

Shire of Goomalling



Adopted Budget

for the Year Ended

30th June 2015

Statement of Financial Position

Statement of Comprehensive
Income By Nature and Type

Statement of Comprehensive
Income by Program

Statement of Cash Flows

Rate Setting Statement

Statement of Surplus or Deficit

SHIRE OF GOOMALLING
STATEMENT OF FINANCIAL POSITION
FOR YEAR ENDED 30 JUNE 2015

	NOTE	2014/15 Budget	2013/14 Actual	2013/14 Budget
CURRENT ASSETS				
Cash and Cash Equivalents	15(a)/7	985,246	241,316	1,110,328
Investments		-	0	-
Receivables	7	225,718	201,299	282,648
Inventories	7	39,000	39,679	23,441
Sub-division Land Developed For Resale				
TOTAL CURRENT ASSETS		1,249,964	482,294	1,416,417
NON-CURRENT ASSETS				
Receivables		54,636	54,636	55,473
Inventories		-	0	-
Property, Plant and Equipment		58,886,565	55,807,323	57,499,074
Sub-division Land Developed For Resale		1,234,462	1,234,462	1,329,462
Infrastructure				
TOTAL NON-CURRENT ASSETS		60,175,663	57,096,421	58,884,009
TOTAL ASSETS		61,425,627	57,578,715	60,300,426
CURRENT LIABILITIES				
Bank Overdraft			-	-
Payables		172,346	193,626	248,717
Current Portion of Long Term Borrowings	15(c)/5(a)	543,714	295,749	488,208
Provisions		421,387	415,044	248,000
TOTAL CURRENT LIABILITIES		1,137,447	904,419	984,925
NON-CURRENT LIABILITIES				
Long Term Borrowings	15(c)/5(a)	3,709,488	2,401,167	1,874,902
Provisions		40,717	33,017	33,017
TOTAL NON-CURRENT LIABILITIES		3,750,205	2,434,184	1,907,919
TOTAL LIABILITIES		4,887,652	3,338,603	2,892,844
NET ASSETS		56,537,975	54,240,112	57,407,582
EQUITY				
Retained Surplus		25,576,706	23,066,843	26,684,786
Reserves - Cash/Investment Backed		788,000	1,000,000	1,041,001
Reserves - Asset Revaluation		30,173,269	30,173,269	29,681,795
Rounding				
TOTAL EQUITY		56,537,975	54,240,112	57,407,582
Carried Forward Reconciliation				
ADD: Current Assets		1,249,964	482,294	1,416,417
Less: Current Liabilities		(1,137,447)	(904,419)	(984,924)
Less: Restricted Cash/Reserves		(788,000)	(1,000,000)	(1,041,001)
Less: Restricted Cash/Muni				
ADD Back: Loan Repayments		543,714	295,749	488,208
ADD Back: Cash Backed Leave Reserve		131,049	121,300	121,300
Carry Forward		-720	-1,005,076	0

SHIRE OF GOOMALLING
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR YEAR ENDED 30 JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Rates	8	1,777,022	1,628,724	1,635,006
Operating Grants, Subsidies and Contributions		756,999	476,687	421,686
Fees and Charges	11	350,348	230,916	157,848
Service Charges	10	1,224,025	993,981	1,240,920
Interest Earnings	2(a)	-	-	-
Other Revenue		38,000	30,641	46,000
		74,000	169,799	93,517
		<u>4,220,394</u>	<u>3,530,748</u>	<u>3,594,977</u>
Expenses				
Employee Costs		(1,716,403)	(1,660,124)	(1,670,278)
Materials and Contracts		(989,515)	(562,436)	(723,100)
Utility Charges		(330,835)	(264,942)	(200,850)
Depreciation	2(a)	(1,092,340)	(1,200,000)	(641,545)
Interest Expenses	2(a)	(373,951)	(273,148)	(264,998)
Insurance Expenses		(250,817)	(193,921)	(227,350)
Other Expenditure		(108,467)	(724,205)	(348,459)
		<u>(4,862,328)</u>	<u>(4,878,777)</u>	<u>(4,076,580)</u>
Non-Operating Grants, Subsidies and Contributions	15(b)	2,608,000	646,622	1,567,071
Fair Value Adjustments to financial assets at fair value through profit and loss				
Profit on Asset Disposals		331,797	-	470,538
Loss on Asset Disposals				
		<u>2,939,797</u>	<u>646,622</u>	<u>2,037,609</u>
NET RESULT				
Other Comprehensive Income				
TOTAL COMPREHENSIVE INCOME				
		<u><u>2,297,863</u></u>	<u><u>-701,407</u></u>	<u><u>1,556,006</u></u>

Please Note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF GOOMALLING
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR YEAR ENDED 30 JUNE 2015

	2014/15	2013/14	2013/14
	Budget	Actual	Budget
	\$	\$	\$
Revenue (Refer Notes 1,2,8 to 13)			
General Purpose Funding	2,376,912	1,844,298	1,874,971
Governance	52,780	81,993	47,780
Law, Order, Public Safety	52,650	66,606	64,900
Health	517,250	276,101	518,700
Education and Welfare	2,500	2,510	2,500
Housing	260,750	246,796	1,128,840
Community Amenities	292,677	271,809	281,321
Recreation and Culture	246,700	133,132	143,700
Transport	2,750	3,206	(950,250)
Economic Services	306,250	383,196	358,470
Other Property and Services	109,175	221,102	124,045
	4,220,394	3,530,748	3,594,977
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)			
General Purpose Funding	(61,000)	(59,405)	(22,000)
Governance	(194,000)	(384,833)	(282,575)
Law, Order, Public Safety	(87,045)	(114,498)	(108,595)
Health	(633,300)	(497,397)	(630,858)
Education and Welfare	(16,715)	(14,988)	(9,135)
Housing	(128,605)	(254,824)	(168,732)
Community Amenities	(444,060)	(401,123)	(341,900)
Recreation & Culture	(794,964)	(762,799)	(611,090)
Transport	(1,621,070)	(1,438,040)	(1,091,434)
Economic Services	(402,403)	(519,416)	(348,828)
Other Property and Services	(174,107)	(257,414)	(196,435)
	(4,557,269)	(4,704,739)	(3,811,582)
Finance Costs (Refer Notes 2 & 5)			
Governance	(30,000)	(19,391)	(5,000)
Housing	(2,895)	(5,714)	(5,138)
Recreation		-	(970)
Economic Services	(238,338)	(168,324)	(174,862)
Other Property and Services	(33,826)	(49,853)	(79,028)
	(305,059)	(243,282)	(264,998)
Non-Operating Grants, Subsidies, Contributions			
Law Order & Public Safety			
Health			
Community Amenities			
Recreation & Culture	970,000	32500	-
Transport	738,000	614,122	1,567,071
Housing	900,000	-	-
Other Property & Services			
	2,608,000	646,622	1,567,071
Profit/(Loss) on Disposal of Assets (Refer Note 20)			
Governance			
Health			
Recreation & Culture			
Transport			
Economic Services	331,797	-	470,538
Other Property & Service		-	
	331,797	0	470,538
NET RESULT			
Other Comprehensive Income	-	-	-
TOTAL COMPREHENSIVE INCOME	2,297,863	(770,651)	1,556,006

Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated. It is anticipated in all instances, an other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF GOOMALLING
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,778,452	1,646,363	1,626,029
Operating Grants, Subsidies & Contributions		1,105,800	743,683	579,534
Fees and Charges		1,186,063	1,112,526	1,262,660
Interest Earnings		38,000	30,641	46,000
Goods and Services Tax		913,660	831,440	400,001
Other Revenue		74,000	169,799	136,833
		<u>5,095,975</u>	<u>4,534,452</u>	<u>4,051,057</u>
Payments				
Employee Costs		(1,702,361)	(1,660,124)	(1,698,872)
Materials and Contracts		(1,010,116)	(576,070)	(712,244)
Utility Charges		(330,835)	(264,942)	(200,851)
Insurance Expenses		(250,817)	(193,921)	(227,350)
Interest Expenses		(373,951)	(273,148)	(265,995)
Goods and Services Tax		(900,000)	(850,000)	(400,000)
Other Expenditure		(108,467)	(724,205)	(348,459)
		<u>(4,676,546)</u>	<u>(4,542,411)</u>	<u>(3,853,771)</u>
Net Cash Provided By Operating Activities	15(b)	<u>419,429</u>	<u>(7,959)</u>	<u>197,286</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	-	-	-
Payments for Purchase of Property, Plant & Equipment	3	(4,143,285)	(1,465,259)	(2,262,100)
Payments for Construction of Infrastructure	3	(1,266,500)	(51,280)	(1,023,748)
Advances to Community Groups				
Non-Operating Grants, Subsidies and Contributions	15(b)	2,608,000	646,622	1,567,071
Proceeds from Sale of Assets	4	1,570,000	99,091	1,800,000
Proceeds from the Sale of Shares				
		<u>(1,231,785)</u>	<u>(770,826)</u>	<u>81,223</u>
Net Cash Used in Investing Activities				
Cash Flows from Financing Activities				
Repayment of Debentures	5	(380,754)	(171,285)	(275,100)
Repayment of Finance Leases		(162,960)	(124,465)	(35,494)
Proceeds from Self Supporting Loans		-	-	-
proceeds from Loan # 108 Raised During the year		-	-	-
Proceeds from Finance Leases		-	-	(177,614)
Proceeds from New Debentures	5	2,100,000		
		<u>1,556,286</u>	<u>(295,749)</u>	<u>(488,208)</u>
Net Cash Provided By (Used In) Financing Activities				
Net Increase (Decrease) in Cash Held		743,930	(1,074,534)	(209,699)
Cash at Beginning of Year		241,316	1,315,850	1,320,029
Cash and Cash Equivalents at the End of the Year	15(a)	<u>985,246</u>	<u>(241,316)</u>	<u>1,110,330</u>

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

**SHIRE OF GOOMALLING
RATE SETTING STATEMENT
FOR YEAR ENDED 30 JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue	1,2			
General Purpose Funding		766,848	391,783	414,186
Governance		52,780	81,993	47,780
Law, Order, Public Safety		52,650	66,606	64,900
Health		517,250	276,101	518,700
Education and Welfare		2,500	2,510	2,500
Housing		260,750	246,796	1,128,840
Community Amenities		292,677	271,809	281,321
Recreation and Culture		246,700	133,132	143,700
Transport		2,750	3,206	616,821
Economic Services		306,250	383,196	358,470
Other Property and Services		109,175	221,102	124,045
		2,610,330	2,078,232	3,701,263
Expenses	1,2			
General Purpose Funding		(61,000)	(59,405)	(22,000)
Governance		(224,000)	(384,833)	(287,575)
Law, Order, Public Safety		(87,045)	(114,498)	(108,595)
Health		(633,300)	(497,397)	(630,858)
Education and Welfare		(16,715)	(14,988)	(9,135)
Housing		(131,500)	(260,538)	(173,870)
Community Amenities		(444,060)	(401,123)	(341,900)
Recreation & Culture		(794,964)	(762,799)	(612,060)
Transport		(1,621,070)	(1,438,040)	(1,091,434)
Economic Services		(640,741)	(687,740)	(523,690)
Other Property and Services		(207,933)	(257,414)	(275,463)
		(4,862,328)	(4,878,777)	(4,076,580)
Net Operating Excluding Rates		-2,251,998	(2,800,545)	(375,317)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	331,797	-	470,538
Movement in Provisions, Accruals, Debtors		7,700	-	-
Depreciation on Assets	2(a)	1,092,340	1,200,000	641,545
Book Value of Assets Sold Written Back		1,238,203	99,091	1,329,462
(Increase)/Decrease in Long Service Leave Bank		9,749	-	-
Decrease (Increase) in Non-Current LSL Provision		-	-	-
Net Non-Cash Expenditure and Revenue		2,679,789	1,299,091	2,441,545
Capital Expenditure and Revenue				
Development of Land Held for Resale	3	-	-	(400,000)
Purchase Land and Buildings	3	(4,072,285)	(261,726)	(1,756,400)
Infrastructure Assets - Roads	3	(1,148,500)	(51,280)	(998,750)
Infrastructure Assets - Recreation		(55,000)	(11,637)	-
Infrastructure Assets - Other	3	(63,000)	(1,158,518)	(25,000)
Purchase Plant and Equipment	3	(15,000)	(26,378)	(50,000)
Purchase Furn and Equipment	3	(56,000)	(7,000)	(55,700)
Grants for the Development of Assets	4	2,608,000.	646,622	-
Repayment of Debentures	5	(380,754)	(171,285)	(275,100)
Repayment of Finance Leases	5	(162,960)	(124,465)	(213,108)
Proceeds from Loans Raised	5	2,100,000	-	-
Transfers to Reserves	6	(38,000)	-	(41,000)
Transfers from Reserves	6	250,000.	-	-
Net Cash from Investing Activities		(1,033,499)	(1,165,666)	(3,815,058)
ADD	7	(1,005,076)	209,528	288,045
LESS	7	720.	1,005,076	-
Amount Required to be Raised from Rates	8	(1,610,064)	(1,452,516)	(1,460,785)
GENERAL RATES GRV		174,995	164,661	159,440
GENERAL RATES UV		1,161,045	1,059,180	1,059,180
TOWNSITE MINIMUM GRV		175,100	155,775	155,775
RURAL MINIMUMS UV		84,150	72,900	72,900
EX GRATIA RATES		925	-	843
CBH EX GRATIA RATES		13,849	-	12,647
		1,610,064	1,452,516	1,460,785

SHIRE OF GOOMALLING

STATEMENT OF SURPLUS OR DEFICIT

FOR THE PERIOD ENDED 30 JUNE 2015

		2014-2015	2013-2014	2013-2014
	NOTES	BUDGET	Actual	Budget
		\$	\$	\$
<i>Net Profit Or Loss/Result</i> <i>(Refer Operating Statement)</i>		2,297,863	(701,407)	1,556,006
ADD				
Write Back Infrastructure Revaluation			-	
Change in Non Current Receivables SSL				
(Increase)/Decrease in Long Service Leave Bank		9,749		
Depreciation Written Back	19	1,092,340	1,200,000	641,545
Book Value of Assets Sold Written Back	6(a)	1,238,203	99,091	1,329,462
Decrease (Increase) in Non-Current LSL Provision		7,700		
Sub Total		2,347,992	1,299,091	1,971,007
Sub Total		4,645,855	597,684	3,527,013
LESS CAPITAL PROGRAMME				
Purchase Tools	25	-	-	-
Purchase Land and Buildings	25	(4,072,285)	(261,726)	(2,156,400)
Infrastructure Assets - Roads	25	(1,148,500)	(51,280)	(998,750)
- Recreation	25	(55,000)	(11,637)	-
- Other	25	(63,000)	(1,158,518)	-25000.00
Purchase Plant & Equipment	25	(15,000)	(26,378)	-50000.00
Purchase Furniture and Equipment	25	(56,000)	(7,000)	-55700.00
Repayment Of Debt - Loans Principal	7(c)	(380,754)	(171,285)	-275100.00
Repayment Of Debt - Finance Leases		(162,960)	(124,465)	-213108.00
Transfers to Reserves	8(a)	(38,000)		-41000.00
Sub Total		(5,991,499)	(1,812,288)	-3815058.00
Sub Total		(1,345,644)	(1,214,604)	-288045.00
LESS - FUNDING FROM				
Contribution Self Supporting Loan				
Transfers From Reserves	8(a)	250,000	-	
Loans Raised	7(b)	2,100,000		
Lease Finance Raised				
Opening Funds	24	(1,005,076)	209,528	288,045
		1,344,924	209,528	288,045
Rounding				
(Surplus)/Deficit	24	(720)	(1,005,076)	-

Notes to and Forming
Part of the Annual Budget

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

(I) SIGNIFICANT ACCOUNTING POLICIES

The significant policies which have been adopted in the preparation of the Annual Budget are:

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local governments and not-for-profit entities), other mandatory professional reporting requirements and the *Local Government Act 1995* (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting 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 financial report. 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 financial report.

(c) 2013/14 Actual Balances

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

(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

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the statement of financial position are stated inclusive of applicable GST

(g) Superannuation

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

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1 SIGNIFICANT ACCOUNTING POLICIES (continued)

(h) Cash and Cash Equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits with an original maturity 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.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(i) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts. Collectability of trade 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 valued 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.

Inventories held for trading are classified as current even if not expected to be realised in the next 12 months.

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 and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing a binding contract of sale.

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.

(k) Fixed Assets

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 nominal consideration, cost is determined as fair value at the date of acquisition. The cost of or for non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1 SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) Fixed Assets (continued)

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 Roads

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

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

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

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

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the

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 GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1 SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) Fixed Assets (continued)

Revaluation

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

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

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

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

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

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

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

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

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

Transitional Arrangement

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

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

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

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

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

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 GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1 SIGNIFICANT ACCOUNTING POLICIES (continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and 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.

Expenditure on items of equipment under \$500 are not capitalised but are placed on an "Attractive Items" list for reference and maintenance.

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

Buildings	50 to 100 years
Furniture and Equipment	15 to 20 years
Plant and Equipment	10 to 15 years
Sealed roads and streets formation	not depreciated
pavement	50 years
seal	
- bituminous seals	30 years
- asphalt surfaces	50 years
Gravel roads formation	not depreciated
pavement	50 years
gravel sheet	15 years
Formed roads (unsealed) formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

Gains and losses on disposals are determined by comparing proceeds with 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

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

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments

Initial Recognition and Measurement

instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the 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.

parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation

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;

amount calculated using the effective interest rate method; and

(b) less any reduction for impairment.

to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or

(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 GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Impairment

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

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

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

Derecognition

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

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 GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

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

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 GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

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 GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
2 REVENUES AND EXPENSES			
(a) Result from Ordinary Activities			
(i) Charging as Expenses:			
Significant Expense			
The significant expense relates to the reduction in the fair value of investments			
Auditor's Remuneration			
Audit	10,000	34,843	9,500
Other Services			
Bad and Doubtful Debts			
Rates			
General Debtors			
Depreciation			
By Program			
Governance	15,000	71,358	10,350
Law, Order, Public Safety	14,120	21,805	20,795
Health	20,500	20,568	9,825
Education and Welfare	9,215	9,217	1,085
Housing	22,500	67,835	28,370
Community Amenities	81,000	81,993	18,800
Recreation and Culture	223,664	194,860	68,100
Transport	563,095	593,118	450,000
Economic Services	143,246	139,247	34,220
Other Property and Services	0	0	0
	<u>1,092,340</u>	<u>1,200,000</u>	<u>641,545</u>
By Class			
Land and Buildings	214,963	236,150	103,933
Furniture and Equipment	143,772	157,942	18,546
Plant and Equipment	264,014	290,035	213,130
Roads and Footpaths	332,079	364,808	278,032
Other	137,512	151,065	27,903
	<u>1,092,340</u>	<u>1,200,000</u>	<u>641,545</u>
Interest Expenses (Finance Costs)			
- Finance Lease Charges	33,827	79,139	79,998
- Debentures (<i>refer note 5(a)</i>)	241,233	174,038	180,000
- Bank Overdraft	8,269	6,007	5,000
	<u>283,328</u>	<u>259,184</u>	<u>264,998</u>
Rental Charges			
- Operating Leases	88,933	6,169	-
	<u>88,933</u>	<u>6,169</u>	<u>-</u>
(ii) Crediting as Revenue:			
Interest Earnings			
Investments			
- Reserve Funds	38,000	41,500	41,000
- Other Funds	-	12,054	5,000
Other Interest Revenue (<i>refer note 13</i>)	22,000	20,963	21,000
	<u>60,000</u>	<u>74,517</u>	<u>67,000</u>

**NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015**

2 REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

COMMUNITY VISION

The Shire of Goomalling is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

We live in a diverse and dynamic region with outstanding opportunities for all.

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW ORDER AND PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Maintenance of child minding centre, playgroup centre, senior citizens centre and aged care centre. Provision and maintenance of home and community care programs and youth support services.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents housing.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

2 REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

2 OPERATING REVENUE AND EXPENSES (continued)

© Conditions Over Grants/Contributions

Grant/Contribution	Balance 30-Jun-13 \$	Received 2013-2014 \$	Expended 2013-2014 \$	Closing Balance 30-Jun-14 \$	Received 2014-2015 \$	Estimated Expended 2014-2015 \$	Estimated Balance 2014-2015 \$
Operating Grants/Contributions							
Governance							
Workforce Planning		13,000	13,000				-
General Purpose Funding							
General Purpose Grants Commission	-	171,222	171,222	-	358,737	358,737	-
Local Road Funding Grants Commission	-	156,264	156,264	-	348,112	348,112	-
Law, Order & Public Safety							
Aware Program	1,446	9,091	9,091	1,446		1,446	-
Crime Prevention CCTV		21,308		21,308		21,308	-
FESA Admin	-	4,000	4,000	-	4,000	4,000	-
Health							
Heart Foundation -Healthier Workplace		3,470	3,470				-
Goomalling Youth Mental health Event		10,000	2,800	7,200		7,200	-
Education and Welfare							
Community Amenities							
Naidoc Indigenous Capability & Devp		2,000		2,000		2,000	-
Recreation							
OSR-Swimming Pool Grant	-			-	30,000	30,000	-
Health Way Grant/Subsidy	-	31,500	31,500	-			-
Historical Flyer		10,907	10,907				-
Transport							
Economic Services							
Lottery West Grant - Skate Park	-	0	0	-	10,000	10,000	-
Skeleton Weed Grant	-	7,000	7,000	-	3,650	3,650	-
Work for the Dole	-	9,117	9,117	-			-
LgEEP Energy Efficient Grant		25,335	25,335				-
Other Property & Service							
Volunteer Youth Group-Dept of Families	-	2,500	2,500				-
National Youth week		7,973	7,973				-
School Based Trainee		2,500	2,500		2,500	2,500	-
towards the Development of Assets							
Law, Order & Public Safety							
Health							
Government Grant Health	-						-
Community Amenities							
Recreation							
Grant CSRFF New Pavillion	-				450,000	450,000	-
Grant LW Pavillion	-				520,000	520,000	-
Transport							
Grant - Roads to Recovery	-	172,651	172,651		172,000	172,000	-
Government Grants - Tied MRWA Specifi	-	64,423	64,423		70,000	70,000	-
MRWA Special Grant	-	377,048	377,047	-	471,000	471,000	-
Department Of Transport-Air Strip					25,000	25,000	-
Economic Services							
Federal Funding Stimulus Package RD 5	-						-
Royalties for Regions - Pool Funding	325,472		29,472	296,000	900,000	1,196,000	-
Total Operating	1,446	487,187	456,679	31,954	756,999	788,953	0
Total Capital	325,472	614,122	643,593	296,000	2,608,000	2,904,000	-
Total Operating and Capital	326,918	1,101,309	1,100,272	327,954	3,364,999	3,692,953	0

Notes:

- (*) Grants/contributions recognised as revenue in a previous reporting period which were not expended at the close of the previous reporting period.
- (+) New grants/contributions which were recognised as revenues during the reporting period and which had not yet been fully expended in the manner specified by the contributor.
- (#) Grants/contributions which had been recognised as revenues in a previous reporting period or received in the current reporting period and which were expended in the current reporting period in the manner specified by the contributor

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

3

	Total Acquisitions	Acquisitions Source of Funding for the year ended 30 June 2015					
	Budget 2014-2015	Capital Grants & Contrib.	RRGroup & Direct Grants	Roads to Recovery	Reserves	Sale of Assets	Council Revenue
Land and Buildings							
Education & welfare							
Senior Citizen L&B	6,000						6,000
Housing							
L&B - JOINT VENTURE A.P.U.	10,000						10,000
Joint Venture Lot 460 Wollyam	10,000						10,000
60A Forrest Street (Duplex) (Capital)	6,000						6,000
60B Forrest Street (Duplex) (Capital)	6,000						6,000
L&B - 52 James Street Resid (Capital)	3,000						3,000
Aged Care Housing 4 x 2 Br Units L&B	1,100,000	900,000			135,000		65,000
Fence Const 60A Forrest St (capital) L&B	1,500						1,500
Community Amenities							
L&B - UPGRADE SHOPS	10,000						10,000
L & B Cemetery Upgrade	10,000						10,000
L&B - PUBLIC CONVENIENCES	5,000						5,000
Recreation and Culture							
KONNONGORRING HALL (Capital)	2,500						2,500
OLD OFFICE (Road Board) (Capital)	2,500						2,500
Goomalling Town Hall (Capital)	15,000						15,000
Pavilion (Capital)	2,730,000	970,000			115,000		1,645,000
L&B - SCOUTS GO CART BUILDING	5,000						5,000
Land & Buildings Museum Extent	5,000						5,000
Transport							
Depot	59,785						59,785
Economic Services							
L&B OLD SLATER HOMESTEAD	10,000						10,000
L&B Slater Homestead Entry	5,000						5,000
CARAVAN PARK CAMP KITCHEN	5,000						5,000
L&B UPGRADE TO CARAVAN PARK	65,000						65,000
SKATE PARK CONSTRUCTION	45,000	20,000					25,000
BMX TRACK CONSTRUCTION	10,000	10,000					
Total Land and Buildings	4,127,285	1,900,000	-	-	250,000	-	1,977,285
Furniture and Equipment							
Governance							
OFFICE FURNITURE & EQUIPMENT PURC	5,000						5,000
Computer System - F&E	6,000						6,000
Law Order Public Safety							
CCTV Camera upgrade (Capital) F&E	25,000						25,000
Health							
Doctors Surgery - Office Equipment (ca	10,000						10,000
Recreation and Culture							
F&E - PURCHASE CHAIRS & TABLES (PA	5,000						5,000
F&E - GYM EQUIPMENT	5,000						5,000
Total Furniture and Equipment	56,000	-	-	-	-	-	56,000
Machinery Plant and Tools							
Community Amenities							
NEW STREET REFUSE BINS	2,000						2,000
SEWER PUMP STATION RENOVATIONS	10,000						10,000
Recreation and Culture							
Lawn Mowers (Capital)	3,000						3,000
Total Machinery Plant and Tools	15,000	-	-	-	-	-	15,000
Swimming Pool and Equipment							
Recreation and Culture							
SWIMMING POOL REPAIR MAIN BOWL							
Total Swimming Pool and Equipm	-	-	-	-	-	-	-
Infrastructure Road Network							
Transport							
Bitumen Widening & Primerseal	706,500		471,000				235,500
Municipal Road Construction	160,000						160,000
Roads To Recovery Expend	172,000			172,000			
FOOTPATH & KERBING - RD NAME	110,000						110,000
Total Infrastructure Road Network	1,148,500	-	471,000	172,000	-	-	505,500
Infrastructure Footpaths and Kerbing							
Transport							
FENCING JURAKINE RESERVE							
Airstrip Construction (capital) L&B	53,000	25,000					28,000
Economic Services							
BANNER POLES	5,000						5,000
CHRISTMAS DECORATIONS & STREET D	5,000						5,000
Total Infrastructure Footpaths and	63,000	25,000	-	-	-	-	38,000
	5,409,785	1,925,000	471,000	172,000	250,000	-	2,591,785

Note: It is proposed that the proceeds from the sale of asset will be applied to the retirement of debt.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

5 INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate %	Maturity Date	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2014-15 Budget \$	2013-14 Actual \$	2014-15 Budget \$	2013-14 Actual \$	2014-15 Budget \$	2013-14 Actual \$
Housing										
Loan 98 - Community Bank Housing *	6.63	2014	8,061		8,061	16,844	-	8,061	289	1,145
Loan 99 - Young Peoples Housing	6.63	2014	8,061		8,061	16,844	-	8,061	289	1,145
Loan 101 - Tradesmans Residence	6.54	2016	39,482		18,355	17,248	21,127	39,482	2,317	3,424
Economic Services										
Loan 105 - Slater Homestead	7.65	2032	95,424		6,278	-	89,146	95,424	6,781	7,300
Loan 104 - Rural Transaction Centre	7.65	2032	318,088		72,557	-	245,531	318,088	23,438	24,334
Loan 106 - Rural Transaction Centre	8.75	2033	455,240		9,537	8,755	445,703	455,240	40,040	40,823
Loan 108-Grange & Salmon Gums Subdivisions	7.65	2021	1,224,592		126,708	111,594	1,097,884	1,224,592	91,204	95,867
Loan 109 Mortlock SPORTS COUNCIL	7.5	2024		300,000	10,339		289,661		11,250	
Loan 110 New Sports Pavilion	7.5	2039		985,000	7,074		977,926		37,500	
Loan 111 Caravan Park	7.5	2025		65,000			65,000			
Loan 112 Loan Overdraft	7.5	2017		750,000	113,784		636,216		28,125	
TOTAL ALL LOANS			2,148,948	2,100,000	380,754	171,285	3,868,194	2,148,948	241,233	174,038

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

(b) New Debentures - 2014/15

It is the intention of the council to raise loans \$2.1M during the 2014-2015 financial year.

(c) Unspent Debentures

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

(d) Overdraft

It is anticipated that an Overdraft facility will be required to be utilised during 2014/15. The proposed overdraft limit is \$500,000 dollars.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

Summary of Finance Lease Liability

	Principal Owed 1-Jul-13	New Leases	Lease Sold to Dealer	Principal Due 2014	Principal Paid 2014	Interest Paid 2014	Principal Owed 30-Jun-14	Principal Due 2015	Interest Due 2015	Principal Owed 30-Jun-15
GO 18 Truck	140970.41			19608.9	21278.63	10905.24	119691.78	23113.81	9070.37	96577.97
GO 019 Grader	144387			21155.6	21155.61	9870.51	123231.39	22757.23	8268.89	100474.16
GO 17 Truck	84611.29			84611.2	26446.59	5790.79	58164.61	58164.61	3112.33	0
GO 17 Truck					0	0	0		0	0
GO 023 and GO 015 Ford Rangers	16358.39			16358.4	5518.79	1022.48	10839.6	10839.6	538.56	0
GO 023 and GO 015 Ford Rangers					0	0	0		0	0
GO 24 Case 721 E Wheel Loader	82382.81			10408.96	10408.96	6303.51	71973.85	11057.63	4333.01	60916.22
GO 026 2010 FG FALCON GE SEDAN	13285.26		-10830.71	13285.26	2454.55	0	0	0	0	0
GO 040 2010 FORD XR6 PATS	10022.43			10022.4	10022.43	57.57	0	0	0	0
GO 037 2010 FORD RANGER 4X4 DUAL	17377.61			5421.8	5401.8	1217.82	11975.81	11975.81	306.38	0
GO 035 2010 FORD MONDEO STN SDN	22657.24			6576.46	6576.46	1466.93	16080.78	7083.51	959.85	8997.27
BEACTIVE 2010 FORD BT FORD SEDAN	8786.64		-8786.64	8786.64	4534.16	459.52	2029.06	2029.06	52.64	0
Computer Equipment	6563.22	8028.4		4534.16	2469.98	910.66	5558.42	2815.04	565.6	2743.38
Photocopier				12338.1	12338.06	7406.15	112692.23	13125.1	6619.1	99567.13
GO 025 2012 Roller	125030.29						0			15730
Balance Sheet Adjustment Annual 2014										
	672,432.59	8,028.40	-19,617.35	213,107.88	128,606.02	45,411.18	532,237.53	162,961.40	33,826.73	385006.13

Balance Sheet Adjustment
124465 Trial Balance
-128606 Entered Schedule
-19617 Lease sold
8028 New Lease
-15730

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

6 RESERVES

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Long Service Leave Reserve			
Balance brought forward 1st July	126,334	121,300	121,300
Plus transfer from General Purpose Funding	4,801	5,034	4,952
Less transfer To General Purpose Funding			
BALANCE AS AT 30TH JUNE	131,135	126,334	126,252
Mortlock Lodge Reserve			
Balance brought forward 1st July	3,412	3,701	3,701
Plus transfer from General Purpose Funding	130	154	249
Less transfer To General Purpose Funding		(443)	
BALANCE AS AT 30TH JUNE	3,542	3,412	3,950
Plant Replacement Reserve			
Balance brought forward 1st July	204,402	201,058	201,058
Plus transfer from General Purpose Funding	7,767	8,344	8,142
Less transfer To General Purpose Funding		(5,000)	
BALANCE AS AT 30TH JUNE	212,169	204,402	209,200
Sport & Recreation Reserve			
Balance brought forward 1st July	113,063	108,558	108,559
Plus transfer from General Purpose Funding	4,296	4,505	4,442
Less transfer To General Purpose Funding	(115,000)		
BALANCE AS AT 30TH JUNE	2,360	113,063	113,001
Staff Housing Reserve			
Balance brought forward 1st July	57,855	89,636	89,635
Plus transfer from General Purpose Funding	2,199	3,720	3,685
Less transfer To General Purpose Funding		(35,500)	
BALANCE AS AT 30TH JUNE	60,054	57,855	93,321

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

6 RESERVES (continued)

Aged Care Reserve

Balance brought forward 1st July	132,359	127,085	127,085
Plus transfer from General Purpose Funding	5,030	5,274	5,183
Less transfer To General Purpose Funding	(135,000)		

BALANCE AS AT 30TH JUNE

2,388	132,359	132,268
--------------	----------------	----------------

Vehicle Reserve

Balance brought forward 1st July	122,639	117,753	117,752
Plus transfer from General Purpose Funding	4,660	4,887	4,810
Less transfer To General Purpose Funding			

BALANCE AS AT 30TH JUNE

127,300	122,639	122,562
----------------	----------------	----------------

Community Bus Reserve

Balance brought forward 1st July	53,128	51,011	51,011
Plus transfer from General Purpose Funding	2,019	2,117	2,140
Less transfer To General Purpose Funding			

BALANCE AS AT 30TH JUNE

55,147	53,128	53,151
---------------	---------------	---------------

Sewerage Reserve

Balance brought forward 1st July	175,441	168,450	168,450
Plus transfer from General Purpose Funding	6,667	6,991	6,838
Less transfer To General Purpose Funding			

BALANCE AS AT 30TH JUNE

182,108	175,441	175,288
----------------	----------------	----------------

LCDC Reserve

Balance brought forward 1st July	11,366	11,448	11,448
Plus transfer from General Purpose Funding	432	475	559
Less transfer To General Purpose Funding		(557)	

BALANCE AS AT 30TH JUNE

11,798	11,366	12,007
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TOTAL RESERVES

788,000	1,000,000	1,041,000
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SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

6 RESERVES (Continued)

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

During the financial year ending 30th June 2012, All land and buildings were revalued by the council. The revaluation increment was credited to the Asset revaluation reserve.

Summary of Reserve Transfers

	2014/15 Budget	2013/14 Actual	2013/14 Budget
	\$	\$	\$
Transfers to Reserves			
Long Service Leave Reserve	4,801	5,034	4,952
Mortlock Lodge Reserve	130	154	249
Plant Replacement Reserve	7,767	8,344	8,142
Sport & Recreation Reserve	4,296	4,505	4,442
Staff Housing Reserve	2,199	3,720	3,685
Aged Care Reserve	5,030	5,274	5,183
Vehicle Reserve	4,660	4,887	4,810
Community Bus Reserve	2,019	2,117	2,140
Sewerage Reserve	6,667	6,991	6,838
LCDC Reserve	432	475	559
	<u>38,000</u>	<u>41,500</u>	<u>41,001</u>
Transfers from Reserves			
Long Service Leave Reserve	-	-	-
Mortlock Lodge Reserve	-	(443)	-
Plant Replacement Reserve	-	(5,000)	-
Sport & Recreation Reserve	(115,000)	-	-
Staff Housing Reserve	-	(35,500)	-
Aged Care Reserve	(135,000)	-	-
Vehicle Reserve	-	-	-
Community Bus Reserve	-	-	-
Sewerage Reserve	-	-	-
LCDC Reserve	-	(557)	-
	<u>(250,000)</u>	<u>(41,500)</u>	<u>-</u>
Total Transfer to/(from) Reserves	<u>(212,000)</u>	<u>-</u>	<u>41,001</u>

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

6 RESERVES (Continued)

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

Long Service Leave Reserve

- to be used to fund long service leave requirements.

Mortlock Lodge Reserve

- to be used for maintenance and improvements to the Mortlock Retirement Units.

Plant Replacement Reserve

- to be used for the future replacement of plant.

Sport & Recreation Reserve

- to be used for the upgrading and improvements to sporting and recreational facilities within the Shire.

Staff Housing Reserve

- to be used for the maintenance, upgrading and construction of new housing for Council's employees or public rental housing.

Streetscape Reserve

- to be used for the maintenance and improvements of roads & streets within the municipality.

Aged Care Reserve

- to be utilised to provide for the needs of the aged.

Vehicle Reserve

- to be used for the purchase of motor vehicles and utilities if at a future date council ceases to lease the same.

Community Bus Reserve

- to be used to fund the purchase of a new community bus.

Sewerage Reserve

- to be used to maintain and upgrade the sewerage scheme in the Goomalling townsite.

Sport & Recreation Co-Ordinator Leave Entitlements Reserve

- to be used to fund annual leave for the Sport and Recreation Officer.

LCDC Reserve

- to be used to fund Landcare Activities

It's the Shire's intention to utilise the Funds held in the abovementioned Reserves for the purpose of not utilising external

Overdraft Facilities from time to time during the Financial year. The benefits to the Shire is that it reduces its Financing Costs.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

7 NET CURRENT ASSETS		2014/15	2013/14
Composition of Estimated Net Current Asset Position		Budget	Actual
		\$	\$
CURRENT ASSETS			
Cash - Unrestricted	15(a)	197,246	650
Cash - Restricted	15(a)	788,000	1,000,000
Receivables		225,718	201,299
Inventories		39,000	39,679
		<u>1,249,964</u>	<u>1,241,628</u>
LESS: CURRENT LIABILITIES			
Bank Overdraft		-	759,335
Payables		172,346	193,626
Current Portion of Long Term Borrowings		543,714	295,749
Provisions		421,387	415,044
		<u>1,137,447</u>	<u>1,663,754</u>
NET CURRENT ASSET POSITION		112,517	(422,126)
Less: Cash - Restricted Reserves	15(a)/6	(788,000)	(1,000,000)
Less: Cash - Restricted Muni	15(a)	-	
Add Back: Loan Repayments	5	543,714	295,749
Add Back: Leave Reserve Cash Backed	6	131,049	121,300
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u>(720)</u>	<u>(1,005,077)</u>

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

8 RATING INFORMATION - 2014/15 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim/ Back Rates \$	Total Revenue \$	2013/14 Actual \$
Differential General Rate							
GRV - District	0.11261	229	1,553,995	174,995		174,995	164,661
UV - Rural Zone 2	0.005405	55	20,359,000	110,040		110,040	102,370
UV - Special Rural	0.0108	16	1,861,000	20,099		20,099	18,322
UV - General Zone 3	0.007107	236	145,055,000	1,030,906		1,030,906	938,488
CBH Exgratia Contribution				13,848		13,848	12,647
ExGratia Other				925		925	843
Rates write off							0
Sub-Totals		536	168,828,995	1,350,814		1,350,814	1,237,331
Minimum Rates	Minimum						
GRV - District	850	206	926,435	175,100		175,100	155,775
UV - General Zone 3	990	85	6,902,929	84,150		84,150	72,900
UV - Mining							
UV - Commercial/Industrial							
Sub-Totals		291	7,829,364	259,250		259,250	228,675
Specified Area Rates (Note 9)						1,610,064	1,466,006
						0	0
Totals						1,610,064	1,466,006

031001	GENERAL RATES GRV	-174995.00
031002	GENERAL RATES UV	-1161045.00
031003	TOWNSITE MINIMUM	-175100.00
031004	RURAL MINIMUMS UV	-84150.00
031005	EX GRATIA RATES	-925.00
031009	CBH EX GRATIA RATES	-13849.00
		-1610064.00

Objects and Reasons

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

The general rates detailed above for the 2014/15 financial year have been determined by council on the basis of raising the 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.

Section 6.33 of the Local Government Act 1995 provides the ability to differentially rate properties based on zoning and/or land use as

determined by the Council. The application of differential rating maintains equity in the rating of properties across the Shire, enabling Council to provide facilities, infrastructure and services to the entire Community. Council in determining the Special Rural Rates for properties in close proximity to the town site considered that as the property owners in this zone have access to all the townsite services more so than the outer property owners, the differential rate should be set at a level that is higher than the Rural Zone 2 properties. With regards to the rating category Rural Zone 2, the Council determined that as the properties are situated at the Western end of the Shire having a much higher valuation and their access to the town services are limited due to the distance from the town centre, a lower rate in the dollar should be applied to be fair and equitable to property owners in the municipality.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

9 SEWERAGE RATE - 2014/15 FINANCIAL YEAR

	Rate in	Basis	2014/15		Budget	2013/14	2013/14
	\$	of	Budgeted		Applied	Actual Revenue	Actual Cost
		Rate	Revenue		to Costs		
		GRV	\$		\$	\$	\$
Shire of Goomalling							
Sewerage Scheme -Collection Cost	7.79 Cents						
Transfer to Reserve	in \$	GRV	181,732		174,500	176,208	189,949
Total					6,667		
					181,167		

Minimum Sewerage Rate -

Residential Properties -	\$545.00
Commercial Properties -	\$545.00
Vacant Land Properties -	\$545.00
Religious Church Properties -	\$285.00

The specified area rate for the Shire of Goomalling Sewerage Scheme is for those properties in the Goomalling locality which are connected to the scheme and is levied on the gross rental value of affected properties.

The proceeds of the rate are applied in full to the maintenance of the scheme which includes transfer to reserves

10 Service Charges - 2014/15 Financial Year

Council will not raise service charges during the 2014/15 financial year.

11 FEES & CHARGES REVENUE

	2014/15	2013/14
	Budget	Actual
General Purpose Funding	22000	2,376
Governance	2280	3,453
Law, Order, Public Safety	48650	53,515
Health	517250	274,490
Education and Welfare	500	836
Housing	230750	213,812
Community Amenities	103345	95,600
Recreation & Culture	23000	28,124
Transport	150	260
Economic Services	231100	238,980
Other Property & Services	45000	82,534
	<u>1,224,025</u>	<u>993,981</u>

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

12 RATE PAYMENT DISCOUNTS, WAIVERS & CONCESSIONS
2014/15 FINANCIAL YEAR

Pursuant to Sections 6.4 and 6.12 of the Local Government Act 1995, Council may, when adopting the Annual Budget, grant an incentive or discount to encourage the early payment of rates and service charges.

The council does not offer any discount however for those making payment of their rates in full within 35 days of the date of issue of the notice are eligible to enter the early payment prize draws consisting of the following:

- a) A \$600 Voucher to be spent at any of the Business in the Shire of Goomalling
- b) A \$300 Voucher to be spent at any of the Business in the Shire of Goomalling
- c) A 100 Voucher to be spent at any of the Businesses in the Shire of Goomalling

The council offers those resident who hold a current valid seniors concession card, a concession in respect of the following services:

- (I) Rubbish Collection Services, 50% of the normal fee applicable;
- (II) Dog registration fees, 50% of the normal fee applicable;

13 INTEREST CHARGES AND INSTALMENTS
2014/15 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are late. It is estimated this will generate income of \$15,000. Three separate option plans will be available to ratepayers for payment of their rates:

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 19 September 2014 or 35 days after the date of service appearing on the rate notice whichever is the later.

Option 2 (Two Instalments)

First instalment to be received on or before 19 September 2014 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and half the current rates and service charges. Second instalment to be made on or before 19 November 2014.

Option 3 (Four Instalments)

First instalment to be received on or 19 September 2014 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and one quarter of the current rates and service charges. Second instalment to be made on or before 19 November 2014, third instalment to be made on or before 19 January 2015, and the fourth instalment to be made on or before 19 March 2015.

The cost of the instalment plans will comprise of simple interest of 5.5% p.a. calculated from the date the first instalment is due, together with an administration fee of \$5 for each instalment notice .

The total revenue from the interest and administration charge is estimated as follows:

	Interest Rate %	Admin. Charge \$	Budgeted Revenue \$	Actual Revenue \$
Interest on Unpaid Rates	11		15,000	17,467
Interest on Instalments Plan	5.5		5,000	1,885
Charges on Instalment Plan	0	\$5.00	2,000	3,988
			22,000	23,340

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

14 ELECTED MEMBERS' REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the President:

	2014/15	2013/14
	Budget	Actual
Meeting Fees	24,800	24,414
Presidents Allowance	2,500	2,500
Deputy Presidents Allowance	625	625
Travelling Expenses	5,000	4,022
	<u>32,925</u>	<u>31,561</u>

15 Notes to the Statement of Cash Flows

(a) Reconciliation of Cash

For the purposes of the cash flow statement, cash includes cash and cash equivalents net of outstanding overdrafts
The estimated cash at the end of the reporting period is as follows:

	2014/15	2013/14	2013/14
	Budget	Actual	Budget
	\$	\$	\$
Cash Unrestricted	195,606	(760,325)	67,688
Cash Restricted	789,640	1,001,640	1,042,640
	<u>985,246</u>	<u>241,315</u>	<u>1,110,328</u>

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

(a) Unexpended Loan funds	-	-	-
(b) Reserve funds	788,000	1,000,000	1,041,000
(c) Other Restricted funds - Local Medical Practice	1,640	1,640	1,640
	<u>789,640</u>	<u>1,001,640</u>	<u>1,042,640</u>

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
(b) Reconciliation of net cash provided by operating activities to net result			
Net Result	2,297,863	(701,407)	1,556,006
<u>Non cash flows in change in Net Equity</u>			
Depreciation	1,092,340	1,200,000	641,545
(Profit) loss on sale of Fixed Assets	(331,797)	-	(470,538)
Prior Year Loan Liability Adjustment			
<u>Change in Assets and Liabilities</u>			
(Increase)/Decrease in Inventory	679	(944)	(3,115)
(Increase)/Decrease in Prepaid Expenses			
(Increase)/Decrease in Accrued Expenditure			
(Increase)/Decrease in Debtors	(24,419)	153,704	56,079
(Increase)/Decrease in Creditors	(21,280)	(12,690)	13,970
(Increase)/Decrease in Accrued Interest	-	-	(997)
(Increase)/Decrease in Accrued Income			
(Increase)/Decrease in Income Received in Advance			
(Increase)/Decrease in Provisions	14,043	-	(28,594)
Grants/Contributions for the Development of Assets	(2,608,000)	(646,622)	(1,567,071)
Rounding	(1)		(1)
Cash flows from Operations	419,429	(7,959)	197,285
[c] Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft Limit	500,000	500,000	500,000
Bank Overdraft Balance date	-	-	-
Credit Card Limit	10,000	10,000	10,000
Credit card Balance at Balance date	-	-	-
Total Amount of Credit Unused	510,000	2,010,000	510,000
Loan Facilities			
Loan and Lease Facilities Current	543,714	488,208	488,208
Loan and Lease Facilities Non Current	3,709,488	2,363,110	1,874,902
Loan and Lease Facilities in Use at Balance Date			
Unused Loan facilities at Balance Date	4,253,202	2,851,318	2,363,110

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

16 Major Land Transactions

(a) Details

The council proposes to continue developing major land transactions during the year.

The Shire of Goomalling has undertaken rural residential subdivisions in Salmon Gum Way and Grange Street Goomalling

The Shire will conduct either auction or tender process for the Sale of lots for Salmon Gum Way

In relation to rural lots in Grange Street, the sale will be by tender process at market valuations.

The proceeds from the sale of the two rural residential subdivisions will be applied towards the cost of the development and thereafter any surplus funds remaining will be held in the Municipal Fund Account.

A Business Plan was prepared for the two rural residential subdivisions in accordance with section 3.59 of the Local Government Act 1995

(b) Transactions to Date

Salmon Gums Subdivision

Development Expenses		
2007-2008	361,983	
2008-2009	64,794	
2009-2010	131,128	
2010-2011	76,162	
2011-2012	1,276	
2012-2013	0	
2013-2014	0	
2014-2015	400,000	1,035,343

Grange Subdivision

Development Expenses		
2007-2008	46,957	
2008-2009	340,678	
2009-2010	329,693	
2010-2011	61,415	
2011-2012	7,660	
2012-2013	0	
2013-2014(Budget)	<u>0</u>	786,403
Less Book Value Land Sold		0
	-92,284	
	<u>-105,000</u>	-197,284

Plus Interest on Borrowings		
2007-2008	46,381	
2008-2009	63,483	
2009-2010	44,399	
2010-2011	14,026	
2011-2012	57,376	
2012-2013	108,550	
2013-2014 (Provisional)	92,500	
2014-2015 (Budget)	<u>91,204</u>	517,919

Total Costs to Develop the two Subdivisions to dat 2,142,381

Proceeds Sale of Land		
2011-2012 Asset #1100 Toodyay Road	105,000	
2012-2013 - Lot 206 Henessey Place	95,000	
2013-2014	95,000	
2014-2015 (Budget)	<u>1,700,000</u>	1,995,000

Estimated Profit /(Loss) on Land held for Resale (147,381)

(c) The council raised loans to finance the development of the two subdivisions and as at 30 June 2013 one loan remains to be repaid. Interest on borrowing has accumulated due to land not sold sufficiently over time due to the 2007 global financial crisis.

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

17 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Council is not expected to participate in any trading undertakings or major trading undertakings during the 2014-2015 financial year.

18 TRUST FUND INFORMATION

TRUST FUND
FOR THE PERIOD ENDING 30 JUNE 2015

PARTICULARS	OPENING BALANCE 01.07.2014	ESTIMATE RECEIPTS 2014-2015	ESTIMATED PAYMENTS 2014-2015	ESTIMATED CLOSING 2014-2015
Rental Bonds	9,144	-		9,144
DFES Grant 1415	11,633	-	(11,633)	-
Police Licensing	-	790,000	(790,000)	-
Konno Special Series Plates	670			670
Mortlock Farm Improvement	1,542			1,542
Youth Group	105			105
Goom/Wong Womens Foot	(293)	293		-
Accrued AL & LSL Beactive	10,608	1,000	0	11,608
Pioneer Pathway	27,554	0		27,554
Skeleton Weed	7,286	207		7,493
Goom Biggest Loser (GYM)	(1,000)	1,000		-
Slater Homestead Volunt Pavers	1,443			1,443
Total	68,692	792,500	(801,633)	59,559

SHIRE OF GOOMALLING
NOTES TO AND FORMING PART OF THE ANNUAL BUDGET
FOR THE YEAR ENDING 30 JUNE 2015

19 Comparison with Rate Setting Budget

(a) Non Operating Income and Expenditure

In accordance with the Financial Management Regulation 36 (1)(a) the following information provides details of all income and expenditure together with movements to and from Reserve Accounts which have not been included in the operating statement but which have been included in the rate setting statement

Non Operating Income	Actual 2013-2014	Budget 2014-2015
Transfers from Reserve	41,500	250,000
Loans Raised	-	2,100,000
Lease Finance Raised	8,028	-
	<u>49,528</u>	<u>2,350,000</u>
Non Operating Expenditure		
Purchase Land and Buildings	(261,726)	(4,072,285)
Infrastructure Assets - Roads	(51,280)	(1,148,500)
Recreation Assets	(11,637)	(55,000)
Other Asset	(1,158,518)	(63,000)
Purchase Plant & Equipment	(26,378)	(15,000)
Purchase Furniture and Equipment	(7,000)	(56,000)
Repayment Of Debt - Loans Principal	(171,285)	(380,754)
Repayment Of Debt - Finance Leases	(124,465)	(162,960)
Transfers to Reserves	41,500	(38,000)
	<u>(1,770,788)</u>	<u>(5,991,499)</u>

20 DISPOSAL OF ASSETS - 2014-2015

The following assets are proposed to be disposed of in 2014-15

	Proceeds Sale of Assets		Written Down Value		Gain/(Loss) on Disposal	
	2014/15	2013/14	2014/15	2013/14	2014/15	2013/14
	Budget	Actual	Budget	Actual	Budget	Actual
	\$	\$	\$	\$	\$	\$
Asset by Class						
Land	1,545,000	90,000	1,213,529	90,000	331,471	-
Plant and Equipment	25,000	9,901	24,674	9,901	327	-
	<u>1,570,000</u>	<u>99,901</u>	<u>1,238,203</u>	<u>9,901</u>	<u>331,797</u>	<u>-</u>
Assets by Program						
Recreation & Culture						
Sale of SBC Vehicle	25,000		24,674		327	-
Economic Services						
Sale of Grange St Blocks (4)	380,000		370,000		10,000	-
Sale of 36 Grange St block	120,000	90,000	110,000	90,000	10,000	-
Sale of 34 Eaton Street	195,000		122,955		72,045	-
Sale of 14 High Street	225,000		146,210		78,790	-
Sale of 30 Forward St	220,000		219,200		800	-
Sale of Lot 7 Salmon Gum Way	350,000		240,000		110,000	-
Sale of 11 High/James St	55,000		5,165		49,836	-
Other Property & Services						
Sale of vehicle		9,901		9,901		
TOTAL BY CLASS OF ASSETS	<u>1,570,000</u>	<u>99,901</u>	<u>1,238,203</u>	<u>9,901</u>	<u>331,797</u>	<u>-</u>

2014-2015

Budget
\$

Summary

Profit on Asset Disposals	331,797
Loss on Asset Disposals	-
	<u>331,797</u>

Fees & Charges

SHIRE OF GOOMALLING

BUDGET 2014/2015

Schedule of Rates Levied

General Rate:

Zone 3:	0.7107 cents in \$ on UVs.
Zone 2:	0.5405 cents in \$ on UVs.
Special Rural Residential	1.08. cents in \$ on UVs.
GRV District Ward:	11.261 cents in \$ on GRVs.

Minimum Rate - \$850.00 per assessment for GRVs.

Minimum Rate - \$990.00 per assessment for UVs.

Instalment Plan Interest Rate (Rates & Charges):

A charge of 5.5% per annum calculated daily at 0.015068% by simple interest as from the 19 September 2014.

Administration Fee:

A charge of \$ 5.00 per reminder notice for rates and services levied.

Due Dates for Instalment Payments of Rates & Charges Levied 2014/15:

19 September 2014

19 November 2014

19 January 2015

19 March 2015

Sewerage and Sanitation charges:

Sewerage Rates - 7.79 cents in the dollar on gross rental values (GRVA) within the prescribed sewerage scheme.

Minimum Sewerage Rate -

Residential Properties -	\$545.00
Commercial Properties -	\$545.00
Vacant Land Properties -	\$545.00
Religious Church Properties -	\$285.00

Garbage Charge –

Domestic - \$225.00 per annum per standard bin removal per week.

Business - \$225.00 per annum per standard bin removal per week.

Minimum - \$225.00 per annum.

Wongamine/Jennacubbine/Konnongorring - \$245.00 per annum per standard bin removal per week.

Interest on Overdue Due Rates -

Late Payment interest rate be set at 11% per annum calculated daily at 0.0301% by simple interest as from 19 September 2014

SHIRE OF GOOMALLING

BUDGET 2014/2015

Amenities Hire Charge - Day

Function	Building	Hire Rate
Meetings, Film, Bazaars, day	Lesser Hall	\$11.00p/h up to max \$77.00 per day
Flower Shows, Aerobics,	Kitchen	\$38.50
Local Concerts, Keep Fit Classes, Ballet Classes etc	Town Hall	On application to Council
	Sports Pavilion	\$121.00
	Sporting Complex	\$121.00
Hire of Pavilion Coolroom		\$60.50
Oval Hire	Oval & Toilets	\$60.50
Hire Pavilion Private Classes eg Konga		\$22.00 p/h

Amenities Hire Charge – Night

Cabarets, Balls, Dances	Lesser Hall	\$ 60.50
Socials, Ballets, Weddings, Parties, etc	Kitchen	\$ 60.50
	Town Hall	\$121.00
	Sports Pavilion	\$242.00
	Sporting Complex	\$242.00
	Night Use Bond	\$500.00

Religious & Remembrance Services – Free

Use of Meeting Room	\$12.00
Surcharge for use of bar	\$36.50
Surcharge Rehearsals Preparations & Decoration	\$25.00

Hire Charge Concessions

Where the above amenities are hired by a local Medical, Educational or Religious body and the proceeds are for the benefit of the district, the charge will be one half of the full hire charge.

Where hired by the Goomalling Senior Citizens Group or the Committee of Quamby Lodge there will be no charge provided that the building is left in a clean condition.

Cleaning of Hall

All hire charges listed are subject to the building being left in a clean and tidy condition by the hirers. Council may make additional charges where extensive cleaning is required to be done by Council staff.

Advance Booking

Hiring of facilities can not be booked more than three months in advance.
Hiring of Council property will be on a "first come, first served" basis.

Charge for Cancellations

A charge may be levied where a booking is cancelled without sufficient notice being given.

SHIRE OF GOOMALLING

BUDGET 2014/2015

Charges for Crockery, Chairs, Table, Cutlery, etc

Where used on Council's property – no charge

Where not used on Council's property

Dinner Plates	0.25c ea
Bread & Butter Plates	"
Small Dinner Plates	"
Cups & Saucers	"
Soup Plates	"
Sweet Plates	"
Large Forks	"
Small Forks	"
Teaspoons	"
Dessertspoons	"
Soup Spoons	"
Large Knives	"
Small Knives	"
Cake Knives	"
Sugar Bowls	\$1.10 ea
Sugar Basins	"
Mayonnaise Jugs	"
Tea Pots	\$2.20 ea
Large Jugs	"
Salad Bowls	\$1.10 ea
Savoury Dishes	"
Vase	"
Salt & Pepper Shakers	"
Table Cloths	\$3.80 ea
Tea Towels	\$1.10 ea
Serving Trays	"
Ash Trays	"
Chairs	\$2.20 ea
Trestles	\$3.30 ea

All items are to be booked out and checked on return by the caretaker.

Laminex Tables

With rigid or folding legs are not to be hired outside the Shire Hall, Pavilion or Multi Purpose Complex.

Mortlock Lodge

Effective from 1 November 2014 \$75.00 per week

Aged Person's Unit

Effective from 1 November 2014 \$155.00 (single on an aged pension) per week
\$210.00 (couple) per week

SHIRE OF GOOMALLING

BUDGET 2014/2015

Young People's Residence

Effective from 1 November 2014	AG Serve	\$210.00 per week
	C Herlihy	\$155.00 per week
	K. Nicholson	\$155.00 per week
	H. Forward	\$210.00 per week
	M. Gray	\$210.00 per week
	M Thurbon	\$160.00 per week

Plant Hire Rates

Grader	\$158.00 inc GST
Loader	\$158.00 inc GST
Backhoe	\$147.00 inc GST
Truck – Small	\$132.00 inc GST
Truck – Tandem	\$158.00 inc GST
Sundry Plant	\$121.00 inc GST
Verticutter	\$121.00 inc GST
Roller	\$145.00 inc GST
Additional Labour	\$ 96.00 inc GST

Hire rates for pensioners to be 50% of the full hire charge.

No dry hire of plant.

Equipment Attending Fires

Fire Truck	\$1100.00 inc GST
Grader	\$1100.00 inc GST

Photocopying & Fax Charges

A4 Single Side	0.45c ea inc GST
A4 Double Side	0.77c ea inc GST
A3 Single Side	0.88c ea inc GST
A3 Double Side	\$1.65 ea inc GST
Fax (inwards & outwards)	\$5.50 ea inc GST

Colour Photocopying/Printing

A4 Single Side	0.55c each inc GST
A4 Double Side	\$1.10 each inc GST
A3 Single Side	\$1.10 each in GST
A3 Double Side	\$2.20 each in GST

Shire Minutes

Collected	\$35.00 inc GST
Posted	\$60.00 inc GST

SHIRE OF GOOMALLING

BUDGET 2014/2015

Swimming Pool Entrance Fees

Adults	\$ 2.00
Children	\$ 2.00
Book of 20 tickets	\$30.00
Season Ticket	\$75.00
Family Season Ticket	\$300.00
Non-Swimming Spectators	\$1.00

Season Tickets and Concession Tickets not available for:
Swimming Club, Vacation Swimming, School Swimming, Carnivals

Caravan Park Charges

Powered van site (night) per couple	\$30.00 inc GST
<i>\$5 extra for each additional person in excess of 2 people per night</i>	
Concession Powered van site per night	\$20.00 inc GST
Unpowered van site (night)	\$15.00 inc GST
Concession unpowered van site (night)	\$10.00 inc GST
Powered van site (week)	\$180.00 Inc GST
Concession unpowered van site (week)	\$120.00 inc GST
Tent Site (night)	\$10.00 Inc GST
Motel Units One person	\$110.00 Inc GST per night
Motel Units Two persons	\$110.00 Inc GST per night
Motel Units Three persons	\$132.00 Inc GST per night
Motel Units 1 Week – long term	\$660.00 per week
Motel Units during Field Days	\$220.00 per day

The tariff of \$88.00 per week for caravans which remain on the park for extended periods but are only occupied occasionally, this charge must in each case receive the prior approval of Council.

Concession is (Senior/Pensioners and Caravan Club members)

Cemetery Fees 2014/15

1. On application for an Order or Burial the following shall be payable in advance:-

a) In open ground:-	
For interment of any person in any grave	\$1,100.00 inc GST
For interment of a child under 1 yr in any grave	\$550.00 inc GST
b) In private ground including issue of a Grant of Right of Burial:	
Ordinary land for grave 2.4 m x 1.2 m	\$330.00 no GST
For interment of any person in any grave	\$1,100.00 inc GST
For interment of a child under 1 yr in any grave	\$550.00 inc GST

2. For re-opening any ordinary grave:-

For each interment	\$1,100.00 inc GST
For removal of headstones, etc, according to time required at the then current award rate. Council not to be responsible for reinstatement of damage to such headstone, etc.	
For re-opening a brick grave or vault according to time required at the then current award rate. Council not to be responsible for reinstatement of any damage to such brick grave or vault.	

SHIRE OF GOOMALLING

BUDGET 2014/2015

3. Additional and Other Fees:-	
- For each interment not in usual hours as prescribed	\$880.00 inc GST
- Fee for exhumation	\$1,100.00 inc GST
- Re-opening grave for exhumation	\$1,100.00 inc GST
- Re-interment in new grave after exhumation	\$1,100.00 inc GST
- For permission to erect any headstone, monument, etc	\$275.00 no GST
- Registration of Transfer of Right of Burial	\$120.00 no GST
- For Grave Number Plate	\$175.00 no GST
4. Niche Wall Charges:-	
- Grant Right of Burial - Single	\$130.00 no GST
- Double	\$210.00 no GST
- Standard Plaque Fee - single	\$495.00 inc GST
- Double	\$990.00 inc GST
5. Funeral Director's Licence	\$990.00 no GST

Community Bus

Hire per km	0.55c inc GST
Administration Charge	
1km- 20 km	\$16.50 inc GST
21km – 40 km	\$27.50 inc GST
41km – 60 km	\$38.50 inc GST
61km – 80 km	\$49.50 inc GST
81km – 100 km	\$60.50 inc GST
101km +	\$77.00 inc GST
Fuel Charge	Fuel at cost
Surcharge – Non Residents	\$44.00 per day inc GST
	\$264.00per week incGST

Charges to Organisations 2014/15

Organisation	
Goomalling Bowling Club	
Goomalling Golf Club	
Goomalling Football Club	\$ 3025 inc GST
Goomalling Cricket Club	\$ 2420 inc GST
Goomalling Tennis Club	\$ 3025 inc GST
Goomalling Hockey Club	\$ 1100 inc GST
Goomalling Netball Club	\$ 1100 inc GST

Account Enquiry – Rates and Orders and Requisitions

EAS – Rates only	\$33.00 inc GST
EAS – Rates/Orders & Requisitions	\$88.00 inc GST

WASTE DISPOSAL FEES 2014/15

FREE to Shire Residents if recyclables are separated
Non Residents will be charged the MIXED rate.

Everyone has to pay for the disposal of tyres.

SHIRE OF GOOMALLING

BUDGET 2014/2015

Item:

	SEPARATED	MIXED
Station Wagon or car boot	# FREE	\$5.00
Utility, van or trailer up to 1.8 x 1.2m	# FREE	\$10.00
Trailer up to 3.0m x 1.5m	# FREE	\$20.00
Green waste – per load	# FREE	\$25.00
Sorted Timber – pallets, furniture etc	# FREE	\$25.00
Car & Truck Bodies into designated area	# FREE	\$100.00 ea #
Machinery into designated area	# FREE	\$100.00 ea #
White Goods into designated area	# FREE	\$100.00 ea #
Electronic Waste – 4 items or less	# FREE	\$5.00 per pce
Batteries into designated area	# FREE	\$10.00 ea #
Separated Recyclables	# FREE	\$10.00 #
Sorted scrap metal into designated area	# FREE	\$100.00 #
Clean Fill in designated area	# FREE	\$50.00 cu/m #
Small Truck 2-4 tonne to 4 cu/m	# FREE	\$50.00 cu/m
Skip Bin to 2 cubic metres	By negotiation	By negotiation
Medium Truck 4-6 tonne or Skip Bin	By negotiation	By negotiation
Truck 6 – 8 Tonne or Skip Bin	By negotiation	By negotiation
Truck 8 tonne single & dual axle	By negotiation	By negotiation
Semi -Trailer to 20cu/m capacity	By negotiation	By negotiation
ASBESTOS Must be wrapped & sealed	\$200.00 cu/m	\$400.00 cu/m
Car Tyres	\$7.00 each	
Truck Tyres	\$25.00 each	
Super Single Truck Tyres	\$35.00 each	
Tractor & Large Machinery Tyres	\$125.00 each	
Septage No Charge to Shire residents	\$0.12c Litre	
Waste Oil – delivered to DrumMuster Dept	\$0.25c Litre	
Cardboard from businesses	\$10.00 per load	
Carcases – dogs, cats, sheep etc	\$10.00 each	
Carcases – horses, cows, camels, pigs etc	By negotiation	

Free if in small quantities.

Council prefer not to accept Tyres and reserve the right to withdraw acceptance

Accounts by
Program
And
Sub Program

30/06/2015	Prog	Programme Description	SP	Sub-Programme Description	COA	Description	Current Budget
	03	General Purpose Income	031	General Purpose Income	031001	GENERAL RATES GRV	-174995.00
	03	General Purpose Income	031	General Purpose Income	031002	GENERAL RATES UV	-1161045.00
	03	General Purpose Income	031	General Purpose Income	031003	TOWNSITE MINIMUM GRV	-175100.00
	03	General Purpose Income	031	General Purpose Income	031004	RURAL MINIMUMS UV	-84150.00
	03	General Purpose Income	031	General Purpose Income	031005	EX GRATIA RATES	-925.00
	03	General Purpose Income	031	General Purpose Income	031006	NON PAYMENT PENALTY	-15000.00
	03	General Purpose Income	031	General Purpose Income	031007	INSTALMENT ADMIN FEE	-2000.00
	03	General Purpose Income	031	General Purpose Income	031008	RATES INSTALMENT INTEREST	-5000.00
	03	General Purpose Income	031	General Purpose Income	031009	CBH EX GRATIA RATES	-13848.00
	03	General Purpose Income	031	General Purpose Income	031101	ADMINISTRATION CHARGE	9000.00
	03	General Purpose Income	031	General Purpose Income	031102	VALUATION EXPENSES	6000.00
	03	General Purpose Income	031	General Purpose Income	031103	LEGAL EXPENSES	5000.00
	03	General Purpose Income	031	General Purpose Income	031104	TITLE SEARCH EXPENSES	2000.00
				General Purpose Income Total			-1610063.00
	03	General Purpose Income	032	Other General Purpose Income	032001	GENERAL PURPOSE GRANT	-358737.00
	03	General Purpose Income	032	Other General Purpose Income	032002	LOCAL ROAD GRANT - WALGGC	-348112.00
	03	General Purpose Income	032	Other General Purpose Income	032004	Interest on Reserve ACC	-38000.00
	03	General Purpose Income	032	Other General Purpose Income	032005	LOAN INCOME -	-750000.00
	03	General Purpose Income	032	Other General Purpose Income	032101	INTEREST ON OVERDRAFT	30000.00
				Other General Purpose Income Total			-1464849.00
		General Purpose Income Total					-3074912.00
	04	Governance	041	Members Of Council	041002	CONTRIBUTIONS, DONATIONS & REIMBU	-1000.00
	04	Governance	041	Members Of Council	041100	Meeting Attendance Fees - Members	24800.00
	04	Governance	041	Members Of Council	041101	MEMBERS TRAVELLING EXPENSES	6000.00
	04	Governance	041	Members Of Council	041102	CONFERENCE EXPENSES	9000.00
	04	Governance	041	Members Of Council	041103	ELECTION EXPENSES	1000.00
	04	Governance	041	Members Of Council	041104	PRESIDENTIAL ALLOWANCE	2500.00
	04	Governance	041	Members Of Council	041105	DEPUTY PRESIDENT ALLOWANCE	625.00
	04	Governance	041	Members Of Council	041106	REFRESHMENTS & RECEPTIONS	13000.00
	04	Governance	041	Members Of Council	041107	COUNCIL CHAMBERS MAINTENANCE	3000.00
	04	Governance	041	Members Of Council	041108	INSURANCE	8000.00
	04	Governance	041	Members Of Council	041109	SUBSCRIPTIONS	16000.00
	04	Governance	041	Members Of Council	041110	OTHER EXPENSES	2000.00
	04	Governance	041	Members Of Council	041112	ADMINISTRATION CHARGE	9400.00
				Members Of Council Total			94325.00
	04	Governance	042	Administration General	042001	COMMISSION ON VEHICLE LICENCES	-30000.00
	04	Governance	042	Administration General	042002	PHOTOCOPIES	-50.00
	04	Governance	042	Administration General	042003	SALE OF ELECTORAL ROLLS	-10.00
	04	Governance	042	Administration General	042004	SALE OF COUNCIL MINUTES	-100.00
	04	Governance	042	Administration General	042005	MISCELLANEOUS INCOME NO GST	-5000.00
	04	Governance	042	Administration General	042006	MISCELLANEOUS INCOME INC GST	-10000.00
	04	Governance	042	Administration General	042007	FACSIMILE CHARGES	-20.00
	04	Governance	042	Administration General	042008	LOCAL AUTHORITY ENQUIRY FEES	-2100.00
	04	Governance	042	Administration General	042009	REIMBURSEMENT - CREDIT CARD CHARGE	-2500.00
	04	Governance	042	Administration General	042012	Contributions and Donations	-2000.00
	04	Governance	042	Administration General	042100	SALARIES & WAGES - ADMIN	225000.00
	04	Governance	042	Administration General	042101	SUPERANNUATION 9.25%	21375.00
	04	Governance	042	Administration General	042102	SUPERANNUATION - COUNCIL CONTRIBU'	11000.00
	04	Governance	042	Administration General	042104	INSURANCE	2500.00
	04	Governance	042	Administration General	042105	PRINTING & STATIONERY	9000.00
	04	Governance	042	Administration General	042106	EFTPOS CHARGES	2000.00
	04	Governance	042	Administration General	042107	TELEPHONE	7000.00
	04	Governance	042	Administration General	042108	DEPT OF TRANSPORT TELEPHONE	1000.00
	04	Governance	042	Administration General	042109	ADVERTISING	6000.00
	04	Governance	042	Administration General	042110	BANK CHARGES	5000.00
	04	Governance	042	Administration General	042111	POSTAGE & FREIGHT	6000.00
	04	Governance	042	Administration General	042112	OTHER OFFICE EXPENSES	600.00
	04	Governance	042	Administration General	042113	OTHER SUNDRY EXPENSES	2000.00
	04	Governance	042	Administration General	042114	ANNUAL STATEMENTS & BUDGET PREPAF	8500.00
	04	Governance	042	Administration General	042115	AUDIT FEES	26000.00
	04	Governance	042	Administration General	042116	STAFF TRAINING EXPENSES	500.00
	04	Governance	042	Administration General	042117	MISCELLANEOUS EXPENSES NO GST	600.00
	04	Governance	042	Administration General	042122	Asset Depreciation	15000.00
	04	Governance	042	Administration General	042123	Workforce Plan Expense	13000.00
	04	Governance	042	Administration General	042150	LESS ALLOCATED TO WORKS	-121400.00
				Administration General Total			188895.00
		Governance Total					283220.00
	05	Law, Order, Public Safety	051	Fire Prevention	051001	GOVERNMENT GRANT - FESA ADMINISTR.	-4000.00
	05	Law, Order, Public Safety	051	Fire Prevention	051003	ESL LEVIES	-46350.00
	05	Law, Order, Public Safety	051	Fire Prevention	051100	PROTECTIVE BURNING	600.00
	05	Law, Order, Public Safety	051	Fire Prevention	051101	INSURANCES	18000.00
	05	Law, Order, Public Safety	051	Fire Prevention	051102	CLOTHING & ACCESSORIES	5000.00
	05	Law, Order, Public Safety	051	Fire Prevention	051103	MAINT OF VEHICLES/TRAILERS	7000.00
	05	Law, Order, Public Safety	051	Fire Prevention	051104	MAINTENANCE OF LAND & BUILDINGS	5700.00
	05	Law, Order, Public Safety	051	Fire Prevention	051105	MAINTENANCE OF PLANT & EQUIPMENT	6250.00
	05	Law, Order, Public Safety	051	Fire Prevention	051106	UTILITIES, RATES & TAXES	4400.00
	05	Law, Order, Public Safety	051	Fire Prevention	051107	CESM PROJECT	15000.00
	05	Law, Order, Public Safety	051	Fire Prevention	051108	ASSET DEPRECIATION	10000.00

		Fire Prevention Total		21600.00
05	Law, Order, Public Safety	052 Animal Control	052001 IMPOUNDING FEES	-300.00
05	Law, Order, Public Safety	052 Animal Control	052002 DOG REGISTRATION FEES	-2000.00
05	Law, Order, Public Safety	052 Animal Control	052100 DOG CONTROL - SALARY	5000.00
05	Law, Order, Public Safety	052 Animal Control	052101 DOG CONTROL - TRAVELLING	500.00
05	Law, Order, Public Safety	052 Animal Control	052102 CONTROL EXPENSES OTHER	5000.00
05	Law, Order, Public Safety	052 Animal Control	052103 SUPERANNUATION 9%	475.00
05	Law, Order, Public Safety	052 Animal Control	052104 ASSET DEPRECIATION	3500.00
		Animal Control Total		12175.00
05	Law, Order, Public Safety	053 Other Law, Order & Public Safety	053102 ASSET DEPRECIATION	620.00
		Other Law, Order & Public Safety Total		620.00
	Law, Order, Public Safety Total			34395.00
07	Health	071 Maternal & Infant Health	071101 CWA BUILDING MAINT	1000.00
		Maternal & Infant Health Total		1000.00
07	Health	072 Health Inspections & Administration	072002 LODGING HOUSE LICENCE	-900.00
07	Health	072 Health Inspections & Administration	072003 EXTRACTIVE LICENCES	-700.00
07	Health	072 Health Inspections & Administration	072004 ITINERANT FOOR VENODR PERMITS	-50.00
07	Health	072 Health Inspections & Administration	072100 GOOMALLING HEALTH COSTS	32500.00
07	Health	072 Health Inspections & Administration	072101 CONTROL EXPENSES OTHER	1000.00
07	Health	072 Health Inspections & Administration	072103 ASSET DEPRECIATION	2000.00
07	Health	072 Health Inspections & Administration	072117 PEST CONTROL TRAINING	500.00
		Health Inspections & Administration Total		34350.00
07	Health	073 Health Preventative Services	073100 MOSQUITO CONTROL	2000.00
07	Health	073 Health Preventative Services	073101 ANALYTICAL EXPENSES	600.00
		Health Preventative Services Total		2600.00
07	Health	074 Other Health	074001 DOCTORS SURGERY RENT	-15600.00
07	Health	074 Other Health	074002 DOCTORS SURGERY PRACTICE`	-500000.00
07	Health	074 Other Health	074100 DOCTORS SURGERY	4000.00
07	Health	074 Other Health	074101 ASSET DEPRECIATION	18500.00
07	Health	074 Other Health	074102 DOCTORS SURGERY PRACTICE	550000.00
07	Health	074 Other Health	074103 SUPERANNUATION 9%	21000.00
07	Health	074 Other Health	074104 MEMBERSHIP & AFFILIATION FEE	200.00
		Other Health Total		78100.00
	Health Total			116050.00
08	Education & Welfare Services	081 Preschool	081100 ASSET DEPRECIATION	215.00
		Preschool Total		215.00
08	Education & Welfare Services	082 Other Education	082100 SCHOLARSHIPS, PRIZES, ETC	1000.00
		Other Education Total		1000.00
08	Education & Welfare Services	083 Senior Citizens	083100 BUILDING R&M SENIOR CITIZENS	2000.00
08	Education & Welfare Services	083 Senior Citizens	083101 ASSET DEPRECIATION	9000.00
		Senior Citizens Total		11000.00
08	Education & Welfare Services	084 Aged & Disabled Other	084001 SENIORS BUS CHARGES	-500.00
08	Education & Welfare Services	084 Aged & Disabled Other	084002 PAP PATIENTS CONTRIBUTIONS	-2000.00
08	Education & Welfare Services	084 Aged & Disabled Other	084100 SENIORS BUS TRIP SUBSIDY	2000.00
08	Education & Welfare Services	084 Aged & Disabled Other	084101 PATIENTS ASSISTANCE PROGRAM PAP	2500.00
		Aged & Disabled Other Total		2000.00
	Education & Welfare Services Total			14215.00
09	Housing	091 Staff Housing	091001 CONTRIBUTIONS & DONATIONS	-30000.00
09	Housing	091 Staff Housing	091002 CHARGES - RENTS & LEASES	-32000.00
09	Housing	091 Staff Housing	091100 STAFF HOUSING - 32 EATON STREET	9000.00
09	Housing	091 Staff Housing	091101 STAFF HOUSING - 30 FORWARD STREET	9500.00
09	Housing	091 Staff Housing	091102 STAFF HOUSING - 40 FORREST STREET	7000.00
09	Housing	091 Staff Housing	091103 STAFF HOUSING - 14 HIGH STREET	7000.00
09	Housing	091 Staff Housing	091104 STAFF HOUSING - 7 FORWARD STREET	8200.00
09	Housing	091 Staff Housing	091105 STAFF HOUSING - 34 EATON STREET	7200.00
09	Housing	091 Staff Housing	091107 LESS STAFF HOUSING ALLOCATION	-56700.00
09	Housing	091 Staff Housing	091108 ASSET DEPRECIATION	16000.00
09	Housing	091 Staff Housing	092104 COMMUNITY HOUSING - 8 FORREST STRE	8800.00
		Staff Housing Total		-46000.00
09	Housing	092 Housing Other	091106 STAFF HOUSING - 52 JAMES STREET	4200.00
09	Housing	092 Housing Other	092001 MORTLOCK LODGE - RECOUP OF EXPENSE	-11500.00
09	Housing	092 Housing Other	092002 A.P.U. - RECOUP OF EXPENSES	-67500.00
09	Housing	092 Housing Other	092003 RENTAL - 47 JAMES STREET	-9000.00
09	Housing	092 Housing Other	092004 RENTAL - 73A JAMES STREET	-8000.00
09	Housing	092 Housing Other	092005 RENTAL - 45 JAMES STREET	-4850.00
09	Housing	092 Housing Other	092006 RENTAL - DOCTORS RESIDENCE	-2600.00
09	Housing	092 Housing Other	092007 RENTAL - LOT 401 FORREST STREET	-15600.00
09	Housing	092 Housing Other	092008 RENTAL - 41 HIGH STREET	-10400.00
09	Housing	092 Housing Other	092009 RENTAL - 32B EATON STREET	-9500.00
09	Housing	092 Housing Other	092010 RENTAL - 39 THROSSELL STREET	-7800.00
09	Housing	092 Housing Other	092011 RENTAL - 37 THROSSELL STREET	-7800.00
09	Housing	092 Housing Other	092012 RENTAL - 35 THROSSELL STREET	-8840.00
09	Housing	092 Housing Other	092013 RENTAL - 41 THROSSELL STREET	-10400.00
09	Housing	092 Housing Other	092014 RENTAL - 45 THROSSELL STREET	-8320.00
09	Housing	092 Housing Other	092015 Rental - 43 Throssell Street	-10400.00
09	Housing	092 Housing Other	092017 Rent - 52 James Street	-6240.00
09	Housing	092 Housing Other	092018 R4R Regional Pool Funding (aged care)	-900000.00
09	Housing	092 Housing Other	092100 COMMUNITY HOUSING - 40 QUINLAN ST	500.00
09	Housing	092 Housing Other	092101 DOCTORS RESIDENCE - LOT 363 HIGH ST	9000.00

09	Housing	092	Housing Other	092102	DUPLEX - LOT 401 FORREST STREET	8200.00
09	Housing	092	Housing Other	092103	DUPLEX - 73A JAMES STREET	6500.00
09	Housing	092	Housing Other	092105	COMMUNITY HOUSING - LOT 465 JAMES	7900.00
09	Housing	092	Housing Other	092106	COMMUNITY HOUSING - 47 JAMES STREE	7900.00
09	Housing	092	Housing Other	092107	YOUNG PEOPLES RESIDENCES	50000.00
09	Housing	092	Housing Other	092108	MORTLOCK LODGE EXPENSES	11500.00
09	Housing	092	Housing Other	092109	AGED PERSONS UNITS	60000.00
09	Housing	092	Housing Other	092110	ASSET DEPRECIATION	6500.00
			Housing Other Total			-926550.00
	Housing Total					-972550.00
10	Community Amenities	101	Sanitation - Household Refuse	101001	REFUSE REMOVAL CHARGES	-8500.00
10	Community Amenities	101	Sanitation - Household Refuse	101002	REIMBURSEMENT OF DRUM MUSTER EXP	-5000.00
10	Community Amenities	101	Sanitation - Household Refuse	101100	DOMESTIC REFUSE COLLECTION	47500.00
10	Community Amenities	101	Sanitation - Household Refuse	101101	REFUSE SITE MAINTENANCE	37500.00
10	Community Amenities	101	Sanitation - Household Refuse	101102	KONNONGORRING REFUSE SITE	2000.00
10	Community Amenities	101	Sanitation - Household Refuse	101103	REFUSE CONTROL - TOWN STREETS	5000.00
10	Community Amenities	101	Sanitation - Household Refuse	101104	ASSET DEPRECIATION	2900.00
10	Community Amenities	101	Sanitation - Household Refuse	101105	DRUM MUSTER EXPENSES	5000.00
			Sanitation - Household Refuse Total			9900.00
10	Community Amenities	102	Sanitation - Other	102100	TIDY TOWNS	2160.00
			Sanitation - Other Total			2160.00
10	Community Amenities	103	Sewerage	103001	SEWERAGE SPECIFIED AREA RATES	-181732.00
10	Community Amenities	103	Sewerage	103002	SEWER - SERVICE CHARGES	-855.00
10	Community Amenities	103	Sewerage	103003	SEPTIC TANK FEES	-500.00
10	Community Amenities	103	Sewerage	103004	SEPTIC TANK INSPECTION FEE	-250.00
10	Community Amenities	103	Sewerage	103100	SEWERAGE COLLECTION	167500.00
10	Community Amenities	103	Sewerage	103101	ADMIN ALLOCATION	15000.00
10	Community Amenities	103	Sewerage	103102	ASSET DEPRECIATION	70000.00
10	Community Amenities	103	Sewerage	103103	Sewerage Audit Fees	7000.00
			Sewerage Total			76163.00
10	Community Amenities	104	Town Planning & Regional Development	104001	RENTAL - 39B RAILWAY TCE	-3120.00
10	Community Amenities	104	Town Planning & Regional Development	104002	RENTAL - 39A RAILWAY TCE	-3120.00
10	Community Amenities	104	Town Planning & Regional Development	104003	RENTAL - VET CLINIC	-3000.00
10	Community Amenities	104	Town Planning & Regional Development	104004	LEASE - SLATER HOMESTEAD LAND	-3000.00
10	Community Amenities	104	Town Planning & Regional Development	104005	LEASE - 20HA TOODYAY ROAD	-500.00
10	Community Amenities	104	Town Planning & Regional Development	104101	CONTROL EXPENSES OTHER	5000.00
10	Community Amenities	104	Town Planning & Regional Development	104103	TOWN PLANNING SALARIES	11100.00
10	Community Amenities	104	Town Planning & Regional Development	104104	BUILDING MAINT - APB OFFICE	6200.00
10	Community Amenities	104	Town Planning & Regional Development	104105	ASSET DEPRECIATION	1300.00
10	Community Amenities	104	Town Planning & Regional Development	104106	OLD NEWSAGENCY MAINT	20000.00
			Town Planning & Regional Development Total			30860.00
10	Community Amenities	105	Other Community Amenities	105001	CEMETERY FEES & CHARGES	-4000.00
10	Community Amenities	105	Other Community Amenities	105002	CONTRIBUTIONS & DONATIONS	-2600.00
10	Community Amenities	105	Other Community Amenities	105100	RAILWAY STATION BUILDING MAINT	3500.00
10	Community Amenities	105	Other Community Amenities	105101	RAILWAY GOODS SHED MAINT	1500.00
10	Community Amenities	105	Other Community Amenities	105102	CEMTERY MAINTENANCE	4000.00
10	Community Amenities	105	Other Community Amenities	105103	WAR MEMORIAL MAINT	900.00
10	Community Amenities	105	Other Community Amenities	105104	PUBLIC CONVENIENCES	7000.00
10	Community Amenities	105	Other Community Amenities	105105	JENNACUBBINE WAR MEMORIAL MAINT	200.00
10	Community Amenities	105	Other Community Amenities	105106	ASSET DEPRECIATION	6800.00
			Other Community Amenities Total			17300.00
	Community Amenities Total					136383.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111001	RENTAL - JENNA OVAL GO CARTS	-3000.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111002	TOWN HALL HIRE CHARGES	-1000.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111003	PAVILION HIRE CHARGES	-1600.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111004	KONNONGORRING HALL HIRE CHARGES	-200.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111005	MULTI PURPOSE COMPLEX HIRE CHARGE!	-600.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111006	Grant - CSRFF New Pavilion	-450000.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111007	Grant - LW New Pavilion	-520000.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111008	Mortlock Sports Council self supporting lc	-90000.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111009	Knick Knacks (OpShop) donation	-6000.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111100	ADMIN CIVIC CENTRE MAINT	29000.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111101	ADMIN CIVIC GARDENS MAINT	6800.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111102	TOWN AND LESSER HALL MAINT	16500.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111103	JENNACUBBINE HALL MAINT	7000.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111104	KONNONGORRING TOWN HALL MAINT	5500.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111105	OLD OFFICE MAINT	7100.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111107	PAVILION MAINTENANCE	30000.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111108	SPORTING COMPLEX MAINT	18500.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111109	GUMNUTS EXPENSES	10500.00
11	Recreation And Culture	111	Public Halls & Civic Centres	111110	ASSET DEPRECIATION	21000.00
			Public Halls & Civic Centres Total			-920500.00
11	Recreation And Culture	112	Swimming Areas & Beaches	112001	OSR - SWIMMING POOL OPERATIONAL GF	-30000.00
11	Recreation And Culture	112	Swimming Areas & Beaches	112002	SWIMMING POOL ADMISSION FEES	-10000.00
11	Recreation And Culture	112	Swimming Areas & Beaches	112100	SWIMMING POOL SALARY	50000.00
11	Recreation And Culture	112	Swimming Areas & Beaches	112101	SWIMMING POOL MAINT	9900.00
11	Recreation And Culture	112	Swimming Areas & Beaches	112102	SWIMMING POOL TELEPHONE	600.00
11	Recreation And Culture	112	Swimming Areas & Beaches	112103	SWIMMING POOL ELECTRICITY	10000.00
11	Recreation And Culture	112	Swimming Areas & Beaches	112104	SWIMMING POOL WATER	4000.00

11	Recreation And Culture	112 Swimming Areas & Beaches	112105	SWIMMING POOL CHEMICALS	2000.00
11	Recreation And Culture	112 Swimming Areas & Beaches	112106	SUPERANNUATION	4750.00
11	Recreation And Culture	112 Swimming Areas & Beaches	112107	SWIMMING POOL OTHER	3000.00
11	Recreation And Culture	112 Swimming Areas & Beaches	112108	ASSET DEPRECIATION	10000.00
		Swimming Areas & Beaches Total			54250.00
11	Recreation And Culture	113 Other Recreation & Sport	113001	CONTRIBUTION - GOOMALLING BOWLING	-2000.00
11	Recreation And Culture	113 Other Recreation & Sport	113002	SPORTS FACILITIES - CLUB CONTRIBUTION	-9700.00
11	Recreation And Culture	113 Other Recreation & Sport	113005	GYM MEMBERSHIPS AND FEES	-6000.00
11	Recreation And Culture	113 Other Recreation & Sport	113007	GROUP COORDINATOR SCHEME CONTRIB	-86000.00
11	Recreation And Culture	113 Other Recreation & Sport	113100	WATER FOR OVAL	4000.00
11	Recreation And Culture	113 Other Recreation & Sport	113101	GOLF CLUB BUILDING MAINT	3000.00
11	Recreation And Culture	113 Other Recreation & Sport	113102	GOLF CLUB ALARM MONITORING COSTS	600.00
11	Recreation And Culture	113 Other Recreation & Sport	113103	GYM MAINTENANCE	30000.00
11	Recreation And Culture	113 Other Recreation & Sport	113104	RAILWAY TCE ISLAND MAINT	600.00
11	Recreation And Culture	113 Other Recreation & Sport	113105	PARKS & GARDENS MAINT	39000.00
11	Recreation And Culture	113 Other Recreation & Sport	113106	MILLSTEED GARDENS MAINT	3100.00
11	Recreation And Culture	113 Other Recreation & Sport	113107	ANSTEY PARK MAINT	14000.00
11	Recreation And Culture	113 Other Recreation & Sport	113109	DAMS MAINTENANCE	1000.00
11	Recreation And Culture	113 Other Recreation & Sport	113110	GOOMALLING REC GROUND MAINT	40000.00
11	Recreation And Culture	113 Other Recreation & Sport	113111	KONNONGORRING REC GROUNDS MAINT	2000.00
11	Recreation And Culture	113 Other Recreation & Sport	113112	KONNONGORRING TENNIS CLUB MAINT	2200.00
11	Recreation And Culture	113 Other Recreation & Sport	113113	JENNACUBBINE REC GROUNDS MAINT	900.00
11	Recreation And Culture	113 Other Recreation & Sport	113114	GOOMALLING HOCKEY FIELD MAINT	17500.00
11	Recreation And Culture	113 Other Recreation & Sport	113115	CRICKET PITCH MAINT	6000.00
11	Recreation And Culture	113 Other Recreation & Sport	113116	ADMIN ALLOCATED	22000.00
11	Recreation And Culture	113 Other Recreation & Sport	113117	S&R COORDINATOR - GOOMALLING	34500.00
11	Recreation And Culture	113 Other Recreation & Sport	113118	HEALTHWAY COORDINATOR SALARIES	53000.00
11	Recreation And Culture	113 Other Recreation & Sport	113119	SUPERANNUATION 9%	5035.00
11	Recreation And Culture	113 Other Recreation & Sport	113120	STATIONERY, PRINTING & ADVERTISING	3215.00
11	Recreation And Culture	113 Other Recreation & Sport	113121	MOTOR VEHICLE EXPENSES	7000.00
11	Recreation And Culture	113 Other Recreation & Sport	113122	CONFERENCES & SEMINARS	2750.00
11	Recreation And Culture	113 Other Recreation & Sport	113123	VEHICLE LEASE - SPORTS COORDINATOR	8733.00
11	Recreation And Culture	113 Other Recreation & Sport	113124	MARKETING PROMOTION & PLANNING	5000.00
11	Recreation And Culture	113 Other Recreation & Sport	113126	ASSET DEPRECIATION	175664.00
11	Recreation And Culture	113 Other Recreation & Sport	113127	Asset Depreciation	15000.00
11	Recreation And Culture	113 Other Recreation & Sport	113136	Accrued A/L & LSL transferred to trust	1267.00
		Other Recreation & Sport Total			393364.00
11	Recreation And Culture	114 Libraries	114100	CONTRIBUTION - TELECENTRE LIBRARY	10000.00
11	Recreation And Culture	114 Libraries	114101	LIBRARY OPERATING OTHER	2700.00
		Libraries Total			12700.00
11	Recreation And Culture	115 Other Culture	115001	SALE OF HISTORY BOOKS	-600.00
11	Recreation And Culture	115 Other Culture	115100	GO CARTS BUILDING MAINT	4900.00
11	Recreation And Culture	115 Other Culture	115101	HISTORY OF GOOMALLING	150.00
11	Recreation And Culture	115 Other Culture	115102	ASSET DEPRECIATION	2000.00
11	Recreation And Culture	115 Other Culture	115103	MUSEUMS MAINT	5000.00
11	Recreation And Culture	115 Other Culture	115104	HISTORIC SIGNS MAINT	5000.00
		Other Culture Total			16450.00
	Recreation And Culture Total				-443736.00
12	Transport	121 Construction - Streets, Roads, Bridges, D	121002	STATE SPECIAL GRANT	-70000.00
12	Transport	121 Construction - Streets, Roads, Bridges, D	121003	STATE SPECIFIC GRANT	-471000.00
12	Transport	121 Construction - Streets, Roads, Bridges, D	121005	ROADS TO RECOVERY GRANT	-172000.00
12	Transport	121 Construction - Streets, Roads, Bridges, D	121401	SPECIFIC RD CONSTRUCTION	175000.00
12	Transport	121 Construction - Streets, Roads, Bridges, D	121550	R/Works Own Res Other	243670.00
12	Transport	121 Construction - Streets, Roads, Bridges, D	121602	Bridges and Culverts (Capital)	25000.00
		Construction - Streets, Roads, Bridges, Depots Total			-269330.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122001	CONTRIBUTIONS - STREET LIGHTING	-2600.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122002	ADMIN FEE - ROAD TRAIN PERMITS	-150.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122004	Department of Transport - Airstrip - Grant	-25000.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122100	MUNI ROAD MAINTENANCE	300455.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122104	ADMIN ALLOCATED	13000.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122150	ASSET DEPRECIATION	563095.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122300	BRIDGES & CULVERTS MAINT	30000.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122301	DRAINAGE MAINT	12500.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122303	DEPOT - PANEL BEATERS MAINT	3700.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122304	DEPOT MAINTENANCE	20500.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122305	LIGHT OF STREET	26000.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122306	TOWN STREETS & TREE WATERING	75000.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122307	TRAFFIC SIGNS MAINT	8500.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122308	ROMANS DATA COLLECTION	5000.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122309	ADMIN ALLOCATION	53000.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122310	RURAL STREET NUMBERING	100.00
12	Transport	122 Maintenance - Streets, Roads, Bridges, D	122311	WILLIAMS ST DEPOT MAINT	550.00
		Maintenance - Streets, Roads, Bridges, Depots Total			1083650.00
	Transport Total				814320.00
13	Economic Services	131 Rural Services	131100	TRANSPORT LICENSING SYSTEM	30000.00
13	Economic Services	131 Rural Services	131101	COUNCIL WEED SPRAYING	25000.00
13	Economic Services	131 Rural Services	131102	LANDCARE CONTROL TREES	2000.00
13	Economic Services	131 Rural Services	131103	LANDCARE LPO	9000.00
13	Economic Services	131 Rural Services	131104	VERMIN CONTROL	2500.00

13	Economic Services	131	Rural Services	131105	ASSET DEPRECIATION	12000.00
13	Economic Services	131	Rural Services	131106	OTHER RURAL EXPENDITURE	1000.00
13	Economic Services	131	Rural Services	131107	THT BUILDING MAINTENANCE	8500.00
13	Economic Services	131	Rural Services	131109	Maintenance - Tree Planters Landcare	500.00
			Rural Services Total			90500.00
13	Economic Services	132	Tourism & Area Promotion	132001	CARAVAN & CAMPING CHARGES	-105000.00
13	Economic Services	132	Tourism & Area Promotion	132002	RENTAL - CARAVAN PARK MOTEL UNITS	-85000.00
13	Economic Services	132	Tourism & Area Promotion	132003	WASHING MACHINE CHARGES	-2500.00
13	Economic Services	132	Tourism & Area Promotion	132004	.SALE OF SPECIAL SERIES PLATES	-3500.00
13	Economic Services	132	Tourism & Area Promotion	132005	CONTRIBUTION TO PIONEER PATHWAY	-10500.00
13	Economic Services	132	Tourism & Area Promotion	132010	SLATER HOMESTEAD VOLUNTEER INCOM	-10000.00
13	Economic Services	132	Tourism & Area Promotion	132100	ASSET DEPRECIATION	30000.00
13	Economic Services	132	Tourism & Area Promotion	132101	AREA PROMOTION	12500.00
13	Economic Services	132	Tourism & Area Promotion	132102	WEB PAGE EXPENDITURE	7500.00
13	Economic Services	132	Tourism & Area Promotion	132103	CARAVAN PARK & CAMPING MAINT	170000.00
13	Economic Services	132	Tourism & Area Promotion	132104	PIONEERS PATHWAY MAINT	11000.00
13	Economic Services	132	Tourism & Area Promotion	132105	AUSTRALIA DAY CELEBRATION	900.00
13	Economic Services	132	Tourism & Area Promotion	132106	PURCHASE OF SPECIAL SERIES PLATES	1500.00
13	Economic Services	132	Tourism & Area Promotion	132107	SLATER HOMESTEAD MAINT	23500.00
13	Economic Services	132	Tourism & Area Promotion	132108	SLATER HOMESTEAD VOLUNTEER EXPENS	5000.00
13	Economic Services	132	Tourism & Area Promotion	132109	AVON TOURISM CONTRIBUTIONI	5000.00
13	Economic Services	132	Tourism & Area Promotion	132110	WEB PAGE DESIGN SALARY	5000.00
			Tourism & Area Promotion Total			55400.00
13	Economic Services	133	Building Control	133001	BUILDING PERMIT FEES	-2500.00
13	Economic Services	133	Building Control	133002	BCITF COMMISSION	-500.00
13	Economic Services	133	Building Control	133003	BRB LEVY COMMISSION	-500.00
13	Economic Services	133	Building Control	133100	BUILDING CONTROL SALARIES	11500.00
13	Economic Services	133	Building Control	133102	PAYMENT BCITF COMMISSION	500.00
13	Economic Services	133	Building Control	133103	PAYMENT BRB LEVY	500.00
			Building Control Total			9000.00
13	Economic Services	134	Other Economic Service	013411	OLD MILK DEPOT SITE MAINT	1500.00
13	Economic Services	134	Other Economic Service	134001	COMMUNITY BUS HIRE FEES	-5500.00
13	Economic Services	134	Other Economic Service	134003	RENT KNICK KNACK SHOP INCOME	-5000.00
13	Economic Services	134	Other Economic Service	134004	SKELETON WEED GROUP GRANT	-3650.00
13	Economic Services	134	Other Economic Service	134006	RENTAL THT BUILDING	-7800.00
13	Economic Services	134	Other Economic Service	134007	RENTAL - OLD BANKWEST BUILDING	-7800.00
13	Economic Services	134	Other Economic Service	134008	'RENTAL - CARVELLS PANEL BEATERS	-8000.00
13	Economic Services	134	Other Economic Service	134009	REIMBURSEMENTS - DENTIST	-3200.00
13	Economic Services	134	Other Economic Service	134010	REIMBURSEMENTS - TELECENTRE	-4300.00
13	Economic Services	134	Other Economic Service	134011	REIMBURSEMENTS - ENDEAVOUR	-1000.00
13	Economic Services	134	Other Economic Service	134012	REIMBURSEMENTS - MEDICAL CENTRE	-5500.00
13	Economic Services	134	Other Economic Service	134013	REIMBURSEMENTS - TOY LIBRARY	-1000.00
13	Economic Services	134	Other Economic Service	134014	HIRE CHARGES - GCC CONFERENCE ROOM	-3000.00
13	Economic Services	134	Other Economic Service	134015	HIRE CHARGES - GCC PROFESSIONAL OFFI	-500.00
13	Economic Services	134	Other Economic Service	134020	Goom Youth Group Contribution	-20000.00
13	Economic Services	134	Other Economic Service	134021	Grant - LotteryWest (skatepark)	-10000.00
13	Economic Services	134	Other Economic Service	134100	ACDF MEMBERSHIP FEE	500.00
13	Economic Services	134	Other Economic Service	134101	COMMUNITY CENTRE (RAILWAY TCE)	30000.00
13	Economic Services	134	Other Economic Service	134102	VACANT LAND LOT 200 RAILWAY TCE	1500.00
13	Economic Services	134	Other Economic Service	134103	ASSET DEPRECIATION	83246.00
13	Economic Services	134	Other Economic Service	134104	LIGHT INDUSTRIAL LAND MAINT	1300.00
13	Economic Services	134	Other Economic Service	134105	LOT 347 WHITE ST MAINT	1770.00
13	Economic Services	134	Other Economic Service	134106	L4733 GRANGE ST MAINT	2000.00
13	Economic Services	134	Other Economic Service	134107	VACANT LAND 21 BOWEN ST MAINT	1700.00
13	Economic Services	134	Other Economic Service	134108	GCC - MEDICAL SURGERY	5100.00
13	Economic Services	134	Other Economic Service	134109	WATER SUPPLY STANDPIPES	12500.00
13	Economic Services	134	Other Economic Service	134110	WEIGHBRIDGES	400.00
13	Economic Services	134	Other Economic Service	134112	DEVELOPMENT OFFICER SALARY	42000.00
13	Economic Services	134	Other Economic Service	134113	SUPERANNUATION 9%	4275.00
13	Economic Services	134	Other Economic Service	134114	DEVELOPMENT OFFICER M/VEHICLE EXPE	3000.00
13	Economic Services	134	Other Economic Service	134116	RENT EXPENSE - KNICK KNACK SHOP	1000.00
13	Economic Services	134	Other Economic Service	134117	LOTS 6 & 7 JENNACUBBINE MAINT	1000.00
13	Economic Services	134	Other Economic Service	134118	LOT 265 SCADDEN ST MAINT	1000.00
13	Economic Services	134	Other Economic Service	134119	DONATIONS	1000.00
13	Economic Services	134	Other Economic Service	134120	GCC TELECENTRE/LIBRARY MAINT	4700.00
13	Economic Services	134	Other Economic Service	134121	GCC DENTIST MAINT	4000.00
13	Economic Services	134	Other Economic Service	134122	GCC ENDEAVOUR MAINT	1100.00
13	Economic Services	134	Other Economic Service	134123	GCC TOY LIBRARY MAINT	1100.00
13	Economic Services	134	Other Economic Service	134124	GCC PROFESSIONALS OFFICE MAINT	1000.00
13	Economic Services	134	Other Economic Service	134125	GCC CONFERENCE ROOM MAINT	3000.00
13	Economic Services	134	Other Economic Service	134126	CDO CONFERENCE EXPENSES	500.00
13	Economic Services	134	Other Economic Service	134127	AVON CO-OP WORKING GROUP	5000.00
13	Economic Services	134	Other Economic Service	134128	WHEATBELT REGIONAL ADVISORY SV	3000.00
13	Economic Services	134	Other Economic Service	134130	SKELETON WEED SEARCH FEES	3650.00
13	Economic Services	134	Other Economic Service	134132	CRIME PREVENTION EXPENSES	4000.00
13	Economic Services	134	Other Economic Service	134134	LOT 2 RAILWAY TCE WHISPER BUILDING M	3800.00
13	Economic Services	134	Other Economic Service	134135	VACANT LAND - COMM/INDUST/RESI. MA	8000.00
13	Economic Services	134	Other Economic Service	134144	National Youth Week Expenditure (grant)	8200.00
13	Economic Services	134	Other Economic Service	134145	Grant Naidoc Expenditure Indigenous Cap	2000.00

