporting Loans Proceeds from New Debentures	5	<u>1,365,155</u>	<u>0</u>	<u>1,265,155</u>
Net Cash Provided By (Used In) Financing Activities		1,074,672	(279,028)	986,126
Net Increase (Decrease) in Cash Held		(4,835,752)	3,784,473	(3,201,143)
Cash at Beginning of Year		20,928,534	17,144,061	16,841,182
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>16,092,782</u></u>	<u><u>20,928,534</u></u>	<u><u>13,640,039</u></u>

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

**SHIRE OF HARVEY
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUES	1,2			
Governance		4,430	106,468	1,943
General Purpose Funding		4,270,907	4,803,027	1,743,016
Law, Order, Public Safety		335,147	636,541	530,414
Health		321,348	310,135	350,391
Education and Welfare		26,940	38,688	22,089
Community Amenities		3,904,295	3,168,576	2,989,060
Recreation and Culture		4,273,549	5,482,396	6,534,628
Transport		1,916,172	3,934,364	2,852,500
Economic Services		511,684	571,743	573,386
Other Property and Services		470,899	584,053	474,820
		<u>16,035,371</u>	<u>19,635,991</u>	<u>16,072,247</u>
EXPENSES	1,2			
Governance		(1,059,503)	(777,656)	(867,133)
General Purpose Funding		(1,633,611)	(641,041)	(710,216)
Law, Order, Public Safety		(1,047,006)	(922,367)	(1,106,701)
Health		(989,238)	(920,552)	(993,449)
Education and Welfare		(262,243)	(238,854)	(243,349)
Community Amenities		(5,373,582)	(4,481,069)	(4,715,781)
Recreation & Culture		(8,630,626)	(8,188,221)	(8,317,689)
Transport		(8,519,950)	(9,440,529)	(9,454,035)
Economic Services		(1,286,542)	(1,151,876)	(1,246,699)
Other Property and Services		(1,435,344)	(1,298,426)	(1,439,303)
		<u>(30,237,645)</u>	<u>(28,060,591)</u>	<u>(29,094,355)</u>
Net Operating Result Excluding Rates		(14,202,274)	(8,424,600)	(13,022,108)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
Initial Recognition of Assets due to change in Regulations				
- Land				
- Easements				
(Profit)/Loss on Asset Disposals	4	(71,449)	(96,198)	(178,000)
Depreciation on Assets	2(a)	8,568,100	8,380,157	8,841,330
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(7,778,869)	(1,034,535)	(6,926,597)
Purchase Infrastructure Assets - Roads	3	(5,208,541)	(5,746,324)	(5,152,565)
Purchase Infrastructure Assets - Parks	3			
Purchase Plant and Equipment	3	(2,220,204)	(1,916,226)	(2,094,090)
Purchase Furniture and Equipment	3	(487,096)	(228,380)	(278,842)
Proceeds from Disposal of Assets	4	813,000	586,106	746,000
Repayment of Debentures	5	(290,483)	(279,028)	(279,029)
Proceeds from New Debentures	5	1,365,155	0	1,265,155
Self-Supporting Loan Principal Income		14,949	20,449	20,449
Transfers to Reserves (Restricted Assets)	6	(4,644,697)	(1,090,000)	(1,090,000)
Transfers from Reserves (Restricted Assets)	6	9,163,265	(3,732,946)	1,516,825
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	432,230	452,560	2,419,526
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	(432,230)	0
Total Amount Raised from General Rate	8	<u>(14,546,914)</u>	<u>(13,541,195)</u>	<u>(14,211,946)</u>

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

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

(b) The Local Government Reporting Entity

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

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

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

(c) 2012/13 Actual Balances

Balances shown in this budget as 2012/13 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

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

(f) Goods and Services Tax

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

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

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

(g) Superannuation

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Cash and Cash Equivalents

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

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

(i) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and 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.

(j) Inventories

General

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

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

Land Held for Resale

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

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

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

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are 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.

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

Land Under Control

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

On reviewing this regulation it was deemed that Council did not operate or hold any such asset.

Initial Recognition

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Revaluation

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

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

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

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

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

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

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

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

Transitional Arrangement

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

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Early Adoption of AASB 13 - Fair Value Measurement

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

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

Land Under Roads

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

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

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

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets

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

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

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

Buildings	30 to 100 years
Furniture and Equipment	3 to 20 years
Heavy Plant & Equipment	3 to 20 years
Light Plant and Equipment	2 to 5 years
Infrastructure	30 to 100 years

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

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

Capitalisation Threshold

Land	All purchases are capitalised, but land resumed for public works need not be capitalised if the resumption costs are less than \$50,000
Buildings	Capital expenses totalling less than \$20,000 on one building in any year towards a specific project need not be capitalised.
Furniture and Equipment	Capital expenses totalling less than \$2,000 on one item in any year need not be capitalised.
Plant, Tools & Equipment	Capital expenses totalling less than \$2,000 on one item in any year need not be capitalised.
Roads and Other Infrastructure	Capital expenses totalling less than \$25,000 on any road or other asset in any year need not be capitalised.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

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

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and
- (d) less any reduction for impairment.

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

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

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

(ii) Loans and receivables

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iii) Available-for-sale financial assets

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

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

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

(iv) Financial liabilities

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

Impairment

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

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

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

Derecognition

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment

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

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

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

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

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits

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

(p) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(q) Provisions

Provisions are recognised when:

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

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

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	24,000	19,365	24,000
DEPRECIATION			
<u>By Program</u>			
Governance	190,000	173,018	190,000
Law, Order, Public Safety	123,300	115,548	247,000
Health	23,000	20,574	23,000
Education and Welfare	79,000	70,173	76,000
Community Amenities	77,000	69,515	56,000
Recreation and Culture	701,200	641,519	772,000
Transport	6,669,600	6,647,330	6,630,330
Economic Services	115,000	104,766	111,000
Other Property and Services	590,000	537,714	736,000
	<u>8,568,100</u>	<u>8,380,157</u>	<u>8,841,330</u>
<u>By Class</u>			
Land and Buildings	465,000	890,024	650,000
Furniture and Equipment	333,500	110,596	459,000
Plant and Equipment	1,100,000	732,207	1,102,000
Roads	6,669,600	6,647,330	6,630,330
	<u>8,568,100</u>	<u>8,380,157</u>	<u>8,841,330</u>
Borrowing Costs (Interest)			
- Debentures (<i>refer note 5(a)</i>)	72,940	86,960	91,028
	<u>72,940</u>	<u>86,960</u>	<u>91,028</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	400,000	434,277	450,000
- Other Funds	370,000	507,863	450,000
Other Interest Revenue (<i>refer note 13</i>)	35,500	54,455	33,000
	<u>805,500</u>	<u>996,595</u>	<u>933,000</u>

**SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

Members of Council, civic functions, community sail training costs and media costs.

GENERAL PURPOSE FUNDING

Rating and general purpose grants.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local-laws, fire prevention, ranger services and animal control.

HEALTH

Assistance with operation of maternal and infant health centres, Meat and food inspection, Mosquito, pests and disease outbreak prevention and control.

EDUCATION AND WELFARE

Assistance to aged care residences, voluntary services and Community welfare orientated facilities.

COMMUNITY AMENITIES

Rubbish collection services, operation of tip, administration of the Town Planning Scheme and maintenance of Cemeteries.

RECREATION AND CULTURE

Maintenance of halls, recreation and cultural facilities, sports grounds, parks, gardens, beaches and reserves. Operation of Libraries, Aquatic Centres, Arts Centres and Museums.

TRANSPORT

Construction and maintenance of roads, drainage works, footpaths, parking facilities, traffic signs, street lighting and street cleaning.

**SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Tourism and area promotion, rural services (weed control) and implementation of building controls.

OTHER PROPERTY & SERVICES

Private works, Public Works Overheads, Plant Operation Costs, Materials, Land Acquisition, Engineering salaries and Workers Compensation.

**SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

3. ACQUISITION OF ASSETS	2013/14 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>BY PROGRAM</u>	
Governance	
Furniture and Equipment	446,846
Plant and Equipment	151,000
Land and Buildings	842,700
Law, Order, Public Safety	
Furniture and Equipment	12,000
Plant and Equipment	132,000
Land and Buildings	91,300
Health	
Plant and Equipment	90,000
Welfare	
Land and Buildings	11,050
Community Amenities	
Furniture and Equipment	4,000
Plant and Equipment	379,000
Land and Buildings	128,000
Recreation and Culture	
Furniture and Equipment	19,250
Plant and Equipment	204,204
Land and Buildings	6,171,319
Transport	
Infrastructure	5,208,541
Economic Services	
Plant and Equipment	64,000
Land and Buildings	534,500
Other Property and Services	
Furniture and Equipment	5,000
Plant and Equipment	1,200,000
	<u>15,694,710</u>
<u>BY CLASS</u>	
Land and Buildings	7,778,869
Infrastructure Assets - Roads	5,208,541
Infrastructure Assets - Parks and Ovals	
Plant and Equipment	2,220,204
Furniture and Equipment	487,096
	<u>15,694,710</u>

A detailed breakdown of acquisitions on an individual asset basis can be found in supplementary information as follows:

- Plant Replacement Programme
- 5 year Forward Capital Works Plan

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

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)
	2013/14 BUDGET	2013/14 BUDGET	2013/14 BUDGET
	\$	\$	\$
Governance			
Plant and Equipment	87,806	101,000	13,194
Law, Order, Public safety			
Plant and Equipment	76,000	91,000	15,000
Health			
Plant and Equipment	46,000	44,000	(2,000)
Community Amenities			
Plant and Equipment	65,186	69,000	3,814
Recreation & Culture			
Plant and Equipment	29,596	32,000	2,404
Building			
Plant and Equipment	36,788	36,000	(788)
Other Property & Services			
Plant and Equipment	400,175	440,000	39,825
	741,551	813,000	71,449

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2013/14 BUDGET	2013/14 BUDGET	2013/14 BUDGET
	\$	\$	\$
Plant and Equipment	741,551	813,000	71,449
	741,551	813,000	71,449

<u>Summary</u>	2013/14 BUDGET \$
Profit on Asset Disposals	151,051
Loss on Asset Disposals	(79,602)
	<u>71,449</u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Loan Amount	Date of Maturity	Principal 1-Jul-13	New Loans	Principal Repayments		Interest Repayments		Principal 30-Jun-13
					2013/14 Budget \$	2012/13 Actual \$	2013/14 Budget \$	2012/13 Actual \$	
Administration									
273 - Australind Office Exp				700,000	0	0	0	0	700,000
Welfare Services									
268 - Brunswick Aged Person Home	150,000	May-16	55,039		17,228	16,198	3,266	4,296	37,811
Recreation & Culture									
247 - Australind Aquatic Centre	400,000	Jan-15	83,351		40,072	37,102	5,772	8,741	43,279
258 - Brunswick Channel Project	200,000	Jun-17	74,218		16,729	15,643	4,788	5,875	57,489
259 - Binningup Bowling Club - SSL	50,000	Mar-13	0		0	6,361	0	274	0
261 - Binningup Bowling Club - SSL	50,000	Feb-14	6,443		6,443	6,070	294	667	0
262 - LLC Gymnasium	455,000	Feb-14	58,634		58,634	55,240	2,674	6,066	0
266 - Myalup Community Centre	200,000	Feb-15	49,987		24,254	22,859	2,760	4,154	25,733
267 - Binningup Watersport Club	263,333	May-18	154,679		26,727	24,904	10,803	12,626	127,952
269 - LLC Oval Development	460,000	May-19	307,669		44,031	41,512	18,014	20,533	263,638
272- Harvey Golf Club - SSL	100,000	Apr-21	84,424		8,505	8,018	4,989	5,476	75,919
274 - LRP Clubroom Development				665,155	0	0	0	0	665,155
Transport									
271 - Depot Workshop Construction	500,000	May-19	334,423		47,860	45,121	19,580	22,319	286,563
	2,828,333		1,208,867	1,365,155	290,483	279,028	72,940	91,029	2,283,539

All debenture repayments are to be financed by general purpose revenue. The difference between actual interest repayments shown here and on the Statement of Comprehensive Income - By Program is due to accrued expense payments of \$15,602.32

SHIRE OF HARVEY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2013/14

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
273 - Australind Office Exp	700,000	Unknown	Debenture	10	159,507	4.01	700,000	0
274 - LRP Clubroom Development	665,155	Unknown	Debenture	10	151,712	4.01	665,155	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2013 nor is it expected to have unspent debenture funds as at 30th June 2014.

(d) Overdraft

Council does not hold any overdraft facility.

SHIRE OF HARVEY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

6. RESERVES -CASH BACKED - ACTUALS

	BALANCE 1-Jul-12	2012/2013 RECEIPTS	2012/2013 INTEREST	2012/2013 PAYMENTS	BALANCE 30-Jun-13
LLC Capital & Major Maintenance	479,362	85,000	21,328	-	585,690
LLC Aquatic Major Maintenance	536,888	90,000	23,887	(208,904)	441,871
HRCC Capital & Major Maintenance	73,228	50,000	3,258	-	126,486
BRC Capital & Major Maintenance	90,822	5,000	4,041	-	99,863
Building Reserve Major Maintenance	1,384,963	-	61,620	-	1,446,583
District Revaluation Reserve	-	-	-	-	0
Bridge Maintenance Reserve	164,807	-	7,333	-	172,140
Harvey Infrastructure Reserve	1,081,831	-	48,133	-	1,129,963
Provision for L.S.L. Reserve	632,483	50,000	28,140	(15,423)	695,200
Asset Replacement - Office & Equip	166,886	0	7,425	-	174,311
Asset Replacement - Plant & Equip	1,605,807	760,000	71,446	(703,962)	1,733,291
Yarloop Heritage Precinct Reserve	53,636	-	2,386	-	56,022
Land Acquisition Reserve	467,418	-	20,796	-	488,214
Refuse Management Reserve	473,048	-	21,047	-	494,095
Sullage Pit Maintenance Reserve	31,001	-	1,379	-	32,380
Recreation Facilities Reserve	352,257	50,000	15,673	-	417,930
Insurance Reserve	172,674	20,027	7,683	-	200,384
Coastal Communities Reserve	1,537,242	-	68,395	(38,540)	1,567,097
Alcoa - Yarloop Townscape Reserve	456,445	-	20,308	(23,153)	453,600
Unspent Grants & Contributions Reserve	-	4,574,370	-	-	4,574,370
Cashflow Reserve	-	1,785,000	-	-	1,785,000
TOTAL RESERVE FUND ACTUALS	9,760,798	7,469,397	434,278	(989,982)	16,674,490

6a. RESERVES -CASH BACKED - BUDGET

	BALANCE 1-Jul-13	2013/2014 RECEIPTS	2013/2014 INTEREST	2013/2014 PAYMENTS	BALANCE 30-Jun-14
LLC Capital & Major Maintenance	585,690	150,000	22,712	(40,000)	718,402
LLC Aquatic Major Maintenance	441,871	100,000	17,135	(456,000)	103,006
HRCC Capital & Major Maintenance	126,486	100,000	4,905	(71,356)	160,035
BRC Capital & Major Maintenance	99,863	10,000	3,872	0	113,735
Building Reserve Major Maintenance	1,446,583	100,000	56,096	(401,000)	1,201,679
District Revaluation Reserve	0	95,000	-	-	95,000
Bridge Maintenance Reserve	172,140	-	6,675	0	178,815
Harvey Infrastructure Reserve	1,129,963	-	43,818	(79,000)	1,094,781
Provision for L.S.L. Reserve	695,200	50,000	26,958	(51,665)	720,493
Asset Replacement - Office & Equip	174,311	150,000	6,759	(100,000)	231,070
Asset Replacement - Plant & Equip	1,733,291	350,000	67,214	(1,046,000)	1,104,505
Yarloop Heritage Precinct Reserve	56,022	-	2,172	(10,000)	48,194
Land Acquisition Reserve	488,214	-	18,932	0	507,146
Refuse Management Reserve	494,095	254,696	19,160	(389,000)	378,951
Sullage Pit Maintenance Reserve	32,380	-	1,256	(6,000)	27,636
Recreation Facilities Reserve	417,930	-	16,207	0	434,137
Insurance Reserve	200,384	-	7,770	0	208,154
Coastal Communities Reserve	1,567,097	-	60,769	(161,194)	1,466,671
Alcoa - Yarloop Townscape Reserve	453,600	-	17,590	(66,000)	405,190
Unspent Grants & Contributions Reserve	4,574,370	1,100,000	-	(4,501,050)	1,173,320
Cashflow Reserve	1,785,000	1,785,000	-	(1,785,000)	1,785,000
TOTAL RESERVE FUND ACTUALS	16,674,490	4,244,697	400,000	(9,163,265)	12,155,921

SHIRE OF HARVEY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

6. RESERVES (Continued)

All of the reserve accounts shown on the previous page are to be supported by money held in financial institutions.

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2013 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

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

LLC Capital & Major Mtce Reserve

- to be used to fund capital and major maintenance works of the Leschenault Leisure Centre (Dry Areas).

LLC Aquatic & Major Mtce Reserve

- to be used to fund capital and major maintenance works of the Leschenault Leisure Centre (Wet Areas).

HRCC Capital & Major Mtce Reserve

- to be used to fund capital and major maintenance works of the Harvey Recreation and Culture Centre.

BRC Capital and Major Mtce Reserve

- to be used to fund capital and major maintenance works of the Binningup Recreation Centre.

Building Reserve

- to be used to fund capital and major maintenance works of the Council Buildings.

District Revaluation Reserve

- to be used to fund whole of shire, gross rental revaluations by the Value General.

Bridge Maintenance Reserve

- to be used to fund capital and major maintenance work of Council Bridges.

Harvey Infrastructure Reserve

- for funding towards development, capital and major maintenance works within the Harvey Townsite.

Provision for LSL Reserve

- to be used to fund gratuity, annual and long service leave requirements.

Asset Replacement Reserve - Office Equipment

- to be used for the purchase of office equipment.

Asset Replacement Reserve - Plant and Equipment

- to be used for the purchase of plant and equipment.

Yarloop Heritage Precinct

- to be used to fund Yarloop Heritage Small Grants (\$1,000) program.

Land Acquisition Reserve

- to be used for the acquisition of land for either heritage, development or community purposes.

Refuse Management Reserve

- to be used for major maintenance and rehabilitation works to refuse sites.

Sullage Pit Maintenance Reserve

- to be used for major maintenance and rehabilitation works to the sullage pit.

Recreation Facilities Reserve

- to be used to fund projects in relation to Reserves or structures on Reserves.

Insurance Reserve

- to be used to fund self insurance and payment of excess insurance claims.

LLC Leave Provisions

- to be used to fund annual and long service leave requirements of the Leschenault Leisure Centre.

Coastal Communities Development Reserve

- to be used for the benefit of the Shire's coastal communities in and around the townsites of Binningup and Myalup through the provision of infrastructure and community development projects.

Alcoa - Yarloop Townscape Reserve

- to be used for funding Capital Works of the Yarloop Townscape Development.

Unspent Grants & Contributions Reserve

- to be used to separate and protect prepaid or unspent grants and contributions for allocation against intended works and services in the period of expenditure.

Cashflow Reserve

- to be used as cashflow to help fund outstanding creditors or liabilities payable from 30 June until majority of general rates cashflow received.

SHIRE OF HARVEY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

	Note	2013/14 Budget \$	2012/13 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	2,742,759	3,047,300
Cash - Restricted Reserves	15(a)	13,350,023	17,881,234
Receivables		325,000	712,511
Inventories		44,761	44,761
		16,462,543	21,685,806
LESS: CURRENT LIABILITIES			
Loan Liability		(290,483)	(279,029)
Provisions		(765,000)	(742,772)
Payables and Accruals		(2,057,037)	(2,350,541)
		(3,112,520)	(3,372,342)
NET CURRENT ASSET POSITION		13,350,023	18,313,464
Less: Cash - Restricted Reserves	15(a)	(13,350,023)	(17,881,234)
Less: Cash - Restricted Municipal			
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	432,230

The estimated surplus/(deficiency) c/fwd in the 2012/13 actual column represents the surplus (deficit) brought forward as at 1 July 2013.

The estimated surplus/(deficiency) c/fwd in the 2013/14 budget column represents the surplus (deficit) carried forward as at 30 June 2014.

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

8. RATING INFORMATION - 2013/14 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2013/14 Budgeted Rate Revenue \$	2013/14 Budgeted Back Rates \$	2013/14 Budgeted Total Revenue \$	2012/13 Actual \$
General Rate							
GRV - General	8.1413	7,731	128,059,610	10,425,717		10,425,717	9,859,614
UV - General	0.3996	1,023	565,815,000	2,260,997		2,260,997	2,134,675
						0	
Sub-Totals		8,754	693,874,610	12,686,714	0	12,686,714	11,994,289
	Minimum \$						
Minimum Rates							
GRV - General	850	2,120	15,652,406	1,802,000		1,802,000	1,470,942
UV - General	850	832	115,825,102	707,200		707,200	646,714
						0	
Sub-Totals		2,952	131,477,508	2,509,200	0	2,509,200	2,117,656
Interim Rates						120,000	150,413
Discounts (Note 12)						(770,000)	(723,691)
Ex-Gratia Rates						1,000	2,528
Total Amount of General Rates						14,546,914	13,541,195
Specified Area Rates (Note 9)						376,806	274,436
Non Payment Penalty FESA						1,500	1,668
Fees and Charges						30,000	48,193
Rates Instalment fees						26,000	25,845
Rates Rounding						50	(2)
Total Rates						14,981,270	13,891,335

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

The general rates detailed above for the 2013/14 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 HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

9. SPECIFIED AREA RATE - 2013/14 FINANCIAL YEAR

	Rate in \$	Basis of Rate	Rateable Value	2013/14 Budgeted Revenue \$	Budget Applied to Costs \$	2012/13 Actual \$
Kingston Landscaping	0.8676	GRV	14,416,950	125,081	125,081	108,974
Galway Green Landscaping	0.9066	GRV	5,839,740	52,943	52,943	51,133
Treendale Landscaping	1.3138	GRV	11,590,960	152,282	465,083	130,049
Treendale District Centre	5.2680	GRV	882,700	46,500	46,500	0
				376,806	689,607	290,156

Kingston Landscaping

A specified area rate will apply to all subdivided lots within Kingston as at 30th June 2013. The specified area rate will raise an estimated amount of \$125,081 and will be paid to the developer of Kingston (Australian Vanguard) for the purpose of maintaining the landscape of the common areas of Kingston to a high standard of presentation.

Galway Green Landscaping

A specified area rate will apply to all subdivided lots within Galway Green as at 30th June 2013. The specified area rate will raise an estimated amount of \$52,943 for the purpose of maintaining the landscape of the common areas of Galway Green to a higher standard of presentation.

Treendale Landscaping

A specified area rate will apply to all subdivided lots within Treendale as at 30th June 2013. The specified area rate will raise an estimated amount of \$152,282 for the purpose of maintaining the landscape of the common areas of Treendale to a higher standard of presentation.

Treendale District Centre

A specified area rate will apply to all subdivided lots within Treendale District Centre as at 30th June 2013. The specified area rate will raise an estimated \$46,500 and will be paid to the developer (Treendale Nominees) for the purpose of maintaining the landscape of the common area of Treendale District Centre to a higher standard.

10. SERVICE CHARGES - 2013/14 FINANCIAL YEAR

Council does not have any service charges

**SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

	2013/14 Budget \$	2012/13 Actual \$
11. FEES & CHARGES REVENUE		
Governance	185,000	181,649
General Purpose Funding	0	0
Law, Order, Public Safety	85,000	84,628
Health	302,000	305,452
Education and Welfare	0	0
Community Amenities	2,742,700	2,727,519
Recreation & Culture	2,509,972	2,470,574
Transport	10,000	17,305
Economic Services	295,000	301,955
Other Property & Services	0	0
	<u>6,129,672</u>	<u>6,089,081</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2013/14 FINANCIAL YEAR**

The following options for payment of rate notices are available for the 2013/2014 financial year.

OPTION 1.

DUE DATE OF PAYMENT

PROMPT PAYMENT

Less 8% discount on current general rates

4.00pm 20th September 2013

OPTION 2.

TWO INSTALMENTS

1st Instalment

4.00pm 20th September 2013

2nd Instalment

4.00pm 22nd November 2013

ADMINISTRATON CHARGE \$4.00

OPTION 3.

FOUR INSTALMENTS

1st Instalment

4.00pm 20th September 2013

2nd Instalment

4.00pm 22nd November 2013

3rd Instalment

4.00pm 24th January 2014

4th Instalment

4.00pm 28th March 2014

ADMINISTRATON CHARGE \$12.00

It is estimated that the total amount of revenue from the imposition of the administration charge for the 2013/2014 financial year will be \$26,000.

RUBBISH CHARGES

240 Litre Mobile Bins

\$224 per service per annum

Rural Rubbish Charge

\$79 per annum for Rural residences not serviced with a 240 litre mobile bin.

**SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

13. INTEREST CHARGES AND INSTALMENTS - 2013/14 FINANCIAL YEAR

RATE OF INTEREST - 10% PER ANNUM CALCULATED ON A DAILY BASIS

Interest will be charged on General Rates, Accrued Interest, Rubbish Charges and Instalment Administration Charges which are late.

Interest will be charged on General Rates and/or Rubbish Charges levied for the 2013/2014 financial year that remains outstanding **7 DAYS** after **the due date** of the Rate Notice.

Interest will be charged on overdue instalments from the day after the instalment is due and payable.

It is estimated that the total amount of revenue from the imposition of the interest for the 2013/2014 financial year will be \$30,000.

Ratepayers eligible under the Rates and Charges (Rebates and Deferments) Act, 1992 and who are full entitled pensioners (not seniors or proportionate pensioners) and that have had their entitlement registered will be exempt from interest charges on Deferred Rates, Current Rates and Current Rubbish Charges.

14. ELECTED MEMBERS REMUNERATION

2013/14 Budget \$	2012/13 Actual \$
----------------------------------	----------------------------------

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

Meeting Fees	203,000	98,000
President's Allowance	37,000	36,000
Deputy President's Allowance	9,250	9,000
Travelling Expenses	25,000	18,858
Telecommunications Allowance	16,900	13,000
	291,150	174,858

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Cash - Unrestricted	2,742,759	3,047,300	2,081,152
Cash - Restricted	13,350,023	17,881,234	11,558,887
	<u>16,092,782</u>	<u>20,928,534</u>	<u>13,640,039</u>

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

Municipal Trust Account	1,194,103	1,206,744	364,823
Other Restricted Assets	0	0	1,219,360
LLC Capital & Major Maintenance	668,401	585,690	640,493
LLC Aquatic Major Maintenance	103,007	441,872	362,787
HRCC Capital & Major Maintenance	160,035	126,486	87,782
BRC Capital & Major Maintenance	113,735	99,863	99,789
Building Reserve Major Maintenance	1,201,680	1,446,584	1,368,359
District Revaluation Reserve	95,000	0	88,090
Bridge Maintenance Reserve	178,815	172,140	172,004
Harvey Infrastructure Reserve	1,094,781	1,129,963	1,002,073
Provision for L.S.L. Reserve	720,493	695,200	642,980
Asset Replacement - Office & Equip	181,070	174,311	204,330
Asset Replacement - Plant & Equip	1,204,504	1,733,290	1,750,116
Yarloop Heritage Precinct Reserve	48,194	56,022	45,978
Land Acquisition Reserve	507,146	488,214	487,831
Refuse Management Reserve	378,951	494,095	393,717
Sullage Pit Maintenance Reserve	27,636	32,380	26,355
Recreation Facilities Reserve	434,137	417,930	416,647
Insurance Reserve	208,153	200,383	238,902
Coastal Communities Reserve	1,466,671	1,567,096	1,506,097
Alcoa - Yarloop Townscape Reserve	405,190	453,601	440,373
Unspent Grants & Contributions Reserve	1,173,320	4,574,370	0
Cashflow Reserve	1,785,000	1,785,000	0
	<u>13,350,023</u>	<u>17,881,234</u>	<u>11,558,887</u>

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

Net Result	344,640	3,743,566	1,189,837
Depreciation	8,568,100	8,380,157	8,841,330
(Profit)/Loss on Sale of Asset	(71,449)	(96,198)	(178,000)
(Increase)/Decrease in Receivables	89,736	(6,009)	(189,783)
(Increase)/Decrease in Inventories	0	(6,294)	0
Increase/(Decrease) in Payables	35,260	419,639	(149,559)
Increase/(Decrease) in Employee Provisions	5,000		5,000
Grants/Contributions for the Development of Assets	(3,517,805)	(5,885,045)	(7,146,595)
Non-Current Assets recognised due to change in Legislative Requirements			
Net Cash from Operating Activities	<u>5,453,482</u>	<u>6,549,815</u>	<u>2,372,230</u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

15. NOTES TO THE STATEMENT OF CASH FLOWS Continued

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit

Bank Overdraft at Balance Date

Credit Card limit

Credit Card Balance at Balance Date

Total Amount of Credit Unused

	5,000	5,000	5,000
		(400)	
	<u>5,000</u>	<u>4,600</u>	<u>5,000</u>

Loan Facilities

Loan Facilities in use at Balance Date

Unused Loan Facilities at Balance Date

	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

16. TRUST FUNDS

Funds held at balance date over which the District has control but are segregated for control purposes. The funds that are included in the financial statements are as follows:

Detail	Balance 1-Jul-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-14 \$
Contribution to Works & Grants	851,422	10,000	(20,000)	841,422
Road Maintenance	110,940	-	-	110,940
Harvey Commonage	2,641	-	(2,641)	0
Lake Preston Road Mtce	241,741	-	-	241,741
	<u>1,206,744</u>			<u>1,194,103</u>

16b Funds held at balance date over which the District has **no** control and which are **not** included in the financial statements are as follows:

Detail	Balance 1-Jul-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-14 \$
Bonds	1,015,184	150,000	(300,000)	865,184
Sundry Trust Rec/Pay	21,519	1,000	(20,000)	2,519
Joint Scheme Costs - Bridge Levy	7,277,895	400,000	(857,500)	6,820,395
Unclaimed Monies	10,055	-	-	10,055
Nomination Deposits	0	-	-	0
Hall Deposit	0	-	-	0
Rates in Suspense	436	-	-	436
Meat Inspection - Goodchilds	349,642	-	(50,000)	299,642
Clifton Park Community Reserve	9,262	-	-	9,262
Harvey Oral History Society	30	-	-	30
CALM - Contribution to Works	0	-	-	0
Social Club Fund	6,665	-	-	6,665
Community Sail training	12,365	5,000	(12,000)	5,365
LIMA	2,000	-	-	2,000
Pit Reinstatement	68,949	-	-	68,949
Town Planning Scheme - No. 3	307,721	-	-	307,721
POS - Australind	441,603	-	-	441,603
POS - Binningup	362	-	-	362
POS - Old Coast Road	315,588	-	-	315,588
POS - Brunswick / Roelands	801	-	-	801
POS - Harvey	39,615	-	-	39,615
Specified Area rates	17,644	-	-	17,644
Interest (Muni Ex Trust)	417,869	300,000	(200,000)	517,869
	<u>10,315,205</u>			<u>9,731,705</u>

**SHIRE OF HARVEY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014**

17. MAJOR LAND TRANSACTIONS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2013/14.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2013/14.

Fees & Charges				
Description	Adopted for 2012/2013	Adopted for 2013/2014	G/L No	GST
1. BUILDING SERVICES				
1.1 <u>Building Permits Uncertified Class 1 and 10</u>				
1.1.1 0.32% of value of work, e.g.; Value of construction \$100,000 = Fee \$320.00	P.O.A	P.O.A	133202	N
1.1.2 Minimum fee of 1.1.1	\$ 90.00	\$ 90.00	133202	N
1.1.3 Building Services Levy. Min fee of \$40.50 up to value of \$45,000	\$ 40.50	\$ 40.50	146210	N
1.1.4 Building Services Levy. 0.09% on value of work if value above \$45,000	P.O.A	P.O.A	146210	N
1.1.5 Building Construction Fund - As listed at 1.6			146208	Y
1.2 <u>Building Permits Certified Class 1 and 10</u>				
1.2.1 0.19% of value of work, e.g.; Value of construction \$100,000 = Fee \$190.00	P.O.A	P.O.A	133202	N
1.2.2 Minimum fee of 1.2.1	\$ 90.00	\$ 90.00	133202	N
1.2.3 Building Services Levy. Min fee of \$40.50 up to value of \$45,000	\$ 40.50	\$ 40.50	146210	N
1.2.4 Building Services Levy. 0.09% on value of work if value above \$45,000	P.O.A	P.O.A	146210	N
1.2.5 Building Construction Fund - As listed at 1.6			146208	Y
1.3 <u>Building Permits Unauthorised Class 1 and 10</u>				
1.3.1 0.38% of value of work, e.g.; Value of construction \$100,000 = Fee \$380.00	P.O.A	P.O.A	133202	N
1.3.2 Minimum fee of 1.3.1	\$ 90.00	\$ 90.00	133202	N
1.3.3 Building Services Levy. Min fee of \$91.00 up to value of \$45,000	\$ 91.00	\$ 91.00	146210	N
1.3.4 Building Services Levy. 0.18% on value of work if value above \$45,000	P.O.A	P.O.A	146210	N
1.3.5 Building Construction Fund - As listed at 1.6			146208	Y
1.4 <u>Building Permits Commercial Uncertified Class 2-9</u>				
1.4.1 0.09% of value of work, e.g.; Value of construction \$100,000 = Fee \$90.00	P.O.A	P.O.A	133202	N
1.4.2 Minimum fee of 1.4.1	\$ 90.00	\$ 90.00	133202	N
1.4.3 Building Services Levy. Min fee of \$40.50 up to value of \$45,000	\$ 40.50	\$ 40.50	146210	N
1.4.4 Building Services Levy. 0.09% on value of work if value above \$45,000	P.O.A	P.O.A	146210	N
1.4.5 Commercial Design Compliance. Min fee of \$90.00	\$ 90.00	\$ 90.00	133202	N
1.4.6 Commercial Design Compliance - 0.09% of value of work	P.O.A	P.O.A	133202	N
1.4.7 Building Construction Fund - As listed at 1.6			146208	Y
1.5 <u>Building Permits Commercial Certified Class 2-9</u>				
1.5.1 0.09% of value of work, e.g.; Value of construction \$100,000 = Fee \$90.00	P.O.A	P.O.A	133202	N
1.5.2 Minimum fee of 1.5.1	\$ 90.00	\$ 90.00	133202	N
1.5.3 Building Services Levy. Min fee of \$40.50 up to value of \$45,000	\$ 40.50	\$ 40.50	146210	N
1.5.4 Building Services Levy. 0.09% on value of work if value above \$45,000	P.O.A	P.O.A	146210	N
1.5.5 Building Construction Fund - As listed at 1.6			146208	Y
1.6 <u>Building Training Levy</u>				
Council acts as an agent for the Building and Construction Industry Training Fund and the fees are based on 0.2% of the value of construction when the value exceeds \$20,000 e.g.; Value of construction \$20,000 = Fee \$20	P.O.A	P.O.A	146208	Y
1.7 <u>Occupancy Permit - Strata</u>				
1.7.1 \$10.00 for each strata unit but not less than \$100.00	P.O.A	P.O.A	133202	N
1.7.2 Building Services Levy - Flat fee	\$ 40.50	\$ 40.50	146210	N
1.8 <u>Demolition Permit</u>				
1.8.1 Permit Fee - Flat fee	\$ 90.00	\$ 90.00	132202	N
1.8.2 Building Services Levy. Min fee of \$40.50 up to value of \$45,000	\$ 40.50	\$ 40.50	146210	N
1.8.3 Building Services Levy. 0.09% on value of work if value above \$45,000	P.O.A	P.O.A	146210	N
1.8.4 Building Construction Fund - As listed at 1.6			146208	Y
1.9 <u>Other Building Fees</u>				
1.9.1 Swimming Pool Inspection Fee	\$ 13.75	\$ 13.75	133205	Y
1.9.2 Signage application	\$ 90.00	\$ 90.00	133202	N
1.9.3 Amendment to allocated building envelope	\$ 100.00	\$ 100.00	133209	N
1.9.4 Building plan searches - Per search	\$ 45.00	\$ 45.00	133209	N
1.9.5 Request for certificate of design compliance - Class 1 and 10.- 0.13% of value of work but not less than \$90.00		P.O.A	133202	N
1.9.6 Request for certificate of design compliance - Class 2-9. 0.09% of value of work but not less than \$90.00		P.O.A	133202	N
1.9.7 Inspection service for certificate of construction compliance, building compliance or miscellaneous	\$ 180.00	\$ 180.00	133202	N
1.9.8 Additional or aborted inspections charge. Per hour	\$ 90.00	\$ 90.00	133202	N
1.9.9 When inspection period exceeds 2 hours, additional time charge per hour	\$ 90.00	\$ 90.00	133202	N
1.9.10 For applicant requests for inspections out of normal hours, per hour	\$ 135.00	\$ 135.00	133202	N
1.9.11 Request seeking confirmation Planning, Environ Health and Infrastructure requirements have been met	\$ 90.00	\$ 90.00	133202	N
1.10 <u>Building Returns</u>				
Supply of Building Returns - per year	\$ 200.00	\$ 200.00	133212	N
- per month	\$ 23.00	\$ 23.00	133212	N
2. ENVIRONMENTAL HEALTH				
2.1 <u>Rubbish Charges</u>				
2.1.1 Residential Rubbish Charge - for the weekly removal of one 240 litre mobile garbage bin and fortnightly removal of one 240 litre mobile recycling bin plus one (1) tip pass (includes four (4) standard tip entries).	\$ 219.00	\$ 224.00	101202	N
2.1.2 Industry Rubbish Charge - for the weekly removal of one 240 litre mobile garbage bin only.	\$ 219.00	\$ 224.00	102202	N
2.1.3 Rural Rubbish Charge - on those rural properties which do not have a weekly 240 litre mobile garbage bin service - provides one (1) tip pass (includes fifty two (52) standard tip entries. (standard tip entry includes per car or station wagon or utility or trailer (up to 1.8m x 1.2m).	\$ 77.00	\$ 79.00	101201	N

Fees & Charges				
Description	Adopted for 2012/2013	Adopted for 2013/2014	G/L No	GST
2. ENVIRONMENTAL HEALTH (Continued)				
2.2 <u>Septic Tank</u>				
2.2.1 Septic Tank Fees (Single Dwellings or Single Residential Equivalent)	\$ 113.00	\$ 113.00	103202	Y
2.2.2 Septic Tank Inspections	\$ 113.00	\$ 113.00	103201	N
2.2.3 Septic Tank Fees (Local Government Report Fee)	\$ 90.00	\$ 90.00	103201	N
2.3 <u>Traders / Stall Holders</u>				
2.3.1 Less than one week	\$ 15.00	\$ 18.00	73205	N
2.3.2 One week	\$ 30.00	\$ 32.00	73205	N
2.3.3 More than one week but less than six months	\$ 130.00	\$ 135.00	73205	N
2.3.4 More than six months	\$ 210.00	\$ 220.00	73205	N
2.3.5 Application fee for items that require Council approval.		\$ 100.00	73205	Y
2.4 <u>Offensive Trade Fees</u>				
2.4.1 Piggeries, Saleyards and Abattoirs	\$ 285.00	\$ 285.00	73205	N
2.5 <u>Richardson Road Refuse Site</u>				
2.5.1 <u>Light Vehicles</u>				
Per car or station wagon	\$ 10.00	\$ 12.00	102206	Y
Per utility or trailer (up to 1.8m x 1.2m)	\$ 15.00	\$ 18.00	102206	Y
Per large utility or trailer (up to 2.1m x 1.2m) or trailer with sides exceeding 600mm	\$ 23.00	\$ 26.00	102206	Y
2.5.2 <u>Other Disposals</u>				
Car bodies, Trailers and Small Boats	\$ 40.00	\$ 40.00	102206	Y
Bulk waste material per cubic metre including contaminated green waste	\$ 26.00	\$ 30.00	102206	Y
Clean Green waste per cubic metre	\$ 10.00	\$ 20.00	102206	Y
E-Waste (Commercial, Organisations & Institutions) - per item	\$ 5.50	\$ 5.50	102206	Y
Special Burial (ie. Asbestos) (per tonne or part thereof)	\$ 70.00	\$ 80.00	102206	Y
2.5.3 Tyre disposal - per Car tyre	\$ 5.00	\$ 5.00	102206	Y
- per Truck Tyre	\$ 20.00	\$ 20.00	102206	Y
2.6 <u>General</u>				
2.6.1 Lodging House	\$ 75.00	\$ 75.00	73205	N
2.7 <u>Caravan Park Building Inspection Fee</u>				
2.7.1 Inspection Fee (0.5hr inspection, 1hr travel, processing \$25, admin \$15)	\$ 100.00	\$ 120.00	73207	Y
2.8 <u>Septage Disposal Dump Fees</u>				
2.8.1 Other (per K/L)	\$ 45.00	\$ 50.00	103203	Y
2.9 <u>Food Act 2008</u>				
2.9.1 Notification Fee	\$ 30.00	\$ 30.00	73207	Y
2.9.2 Registration Fee	\$ 100.00	\$ 100.00	73207	Y
2.9.3 High Risk Assessment Fee	\$ 250.00	\$ 250.00	73207	Y
2.9.4 Medium Risk Assessment Fee	\$ 200.00	\$ 200.00	73207	Y
2.9.5 Low Risk Assessment Fee	\$ 100.00	\$ 100.00	73207	Y
3. PLANNING				
3.1 <u>Applications</u>				
3.1.1 <u>Planning Consent for Development</u>				
<i>NB: Based on total project value, excluding GST</i>				
a) \$0 - \$50,000	\$ 139.00	\$ 147.00	104208	N
b) \$50,000 - \$500,000 - Fee equal to 0.32% of the estimated cost of development	P.O.A	P.O.A	104208	N
c) \$500,000 - \$2,500,000 - Fee equal to \$1,700 + 0.257% for every \$1 in excess of \$500,000	P.O.A	P.O.A	104208	N
d) \$2,500,000 - \$5,000,000 - Fee equal to \$7,161 + 0.206% for every \$1 in excess of \$2,500,000	P.O.A	P.O.A	104208	N
e) \$5,000,000 - \$21,500,000 - Fee equal to \$12,633 + 0.123% for every \$1 in excess of \$5,000,000	P.O.A	P.O.A	104208	N
f) Greater than \$21,500,000	\$ 32,185.00	\$ 34,196.00	104208	N
g) If development has commenced or been carried out prior to application, an <u>additional</u> amount is due, by way of penalty, being twice the amount of the maximum fee payable for determination of the application under paragraph (a), (b), (c), (d), (e) or (f) <i>Note: Advertising fees may also be applicable (see 3.1.4)</i>			104208	N
3.1.2 <u>Extractive Industries</u>				
a) Application for Planning Consent - Extractive Industry	\$ 696.00	\$ 739.00	104208	N
b) If extraction has already commenced prior to application, an <u>additional</u> amount is due by way of penalty. <i>Note: Advertising fees may also be applicable (see 3.1.4)</i>	\$ 1,392.00	\$ 2,217.00	104208	N
3.1.3 <u>Home Occupations</u>				
a) Application for Planning Consent - Home Occupation	\$ 209.00	\$ 222.00	104201	N
b) Annual Renewal Fee for Home Occupation	\$ 69.00	\$ 73.00	104201	N
c) If approval to be renewed has expired, an <u>additional</u> fee is due, by way of penalty	\$ 138.00	\$ 219.00	104201	N
d) If home occupancy has already commenced prior to application, an <u>additional</u> fee is due by way of Penalty. <i>Note: Advertising fees may also be applicable (see 3.1.4)</i>	\$ 418.00	\$ 666.00	104201	N
3.1.4 <u>Other</u>				
a) Application for Change of Use or for alteration or extension or Change of a Non-Conforming Use, where development is <u>not</u> occurring	\$ 278.00	\$ 295.00	104208	N
b) If Change of Use or the alteration or extension or Change of Non-Conforming Use has already commenced, an <u>additional</u> fee is due by way of penalty	\$ 556.00	\$ 885.00	104208	N
c) Advertising of Applications - Cost of Publication + 10% Administration	P.O.A	P.O.A	104115	Y

Fees & Charges				
Description	Adopted for 2012/2013	Adopted for 2013/2014	G/L No	GST
3. PLANNING (Continued)				
3.2 Publications				
3.2.1 Scheme Text	\$ 57.00	\$ 58.00	104205	Y
3.2.2 Scheme Text - Electronic Version	\$ 30.00	\$ 31.00	104205	Y
3.2.3 Draft Local Planning Strategy	\$ 24.00	\$ 25.00	104205	Y
3.2.3 Draft Local Planning Strategy - Electronic Version	\$ 12.00	\$ 12.50	104205	Y
3.2.5 Other Reports	\$ 24.00	\$ 25.00	104205	Y
3.3 Scheme Amendments				
3.3.1 Request to Initiate Amendment	\$ 500.00	\$ 512.50	104209	Y
3.3.2 Processing of Amendment				
a) Minor Amendment (incl. GST)	\$ 2,420.00	\$ 2,480.00	104209	Y
b) Major Amendment (incl. GST)	\$ 4,400.00	\$ 4,510.00	104209	Y
3.3.3 Advertising of Amendments - Cost of Publications + 10% Administration	P.O.A	P.O.A	104203	Y
3.4 Structure Plans, Outline Development Plans and Detailed Area Plans				
3.4.1 Approval by Council				
a) Minor ODP, DAP or Structure Plan (approximate only + GST)	\$ 2,200.00	\$ 2,255.00	104209	Y
b) Major Structure Plan (approximate only + GST)	\$ 3,960.00	\$ 4,059.00	104209	Y
3.5 Miscellaneous Charges				
a) Property Information Questionnaire (Orders and Requisitions)	\$ 82.50	\$ 84.50	104202	Y
b) Issue of Planning Advice	\$ 69.00	\$ 73.00	104205	Y
c) Issue of zoning certificate	\$ 69.00	\$ 73.00	104208	N
d) Planning Information Search (plus per page price see 5.1)	\$ 22.00	\$ 22.50	104202	Y
3.6 Provision of a Subdivision Clearance				
a) Not more than 5 lots (Per Lot)	\$ 69.00	\$ 73.00	104208	N
b) More than 5 lots but not more than 195 lots (Per Lot)	\$ 35.00	P.O.A	104208	N
\$73 per lot for the first 5 lots and then \$35 per lot up to 195 lots				
c) More than 195 lots	\$ 6,959.00	\$ 7,393.00	104208	N
4. ENGINEERING				
4.1 Storm Water Drainage Connection Fee				
4.1.1 Administration and Inspection Fee for drainage connection by private contractor	\$ 475.00	\$ 485.00	121204	N
	\$ 44.00	\$ 45.00	121204	Y
4.2 Subdivision Supervision Fees				
4.2.1 Supervision Fee 1.5% of Total Value of All Work	P.O.A	P.O.A	120208	Y
4.4 Defects Liability Bond				
4.4.1 Defects Liability Bond at 5% of the works based on the total contractual cost of the subdivision.	P.O.A	P.O.A		N
4.5 Extractive Industries				
4.5.1 Application				
Initial Licence	\$ 795.00	\$ 815.00	135201	N
4.5.2 Annual Licence and Renewal				
4.5.2.1 Excavation - Less than one (1) Hectare	\$ 640.00	\$ 655.00	135201	N
- Greater than one (1) but less than five (5) Hectares	\$ 704.00	\$ 725.00	135201	N
- Greater than five (5) Hectares	\$ 955.00	\$ 980.00	135201	N
4.5.2.2 Transfer of licence	\$ 318.00	\$ 325.00	135201	N
4.6 Landscape Maintenance Bond				
4.6.1 Landscape Maintenance Bond at 5% of the contract value for landscape works	P.O.A	P.O.A		
4.7 Outstanding Works Bond				
4.7.1 25% surcharge be placed on the value of all outstanding works	P.O.A	P.O.A		N
4.7.2 GST to be included in the surcharged value	P.O.A	P.O.A		N
4.7.3 A non-refundable administrative fee to the amount of \$1,000 plus GST to be paid to Council	P.O.A	P.O.A	120208	Y
5. ADMINISTRATION				
5.1 Photocopying				
5.1.1 A4 Paper (per copy)	\$ 0.70	\$ 0.75	45203	Y
5.1.2 A3 Paper (per copy)	\$ 1.60	\$ 1.70	45203	Y
5.1.3 A1 Large Plan Copying (per copy)	\$ 6.20	\$ 6.50	45203	Y
5.1.4 A2 Small Plan Copying (per copy)	\$ 4.50	\$ 4.70	45203	Y
5.1.5 A0 Large Plan Copying (per copy)	\$ 12.20	\$ 12.70	45203	Y
5.1.6 Property Plan Search Fees	\$ 13.30	\$ 14.00	45203	Y
5.2 Minutes and Agendas				
5.2.1 Minutes - one (1) year subscription	\$ 325.00	\$ 340.00	45204	N
5.2.2 Agendas - one (1) year Subscription	\$ 325.00	\$ 340.00	45204	N
5.2.3 Single copies per month	\$ 43.50	\$ 46.00	45205	N
5.3 Electoral Rolls				
5.3.1 District Of Shire Of Harvey	\$ 66.00	\$ 69.00	45204	N
5.4 Rate Search Fees (Not to be used for commercial purposes)				
5.4.1 Up to 5 Properties	\$ -	\$ 15.00	45202	Y
5.4.2 6 to 20 Properties - (Minimum of \$15.00)	\$ 14.00	\$ 50.00	45202	Y
5.4.3 20 or More Properties	\$ 22.00	\$ 50.00	45202	Y
(Minimum of \$50.00 then \$1.50 per additional Property)				
5.4.4 Whole Shire (Government Departments only)	\$ -	\$ 150.00	45202	Y

Fees & Charges				
Description	Adopted for 2012/2013	Adopted for 2013/2014	G/L No	GST
5.5 Rate Fees				
5.5.1 Direct Debit Establishment Fee	\$ 16.00	\$ 17.00	31211	Y
5.5.2 Direct Debit Dishonour Fee	\$ 9.00	\$ 9.00	31211	N
5.5.3 Time Payments Establishment Fee	\$ -	\$ 50.00		Y
5.5.4 Time Payments - Late Payment Fee	\$ -	\$ 20.00		Y
5.5.5 Rates Instalment Fees - 2 Instalments	\$ 3.00	\$ 4.00		N
5.5.6 Rates Instalment Fees - 4 Instalments	\$ 9.00	\$ 12.00		N
5.6 Administration Fees				
5.6.1 Administration Fee - Dishonoured Payment	\$ -	\$ 20.00		Y
5.6.2 Final Demand Fee - Fines Enforcement	\$ -	\$ 13.50		N
5.7 Loans - Self Supporting (refer policy 11.8)				
5.7.1 Establishment fee	\$ 805.00	\$ 900.00	45209	N
5.7.2 Service Fee - Per Repayment (Total fee being payable as once only charge prior to raising of loan)	\$ 55.00	\$ 60.00	45209	N
5.8 Freedom of Information (Refer Freedom of Information Regulations)				
5.8.1 Application	\$ 31.00	\$ 32.50	45220	N
5.8.2 Charge Dealing with Application - Per Hour	\$ 20.60	\$ 21.60	45220	N
5.8.3 Charge Supervision Access - Per Hour	\$ 20.60	\$ 21.60	45220	N
5.8.4 Photocopying - Per Hour	\$ 20.60	\$ 21.60	45220	Y
- Per copy	\$ 0.70	\$ 0.75	45220	Y
5.8.5 Delivery, Package & Postage - Actual Cost	P.O.A	P.O.A	45220	Y
5.8.6 Advance Deposit - 25% of Estimated Costs	P.O.A	P.O.A	45220	Y
5.9 Shire of Harvey Number Plates				
Sale of Number plates	\$ 265.00	\$ 285.00	132207	N
6. RANGER SERVICES				
6.1 Dog Poundage, Penalties and Fees				
Seizure and impounding of a dog	\$ 52.00	\$ 55.00	53202	N
Sustenance per day	\$ 12.00	\$ 12.50	53214	Y
Destruction of dog	\$ 67.00	\$ 70.00	53219	Y
6.2 Poundage				
6.2.1 Horse, mules, asses, camels, bulls, cows or boars, per head				
Impounded Before 6pm	\$ 24.00	\$ 25.00	53208	N
Impounded After 6pm	\$ 36.00	\$ 38.00	53208	N
Poundage Fees for the first 24 Hours	\$ 18.50	\$ 19.00	53208	N
Subsequently each 24 Hours or Part Thereof	\$ 10.00	\$ 10.50	53208	N
Sustenance for each 24 Hours or Part Thereof	\$ 12.00	\$ 13.00	53215	Y
Transportation - Costs as incurred by Council		P.O.A	53210	Y
6.2.2 Mares, geldings, colts, fillies, foals, oxen, steers, heifers, calves or rams per head				
Impounded Before 6pm	\$ 24.00	\$ 25.00	53208	N
Impounded After 6pm	\$ 36.00	\$ 38.00	53208	N
Poundage Fee for the first 24 Hours	\$ 12.00	\$ 13.00	53208	N
Subsequently each 24 Hours or Part Thereof	\$ 6.50	\$ 7.00	53208	N
Sustenance for each 24 Hours or Part Thereof	\$ 6.50	\$ 7.00	53215	Y
Transportation - Costs as incurred by Council		P.O.A	53210	Y
6.2.3 Wethers ,ewes, lambs and goats, per head				
Impounded Before 6pm	\$ 8.00	\$ 19.00	53208	N
Impounded After 6pm	\$ 12.00	\$ 13.00	53208	N
Poundage Fee for the first 24 Hours	\$ 12.00	\$ 13.00	53208	N
Subsequently each 24 Hours or Part Thereof	\$ 6.50	\$ 7.00	53208	N
Sustenance for each 24 Hours or Part Thereof	\$ 6.50	\$ 7.00	53215	Y
Transportation - Costs as incurred by Council		P.O.A	53210	Y
6.2.4 Pigs				
Impounded Before 6pm	\$ 24.00	\$ 25.00	53208	N
Impounded After 6pm	\$ 36.00	\$ 38.00	53208	N
Poundage Fee for the first 24 Hours	\$ 12.00	\$ 13.00	53208	N
Subsequently each 24 Hours or Part Thereof	\$ 6.50	\$ 7.00	53215	N
Sustenance for each 24 Hours or Part Thereof	\$ 6.50	\$ 7.00	53210	Y
Transportation - Costs as incurred by Council		P.O.A	53210	Y
6.3 Kennel Application Fees				
	\$ 67.00	\$ 70.00	53204	N
6.4 Cat Poundage, Penalties and Fees				
Seizure and impounding of a cat		\$ 55.00	53222	N
Sustenance per day		\$ 12.50	53223	Y
Destruction of cat		\$ 70.00	53224	Y
6.5 Cat Trap Hire				
6.5.1 First Week No Charge - Thereafter \$3.30 Per Day	\$ 3.00	\$ 3.30	53210	Y
6.5.2 Deposit	\$ 25.00	\$ 30.00	53207	N
6.6 Impounded Vehicle				
6.6.1 Towage - At Cost, Plus 10% Administration		P.O.A	54205	Y
6.6.2 Poundage (per day)	\$ 8.00	\$ 8.50	54205	Y
6.7 Impounded Trolleys (per day)				
	\$ 4.00	\$ 4.20	54205	Y
6.8 Commonage				
6.8.1 Bulls, Cows, Steers, Heifers, Calves - Per Head / Week	\$ 6.50	\$ 7.00	105201	Y
6.8.2 Horse, Mares, Geldings, Colts, Fillies & Foals - Per Head / Week	\$ 19.00	\$ 20.00	105201	Y

Fees & Charges				
Description	Adopted for 2012/2013	Adopted for 2013/2014	G/L No	GST
7. DR PETER TOPHAM MEMORIAL POOL				
7.1 Entry Charges				
7.1.1 Adult (per session)	\$ 3.50	\$ 4.00	111204	Y
7.1.2 Children/Seniors(per session)	\$ 3.00	\$ 3.00	112205	Y
7.1.3 Pensioners(Aged - per session)	\$ 3.00	\$ 3.00	112204	Y
7.1.4 Schools (per person/session)	\$ 2.50	\$ 3.00	112201	Y
7.1.5 Multiple Entry Book of 10 Tickets - Adult	\$ 30.00	\$ 35.00	112214	Y
- Children	\$ 26.00	\$ 26.00	112215	Y
7.1.6 Memberships - Family (2 Adults and Children Under 17 Years)	\$ 220.00	\$ 230.00	112213	Y
- Adult	\$ 110.00	\$ 120.00	112211	Y
- Children/Concession	\$ 95.00	\$ 100.00	112212	Y
- Senior Couple	\$ 175.00	\$ 180.00	112225	Y
7.1.7 Private Hire of Pool After Hours - Per Hour	\$ 80.00	\$ 80.00	112201	Y
7.1.8 Inflatable Play Equipment				
- Small (ages 5 -10) with parental supervision - per hour	\$ 50.00	\$ 50.00	112217	Y
Per additional hour	\$ 30.00	\$ 30.00	112217	Y
- Large (ages 10+) - per hour	\$ 80.00	\$ 80.00	112217	Y
Per additional hour	\$ 55.00	\$ 60.00	112217	Y
8. HALLS AND RECREATIONAL GROUNDS				
8.1 RSL Hall Harvey				
8.1.1 Entrepreneurial Travelling or Live Shows - Per Hour	\$ 50.00	\$ 53.00	111216	Y
8.1.2 With Alcohol - Local Organisations - Per Hour	\$ 30.00	\$ 32.00	111216	Y
- Outside Organisations - Per Hour	\$ 50.00	\$ 53.00	111216	Y
8.1.3 Without Alcohol - Local Organisations - Per Hour	\$ 23.50	\$ 25.00	111216	Y
- Outside Organisations - Per Hour	\$ 36.00	\$ 38.00	111216	Y
8.1.4 Meetings or Seminars etc. - No food or drink - Per Hour	\$ 19.00	\$ 20.00	111216	Y
- With food or drink - Per Hour	\$ 22.00	\$ 23.00	111216	Y
8.1.5 Sporting and Tutor Groups - Adults - Per Hour	\$ 19.00	\$ 20.00	111216	Y
- Children to 17 Years - Per Hour	\$ 11.00	\$ 12.00	111216	Y
8.1.6 Occasional Child Care	\$ 5.30	\$ 6.00	111216	Y
8.1.7 Playgroup (per session)	\$ 8.50	\$ 9.00	111216	Y
8.1.8 Hire of Kitchen	\$ 38.00	\$ 40.00	111216	Y
8.1.9 Decorating 25% of hourly rate		P.O.A	111216	Y
BOND - to be paid on all the above occasions, with alcohol approval.	\$ 1,000.00	\$ 1,000.00	111205	N
BOND - to be paid on all the above occasions, without alcohol approval.	\$ 500.00	\$ 500.00	111205	N
8.2 Binningup Hall				
8.2.1 Entrepreneurial Travelling or Live Shows - Per Hour	\$ 50.00	\$ 53.00	111212	Y
8.2.2 With Alcohol - Local Organisations - Per Hour	\$ 30.00	\$ 32.00	111212	Y
- Outside Organisations - Per Hour	\$ 50.00	\$ 53.00	111212	Y
8.2.3 Without Alcohol - Local Organisations - Per Hour	\$ 23.50	\$ 25.00	111212	Y
- Outside Organisations - Per Hour	\$ 36.00	\$ 38.00	111212	Y
8.2.4 Meetings or Seminars etc. - No food or drink - Per Hour	\$ 19.00	\$ 20.00	111212	Y
- With food or drink - Per Hour	\$ 22.00	\$ 23.00	111212	Y
8.2.5 Sporting and Tutor Groups - Adults - Per Hour	\$ 19.00	\$ 20.00	111212	Y
- Children to 17 Years - Per Hour	\$ 11.00	\$ 12.00	111212	Y
8.2.6 Occasional Child Care	\$ 5.30	\$ 6.00	111212	Y
8.2.7 Playgroup (per session)	\$ 8.50	\$ 9.00	111212	Y
8.2.8 Hire of Kitchen	\$ 38.00	\$ 40.00	111212	Y
8.2.9 Decorating 25% of hourly rate		P.O.A	111212	Y
BOND - to be paid on all the above occasions, with alcohol approval.	\$ 1,000.00	\$ 1,000.00	111205	N
BOND - to be paid on all the above occasions, without alcohol approval.	\$ 500.00	\$ 500.00	111205	N
8.3 Yarloop Hall				
8.3.1 Entrepreneurial Travelling or Live Shows - Per Hour	\$ 50.00	\$ 53.00	111209	Y
8.3.2 With Alcohol - Local Organisations - Per Hour	\$ 30.00	\$ 32.00	111209	Y
- Outside Organisations - Per Hour	\$ 50.00	\$ 53.00	111209	Y
8.3.3 Without Alcohol - Local Organisations - Per Hour	\$ 23.50	\$ 25.00	111209	Y
- Outside Organisations - Per Hour	\$ 36.00	\$ 38.00	111209	Y
8.3.4 Meetings or Seminars etc. - No food or drink - Per Hour	\$ 19.00	\$ 20.00	111209	Y
- With food or drink - Per Hour	\$ 22.00	\$ 23.00	111209	Y
8.3.5 Sporting and Tutor Groups - Adults - Per Hour	\$ 19.00	\$ 20.00	111209	Y
- Children to 17 Years - Per Hour	\$ 11.00	\$ 12.00	111209	Y
8.3.6 Occasional Child Care	\$ 5.30	\$ 6.00	111209	Y
8.3.7 Playgroup (per session)	\$ 8.50	\$ 9.00	111209	Y
8.3.8 Hire of Kitchen	\$ 38.00	\$ 40.00	111209	Y
8.3.9 Decorating 25% of hourly rate		P.O.A	111209	Y
BOND - to be paid on all the above occasions, with alcohol approval.	\$ 1,000.00	\$ 1,000.00	111205	N
BOND - to be paid on all the above occasions, without alcohol approval.	\$ 500.00	\$ 500.00	111205	N

Fees & Charges				
Description	Adopted for 2012/2013	Adopted for 2013/2014	G/L No	GST
8. HALLS AND RECREATIONAL GROUNDS (Continued)				
8.4 Brunswick Community Recreation Centre				
8.4.1 With Alcohol - Local Organisations	\$ 415.00	\$ 435.00	113221	Y
- Outside Organisations	\$ 545.00	\$ 570.00	113221	Y
Decorating - Per Hour	\$ 7.50	\$ 8.00	113221	Y
8.4.2 Without Alcohol - Local Organisations	\$ 210.00	\$ 220.00	113221	Y
- Outside Organisations	\$ 350.00	\$ 367.00	113221	Y
Decorating/Rehearsals - Per Hour	\$ 11.00	\$ 12.00	113221	Y
8.4.3 Meetings or Seminars etc. - No food or drink Per Hour	\$ 19.00	\$ 20.00	113221	Y
- With food or drink Per Hour	\$ 22.00	\$ 23.00	113221	Y
8.4.4 Sporting and Tutor Groups - Adults - Per Hour	\$ 32.00	\$ 34.00	113221	Y
- Children to 17 Years - Per Hour	\$ 21.50	\$ 23.00	113221	Y
8.4.5 Hire of Kitchen	\$ 38.00	\$ 40.00	113221	Y
8.4.6 Meeting Room				
8.4.6.1 With Alcohol - Local Organisations - Per Hour	\$ 22.50	\$ 24.00	113221	Y
- Outside Organisations - Per Hour	\$ 28.00	\$ 30.00	113221	Y
8.4.6.2 Without Alcohol - Local Organisations - Per Hour	\$ 11.00	\$ 12.00	113221	Y
- Outside Organisations - Per Hour	\$ 13.00	\$ 14.00	113221	Y
8.4.6.3 Meetings or Seminars etc. - No food or drink - Per Hour	\$ 8.50	\$ 9.00	113221	Y
- With food or drink - Per Hour	\$ 10.00	\$ 11.00	113221	Y
8.4.6.4 Sporting and Tutor Groups - Adults - Per Hour	\$ 8.50	\$ 9.00	113221	Y
- Children to 17 Years - Per Hour	\$ 7.50	\$ 8.00	113221	Y
8.4.6.5 Hire of Kitchen	\$ 38.00	\$ 40.00	113221	Y
BOND - to be paid on all the above occasions, with alcohol approval.	\$ 1,000.00	\$ 1,000.00	111205	N
BOND - to be paid on all the above occasions, without alcohol approval.	\$ 500.00	\$ 500.00	111205	N
NOTE Night time use of centre - Minimum Charge (1) one to five hour period - hourly rate Over 5 hour period - 1.5 x hourly rate				
8.5 Harvey Town Hall				
8.5.1 Entrepreneurial Travelling or Live Shows - Per Hour	\$ 60.00	\$ 63.00	111211	Y
8.5.2 With Alcohol - Local Organisations - Per Hour	\$ 39.00	\$ 41.00	111211	Y
- Outside Organisations - Per Hour	\$ 59.00	\$ 62.00	111211	Y
8.5.3 Without Alcohol - Local Organisations - Per Hour	\$ 28.00	\$ 29.00	111211	Y
- Outside Organisations - Per Hour	\$ 43.00	\$ 45.00	111211	Y
8.5.4 Meetings or Seminars etc. - No food or drink - Per Hour	\$ 19.00	\$ 20.00	111211	Y
- With food or drink - Per Hour	\$ 27.00	\$ 28.00	111211	Y
8.5.5 Sporting and Tutor Groups - Adults - Per Hour	\$ 19.00	\$ 20.00	111211	Y
- Children to 17 Years - Per Hour	\$ 11.00	\$ 12.00	111211	Y
8.5.6 Hire of Kitchen	\$ 38.00	\$ 40.00	111211	Y
8.5.7 Decorating 25% of hourly rate		P.O.A	111211	Y
8.5.8 Lessor Halls - 50% of normal hourly rates			111211	Y
BOND - to be paid on all the above occasions, with alcohol approval.	\$ 1,000.00	\$ 1,000.00	111205	N
BOND - to be paid on all the above occasions, without alcohol approval.	\$ 400.00	\$ 500.00	111205	N
8.6 Brunswick Hall				
8.6.1 Entrepreneurial Travelling or Live Shows - Per Hour	\$ 60.00	\$ 63.00	111214	Y
8.6.2 With Alcohol - Local Organisations - Per Hour	\$ 39.00	\$ 41.00	111214	Y
- Outside Organisations - Per Hour	\$ 59.00	\$ 62.00	111214	Y
8.6.3 Without Alcohol - Local Organisations - Per Hour	\$ 28.00	\$ 29.00	111214	Y
- Outside Organisations - Per Hour	\$ 43.00	\$ 45.00	111214	Y
8.6.4 Meetings or Seminars etc. - No food or drink - Per Hour	\$ 19.00	\$ 20.00	111214	Y
- With food or drink - Per Hour	\$ 27.00	\$ 28.00	111214	Y
8.6.5 Sporting and Tutor Groups - Adults - Per Hour	\$ 19.00	\$ 20.00	111214	Y
- Children to 17 Years - Per Hour	\$ 11.00	\$ 12.00	111214	Y
8.6.6 Hire of Kitchen	\$ 38.00	\$ 40.00	111214	Y
8.6.7 Decorating 25% of hourly rate		P.O.A	111214	Y
8.6.8 Lessor Halls - 50% of normal hourly rates			111214	Y
BOND - to be paid on all the above occasions, with alcohol approval.	\$ 1,000.00	\$ 1,000.00	111205	N
BOND - to be paid on all the above occasions, without alcohol approval.	\$ 400.00	\$ 500.00	111205	N
8.7 Harvey Recreational Ground				
8.7.1 Use of all Ovals, Lights and Amenities - Day rate to 6.00pm	\$ 290.00	\$ 305.00	114202	Y
- Night rate after 6.00pm	\$ 420.00	\$ 441.00	114202	Y
8.7.2 Use of all Ovals and Lights Only - Day rate to 6.00pm	\$ 176.00	\$ 185.00	114202	Y
- Night rate after 6.00 pm	\$ 276.00	\$ 290.00	114202	Y
8.7.3 Use of Ovals Only (per day)	\$ 180.00	\$ 189.00	114202	Y
8.7.4 Agricultural Societies - Responsible for Power Consumption Only		P.O.A	114202	Y
8.7.5 Schools, PCYC, Volunteer Fire Brigades - No Charge for Day Time Use			114202	Y
- Night Use (50% of normal charges)		P.O.A	114202	Y
8.7.6 Food Stalls and Kiosks - Local Organisations	\$ 45.00	\$ 47.00	114202	Y
- Outside Organisations	\$ 90.00	\$ 95.00	114202	Y
8.7.7 Circus - daily	\$ 308.00	\$ 323.00	114202	Y
Circus - bond	\$ 500.00	\$ 500.00	114202	N
8.7.8 South West Football league (Inc) & Peel Football League (Inc) - \$150 per qualifying game or 15% of home game or 15% of home game gate takings, which ever is the lessor.			114202	Y
8.7.9 Caravan Clubs (per person per night)	\$ 4.80	\$ 5.00	114202	Y

Fees & Charges				
Description	Adopted for 2012/2013	Adopted for 2013/2014	G/L No	GST
8. HALLS AND RECREATIONAL GROUNDS (Continued)				
8.8 Brunswick Recreational Ground				
8.8.1 Use of all Ovals, Lights and Amenities - Day rate to 6.00pm	\$ 290.00	\$ 305.00	113221	Y
- Night rate after 6.00pm	\$ 420.00	\$ 441.00	113221	Y
8.8.2 Use of all Ovals and Lights Only - Day rate to 6.00pm	\$ 176.00	\$ 185.00	113221	Y
- Night rate after 6.00 pm	\$ 276.00	\$ 290.00	113221	Y
8.8.3 Use of Ovals Only (per day)	\$ 180.00	\$ 189.00	113221	Y
8.8.4 Agricultural Societies - Responsible for Power Consumption Only		P.O.A	113221	Y
8.8.5 Schools, PCYC, Volunteer Fire Brigades - No Charge for Day Time Use			113221	Y
- Night Use (50% of normal charges)		P.O.A	113221	Y
8.8.6 Food Stalls and Kiosks - Local Organisations	\$ 45.00	\$ 47.00	113221	Y
- Outside Organisations	\$ 90.00	\$ 95.00	113221	Y
8.8.7 Circus - daily	\$ 308.00	\$ 323.00	113221	Y
Circus - bond	\$ 500.00	\$ 500.00	113221	N
8.8.8 South West Football league (Inc) & Peel Football League (Inc) - \$150 per qualifying game or 15% of home game or 15% of home game gate takings, which ever is the lessor.		P.O.A	113221	Y
8.8.9 Caravan Clubs (per person per night)	\$ 4.80	\$ 5.00	113221	Y
NOTE: Costs associated with use of lights at Brunswick to be negotiated with Harvey Brunswick Leschenault Football Club				
8.9 Yarloop Pavilion				
8.9.1 Entrepreneurial Travelling or Live Shows - Per Hour	\$ 51.00	\$ 53.00	113220	Y
8.9.2 With Alcohol - Local Organisations - Per Hour	\$ 24.00	\$ 32.00	113220	Y
- Outside Organisations - Per Hour	\$ 29.00	\$ 53.00	113220	Y
8.9.3 Without Alcohol - Local Organisations - Per Hour	\$ 19.00	\$ 25.00	113220	Y
- Outside Organisations - Per Hour	\$ 35.00	\$ 38.00	113220	Y
8.9.4 Meetings or Seminars etc. - No food or drink - Per Hour	\$ 13.00	\$ 20.00	113220	Y
- With food or drink - Per Hour	\$ 19.00	\$ 23.00	113220	Y
8.9.5 Sporting and Tutor Groups - Adults - Per Hour	\$ 19.00	\$ 20.00	113220	Y
- Children to 17 Years - Per Hour	\$ 11.00	\$ 12.00	113220	Y
8.9.6 Playgroup (per session)	\$ 8.50	\$ 9.00	113220	Y
8.9.7 Hire of Kitchen	\$ 38.00	\$ 40.00	113220	Y
8.9.8 Decorating 25% of hourly rate		P.O.A	113220	Y
8.9.9 Caravan Clubs - Recreation Ground (per person per night)	\$ 4.80	\$ 5.00	113220	Y
BOND - to be paid on all the above occasions, with alcohol approval.	\$ 1,000.00	\$ 1,000.00	111205	N
BOND - to be paid on all the above occasions, without alcohol approval.	\$ 500.00	\$ 500.00	111205	N
8.10 Australind Hall and Community Centre				
8.10.1 Entrepreneurial Travelling or Live Shows - Per Hour	\$ 84.00	\$ 88.00	111215	Y
8.10.2 With Alcohol - Local Organisations - Per Hour	\$ 60.00	\$ 63.00	111215	Y
- Outside Organisations - Per Hour	\$ 86.00	\$ 90.00	111215	Y
8.10.3 Without Alcohol - Local Organisations - Per Hour	\$ 38.00	\$ 40.00	111215	Y
- Outside Organisations - Per Hour	\$ 50.00	\$ 53.00	111215	Y
8.10.4 Meetings or Seminars etc. - No food or drink - Per Hour	\$ 19.00	\$ 20.00	111215	Y
- With food or drink - Per Hour	\$ 28.00	\$ 29.00	111215	Y
8.10.5 Sporting and Tutor Groups - Adults - Per Hour	\$ 19.00	\$ 20.00	111215	Y
- Children to 17 Years - Per Hour	\$ 11.00	\$ 12.00	111215	Y
8.10.6 Hire of Supper Room	\$ 30.00	\$ 32.00	111215	Y
8.10.7 Hire of Kitchen	\$ 38.00	\$ 40.00	111215	Y
8.10.8 Decorating 25% of hourly rate		P.O.A	111215	Y
BOND - to be paid on all the above occasions, with alcohol approval.	\$ 1,000.00	\$ 1,000.00	111205	N
BOND - to be paid on all the above occasions, without alcohol approval.	\$ 500.00	\$ 500.00	111205	N
8.10.9 Cubs, Scouts and Girl Guides (Per Hour)	\$ 5.90	\$ 6.00	111215	Y
8.11 Old Golf Course (Stanton Park)				
8.11.1 Local Organisations - Per Hour	\$ 19.00	\$ 25.00	111208	Y
8.11.2 Outside Organisations - Per Hour	\$ 34.00	\$ 38.00	111209	Y
8.11.3 Meetings or Seminars - Half Day	\$ 50.00	\$ 60.00	111210	Y
- Full Day	\$ 85.00	\$ 95.00	111211	Y
BOND - to be paid on all the above occasions, with alcohol approval.	\$ 1,000.00	\$ 1,000.00	111205	N
BOND - to be paid on all the above occasions, without alcohol approval.	\$ 500.00	\$ 500.00	111205	N
8.11.4 South West Horse Trials Association				
Saturday - Flat Rate	\$ 375.00	\$ 394.00	111208	Y
Sunday - Per Hour	\$ 16.00	\$ 17.00	111209	Y
Key Deposit	\$ 50.00	\$ 55.00	111205	N
8.11.5 Harvey Scouts No Charge		\$ -		
8.11.6 Harvey Field & Game Association - Per Use	\$ 45.00	\$ 47.00	111208	Y
8.12 Roelands Hall				
8.12.1 Entrepreneurial Travelling or Live Shows - Per Hour	\$ 45.00	\$ 53.00	111213	Y
8.12.2 With Alcohol - Local Organisations - Per Hour	\$ 19.00	\$ 32.00	111213	Y
- Outside Organisations - Per Hour	\$ 34.00	\$ 53.00	111213	Y
8.12.3 Without Alcohol - Local Organisations - Per Hour	\$ 16.00	\$ 25.00	111213	Y
- Outside Organisations - Per Hour	\$ 19.00	\$ 38.00	111213	Y
8.12.4 Meetings or Seminars etc. - No food or drink - Per Hour	\$ 11.00	\$ 20.00	111213	Y
- With food or drink - Per Hour	\$ 15.00	\$ 23.00	111213	Y
8.12.5 Sporting and Tutor Groups - Adults - Per Hour	\$ 15.00	\$ 20.00	111213	Y
- Children to 17 Years - Per Hour	\$ 11.00	\$ 12.00	111213	Y
8.12.6 Hire of Kitchen	\$ 38.00	\$ 40.00	111213	Y
BOND - to be paid on all the above occasions, with alcohol approval.	\$ 1,000.00	\$ 1,000.00	111205	N
BOND - to be paid on all the above occasions, without alcohol approval.	\$ 500.00	\$ 500.00	111205	N

Fees & Charges				
Description	Adopted for 2012/2013	Adopted for 2013/2014	G/L No	GST
8. HALLS AND RECREATIONAL GROUNDS (Continued)				
8.13 Gibbs Pool Amphitheatre				
8.13.1 Local Organisations - Free				
8.13.2 Outside Organisations - \$194 Per Day plus - \$45.00 per hour after 6.00pm	\$ 185.00	\$ 194.00	132209	Y
OR	\$ 43.00	\$ 45.00	132209	Y
8.13.3 7.5% of Gross takings for sales for the first 500 tickets, plus 5% of gross takings for sales over 500 tickets, Whichever is the greatest 8.13.2 or 8.13.3			132209	
8.13.4 Private Functions - Family Reunions	\$ 133.00	\$ 140.00	132209	Y
- Wedding Ceremonies / receptions	\$ 200.00	\$ 210.00	132209	Y
- Wedding Ceremonies No reception	\$ 66.00	\$ 70.00	132209	y
- Business Functions	\$ 330.00	\$ 345.00	132209	y
- Private Community Functions	\$ 133.00	\$ 140.00	132209	y
Plus \$45 per hour for each hour or part thereof after 6pm on all of 8.13.4	\$ 45.00	\$ 47.00	132209	y
8.13.5 BOND - to be paid on all the above occasions.	\$ 550.00	\$ 550.00	111205	N
9. CEMETERY FEES				
9.1 General Charges				
9.1.1 Reservation of specific site (Non-refundable)	\$ 250.00	\$ 250.00		Y
9.1.2 Ordinary land for grave 2.4m x 1.2m	\$ 900.00	\$ 900.00		Y
9.1.3 Interment of an adult in a grave any depth to 2.1m deep, including registration fee and use of number plate.	\$ 800.00	\$ 800.00		Y
9.1.4 For interment of a child, under the age of seven (7) in grave any depth to 2.1m deep including registration fee and use of number plate.	\$ 300.00	\$ 300.00		Y
9.1.5 Internment of a stillborn child	\$ 250.00	\$ 250.00		Y
9.1.6 For interment of cremated ashes	\$ 250.00	\$ 250.00		Y
9.1.7 Bronze plaque for grave other than niche wall or rose garden	P.O.A	P.O.A		Y
Re-opening an ordinary grave;				
9.1.8 Each interment of an adult	\$ 800.00	\$ 800.00		Y
9.1.9 Each interment of a child under seven (7) years	\$ 300.00	\$ 300.00		Y
9.1.10 Each interment of a stillborn child	\$ 250.00	\$ 250.00		Y
9.2 Extra Fees				
9.2.1 Internment without due notice	\$ 300.00	\$ 300.00		Y
9.2.2 Internment not in usual hours	\$ 300.00	\$ 300.00		Y
9.2.3 Internment on a Saturday, Sunday or Public Holiday	\$ 300.00	\$ 300.00		Y
9.2.4 Fee of exhumation	\$ 900.00	\$ 900.00		Y
9.3 Miscellaneous Charges				
9.3.1 Funeral Director's Annual Licence Fee	\$ 200.00	\$ 200.00	106211	N
9.3.2 Single Funeral Permit (Funeral Director's Only)	\$ 100.00	\$ 100.00		N
9.3.3 Single Funeral Permit (other than Funeral Director's)	\$ 400.00	\$ 400.00		N
9.3.4 Monumental Mason's Annual Fee	\$ 200.00	\$ 200.00		N
9.3.5 Single Monument Permit (Monumental Masons only)	\$ 100.00	\$ 100.00		N
9.3.6 Permit to erect a headstone/kerbing	\$ 100.00	\$ 100.00		Y
9.3.7 Copy of Local Laws	\$ 25.00	\$ 25.00		N
9.3.8 Copy of Grant of Right of Burial	\$ 25.00	\$ 25.00		Y
9.3.9 Renewal of Grant of Right of Burial	\$ 100.00	\$ 100.00		Y
9.3.10 Refund of unexpired Grant of Right of Burial not to exceed the amount originally paid, less an administration fee of;	\$ 100.00	\$ 100.00		Y
DISPOSAL OF ASHES				
9.4 Niche Wall				
9.4.1 Reservation for placement	\$ 75.00	\$ 75.00	106210	Y
9.4.2 Placement in single niche including bronze plaque and standard inscription	\$ 350.00	\$ 350.00	106210	Y
9.4.3 Placement in double niche including bronze plaque and standard inscription	\$ 400.00	\$ 400.00	106210	Y
9.4.4 Second inscription	\$ 300.00	\$ 300.00	106210	Y
9.4.5 Standard niche wall vase	\$ 70.00	\$ 70.00	106210	Y
9.4.6 Tranquil vase (pyramid shape)	\$ 70.00	\$ 70.00	106210	Y
9.4.7 Conical vase	\$ 70.00	\$ 70.00	106210	Y
9.4.8 Additional Text Line	\$ 30.00	\$ 30.00	106210	Y
9.5 Memorial Garden of Remembrance				
9.5.1 Reservation for interment	\$ 75.00	\$ 75.00	106210	Y
9.5.2 Internment including bronze plaque 143mm x 117mm	\$ 350.00	\$ 350.00	106210	Y
9.5.3 Internment including bronze plaque 143mm x 117mm and reservation for a second interment	\$ 400.00	\$ 400.00	106210	Y
9.5.4 Second interment and plaque	\$ 350.00	\$ 350.00	106210	Y

Fees & Charges				
Description	Adopted for 2012/2013	Adopted for 2013/2014	G/L No	GST
LESCHENAULT LEISURE CENTRE				
10.1 <u>Gymnasium / Group Fitness</u>				
10.1.1 Gym Casual Use	\$ 15.00	\$ 17.00		
10.1.2 Group Fitness Casual Use	\$ 15.00	\$ 17.00		
10.1.3 Yoga Class Casual	\$ 15.00	n/a		
10.1.4 Aqua & Gym Casual Use	\$ 18.00	\$ 20.00		
10.1.5 Personal Training - 1 session	\$ 61.00	\$ 64.00		
10.1.6 Personal Training - 1 session - Member	\$ 54.00	\$ 57.00		
10.1.7 Personal Training - 5 sessions	\$ 290.00	\$ 305.00		
10.1.8 Personal Training - 5 sessions - Member	\$ 261.00	\$ 275.00		
10.1.9 Personal Training - 10 sessions	\$ 549.00	\$ 576.00		
10.1.10 Personal Training - 10 sessions - Member	\$ 494.00	\$ 519.00		
10.1.11 Personal Training - 20 sessions	\$ 1,040.00	\$ 1,092.00		
10.1.12 Personal Training - 20 sessions - Member	\$ 936.00	\$ 983.00		
10.1.13 Express fit - 1 session	\$ 42.00	\$ 44.00		
10.1.14 Express fit - 1 session - Member	\$ 37.80	\$ 37.00		
10.1.15 Express fit - 5 sessions	\$ 200.00	\$ 210.00		
10.1.16 Express fit - 5 sessions - Member	\$ 180.00	\$ 189.00		
10.1.17 Express fit - 10 sessions	\$ 380.00	\$ 400.00		
10.1.18 Express fit - 10 sessions - Member	\$ 342.00	\$ 359.00		
10.1.19 Express fit - 20 sessions	\$ 718.00	\$ 754.00		
10.1.20 Express fit - 20 sessions - Member	\$ 646.00	\$ 679.00		
10.1.21 Group Fitness - PT session	\$ 34.00	\$ 36.00		
10.1.22 Group Fitness PT session - Member	\$ 30.60	\$ 32.00		
10.1.23 Group Fitness - 5 sessions	\$ 158.00	\$ 166.00		
10.1.24 Group Fitness PT - 5 sessions - Member	\$ 142.00	\$ 149.00		
10.1.25 Group Fitness PT - 10 sessions	\$ 300.00	\$ 315.00		
10.1.26 Group Fitness PT 10 sessions - Member	\$ 270.00	\$ 284.00		
10.1.27 Group Fitness PT 20 sessions	\$ 567.00	\$ 595.00		
10.1.28 Group Fitness PT 20 sessions - Member	\$ 510.30	\$ 536.00		
10.1.29 Living Longer Living Stronger exercise session	\$ 6.00	\$ 6.00		
10.1.30 Living Longer Living Stronger assessment	\$ 55.00	\$ 58.00		
10.1.31 Gym appraisal	\$ 70.00	\$ 80.00		
10.1.32 Membership suspension	\$ 18.00	\$ 20.00		
10.1.33 Membership Cancellation	\$ 250.00	\$ 263.00		
10.1.34 Membership Cancellation Relocation	\$ -	\$ 50.00		
10.1.35 Youth Fitness (Terminator)	\$ 85.00	\$ 90.00		
10.2 <u>Memberships (Wet) - Individual</u>				
Membership provides use of swimming pool/spa, steam room and aqua fit classes				
10.2.1 3 Months - pre-paid	\$ 240.00	\$ 252.00		
10.2.2 6 Months - pre-paid	\$ 416.00	\$ 437.00		
10.2.3 12 Months - pre-paid	\$ 679.00	\$ 713.00		
10.2.4 6 Months - fortnightly	\$ 35.00	\$ 39.00		
10.2.5 12 Months - fortnightly	\$ 28.00	\$ 32.50		
10.2.6 18 Months - fortnightly	\$ 26.00	\$ 29.00		
10.3 <u>Memberships (Wet) - Family</u>				
10.3.1 12 Months - pre-paid	\$ 1,714.00	\$ 1,800.00		
10.3.2 12 Months - fortnightly by Direct Debit	\$ 70.00	\$ 73.00		
10.3.3 18 Months - fortnightly by Direct Debit	\$ 63.00	\$ 66.00		
10.4 <u>Memberships (Dry) - Individual</u>				
Membership provides use of gymnasium, dry fitness classes, program, appraisal				
10.4.1 3 Months - pre-paid	\$ 240.00	\$ 252.00		
10.4.2 6 Months - pre-paid	\$ 416.00	\$ 437.00		
10.4.3 12 Months - pre-paid	\$ 679.00	\$ 713.00		
10.4.4 6 Months - fortnightly by Direct Debit	\$ 35.00	\$ 39.00		
10.4.5 12 Months - fortnightly by Direct Debit	\$ 28.00	\$ 29.00		
10.4.6 18 Months - fortnightly by Direct Debit	\$ 26.00	\$ 32.50		
10 <u>Memberships (Full) - Individual</u>				
Membership provides use of all facilities (gym, pool spa, steam and group fitness program)				
10.5.1 1 Month - pre-paid	\$ 200.00	\$ 210.00		
10.5.2 3 Months - pre-paid	\$ 300.00	\$ 315.00		
10.5.3 6 Months - pre-paid	\$ 522.00	\$ 548.00		
10.5.4 12 Months - pre-paid	\$ 800.00	\$ 840.00		
10.5.5 6 Months - fortnightly by Direct Debit	\$ 44.00	\$ 49.00		
10.5.6 12 Months - fortnightly by Direct Debit	\$ 33.00	\$ 37.50		
10.5.7 18 Months - fortnightly by Direct Debit	\$ 30.00	\$ 34.50		

Fees & Charges				
Description	Adopted for 2012/2013	Adopted for 2013/2014	G/L No	GST
LESCHENAULT LEISURE CENTRE (continued)				
10 Memberships				
10.6.1 Concessional Membership - Health Care Card, Seniors, Corporate Note: Corporate only available as a full membership and only to a group of 5 or more, all of whom join at the same time.		Minus 10%		
10.6.2 Rehabilitation Membership - Allows physio to attend with client		Plus 25%		
10.6.3 Special Promotional Membership - Open day and 12 week challenge		Minus 20%		
10.6.4 Under 16 years aquatic membership		Minus 25%		
11. AQUATIC ENTRY				
11.1 Aquatic Activities				
11.1.1 Casual Entry	\$ 6.00	\$ 6.50		
11.1.2 Concession	\$ 5.50	\$ 6.00		
11.1.3 Adult with Child under 5	\$ 3.80	\$ 4.00		
11.1.4 Child 5 -16 years		\$ 4.00		
11.1.5 Family	\$ 15.00	\$ 16.00		
11.1.6 School Age Groups	\$ 3.20	\$ 3.50		
11.1.7 Lane Hire	\$ 16.00	\$ 17.00		
11.1.8 Aqua Class	\$ 15.00	\$ 17.00		
11.1.9 Senior Aqua	\$ 9.00	\$ 10.00		
11.1.10 Sporting Groups - Adults	\$ 8.00	n/a		
11.1.11 In Term swimming - Terms 1,2,3 & 4	\$ 3.20	\$ 3.50		
11.1.12 Ed Dept. Vacation Swimming Entry Fee	\$ 3.80	\$ 4.00		
11.1.13 Golden West Dolphin - Lane hire	\$ 8.00	\$ 8.00		
11.1.14 Golden West Dolphin - Trial night swimmer	\$ 4.20	\$ 4.20		
11.1.15 Lifeguard for bookings	\$ 30.00	\$ 37.00		
11.2 Swim School				
11.2.1 Aquababies, Jnr Squad, Penguins and Seals - 10 Week Term	\$ 120.00	\$ 126.00		
11.2.2 Pre School & School Age - 10 Week Term	\$ 130.00	\$ 137.00		
11.2.3 2nd class per week as above (subject to availability)		\$ 73.00		
11.2.4 Adults - 10 Week Term	\$ 145.00	\$ 152.00		
11.2.5 Private Lessons Adults - Per Class	\$ 40.00	\$ 43.00		
11.2.6 Private Lessons Adults - 10 Week Term	\$ 350.00	\$ 367.00		
11.2.7 Private Lessons Child - Per Class	\$ 40.00	\$ 42.00		
11.2.8 Private Lessons Child - 10 Week Term	\$ 350.00	\$ 367.00		
11.2.9 School age squad swimming - 30 mins	\$ 130.00	n/a		
11.2.10 School age squad swimming - 45 mins	\$ 150.00	\$ 160.00		
11.2.11 School age squad swimming - twice per week	\$ 225.00	\$ 80.00		
11.2.12 Vac swim	\$ 75.00	\$ 80.00		
11.2.13 Bronze Medallion	\$ 170.00	\$ 178.00		
11.2.14 Bronze Requalification	\$ 70.00	\$ 73.50		
11.2.15 Bronze Medallion	\$ 30.00	\$ 30.00		
12. COURT HIRE				
12.1 Court hire casual shots	\$ 3.00	\$ 4.00		
12.2 Per Hour Mon - Fri	\$ 40.00	\$ 45.00		
12.3 Per Hour Weekends and Public Holidays		\$ 50.00		
12.4 Off Peak School B/BN/B - per Hour	\$ 35.00	\$ 37.00		
12.5 Baddy Court - per Hour	\$ 11.00	\$ 12.00		
12.6 Schools 4 Court Baddy - per Hour	\$ 40.00	\$ 42.00		
12.7 Off peak, Duty Manager	\$ 45.00	n/a		
12.8 Peak, Duty Manager (4pm - 10pm Monday to Friday)	\$ 55.00	n/a		
12.9 Off peak, no Duty Manager	\$ 40.00	n/a		
12.10 Stadium Setup - per Hour	\$ 80.00	\$ 84.00		
13. MULTI SPORTS FEES NOMINATIONS				
13.1 Nomination Fees all Sports	\$ 42.00	\$ 45.00		
13.2 Season Enrolment all Sports	\$ 25.00	\$ 26.00		
14. GAME FEES (10% discount for season if paid in full prior to third week)				
14.1 Netball	\$ 50.00	\$ 55.00		
14.2 Basketball	\$ 50.00	\$ 55.00		
14.3 Soccer	\$ 50.00	\$ 55.00		
14.5 Indoor Hockey	\$ 50.00	\$ 55.00		
15. SQUASH				
15.1 Before 5pm - per hour	\$ 13.00	\$ 17.00		
15.2 After 5pm - per hour	\$ 16.00	\$ 17.00		
15.3 Before 5pm - per half hour	\$ 9.00	\$ 10.00		
15.4 After 5pm - per half hour	\$ 12.00	\$ 10.00		
15.5 Equipment Hire	\$ 5.00	\$ 5.00		
15.6 Club - per hour	\$ 14.00	\$ 14.00		
15.7 Schools - per hour	\$ 11.00	\$ 12.00		
15.8 Wayball - per hr	\$ 28.00	n/a		
16.0 TENNIS				
16.1 Indoor Off Peak (No Lights)	\$ 48.00	n/a		
16.2 Indoor Peak (Lights)	\$ 48.00	n/a		
16.3 If clubs set up and is cancelled due to inclement weather	\$ 25.00	\$ 30.00		

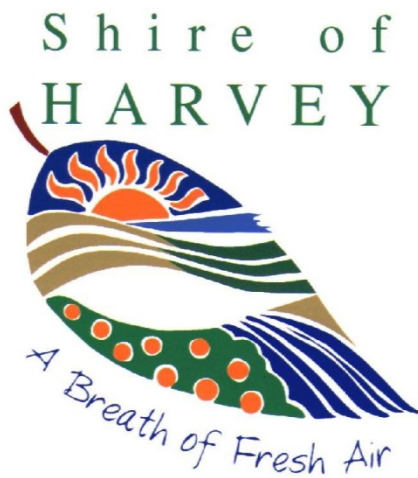
Fees & Charges				
Description	Adopted for 2012/2013	Adopted for 2013/2014	G/L No	GST
LESCHENAULT LEISURE CENTRE (continued)				
17.0 CRECHE				
17.1 <u>Standard Crèche</u>				
17.1.1 1 child (up to 1.5hrs)	\$ 3.50	\$ 4.00		
17.1.2 1 child (1.5 to 3hrs)	\$ 6.00	\$ 7.00		
17.1.3 2+ children (up to 1.5hrs)	\$ 6.00	\$ 7.00		
17.1.4 1 child (up to 3 hrs)	\$ 6.00	\$ 7.00		
17.1.5 2+ children (up to 3hrs)	\$ 10.00	\$ 14.00		
17.3 <u>School Holidays Group Fitness 5 - 12yrs childcare (strictly on a booking basis)</u>				
17.3.1 1 child (1.5 hrs)	\$ 6.50	\$ 7.00		
18. ACROGYM				
18.1.1 Toddlers (One off, trial class only)	\$ 20.00	\$ 20.00		
18.1.3 Toddlers (Based on 10 week term)	\$ 84.00	\$ 90.00		
18.1.4 Pre-schoolers, beginners, inter, advanced (One off, trial class only)	\$ 20.00	n/a		
18.1.6 Pre-schoolers, beginners, inter, advanced (Based on 10 week term)	\$ 84.00	\$ 90.00		
19. JUNIOR PROGRAMS				
19.1.1 Junior Program (term), 45 min, per class (short play Wednesday/Friday) - One off trial class	\$ 20.00	\$ 20.00		
19.1.2 Junior Program (term), 45 min, 10 week term	\$ 75.00	\$ 80.00		
19.1.3 Junior Program (term), 60 min, per class	\$ 20.00	n/a		
19.1.4 Junior Program (term), 60 min, 10 week term	\$ 85.00	\$ 90.00		
19.1.5 Holiday Program - daily fee	\$ 44.00	\$ 50.00		
19.1.6 Short Stay per hour	\$ 6.50	\$ 10.00		
20. BIRTHDAY PARTIES				
20.1.1 Unsupervised Parties - per child	\$ 16.00	n/a		
20.1.2 Unsupervised Parties - per child incl Lolly bag	\$ 18.00	n/a		
20.1.3 Supervised Parties - per child (Min 10 Children)	\$ 18.00	\$ 20.00		
20.1.4 Acro Party - Min 10 children	\$ -	\$ 40.00		
20.1.5 Bouncy Castle hire per party	\$ 50.00	\$ 200.00		
20.1.6 Function room - weddings, quiz nights, parties etc - out of centre opening hours - per Hour	\$ 100.00	\$ 100.00		
20.1.7 Function room - weddings, quiz nights, parties etc - in centre opening hours - per Hour	\$ 40.00	\$ 100.00		
20.1.8 Refundable bond (with alcohol)	\$ 1,000.00	\$ 1,000.00		
20.1.9 Refundable bond (no alcohol)	\$ 500.00	\$ 500.00		
20.1.10 Function room - meetings, luncheon per hour (only during centre opening hours)	\$ 40.00	\$ 50.00		
20.1.11 Kitchen	\$ 20.00	n/a		
20.1.12 Conference room per hour (only during centre opening hours)	\$ 30.00	\$ 35.00		
20.1.13 Meeting room refundable bond		\$ 100.00		
20.1.14 Set up fees for meetings		\$ 30.00		
20.1.15 Supply of whiteboard		\$ 5.00		
20.1.16 Supply of projector		\$ 50.00		
20.1.17 Supply of tea, coffee and biscuits - per person		\$ 5.00		
20.1.18 Vineyard Church booking/week	\$ 200.00	n/a		
20.1.19 Sunday Church booking function and conference room	\$ 200.00	\$ 210.00		
22. SERVICE FEES - CLUBS				
22.1.1 Club Affiliation Fee - Level 1	\$ 400.00	\$ 450.00		
22.1.2 Clubs meetings (per Meeting) AGM Free	\$ 40.00	\$ 45.00		
22.1.3 Training with lights (per hour)	\$ 10.00	\$ 15.00		
22.1.4 Sports field hire (With changerooms) - Senior club	\$ 40.00	\$ 45.00		
22.1.5 Sports field hire (With changerooms) - Junior club	\$ 40.00	\$ 45.00		
22.1.6 Sports field hire - Non-affiliated club	\$ 75.00	\$ 80.00		
22.1.7 Sports field hire (with changerooms) - Non-affiliated club	\$ 120.00	\$ 150.00		

NOTE: All prices include GST except for items in **11.2 Swim School** which are exempt from GST

➤ The above Fees & Charges are inclusive of G.S.T.

Concessions - Staff Incentives

To encourage the health and wellbeing of Council employees, concessional entry is able to be granted to Council employees to Council's recreation facilities in accordance with Council Policy as adopted from time to time. This concession relates to full time and permanent part time Council employees.



2013/2014

DETAILED BUDGET

Presented in Schedules
Format

Budgeted Summary of Financial Activities
For the Year Ending 30 June 2013

	INCOME Budget 2012 - 2013	EXPENSE Budget 2012 - 2013	INCOME Actual 2012 - 2013	EXPENSE Actual 2012 - 2013	INCOME Budget 2013 - 2014	EXPENSE Budget 2013 - 2014
OPERATING SECTION						
General Purpose Income	17,453,653	1,420,216	17,425,949	1,364,732	18,642,509	1,633,611
General Administration	47,943	867,133	36,441	777,656	15,430	1,059,503
Law, Order & Public Safety	270,914	1,106,701	332,674	922,367	314,147	1,047,006
Health	350,391	993,449	310,135	920,552	321,348	989,238
Welfare Services	22,089	243,349	38,688	238,854	26,940	262,243
Community Amenities	2,802,194	4,813,640	2,976,772	4,578,828	3,653,963	5,486,047
Recreation & Culture	2,731,004	8,451,544	2,551,647	7,830,257	2,850,802	8,773,364
Transport	3,402,500	14,606,600	3,920,729	15,186,852	1,965,233	13,728,491
Economic Services	431,897	1,246,699	411,743	1,151,876	411,684	1,286,542
Other Property & services	501,050	1,439,303	584,052	1,298,425	482,899	1,435,344
Finance & Borrowing	26,866	26,866	26,966	26,966	20,332	20,332
SUB-TOTAL	28,040,501	35,215,499	28,615,797	34,297,367	28,705,287	35,721,721
CAPITAL SECTION						
General Administration	824,000	967,000	110,182	255,895	1,329,200	1,440,546
Law, Order & Public Safety	376,500	377,500	427,290	451,284	223,300	235,300
Health	61,000	64,000	58,687	64,551	90,000	90,000
Welfare	0	6,700	0	6,272	0	11,050
Community Services	476,202	223,849	260,309	423,590	735,000	511,000
Recreation & Culture	5,544,496	5,949,480	428,846	999,396	6,031,918	6,394,773
Economic Services	220,000	619,500	57,900	166,919	324,000	598,500
Other Property & Services	1,074,000	1,091,500	795,028	811,234	1,200,000	1,205,000
Fund Transfers	0	1,090,000	0	1,090,000	0	1,359,696
SUB-TOTAL	8,576,198	10,389,529	2,138,242	4,269,141	9,933,418	11,845,865
TOTAL INCOME & EXPENDITURE						
	36,616,699	45,605,029	30,754,038	38,566,508	38,638,705	47,567,586
Less Depreciation		(8,841,330)		(8,380,157)		(8,568,100)
Less P&L on Asset Disposal	(204,900)	(26,900)	(125,531)	(29,333)	(151,051)	(79,602)
Estimated E.O.Y. Accruals				491,819		
Surplus/(Deficit) C/Fwd	325,000		452,560	432,230	432,230	
CLOSING SURPLUS / (DEFICIT)	36,736,799	36,736,799	31,081,067	31,081,068	38,919,884	38,919,884

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
RATE REVENUE							
GENERAL RATE							
UV	2,134,675		2,134,675		2,260,997		31222
GRV	9,859,614		9,859,614		10,425,717		31221
MINIMUM RATE							
GRV - General Rate	1,470,942		1,470,942		1,802,000		31223
UV	646,714		646,714		707,200		31224
TOTAL MINIMUM RATES	2,117,656		2,117,656		2,509,200		
TOTAL GEN/MIN RATE	14,111,945		14,111,945		15,195,914		
INTERIM RATES							
Interim Rates	100,000		150,413		120,000		31220
SPECIFIED AREA RATES							
Kingston Landscaping Levies	108,974		108,974		125,081		31215
Kingston Landscaping Payments		108,974		108,974		125,081	31115
Galway Green Landscaping Levies	50,288		35,413		52,943		31218
Treendale Estate Landscaping Levies	123,277		130,049		152,282		31219
Treendale District Centre Levies	0		0		46,500		31226
Treendale District Centre Payments				0		46,500	31126
TOTAL RATES INCOME	14,494,484	108,974	14,536,794	108,974	15,692,720	171,581	
OTHER RATES							
FESA Levy Collections	720,000		721,011		725,000		31213
Less FESA Levy Paid	-720,000		-721,011		-725,000		31113
PLUS Non Pmnt Penalty	28,000		48,193		30,000		31203
PLUS Non Pmnt Penalty FESA	1,500		1,668		1,500		31214
PLUS Rates Instalment Fees	25,000		25,845		26,000		31211
PLUS Ex-Gratia Rates	2,500		2,528		1,000		31225
PLUS Rates Rounding	50		-2		50		31210
LESS Merchant Facility Charges		30,000		29,062		31,000	31101
LESS Title Search Fees		3,000		5,658		5,000	31102
LESS Valuation Expenses		60,000		46,455		145,000	31103
LESS Discount Allowed		710,000		723,691		770,000	31104
LESS Rates Written Off		34,000		29,353		34,000	31106
LESS Administration Costs		474,242		421,539		477,030	31150
PLUS Revaluation Reserve Trans	0		0		0		31204
Plus Administration Income	1,943		2,157		1,844		31250
TOTAL RATES	14,553,477	1,420,216	14,617,184	1,364,732	15,753,114	1,633,611	
FINANCIAL ASSISTANCE GRANTS							
General Purpose Grant	735,373		683,340		817,330		32201
Local Roads Grant	422,611		379,275		373,377		32202
Special Purpose Grant	165,000		110,000		117,000		32203
Transfer from Reserve	0		0		1,207,688		32204
Restricted Other	1,123,692		1,123,692		0		32401
INTEREST INCOME							
Municipal Invest Interest	390,000		447,863		320,000		31240
Trust Invest Interest	60,000		60,000		50,000		31241
Loan Invest Interest	0		0		0		31242
OTHER GENERAL PURPOSE INCOME							
Deferred Rates Interest Grant	3,500		4,594		4,000		33201
Transfer from Cashflow Reserve	0		0		1,785,000		33202
Transfer to Cashflow Reserve	0		0		-1,785,000		33102
TOTAL GENERAL PURPOSE INCOME	17,453,653	1,420,216	17,425,949	1,364,732	18,642,509	1,633,611	

	Income Budget		Expense Budget		Income Actual		Expense Actual		Income Budget		Expense Budget	
	2012 - 2013		2012 - 2013		2012 - 2013		2012 - 2013		2013 - 2014		2013 - 2014	
PROGRAMME SUMMARY												
OPERATING												
Members of Council	1,943	867,133	1,441	777,656	1,411	1,059,503						
Administration - General	46,000	0	35,000	0	14,019	0						
TOTAL GENERAL ADMINISTRATION	47,943	867,133	36,441	777,656	15,430	1,059,503						

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
GOVERNANCE							
Operating Expenditure							
Attendance Fees		98,000		98,000		203,000	40102
Refreshments/Entertainment - Council		44,000		33,964		40,000	40108
Election Expenses		1,000		674		50,000	40111
Councillors Conferences		20,000		11,296		20,000	40112
Insurance Members of Council		12,000		12,021		13,100	40113
Deputy Presidential Allowance		9,000		9,000		9,250	40114
Travelling Allowance		29,000		19,279		25,000	40115
Presidential Allowance		36,000		36,000		37,000	40116
Subscriptions & Publications		30,000		23,679		39,300	40117
Presentations & Donations		12,000		5,160		10,000	40118
Members Sundry Expenses		1,000		382		1,000	40119
FBT Councillors		10,000		10,000		13,000	40120
Sail Training Sponsorship		5,000		5,000		5,000	40121
Web Page Development		5,000		500		6,000	40122
4 O'Clock Report		47,000		41,739		48,000	40125
Area Meeting Costs		2,000		834		2,000	40126
Community Directory		2,500		1,593		2,500	40127
Communication & IT Allowance		13,000		13,000		16,900	40128
Bunbury Wellington Economic Alliance		17,000		16,537		17,000	40129
Administration ABC Expense Trans		473,633		438,998		501,453	40150
Operating Income							
Contribution To Conference Exp	500		0		100		40204
Telephone Recoups - Governance	0		122		0		40205
History Book	0		0		0		40208
Contributon - Structural Reform	0		0		0		40209
Administration ABC Income Trans	1,443		1,319		1,311		40250
TOTAL MEMBERS OF COUNCIL	1,943	867,133	1,441	777,656	1,411	1,059,503	

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
HARVEY OFFICE EXPENSE							
Operating Expenditure							
Admin Salaries		1,478,000		1,348,562		1,638,600	42701
Admin Superannuation		169,000		166,133		203,000	42107
L.S.L Payments - Harvey Admin		11,000		11,703		11,000	42702
Workers Compensation Insurance		34,400		32,730		38,675	42103
Advertising Staff Vacancies		40,000		15,178		30,000	42104
Staff Uniforms		18,000		14,175		18,000	42105
Conferences		10,000		5,965		10,000	42106
Education & Study Assistance		3,000		1,190		3,000	42108
Admin. Centre Maintenance		142,000		140,458		146,000	43102
Printing & Stationery		58,000		64,042		61,000	44102
Postage		37,000		33,288		38,000	44104
Telephone/Fax Charges		13,000		11,840		15,000	44105
Equipment Maintenance		23,000		27,389		24,000	44107
Computer Maintenance & Support fees		55,000		55,869		70,930	44109
Bank Fees		18,000		18,607		20,000	44110
Resource Share - IT Staff		137,000		163,537		144,000	44111
Vehicle Expenses H9033		7,000		7,834		7,000	44112
Vehicle Expenses H9001		7,000		5,460		7,000	44113
Vehicle Expenses H9083		7,000		4,445		7,000	44114
Vehicle Expenses H9012		7,000		5,626		7,000	45113
Software Licence Agreements		0		798		30,000	44115
Admin Depreciation Expense		190,000		173,018		190,000	44155
P & L On Sale Of Assets - Admin		0		15,959		0	44190
Admin Insurance		41,000		40,864		42,937	45104
Subscriptions & Publications		20,000		19,418		20,000	45105
Legal Expenses		16,000		10,263		16,000	45106
Advertising General		10,000		15,426		10,000	45107
Audit Fees		24,000		19,365		24,000	45108
Cashier Shortages		50		47		50	45110
Fringe Benefits Tax		56,000		54,256		66,000	45111
Travelling Expenses		250		10		250	45114
Sundry Expenses		5,000		12,390		8,000	45116
Staff Immunisation Influenza		1,000		957		1,000	45119
Consultant - General		15,000		800		15,000	45123
Consultant - Strategic Plan		165,000		133,734		140,000	45124
Records Expenditure							
Stationery - Records		3,000		2,217		3,000	45117
Computer Support Records		15,000		0		5,000	45118
TOTAL - ADMINISTRATION GENERAL		2,835,700		2,633,552		3,070,442	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
AUSTRALIND OFFICE EXPENSES							
Operating Expenditure							
Australind Salaries		209,000		216,520		221,000	46701
L.S.L Payments - Australind		0		0		0	46702
Australind Superannuation		21,000		22,287		26,000	46102
Australind Telephone		5,000		4,946		5,000	46103
Australind Building Maintenance		60,000		61,446		65,000	46104
Other Office Expenses Australind		500		30		500	46105
Australind - Stationery		1,500		1,351		1,500	46107
Australind Insurance		1,000		988		1,000	46109
Australind Travelling Expenses		100		0		100	46110
Australind Workers Comp Insurance		4,800		4,560		2,000	46111
TOTAL - AUSTRALIND OFFICE EXPENSES		302,900		312,127		322,100	

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
ADMINISTRATION INCOME							
Operating Income							
Legal Costs Recovered	4,000		4,015		4,000		45201
Sale of Ratepayer Listing in Shire	0		471		200		45202
Duplicating & Photocopying	0		5		100		45203
Sale Of Electoral Rolls & Minutes	500		975		500		45204
Rebates & Dividends	6,000		3,633		6,000		45205
Telephone Staff Recoups	200		31		200		45206
Sundry Income - Taxable	5,000		5,618		5,000		45207
Commission Received	180,000		179,994		175,000		45208
Sundry Income - No GST	500		140		500		45209
Contributions To Uniforms	2,000		1,769		2,000		45210
Transfer from LSL reserve - Admin	11,000		0		11,000		45211
Staff FBT Contributions	8,800		9,374		8,800		45219
Freedom Of Information Enquiry	200		205		200		45220
Restricted Other	35,000		35,000		0		45221
P & L On Sale Of Assets - Admin	14,100		16,866		15,598		44290
TOTAL ADMIN - GENERAL	267,300	3,138,600	258,095	2,945,679	229,098	3,392,542	
Less Administration Expenses		-3,138,600		-2,945,679		-3,392,542	45170
Less Administration Income	-221,300		-223,095		-215,079		45270
AMOUNT UNDER/OVER ALLOCATED	46,000	0	35,000	0	14,019	0	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
ADMINISTRATION FIXED ASSET REPLACEMENT							
Furniture Harvey		45,500		34,761		9,000	41307
- Office Reserve Trf	20,000		0		0		41414
Furniture Australind		13,000		718		153,500	41313
- Office Reserve Trf	8,000		0		0		41430
- Building Reserve Transfer	0		0		153,500		41401
Continuity Plan Implementation		40,500		0		60,000	41329
Computer Hardware/Software		36,000		83,762		74,346	41314
Inter Office Network Upgrade		0		0		150,000	41326
- Office Reserve Transfer	0		0		100,000		41412
- Building Reserve Transfer	0		0		75,000		41401
- Plant Replacement Reserve Transfer	0		0		60,000		41422
Harvey Admin Carpark		50,000		808		103,000	41327
Royalties for Regions/Reserve Transfer	50,000		0		50,000		45222
Australind Office Expansion		606,000		1,140		739,700	41331
Loan - Australind Office Expansion	600,000		0		700,000		41432
- Building Reserve Transfer					39,700		41401
H-9033		34,000		35,255		35,000	41312
- Trade In	26,000		23,636		22,000		41418
- Trans. Plant Reserve	8,000		8,000		13,000		41408
H-9001		52,000		51,510		52,000	41305
- Trade in	46,000		43,636		41,000		41402
- Trans. Plant Reserve	6,000		6,000		11,000		41415
H-9012		30,000		29,368		32,000	41308
- Trade in	17,000		15,909		19,000		41409
- Trans. Plant Reserve	13,000		13,000		13,000		41416
H-9083		30,000		0		32,000	41320
- Trade in	17,000		0		19,000		41420
- Trans. Plant Reserve	13,000		0		13,000		41421
Microsoft Enterprise Agreement		30,000		18,572		0	41325
TOTAL ADMIN ASSET REPLACEMENT	824,000	967,000	110,182	255,895	1,329,200	1,440,546	

	Income	Expense	Income	Expense	Income	Expense
	Budget	Budget	Actual	Actual	Budget	Budget
	2012 - 2013		2012 - 2013		2013 - 2014	
PROGRAMME SUMMARY						
OPERATING						
Fire Prevention	7,800	278,400	38,532	144,031	32,500	182,100
Fire Prevention - FESA	146,930	146,930	160,731	142,009	148,730	148,730
Animal Control	57,400	261,761	65,495	235,083	72,800	275,716
Other Law, Order, Public Safety	26,634	387,460	41,480	370,408	29,037	409,380
State Emergency Services	32,150	32,150	26,435	30,836	31,080	31,080
TOTAL LAW ORDER & PUBLIC SAFETY	270,914	1,106,701	332,674	922,367	314,147	1,047,006

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
FIRE PREVENTION							
Operating Expenditure							
Advertising		800		604		800	51101
Stationery & Printing		5,000		4,750		5,000	51103
Bushfire Info Banner		1,600		0		2,000	51105
Fire Fighting		4,000		450		4,000	51107
Fire Prevention		26,000		29,145		30,000	51108
Fire Break Management - Planned		30,000		26,976		30,000	51109
Clearing Costs Recoverable		500		0		500	51111
Volunteer Fire & Rescue Track Upgrade		0		0		22,500	51149
Fire Prevention Depreciation Expense		200,000		76,370		81,300	51155
P & L On Sale Of Assets - Fire Prevention		0		0		0	51190
Fire Hydrant Maint (Non FESA Areas)		1,000		0		1,000	51303
Fire Hydrants - General		9,500		5,736		5,000	51311
Operating Income							
Fines & Penalties Bush Fires	5,000		7,226		5,000		51202
Community Funding Contribution					12,500		51206
P & L On Sale Of Assets - Fire Prevention	2,800		31,306		15,000		51290
TOTAL FIRE PREVENTION	7,800	278,400	38,532	144,031	32,500	182,100	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
FIRE PREVENTION - FESA							
Brigade Expenses							
Binningup - Equip Purchases		4,801		2,177		4,901	52107
- Plnt/Equip Mtce		600		767		600	
- Vehicle Mtce		4,400		3,634		4,400	51132
- Building Mtce		1,200		5,935		1,200	
- Cloths Access		2,000		0		2,000	
- Utilities Rates		1,150		955		1,150	
- Other Goods		2,500		2,180		2,275	
- Plant Equip N/R		0		0		0	
- Insurances		400		706		400	
Cookernup - Equip Purchases		4,001		0		4,001	52109
- Plnt/Equip Mtce		1,000		796		1,000	
- Vehicle Mtce		2,500		2,481		2,500	51133
- Building Mtce		800		3,000		800	
- Cloths Access		1,800		3,807		1,800	
- Utilities Rates		3,000		1,106		3,000	
- Other Goods		3,000		2,437		3,275	
- Plant Equip N/R		0		0		0	
- Insurances		800		1,263		800	
Harvey - Equip Purchases		3,201		94		3,201	52111
- Plnt/Equip Mtce		500		587		500	
- Vehicle Mtce		4,400		7,262		4,400	51134
- Build Mtce		900		0		900	
- Cloths Access		2,000		180		2,000	
- Utilities Rates		1,800		1,168		1,800	
- Other Goods		2,500		2,134		2,775	
- Plant Equip N/R		0		0		0	
- Insurances		500		866		500	
Leschenault - Equip Purchases		4,807		3,054		4,807	52113
- Plnt/Equip Mtce		1,200		692		1,200	
- Vehicle Mtce		4,400		11,799		4,400	51135
- Build Mtce		1,000		852		1,000	
- Cloths Access		2,000		2,852		2,000	
- Utilities Rates		4,000		1,188		4,000	
- Other Goods		3,000		2,437		3,275	
- Plant Equip N/R		0		0		0	
- Insurances		1,500		2,189		1,500	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
Myalup - Equip Purchases		3,801		1,181		3,801	52115
- Plnt/Equip Mtce		500		748		500	
- Vehicle Mtce		2,000		2,522		2,000	51136
- Build Mtce		700		704		700	
- Cloths Access		1,500		2,031		1,500	
- Utilities Rates		1,000		594		1,000	
- Other Goods		2,500		2,600		2,775	
- Plant Equip N/R		0		0		0	
- Insurances		500		683		500	
Roelands - Equip Purchases		3,801		2,244		3,801	52117
- Plnt/Equip Mtce		500		579		500	
- Vehicle Mtce		2,000		1,081		1,000	51137
- Building Mtce		0		950		1,275	
- Cloths Access		1,300		3,519		1,300	
- Utilities Rates		1,000		79		1,000	
- Other Goods		2,500		2,267		2,500	
- Plant Equip N/R		0		0		0	
- Insurances		500		672		500	
Uduc - Equip Purchases		2,801		1,167		2,801	52119
- Plnt/Equip Mtce		1,000		1,611		1,000	
- Vehicle Mtce		4,000		4,751		4,000	51138
- Building Mtce		900		2,933		900	
- Cloths Access		1,500		749		1,500	
- Utilities Rates		1,500		945		1,500	
- Other Goods		3,000		2,996		3,275	
- Plant Equip N/R		0		0		0	
- Insurances		600		887		600	
Yarloop - Equip Purchases		4,807		1,034		4,807	52121
- Plnt/Equip Mtce		1,000		868		1,000	
- Vehicle Mtce		4,000		5,200		4,000	51139
- Building Mtce		2,000		2,949		2,000	
- Cloths Access		1,500		2,447		1,500	
- Utilities Rates		2,300		1,444		2,300	
- Other Goods		3,000		2,437		3,275	
- Plant Equip N/R		0		0		0	
- Insurances		900		1,272		900	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
CFCO - Equip Purchases		1,123		0		1,123	52101
- Plnt/Equip Mtce		100		0		100	
- Vehicle Mtce		0		0		0	
- Building Mtce		0		0		0	
- Cloths Access		200		0		0	
- Utilities Rates		2,000		2,164		2,000	
- Other Goods		1,400		3,688		1,600	
- Insurances		0		0		0	
- Plant Equip N/R		0		0		0	
DCFCO - South - Equip Purchases		572		0		572	52103
- Plnt/Equip Mtce		0		0		0	
- Vehicle Mtce		0		0		0	
- Building Mtce		0		0		0	
- Cloths Access		0		0		0	
- Utilities Rates		1,400		1,827		1,400	
- Other Goods		1,000		1,198		1,000	
- Insurances		0		0		0	
- Plant Equip N/R		0		0		0	
DCFCO - North - Equip Purchases		772		621		772	52104
- Plnt/Equip Mtce		200		0		0	
- Vehicle Mtce		0		0		0	
- Building Mtce		0		0		0	
- Cloths Access		0		0		0	
- Utilities Rates		500		0		0	
- Other Goods		1,500		2,385		2,200	
- Insurances		0		0		0	
- Plant Equip N/R		0		0		0	
Training Co-ord - Equip Purchases		0		1,045		0	52105
- Plnt/Equip Mtce		2,022		0		2,022	
- Vehicle Mtce		0		0		0	
- Building Mtce		0		0		0	
- Cloths Access		0		157		0	
- Utilities Rates		600		1,177		600	
- Other Goods		2,971		3,009		2,971	
- Insurances		0		0		0	
- Plant Equip N/R		0		0		0	
Brigade Income							
FESA Recurrent Grant	146,930		146,930		148,730		51222
FESA Recoup Prior Year	0		13,801		0		51220
TOTAL FIRE PREVENTION - FESA	146,930	146,930	160,731	142,009	148,730	148,730	

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
ANIMAL CONTROL							
Operating Expenditure							
Salaries Ranger		161,000		154,367		101,400	53701
Superannuation Ranger		18,600		18,244		12,000	53111
Workers Compensation Insurance		3,961		3,634		2,350	53114
Dog & Cat Pound Maintenance		4,000		0		4,000	53103
Trap & Collar Deposit Refunds		1,000		1,360		1,000	53105
Stationery & Printing		6,000		4,910		6,000	53106
Dog Registration Discs		1,200		1,210		1,300	53107
Stock Pound Maintenance		4,000		396		2,000	53108
Sundry Expenditure		2,000		2,848		2,500	53109
Telephone		4,000		3,664		5,500	53110
Dog Tidy Bins / Bags		2,000		2,475		2,000	53113
Vehicle Expenses H9059		13,000		10,861		11,000	53115
Advertising		1,000		0		1,000	53116
Dog Euthanasia		3,000		2,262		3,000	53119
Dog Area Signs		2,000		0		2,000	53121
Animal Control Depreciation Expense		15,000		15,780		12,000	53155
Cat Control							
Salaries - Ranger		0		0		67,600	53703
Superannuation Ranger		0		0		8,000	53125
Workers Comp Insurance		0		0		1,566	53126
Cat Traps		0		0		1,300	53104
Cat Control		20,000		13,073		17,000	53117
Cat Euthanasia		0		0		5,000	53122
Cat Registration Discs		0		0		1,200	53123
Printing & Stationery		0		0		1,000	53127
Advertising		0		0		4,000	53128
Operating Income							
Dog Pound Fees	8,000		8,763		8,000		53200
Dog Registrations	40,000		42,928		42,000		53203
Kennel Licenses	200		268		200		53204
Fines & Penalties Dog Act	7,500		9,090		8,000		53205
Trap & Collar Deposits Received	1,000		1,515		1,000		53207
Fees Cattle Pound	500		0		500		53208
Telephone Recoup - Rangers	50		92		50		53209
Sundry Income	50		2,611		50		53210
Dog Euthanasia Re-coups	100		228		100		53219
Cat Control							
Cat Registrations	0		0		10,000		53221
Fees Cat Pound	0		0		700		53222
Cat Sustenance Fees	0		0		2,000		53223
Cat Euthanasia Re-Coups	0		0		100		53224
Fines & Penalties Cat Act	0		0		100		53225
TOTAL ANIMAL CONTROL	57,400	261,761	65,495	235,083	72,800	275,716	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
OTHER LAW ORDER PUBLIC SAFETY							
Operating Expenditure							
Other Law Salaries		161,000		155,549		169,000	54701
Beach Access Control		4,000		3,595		2,000	54115
Superannuation Rangers		18,600		18,244		20,000	54110
Impounding Of Vehicles		5,000		4,720		5,000	54102
Ranger Uniforms		5,000		2,877		5,000	54104
Rangers Workers Comp Insurance		3,750		3,557		3,915	54105
Legal Expenses		4,000		9,735		5,000	54108
Telephone		4,000		3,616		5,500	54109
Community Safety & Crime Prevention		7,000		5,212		7,000	54112
Advertising Other Law		1,000		85		1,000	54113
Other Law Admin Expense ABC Trans		124,110		116,775		133,965	54150
Other Law Depreciation Expense		32,000		23,398		30,000	54155
Vehicle Expenses H9084		9,000		12,505		11,000	55101
Vehicle Expenses H9007		9,000		10,542		11,000	55102
Operating Income							
Fines/PenaltiesOther		200		200		200	54203
Fines Admin Fees		600		770		600	54204
Fees for Impounded Vehicles		1,000		3,414		1,500	54205
FESA Administration Contribution		17,000		19,665		17,000	54209
Crime Prevention Grant		500		3,627		0	54210
Fines & Penalties - Parking		5,000		11,969		8,000	54212
Other Law Admin Income ABC Trans		2,334		1,835		1,737	54250
TOTAL LAW, ORDER, PUBLIC SAFETY		26,634		387,460		41,480	370,408
						29,037	409,380

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
STATE EMERGENCY SERVICES							
Operating Expenditure							
Australind - Equip Purchases		2,546		6,353		5,218	56101
- Plnt/Equip Mtce		2,069		482		2,641	
- Vehicle Mtce		3,000		4,659		3,600	55103
- Build & Land Mtce		300		2,683		2,436	
- Clothing Access		0		0		0	
- Utilities Rates		3,000		3,932		2,500	
- Other Goods		1,500		1,949		2,500	
- Insurance		400		516		450	
- Plant Equip N/R		0		0		0	
Harvey - Equip Purchases		5,218		3,863		2,006	56103
- Plnt/Equip Mtce		2,641		333		1,529	
- Vehicle Mtce		3,600		3,104		3,000	55104
- Building Mtce		2,426		0		300	
- Clothing Access		0		48		0	
- Utilities Rates		2,500		1,341		3,000	
- Other Goods		2,500		1,023		1,500	
- Insurance		450		550		400	
- Plant Equip N/R		0		0		0	
Operating Income							
FESA Recurrent Grant	32,150		32,150		31,080		56201
FESA Recoup Prior Year	0		-5,715		0		56202
TOTAL STATE EMERGENCY SERVICES	32,150	32,150	26,435	30,836	31,080	31,080	

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
LAW, ORDER & PUBLIC SAFETY FIXED ASSET REPLACEMENT							
Ranger Equipment		1,000		970		12,000	51306
Pound Construction / Additions		0		0		70,300	53301
- Building Reserve Transfer	0		0		70,300		53401
H-9059		34,000		42,926		42,000	54308
- Trade in	23,000		23,636		27,000		54405
- Trans Plant Reserve	11,000		11,000		15,000		54402
H-9007		38,000		40,401		45,000	54301
- Trade in	25,000		22,727		32,000		54407
- Trans Plant Reserve	13,000		13,000		13,000		54406
H-9084		38,000		35,059		45,000	54302
- Trade in	25,000		24,091		32,000		54408
- Trans Plant Reserve	13,000		10,968		13,000		54409
Roelands Brigade		107,000		107,367		0	51337
- FESA Contribution	100,000		89,367		0		51424
- Trade In FESA Vehicle	7,000		18,000		0		51414
Roelands / Olive Hills BFB Shed		159,500		169,561		21,000	51328
- FESA Contribution	159,500		159,500		21,000		51429
Uduc Bush Fire Shed Extension		0		55,000		0	51334
- FESA Contribution	0		55,000		0		51434
TOTAL LAW & ORDER ASSET REPLACEMENT	376,500	377,500	427,290	451,284	223,300	235,300	

	Income	Expense	Income	Expense	Income	Expense
	Budget	Budget	Actual	Actual	Budget	Budget
	2012 - 2013		2012 - 2013		2013 - 2014	
PROGRAMME SUMMARY						
OPERATING						
Maternal & Infant Health	1,000	33,700	1,000	33,709	1,000	19,700
Meat Inspection	332,100	332,100	289,825	289,825	303,390	303,390
Administration & Inspection	17,291	587,207	19,309	564,458	16,958	625,658
Pest Control	0	40,442	0	32,560	0	40,490
TOTAL HEALTH	350,391	993,449	310,135	920,552	321,348	989,238

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
MATERNAL AND INFANT HEALTH							
Operating Expenditure							
HACC Building Maintenance (Becher St)		3,500		4,354		4,000	71104
Brunswick Infant Health Clinic Maintenance		7,500		7,203		7,700	71105
Riverlinks Infant Health Clinic Maintenance		21,700		21,152		7,000	71106
Health Centre (Harvey)		1,000		1,000		1,000	71109
Operating Income							
Harvey Clinic Building Rental	1,000		1,000		1,000		71201
Recoup of Expenses	0		0		0		71203
TOTAL MATERNITY & INFANT HEALTH	1,000	33,700	1,000	33,709	1,000	19,700	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
MEAT INSPECTION SERVICES							
Operating Expenditure							
Meat Insp Salaries		265,000		213,010		244,000	72701
Meat Inspectors Workers' Comp		6,100		5,764		5,490	72102
L.S.L Payments - Meat Inspectors		0		1,640		0	72710
Administration Costs (Labour)		26,500		21,301		24,400	72702
EBA Redundancy Payment		0		22,316		0	72703
Protective Clothing & Equipm.		1,500		684		1,500	72103
Brands/Sundry Expenses		7,000		3,465		7,000	72105
Meat Inspectors Superannuation		26,000		21,645		21,000	72106
Operating Income							
Meat Inspection Fees	332,100		289,825		303,390		72201
TOTAL MEAT INSPECTION	332,100	332,100	289,825	289,825	303,390	303,390	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
HEALTH ADMINISTRATION							
Operating Expenditure							
Health Salaries		266,000		268,239		275,000	73701
L.S.L Payments - Health		0		0		0	73717
Relief Staff Salaries		5,000		0		5,000	73117
Health Superannuation		30,000		32,231		30,000	73104
Superannuation - Cleaners		0		0		9,750	73109
Workers Comp - Cleaners		0		0		2,155	73118
Food Programme - I'm Alert		1,000		500		1,000	73101
Vehicle Expenses H9011		6,500		4,834		6,500	73102
Vehicle Expenses H9010		6,500		6,809		6,500	73103
Vehicle Expenses - Cleaner		0		0		7,000	73119
Health Workers' Compensation		6,160		5,852		6,315	73105
Advertising		1,000		839		1,000	73106
Stationery & Printing		1,000		733		1,000	73108
Telephone		4,500		4,082		4,500	73110
Insurance		13,100		12,424		13,500	73111
Legal Expenses		8,000		6,272		8,000	73112
Water Sampling		1,500		361		500	73114
Food Sampling		7,000		5,423		7,000	73115
Disposal of Waste		1,000		0		1,000	73116
Sundry Expenditure		1,000		1,285		2,000	73122
Drum Muster (Gst)		3,000		1,274		3,000	73124
Asbestos Removal		25,000		25,874		25,000	73125
Health Admin expense ABC Trans		171,447		160,495		184,938	73150
Health Depreciation Expense		23,000		20,574		23,000	73155
P & L On Sale Of Assets - Health		5,500		6,355		2,000	73190
Operating Income							
Telephone Staff Recoups		50		455		50	73201
Fines/Penalties Health Act		500		0		500	73202
Legal Expenses Recovered		1,000		0		1,000	73203
Health Licenses		1,500		1,690		1,500	73205
Transfer from LSL reserve - Health		0		0		0	73206
Food Premises Annual Surveillance Fee		10,000		12,636		10,000	73207
Caravan Annex/Roof Approval		600		300		600	73208
Drum Muster Recoup (no GST)		1,000		1,805		1,000	73211
Sundry Income		300		305		300	73213
Health Admin Income ABC Trans		2,341		2,117		2,008	73250
TOTAL HEALTH INSPECTION AND ADMINISTRATION		17,291		587,207		16,958	625,658

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
PREVENTIVE SERVICES - PEST CONTROL							
Operating Expenditure							
Pest Control Salaries		20,000		18,225		21,000	74701
Pest Control Superannuation		2,000		1,634		2,000	74108
Pest Control Workers Compensation		442		419		480	74109
Contribution to C.L.A.G		5,000		5,000		6,000	73107
Mosquito Control		6,500		1,620		4,000	74102
Equipment / Machine Repairs		1,000		124		1,000	74105
Stable Fly contribution		2,500		2,010		2,010	74125
Mosquito Awareness Health Education		3,000		3,528		4,000	74106
Operating Income							
TOTAL PEST CONTROL	0	40,442	0	32,560	0	40,490	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
HEALTH FIXED ASSET REPLACEMENT							
Health Equipment		3,000		2,922		0	73307
H-9010		30,000		29,761		32,000	73305
- Trade in	16,000		15,455		19,000		73405
- Plant reserve	14,000		14,000		13,000		73407
H-9011		31,000		31,869		38,000	73301
- Trade in	20,000		18,232		25,000		73401
- Trans. Plant Reserve	11,000		11,000		13,000		73408
New Vehicle - Cleaner		0		0		20,000	73304
- Trans. Plant Reserve	0		0		20,000		73404
TOTAL HEALTH FIXED ASSET REPLACEMENT	61,000	64,000	58,687	64,551	90,000	90,000	

	Income	Expense	Income	Expense	Income	Expense
	Budget	Budget	Actual	Actual	Budget	Budget
	2012 - 2013		2012 - 2013		2013 - 2014	
PROGRAMME SUMMARY						
OPERATING						
Senior Citizens Centres	1,870	57,659	1,908	54,385	2,100	58,720
Youth	7,400	71,900	24,297	78,075	12,000	88,940
Other Welfare	12,819	113,790	12,483	106,395	12,840	114,583
TOTAL WELFARE	22,089	243,349	38,688	238,854	26,940	262,243

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
AGED & DISABLED - OTHER							
Operating Expenditure							
Harvey Senior Citizens Centre		2,000		2,864		2,500	82102
Harvey Senior Citizen Insurance		2,550		2,600		2,800	82103
Bus Maintenance (H9049)		2,000		2,235		2,000	82104
Christmas Dinner Harvey		800		800		800	82106
Christmas Dinner - Binningup		250		250		250	82107
Aust Senior Citz Mtce		2,000		2,321		2,500	82109
Aust Senior Citizens Insurance		2,800		2,790		3,000	82108
Brunswick River Cottages - Insurance		2,800		2,821		3,000	82110
Morrissey Homestead- Insurance		1,670		1,706		1,850	82111
Christmas Dinner - Australind		500		500		500	82112
Men in Shed's Insurance		200		202		220	82113
Harvey Health & Community Services		2,089		2,089		2,300	82114
Welfare Depreciation Expense		38,000		33,207		37,000	82155
Operating Income							
Recoup of Expenses	1,870		1,908		2,100		82202
TOTAL AGED & DISABLED	1,870	57,659	1,908	54,385	2,100	58,720	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
YOUTH							
Operating Expenditure							
Contribution - Youth Project Allowance		10,000		10,000		10,000	84107
Contribution - Lot 208 Youth Centre		45,000		45,000		46,500	84108
Kidsport Grant Expenditure		7,400		20,297		12,000	84109
Lot 208 Building Maintenance		9,500		2,778		2,000	84111
Outreach Program - Brunswick Res. Centre		0		0		18,440	84112
Operating Income							
Grant Income - Sport & Rec	7,400		24,297		12,000		84209
TOTAL YOUTH	7,400	71,900	24,297	78,075	12,000	88,940	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
OTHER WELFARE							
Operating Expenditure							
Riverlinks Community Centre Grant		17,400		16,125		17,000	83102
Radio Station Building Maintenance		3,000		4,618		4,000	83104
Riverlinks Costs (Insurance)		5,700		5,810		6,300	83105
Harvey Youth Care (Chaplain)		4,000		4,000		4,000	83111
Bunbury Regional Youth Care (Chaplain)		8,000		4,000		0	83112
Welfare Admin expense ABC Trans		37,690		34,876		41,283	83150
Other welfare Depreciation Expense		38,000		36,966		42,000	83155
Operating Income							
RiverLinks Cont - DFACS	12,600		12,125		12,500		83207
Welfare Admin Income ABC Trans	219		358		340		83250
TOTAL OTHER WELFARE	12,819	113,790	12,483	106,395	12,840	114,583	

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
WELFARE FIXED ASSET REPLACEMENT							
Harvey Senior Citz Major Mtce		0		0		11,050	83303
Lot 208 Major Maintenance		6,700		6,272		0	83304
TOTAL WELFARE FIXED ASSET REPLACEMENT		0		6,272		11,050	

	Income		Expense		Income		Expense	
	Budget	Budget	Actual	Actual	Budget	Budget	Actual	Actual
	2012 - 2013		2012 - 2013		2013 - 2014		2013 - 2014	
PROGRAMME SUMMARY								
OPERATING								
Sanitation - Household	2,175,484	2,287,692	2,115,883	2,181,901	2,169,568	2,002,500		
- Other	196,049	143,000	187,995	131,146	199,628	112,000		
Sewerage	43,000	11,000	61,614	6,110	45,000	16,000		
Town Planning	148,275	1,006,233	368,753	941,334	1,002,098	1,935,438		
Other Community Services	207,386	1,229,215	212,480	1,174,966	202,669	1,322,109		
Cemeteries & Crematoriums	32,000	136,500	30,046	143,371	35,000	98,000		
TOTAL COMMUNITY AMENITIES	2,802,194	4,813,640	2,976,772	4,578,828	3,653,963	5,486,047		

	Income		Expense		Income		Expense		General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014				
SANITATION - HOUSEHOLD REFUSE									
Operating Expenditure									
Tip Passes		161,000		167,277		170,000			101101
Domestic Refuse Collection		745,000		771,310		602,000			101103
R/C Scheme Collection		530,000		550,149		290,000			101104
Recycling Processing		0		0		156,000			101131
R/C SchemePromotion/Advert		6,000		2,773		6,000			101106
Contract Tipping Fees - Stanley Road		210,000		243,337		270,000			101109
Richardson Tip Closure Plan		20,000		10,160		20,000			101111
Tip Rehabilitation		10,000		7,939		10,000			101112
Richardson Tip Mtce Contract		228,000		227,820		235,000			101115
Richardson Rd. Tip Cover		15,000		25,329		25,000			101116
Richardson Tip Compliance Costs		1,000		1,646		1,500			101118
Water Analysis		8,000		14,107		14,000			101119
Sundry Expenses		2,000		194		2,000			101120
Extension of Boundry Fencing		15,000		0		0			101121
Richardson Road Local Law		4,000		0		4,000			101122
Zero Waste Plan Implementation		40,000		19,481		40,000			101123
Green Waste Processing		50,000		7,844		42,000			101124
Legal Fees		5,000		474		5,000			101125
Transfer Shed - Richardson Road Tip		100,000		0		0			101126
Regional Waste Programs		18,692		18,692		19,000			101127
Contract Renewal - Domestic Refuse		10,000		302		10,000			101128
DEC - Hydrology Report		25,000		32,800		0			101129
Environmental Improvement Plan		30,000		33,062		15,000			101130
Sanitation Admin Expense ABC Trans		34,000		34,000		51,000			101150
Sanitation Depreciation Expense		20,000		13,206		15,000			101155
Operating Income									
Rural Rubbish Charge (\$79)		38,346		38,981		40,000			101201
Urban Rubbish Charge (\$224)		2,037,138		2,076,902		2,129,568			101202
Refuse Management Reserve Transfer		100,000		0		0			101401
TOTAL SANITATION - HOUSEHOLD REFUSE		2,175,484	2,287,692	2,115,883	2,181,901	2,169,568	2,002,500		

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
SANITATION - OTHER							
Operating Expenditure							
Refuse Site Maintenance		6,000		4,480		6,000	101102
Street Bin Maintenance & Cleaning		18,000		15,653		18,000	102102
Refuse Collection -							
Trade/Industrial/Commercial		60,000		56,396		42,000	102103
Street Refuse		27,000		28,810		23,000	102104
Parks, Gardens, Reserves		20,000		20,329		14,000	102105
Beaches & Foreshores		7,000		5,478		4,000	102106
Litter Control		3,500		0		3,500	102108
Tidy Town Program		1,500		0		1,500	102111
Operating Income							
Industry Rubbish Charge (\$224)	146,949		146,817		150,528		102202
Fines/PenaltiesLitter	100		200		100		102203
Richardson Rd Landfill Site Fees	35,000		23,731		35,000		102206
Street Bin Contrib - Southern Road Services	14,000		17,248		14,000		102207
TOTAL SANITATION - OTHER	196,049	143,000	187,995	131,146	199,628	112,000	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
SEWERAGE							
Operating Expenditure							
Sullage Tip Maintenance		10,000		5,234		15,000	103104
Dep Licence / Compliance		1,000		876		1,000	103105
Operating Income							
Sullage Pump Fee	30,000		42,096		30,000		103203
Septic Tank Fees	13,000		19,518		15,000		103205
TOTAL SEWERAGE	43,000	11,000	61,614	6,110	45,000	16,000	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
TOWN PLANNING & REGIONAL DEVELOPMENT							
Operating Expenditure							
Townplanning Salaries		416,000		417,475		473,000	104701
L.S.L Payments - Town Planning		0		0		0	104702
Town Planning Superannuation		46,000		44,353		56,000	104703
Vehicle Expenses H9061		6,500		6,582		6,500	104102
Town Planning Workers Comp		9,620		9,141		10,865	104104
Stationery & Printing		2,500		2,355		2,500	104106
Transparencies & Maps		100		0		100	104107
Consultants' Fees		69,000		35,952		52,000	104108
Telephone		3,500		5,659		6,000	104109
Insurance		13,100		12,424		13,500	104110
Legal Expenses		20,000		67,435		30,000	104112
Advertising General		3,000		1,095		3,000	104114
Advertising Recoupable		6,000		4,647		6,000	104115
Sundry Expenditure		5,000		2,407		5,000	104117
National Conferences				2,850		0	104119
Vehicle Expenses H9045		8,000		7,492		6,500	104126
Municipal Heritage Inventory		30,000		5,625		20,000	104127
Joint Scheme Costs		20,000		40,839		857,500	104129
District Planning Review		45,700		2,392		44,000	104140
Rural Property Address Project		1,000		0		1,000	104142
Vehicle Expenses H9091		500		5,551		6,500	104143
Town Planning Depreciation Expense		22,000		28,569		32,000	104155
P & L On Sale Of Assets - Town Planning		0		2,109		0	104190
Town Planning Admin Expense ABC Trans		220,713		205,696		239,473	104150
Landcare Projects							
Peron Naturalist Partnership		10,000		6,418		22,000	104105
Coastal Management Implementation		10,000		1,000		10,000	104120
NRM Sundry Projects		15,000		21,294		15,000	104123
SW LG Biodiversity Implementation Recommendations		15,000		0		12,000	104125
Bird Eradication Program		8,000		1,976		5,000	104136
Operating Income							
Home Occupation	5,000		6,236		6,000		104201
Property Inform. Questionnaire	40,000		54,867		48,000		104202
Advertising Charges Recouped	3,000		6,213		3,000		104203
Sale Of Scheme Text & Report	100		132		100		104205
Legal Costs Recovered	0		0		0		104206
Application & Registration Fee	70,000		120,390		80,000		104208
Scheme Amendments / Recoups	6,000		500		1,000		104209
Transfer from LSL reserve - Town Planning	0		0		0		104210
Telephone Recoup	150		409		250		104213
Fines & Penalties Planning	1,000		127,179		1,000		104216
NRM Project Funding	0		8,841		0		104232
Recoup Joint Scheme Costs	20,000		40,839		857,500		104229
Town Planning Admin Income ABC Trans	1,925		1,482		1,434		104250
Profit/Loss on sale of Asset	1,100		1,666		3,814		104290
TOTAL TOWN PLANNING & REGIONAL DEVELOPMENT	148,275	1,006,233	368,753	941,334	1,002,098	1,935,438	

	Income		Expense		General Ledger Account
	Budget	Budget	Actual	Actual	
	2012 - 2013		2012 - 2013		2013 - 2014
OTHER COMMUNITY SERVICES					
Operating Expenditure					
Administration ABC Trans		733,555	704,270	815,914	105150
Harvey Commonage		21,000	22,677	21,000	105100
Public Conveniences		98,000	113,103	110,000	105103
Bus Shelters Maintenance		2,000	3,735	2,000	105104
Vandalism Repair Public Conven		7,000	3,603	4,000	105106
Vandalism General		28,000	22,116	28,000	105109
Public Conveniences - Security		10,000	11,317	11,000	105122
CANWA		1,465	1,263	0	105144
School Based Traineeship		7,700	4,630	7,700	105145
Seed Funding		5,000	1,000	7,000	105146
Disability Access		20,000	14,059	20,000	105147
Community Development Projects		5,000	2,085	5,000	105148
Harvey Resource Centre Maintenance		10,000	10,722	2,000	105151
Harvey Community Radio Contribution		9,000	9,000	9,000	105152
Other Community Depreciation Expense		14,000	27,740	30,000	105155
Regional Risk CoOrdinator		20,000	18,590	21,000	105157
Bus Shelters (School)		3,500	3,845	3,500	105302
Bus Shelters (New)		15,000	3,639	15,000	105303
Harvey Community Precinct Study		45,000	25,000	36,000	105158
Financing Costs					
Loan Principal Pmnts		124,725	124,725	132,797	105160
Loan Interest Pmnts		49,270	47,849	41,198	105161
Operating Income					
Other Community Admin Income ABC Trans	186,386		187,304	181,669	105250
Commonage Fees	21,000		22,677	21,000	105201
SWDC Grant Funding	0		2,500	0	105243
TOTAL OTHER COMMUNITY SERVICES	207,386	1,229,215	212,480	1,174,966	202,669
				1,322,109	

	Income		Expense		Income		Expense		General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014				
CEMETERIES & CREMATORIUMS									
Operating Expenditure									
Cookernup Cemetery Maintenance		8,000		2,454		6,000			106102
Harvey Town Cemetery Maintenance		13,000		19,944		16,000			106103
Harvey Lawn Cemetery Maintenance		32,000		31,461		31,000			106104
Harvey Town Cemetery Grave Digging		3,000		4,826		4,000			106105
Harvey Lawn Grave Digging		20,000		18,195		20,000			106106
Niche Walls		4,000		5,420		5,000			106107
Australind Cemetery Maintenance / Grave Digging		6,000		5,985		7,000			106108
Cemetery Major Mtce		50,500		55,086		9,000			106112
Operating Income									
Harvey Town Grave Digging	1,000		1,455		1,000				106201
Harvey Lawn Grave Digging	10,000		12,455		10,000				106202
Cookernup Grave Digging	200		0		200				106203
Cookernup Right Of Burial	200		0		200				106204
Harvey Town Right Of Burial	100		818		100				106206
Harvey Lawn Right Of Burial	15,000		6,164		15,000				106207
Harvey Town Memorial Fee	100		0		100				106208
Harvey Lawn Memorial Fee	1,000		542		1,000				106209
Niche Wall Fees	2,000		5,841		5,000				106210
Undertakers' Licence	400		500		400				106211
Australind Grave Digging	1,000		1,455		1,000				106212
Australind Fees	1,000		818		1,000				106213
TOTAL CEMETERIES & CREMATORIUMS	32,000	136,500	30,046	143,371	35,000	98,000			

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
COMMUNITY SERVICES FIXED ASSET REPLACEMENT							
Recycling Bins		0		148,500		144,000	101301
Refuse Bins		0		108,750		125,000	101302
Refuse Management Reserve Transfer	0		0		269,000		101402
Transfer Shed - Richardson Road						120,000	101303
Refuse Management Reserve Transfer					120,000		101401
Sullage Pit Major Mtce		6,000		0		6,000	104314
Sullage Pit Reserve Transfer	6,000		0		6,000		104414
Office Equipment Planning		3,500		1,760		4,000	104316
H-9061		30,000		29,776		35,000	104301
- Trade in	17,000		15,909		19,000		104401
- Trans. Plant Reserve	13,000		13,000		16,000		104405
H-9045		35,000		32,562		35,000	104313
- Trade in	26,000		23,835		23,000		104412
- Trans. Plant Reserve	9,000		8,727		12,000		104413
H9091		34,000		37,473		40,000	104318
- Trade in	0		0		27,000		104419
- Trans. Plant Reserve	34,000		34,000		13,000		104418
Brunswick Land Development		3,000		1,161		2,000	104317
Land Sales Brunswick	260,000		115,000		230,000		104403
Fees Field - Construction of Toilets		112,349		63,609		0	105318
Restricted other	101,202		49,838		0		105418
Building Reserve Transfer	10,000		0		0		104415
TOTAL COMMUNITY SVCS FIXED ASSET REPLACEMENT	476,202	223,849	260,309	423,590	735,000	511,000	

	Income		Expense		Income		Expense	
	Budget		Budget		Actual		Actual	
	2012 - 2013		2012 - 2013		2013 - 2014		2013 - 2014	
PROGRAMME SUMMARY								
OPERATING								
Public Halls, Civic Centres	47,002	349,577	58,904	338,750	47,044	351,172		
Swimming Areas & Beaches	110,500	267,415	57,521	233,626	61,489	213,999		
Parks, Gardens & Reserves	14,000	1,844,740	17,238	1,717,171	16,000	1,855,100		
Sporting Clubs & Amenities	28,700	1,210,120	23,782	1,054,485	16,300	1,129,700		
Libraries	19,650	690,565	18,849	676,827	15,598	739,864		
Other Culture	10,100	152,689	86	137,299	10,100	153,200		
Harvey Recreation Centre	254,086	550,308	245,861	554,980	273,886	592,528		
Leschenault Leisure Centre	2,181,395	3,320,559	2,118,766	3,106,481	2,359,385	3,686,801		
Yarloop Workshops	65,571	65,571	10,638	10,638	51,000	51,000		
TOTAL RECREATION AND CULTURE	2,731,004	8,451,544	2,551,647	7,830,257	2,850,802	8,773,364		

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
PUBLIC HALLS, CIVIC CENTRES							
Operating Expenditure							
Buildings Maint Program		22,550		21,160		6,550	111101
Hall Deposit Refunds		20,000		20,735		20,000	111105
Settlers Hall Mtce (Leschenault)		6,000		5,186		6,000	111107
Yarloop Hall Maintenance		14,000		16,879		15,000	111109
Cookernup Hall Maintenance		9,500		13,037		11,000	111110
Harvey Town Hall Maintenance		10,000		9,886		10,000	111111
Benger Hall Maintenance		8,000		10,970		9,000	111112
Binningup Community Hall Mtce		20,000		20,637		20,000	111113
Brunswick Hall Maintenance		22,000		22,398		23,000	111114
Roelands Hall Maintenance		13,000		9,659		13,000	111115
Australind Hall Maintenance		20,000		16,583		20,000	111116
Harvey R.S.L. Hall Maintenance		7,000		7,693		7,000	111117
Stanton Park Hall Maintenance		6,000		6,594		6,000	111118
Lot 208 Youth Centre Mtce		0		1,228		2,000	111120
Sundry Halls Insurance Costs		10,000		6,730		10,000	111124
Uduc Hall Maintenance		2,000		1,594		2,000	111127
Halls Crockery/Chairs Replace		2,000		0		1,500	111133
Myalup Community Centre Mtce		4,000		2,535		4,000	111147
Public Admin Expense ABC Trans		110,527		106,661		122,122	111150
Public Halls Depreciation Expense		43,000		38,583		43,000	111155
Operating Income							
Hall Deposits	20,000		24,035		20,000		111205
Stanton Park Hall Hire	1,000		4,067		1,000		111208
Yarloop Hall Hire	2,000		2,354		2,000		111209
Harvey Town Hall Hire	3,000		1,926		2,000		111211
Binningup Community Hall Hire	2,000		6,994		2,500		111212
Roelands Hall Hire	500		496		500		111213
Brunswick Hall Hire	5,000		4,924		5,500		111214
Australind Hall Hire	8,000		9,042		8,000		111215
Harvey R.S.L. Hall Hire	2,000		702		2,000		111216
Water Expenses Recouped	0		547		0		111228
Key Deposits Received	0		0		0		111230
Public Admin Income ABC Trans	3,502		3,818		3,544		111250
TOTAL PUBLIC HALLS & CIVIC CENTRES	47,002	349,577	58,904	338,750	47,044	351,172	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
DR PETER TOPHAM MEMORIAL POOL							
Operating Expenditure							
Pool Salaries		73,000		75,987		76,000	112701
Pool Insurance		11,900		11,691		13,000	112102
Pool Workers Compensation		1,415		1,344		1,710	112103
Telephone		600		500		600	112104
Swimming Pool Maintenance		28,000		29,313		28,000	112105
Swimming Pool Power		18,000		22,272		22,000	112106
Chemicals		8,500		10,072		10,000	112107
Water Purchased		2,000		1,456		2,000	112108
Office Expenses		1,000		944		1,000	112109
Pool Superannuation		8,500		8,557		8,500	112113
Swimming Pool Depreciation Expense		7,000		5,588		6,200	112155
Operating Income							
Pool Entrance Income	38,000		38,144		41,300		112200
Sundry Income	500		1,139		1,000		112201
Swimming Pool Subsidy Govt	3,000		3,000		3,000		112202
Hire of Pool Inflatable	0		195		200		112217
TOTAL DR TOPHAM MEMORIAL SWIMMING POOL	41,500	159,915	42,478	167,724	45,500	169,010	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
OTHER SWIMMING AREAS & BEACHES							
Operating Expenditure							
Myalup Beach Maintenance (Grants)		5,000		222		4,000	112123
Binningup Beach Maintenance (Grants)		7,000		2,043		5,000	112124
Coast West Projects (State Grants)		5,000		17,158		15,989	112125
Binningup Beach Maintenance (Council)		10,000		10,933		10,000	112128
Myalup Beach Maintenance (Council)		7,000		3,512		7,000	112129
Beach Shelter Maintenance		3,000		35		3,000	112130
Boat Ramp Needs Study		40,500		4,000		0	112122
Regional Boating Facility Projects		30,000		28,000		0	112131
Operating Income							
Other Beach Mtce Contributions	0		0		0		112221
Myalup Beach Mtce Contributions	0		0		0		112222
Unspent Grants Reserve Transfer	0		0		15,989		112226
Grants Income	69,000		15,043		0		112223
OTHER SWIMMING AREAS & BEACHES	69,000	107,500	15,043	65,902	15,989	44,989	
TOTAL SWIMMING AREAS & BEACHES	110,500	267,415	57,521	233,626	61,489	213,999	

	Income Budget		Expense Budget		General Ledger Account
	2012 - 2013		2012 - 2013		
	Income Budget		Expense Budget		General Ledger Account
	2013 - 2014		2013 - 2014		
PARKS, GARDENS & RESERVES					
Operating Expenditure					
Cookernup Reserve Maintenance		3,000	3,291	2,000	113102
North Ward Reserves Maint.		36,000	40,281	38,500	113103
Coastal Ward Reserves Maint.		57,000	62,251	65,000	113104
Central Ward Reserves Maint.		125,000	154,975	130,000	113105
South Ward Reserves Maint.		120,000	121,050	120,000	113106
Australind Ward Reserves Maint		410,000	395,143	420,000	113107
Snells Park Maintenance		45,000	48,656	45,000	113108
Harvey Dam Reserve Mtce		150,000	130,499	150,000	113109
Yarloop Pool Reserve Maint		2,000	3,263	2,500	113110
Estuary Foreshore Maintenance		8,000	5,481	8,000	113112
Brunswick Pool Reserve Maint.		18,000	21,072	18,000	113113
Galway Green Maintenance		66,000	51,133	68,663	113115
Central Reserves Special Mtce		12,500	13,293	0	113116
Settlers Hall Ground Maintenance		7,000	10,976	10,000	113118
Treendale Landscaping Cont		429,000	365,974	468,083	113120
Kingston Landscaping Cont.		39,240	37,511	46,354	113121
Australind Town Precinct		100,000	118,092	115,000	113124
Pioneer Park (Old Coast Rd) Maintenance		4,000	2,609	4,000	113125
Westgarth Reserve Maintenance		18,000	18,519	19,000	113127
Depreciation Expense		195,000	113,104	125,000	113155
Operating Income					
Leases & Rentals	14,000		16,453	16,000	113201
Recoups Rec Reserves	0		785	0	113205
TOTAL PARKS, GARDENS & RESERVES	14,000	1,844,740	17,238	1,717,171	
				16,000	1,855,100

	Income		Expense		Income		Expense		General Ledger Account
	Budget		Budget		Actual		Actual		
	2012 - 2013		2012 - 2013		2013 - 2014		2013 - 2014		
SPORTING CLUBS & AMENITIES									
Operating Expenditure									
LLC Surrounds, Rubbish & Insurance		65,000		39,682		41,000		113142	
Brunswick Recreation Centre		16,000		15,849		19,000		113143	
Yarloop Pavillion Mtce		8,000		7,865		8,500		113144	
Sporting Clubs Reimbursable		10,000		7,530		10,000		114101	
Yarloop Rec Ground Maintenance		15,000		15,403		15,000		114104	
Harvey Rec Ground Maintenance		107,000		99,856		107,000		114105	
Brunswick Rec Ground Mainten.		82,000		88,194		78,000		114106	
Leschenault Rec Ground Maint		340,000		264,266		328,000		114107	
Binningup Rec Ground Maint		16,000		16,845		16,000		114108	
Clifton Park Primary Rec Maint		4,000		1,270		2,000		114109	
Meriden Park Maintenance		17,000		21,802		18,000		114110	
Hawters Park Maintenance		10,000		5,592		9,000		114111	
PCYC Subsidy		2,000		2,000		2,000		114112	
Lamp Replacement - Grounds & Carparks		8,000		4,327		8,000		114126	
Harvey Rec & Cult. Centre Insurance		36,000		37,743		38,000		114128	
Binningup Country Club Building Maintenance		6,000		4,724		6,000		114129	
Riverlinks Ground Mtce		3,000		1,111		2,000		114130	
Binningup Water Sports Maintenance		3,000		5,509		6,000		114131	
Cookernup Rec Grounds		2,000		455		2,000		114140	
Rec Ground Special Mtce		20,000		11,450		10,000		114142	
Sporting Club Depreciation Expense		390,000		363,191		395,000		114155	
LLC Strategic Review		50,000		40,800		9,200		114189	
P & L On Sale Of Assets - Sporting Clubs & Amenities		120		-978		0		114190	
Operating Income									
Yarloop Pavillion Income		0		250		100		113220	
Brunswick Rec. Centre Income		200		0		200		113221	
Sporting Clubs Reimbursement		10,000		10,071		10,000		114201	
Harvey Recreation Grounds		1,000		419		1,000		114202	
Brunswick Recreation Grounds		800		543		800		114204	
Dept Sport & Rec Grant		16,700		12,500		4,200		114207	
TOTAL SPORTING CLUBS & AMENITIES		28,700	1,210,120	23,782	1,054,485	16,300	1,129,700		

	Income		Expense		Income		Expense		General Ledger Account
	Budget		Budget		Actual		Actual		
	2012 - 2013		2012 - 2013		2013 - 2014		2013 - 2014		
HARVEY LIBRARY									
Operating Expenditure									
Hvy Library Salaries		109,000		116,312		128,500		115701	
Harvey Library Superannuation		14,000		14,078		18,000		115702	
L.S.L Payments - Harvey Library		0		0		0		115703	
Harvey Library Workers' Comp Insurance		2,500		2,289		2,795		115704	
Vehicle Expenses H9079		6,000		6,839		6,500		115104	
Harvey Library Maintenance		20,000		14,864		18,000		115105	
Stationery/Photocopy - HARVEY		5,000		4,984		5,000		115106	
Grant Funding Expenses		0		230		0		115107	
Telephone - HARVEY		2,000		1,517		2,500		115108	
Equipment Maintenance - HARVEY		3,000		1,549		3,000		115109	
Book Exchange Costs		3,000		3,687		3,000		115110	
Lost/Damaged Books - HARVEY		3,000		2,313		3,000		115111	
Magazines/Periodicals - HARVEY		2,000		1,766		2,000		115112	
Library Promotions		1,500		1,205		1,500		115113	
Library Bags		300		0		300		115119	
Toy/Cassette Library - HARVEY		500		333		500		115120	
Sundry Expenses		2,000		509		2,000		115121	
Uniforms		500		0		500		115125	
Membership Cards		1,500		1,327		1,500		115130	
Better Beginnings Program		1,500		1,520		1,500		115131	
Library Admin Expense ABC Trans		112,555		108,418		125,004		115150	
Library Depreciation Expense		35,000		36,399		40,000		115155	
Operating Income									
Photocopies - Harvey Library	3,000		3,457		3,500			115201	
Overdue/Lost Library Books - Harvey	500		674		500			115202	
Library Board Travelling	600		0		600			115203	
Sundry Income	100		382		100			115206	
Other Contributions	0		200		0			115207	
Recoup Library Bags	0		13		0			115219	
Library Admin Income ABC Trans	2,900		764		748			115250	
Transfer from LSL Reserve	0		0		0			115266	
TOTAL HARVEY LIBRARY	7,100	324,855	5,490	320,139	5,448	365,099			

	Income		Expense		Income		Expense		General Ledger Account
	Budget		Budget		Actual		Actual		
	2012 - 2013		2012 - 2013		2013 - 2014		2013 - 2014		
AUSTRALIND LIBRARY									
Operating Expenditure									
Australind Library Workers' Compensation		5,680		5,397		5,980		115775	
L.S.L Payments - Australind Library		3,400		8,870		0		115776	
Australind Library Salaries		242,000		238,905		251,000		115777	
Australind Library Superannuation		28,000		27,118		30,000		115778	
Library Promotions Australind		1,500		753		1,500		115114	
Management Promotion of Rare Books		2,000		1,825		2,000		115117	
Australind Library Maintenance		30,000		29,244		31,000		115160	
Toy Library - A/LIND		400		543		400		115161	
Stationery/Photocopy - A/LIND		6,000		5,022		6,000		115162	
Telephone - A/LIND		2,000		1,378		2,000		115163	
Office Equipment Maintenance - A/LIND		3,000		2,866		3,000		115164	
Lost/ Damaged Books - A/LIND		3,000		2,478		3,000		115165	
Sundry Library Expend - A/LIND		3,000		3,304		3,000		115166	
Magazines/Periodicals - A/LIND		2,000		2,063		2,000		115168	
Sundry Equipment - A/LIND		600		520		600		115182	
Operating Income									
Photocopies / Internet - Australind Library	8,000		10,437		9,000		115260		
Overdue/Lost Library Books - Australind	1,000		2,747		1,000		115261		
Transfer from LSL reserve - Aust Library	3,400		0		0		115262		
Sponsorship / Contributions A/Lind	0		0		0		115265		
TOTAL AUSTRALIND LIBRARY	12,400	332,580	13,184	330,283	10,000	341,480			

	Income Budget		Expense Budget		Income Actual		Expense Actual		Income Budget		Expense Budget		General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		2013 - 2014		2013 - 2014		2013 - 2014		
YARLOOP LIBRARY													
Operating Expenditure													
Yarloop Library Superannuation		1,500		923				1,500				115779	
L.S.L Payments - Yarloop Library		0		0				0				115780	
Yarloop Library Salaries		18,000		15,077				16,000				115781	
Yarloop Library Workers' Compensation		390		372				405				115782	
Telephone - YARLOOP		1,000		820				1,000				115170	
Lost/Damaged Books - YARLOOP		200		0				200				115171	
Sundry Library Expend - YARLOOP		3,000		2,350				3,000				115172	
Periodicals/Magazines - YARLOOP		200		96				200				115173	
Library Promotions - Yarloop		300		31				300				115179	
Sundry Furniture & Equip - YARLOOP		1,500		0				1,500				115184	
Toy Library - YARLOOP		200		261				200				115185	
Operating Income													
Photocopy / Print / Internet - Yarloop		0		0				0				115210	
Lost/Damaged Books Recoup - Yarloop		50		24				50				115270	
TOTAL YARLOOP LIBRARY		50	26,290	24	19,929			50	24,305				
BINNINGUP LIBRARY													
Operating Expenditure													
Binningup Library Salaries		2,000		2,000				3,000				115783	
Binningup Library Superannuation		300		223				360				115784	
Binningup Library Workers' Compensation Ins		40		40				70				115785	
Telephone - Binningup		500		427				500				115174	
Sundry Library Expend - Binningup		500		35				500				115176	
Periodicals/Magazines - Binningup		150		233				200				115177	
Binningup Library Mtce		2,000		2,517				3,000				115178	
Library Promotions - Binningup		200		43				200				115183	
Internet & Sundry - Binningup		1,000		813				1,000				115186	
Toy/Junior Library - Binningup		150		147				150				115187	
Operating Income													
Photocopy / Print / Internet - Binningup		100		151				100				115277	
TOTAL BINNINGUP LIBRARY		100	6,840	151	6,476			100	8,980				
TOTAL LIBRARIES		19,650	690,565	18,849	676,827			15,598	739,864				

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
OTHER CULTURE							
Operating Expenditure							
Harvey Creative Arts Centre Mtce		8,000		8,785		8,500	116103
Yarloop Precinct Heritage		10,000		0		10,000	116105
Yarloop Workshops Maintenance		13,000		13,044		13,500	116106
Harvey Art Gallery		2,700		5,446		3,500	116107
Yarloop Workshop Op. Subsidy		45,500		45,500		47,000	116108
Harvey Historical Museum		6,000		7,806		6,700	116104
Bunbury Ent Centre Contribution		13,000		13,000		13,000	116114
Business Dev Incentive Policy - Bwk		5,000		0		2,000	116115
SW Academy of Sport		10,000		8,000		10,000	116116
Brunswick Resource Centre		6,489		6,270		7,000	116129
Other Culture Depreciation Expense		33,000		29,447		32,000	116155
Operating Income							
Sale Of Shire History Book		100		86		100	116205
Reserve Trans Yarloop Heritage		10,000		0		10,000	116207
TOTAL OTHER CULTURE		10,100		152,689		10,100	153,200

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
HARVEY RECREATION AND CULTURAL CENTRE							
Operational Costs							
HRCC Special Maintenance		3,000		3,475		3,500	117101
HRCC Superannuation		28,400		28,273		30,000	117102
HRCC Workers Comp		5,100		6,467		6,600	117103
HRCC Stationary/Office Equip		7,500		8,997		7,850	117104
HRCC Sundry Expense		4,500		7,009		8,500	117105
HRCC Telephone		4,100		4,173		4,200	117106
HRCC Power		32,000		28,332		32,000	117108
HRCC Gas		1,000		1,139		1,350	117109
HRCC Cleaning		40,500		40,839		37,000	117110
HRCC Maintenance		8,500		12,016		9,500	117111
HRCC Advertising		4,500		3,425		4,500	117112
HRCC Freight		200		51		200	117113
HRCC Fees		700		1,985		1,350	117115
HRCC Public Liability Insurance		9,000		9,676		9,800	117122
Vehicle Expenses - H9085		11,000		9,935		11,000	117144
HRCC Conferences/Training		3,500		1,913		3,500	117157
HRCC Security		700		634		700	117164
HRCC Staff Uniforms		700		60		700	117165
HRCC Travel Expenses		100		0		100	117167
HRCC Security Callout Wages		300		0		200	117764
Salaries		329,532		337,512		361,128	117700
Program Costs							
HRCC Super Sports		0		0		0	117124
HRCC Living Longer Living Stronger		250		623		500	117125
HRCC Skating Purchases		500		574		600	117126
HRCC Cricket		800		187		600	117130
HRCC Badminton		150		0		150	117131
HRCC Aerobics		200		437		200	117135
HRCC Gymnasium		1,000		1,155		2,200	117136
HRCC Squash		50		0		50	117137
HRCC Soccer		200		0		200	117139
HRCC Mixed Netball		200		186		150	117141
HRCC Volleyball		100		0		0	117143
HRCC Function Room		400		44		400	117150
HRCC Creche		100		0		0	117152
HRCC After School Care		5,000		8,888		6,000	117153
HRCC Holiday Program		2,000		2,912		3,000	117154
HRCC Birthday Parties		1,200		1,631		1,300	117156
HRCC Kindy Gym		100		18		100	117163
HRCC Aerobics Franchise Fee		4,600		4,512		4,600	117168
HRCC Misc Programs		3,000		5,000		5,500	117169
HRCC "Boomers Plus" Programs		350		178		350	117171
HRCC Weekend Programs		4,500		1,650		2,300	117172

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
Sundry Expenditure							
HRCC Other Sales		100		130		300	117119
HRCC Kiosk Purchases		21,826		17,976		21,500	117120
HRCC Sponsorship Signage		4,000		0		4,000	117189
HRCC Grant Funding		4,500		2,047		4,500	117192
HRCC Fundraising		350		921		350	117193
Trust Transfer Expenses		0		0		0	117195
TOTAL EXPENDITURE		550,308		554,980		592,528	
Operating Income							
HRCC Telephone		50		0		40	117204
HRCC Sponsorship		8,000		2,955		8,000	117208
HRCC Sundry Income		500		3,532		250	117210
HRCC "Boomers Plus"		1,000		1,100		1,000	117211
HRCC Sports Sales		50		138		150	117216
HRCC Cricket		4,000		2,420		4,000	117230
HRCC Badmington		300		105		250	117231
HRCC Jazz Ballet		1,500		2,182		1,500	117232
HRCC Aerobics		9,600		8,998		9,000	117235
HRCC Gymnasium		43,000		54,324		49,000	117236
HRCC Squash		1,000		1,487		1,300	117237
HRCC Soccer		650		0		0	117239
HRCC Mixed Netball		2,200		1,732		2,200	117241
HRCC Kiosk Sales		31,500		28,320		30,000	117247
HRCC Equipment Hire		1,400		1,941		1,500	117248
HRCC Court Hire (Casual)		6,500		9,560		8,500	117249
HRCC Function Room		11,000		9,800		12,000	117250
HRCC Room Hire		4,000		2,365		2,600	117251
HRCC Creche		1,500		116		0	117252
HRCC After School Care		35,500		16,781		17,000	117253
HRCC Holiday Program		24,000		12,017		15,500	117254
HRCC Skating Admission		3,500		1,753		2,800	117255
HRCC Birthday Parties		4,000		3,108		3,500	117256
HRCC Basketball Junior		5,000		7,155		5,100	117257
HRCC Basketball Senior		5,500		3,277		2,500	117258
HRCC Netball Junior		2,000		2,100		2,000	117259
HRCC Netball Senior		4,000		5,460		4,700	117260
HRCC Deewr Contribution		0		19,568		20,000	117262
HRCC Kindy Gym		1,300		1,357		1,300	117263
HRCC Aerobics Fundraising		0		91		0	117264
HRCC Harvey Agricultural College		2,500		3,432		1,800	117265
HRCC Harvey Occasional Daycare		4,000		5,616		5,000	117267
HRCC Harvey Show		3,200		3,145		3,360	117268
HRCC Misc Programs		6,500		4,479		12,500	117269
HRCC PCYC Office / Court Usage		3,636		6,545		3,636	117270
HRCC Living Longer Living Stronger		5,400		6,157		6,000	117272
HRCC Workers Comp Recoup		0		0		0	117290
HRCC Grant Funding		7,000		3,470		28,100	117292
HRCC Fundraising		1,300		1,171		1,200	117293
HRCC Trust Trf		0		312		0	117296
HRCC Weekend Programs		8,000		7,794		6,600	117297
TOTAL INCOME	254,086		245,861		273,886		
TOTAL OPERATING HRCC	254,086	550,308	245,861	554,980	273,886	592,528	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
HRCC FIXED ASSET REPLACEMENT							
Capital Expenditure							
HRCC Gym Equipment		6,000		6,245		8,000	117301
HRCC Major Maintenance		10,000		9,670		0	117303
Trust Trf Capital Expenses		0		0		0	117304
HRCC Office Upgrade		7,500		8,010		4,000	117306
HRCC Foyer Equipment		9,000		8,155		0	117310
HRCC Function & Hire Equip		17,000		17,495		3,000	117311
HRCC Court Facility Upgrade		0		0		62,624	117314
HRCC Air Conditioner		32,000		31,688		0	117316
Capital Income							
HRCC Reserve Funds Transfer Major Mtce	49,500		0		71,356		117407
HRCC Transfer From Trust (Capital)	32,000		31,688		6,268		117401
Trade in of Equipment	0		0		0		117405
TOTAL HRCC FIXED ASSET REPLACEMENT	81,500	81,500	31,688	81,263	77,624	77,624	
TOTAL HRCC	335,586	631,808	277,549	636,244	351,510	670,152	

	Income		Expense		Income		Expense		General Ledger Account
	Budget		Budget		Actual		Actual		
	2012 - 2013		2012 - 2013		2013 - 2014		2013 - 2014		
LESCHENAULT LEISURE CENTRE									
Centre Administration									118102
- Salaries		457,590		466,096			499,921		
- Superannuation		41,183		37,887			49,642		
- Workers Compensation		10,280		9,769			12,135		
- Staff / Committee Costs Other		3,200		487			2,400		
- Training & Conferences		13,400		6,340			13,400		
- Travel & Accommodation		3,500		77			4,000		
- Licence / Memberships		10,100		4,127			9,500		
- Centre Vandalism		3,000		576			3,000		
- Advertising		55,176		63,285			60,000		
- Security Costs		6,480		7,027			3,542		
Admin Operating Equip		0		0			9,890		118113
Cleaning - General costs		15,600		13,422			15,600		118111
- Cleaning Contractors		96,668		88,486			114,000		
Repairs & Maintenance		9,000		13,574			0		118112
- Preventative Maintenance		11,000		8,589			9,000		118102
Utilities									118114
- Electricity		36,000		27,273			36,000		
- Gas		4,800		8,436			4,800		
Vehicle Expenses H9081		8,000		5,796			7,000		118156
Recruitment Costs		2,400		4,585			4,800		118145
Insurance		15,000		39,500			43,200		118146
Telephones, Eftpos & Internet		17,400		12,958			12,000		118147
Depreciation Expense		52,000		55,209			60,000		118148
Postage & Freight		3,840		2,727			2,800		118149
Stationery & Printing		31,600		24,075			24,000		118162
Sponsorship & Donations		750		490			2,690		118151
L.S.L Payments - LLC		26,500		15,423			28,665		118152
Uniforms		11,000		8,911			11,000		118163
Lease Payment		0		0			37,500		118165
Health & Fitness									118106
- Salaries		232,408		230,846			265,360		
- Superannuation		20,917		20,378			25,457		
- Workers Compensation		5,210		4,949			6,225		
- Training & Conferences		950		1,353			1,800		
- Travel & Accommodation		700		0			1,000		
- LLS Non Staff Costs		1,980		1,077			1,800		
- Refunds		3,000		2,504			3,000		
- Licence Fee		13,300		10,538			11,400		
- Materials		5,800		4,849			12,070		
Repairs & Maintenance									
- Preventative Maintenance		5,300		8,111			6,800		118157

	Income		Expense		General Ledger Account
	Budget	Budget	Actual	Actual	
	2012 - 2013		2012 - 2013		
	Income		Expense		
	Budget	Budget	Actual	Actual	
	2013 - 2014		2013 - 2014		
Multi Sports					118105
- Salaries		111,321	99,395	116,601	
- Superannuation		10,019	7,814	10,771	
- Workers Compensation		2,500	2,377	2,635	
- Training & Conferences		1,000	920	1,000	
- Umpire Fees		50,400	41,618	51,200	
- Repairs & Maintenance		8,025	5,249	7,200	
- First Aid Expenses		360	601	600	
- Grand Final & Trophy		9,000	4,738	9,000	
- Security Expenses		5,280	5,245	5,280	
- ABA		33,150	27,995	33,150	
- Leschenault Netball Association		26,000	19,105	26,000	
- Materials		7,200	20,403	5,000	
Squash					118107
- Repairs & Maintenance		1,550	553	550	
- Preventative Maintenance		0	0	1,000	
- Materials		360	0	360	
Junior Sports					118104
- Salaries		105,492	117,402	147,217	
- Superannuation		9,494	11,043	13,476	
- Workers Compensation		2,370	2,254	3,295	
- Training & Conferences		2,750	1,469	650	
- Travel & Accommodation		1,600	58	0	
- Repairs & Maintenance		600	1,609	2,000	
- Refunds		600	1,062	1,200	
- Materials		3,000	5,942	4,000	
Creche					118103
- Salaries		46,638	45,824	49,985	
- Superannuation		4,197	3,383	4,271	
- Workers Compensation		1,050	997	1,045	
- Training & Conferences		200	309	500	
- Repairs & Maintenance		420	459	600	
- Materials		1,000	1,257	3,712	
Holiday Program					118153
- Salaries		54,659	35,049	61,190	
- Superannuation		4,919	608	5,695	
- Workers Compensation		1,230	1,170	1,395	
- Training & Conferences		650	339	2,150	
- Travel & Accommodation		200	0	0	
- Repairs & Maintenance		300	496	2,000	
- Materials		6,600	6,813	9,000	
Bookings & Stage 1		5,300	2,374	3,800	118108
- Repairs & Maintenance		4,600	5,239	6,000	
- Refunds		2,000	1,000	2,000	
Leschenault Park					118109
- Repairs & Maintenance		1,500	3,649	2,250	
- Vandalism Exp		2,100	2,465	2,100	
Pro Shop		8,880	9,621	9,000	118110
Stage 2 Expenses		14,600	2,950	1,100	118158
- Repairs & Maintenance		0	8,587	12,000	

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
WET CENTRE - Expenditure							
Aquatic Expenses							118117
- Licence Membership		2,120		290		0	
- First Aid Expenses		1,200		1,068		1,200	
- Electricity		169,000		157,438		180,000	
- Gas		16,800		38,027		18,000	
- Materials		1,800		288		1,800	
Aquatic Employee Costs							118118
- Salaries		381,119		348,617		410,459	
- Superannuation		34,301		32,685		40,212	
- Workers Compensation		8,555		8,128		9,830	
- Training & Conferences		5,750		2,568		5,000	
- Travel & Accommodation		4,900		669		4,500	
- Other Expenditure		0		681		0	
Cleaning		6,000		4,177		6,000	118119
Aquatic Pro Shop		15,960		14,178		16,000	118120
Repairs & Maintenance		36,000		35,645		42,000	118121
- Preventative Maintenance		30,000		17,724		50,700	
Operating Equipment		7,740		6,712		13,240	118122
Pool Chemicals		43,200		36,648		44,400	118159
Swim School Program							118123
- Salaries		214,897		191,246		239,965	
- Superannuation		19,340		14,569		23,537	
- Workers Compensation		4,865		4,621		5,755	
- Training & Conferences		1,150		666		1,500	
- Travel & Accommodation		700		227		700	
- Refunds		2,400		5,478		6,000	
- Materials		600		749		2,700	
FOOD & BEVERAGES - Expenditure							
Food & Beverages		2,210		0		0	118134
- Repairs & Maintenance		5,800		7,675		8,000	
Food & Beverage Employee Costs							118133
- Salaries		129,377		124,363		139,178	
- Superannuation		11,163		9,014		13,848	
- Workers Compensation		2,900		2,757		3,385	
- Training & Conferences		200		199		400	
- Travel & Accommodation		300		0		600	
Drinks		83,400		58,145		66,600	118127
Prepared Food incl Catering		65,700		58,873		63,600	118128
Icecream, Confectionery & Crisps		34,620		27,783		33,500	118129
Birthday Parties		4,000		2,045		2,400	118130
Licensed Area		15,150		4,932		10,520	118131
- Licence				577		750	118131
Operating Equipment		0		1,296		13,950	118132
TOTAL EXPENDITURE		3,151,363		2,939,931		3,517,603	

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
ADMINISTRATION - Income							
Family Account (Class Deposits)	0		0		0		118201
Centre Administration Services	12,200		4,156		7,500		118202
Long Service Leave Transfer	26,500		15,423		28,665		118241
Sponsorship / State League	13,800		0		13,200		118208
Health & Fitness Services							118206
- Group Fitness Memberships	407,685		482,528		544,425		
- Group Fitness Casual	23,600		17,358		19,500		
- Gymnasium Casual	36,000		36,371		37,500		
- Other Sports / Programs	22,600		16,539		22,600		
- LLLS Assess & Classes	12,000		10,283		0		
Multi Sports Services							118205
- Australind Basketball Assoc	47,600		50,614		50,000		
- Leschenault Netball Assoc	31,500		39,176		31,700		
- Basketball	50,100		38,705		47,000		
- Netball	45,800		33,215		44,000		
- Hockey	8,000		5,714		8,000		
- Other Sports / Programs	2,400		0		2,400		
- Soccer	27,000		27,728		27,000		
- Court Hire	27,700		40,392		37,300		
Squash	26,000		22,920		22,000		118207
Junior Sports Services							118204
- Basketball	2,000		1,733		2,000		
- Netball	0		1,203		0		
- Dance	2,400		135		0		
- Other Sports / Programs	6,800		8,688		11,500		
- Soccer	7,900		2,572		2,000		
- Gymnastics	90,000		78,042		120,000		
Creche	770		799		600		118203
Holiday Program Fees	73,000		59,786		72,000		118230
OTHER INCOME							
Room & Equipment Hire / Bookings	31,000		20,858		18,270		118209
Bonds on Bookings	0		1,000		2,000		118231
Pro Shop Sales	16,800		10,869		12,000		118211
Leschenault Park - Tennis Crt Hire	500		1,053		600		118210
Lesch Park - Oval & change Room Hire	2,040		7,768		4,800		118232
Affiliation Fees	4,400		6,059		6,780		118233

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
WET CENTRE - Income							
Aquatic Income							118217
- Lane Hire	12,400		6,969		6,900		
- Casual Swimming	132,000		122,365		142,600		
- Memberships	127,000		164,101		163,800		
- Classes	7,400		7,213		15,170		
- Vacation Classes	5,000		3,993		4,000		
- In Term Classes	72,300		67,456		79,400		
Swim School Centre Programs	18,000		17,375		17,790		118216
Swim & Survive	330,800		347,040		361,250		118235
- Vacation Classes	38,000		28,585		27,640		
Pro Shop	26,600		27,200		27,000		118214
Sponsorship	11,200		9,300		7,000		118215
FOOD & BEVERAGE - Income							
Drinks	139,000		119,319		129,775		118220
Prepared Food Incl Catering	109,500		93,229		103,600		118221
Icecreams, Confectionary & Crisps	57,700		42,044		50,000		118222
Birthday Parties	10,000		9,668		9,200		118223
Bar Sales	24,000		9,513		17,000		118224
Other Income	2,400		1,711		1,920		118234
TOTAL INCOME	2,181,395		2,118,766		2,359,385		
OPERATING LLC	2,181,395	3,151,363	2,118,766	2,939,931	2,359,385	3,517,603	
FINANCING COSTS							
- Loan Payments (pri)		133,855		133,855		142,738	118160
- Loan Payments (Int)		35,341		32,694		26,460	118161
		169,196		166,550		169,198	
TOTAL OPERATING LLC	2,181,395	3,320,559	2,118,766	3,106,481	2,359,385	3,686,801	
LESCHENAULT LEISURE CENTRE FIXED ASSET REPLACEMENT							
LLC Major Dry Equipment		36,000		52,265		0	118300
LLC Major Aquatic Equipment		237,990		140,480		142,000	118301
LLC Building Major Maintenance		28,000		37,991		40,000	118308
LLC Aquatic Major Maintenance		60,000		68,424		314,000	118311
- Reserve Trans LLC Major Mtce	64,000		0		40,000		118408
- Reserve Trans LLC Aquatic	297,990		208,904		456,000		118418
	361,990	361,990	208,904	299,160	496,000	496,000	
TOTAL LLC	2,543,385	3,682,549	2,327,670	3,405,641	2,855,385	4,182,801	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
YARLOOP							
ALCOA COMM. GRANTS FUND							
Alcoa Community Grants Projects		60,571		10,571		50,000	114180
Restricted Other / Reserve Transfer	60,571		10,571		50,000		114226
YARLOOP TOWNSCAPE							
Alcoa - Yarloop Townscape Expenditure		5,000		67		1,000	116118
Alcoa - Yarloop Townscape Reserve Trf	5,000		67		1,000		116218
TOTAL YARLOOP	65,571	65,571	10,638	10,638	51,000	51,000	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
RECREATION & CULTURE FIXED ASSET REPLACEMENT							
PUBLIC HALLS & CENTRES							
Hall Capital Maintenance		89,700		42,690		294,950	111301
- Restricted Other / Reserve Transfer	30,000		0		30,000		111406
DR PETER TOPHAM POOL							
Dr Peter Topham Pool - Cap Exp		22,485		18,870		2,200	112301
- Furniture & Equipment		0		0		0	112307
- Plant & Equipment		141,600		1,570		0	112308
- Harvey Infrastructure Reserve Trans	7,000		0		0		112401
- Plant Reserve Trans	140,000		0		0		112406
OTHER SWIMMING AREAS & BEACHES							
Construction of Ridley Place Finger Jetty		0		0		260,000	112309
Grant Income	0		0		195,000		112407
PARKS, GARDENS & RESERVES							
Playground Equipment		40,000		51,597		47,500	113303
Grants / Contributions	0		10,000		0		113401
Restricted Other	0		40,000		0		113402
Parks & Gardens Major Maintenance		58,500		35,404		0	113305
Myalup Foreshore Development Plan		40,000		0		0	113306
SPORTING CLUBS & AMENITIES							
Rec Grounds - Capital Maintenance		36,400		36,115		190,500	114301
- Trust Trans POS Australind	0		0		84,000		114403
Sporting Clubs - Capital Maintenance		11,100		0		82,441	114302
- Contribution Golf Club/CSRFF Grant	0		0		33,600		111403
- Contribution Harvey Bowling Club	0		0		1,000		114449
- Restricted Other	10,551		0		0		114401
Skateboard Facilities		20,000		0		20,000	114342
LRP Club/Changerooms Development		4,650,000		205,386		4,444,614	114373
- CSRFF Funding	693,000		0		693,000		114451
- CLGF (Regional) Reserve Transfer	1,581,845		0		2,821,312		114466
- Action Agenda Funding Scheme	1,600,000		0		360,533		114455
- Trust Trans POS Australind	0		0		110,000		114403
- Loan	665,155		0		665,155		114427
Harvey Recreation Ground							
- Upgrade HRCC Entrance		120,000		66,826		79,000	114370
- Harvey Infrastructure Reserve Trans.	120,000		0		79,000		114470

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
LIBRARIES							
Aust Library Furniture		3,700		4,399		0	115311
Aust Library Mtce - Renewal		8,500		8,999		5,000	115312
Yarloop Library Furniture & Equipment		1,000		1,760		3,000	115313
Harvey Library Office Equipment		1,700		2,040		0	115305
Harvey Library Mtce - Renewal		6,600		5,455		5,000	115306
Vehicle - Libraries (H9079)		21,000		19,914		20,000	115301
- Trade in	15,000		13,409		13,000		115403
- Reserve Transfer	6,000		6,000		7,000		115401
OTHER							
Harvey Art Prize		1,250		0		1,250	116302
Alcoa - Yarloop Townscape Capital Exp		31,000		23,086		65,000	116318
Alcoa - Yarloop Townscape Reserve Trf	31,000		23,086		65,000		116418
Vehicle - LLC (H9081)		30,000		30,060		32,000	118302
- Trade in	16,000		15,969		19,000		118404
- Plant Reserve Trans	14,000		14,000		13,000		118402
10th Light Horse Artwork		0		25,000		0	116319
- Contribution - Brunswick Lions	0		25,000		0		116419
COASTAL COMMUNITIES FACILITIES RESERVE							
Binningup Bowling Club		0		0		9,204	119301
Myalup Bird Observers		0		0		1,000	119313
Lions Park - Furnishings		4,500		4,734		0	119306
- Contribution - Lions Club	2,250		2,250		0		119409
Binningup Foreshore Development		20,000		12,376		21,000	119307
Equipment for Binningup Country Club		3,763		3,763		0	119308
Ottrey Park Development		125,000		598		215,000	119310
Grant Funding	0		0		45,000		119413
- Building Reserve	62,500		0		62,500		119412
B/up Christian Youth Camp - Furnishings		8,930		8,930		0	119305
Binningup Community Assoc - Solar Panels		1,262		1,262		22,490	119311
Binningup Occassional Care - Air Cond		8,000		8,140		0	119312
Coastal Communities Reserve Transfer	106,705		38,540		161,194		119408
TOTAL REC & CULTURE FIXED ASSET REPLACEMENT	5,101,006	5,505,990	188,254	618,972	5,458,294	5,821,149	

	Income	Expense	Income	Expense	Income	Expense
	Budget	Budget	Actual	Actual	Budget	Budget
	2012 - 2013		2012 - 2013		2013 - 2014	
PROGRAMME SUMMARY						
OPERATING						
Maintenance Roads, Depots	2,500	9,098,000	655,840	10,062,942	1,500	9,222,500
OPERATING - SCHEDULE 2	2,500	9,098,000	655,840	10,062,942	1,500	9,222,500
CAPITAL						
Construction Roads, Depots Road Plant Purchases	3,400,000	5,508,600	3,264,889	5,123,909	1,963,733	4,505,991
CAPITAL - SCHEDULE 2	3,400,000	5,508,600	3,264,889	5,123,909	1,963,733	4,505,991
TOTAL TRANSPORT	3,402,500	14,606,600	3,920,729	15,186,852	1,965,233	13,728,491

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
ROADS, DEPOTS - CONSTRUCTION							
Grants Expenditure							
Roadwork Construction		3,989,615		3,790,845		3,391,091	120100
Depreciation - Roadwork Construction		188,230		188,230		196,600	120101
Capital Income							
Roads to Recovery	440,000		316,574		480,167		120202
Direct Grants (Specific)	152,500		144,981		170,000		120203
RRG Grants	655,000		637,000		628,000		120204
Cont To Works Blackspot (State 2:1)	300,000		300,000		183,333		120222
Cont To Works Blackspot (Federal)	380,000		388,509		180,000		120236
Commodity Route Funding	200,000		200,000		60,297		120238
Royalties for Regions	507,500		507,500		0		120209
Restricted Other	715,000		592,112		0		120401
Sub-Total	3,350,000	4,177,845	3,086,676	3,979,075	1,701,797	3,587,691	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
TRANSPORT CONSTRUCTION - OTHER							
Expenditure							
Bridges							
Expenditure		714,000		506,953		269,425	120130
Crossovers		45,000		39,469		48,000	120108
Depot		25,000		26,974		15,000	120109
Drainage		155,000		142,400		160,000	120111
- Depreciation		14,100		14,100		16,000	120161
Footpaths		168,950		162,283		186,025	120113
Townscape		75,000		54,110		75,000	120114
Land Acquisition		50,000		1,657		50,000	120115
Upgrade Old PAW's		25,000		26,564		25,000	120116
Cont To Works (Calm)		0		22,681		0	120117
Contribution To Works - Dust Control		30,000		20,398		44,000	120120
Contribution to Works - Other		10,000		109,036		10,000	120121
Footbridge Construction		0		0		0	120123
Insurance Bridges		18,705		18,208		19,850	120139
Capital Income							
Cont To Works Other	5,000		137,656		5,000		120201
Contributions To Works - Dust Control	15,000		0		15,000		120207
Cont To Works (Calm)	0		23,297		0		120217
Engineering Supervision Fees	30,000		17,261		20,000		120208
Regional Bike Network	0		0		55,875		120213
Unspent Grants Reserve Trf	0		0		166,061		120239
Sub-Total	50,000	1,330,755	178,213	1,144,834	261,936	918,300	

	Income		Expense		General Ledger Account
	Budget	Budget	Actual	Actual	
	2012 - 2013		2012 - 2013		
	2013 - 2014		2013 - 2014		
ROADS, DEPOTS - MAINTENANCE					
Expenditure					
Kerbing Maintenance		40,000	43,663	40,000	121101
Storm Damage Maintenance		90,000	909,673	100,000	121103
Municipal Maintenance					
- Expenditure		1,310,000	1,382,849	1,375,500	121104
- Depreciation		120,000	120,000	130,000	121144
Bridge Maintenance		45,000	34,896	55,000	121105
Depot Maintenance		75,000	82,581	75,000	121106
Drains Maintenance		250,000	271,284	270,000	121107
- Depreciation		25,000	25,000	27,000	121177
Street Lighting		430,000	455,930	440,000	121108
Street Cleaning		65,000	84,041	72,000	121109
Street Trees		185,000	202,534	190,000	121110
Traffic Signs		68,000	87,850	75,000	121111
Pit Reinstatement		0	436	0	121112
Footpath Maintenance		45,000	53,396	48,000	121114
Road Asset Data Pickup / Asset Management		50,000	8,809	25,000	121115
Infrastructure Depreciation Expense		6,300,000	6,300,000	6,300,000	122155
Operating Income					
Contribution - Storm Damage	0		653,809	0	121203
Stormwater Connection Fees	500		44	500	121204
Contribution To Offroad Signage	1,000		259	500	121205
Contribution Street Lights	1,000		1,729	500	121206
TOTAL ROADS, DEPOTS - MAINTENANCE	2,500	9,098,000	655,840	10,062,942	
				1,500	9,222,500

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget
	2012 - 2013		2012 - 2013		2013 - 2014	
PROGRAMME SUMMARY						
OPERATING						
Rural & Economic Services	123,000	14,500	118,061	1,593	123,000	24,500
Tourism & Area Promotion	44,497	527,891	17,842	493,645	26,190	549,445
Building Control	264,400	704,308	275,840	656,638	262,494	712,597
TOTAL ECONOMIC SERVICES	431,897	1,246,699	411,743	1,151,876	411,684	1,286,542

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget
	2012 - 2013		2012 - 2013		2013 - 2014	
RURAL & ECONOMIC SERVICES						
Operating Expenditure						
Noxious Weed Control		10,000		1,163		20,000
Harvey Fruit Fly Baiting Contribution		1,500		0		1,500
Truck Wash Facility Contribution		3,000		430		3,000
Operating Income						
Saleyard Registration Fees	500		285		500	
Extractive Industry Licenses	20,000		15,671		20,000	
Sale Of Standpipe Water	1,500		1,105		1,500	
Grazing Rights	1,000		1,000		1,000	
Alcoa Cont - Infrastructure Mtce Contribution	100,000		100,000		100,000	
TOTAL RURAL & ECONOMIC SERVICES	123,000	14,500	118,061	1,593	123,000	24,500

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget
	2012 - 2013		2012 - 2013		2013 - 2014	
TOURISM & AREA PROMOTION						
Operating Expenditure						
Area Promotion		17,000		17,314		18,000
Harvey Visitor Centre Donation		44,000		44,000		46,200
Stirlings Cottage Lease		21,000		10,825		21,000
Australind Eco Museum Maintenance		1,000		3,286		2,000
Gibbs Pool Amphitheatre Booking Agent Fee		2,000		2,000		2,000
Harvest Fest CoOrdinator Cont		11,000		11,000		15,000
Stirling Cottage Maintenance		7,500		11,205		8,500
Harvey Visitor Precinct Grounds Maintenance		170,000		180,422		175,000
Harvey Visitor Centre Maintenance		9,000		11,845		10,000
Cost Of Plate Sales		1,500		2,805		2,000
Aust. Visitor Info Services		8,000		7,901		8,000
Business Enterprise Centre		8,000		8,000		8,000
Amphitheatre Events Contribution		4,000		0		4,000
Events Support - Works Labour / Support		20,000		21,156		22,000
Regional & Local Bike Plans		40,000		9,500		30,500
Regional Tourism Strategy Contribution		0		0		5,000
Tourism Admin Expense ABC Trans		73,891		69,346		81,245
Tourism Depreciation Expense		90,000		83,040		91,000
Operating Income						
Stirlings Cottage Lease	21,000		10,825		21,000	
Caravan Park Registration	1,000		1,944		1,000	
Plate Sales	2,000		3,855		3,000	
Sundry Income	1,000		495		500	
Tourism Admin Income ABC Trans	986		724		690	
Restricted Other / Reserve Transfer	18,511		0		0	
TOTAL TOURISM & AREA PROMOTION	44,497	527,891	17,842	493,645	26,190	549,445

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget
	2012 - 2013		2012 - 2013		2013 - 2014	
BUILDING CONTROL						
Operating Expenditure						
Building Salaries		340,000		314,549		335,000
Relief Salaries - Building		20,000		26,760		20,000
L.S.L Payments - Building		0		5,722		0
Building Superannuation		46,000		36,246		44,000
Building Workers' Compensation		8,200		7,796		8,445
Conferences & Accommodation (National)		4,500		3,910		0
Stationery And Printing		6,500		5,441		11,300
Telephone		5,500		6,014		6,000
Insurance		13,100		12,424		13,600
Legal Expenses		10,000		5,588		10,000
Sundry Expenditure		5,000		1,877		4,000
Vehicle Expenses H9013		7,000		8,743		8,000
Subs & Publications		1,000		422		1,000
Safety Equip/Protective Clothing		750		0		750
Building Advertising		2,000		0		2,000
Water Wise Subsidy (at \$250)		5,000		0		1,000
Vehicle Expenses H9042		6,000		6,060		6,000
Building Admin Expense ABC Trans		200,158		187,474		216,714
Building Depreciation Expense		21,000		21,726		24,000
P & L On Sale Of Assets - Building		2,600		5,888		788
Operating Income						
Building License Fees	240,000		249,143		240,000	
Sign & Hoarding Licenses	100		404		100	
Swimming Pool Registration	13,000		13,063		13,000	
Fines & Penalties Bldg	500		0		500	
Legal Costs Recovered	500		1,870		500	
Inspection Fees	100		100		100	
Sundry Income	2,500		4,921		2,500	
Staff Telephone Recoup- Building	0		14		0	
Fines & Penalties S.Pool	100		0		100	
Building Statistic Sales	5,000		4,561		4,000	
Building Admin Income ABC Trans	2,600		1,763		1,694	
Transfer from LSL Reserve - Building	0		0		0	
TOTAL BUILDING CONTROL	264,400	704,308	275,840	656,638	262,494	712,597

	Income	Expense	Income	Expense	Income	Expense
	Budget	Budget	Actual	Actual	Budget	Budget
	2012 - 2013		2012 - 2013		2013 - 2014	
ECONOMIC SERVICES FIXED ASSET REPLACEMENT						
Furniture & Equipment		2,000		1,425		0
H-9042		30,000		29,776		32,000
- Trade in	17,000		16,139		19,000	
- Trans Plant Reserve	13,000		13,000		13,000	
H-9013		30,000		29,761		32,000
- Trade in	16,000		14,761		17,000	
- Trans Plant Reserve	14,000		14,000		15,000	
Entry Statements		310,000		62,831		162,500
Stirling Cottage Major Mtce		22,500		13,034		12,000
Eco Museum Major Maintenance		10,000		7,571		0
Mooseum Public Toilets		160,000		523		160,000
- Royalties for regions / Reserve Transfer	160,000		0		160,000	
Harvey War Memorial		20,000		22,000		200,000
- Grants contribution	0		0		100,000	
Brunswick Townsite CBD Development Townscape		35,000		0		0
TOTAL ECONOMIC SERVICES FIXED ASSET REPLACEMENT	220,000	619,500	57,900	166,919	324,000	598,500

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General
Ledger
Account

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General
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General
Ledger
Account

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	Income	Expense	Income	Expense	Income	Expense
	Budget	Budget	Actual	Actual	Budget	Budget
	2012 - 2013		2012 - 2013		2013 - 2014	
PROGRAMME SUMMARY						
OPERATING						
Private Works	6,000	5,000	1,759	1,442	6,000	5,000
Engineering Admin.	84,150	404,403	88,897	401,169	73,260	448,530
Public Works	0	0	0	0	0	0
Plant Operation	0	0	0	0	0	0
Salaries and Wages	25,000	25,000	66,603	46,368	25,000	25,000
Unclassified	385,900	1,004,900	426,793	849,446	378,639	956,814
TOTAL OTHER PROPERTY & SERVICES	501,050	1,439,303	584,052	1,298,425	482,899	1,435,344

	Income Budget	Expense Budget	Income Actual	Expense Actual	Income Budget	Expense Budget	General Ledger Account
	2012 - 2013		2012 - 2013		2013 - 2014		
PRIVATE WORKS							
Operating Expenditure							
Private Works Schools / Sports		2,000		1,442		2,000	140102
Private Works Other		3,000		0		3,000	140104
Operating Income							
Private Works Schools / Sports	2,000		1,759		2,000		140202
Private Works Other	4,000		0		4,000		140204
TOTAL PRIVATE WORKS	6,000	5,000	1,759	1,442	6,000	5,000	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
ENGINEERING ADMINISTRATION							
Operating Expenditure							
Administration Cost (10%)		37,200		35,713		40,240	142150
Engineering Salaries (28%)		250,000		264,727		298,200	142701
Salaries LSL Reserve		26,230		16,608		12,000	142711
Conferences		10,000		164		0	142112
Subscriptions & Pubs		1,500		359		1,500	142118
Superannuation (17%)		18,373		18,611		21,590	142104
Software Subs & Licences		61,100		64,988		75,000	142111
Operating Income							
Administration ABC Trans	14,720		19,453		18,060		142250
Staff Recoup-Engineering	200		331		200		142202
Sundry Income	10,000		30,417		10,000		142203
Transfer From LSL Reserve - Engineering	26,230		0		12,000		142204
Diesel Fuel Rebates	33,000		38,696		33,000		142208
TOTAL ENGINEERING ADMINISTRATION	84,150	404,403	88,897	401,169	73,260	448,530	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
PUBLIC WORKS OVERHEAD							
Operating Expenditure							
Engineering Salaries (72%)		650,347		680,727		766,800	142701
Engineering Sick & Holiday Labour		200,000		223,890		230,000	142702
EBA Sick Leave		3,000		2,478		3,000	142704
Engineering Service Pays		3,500		4,702		4,500	142707
Engineering Allowances		65,000		68,728		68,000	142708
Tool Box / Staff Meetings		43,000		34,741		43,000	145703
Engineering Superannuation (83%)		89,702		90,865		105,410	142104
Stock & Fuel Administration		19,000		37,060		25,000	142105
Superannuation Outside Staff		168,370		164,044		192,000	142106
Engineering Workers Comp Insurance		55,480		52,724		58,370	142109
Advertising Staff Vacancies		6,000		1,064		2,000	142110
Protective Clothing/Safety Equip		20,000		30,348		30,000	142113
Office Expenses / Stationery /Pubs & Subs		5,000		5,951		6,000	142114
Telephone		20,000		19,675		20,000	142115
Vehicle Expenses		38,000		44,939		38,000	142116
Insurance		40,500		38,459		42,000	142117
Advertising General		9,000		2,730		9,000	142119
Vehicle Expenses H9002		9,000		8,908		8,000	142120
O.H.S. and Skills Training		50,000		47,276		60,000	142124
Sundry Expenditure		5,000		2,628		4,000	142125
Survey Equipment Repairs/Replace		3,500		1,186		3,500	142127
Vehicle Expenses H9077		7,000		5,603		7,000	142130
Administration Costs		334,880		321,418		362,161	142150
Vehicle Expenses H9060		8,000		6,008		7,000	142160
TOTAL OPERATING		1,853,279		1,896,153		2,094,741	
LESS Overheads Allocated		-1,853,279		-1,896,153		-2,094,741	142199
AMOUNT UNDER/OVER ALLOCATED		0		0		0	
TOTAL PUBLIC WORKS		0		0		0	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
PLANT OPERATION							
Operating Expenditure							
Plant Repair Wages		125,000		130,695		128,000	143705
Fuel & Oil		370,000		459,685		370,000	143102
Tyres & Tubes		45,000		55,216		55,000	143103
Parts & Repairs		150,000		177,598		150,000	143104
Insurance & Licenses		80,000		90,331		80,000	143106
Tools Repaired & Replaced		28,000		21,199		35,000	143107
Workshop Consumables		10,000		8,108		10,000	143108
Sundry		7,000		5,589		7,000	143109
Fuel & Oil Consumables		14,000		14,263		14,000	143110
Total Operating		829,000		962,684		849,000	
LESS Allocated - Wks/Services		-829,000		-962,684		-849,000	143199
TOTAL PLANT OPERATION		0		0		0	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
SALARIES AND WAGES							
Operating Expenditure							
Total Salaries & Wages		7,841,853		8,167,686		8,646,140	145101
Total Salaries/Wages Allocated		-7,841,853		-8,170,236		-8,646,140	145199
AMOUNT UNDER/OVER ALLOCATED	0	0	0	-2,550	0		
Operating Expenditure							
Workers Comp Labour		20,000		11,208		20,000	145702
Parental Leave Salaries		5,000		35,160		5,000	145704
Operating Income							
Workers Compensation Recouped	20,000		19,233		20,000		145201
Parental Leave Recoup	5,000		47,369		5,000		145204
TOTAL SALARIES & WAGES	25,000	25,000	66,603	46,368	25,000	25,000	

	Income		Expense			
	Budget	Budget	Actual	Actual		
	2012 - 2013		2012 - 2013			2013 - 2014
UNCLASSIFIED						
Operating Expenditure						
Plant Depreciation Expense		736,000	537,714		590,000	143155
Insurance Claims		20,000	20,170		20,000	146102
Social Club Purchases		4,000	1,108		2,000	146103
Industry Guarantee Training		58,000	50,080		58,000	146107
B.C.I.T.F. Payments		140,000	152,248		140,000	146108
Building Commission Levy Expense		20,000	88,126		70,000	146110
Retention Payments		0	0		0	146111
Transport EFTPOS Adj		0	0		0	146150
P & L On Sale Of Assets - Other Property & Services		26,900	0		76,814	146190
Operating Income						
P & L On Sale Of Assets - Other Property	186,900		75,692		116,639	146290
Insurance Claims Recouped	20,000		87,168		20,000	146202
Social Club Recoups	4,000		1,108		2,000	146203
B.C.I.T.F Receipts	150,000		164,064		150,000	146208
Building Commission Levy Collected	25,000		98,762		90,000	146210
Retention Trf'd from Trust	0		0		0	146211
TOTAL UNCLASSIFIED	385,900	1,004,900	426,793	849,446	378,639	956,814

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
OTHER PROPERTY AND SERVICES FIXED ASSET REPLACEMENT							
Engineering Plant Purchases		962,000		689,904		1,069,000	146302
- Trade in	359,000		229,636		361,000		146402
- Trans Plant Reserve	603,000		460,267		708,000		146403
H-9060		30,000		29,761		32,000	146305
- Trade in	19,000		16,124		19,000		146406
- Trans Plant Reserve	11,000		11,000		13,000		146407
H-9002		52,000		51,525		52,000	146303
- Trade in	20,000		19,091		41,000		146404
- Trans Plant Reserve	32,000		32,000		11,000		146405
H-9077		30,000		29,776		32,000	146306
- Trade in	19,000		15,909		19,000		146408
- Trans Plant Reserve	11,000		11,000		13,000		146409
Office Equipment							
- Office Furniture		5,000		1,548		2,500	146310
- Office Equipment		6,000		8,721		2,500	146315
- Engineering Inspection Equipment		6,500		0		15,000	146308
- Trans Plant Reserve		0		0	15,000		146412
TOTAL OTHER PROP & SVCS FIXED ASSET REPLACEMENT	1,074,000	1,091,500	795,028	811,234	1,200,000	1,205,000	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
TRANSFERS TO OTHER FUNDS							
Transfer To Plant Reserve		760,000		760,000		450,000	150301
Transfer To Office Reserve		0		0		100,000	150302
LLC Capital & Major Mnt Reserv		85,000		85,000		100,000	150307
BRC Capital & Major Maintenanc		5,000		5,000		10,000	150308
HRCC Capital & Major Maint.		50,000		50,000		100,000	150309
Harvey Infrastructure Reserve		0		0		0	150310
Sullage Pit Major Maintenance Reserve		0		0		0	150312
Trans To LSL/Sick Leave Res		50,000		50,000		50,000	150313
Refuse Management Reserve		0		0		254,696	150316
LLC Aquatic Major Mtce		90,000		90,000		100,000	150319
Transfer To Building Reserve		0		0		100,000	150320
Transfer To Recreation Facilities Reserve		50,000		50,000		0	150321
Transfer to Insurance Reserve		0		0		0	150322
Transfer to District Reval. Reserve		0		0		95,000	150325
Transfer to Unspent Grants & Contributions Reserve		0		0		0	150326
Transfer to Cashflow Reserve		0		0		0	150327
TOTAL FUND TRANSFERS TO SCHEDULE 2		0 1,090,000		0 1,090,000		0 1,359,696	

	Income	Expense	Income	Expense	Income	Expense	General Ledger Account
	Budget	Budget	Actual	Actual	Budget	Budget	
	2012 - 2013		2012 - 2013		2013 - 2014		
FINANCE AND BORROWING							
Operating Expenditure							
Interest - Other S.S.L.		6,417		6,417		5,283	160104
Returned Cheques		0		0		0	160105
Advances & Floats		0		100		100	160106
Operating Income							
Interest - Other S.S.L.	6,417		6,417		5,283		160204
Returned Cheques	0		0		0		160205
Advances & Floats	0		100		100		160207
OPERATING - SCHEDULE 2	6,417	6,417	6,517	6,517	5,383	5,383	
Capital Expenditure							
Principal - Other S.S.L.		20,449		20,449		14,949	160303
Capital Income							
Principal - Other S.S.L.	20,449		20,449		14,949		160402
CAPITAL - SCHEDULE 2	20,449	20,449	20,449	20,449	14,949	14,949	
TOTAL FINANCE AND BORROWING	26,866	26,866	26,966	26,966	20,332	20,332	