

Shire of Bruce Rock



2014/15 Annual Budget

Adopted 31st July 2014

A decorative graphic consisting of several overlapping, semi-transparent rectangular shapes in shades of light brown, tan, and grey, arranged in a horizontal, slightly wavy pattern. The text "2014/15" is centered within this graphic.

2014/15

SHIRE OF BRUCE ROCK
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

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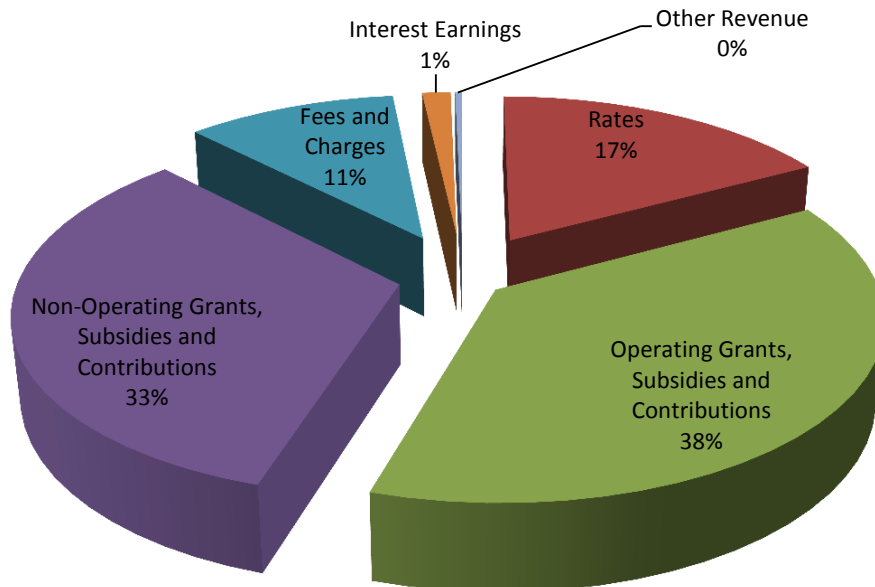
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SHIRE OF BRUCE ROCK
BUDGET FOR THE YEAR ENDED 30TH JUNE 2015

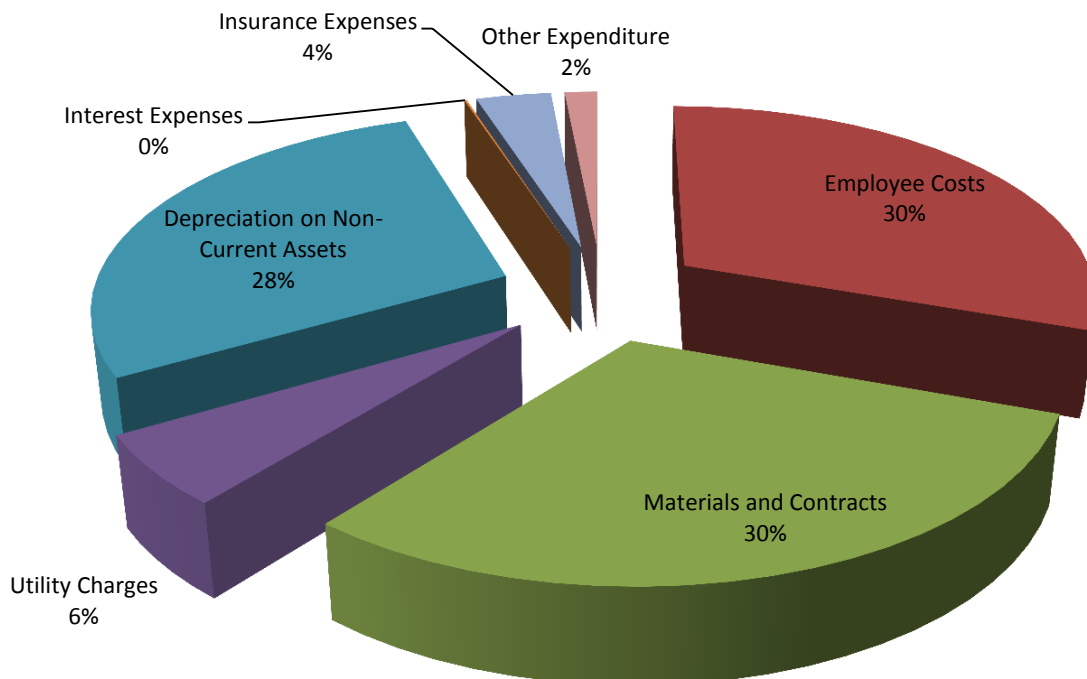
This "macro" budget is essentially a summary of the contents of the attached Annual Budget and is a source of additional information. More detailed information can be found in the supporting statements, notes and schedules. If you have any queries regarding this budget document, please do not hesitate to contact the CEO, Mr Darren Mollenoyux at the Shire Office on **08 9061 1377** or **ceo@brucerock.wa.gov.au**.

Graphical Representation by Nature or Type

Operating Revenue by Nature or Type

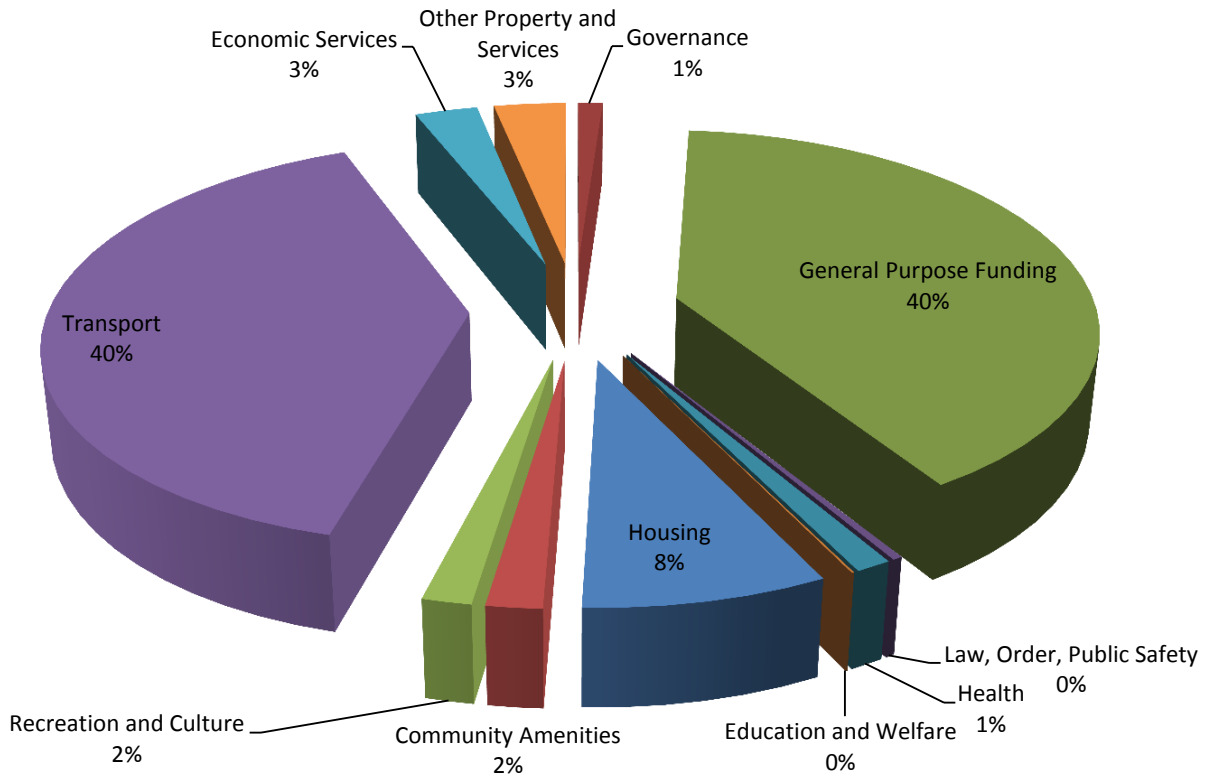


Operating Expenditure by Nature or Type

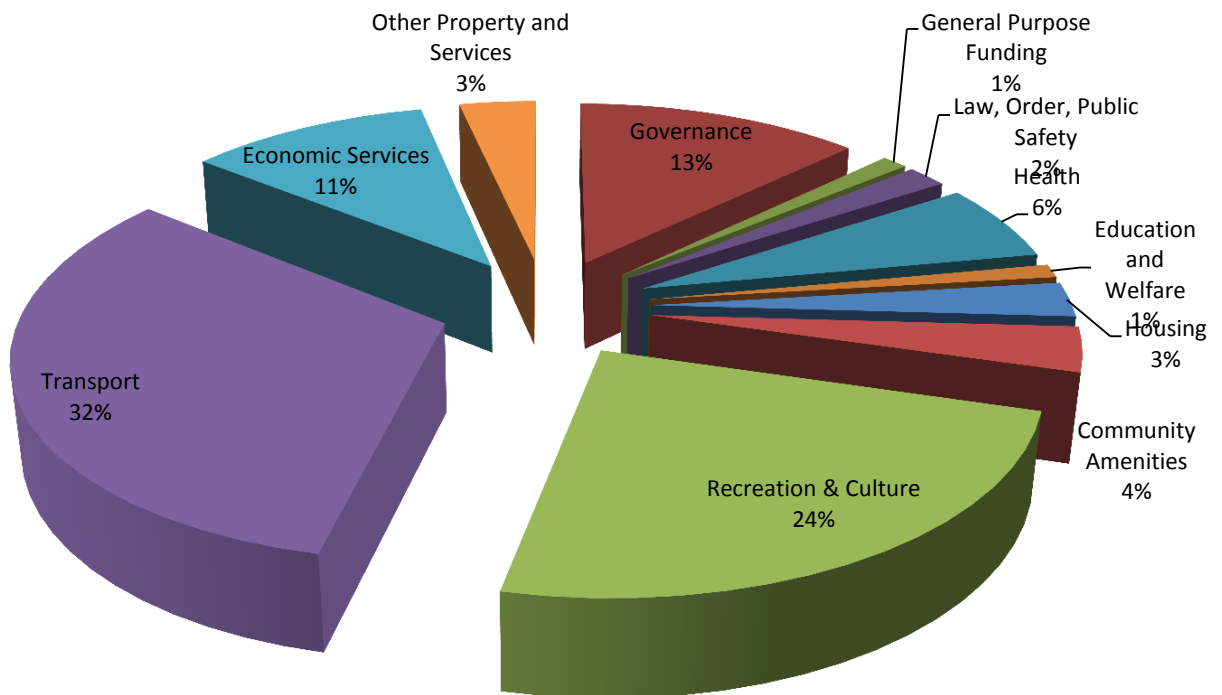


Graphical Representation by Program

Operating Revenue by Program



Operating Expenditure by Program



**SHIRE OF BRUCE ROCK
BUDGET FOR THE YEAR ENDED 30TH JUNE 2015**

General Purpose Funding

RATES

Rates have been increased by an average of 5% and minimums by \$30.

Total rates levied for 2014/15 will be \$1,193,398 with net rates collected (after discount) of \$1,158,238.

Total Rates Collected as per valuation;	
GRV	\$151,636
UV	\$1,041,762
Ex Gratia Rates	<u>\$9,840</u>
	\$1,203,238
 <i>less: Discount</i>	 <u>\$ (45,000)</u>
	\$1,158,238

The valuation of GRV land was revalued in 2013/14. These values increased approximately 9.9%. However, UV land is revalued each year and the values decreased on average by 15.1%, with reductions focussed in the western and central parts of the Shire.

The following rate in the dollar and minimum rates have been used to model the budget for 2014/15;

		2014/15	2013/14
GRV	Rate in the dollar	0.0535	0.0557
	Minimum	\$350	\$320
UV	Rate in the dollar	0.012046	0.009739
	Minimum	\$350	\$320
Mining Tenement	Rate in the dollar	0.012046	0.009739
	Minimum	\$350	\$320

With the increase in rates levied, Council will collect an extra \$61,069.

**SHIRE OF BRUCE ROCK
BUDGET FOR THE YEAR ENDED 30TH JUNE 2015**

General Purpose Funding (cont.)

GENERAL PURPOSE INCOME

The Federal Government ceased giving local governments an advance payment of FAGS in 2013/14, and the payment system returns to the four quarterly payments. The following figures are notional and are subject to final adjustments by the Grants Commission.

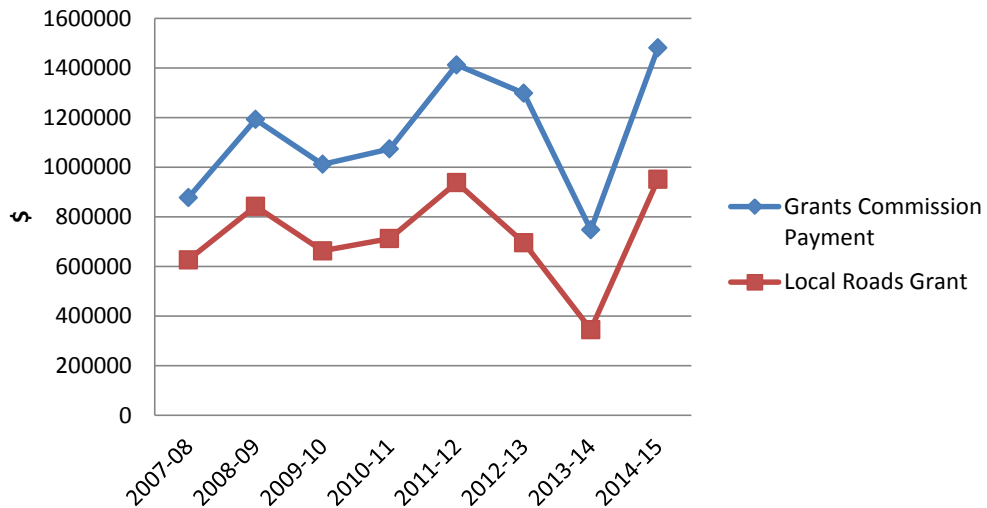
General Purpose Funding	\$1,481,728
Local Roads Funding (included under Transport)	\$746,629
Special Projects Grants - Bridges	\$204,000
Total Federal Assistance Grants (FAGS)	<u>\$2,432,357</u>

The total amount of Federal Assistance Grants provided by the WA Local Government Grants Commission for 2013/14;

General Purpose Funding	\$766,575
Local Roads Funding (included under Transport)	\$346,925
Total Quarterly Payments of FAGS 2013/14	<u>\$1,113,500</u>

Advance Payment Received in June 2013 (included in 2012/13 Financial year) was \$1,058,512.

Payments from Grants Commission



SHIRE OF BRUCE ROCK
BUDGET FOR THE YEAR ENDED 30TH JUNE 2015

Governance

MEMBERS OF COUNCIL

An allowance of \$5,000 has been allocated for Councillors to attend training and \$7,000 for conferences.

An allowance of \$5,000 has been included to review of Strategic Community Plan.

ADMINISTRATION

All the costs associated with running the Shire Office are allocated to this account. They are then reallocated to other accounts on a percentage basis. It is easier to do it this way, rather than allocating individual invoices to lots of different accounts.

Council has received \$25,000 towards improving our Workforce Plan by employing the Community Development Officer for an extra day, to work on the initiatives in the Plan.

Law, Order, Public Safety

BUSH FIRE BRIGADES

The grant received from DFES for 2014/15 remains similar to what was received in 2013/14.

No capital grants have been included in 2014/15.

Health

HEALTH INSPECTION & ADMINISTRATION

The cost of employing the new EHO with neighbouring shires will be allocated to Health Inspection and Admin.

MEDICAL CENTRE

The costs associated with the Doctor and Medical Centre is just under \$190,000 and we receive approximately \$60,000 in fees and charges. Therefore, to ensure Bruce Rock is serviced by a Doctor, costs Council approximately \$130,000.

There are some planned works at the Medical Centre including a four bay carport, automated front doors and installation of solar panels to reduce electricity costs.

SHIRE OF BRUCE ROCK
BUDGET FOR THE YEAR ENDED 30TH JUNE 2015

Education and Welfare

SENIOR CITIZENS

The Shire has funded an indoor bowls mat for the Senior Citizens Association and funding towards the use of the community bus.

Council is continuing to support Aged Care with a further contribution of \$5,000 towards CEACA.

OTHER WELFARE

An allocation has been included in the Budget for the Daycare Centre for maintenance on the building.

\$1,000 has been provided for the True Blue Dreaming program.

An allocation of \$2,000 has also been included in the Budget to assist the Mens Shed with purchasing supplies.

Housing

The EHO has conducted extensive property inspections to identify urgent works required at residential and commercial properties, and allocations have been made for all buildings requiring works.

SINGLES HOUSING

All units have had urgent works identified, ranging from ensuring smoke alarms work, to painting and other maintenance.

COMMUNITY HOUSING

Royalties for Regions, through the regional portion of the grant funding, may fund the construction of a residence (Council must tender for the funds). This residence will cost approximately \$330,000.

STAFF HOUSING

Major works are planned at 12 Buller Road which includes removing an asbestos fence and replacing it, works at the Town Foreman's house and rectifying the problem with the front portico at 85 Butcher Street.

All other properties will have minor works carried out throughout the year in accordance with the maintenance schedule.

Community Amenities

SANITATION

Annual rubbish collection fees have been set for 2014/15;

One Domestic Kerbside Collection per week	\$231.00
Pensioner Rubbish Collection	\$115.50
Senior Rubbish Collection	\$173.25

The total rubbish collection fees budgeted for 2014/15 are \$73,000.

SHIRE OF BRUCE ROCK
BUDGET FOR THE YEAR ENDED 30TH JUNE 2015

Annual recycling collection fees have been set for 2014/15;

One Domestic Kerbside Collection per fortnight	\$93.45
Pensioner Recycling	\$45.75
Senior Recycling	\$70.10

A new loader has been proposed for the tip with a grab bucket and solid tyres at a cost of \$129,500.

CEMETERY

Works have been proposed to fix the uneven entrance to the Cemetery at a cost of \$47,400.

Recreation and Culture

AMPHITHEATRE

An allocation of \$24,000 has been made for performances in 2014/15.

\$10,000 has been allowed to install balustrade around the top of the amphitheatre.

PARKS & GARDENS

The costs associated with employing gardeners and maintaining our parks and gardens is \$137,826

RECREATION CENTRE & HALLS

The total cost to Council to provide the Bruce Rock Recreation Centre, Shire Halls, district halls and other associated services is \$450,767. Council receives \$16,970 in revenue from facility hire and lease.

There is an allocation to install sound proofing, line the storage room and improve lighting at the District Club.

AQUATIC CENTRE

The Bruce Rock Aquatic Centre, Gym and Hydro Pool is budgeted to cost Council \$268,865 in 2014/15.

The revenue received from season passes, daily entry and subsidies is \$15,000.

MUSEUMS

Council has budgeted for \$75,000 for painting and restoration of the Museum in 2014/15.

It is anticipated that Lotterywest will contribute \$26,200 towards these works.

The Municipal Heritage Register is due for review and Council has allocated \$15,000 towards this. The Heritage Council will provide \$7,500 towards the costs.

SHIRE OF BRUCE ROCK
BUDGET FOR THE YEAR ENDED 30TH JUNE 2015

Transport

ROAD MAINTENANCE & CONSTRUCTION

Roman requires further works to bring the data up to date and a consultant will be employed to do this at a cost of approximately \$15,000.

Road funding for 2014/15 is as follows;

Regional Road Group - Bruce Rock Narembeen Road	\$186,667
Regional Road Group - Bruce Rock Corrigin Road	\$138,333
Roads to Recovery Funding for 2014/15	\$428,000
Federal Assistance Grant for Local Roads	\$746,629
Special Projects Grant from Grants Commission	\$204,000
Direct Grant from State Government	\$150,400
Specific Bridges Grant from Main Roads	\$102,000

Council also receives a subsidy of \$4,300 for the streetlights in the Main Street as they light a state road.

Capital projects funded under Transport for 2014/15 will include;

Install LED lights at the airstrip	\$18,000
Automatic Gates at Depot	\$21,500
Vibratory 3.5T Roller	\$65,000
Diesel Fuel Tank Facility	\$73,750
Footpaths	\$47,450
Grain Freight Works	\$822,725
Resealing Jermyn Street, Shackleton	\$183,126

Council plans to transfer approximate \$116,000 into its Transport Infrastructure Reserve for further maintenance requirements due to increased wear and tear caused by the closure of the Tier 3 Railway lines.

Economic Services

CARAVAN PARK

The major upgrade of the Caravan Park is planned for 2014/15 with an allocation in the budget of \$468,670. The costs of this project will be jointly funded by municipal funds and a loan of \$250,000.

It is anticipated that the cabins will provide income of approximately \$5,000 in the first year.

BUILDING CONTROL

\$5,000 has been included under Building Control for legal advice with regards to issues relating to buildings.

STANDPIPES

Council must now install and maintain back flow devices on its standpipes. Although the back flow devices will be provided at no cost to Council, they must have them installed and then from 2015/16, Council will be responsible for the annual maintenance and inspection.

SHIRE OF BRUCE ROCK
BUDGET FOR THE YEAR ENDED 30TH JUNE 2015

DAMS

The pipeline from the rock near the golf club to the old water corp dam needs repairing and an allocation of \$22,000 has been set aside for this project.

FACTORY UNITS & SHOPS

The EHO also conducted extensive property inspections of all commercial properties and identified urgent works. In particular, the Café in the Main Street requires rising damp to be repaired and this has been included in the budget.

Roofing and other minor works have been planned for the Community Resource Centre. A ceiling is to be replaced in the factory unit occupied by Elders.

COMMUNITY DEVELOPMENT

The Granite Way project is nearing completion with the opening planned this year. The final allocation of the grant funding is being spent which will greatly enhance the tourist experience at Kokerbin Rock, Kwolyin, Mt Stirling and Mt Caroline.

Other Property and Services

PRIVATE WORKS

The cement batching plant will have an upgrade with \$47,500 allocated to improve the equipment.

Capital Items

Please refer to detailed list of capital items in the 2014/15 budget.

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

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Rates	8	1,158,238	1,097,169	1,098,431
Operating Grants, Subsidies and Contributions		2,545,577	1,466,354	1,348,842
Fees and Charges	11	714,422	805,497	747,355
Service Charges	10	0	0	0
Interest Earnings	2(a)	97,355	117,512	105,271
Other Revenue		22,500	112,820	0
		<u>4,538,092</u>	<u>3,599,352</u>	<u>3,299,899</u>
Expenses				
Employee Costs		(1,587,369)	(1,829,981)	(1,503,455)
Materials and Contracts		(1,586,201)	(1,494,432)	(1,468,489)
Utility Charges		(297,690)	(286,457)	(274,170)
Depreciation on Non-Current Assets	2(a)	(1,477,157)	(1,850,396)	(2,011,942)
Interest Expenses	2(a)	(5,845)	0	(4,033)
Insurance Expenses		(181,024)	(120,767)	(171,690)
Other Expenditure		(78,744)	(64,140)	(106,350)
		<u>(5,214,030)</u>	<u>(5,646,173)</u>	<u>(5,540,129)</u>
		(675,938)	(2,046,821)	(2,240,230)
Non-Operating Grants, Subsidies and Contributions		2,232,457	4,433,472	3,295,463
Profit on Asset Disposals	4	71,100	122,657	326,000
Loss on Asset Disposals	4	<u>(37,000)</u>	<u>(45,425)</u>	<u>(8,028)</u>
NET RESULT		1,590,619	2,463,883	1,373,205
Other Comprehensive Income				
Changes on Revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,590,619</u>	<u>2,463,883</u>	<u>1,373,205</u>

Notes:

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

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

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

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

SHIRE OF BRUCE ROCK
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		75,810	57,524	46,770
General Purpose Funding		2,742,161	2,008,233	1,974,217
Law, Order, Public Safety		22,300	23,180	17,212
Health		80,000	117,335	132,300
Education and Welfare		5,392	15,539	17,760
Housing		122,700	132,327	95,700
Community Amenities		118,130	108,182	111,560
Recreation and Culture		82,970	74,716	58,815
Transport		942,329	508,084	515,765
Economic Services		124,900	204,518	142,400
Other Property and Services		221,400	349,715	187,400
		4,538,092	3,599,353	3,299,899
Expenses Excluding				
Finance Costs (Refer Notes 1,2 & 14)				
Governance		(657,804)	(679,000)	(682,904)
General Purpose Funding		(60,875)	(105,981)	(71,043)
Law, Order, Public Safety		(95,706)	(89,677)	(84,458)
Health		(320,140)	(349,402)	(356,004)
Education and Welfare		(56,925)	(54,063)	(43,577)
Housing		(145,659)	(181,261)	(148,551)
Community Amenities		(188,223)	(170,403)	(179,749)
Recreation & Culture		(1,247,532)	(1,090,454)	(914,912)
Transport		(1,688,717)	(2,078,054)	(2,303,675)
Economic Services		(565,112)	(519,261)	(627,114)
Other Property and Services		(181,492)	(328,618)	(124,109)
		(5,208,185)	(5,646,174)	(5,536,096)
Finance Costs (Refer Notes 2 & 5)				
Health		(157)	0	0
Recreation & Culture		(1,360)	0	0
Economic Services		(4,328)	0	(4,033)
		(5,845)	0	(4,033)
Non-operating Grants, Subsidies and Contributions				
Law, Order, Public Safety		0	114,413	0
Health		0	6,381	3,189
Education and Welfare		0	6,004	6,004
Housing		414,257	269,840	683,980
Community Amenities		5,000	0	0
Recreation & Culture		26,200	0	0
Transport		1,787,000	4,036,834	2,443,733
Economic Services		0	0	158,557
		2,232,457	4,433,472	3,295,463

SHIRE OF BRUCE ROCK
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 4)				
Governance		(16,000)	(13,663)	(2,200)
Health		(7,000)	(6,569)	0
Recreation & Culture		(10,000)	0	0
Transport		(1,000)	(17,431)	85,000
Economic Services		68,100	114,895	235,172
		<u>34,100</u>	<u>77,232</u>	<u>317,972</u>
NET RESULT		1,590,619	2,463,883	1,373,205
Other Comprehensive Income				
Changes on Revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,590,619</u>	<u>2,463,883</u>	<u>1,373,205</u>

Notes:

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

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

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

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

**SHIRE OF BRUCE ROCK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,158,238	1,097,169	1,098,431
Operating Grants, Subsidies and Contributions		2,545,577	1,466,354	1,348,842
Fees and Charges		714,422	1,025,114	747,355
Service Charges		0	0	0
Interest Earnings		97,355	117,512	105,271
Goods and Services Tax		0	0	50,000
Other Revenue		22,500	112,820	0
		<u>4,538,092</u>	<u>3,818,969</u>	<u>3,349,899</u>
Payments				
Employee Costs		(1,587,369)	(1,815,808)	(1,543,455)
Materials and Contracts		(1,349,207)	(1,778,824)	(1,504,233)
Utility Charges		(297,690)	(286,457)	(274,170)
Interest Expenses		(5,845)	0	(171,690)
Insurance Expenses		(181,024)	(120,767)	(4,033)
Goods and Services Tax		0	0	(50,000)
Other Expenditure		(78,744)	(64,140)	(106,350)
		<u>(3,499,879)</u>	<u>(4,065,996)</u>	<u>(3,653,931)</u>
Net Cash Provided By Operating Activities		<u>1,038,213</u>	<u>(247,027)</u>	<u>(304,032)</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	(107,400)	(121,800)	(150,000)
Payments for Purchase of Property, Plant & Equipment	3	(2,104,056)	(2,017,338)	(2,795,896)
Payments for Construction of Infrastructure	3	(2,802,586)	(3,663,766)	(3,457,713)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,232,457	4,433,472	3,295,463
Proceeds from Sale of Plant & Equipment	4	291,000	440,171	643,000
Net Cash Used in Investing Activities		<u>(2,490,585)</u>	<u>(929,261)</u>	<u>(2,465,146)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(31,310)	0	(36,925)
Proceeds from New Debentures	5	337,245	0	200,000
Net Cash Provided By (Used In) Financing Activities		305,935	0	163,075
Net Increase (Decrease) in Cash Held		(1,146,437)	(1,176,288)	(2,606,103)
Cash at Beginning of Year		2,461,087	3,637,375	3,934,421
Cash and Cash Equivalents at the End of the Year	15(a)	<u>1,314,650</u>	<u>2,461,087</u>	<u>1,328,318</u>

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

**SHIRE OF BRUCE ROCK
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenues	1,2			
Governance		75,810	43,861	47,770
General Purpose Funding		1,583,923	911,064	875,786
Law, Order, Public Safety		22,300	137,593	17,212
Health		80,000	117,147	136,489
Education and Welfare		5,392	21,543	23,764
Housing		536,957	402,167	779,680
Community Amenities		123,130	108,182	111,560
Recreation and Culture		109,170	74,716	58,815
Transport		2,732,329	4,527,487	3,045,498
Economic Services		193,000	319,413	538,957
Other Property and Services		221,400	349,715	187,400
		<u>5,683,411</u>	<u>7,012,888</u>	<u>5,822,931</u>
Expenses	1,2			
Governance		(673,804)	(679,000)	(686,104)
General Purpose Funding		(60,875)	(105,981)	(71,043)
Law, Order, Public Safety		(95,706)	(89,677)	(84,458)
Health		(327,297)	(349,402)	(357,004)
Education and Welfare		(56,925)	(54,063)	(43,577)
Housing		(145,659)	(181,261)	(148,551)
Community Amenities		(188,223)	(170,403)	(179,749)
Recreation & Culture		(1,258,892)	(1,090,454)	(914,912)
Transport		(1,692,717)	(2,078,054)	(2,304,675)
Economic Services		(569,440)	(519,261)	(633,974)
Other Property and Services		(181,492)	(328,618)	(124,109)
		<u>(5,251,030)</u>	<u>(5,646,174)</u>	<u>(5,548,156)</u>
Net Operating Result Excluding Rates		432,381	1,366,714	274,775
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(34,100)	(77,232)	(317,972)
Depreciation on Assets	2(a)	1,477,157	1,850,396	2,011,942
Movement in Non-Current Staff Leave Provisions		0	6,184	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	(107,400)	(121,800)	(150,000)
Purchase Land and Buildings	3	(1,240,891)	(769,961)	(1,257,477)
Purchase Infrastructure Assets - Roads	3	(2,802,586)	(3,663,766)	(3,457,713)
Purchase Plant and Equipment	3	(790,835)	(1,236,171)	(1,515,019)
Purchase Furniture and Equipment	3	(72,330)	(11,206)	(23,400)
Proceeds from Disposal of Assets	4	291,000	440,171	643,000
Repayment of Debentures	5	(31,310)	0	(36,925)
Proceeds from New Debentures	5	337,245	0	200,000
Transfers to Reserves (Restricted Assets)	6	(167,349)	(850,256)	(1,171,271)
Transfers from Reserves (Restricted Assets)	6	0	0	140,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,550,780	3,520,538	3,561,629
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,550,780	0
Amount Required to be Raised from General Rate	8	<u>(1,158,238)</u>	<u>(1,097,169)</u>	<u>(1,098,431)</u>

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2013/14 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

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

(h) Trade and Other Receivables

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

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

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Capitalisation Threshold

(i) Valuation of Non-Current Assets

Property, plant and equipment are brought to account at cost, or if acquired other than by purchase, as valued by the Chief Executive Officer, less where applicable any accumulated depreciation or amortisation.

Property, plant, equipment and infrastructure is capitalised if the cost or valuation exceeds:

· Land	Nil
· Buildings	Nil
· Plant and Equipment	\$1,000
· Furniture and Equipment	\$500

Assets which, at the time of acquisition, there are reasonable expectations that they may last for more than one accounting period, yet because their cost is below the declared thresholds for capitalisation, are recorded in quantitative terms to ensure a record of ownership and location exists.

(ii) Infrastructure Assets

Infrastructure assets are the amenities, structures or facilities which assist Local Government in providing services to the community and may have the following characteristics:

- a long life
- require substantial capital outlays
- does not necessarily have a realisable value
- usually a fixture - sometimes not readily visible/noticeable
- consists of a number of components of an overall system
- provides public facilities or deliver services

Council will capitalise Infrastructure Assets with a threshold value of \$5,000.

Property, plant and equipment and infrastructure assets are brought to account at cost or independent or management valuation less, where applicable, any accumulated depreciation, amortisation or impairment losses.

The value of all infrastructure assets (other than land under roads) has been recorded in the Statement of Financial Position.

Mandatory Requirement to Revalue Non-Current Assets

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

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

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

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

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

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

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

Land Under Control

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

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

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

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

Transitional Arrangement

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

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

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

Land Under Roads

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

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

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

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

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

Depreciation

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads formation	not depreciated
pavement	50 years
Footpaths - concrete	20 years
Water supply piping & drainage systems	75 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

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

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

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

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

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

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	15,000	10,232	12,000
Other Services	3,000	6,094	7,000
Depreciation			
By Program			
Governance	6,930	6,737	21,454
Law, Order, Public Safety	14,783	14,748	22,829
Health	22,442	23,078	29,381
Education and Welfare	4,661	4,847	4,705
Housing	70,983	70,972	61,900
Community Amenities	3,133	3,119	5,192
Recreation and Culture	142,831	145,180	128,953
Transport	873,221	1,270,226	1,436,954
Economic Services	19,928	21,292	24,474
Other Property and Services	318,245	290,197	276,100
	1,477,157	1,850,396	2,011,942
By Class			
Land and Buildings	235,787	237,302	230,000
Furniture and Equipment	25,324	28,503	35,000
Plant and Equipment	331,968	303,458	350,000
Roads	884,078	1,281,133	1,396,942
	1,477,157	1,850,396	2,011,942
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	5,845	0	4,033
	5,845	0	4,033
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	40,156	35,255	56,271
- Other Funds	50,199	75,059	43,300
Other Interest Revenue (<i>refer note 13</i>)	7,000	7,198	5,700
	97,355	117,512	105,271

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

SHIRE MISSION STATEMENT

Bruce Rock Leads the Way

SHIRE VISION

To maintain and enhance the Bruce Rock Lifestyle, increase business and employment opportunities and achieve population growth.

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

GOVERNANCE

Administration and operation of facilities and services to its members of Council and other costs that relate to the costs of the tasks of elected members and ratepayers on matters which do not concern specific areas of Council.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Assistance to the Shire's Bush Fire Services, fire prevention, animal control, crime prevention and community safety and the supervision of various by-laws.

HEALTH

Food quality and pest control, operation of medical centre and the provision of accommodation office and other services to the doctor, dentist, counsellor, infant health nurse and other visiting practitioners.

EDUCATION AND WELFARE

Provision of facilities for local playgroup, senior citizen association, daycare and men's shed.

HOUSING

Maintenance of the shire aged, single and community, and other houses.

COMMUNITY AMENITIES

Rubbish collection services, operation of refuse site, recycling centre, bulk litter drives and Drummuster and maintenance of cemetery.

RECREATION AND CULTURE

Maintenance and operation of amphitheatre, halls and the recreation centre, the swimming pool, various courts, cricket pitches and oval. Maintenance of Council's parks and gardens and various reserves. Operation and control of Library and Museum and heritage inventory.

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

TRANSPORT

Construction and maintenance of streets, roads, drainage works, lighting of streets, depot maintenance and airstrip maintenance. Vehicle inspections are conducted on behalf of Department of Transport.

ECONOMIC SERVICES

Provision of tourism promotion through caravan park and camping ground, provision of community bus, assistance with Vietnam Veterans Back to the Bush Reunion, building surveyor, saleyards and water standpipes. Operation of Bruce Rock Natural Resource Management and various landcare projects.

OTHER PROPERTY & SERVICES

Private works operations, public works overheads, plant repairs and operation costs.

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

3. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the 2014/15 financial year:

By Program

	Land Held for Resale \$	Land and Buildings \$	Infrastructure Assets - Roads \$	Plant and Equipment \$	Furniture and Equipment \$	TOTAL ASSETS \$
Governance	-	150,000	-	50,000	18,500	218,500
Health	-	32,081	-	68,000	5,470	105,551
Housing	-	402,757	-	-	-	402,757
Community Amenities	80,000	10,000	47,400	129,500	-	266,900
Recreation and Culture	-	130,883	-	6,709	23,800	161,392
Transport	-	46,500	2,698,121	451,126	8,560	3,204,307
Economic Services	27,400	468,670	57,065	38,000	16,000	607,135
Other Property and Services	-	-	-	47,500	-	47,500
	107,400	1,240,891	2,802,586	790,835	72,330	5,014,042

By Class

Land Held for Resale	107,400
Land and Buildings	1,240,891
Infrastructure Assets - Roads	2,802,586
Plant and Equipment	790,835
Furniture and Equipment	72,330
	<u>5,014,042</u>

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

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

4. DISPOSALS OF ASSETS

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

By Program	Net Book Value		Sale Proceeds		Profit(Loss)	
	2014/15		2014/15		2014/15	
	BUDGET		BUDGET		BUDGET	
	\$		\$		\$	
Governance						
BK1 - CEO's Vehicle	P3308	41,000	25,000		(16,000)	
Health						
BK09 - Doctor's Vehicle	P3314	25,000	20,000		(5,000)	
BK51 - Infant Health Nurse's Vehicle	P3243	17,000	15,000		(2,000)	
Recreation & Culture						
BK010 - Be-Active Coordinator's Vehicle	P3237	20,000	10,000		(10,000)	
Transport						
BK604 - Light Truck	P3139	23,000	25,000		2,000	
BK608 - Light Truck	P3140	24,000	25,000		1,000	
BK041 - Mananger of Works Vehicle	P3309	22,000	18,000		(4,000)	
Economic Services						
BK123 - NRMO's Vehicle	P3239	23,000	23,000		0	
Lot 444 Swan Street	L1072	3,900	3,900		0	
Factory Unit on Swan St	B2045	48,000	96,100		48,100	
Industrial Land	L1104	10,000	30,000		20,000	
		256,900	291,000		34,100	

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

4. DISPOSALS OF ASSETS

<u>By Class</u>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2014/15 BUDGET		2014/15 BUDGET		2014/15 BUDGET	
	\$		\$		\$	
Plant						
BK1 - CEO's Vehicle P3308	41,000		25,000		(16,000)	
BK09 - Doctor's Vehicle P3314	25,000		20,000		(5,000)	
BK51 - Infant Health Nurse's Vehicle P3243	17,000		15,000		(2,000)	
BK010 - Be-Active Coordinator's Vehicle P3237	20,000		10,000		(10,000)	
BK604 - Light Truck P3139	23,000		25,000		2,000	
BK608 - Light Truck P3140	24,000		25,000		1,000	
BK123 - NRM0's Vehicle P3239	23,000		23,000		0	
BK041 - Mananger of Works Vehicle P3309	22,000		18,000		(4,000)	
Land and Buildings						
Lot 444 Swan Street L1072	3,900		3,900		0	
Industrial Land L1104	10,000		30,000		20,000	
Factory Unit on Swan St B2045	48,000		96,100		48,100	
	256,900		291,000		34,100	

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2014/15 BUDGET
\$
71,100
(37,000)
<u>34,100</u>

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/15 Budget	2013/14 Actual	2014/15 Budget	2013/14 Actual	2014/15 Budget	2013/14 Actual
			\$	\$	\$	\$	\$	\$
Caravan Park Upgrade	0	250,000	23,210 0	0	226,790	0	4,328	0
Solar Panels	0	87,245	8,100	0	79,145	0	1,517	0
	0	337,245	31,310	0	305,935	0	5,845	0

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

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Caravan Park Upgrade	250,000	WATC	Principal	5	25,578	4	250,000	0
Solar Panels	87,245	WATC	Principal	5	8,934	4	87,245	0

(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.

SHIRE OF BRUCE ROCK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	98,116	95,280	95,281
Amount Set Aside / Transfer to Reserve	3,434	2,836	3,744
Amount Used / Transfer from Reserve	0	0	0
	<u>101,550</u>	<u>98,116</u>	<u>99,025</u>
(b) Be-Active Long Service Leave Reserve			
Opening Balance	8,372	8,130	8,130
Amount Set Aside / Transfer to Reserve	293	242	318
Amount Used / Transfer from Reserve	0	0	0
	<u>8,665</u>	<u>8,372</u>	<u>8,448</u>
(c) Plant Reserve			
Opening Balance	5,350	5,195	5,196
Amount Set Aside / Transfer to Reserve	187	155	204
Amount Used / Transfer from Reserve	0	0	0
	<u>5,537</u>	<u>5,350</u>	<u>5,400</u>
(d) Housing Reserve			
Opening Balance	194,049	188,440	188,440
Amount Set Aside / Transfer to Reserve	6,792	5,609	7,403
Amount Used / Transfer from Reserve	0	0	0
	<u>200,841</u>	<u>194,049</u>	<u>195,843</u>
(e) Transport Infrastructure Reserve			
Opening Balance	826,414	0	0
Amount Set Aside / Transfer to Reserve	141,118	826,414	1,144,000
Amount Used / Transfer from Reserve	0	0	(140,000)
	<u>967,532</u>	<u>826,414</u>	<u>1,004,000</u>
(f) Sports Facility Replacement Reserve			
Opening Balance	15,000	0	0
Amount Set Aside / Transfer to Reserve	15,525	15,000	15,600
Amount Used / Transfer from Reserve	0	0	0
	<u>30,525</u>	<u>15,000</u>	<u>15,600</u>
Total Reserves C/Fwd	<u>1,314,650</u>	<u>1,147,301</u>	<u>1,328,316</u>
Total Reserves	<u>1,314,650</u>	<u>1,147,301</u>	<u>1,328,316</u>

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

SHIRE OF BRUCE ROCK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

6. RESERVES (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Leave Reserve	3,434	2,836	3,744
Be-Active Long Service Leave Reserve	293	242	318
Plant Reserve	187	155	204
Housing Reserve	6,792	5,609	7,403
Transport Infrastructure Reserve	141,118	826,414	1,144,000
Sports Facility Replacement Reserve	15,525	15,000	15,600
	<u>167,349</u>	<u>850,256</u>	<u>1,171,269</u>
Transfers from Reserves			
Leave Reserve	0	0	0
Be-Active Long Service Leave Reserve	0	0	0
Plant Reserve	0	0	0
Housing Reserve	0	0	0
Transport Infrastructure Reserve	0	0	(140,000)
Sports Facility Replacement Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>(140,000)</u>
Total Transfer to/(from) Reserves	<u>167,349</u>	<u>850,256</u>	<u>1,031,269</u>

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.

Be-Active Scheme Long Service Leave Reserve

- to be used to fund Be-Active Scheme long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Housing Reserve

- to be used for the construction of new joint venture housing.

Transport Infrastructure Reserve

- to be used towards the Road Infrastructure Network in within the Shire

Sports Facility Replacement Reserve

- to be used towards the replacement of sporting playing surfaces and facilities with in the Shire

The Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expensed as funds are utilised.

SHIRE OF BRUCE ROCK

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	Note	2014/15 Budget \$	2013/14 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	0	1,313,786
Cash - Restricted Reserves	15(a)	1,314,650	1,147,301
Receivables		500,000	736,910
Inventories		5,000	4,029
		<u>1,819,650</u>	<u>3,202,026</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(505,000)</u>	<u>(503,945)</u>
NET CURRENT ASSET POSITION		1,314,650	2,698,081
Less: Cash - Restricted Reserves	15(a)	(1,314,650)	(1,147,301)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u>0</u>	<u>1,550,780</u>

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

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

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

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
General Rate								
GRV	0.053450	214	1,907,133	101,936	0	0	101,936	85,480
UV - Rural	0.012046	326	85,959,000	1,035,462	0	0	1,035,462	986,126
Sub-Totals		540	87,866,133	1,137,398	0	0	1,137,398	1,071,606
Minimum Payment	Minimum \$							
GRV	350.00	142	456,314	49,700	0	0	49,700	56,640
UV - Rural	350.00	18	255,858	6,300	0	0	6,300	6,400
Sub-Totals		160	712,172	56,000	0	0	56,000	63,040
Discounts (Note 12)							(45,000)	(45,001)
Total Amount Raised from General Rate							1,148,398	1,089,645
Specified Area Rates (Note 9)							0	0
Ex-Gratia Rates							9,840	7,524
Total Rates							1,158,238	1,097,169

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

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

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

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

9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

The Shire of Bruce Rock does not have any specified area rates for 2014/15.

10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

The Shire of Bruce Rock does not have any service charges for 2014/15.

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

11. FEES & CHARGES REVENUE	2014/15 Budget \$	2013/14 Actual \$
Governance	10,810	471
General Purpose Funding	3,800	3,655
Law, Order, Public Safety	2,300	2,068
Health	77,500	85,107
Education and Welfare	5,212	4,633
Housing	115,000	98,667
Community Amenities	113,130	103,618
Recreation & Culture	45,370	54,001
Transport	25,000	20,213
Economic Services	106,900	113,075
Other Property & Services	209,400	319,989
	<u>714,422</u>	<u>805,497</u>

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

(a) DISCOUNT ON RATES

The Shire of Bruce Rock offers a 5% discount on the payment of rates for a period of 35 days from the date of issues. Council has budgeted \$45,000 in the 2014/15 financial year for this discount.

(b) RUBBISH CHARGE CONCESSION

The Shire of Bruce Rock offers a concession on the residential rubbish charge equivalent to the rebate received by pensioners, concession card holders and seniors who are registered under the Rates and Charges (Rebates and Deferments) Act 1992.

(c) RECYCLING CHARGE CONCESSION

The Shire of Bruce Rock offers a concession on the residential recycling charge equivalent to the rebate received by pensioners, concession and holders and seniors who are registered under the Rates and Charges (Rebates and Deferments) Act 1992.

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

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

(a) INSTALMENT PLANS

The Shire of Bruce Rock offers two instalment plans for the payment of rates, which is to be made in either 2 or 4 instalments. An administration fee of \$8.75 (\$8.75 in total for 2 instalment plan and \$26.25 in total for 4 instalment plan) and daily interest on each instalment of 5.5% calculated from the due date of the first instalment.

Council has budgeted to receive \$2,500 in instalment charges and interest in the 2014/15 financial year.

i. 2 INSTALMENT PLAN

The instalments for 2014/15 will be payable on:

1st Instalment	Monday 15th September 2014
2nd Instalment	Monday 17th November 2014

ii. 4 INSTALMENT PLAN

The instalments for 2014/15 will be payable on:

1st Instalment	Monday 15th September 2014
2nd Instalment	Monday 17th November 2014
3rd Instalment	Monday 19th January 2015
4th Instalment	Monday 23rd March 2015

(b) PENALTY INTEREST

The Shire of Bruce Rock charges the maximum rate prescribed by the Local Government Act 1995 on overdue rates and Emergency Services Levy (ESL). The penalty interest rate for 2014/15 is 11%.

Penalty interest on overdue amounts will begin to accrue from 1st December 2014.

Council has budgeted to receive \$5,500 in penalty charges in the 2014/15 financial year.

14. ELECTED MEMBERS REMUNERATION

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

	2014/15 Budget \$	2013/14 Actual \$
Meeting Fees	16,000	11,599
President's Allowance	15,000	15,000
Deputy President's Allowance	3,500	3,500
Travelling Expenses	2,500	2,437
Telecommunications Allowance	4,500	12,750
	<u>41,500</u>	<u>45,286</u>

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

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash - Unrestricted	0	1,313,786	0
Cash - Restricted	<u>1,314,650</u>	<u>1,147,301</u>	<u>1,328,316</u>
	<u><u>1,314,650</u></u>	<u><u>2,461,087</u></u>	<u><u>1,328,316</u></u>

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

Long Service Leave Reserve	101,550	98,116	99,025
Be Active Long Service Leave Reserve	8,665	8,372	8,448
Plant Reserve	5,537	5,350	5,400
Housing Reserve	200,841	194,049	195,843
Transport Infrastructure Reserve	967,532	826,414	1,004,000
Sports Facility Replacement Reserve	<u>30,525</u>	<u>15,000</u>	<u>15,600</u>
	<u><u>1,314,650</u></u>	<u><u>1,147,301</u></u>	<u><u>1,328,316</u></u>

(b) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	0	0	0
Credit Card limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
Total Amount of Credit Unused	<u><u>5,000</u></u>	<u><u>5,000</u></u>	<u><u>5,000</u></u>

Loan Facilities

Loan Facilities in use at Balance Date	<u><u>337,345</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

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

16. TRUST FUNDS

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

Detail	Balance 1-Jul-14 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-15 \$
Factory Unit & Housing Bonds	8,730			8,730
Fundraising	205		(205)	0
Hall Hire Bonds	0	500	(500)	0
Indigenous Women's Support Grant	(457)	457		0
Hydro Pool Key Deposits	475			475
Kwolyin Progress Association	671			671
Sale of Land Deposits	4,000			4,000
Bruce Rock Museum	34			34
Overpayment of Rates	120			120
Community Rec Centre	25			25
Tidy Towns	1,513			1,513
Vietnam Veterans	22,653			22,653
Sportsman Dinner	125			125
Wheatbelt Women	8,339			8,339
				0
	<u>46,433</u>	<u>957</u>	<u>(705)</u>	<u>46,685</u>

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

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2014/15.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

**SHIRE OF BRUCE ROCK
FOR THE YEAR ENDED 30TH JUNE 2015**

**2014/15
Budget
\$**

ACQUISITION OF ASSETS

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

By Program

Governance		
Land & Buildings		
J04204	Upgrade Admin Building	150,000
Furniture & Equipment		
J04201	New Admin Computer	3,500
J04208	IT Upgrade	15,000
Plant & Equipment		
J04202	CEO's Vehicle (BK1)	50,000
Health		
Land & Buildings		
J07311	Four Bay Carport	8,000
J07312	Automated Front Doors	15,000
J07313	Solar Panels for Medical Centre	9,081
Furniture & Equipment		
J07308	Upgrade Computers At Medical Centre	2,200
J07314	UPS Backup for Drug Fridge	3,270
Plant & Equipment		
J07301	Purchase Doctor'S Car - Bk09	38,000
J07401	Purchase BK51 - Infant Health Nurse's Car	30,000
Housing		
Land & Buildings		
J93403	Install Air Con into GEHA Police House	3,500
J93401	Construct New Residence - funded by Royalties for Regions CLGF	399,257
Community Amenities		
Land		
J10302	Develop 2 Blocks in Subdivision	80,000
Land & Buildings		
J10103	Construction of Drum Muster Compound	10,000
Plant & Equipment		
J10104	Front End Loader for Refuse Site	93,000
J10105	Grab Bucket & Tyres for New Loader	36,500
Infrastructure		
J10241	Seal Cemetery Roads	47,400

**SHIRE OF BRUCE ROCK
FOR THE YEAR ENDED 30TH JUNE 2015**

ACQUISITION OF ASSETS (Continued)	2014/15 Budget \$
Recreation and Culture	
<u>Land & Buildings</u>	
J11141 Install Balustrade around Amphitheatre	10,000
J11324 Shackleton Hall Toilets Upgrade	20,000
J11325 Solar Panels on Rec Centre	39,082
J11442 Improvements To Water Slide	14,450
J11445 Remote Gym System Door	8,269
J11444 Solar Panels on Aquatic Centre	39,082
<u>Furniture & Equipment</u>	
J11142 Inflatable Movie Screen	8,000
J11332 New Stage Sections for Functions	10,300
J11446 New Dolphin Pool Cleaner	5,500
<u>Plant & Equipment</u>	
J11326 Spreader for Rec Centre	1,050
J11327 Spray Rig for Rec Centre	5,659
Transport	
<u>Land & Buildings</u>	
J12123 LED Lights on Runway	18,000
J12149 Poisons Storage Container	7,000
J12102 Depot Yard (Automatic In & Out Gates)	21,500
<u>Furniture & Equipment</u>	
J12124 Purchase Computers For Depot & Mows	6,500
J12154 Pocket Ramm for ROMAN II	2,060
<u>Plant & Equipment</u>	
J12106 BK041 - MOWS Vehicle	38,000
J12150 Crew Cab Truck (BK604) - Town Crew	90,000
J12151 Crew Cab Truck (BK608) - Grading Crew	80,000
J12152 Ditch Witch - Trencher (BK089) - New Arm	15,000
J12129 Tray for Multi Body Prime Mover (BK6518)	6,500
J12119 Roll Tarps(BK9355, BK024, BK9375, BK025, BK062 & BK6518)	37,500
J12153 Vibratory Roller 3.5T	65,000
J12108 Ride on Mower	28,000
J12113 Backhoe Bucket (BK6556)	7,000
J12118 Hydraulic Platforms for Tipper Body	10,376
J12145 Diesel Fuel Tank Replacement Facility	73,750

**SHIRE OF BRUCE ROCK
FOR THE YEAR ENDED 30TH JUNE 2015**

ACQUISITION OF ASSETS (Continued)		2014/15 Budget \$
Transport (continued)		
Infrastructure		
<i>Council Funded</i>		
RC094	Anderson Rd (3.5km Gravel)	85,630
RC035	Eujiny South Road (Dust Suppression - Request by Resident)	32,994
RC127	Jermyn St (Asphalt & Hot Seal)	183,126
RC200	Shire Workshop Driveway Seal	47,089
RC063	Depot Road to Refuse Site (Treatment Trial)	53,720
<i>Regional Road Group</i>		
RC174	RC Bruce Rock Corrigin Rd	192,787
RC176	Rc Bruce Rock-Narembeen Rd	298,655
<i>Roads to Recovery</i>		
RR163	Totadgin Rd (4.1km Gravel)	97,157
RR013	Wogarl West Rd (3km GATT Seal)	157,985
RR080	Copestakes Rd (500m Gravel)	27,225
RR179	Construction Of Access Rd For Subdivision - Curlew Drive	160,300
<i>Bridges</i>		
BR010	Kwolyin West Rd (bridges 4058 & 6021)	220,442
<i>Drainage</i>		
DC001	Drainage Construction	270,836
<i>Footpaths</i>		
FC175	Pavers in front of Pub on Johnson St	7,150
FC137	Footpath Construction - Bath St (Btw Westral & Noonajin Rd)	10,150
FC137A	Footpath Construction - Bath St (Btw Dampier St & Westral St)	10,150
FC139	Footpath Construction - Westral Street (Btw Swan & Bruce St)	20,000
<i>Grain Freight Network</i>		
GF050	Old Beverley Road (Grain Freight Route)	246,576
GF134	Noonajin Rd Intersection (Grain Freight Route)	20,000
GF193	Network in Bruce Rock Townsite	377,000
GF192	Ardath Cbh Bin Access Road	179,149
Economic Services		
Land		
J13541	Subdivision Of Industrial Land	27,400
Land & Buildings		
J13102	Upgrade Of Caravan Park	468,670
Furniture & Equipment		
J13104	Furniture for Self Contained Units	16,000
Plant & Equipment		
J13901	Purchase Bk123 - Nrm Vehicle	38,000
Infrastructure		
J13605	Old Water Corp Dam - Replace Pipes	22,000
J13802	Granite Way - Camping Ground At Kwolyin (Reg Clgf 11-12)	35,065

**SHIRE OF BRUCE ROCK
FOR THE YEAR ENDED 30TH JUNE 2015**

ACQUISITION OF ASSETS (Continued)	2014/15 Budget \$
Other Property and Services	
Plant & Equipment	
J14111 Upgrade Batching Plant	47,500
	<u>5,014,042</u>
<u>By Class</u>	
Land Held for Resale	107,400
Land and Buildings	1,240,891
Infrastructure Assets - Roads	2,802,586
Plant and Equipment	790,835
Furniture and Equipment	72,330
	<u>5,014,042</u>

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)	
GENERAL PURPOSE FUNDING						
Property Information Request	Rate Enquiry Fee	Each	031316	\$60		
	Orders & Requisition Requests	Each	031316	\$60		
	Rate Enquiry and Orders & Requisition Requests	Each	031316	\$109		
	Enquiries not of a general nature requiring research	Hour	031316	\$60	*	
	Adjoining property details			No Charge		
	Confirmation of Ownership			No Charge		
	Certificate of Title Searches through Landgate	Each Title	031316	\$40	*	
Copy of Rate Notice	Re-print Copy of Rate Notice	Each	042307	\$12		
Rating	General Rates - Gross Rental Value	Cents in the dollar	031301	\$0.053450		
	- Unimproved Value	Cents in the dollar	031301	\$0.012046		
	Minimum Rates - GRV		031301	\$350		
	Minimum Rates - UV		031301	\$350		
	Ex-Gratia Rates (CBH)	Per tonne	031308	\$0.0485		
	Instalment Administration Fee for 2 Payment Plan (\$8.75 per Notice x 1)	Per Notice	031309	\$8.75		
	Instalment Administration Fee for 4 Payment Plan(\$8.75 per Notice x 3)	Per Notice	031309	\$26.25		
	Note 1: 5% discount offered if rates are fully paid within 35 days of date of service					
	Note 2: 11% per annum Penalty Interest to be charged on unpaid rates					
	Note 3: 5.5% interest rate charged on payment of rates by instalments					
Full Rate Book	Printed	Each	031316	\$116		
	Electronic	Each	031316	\$104		
Filtered Rate Book	Printed	Each	031316	\$58		
	Electronic	Each	031316	\$52		
Photocopying	Photocopying					
	- Up to 50 pages	Per Page	042308	\$0.35	*	
	- Over 50 pages	Per Page	042308	\$0.24	*	
	- 5 A4 pages per school aged child for assignments					
*** Only if Community Resource Centre unable to offer service ***						
Facsimile	Per Page	Per Page	042308	\$1.60	*	
	*** Only if Community Resource Centre unable to offer service ***					
Elections	Sale of Electoral Rolls (Paper or Electronic)	Each	042306	\$14		
	Election Nomination Fee		042306	\$84		
Owners & Occupiers Roll	On disk/ electronic file	Each	042306	\$13		
	Bound Paper Copy	Each	042306	\$13		
Council Agenda & Minutes	Annual Subscription for Council Meeting Minutes	Annual	042308	\$138		
	Monthly Copy of Minutes	Per Month	042308	\$13		
Local Laws	Paper Copy of Local Laws	Each	042308	\$14		
Annual Budget	Free to Electors	Each	042308	\$14		

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
Annual Report	Free to Electors	Each	042308	\$7	
Annual Financial Statements	Free to Electors	Each	042308	\$7	
Shire Memorabilia	Shire Mugs	Each	042310	\$9	*
	Centenary Hats	Each	042310	\$10	*
Maps	Shire Fire & District Map	Each	042310	\$18	*
History Books	- Bruce Rock Local History Book (Hard Cover)	Each	042309	\$16	*
	- Bruce Rock Local History Book (Leather Cover)	Each	042309	\$53	*
	- Bruce Rock School History Books	Each	042309	\$5	*
Postage of History Books	- Local History Book (WA destination)	Each	042309	\$8	*
	- Local History Book (outside WA destination)	Each	042309	\$11	*
	- School History Book	Each	042309	\$6	*
Freedom of Information	<i>Charges as per the Freedom of Information Act</i>				
	Application Fee	Per Application	042317	\$30	
	Access time supervised by staff	Hour	042317	\$30	
	Photocopy staff time	Hour	042317	\$30	
	Photocopy	Page	042317	\$0.20	
	Transcribing from tape, film or computer	Hour	042317	\$30	
	Duplicating a tape, film or computer information	Per Application	042317	Actual Cost	
	Delivery, packing and postage	Per Application	042317	Actual Cost	
	Advance Deposits	Per Application	042317	\$0.25	
<i>If the estimated fees are greater than \$25, then applicant is given 30 days in which to respond if wish to continue with application</i>					
Skeleton Weed Local Action Group	Annual Administration Charge		042316	\$550	*
LAW, ORDER AND PUBLIC SAFETY					
Firebreaks	Cost for Council to Slash Blocks with Firebreak Order	Each	051301	Actual Cost	
	<i>Penalties in accordance with Bush Fire Act 1954</i>				
ANIMAL CONTROL					
Dog Registration - Sterilised	1 year	Dog Act 1976	052303	\$10.00	
	3 years	Dog Act 1976	052303	\$18.00	
Dog Registration - Unsterilized	1 year	Dog Act 1976	052303	\$30.00	
	3 years	Dog Act 1976	052303	\$75.00	
Dog Registration - Sterilised Working Dogs	1 year (25% of fee)	Dog Act 1976	052303	\$2.50	
	3 year (25% of fee)	Dog Act 1976	052303	\$4.50	
Dog Registration - Unsterilized Working Dogs	1 year (25% of fee)	Dog Act 1976	052303	\$7.50	
	3 year (25% of fee)	Dog Act 1976	052303	\$18.75	
Pensioner - Dog Registration - Sterilised	1 year (50% of fee)	Dog Act 1976	052303	\$5.00	
	3 years (50% of fee)	Dog Act 1976	052303	\$9.00	
Pensioner - Dog Registration - Unsterilized	1 year (50% of fee)	Dog Act 1976	052303	\$15.00	
	3 years (50% of fee)	Dog Act 1976	052303	\$37.50	
Registrations after 31 May in any year	All registrations - 1 year only	Dog Act 1976	052303	1/2 fee payable	
Dogs kept in approved kennel establishment	Licensed under section 27 of Act	Dog Act 1976	052303	\$100 per establishment	

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
Dog Infringements	Unregistered	Dog Act 1976	052301	\$100.00	
	Dangerous	Dog Act 1976	052301	\$200.00	
	Failure to give notice of new owner	Dog Act 1976	052301	\$40.00	
	Keeping more than prescribed number of dogs	Dog Act 1976	052301	\$100.00	
	Breach of kennel establishment license	Dog Act 1976	052301	\$200.00	
	In public place without collar or registration tag	Dog Act 1976	052301	\$50.00	
	Dangerous dog In public place without collar or registration tag	Dog Act 1976	052301	\$100.00	
	Owner's name and address not on collar	Dog Act 1976	052301	\$50.00	
	Dangerous dog Owner's name and address not on collar	Dog Act 1976	052301	\$100.00	
	Not held on a leash in certain public places	Dog Act 1976	052301	\$100.00	
	Dangerous dog Not held on a leash in certain public places	Dog Act 1976	052301	\$200.00	
	Failure to control dog in exercise areas and rural areas	Dog Act 1976	052301	\$100.00	
	Dangerous dog Failure to control dog in exercise areas and rural areas	Dog Act 1976	052301	\$200.00	
	Greyhound not muzzled	Dog Act 1976	052301	\$200.00	
	Dog in place without consent	Dog Act 1976	052301	\$100.00	
	Dangerous dog in place without consent	Dog Act 1976	052301	\$200.00	
	Failure to take steps against parasites	Dog Act 1976	052301	\$50.00	
	Dog causing nuisance	Dog Act 1976	052301	\$100.00	
	Dangerous dog causing nuisance	Dog Act 1976	052301	\$200.00	
	Dangerous Dog	Not muzzled	Dog Act 1976	052301	\$250.00
Not on leash in exercise area		Dog Act 1976	052301	\$200.00	
Not under continued supervision		Dog Act 1976	052301	\$200.00	
In specifically prohibited area		Dog Act 1976	052301	\$200.00	
Enclosure requirement not complied with		Dog Act 1976	052301	\$200.00	
Dangerous dog not on display		Dog Act 1976	052301	\$200.00	
Local government not advised of Dangerous dog attack		Dog Act 1976	052301	\$200.00	
Local government not advised of missing Dangerous dog		Dog Act 1976	052301	\$200.00	
Local government not advised of change of ownership of Dangerous dog		Dog Act 1976	052301	\$200.00	
Local government not advised of Dangerous dog location change		Dog Act 1976	052301	\$200.00	
Other Infringements	Failure to produce document issued under Act	Dog Act 1976	052301	\$100.00	
	Failure of alleged offender to give name and address	Dog Act 1976	052301	\$100.00	
Pound Fees	Surrender of Dog	Per Dog	052302	\$72	*
	Impounding Fee	Per Dog	052302	\$62	*
	Release Fee	Per Dog	052302	\$38	*
	Daily Sustenance Fee	Per Day	052302	\$18	*
Cat Registrations Fees	1 year	Cat Act 2012	052305	\$20	
	3 years	Cat Act 2012	052305	\$42.50	
	Life	Cat Act 2012	052305	\$100	
	Registrations after 31 May in any year - All registrations - 1 year only	Cat Act 2012	052305	1/2 fee payable	

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
	Pensioners - 50% of Fee Payable	Cat Act 2012	052305		
Cat Infringements	Unregistered cat	Cat Act 2012	052305	\$200	
	Failure to ensure cat is wearing its registration tag in public	Cat Act 2012	052305	\$200	
	Removing, or interfering with, a cat's registration tag	Cat Act 2012	052305	\$200	
	Failure to ensure cat is microchipper	Cat Act 2012	052305	\$200	
	Removing, or interfering with, a cat's microchip	Cat Act 2012	052305	\$200	
	Failure of ensure a cat is sterilised	Cat Act 2012	052305	\$200	
	Identifying a cat as sterilised that is not	Cat Act 2012	052305	\$200	
	Transfer of a cat that is not microchipped (and is not exempt)	Cat Act 2012	052305	\$200	
	Transfer of a cat that is not sterilised (and is not exempt)	Cat Act 2012	052305	\$200	
	Failure to notify local government or microchip database company of a change of details	Cat Act 2012	052305	\$200	
	Failure to notify local government or microchip company of a new owner	Cat Act 2012	052305	\$200	
	Breeding cats, not being an approved cat breeder	Cat Act 2012	052305	\$200	
	Cats not to be offered as prizes	Cat Act 2012	052305	\$200	
	Refusal by alleged offender to give information on request	Cat Act 2012	052305	\$200	
Vermin Traps	Hire of Vermin Trap		052304	\$10	*
	Bond		Trust	\$100	
HEALTH					
Asbestos	Application for Removal of asbestos	<i>As per legislation</i>	071306		
Septic Tank	Application for construction or installation	<i>As per legislation</i>	071303		
Aerobic Treatment System	Application for construction or installation	<i>As per legislation</i>	071303		
Food Premises	Registration Fee and Annual License	Per Premises	071306	No Charge	
Effluent Pond Connection Fee	Connection to Effluent Pond	Annual	101306	\$1,201	*
Effluent Pond Disposal Fee	Disposal of Liquid Effluent into Sulage Ponds	Per Litre	101306	\$0.02	*
EHO Charge Out Rate		Hourly	071301	\$98	*
EHO Mileage Charge		per Km	071301	\$1.05	*
Dental Surgery Rent		Monthly	072302	\$641	*
Hire of Counsellor's Rooms at Medical Centre	By Central Agcare	Annual	073303	\$1,285	*
Instant Drug Testing	Conducted at Medical Centre	Pre Test	073305	\$60	*
Lease of Infant Health Nurse's Car	WA Country Health	Annual	074301	\$7,560	*
Cleaning of Infant Health Nurse's Rooms	WA Country Health	Annual	074302	\$2,402	*
EDUCATION & WELFARE					
Rental of Playgroup Building - Butcher St	Bruce Rock Playgroup	1/2 Yearly		\$280	*
Occasional Use of Playgroup Building - Butcher St		Per Use		\$11	*

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
Rental of Consult Room in Settlers Court Amenities Building	Physiotherapist	Monthly	082302	\$280	*
Rental of Senior Citizens Building	Bruce Rock Senior Citizens Association			No Charge	
Rental of Daycare Building	Bruce Rock Daycare Centre	Monthly	083301	\$155	*
Mens Shed				No Charge	
HOUSING					
Singles Housing	McDonald Court, Johnson St	Weekly	092301	\$77	
	Farrall Court, Farrall St	Weekly	092302	\$87	
Joint Venture Housing	53 Dampier St	Weekly	093301	\$126	
	43 Westral St	Weekly	093301	\$126	
	57 Westal St	Weekly	093301	\$126	
GEHA Rentals	61 Westral St (GEHA * Fixed for Term of Lease)	Monthly	093302	\$1,690	
	117 Noonajin Rd (GEHA * Fixed for Term of Lease)	Monthly	093302	\$1,830	
Other Rentals	60 Westral St (Chemist)	Monthly	093303	No Charge	
	60 Dampier St (Reg CLGF)	Weekly	093303	\$250	
Staff Housing	Collier St (Workshop Manager)	Weekly	094301	\$60	
	Buller Road (Mechanic)	Weekly	094301	\$60	
	Dunstall St (Rec Centre Manager)	Weekly	094301	\$40	
	Noonajin Road (Town Foreman)	Weekly	094301	\$60	
	Westral St	Weekly	094301	\$120	
COMMUNITY AMENITIES					
Kerbside Rubbish Collection Fees	Refuse Collection	Annual	101301	\$231	
	Pensioner	Annual	101300	\$115.50	
	Senior	Annual	101300	\$173.25	
	** Annual fee is for pickup of one bin per week			\$231	
	** Extra bins, incur extra collection fee per bin			\$231	
Kerbside Recycling Fees	Recycling Collection	Annual	101307	\$93.45	
	Pensioner	Annual	10138	\$45.75	
	Senior	Annual	101308	\$70.10	
	** Annual fee is for pickup of one bin per week				
	** Extra bins, incur extra collection fee per bin				
Sale of Rubbish Bins	Sale of Sulo 240L Rubbish Bin		101303	\$150	*
Disposal Fees for Refuse Site	Disposal of Asbestos (per tonne or part there of)		101304	\$120	*
	Commercial & demolition Fill (per tonne or part there of)		101304	\$47	*
	Bulk Grain Disposal (per tonne or part there of)		101304	\$30	*
	Clean Fill			No Charge	
	Bulk Steel			No Charge	
Vehicle Impounding Fee	Includes collection of vehicle from roadside and impounding fee	Per Vehicle	101309	\$299	*
	Storage of vehicle	Per Day	101309	\$21	*
Cemetery	On application for an "Order for Burial", the following fees shall be payable in advance:				

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
	Grave preparation and burial fee (During weekday)		102301	\$866	*
	Grave preparation and burial fee (During weekend or Public Holiday)		102301	\$1,536	*
	Order for Burial - Offsite Application		102301	\$173	*
	2nd Interment in existing Grave		102301	\$866	*
	For each interment without due notice (less than 24hrs)		102301	\$231	*
	Permission for exhumation		102301	\$173	*
	Re-opening grave for exhumation		102301	\$433	*
	Re-interment in new grave after exhumation		102301	\$866	*
Disposal of Ashes	Permission for interment of ashes in family grave		102303	\$58	*
	Placement of Ashes in Niche Wall (Only to be carried out by Shire Staff) (Does Not include Plaque)		102303	\$116	*
	Reservations in Niche Wall		102303	\$35	*
	Niche Wall Plaque		102303	At Cost	*
	Grave Site for Disposal of Ashes (does not include labour to make site suitable)		102302	\$173	*
Grant of Right of Burial (Reservation)	Grant of Right of Burial		102301	\$35	*
	Copy of Grant of Right of Burial		102305	\$29	*
Miscellaneous	For permission to erect a headstone or monument		102305	\$58	*
	Undertaker's Annual License Fee		102305	\$116	*
	Single Funeral Permit Fee		102304	\$35	*
RECREATION & CULTURE					
Amphitheatre	Includes stage & kitchen	Per Day	111304	\$158	*
	Sound equipment (Outside Hire)	Per Day	111304	\$289	*
	Kitchen	Per Day	111304	\$38	*
Shire Hall	Hall Complete (Bar & Kitchen & Projector Equipment)	Per Day	113301	\$158	*
	Hire of Hall Only	Per Day	113301	\$55	*
	Supper or Meeting Room	Per Day	113301	\$38	*
	Supper Room or Meeting Room & Kitchen	Per Day	113301	\$55	*
	Food Warmer for Kitchen	Per Day	113301	\$92	*
	Sound & Lighting	Per Hour	113301	\$68	*
	Bond for Function With Alcohol	Per Event	Trust	\$200	*
	Bond for Function Without Alcohol	Per Event		\$100	*
Bruce Rock Recreation Centre	Squash Courts	Per Hour	113307	\$8	*
	Old Trestles each	Per Trestle	113307	\$6	*
	Green Chairs each	Per Chair	113307	\$2	*
	Hire Fee of Oval	Daily	113307	\$132	*
	Bond for Use of Oval (Refunded after use if undamaged)	Per Event	113307	\$1,201	*
	Hire of Indoor Basketball Arena	Daily	113307	\$181	*
	Hire of Indoor Basketball Court - Non-commercial	Hourly	113307	\$11	*

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
	Hire of Indoor Basketball Court - Commercial	Hourly	113307	\$22	*
	Hire of Playing Field (Marking Required) - Daytime other than Bruce Rock Sporting Teams	Daily per playing field	113307	\$74	*
	Hire of Playing Field (Marking Required) - With Lights other than Bruce Rock Sporting Teams	Daily per playing field	113307	\$120	*
	Hire of Playing Fields (un marked) - other than Bruce Rock Sporting Teams	Daily per playing field	113307	\$40	*
Annual Usage Fees for Facilities at the Bruce Rock Recreation Centre	Football Club	Annual	113303	\$800	*
	Hockey Club	Annual	113304	\$800	*
	Cricket Club	Annual	113305	\$800	*
	Squash Club	Annual	113306	\$800	*
	Netball Club	Annual	113307	\$800	*
	Bowling Club	Annual	113307	\$800	*
	Tennis Club	Annual	113307	\$800	*
Leases for Other Recreation Facilities	Equestrian Lease (Mitchell Street)	Annual	113310	\$630	*
	Pony Club	Annual	113310	\$389	*
Bruce Rock District Club	Bruce Rock District Club	Monthly	131315	\$546	*
	Power usage by District Club		113316	At Cost	*
Bruce Rock Aquatic Centre Daily Admissions	Adult	Per Day	114302	\$3*	*
	Child (4 Years & younger free if wears RLSA Wrist Band)	Per Day	114302	\$1.50*	*
	Pensioner	Per Day	114302	\$1.50*	*
	Student	Per Day	114302	\$1.50*	*
	Spectator	Per Day	114302	\$1.50*	*
Bruce Rock Aquatic Centre Seasons Tickets	Single Adult	Annual	114301	\$139	*
	Child	Annual	114301	\$69	*
	Family	Annual	114301	\$246	*
	Single Pensioner	Annual	114301	\$69	*
	Pensioner Family	Annual	114301	\$160	*
Private Hire of Pool	<i>Until 10pm for evening provided Pool Supervisor available (No Entry Fee Charges)</i>	Per Night	114303	\$248	*
Gymnasium	Initial Gym Membership Fee (Including Card which is non refundable)		114304	\$51	*
	Renewal of Gym Membership		114304	\$34	*
	Replacement Gym Card		114304	\$18	*
	Monthly Gym Membership		114304	\$20	*
Hydrotherapy Pool	Residents of the Shire of Bruce Rock	Per Visit	114310	\$4*	*
	Non-Residents	Per Visit	114310	\$8*	*
Library	Replacement of Library Card	Per Card	115301	\$6*	*
	Replacement of Lost Library Book - Minimum	Per Book	115302	\$20*	*
	Replacement of Lost Library Book - Over \$20	Per Book	115302	At Cost	

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
TRANSPORT					
Vehicle Inspection Fees	(Charges in accordance with Department of Transport's Licensing Fees & Charges)				
Light vehicles (MRC 4,500kg or less)	Caravan and trailer(without brakes), motorcycle, motor carrier	Initial examination fee	112302	\$59.40	
		Re-examination fee	112302	\$46.40	
	Any other light vehicle	Initial examination fee	112302	\$86.30	
		Re-examination fee	112302	\$59.40	
Heavy vehicles (MRC over 4,500kg)		Initial examination fee	112302	\$140.10	
		Re-examination fee	112302	\$94.40	
Engine change		General examination fee	112302	\$59.40	
Minor examination fee	Verification of vehicle details only	General examination fee	112302	\$59.40	
Inspection of Vehicle OnSite	Workshop Manager to inspect vehicle on site	Per vehicle inspected/ hour	112302	\$72	*
ECONOMIC SERVICES					
Caravan Park	Powered Sites	Per Night	131301	\$27	*
	Powered sites	Per Week (seven nights)	131301	\$109	*
	Backpackers Units	Per Night	131301	\$17	*
	Camp Site/Tents	Per Person Per Night	131301	\$9	*
Community Bus	Includes Mileage & Fuel	Per Km	132301	\$0.74	*
	Cleaning Fee	Per Hour	132301	\$44	*
BUILDING REGULATION 2012 FEES					
Division 1 - Building Permits (Applications for building permits, demolition permits)					
Certified application for a building permit (s.16(1))	a. for building work for a Class 1 or Class 10 building or incidental structure	Building Regulations 2012	133301	Set by Legislation	
	b. for building work for a Class 2 or Class 9 building or incidental structure	Building Regulations 2012	133301	Set by Legislation	
Uncertified application for a building permit (s.16(1))		Building Regulations 2012	133301	Set by Legislation	
Application for a demolition permit (s.16(1))	a. demolition of Class 1 or Class 10 building or structure	Building Regulations 2012	133301	Set by Legislation	
	b. demolition work of Class 2 or Class 9 building	Building Regulations 2012	133301	Set by Legislation	
Application to extend the time during which building or demolition permit has effect (s.32(3)(f))		Building Regulations 2012	133301	Set by Legislation	
Division 2 - Application for occupancy permits, building approval certificates					

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
Application for :	- occupancy permit on completed building (s.46)	Building Regulations 2012	133301	Set by Legislation	
	- temporary occupancy permit for incomplete building (s.47)	Building Regulations 2012	133301	Set by Legislation	
	- modification of occupancy permit for additional use of a building on a temporary basis (s.48)	Building Regulations 2012	133301	Set by Legislation	
	- replacement occupancy permit for permanent change of building's use, classification (s.49)	Building Regulations 2012	133301	Set by Legislation	
	- occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) & (2))	Building Regulations 2012	133301	Set by Legislation	
	- occupancy permit for building in respect of which unauthorised work has been done (s.51(2))	Building Regulations 2012	133301	Set by Legislation	
	- building approval certificate for building in respect of which unauthorised work has been done (s.51(3))	Building Regulations 2012	133301	Set by Legislation	
	- to replace occupancy permit for existing building (s.52(1))	Building Regulations 2012	133301	Set by Legislation	
	- building approval certificate for an existing building where unauthorised work has been done (s.52(2))	Building Regulations 2012	133301	Set by Legislation	
	- extend time during which occupancy permit or building approval certificate has effect (s.65(3)(a))	Building Regulations 2012	133301	Set by Legislation	
Division 3 - Other applications					
Application as defined in regulation 31		Building Regulations 2012		Set by Legislation	
PLANNING AND DEVELOPMENT REGULATIONS 2009 FEES					
Determining a development application (other than extractive) where development has not commenced and estimated cost of development is -	- not more than \$50,000	Planning and Development Regulations 2009	071304	Set by Legislation	
	- more than \$50,000 but not more than \$500,000	Planning and Development Regulations 2009	071304	Set by Legislation	
	- more than \$500,000 but not more than \$2.5 million	Planning and Development Regulations 2009	071304	Set by Legislation	

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
	- more than \$2.5 million but not more than \$5 million	Planning and Development Regulations 2009	071304	Set by Legislation	
	- more than \$5 million but not more than \$21.5 million	Planning and Development Regulations 2009	071304	Set by Legislation	
	- more than \$21.5 million	Planning and Development Regulations 2009	071304	Set by Legislation	
Determining a development application (other than extractive) where development has commenced		Planning and Development Regulations 2009	071304	Set by Legislation	
Determining a development application for an extractive industry where development has not commenced		Planning and Development Regulations 2009	071304	Set by Legislation	
Determining a development application for an extractive industry where development has commenced		Planning and Development Regulations 2009	071304	Set by Legislation	
Providing subdivision clearance for -	a. not more than 5 lots	Planning and Development Regulations 2009	071304	Set by Legislation	
	b. more than 5 lots but not more than 195 lots	Planning and Development Regulations 2009	071304	Set by Legislation	
	c. more than 195 lots	Planning and Development Regulations 2009	071304	Set by Legislation	
Determining initial application for approval of home occupation where home occupation has commenced		Planning and Development Regulations 2009	071304	Set by Legislation	
Determining initial application for approval of home occupation where home occupation has not commenced		Planning and Development Regulations 2009	071304	Set by Legislation	
Determining application for renewal of approval of home occupation where approval is made before approval expires		Planning and Development Regulations 2009	071304	Set by Legislation	
Determining application for renewal of approval of home occupation where approval is made after approval expires		Planning and Development Regulations 2009	071304	Set by Legislation	

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
Determining application for a change of is or for alteration or extension or change of a non-conforming use to which item 1 does not apply, where change or alteration, extension or change has not commenced		Planning and Development Regulations 2009	071304	Set by Legislation	
Determining application for a change of is or for alteration or extension or change of a non-conforming use to which item 1 does not apply, where change or alteration, extension or change has commenced		Planning and Development Regulations 2009	071304	Set by Legislation	
Providing a rezoning certificate		Planning and Development Regulations 2009	071304	Set by Legislation	
Replying to a property settlement questionnaire		Planning and Development Regulations 2009	071304	Set by Legislation	
Providing written planning advice		Planning and Development Regulations 2009	071304	Set by Legislation	
Water from Standpipes	Minimum Charge 100L	Per KL	134301	At Cost	
Factory Units	Unit 1, Johnson Street, Bruce Rock	Monthly	135301	\$1,960	*
	Unit 2, Johnson Street, Bruce Rock	Monthly	135301	\$936	*
	Unit 1, 9/11 Swan Street, Bruce Rock	Monthly	135301	\$585	*
	Unit 2, 9/11 Swan Street, Bruce Rock	Monthly	135301	\$585	*
	Unit 3, 9/11 Swan Street, Bruce Rock	Monthly	135301	\$585	*
	Lot 341 Dampier Street, Bruce Rock	Monthly	135301	\$702	*
	Lot 261 Johnson Street, Bruce Rock	Monthly	135303	\$208	*
	48 Johnson Street, Bruce Rock	Monthly	135302	\$350	*
	32 Johnson Street, Bruce Rock	Monthly	135302	\$64	*
	Lease of Quarry (Base Rate - Refer to Lease for further details)	Annual	135310	\$3,600	*
Saleyards	Sheep Sale Yards on Lethlean St	Per Head Sold at Sale	137301	\$0.36	*
Back to the Bush Reunion	Stall Hire for Markets with Trestle	Per Bay	138309	\$25	*
	Stall Hire for Markets	Per Bay	138309	\$10	*
	Camping (Oval)	Per Person Per Night	138309	\$8	*
NRMO Project/Consultancy	Rate charged to assist other NRMOs/ consultancy	Per Hour		\$82.50	*
OTHER PROPERTY & SERVICES					
Plant with Operator (Min charge 3 hours)	Grader Cat 12G	Hourly	141301	\$158	*
	Grader Cat 12E	Hourly	141301	\$132	*
	D6R Dozer	Hourly	141301	\$216	*
	Front End Loader	Hourly	141301	\$132	*
	Trencher - V30	Hourly	141301	\$121	*

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
	Compressor	Daily	141301	\$252	*
	Roller - Rubber or Steel	Hourly	141301	\$121	*
	Borer	Hourly	141301	\$103	*
	8 Ton Trucks	Hourly	141301	\$121	*
	15 Ton Trucks	Hourly	141301	\$139	*
	Prime Mover & Low Loader	Hourly	141301	\$139	*
	Side Tipper (move to plant only)	Daily	141301	\$231	*
	Back Hoe	Hourly	141301	\$132	*
	Bobcat	Hourly	141301	\$108	*
	Cherry Picker	Hourly	141301	\$180	*
	Tractor with Mower/ Broom	Hourly	141301	\$108	*
	Street Sweeper	Hourly	141301	\$121	*
	Prime Mover & Side Tipper	Hourly	141301	\$132	*
	15 T truck & Side Tipper	Hourly	141301	\$159.50	*
	Ride on mower and operator	Hourly	141301	\$80	*
Plant Only - (Dry Hire) No Fuel & No Operator	Cement Mixer	Daily	141301	\$103	*
	Vibratory Roller	Daily	141301	\$103	*
	Towelling Machine	Daily	141301	\$120	*
	Slasher	Daily	141301	\$80	*
	Wacker Packer	Daily	141301	\$80	*
	Bricksaw	Daily	141301	\$125	*
	Car Trailer	Daily	141301	\$73	*
	Cherry Picker	Daily	141301	\$130	*
Commodities - All Plus Cartage	Gravel (10T & under)	Per Tonne	141301	\$32	*
	Gravel (10T to 50T)	Per Tonne	141301	\$24.50	*
	Gravel (50T & over)	Per Tonne	141301	\$16	*
	Sand (10T & under)	Per Tonne	141301	\$32	*
	Sand (10T to 50T)	Per Tonne	141301	\$24.50	*
	Sand (over 50T)	Per Tonne	141301	\$16	*
	Blue Metal (Up to 10T) Will not supply more than this	Per Tonne	141301	\$55	*
	Mulch	6 x 4 Trailer	141301	Free - 1 load per household per year	
Cartage	Within Town site	Per Tonne	141301	No Charge	
	Outside of Town site	Per Km (1 way)	141301	\$2.80	*
CONCRETE					
Concrete	Ready mixed	Per m ³	141301	\$320	*
	32mpa Extra Charge	Per m ³	141301	\$10.00	*
	40mpa Extra Charge	Per m ³	141301	\$20.00	*
CONCRETE (Supply & Delivery Charges)					
Normal Operating Hours	Normal Operating Hours				
	Monday to Friday - 7.00am to 3.30pm				

SHIRE OF BRUCE ROCK - SCHEDULE OF FEES & CHARGES FOR 2014/15

DESCRIPTION	DETAILS	CHARGING UNIT	GL ACCOUNT	2014/15 FEE/CHARGE (* Includes GST)	(* Includes GST)
Outside Hours Charge Note: Rates are applied as "On site times"	Monday to Friday - 3.30pm to 6.00pm (Minimum Charge of \$22*)	Per m ³	141301	\$5.50	*
	Saturday - 7.00am to 3.30pm (Minimum charge of \$82.50*)	Per m ³	141301	\$28	*
	Sunday - 7.00am to 3.30pm (Minimum charge of \$165*)	Per m ³	141301	\$55	*
Excess Discharge Time (Waiting Time)	Applies after first 45 minutes on site				*
	- Normal Operating Hours	Per 15 minutes	141301	\$22	*
	- Outside Normal Operating Hours	Per 15 minutes	141301	\$44	*
Truck Standby Fee Applies outside Normal Operating Hours when an order does not proceed at the original booked time or when delays occur in excess of one hour	On a pro-rata basis after the first hour	Per Hour Per Truck	141301	\$132	*
Minimum Cartage Applies for loads under 4m ³ outside Bruce Rock town site	Load of 1.00m ³		141301	\$132	*
	Load of 2.00m ³ > 3.00m ³		141301	\$88	*
	Load of 4.00m ³		141301	No additional charge	*
Applies for loads under 4m ³ outside Bruce Rock Shire Boundary	Load of 1.00m ³		141301	\$220	*
	Load of 2.00m ³ > 3.00m ³		141301	\$132	*
	Load of 4.00m ³		141301	No additional charge	*
LABOUR					
Labour Monday to Friday - 7.00am to 3.30pm	Supervisor	Per Hour	141301	\$72	*
	Leading Hand	Per Hour	141301	\$51	*
	Plant Operators/ Labourers	Per Hour	141301	\$44	*
Labour Normal Hours Outside of	Supervisor	Per Hour	141301	\$145	*
	Leading Hand	Per Hour	141301	\$102	*
	Plant Operators/ Labourers	Per Hour	141301	\$88	*

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Rate Revenue	031301	#NAME?	#NAME?	#NAME?	-1,193,398
	031302	#NAME?	#NAME?	#NAME?	0
	031303	#NAME?	#NAME?	#NAME?	0
	031304	#NAME?	#NAME?	#NAME?	0
	031305	#NAME?	#NAME?	#NAME?	0
	031306	#NAME?	#NAME?	#NAME?	0
	031307	#NAME?	#NAME?	#NAME?	0
	031308	#NAME?	#NAME?	#NAME?	-9,840
	031309	#NAME?	#NAME?	#NAME?	-1,300
	031310	#NAME?	#NAME?	#NAME?	-1,200
	031311	#NAME?	#NAME?	#NAME?	-1,000
	031312	#NAME?	#NAME?	#NAME?	-5,000
	031313	#NAME?	#NAME?	#NAME?	-500
	031314	#NAME?	#NAME?	#NAME?	-300
	031315	#NAME?	#NAME?	#NAME?	0
	031316	#NAME?	#NAME?	#NAME?	-2,500
Rate Revenue Total			#NAME?	#NAME?	-1,215,038
General Purpose Funding	032301	#NAME?	#NAME?	#NAME?	-1,481,728
	032302	#NAME?	#NAME?	#NAME?	-20,000
	032303	#NAME?	#NAME?	#NAME?	-200
	032304	#NAME?	#NAME?	#NAME?	-3,727
	032305	#NAME?	#NAME?	#NAME?	-187
	032306	#NAME?	#NAME?	#NAME?	0
	032307	#NAME?	#NAME?	#NAME?	-6,792
	032308	#NAME?	#NAME?	#NAME?	0
	032309	#NAME?	#NAME?	#NAME?	-30,000
	032310	#NAME?	#NAME?	#NAME?	0
	032311	#NAME?	#NAME?	#NAME?	0
	032312	#NAME?	#NAME?	#NAME?	-40
	032313	#NAME?	#NAME?	#NAME?	0
	032314	#NAME?	#NAME?	#NAME?	0
	032315	#NAME?	#NAME?	#NAME?	0
	032316	#NAME?	#NAME?	#NAME?	0
	032317	#NAME?	#NAME?	#NAME?	0
032318	#NAME?	#NAME?	#NAME?	0	
032319	#NAME?	#NAME?	#NAME?	-28,924	
032320	#NAME?	#NAME?	#NAME?	-525	
General Purpose Funding Total			#NAME?	#NAME?	-1,572,123
			#NAME?	#NAME?	-2,787,161

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Members Of Council	041301	#NAME?	#NAME?	#NAME?	0
	041302	#NAME?	#NAME?	#NAME?	-500
	041303	#NAME?	#NAME?	#NAME?	0
	041313	#NAME?	#NAME?	#NAME?	0
Members Of Council Total			#NAME?	#NAME?	-500
Administration General	042301	#NAME?	#NAME?	#NAME?	-25,000
	042302	#NAME?	#NAME?	#NAME?	-6,000
	042303	#NAME?	#NAME?	#NAME?	-2,000
	042304	#NAME?	#NAME?	#NAME?	0
	042305	#NAME?	#NAME?	#NAME?	-1,500
	042306	#NAME?	#NAME?	#NAME?	-30
	042307	#NAME?	#NAME?	#NAME?	0
	042308	#NAME?	#NAME?	#NAME?	-10
	042309	#NAME?	#NAME?	#NAME?	-150
	042310	#NAME?	#NAME?	#NAME?	-100
	042311	#NAME?	#NAME?	#NAME?	0
	042312	#NAME?	#NAME?	#NAME?	-5,760
	042313	#NAME?	#NAME?	#NAME?	0
	042314	#NAME?	#NAME?	#NAME?	-4,000
	042315	#NAME?	#NAME?	#NAME?	-26,000
042316	#NAME?	#NAME?	#NAME?	0	
042317	#NAME?	#NAME?	#NAME?	-30	
042318	#NAME?	#NAME?	#NAME?	-4,730	
Administration General Total			#NAME?	#NAME?	-75,310
			#NAME?	#NAME?	-75,810

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Fire Prevention	051301	#NAME?	#NAME?	#NAME?	0
	051302	#NAME?	#NAME?	#NAME?	-10,000
	051303	#NAME?	#NAME?	#NAME?	0
	051304	#NAME?	#NAME?	#NAME?	0
	051313	#NAME?	#NAME?	#NAME?	0
Fire Prevention Total			#NAME?	#NAME?	-10,000
Animal Control	052301	#NAME?	#NAME?	#NAME?	0
	052302	#NAME?	#NAME?	#NAME?	-100
	052303	#NAME?	#NAME?	#NAME?	-1,600
	052304	#NAME?	#NAME?	#NAME?	-100
	052305	#NAME?	#NAME?	#NAME?	-500
Animal Control Total			#NAME?	#NAME?	-2,300
Bush Fire Brigades (Esl)	053301	#NAME?	#NAME?	#NAME?	-10,000
	053302	#NAME?	#NAME?	#NAME?	0
	053303	#NAME?	#NAME?	#NAME?	0
	053304	#NAME?	#NAME?	#NAME?	0
Bush Fire Brigades (Esl) Total			#NAME?	#NAME?	-10,000
			#NAME?	#NAME?	-22,300

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Health Inspection & Admin	071301	#NAME?	#NAME?	#NAME?	0
	071302	#NAME?	#NAME?	#NAME?	-3,000
	071303	#NAME?	#NAME?	#NAME?	-400
	071304	#NAME?	#NAME?	#NAME?	-500
	071305	#NAME?	#NAME?	#NAME?	0
	071306	#NAME?	#NAME?	#NAME?	-200
	071307	#NAME?	#NAME?	#NAME?	0
	071313	#NAME?	#NAME?	#NAME?	0
Health Inspection & Admin Total			#NAME?	#NAME?	-4,100
Dentist	072301	#NAME?	#NAME?	#NAME?	0
	072302	#NAME?	#NAME?	#NAME?	-6,800
Dentist Total			#NAME?	#NAME?	-6,800
Doctor	073301	#NAME?	#NAME?	#NAME?	-57,000
	073302	#NAME?	#NAME?	#NAME?	0
	073303	#NAME?	#NAME?	#NAME?	0
	073304	#NAME?	#NAME?	#NAME?	-2,000
	073305	#NAME?	#NAME?	#NAME?	-600
	073306	#NAME?	#NAME?	#NAME?	0
	073307	#NAME?	#NAME?	#NAME?	-500
	073313	#NAME?	#NAME?	#NAME?	0
Doctor Total			#NAME?	#NAME?	-60,100
Infant Health Nurse	074301	#NAME?	#NAME?	#NAME?	-7,000
	074302	#NAME?	#NAME?	#NAME?	-2,000
	074313	#NAME?	#NAME?	#NAME?	0
Infant Health Nurse Total			#NAME?	#NAME?	-9,000
			#NAME?	#NAME?	-80,000

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Pre Schools	081301	#NAME?	#NAME?	#NAME?	-512
	081302	#NAME?	#NAME?	#NAME?	0
	081303	#NAME?	#NAME?	#NAME?	0
Pre Schools Total			#NAME?	#NAME?	-512
Senior Citizens	082301	#NAME?	#NAME?	#NAME?	-30
	082302	#NAME?	#NAME?	#NAME?	-2,900
	082303	#NAME?	#NAME?	#NAME?	0
	082313	#NAME?	#NAME?	#NAME?	0
Senior Citizens Total			#NAME?	#NAME?	-2,930
Other Welfare	083301	#NAME?	#NAME?	#NAME?	-1,800
	083302	#NAME?	#NAME?	#NAME?	-150
	083303	#NAME?	#NAME?	#NAME?	0
	083304	#NAME?	#NAME?	#NAME?	0
	083305	#NAME?	#NAME?	#NAME?	0
	083306	#NAME?	#NAME?	#NAME?	0
Other Welfare Total			#NAME?	#NAME?	-1,950
			#NAME?	#NAME?	-5,392

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Aged Housing	091301	#NAME?	#NAME?	#NAME?	-5,700
	091302	#NAME?	#NAME?	#NAME?	-2,000
Aged Housing Total			#NAME?	#NAME?	-7,700
Singles Housing	092301	#NAME?	#NAME?	#NAME?	-15,000
	092302	#NAME?	#NAME?	#NAME?	-26,000
	092303	#NAME?	#NAME?	#NAME?	0
	092304	#NAME?	#NAME?	#NAME?	0
Singles Housing Total			#NAME?	#NAME?	-41,000
Community Housing	093301	#NAME?	#NAME?	#NAME?	-19,000
	093302	#NAME?	#NAME?	#NAME?	-43,000
	093303	#NAME?	#NAME?	#NAME?	-12,000
	093304	#NAME?	#NAME?	#NAME?	0
	093305	#NAME?	#NAME?	#NAME?	0
	093306	#NAME?	#NAME?	#NAME?	0
	093307	#NAME?	#NAME?	#NAME?	0
	093308	#NAME?	#NAME?	#NAME?	-66,700
	093309	#NAME?	#NAME?	#NAME?	-347,557
Community Housing Total			#NAME?	#NAME?	-488,257
Staff Housing	094301	#NAME?	#NAME?	#NAME?	0
	094302	#NAME?	#NAME?	#NAME?	0
	094304	#NAME?	#NAME?	#NAME?	0
	094305	#NAME?	#NAME?	#NAME?	0
Staff Housing Total			#NAME?	#NAME?	0
			#NAME?	#NAME?	-536,957

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Sanitation	101300	#NAME?	#NAME?	#NAME?	-13,000
	101301	#NAME?	#NAME?	#NAME?	-60,000
	101302	#NAME?	#NAME?	#NAME?	-9,000
	101303	#NAME?	#NAME?	#NAME?	0
	101304	#NAME?	#NAME?	#NAME?	-4,000
	101305	#NAME?	#NAME?	#NAME?	0
	101306	#NAME?	#NAME?	#NAME?	-4,200
	101307	#NAME?	#NAME?	#NAME?	-20,280
	101308	#NAME?	#NAME?	#NAME?	-5,050
	101309	#NAME?	#NAME?	#NAME?	0
Sanitation Total			#NAME?	#NAME?	-115,530
Cemetery	102301	#NAME?	#NAME?	#NAME?	-6,000
	102302	#NAME?	#NAME?	#NAME?	-1,000
	102303	#NAME?	#NAME?	#NAME?	-300
	102304	#NAME?	#NAME?	#NAME?	-200
	102305	#NAME?	#NAME?	#NAME?	-100
Cemetery Total			#NAME?	#NAME?	-7,600
			#NAME?	#NAME?	-123,130

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Entertainment	111301	#NAME?	#NAME?	#NAME?	0
	111302	#NAME?	#NAME?	#NAME?	-3,000
	111303	#NAME?	#NAME?	#NAME?	0
	111304	#NAME?	#NAME?	#NAME?	0
	111305	#NAME?	#NAME?	#NAME?	-500
	111306	#NAME?	#NAME?	#NAME?	0
	111307	#NAME?	#NAME?	#NAME?	0
	111308	#NAME?	#NAME?	#NAME?	0
	111309	#NAME?	#NAME?	#NAME?	0
Entertainment Total			#NAME?	#NAME?	-3,500
Parks & Gardens	112301	#NAME?	#NAME?	#NAME?	0
	112302	#NAME?	#NAME?	#NAME?	0
Parks & Gardens Total			#NAME?	#NAME?	0
Halls & Rec Centres	113301	#NAME?	#NAME?	#NAME?	-1,000
	113302	#NAME?	#NAME?	#NAME?	-770
	113303	#NAME?	#NAME?	#NAME?	-770
	113304	#NAME?	#NAME?	#NAME?	-770
	113305	#NAME?	#NAME?	#NAME?	-770
	113306	#NAME?	#NAME?	#NAME?	-770
	113307	#NAME?	#NAME?	#NAME?	-770
	113308	#NAME?	#NAME?	#NAME?	0
	113309	#NAME?	#NAME?	#NAME?	0
	113310	#NAME?	#NAME?	#NAME?	-600
	113311	#NAME?	#NAME?	#NAME?	-350
	113312	#NAME?	#NAME?	#NAME?	0
	113313	#NAME?	#NAME?	#NAME?	0
	113314	#NAME?	#NAME?	#NAME?	-300
	113315	#NAME?	#NAME?	#NAME?	0
	113316	#NAME?	#NAME?	#NAME?	-2,000
	113317	#NAME?	#NAME?	#NAME?	0
		131313	#NAME?	#NAME?	#NAME?
	131314	#NAME?	#NAME?	#NAME?	0
	131315	#NAME?	#NAME?	#NAME?	-5,600
Halls & Rec Centres Total			#NAME?	#NAME?	-16,970
Aquatic Centre	114301	#NAME?	#NAME?	#NAME?	-6,000
	114302	#NAME?	#NAME?	#NAME?	-9,000
	114303	#NAME?	#NAME?	#NAME?	0
	114304	#NAME?	#NAME?	#NAME?	-3,500
	114305	#NAME?	#NAME?	#NAME?	-30,000
	114306	#NAME?	#NAME?	#NAME?	0
	114307	#NAME?	#NAME?	#NAME?	0
	114308	#NAME?	#NAME?	#NAME?	-2,600
	114309	#NAME?	#NAME?	#NAME?	0
	114310	#NAME?	#NAME?	#NAME?	-1,000
Aquatic Centre Total			#NAME?	#NAME?	-52,100
Library	115301	#NAME?	#NAME?	#NAME?	0
	115302	#NAME?	#NAME?	#NAME?	-100
Library Total			#NAME?	#NAME?	-100

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Tv	116301	#NAME?	#NAME?	#NAME?	0
Rebroadcasti	116302	#NAME?	#NAME?	#NAME?	-2,800
Tv Rebroadcasting Total			#NAME?	#NAME?	-2,800
Other Recreation & Culture	117301	#NAME?	#NAME?	#NAME?	-26,200
	117302	#NAME?	#NAME?	#NAME?	0
	117303	#NAME?	#NAME?	#NAME?	0
	117304	#NAME?	#NAME?	#NAME?	-7,500
	117305	#NAME?	#NAME?	#NAME?	0
	117306	#NAME?	#NAME?	#NAME?	0
	117307	#NAME?	#NAME?	#NAME?	0
	117308	#NAME?	#NAME?	#NAME?	0
	117309	#NAME?	#NAME?	#NAME?	0
	117310	#NAME?	#NAME?	#NAME?	0
Other Recreation & Culture Total			#NAME?	#NAME?	-33,700
			#NAME?	#NAME?	-109,170

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Roads Maintenance & Construction	121301	#NAME?	#NAME?	#NAME?	0
	121302	#NAME?	#NAME?	#NAME?	-16,000
	121303	#NAME?	#NAME?	#NAME?	-186,667
	121304	#NAME?	#NAME?	#NAME?	0
	121305	#NAME?	#NAME?	#NAME?	-950,629
	121306	#NAME?	#NAME?	#NAME?	-138,333
	121307	#NAME?	#NAME?	#NAME?	-150,400
	121308	#NAME?	#NAME?	#NAME?	-102,000
	121309	#NAME?	#NAME?	#NAME?	-428,000
	121310	#NAME?	#NAME?	#NAME?	0
	121311	#NAME?	#NAME?	#NAME?	0
	121313	#NAME?	#NAME?	#NAME?	-4,300
	121314	#NAME?	#NAME?	#NAME?	-3,000
	121315	#NAME?	#NAME?	#NAME?	0
121316	#NAME?	#NAME?	#NAME?	0	
Roads Maintenance & Construction Total			#NAME?	#NAME?	-1,979,329
Vehicle Inspections	122301	#NAME?	#NAME?	#NAME?	0
	122302	#NAME?	#NAME?	#NAME?	-25,000
	122303	#NAME?	#NAME?	#NAME?	0
Vehicle Inspections Total			#NAME?	#NAME?	-25,000
Grain Freight Network	121312	#NAME?	#NAME?	#NAME?	-728,000
	123301	#NAME?	#NAME?	#NAME?	0
Grain Freight Network Total			#NAME?	#NAME?	-728,000
			#NAME?	#NAME?	-2,732,329

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Caravan Park & Camping	131301	#NAME?	#NAME?	#NAME?	-30,000
	131302	#NAME?	#NAME?	#NAME?	0
	131303	#NAME?	#NAME?	#NAME?	-5,000
Caravan Park & Camping Grounds Total			#NAME?	#NAME?	-35,000
Community Bus	132301	#NAME?	#NAME?	#NAME?	-5,000
	132302	#NAME?	#NAME?	#NAME?	0
	132303	#NAME?	#NAME?	#NAME?	0
	132304	#NAME?	#NAME?	#NAME?	0
Community Bus Total			#NAME?	#NAME?	-5,000
Building Control	133301	#NAME?	#NAME?	#NAME?	-1,000
	133302	#NAME?	#NAME?	#NAME?	-200
	133303	#NAME?	#NAME?	#NAME?	-900
Building Control Total			#NAME?	#NAME?	-2,100
Standpipes	134301	#NAME?	#NAME?	#NAME?	0
Standpipes Total			#NAME?	#NAME?	0
Factory Units & Shops	135301	#NAME?	#NAME?	#NAME?	-55,000
	135302	#NAME?	#NAME?	#NAME?	-2,500
	135303	#NAME?	#NAME?	#NAME?	-4,000
	135304	#NAME?	#NAME?	#NAME?	0
	135305	#NAME?	#NAME?	#NAME?	-68,100
	135306	#NAME?	#NAME?	#NAME?	0
	135307	#NAME?	#NAME?	#NAME?	0
	135308	#NAME?	#NAME?	#NAME?	0
	135309	#NAME?	#NAME?	#NAME?	0
	135310	#NAME?	#NAME?	#NAME?	0
Factory Units & Shops Total			#NAME?	#NAME?	-129,600
Dams	136301	#NAME?	#NAME?	#NAME?	0
Dams Total			#NAME?	#NAME?	0
Saleyards	137301	#NAME?	#NAME?	#NAME?	-1,300
Saleyards Total			#NAME?	#NAME?	-1,300
Community Development	138301	#NAME?	#NAME?	#NAME?	-10,000
	138302	#NAME?	#NAME?	#NAME?	0
	138303	#NAME?	#NAME?	#NAME?	0
	138304	#NAME?	#NAME?	#NAME?	0
	138305	#NAME?	#NAME?	#NAME?	0
	138306	#NAME?	#NAME?	#NAME?	0
	138307	#NAME?	#NAME?	#NAME?	0
	138308	#NAME?	#NAME?	#NAME?	-8,000
	138309	#NAME?	#NAME?	#NAME?	-2,000
	138310	#NAME?	#NAME?	#NAME?	0
Community Development Total			#NAME?	#NAME?	-20,000
Natural Resource Management	139301	#NAME?	#NAME?	#NAME?	0
	139302	#NAME?	#NAME?	#NAME?	0
	139303	#NAME?	#NAME?	#NAME?	0
	139304	#NAME?	#NAME?	#NAME?	0
	139307	#NAME?	#NAME?	#NAME?	0
	139308	#NAME?	#NAME?	#NAME?	0
	139309	#NAME?	#NAME?	#NAME?	0
	139310	#NAME?	#NAME?	#NAME?	0
Natural Resource Management Total			#NAME?	#NAME?	0
			#NAME?	#NAME?	-193,000

Sub-Programme Description	COA	Description	Budget 2013/14	Actuals 2013/14	Budget 2014/15
Private Works	141301	#NAME?	#NAME?	#NAME?	-200,000
Private Works Total			#NAME?	#NAME?	-200,000
Public Works Overheads	142301	#NAME?	#NAME?	#NAME?	0
	142302	#NAME?	#NAME?	#NAME?	-7,000
	142303	#NAME?	#NAME?	#NAME?	0
	142304	#NAME?	#NAME?	#NAME?	0
	142305	#NAME?	#NAME?	#NAME?	-2,400
	142306	#NAME?	#NAME?	#NAME?	0
Public Works Overheads Total			#NAME?	#NAME?	-9,400
Plant Operation Costs	143301	#NAME?	#NAME?	#NAME?	-12,000
	143302	#NAME?	#NAME?	#NAME?	0
	143303	#NAME?	#NAME?	#NAME?	0
Plant Operation Costs Total			#NAME?	#NAME?	-12,000
Salaries & Wages	146301	#NAME?	#NAME?	#NAME?	0
Salaries & Wages Total			#NAME?	#NAME?	0
			#NAME?	#NAME?	-221,400
			#NAME?	#NAME?	-6,886,649

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Rate Revenue	031201		#NAME?	#NAME?	#NAME?	45,000
	031202		#NAME?	#NAME?	#NAME?	100
	031203		#NAME?	#NAME?	#NAME?	8,000
	031204		#NAME?	#NAME?	#NAME?	5,000
	031205		#NAME?	#NAME?	#NAME?	300
	031206		#NAME?	#NAME?	#NAME?	300
	031207		#NAME?	#NAME?	#NAME?	500
	031299		#NAME?	#NAME?	#NAME?	39,245
Rate Revenue Total				#NAME?	#NAME?	98,445
General Purpose Funding	032201		#NAME?	#NAME?	#NAME?	-
	032202		#NAME?	#NAME?	#NAME?	1,200
	032203		#NAME?	#NAME?	#NAME?	30
	032204		#NAME?	#NAME?	#NAME?	6,000
	032205		#NAME?	#NAME?	#NAME?	100
	032206		#NAME?	#NAME?	#NAME?	-
	032207		#NAME?	#NAME?	#NAME?	100
	032208		#NAME?	#NAME?	#NAME?	-
General Purpose Funding Total				#NAME?	#NAME?	7,430
General Purpose Funding Total				#NAME?	#NAME?	105,875
Members Of Council	041201		#NAME?	#NAME?	#NAME?	5,000
	041202		#NAME?	#NAME?	#NAME?	30,000
	041203		#NAME?	#NAME?	#NAME?	5,000
	041204		#NAME?	#NAME?	#NAME?	2,500
	041205		#NAME?	#NAME?	#NAME?	7,000
	041206		#NAME?	#NAME?	#NAME?	4,000
	041207		#NAME?	#NAME?	#NAME?	14,000
	041208		#NAME?	#NAME?	#NAME?	18,750
	041209		#NAME?	#NAME?	#NAME?	4,500
	041210		#NAME?	#NAME?	#NAME?	16,000
	041211		#NAME?	#NAME?	#NAME?	3,000
	041212		#NAME?	#NAME?	#NAME?	11,000
	041213		#NAME?	#NAME?	#NAME?	2,000
	041214		#NAME?	#NAME?	#NAME?	500
	041215		#NAME?	#NAME?	#NAME?	14,200
	041216		#NAME?	#NAME?	#NAME?	5,000
041218		#NAME?	#NAME?	#NAME?	1,000	
041226		#NAME?	#NAME?	#NAME?	3,234	
041299		#NAME?	#NAME?	#NAME?	527,120	
Members Of Council Total				#NAME?	#NAME?	673,804

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
	042200		#NAME?	#NAME?	#NAME?	- 927,712
	042201		#NAME?	#NAME?	#NAME?	605,539
	042204		#NAME?	#NAME?	#NAME?	5,000
	042205		#NAME?	#NAME?	#NAME?	40,000
	042206		#NAME?	#NAME?	#NAME?	6,500
	042207		#NAME?	#NAME?	#NAME?	7,000
	042208		#NAME?	#NAME?	#NAME?	12,000
	042209		#NAME?	#NAME?	#NAME?	5,000
	042210		#NAME?	#NAME?	#NAME?	18,000
	042211		#NAME?	#NAME?	#NAME?	5,000
	042212		#NAME?	#NAME?	#NAME?	14,000
	042213		#NAME?	#NAME?	#NAME?	-
	042214		#NAME?	#NAME?	#NAME?	15,000
	042215		#NAME?	#NAME?	#NAME?	8,000
	042216		#NAME?	#NAME?	#NAME?	3,000
	042217		#NAME?	#NAME?	#NAME?	2,500
	042218		#NAME?	#NAME?	#NAME?	4,000
	042219		#NAME?	#NAME?	#NAME?	34,800
	042220		#NAME?	#NAME?	#NAME?	2,500
	042221		#NAME?	#NAME?	#NAME?	20,000
	042222		#NAME?	#NAME?	#NAME?	1,500
	042223		#NAME?	#NAME?	#NAME?	6,930
	042224		#NAME?	#NAME?	#NAME?	16,000
	042225		#NAME?	#NAME?	#NAME?	7,000
	042226		#NAME?	#NAME?	#NAME?	14,120
	042227		#NAME?	#NAME?	#NAME?	700
	042228		#NAME?	#NAME?	#NAME?	20,000
	042229		#NAME?	#NAME?	#NAME?	13,000
	042232		#NAME?	#NAME?	#NAME?	850
	042233		#NAME?	#NAME?	#NAME?	-
	042234		#NAME?	#NAME?	#NAME?	10,000
	042235		#NAME?	#NAME?	#NAME?	15,773
	042236		#NAME?	#NAME?	#NAME?	-
	042237		#NAME?	#NAME?	#NAME?	4,000
	042238		#NAME?	#NAME?	#NAME?	-
	042239		#NAME?	#NAME?	#NAME?	10,000
Administration General Total				#NAME?	#NAME?	-
Governance Total				#NAME?	#NAME?	673,804

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Fire Prevention	051201		#NAME?	#NAME?	#NAME?	-
	051204		#NAME?	#NAME?	#NAME?	15,733
	051205		#NAME?	#NAME?	#NAME?	500
	051206		#NAME?	#NAME?	#NAME?	1,000
	051207		#NAME?	#NAME?	#NAME?	1,100
	051211		#NAME?	#NAME?	#NAME?	500
	051213		#NAME?	#NAME?	#NAME?	1,024
	051214		#NAME?	#NAME?	#NAME?	300
	051223		#NAME?	#NAME?	#NAME?	14,783
	051224		#NAME?	#NAME?	#NAME?	-
051299		#NAME?	#NAME?	#NAME?	24,402	
Fire Prevention Total				#NAME?	#NAME?	59,342
Animal Control	052201		#NAME?	#NAME?	#NAME?	8,000
	052202		#NAME?	#NAME?	#NAME?	500
	052203		#NAME?	#NAME?	#NAME?	300
	052204		#NAME?	#NAME?	#NAME?	300
	052299		#NAME?	#NAME?	#NAME?	5,620
Animal Control Total				#NAME?	#NAME?	14,720
Bush Fire Brigades (Esl)	053201		#NAME?	#NAME?	#NAME?	1,000
	053202		#NAME?	#NAME?	#NAME?	1,000
	053203		#NAME?	#NAME?	#NAME?	3,000
	053204		#NAME?	#NAME?	#NAME?	1,810
	053205		#NAME?	#NAME?	#NAME?	1,000
	053206		#NAME?	#NAME?	#NAME?	750
	053207		#NAME?	#NAME?	#NAME?	36
	053208		#NAME?	#NAME?	#NAME?	10,448
	053209		#NAME?	#NAME?	#NAME?	-
Bush Fire Brigades (Esl) Total				#NAME?	#NAME?	19,044
Community Safety & Crime Prevention	055202		#NAME?	#NAME?	#NAME?	-
	055203		#NAME?	#NAME?	#NAME?	-
	055204		#NAME?	#NAME?	#NAME?	2,600
	055299		#NAME?	#NAME?	#NAME?	-
Community Safety & Crime Prevention Total				#NAME?	#NAME?	2,600
Law, Order & Public Safety Total				#NAME?	#NAME?	95,706

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Health Inspection & Admin	071201		#NAME?	#NAME?	#NAME?	73,396
	071202		#NAME?	#NAME?	#NAME?	3,500
	071203		#NAME?	#NAME?	#NAME?	1,200
	071204		#NAME?	#NAME?	#NAME?	1,000
	071205		#NAME?	#NAME?	#NAME?	9,000
	071206		#NAME?	#NAME?	#NAME?	2,000
	071207		#NAME?	#NAME?	#NAME?	500
	071223		#NAME?	#NAME?	#NAME?	-
	071224		#NAME?	#NAME?	#NAME?	-
	071299		#NAME?	#NAME?	#NAME?	2,742
Health Inspection & Admin Total				#NAME?	#NAME?	93,338
Dentist	072202		#NAME?	#NAME?	#NAME?	15,046
	072223		#NAME?	#NAME?	#NAME?	8,200
Dentist Total				#NAME?	#NAME?	23,246
Doctor	073201		#NAME?	#NAME?	#NAME?	1,000
	073202		#NAME?	#NAME?	#NAME?	25,000
	073203		#NAME?	#NAME?	#NAME?	31,157
	073204		#NAME?	#NAME?	#NAME?	10,000
	073205		#NAME?	#NAME?	#NAME?	2,500
	073206		#NAME?	#NAME?	#NAME?	2,500
	073207		#NAME?	#NAME?	#NAME?	77,887
	073208		#NAME?	#NAME?	#NAME?	100
	073209		#NAME?	#NAME?	#NAME?	2,000
	073210		#NAME?	#NAME?	#NAME?	1,000
	073211		#NAME?	#NAME?	#NAME?	3,000
	073212		#NAME?	#NAME?	#NAME?	6,825
	073213		#NAME?	#NAME?	#NAME?	-
	073214		#NAME?	#NAME?	#NAME?	9,500
	073215		#NAME?	#NAME?	#NAME?	900
	073223		#NAME?	#NAME?	#NAME?	14,242
	073224		#NAME?	#NAME?	#NAME?	5,000
073226		#NAME?	#NAME?	#NAME?	3,135	
073299		#NAME?	#NAME?	#NAME?	8,467	
Doctor Total				#NAME?	#NAME?	204,213
Infant Health Nurse	074201		#NAME?	#NAME?	#NAME?	500
	074202		#NAME?	#NAME?	#NAME?	1,500
	074223		#NAME?	#NAME?	#NAME?	-
	074224		#NAME?	#NAME?	#NAME?	2,000
	074299		#NAME?	#NAME?	#NAME?	-
	077420		#NAME?	#NAME?	#NAME?	2,500
Infant Health Nurse Total				#NAME?	#NAME?	6,500
Health Total				#NAME?	#NAME?	327,297

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Pre Schools	081201		#NAME?	#NAME?	#NAME?	12,150
	081223		#NAME?	#NAME?	#NAME?	162
Pre Schools Total				#NAME?	#NAME?	12,312
Senior Citizens	082201		#NAME?	#NAME?	#NAME?	2,670
	082202		#NAME?	#NAME?	#NAME?	935
	082203		#NAME?	#NAME?	#NAME?	-
	082204		#NAME?	#NAME?	#NAME?	-
	082205		#NAME?	#NAME?	#NAME?	-
	082206		#NAME?	#NAME?	#NAME?	1,650
	082223		#NAME?	#NAME?	#NAME?	142
	082224		#NAME?	#NAME?	#NAME?	-
	082299		#NAME?	#NAME?	#NAME?	-
Senior Citizens Total				#NAME?	#NAME?	5,397
Other Welfare	083201		#NAME?	#NAME?	#NAME?	16,550
	083202		#NAME?	#NAME?	#NAME?	5,300
	083203		#NAME?	#NAME?	#NAME?	2,000
	083205		#NAME?	#NAME?	#NAME?	1,000
	083206		#NAME?	#NAME?	#NAME?	4,700
	083209		#NAME?	#NAME?	#NAME?	-
	083226		#NAME?	#NAME?	#NAME?	5,309
	083223		#NAME?	#NAME?	#NAME?	4,357
Other Welfare Total				#NAME?	#NAME?	39,216
Education & Welfare Total				#NAME?	#NAME?	56,925

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Aged Housing	091201		#NAME?	#NAME?	#NAME?	1,406
	091202		#NAME?	#NAME?	#NAME?	2,716
	091203		#NAME?	#NAME?	#NAME?	1,728
	091204		#NAME?	#NAME?	#NAME?	4,914
	091205		#NAME?	#NAME?	#NAME?	5,000
	091223		#NAME?	#NAME?	#NAME?	13,542
	091299		#NAME?	#NAME?	#NAME?	-
Aged Housing Total				#NAME?	#NAME?	29,306
Singles Housing	092201	J92201	Unit 1, Mcdonald Court	#NAME?	#NAME?	4,960
	092201	J92202	Unit 2, Mcdonald Court	#NAME?	#NAME?	2,310
	092201	J92203	Unit 3, Mcdonald Court	#NAME?	#NAME?	6,220
	092201	J92204	Unit 4, Mcdonald Court	#NAME?	#NAME?	3,970
	092201	J92205	Mcdonald Court - Utilities	#NAME?	#NAME?	3,562
	092202		#NAME?	#NAME?	#NAME?	1,500
	092203	J92221	Unit 1, Farrall Court	#NAME?	#NAME?	760
	092203	J92222	Unit 2, Farrall Court	#NAME?	#NAME?	960
	092203	J92223	Unit 3, Farrall Court	#NAME?	#NAME?	1,260
	092203	J92224	Unit 4, Farrall Court	#NAME?	#NAME?	2,060
	092203	J92225	Unit 5, Farrall Court	#NAME?	#NAME?	1,860
	092203	J92226	Unit 6, Farrall Court	#NAME?	#NAME?	1,500
	092203	J92227	Farrall Court - Utilities	#NAME?	#NAME?	4,409
	092204		#NAME?	#NAME?	#NAME?	1,500
	092223		#NAME?	#NAME?	#NAME?	11,679
092299		#NAME?	#NAME?	#NAME?	10,534	
Singles Housing Total				#NAME?	#NAME?	59,044
Community Housing	093201		#NAME?	#NAME?	#NAME?	5,145
	093202		#NAME?	#NAME?	#NAME?	6,560
	093203		#NAME?	#NAME?	#NAME?	5,989
	093205		#NAME?	#NAME?	#NAME?	5,825
	093207		#NAME?	#NAME?	#NAME?	9,058
	093223		#NAME?	#NAME?	#NAME?	14,386
	093299		#NAME?	#NAME?	#NAME?	948
	094208		#NAME?	#NAME?	#NAME?	9,398
Community Housing Total				#NAME?	#NAME?	57,309
Staff Housing	093204		#NAME?	#NAME?	#NAME?	11,428
	094201		#NAME?	#NAME?	#NAME?	4,709
	094202		#NAME?	#NAME?	#NAME?	-
	094203		#NAME?	#NAME?	#NAME?	8,736
	094204		#NAME?	#NAME?	#NAME?	23,326
	094205		#NAME?	#NAME?	#NAME?	5,591
	094206		#NAME?	#NAME?	#NAME?	12,635
	094207		#NAME?	#NAME?	#NAME?	-
	094209		#NAME?	#NAME?	#NAME?	13,261
	094210		#NAME?	#NAME?	#NAME?	-
	094211		#NAME?	#NAME?	#NAME?	4,198
	094212		#NAME?	#NAME?	#NAME?	7,125
	094223		#NAME?	#NAME?	#NAME?	31,376
	094224		#NAME?	#NAME?	#NAME?	-
	094298		#NAME?	#NAME?	#NAME?	122,385
094299		#NAME?	#NAME?	#NAME?	-	
Staff Housing Total				#NAME?	#NAME?	-
Housing Total				#NAME?	#NAME?	145,659

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Sanitation	101201		#NAME?	#NAME?	#NAME?	40,200
	101202		#NAME?	#NAME?	#NAME?	52,000
	101203		#NAME?	#NAME?	#NAME?	4,000
	101204		#NAME?	#NAME?	#NAME?	9,300
	101205		#NAME?	#NAME?	#NAME?	2,500
	101206		#NAME?	#NAME?	#NAME?	-
	101207		#NAME?	#NAME?	#NAME?	-
	101208		#NAME?	#NAME?	#NAME?	10,000
	101209		#NAME?	#NAME?	#NAME?	2,000
	101210		#NAME?	#NAME?	#NAME?	500
	101211		#NAME?	#NAME?	#NAME?	31,500
	101212		#NAME?	#NAME?	#NAME?	5,000
	101213		#NAME?	#NAME?	#NAME?	550
	101214		#NAME?	#NAME?	#NAME?	-
101223		#NAME?	#NAME?	#NAME?	2,548	
101299		#NAME?	#NAME?	#NAME?	-	
Sanitation Total				#NAME?	#NAME?	160,098
Cemetery	102201		#NAME?	#NAME?	#NAME?	5,000
	102202		#NAME?	#NAME?	#NAME?	4,000
	102203		#NAME?	#NAME?	#NAME?	200
	102204		#NAME?	#NAME?	#NAME?	10,500
	102205		#NAME?	#NAME?	#NAME?	-
	102206		#NAME?	#NAME?	#NAME?	1,160
	102223		#NAME?	#NAME?	#NAME?	585
	102226		#NAME?	#NAME?	#NAME?	103
102299		#NAME?	#NAME?	#NAME?	6,577	
Cemetery Total				#NAME?	#NAME?	28,125
Subdivision - North Of Rec Centre	103201		#NAME?	#NAME?	#NAME?	-
Subdivision - North Of Rec Centre Total				#NAME?	#NAME?	0
Community Amenities Total				#NAME?	#NAME?	188,223

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Entertainment	111201		#NAME?	#NAME?	#NAME?	45,760
	111203		#NAME?	#NAME?	#NAME?	24,000
	111205		#NAME?	#NAME?	#NAME?	500
	111206		#NAME?	#NAME?	#NAME?	1,200
	111208		#NAME?	#NAME?	#NAME?	-
	111209		#NAME?	#NAME?	#NAME?	2,900
	111210		#NAME?	#NAME?	#NAME?	1,000
	111223		#NAME?	#NAME?	#NAME?	7,613
	111226		#NAME?	#NAME?	#NAME?	3,714
111299		#NAME?	#NAME?	#NAME?	-	
Entertainment Total				#NAME?	#NAME?	86,687
Parks & Gardens	112201		#NAME?	#NAME?	#NAME?	8,700
	112202		#NAME?	#NAME?	#NAME?	2,300
	112203		#NAME?	#NAME?	#NAME?	2,000
	112204		#NAME?	#NAME?	#NAME?	85,300
	112205		#NAME?	#NAME?	#NAME?	8,200
	112206		#NAME?	#NAME?	#NAME?	500
	112210		#NAME?	#NAME?	#NAME?	1,100
	112211		#NAME?	#NAME?	#NAME?	6,800
	112212		#NAME?	#NAME?	#NAME?	1,600
	112215		#NAME?	#NAME?	#NAME?	700
	112217		#NAME?	#NAME?	#NAME?	19,000
	112223		#NAME?	#NAME?	#NAME?	1,716
	112226		#NAME?	#NAME?	#NAME?	1,626
112299		#NAME?	#NAME?	#NAME?	-	
Parks & Gardens Total				#NAME?	#NAME?	139,542

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget	
Halls & Rec Centres	113201		#NAME?	#NAME?	#NAME?	21,850	
	113202		#NAME?	#NAME?	#NAME?	6,100	
	113203		#NAME?	#NAME?	#NAME?	6,600	
	113204		#NAME?	#NAME?	#NAME?	125,680	
	113205		#NAME?	#NAME?	#NAME?	2,250	
	113206		#NAME?	#NAME?	#NAME?	1,510	
	113207		#NAME?	#NAME?	#NAME?	29,700	
	113208		#NAME?	#NAME?	#NAME?	4,750	
	113209		#NAME?	#NAME?	#NAME?	700	
	113210		#NAME?	#NAME?	1,000	2,000	1,000
	113211		#NAME?	#NAME?	#NAME?	#NAME?	74,000
	113212		#NAME?	#NAME?	#NAME?	#NAME?	7,000
	113213		#NAME?	#NAME?	#NAME?	#NAME?	6,900
	113214		#NAME?	#NAME?	#NAME?	#NAME?	700
	113216		#NAME?	#NAME?	#NAME?	#NAME?	700
	113217		#NAME?	#NAME?	#NAME?	#NAME?	-
	113218		#NAME?	#NAME?	#NAME?	#NAME?	-
	113219		#NAME?	#NAME?	#NAME?	#NAME?	-
	113220		#NAME?	#NAME?	#NAME?	#NAME?	200
	113221		#NAME?	#NAME?	#NAME?	#NAME?	200
	113222		#NAME?	#NAME?	#NAME?	#NAME?	400
	113223		#NAME?	#NAME?	#NAME?	#NAME?	103,368
	113224		#NAME?	#NAME?	#NAME?	#NAME?	10,000
	113225		#NAME?	#NAME?	#NAME?	#NAME?	2,500
	113226		#NAME?	#NAME?	#NAME?	#NAME?	26,264
	113227		#NAME?	#NAME?	#NAME?	#NAME?	16,000
113228		#NAME?	#NAME?	#NAME?	#NAME?	11,706	
113229		#NAME?	#NAME?	#NAME?	#NAME?	-	
113230		#NAME?	#NAME?	#NAME?	#NAME?	54,500	
113231		#NAME?	#NAME?	#NAME?	#NAME?	14,000	
113232		#NAME?	#NAME?	#NAME?	#NAME?	21,000	
113299		#NAME?	#NAME?	#NAME?	#NAME?	4,557	
Halls & Rec Centres Total				#NAME?	#NAME?	554,135	
Aquatic Centre	114201		#NAME?	#NAME?	#NAME?	84,280	
	114202		#NAME?	#NAME?	#NAME?	25,000	
	114203		#NAME?	#NAME?	#NAME?	34,510	
	114204		#NAME?	#NAME?	#NAME?	6,000	
	114205		#NAME?	#NAME?	#NAME?	3,000	
	114206		#NAME?	#NAME?	#NAME?	6,425	
	114207		#NAME?	#NAME?	#NAME?	7,000	
	114208		#NAME?	#NAME?	#NAME?	69,241	
	114209		#NAME?	#NAME?	#NAME?	13,530	
	114210		#NAME?	#NAME?	#NAME?	2,000	
	114211		#NAME?	#NAME?	#NAME?	7,424	
	114223		#NAME?	#NAME?	#NAME?	28,540	
114224		#NAME?	#NAME?	#NAME?	-		
114299		#NAME?	#NAME?	#NAME?	#NAME?	10,455	
Aquatic Centre Total				#NAME?	#NAME?	297,405	

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Library	115201		#NAME?	#NAME?	#NAME?	50
	115202		#NAME?	#NAME?	#NAME?	1,300
	115204		#NAME?	#NAME?	#NAME?	1,200
	115205		#NAME?	#NAME?	#NAME?	100
	115223		#NAME?	#NAME?	#NAME?	-
	115224		#NAME?	#NAME?	#NAME?	-
	115226		#NAME?	#NAME?	#NAME?	-
	115299		#NAME?	#NAME?	#NAME?	36,633
Library Total				#NAME?	#NAME?	39,283
Tv Rebroadcasting	116201		#NAME?	#NAME?	#NAME?	511
	116202		#NAME?	#NAME?	#NAME?	3,000
	116223		#NAME?	#NAME?	#NAME?	140
Tv Rebroadcasting Total				#NAME?	#NAME?	3,651
Other Recreation & Culture	117201		#NAME?	#NAME?	#NAME?	75,000
	117202		#NAME?	#NAME?	#NAME?	15,200
	117203		#NAME?	#NAME?	#NAME?	2,800
	117205		#NAME?	#NAME?	#NAME?	5,800
	117206		#NAME?	#NAME?	#NAME?	2,500
	117207		#NAME?	#NAME?	#NAME?	6,500
	117208		#NAME?	#NAME?	#NAME?	15,000
	117211		#NAME?	#NAME?	#NAME?	-
	117223		#NAME?	#NAME?	#NAME?	1,454
	117224		#NAME?	#NAME?	#NAME?	-
117226		#NAME?	#NAME?	#NAME?	3,468	
117299		#NAME?	#NAME?	#NAME?	10,467	
Other Recreation & Culture Total				#NAME?	#NAME?	138,189
Recreation & Culture Total				#NAME?	#NAME?	1,258,892

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Roads Maintenance & Construction	121201		#NAME?	#NAME?	#NAME?	35,000
	121202		#NAME?	#NAME?	#NAME?	681,654
	121203		#NAME?	#NAME?	#NAME?	6,764
	121205		#NAME?	#NAME?	#NAME?	4,500
	121206		#NAME?	#NAME?	#NAME?	-
	121207		#NAME?	#NAME?	#NAME?	-
	121208		#NAME?	#NAME?	#NAME?	-
	121209		#NAME?	#NAME?	#NAME?	11,500
	121210		#NAME?	#NAME?	#NAME?	-
	121211		#NAME?	#NAME?	#NAME?	15,000
	121215		#NAME?	#NAME?	#NAME?	10,000
	121216		#NAME?	#NAME?	#NAME?	5,890
	121217		#NAME?	#NAME?	#NAME?	1,000
	121223		#NAME?	#NAME?	#NAME?	873,221
121226		#NAME?	#NAME?	#NAME?		
121224		#NAME?	#NAME?	#NAME?	4,000	
Roads Maintenance & Construction Total				#NAME?	#NAME?	1,648,529
Vehicle Inspections	122201		#NAME?	#NAME?	#NAME?	24,000
	122202		#NAME?	#NAME?	#NAME?	500
	122299		#NAME?	#NAME?	#NAME?	19,688
Vehicle Inspections Total				#NAME?	#NAME?	44,188
Transport Total				#NAME?	#NAME?	1,692,717

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Caravan Park & Camping Grounds	131201		#NAME?	#NAME?	#NAME?	54,300
	131202		#NAME?	#NAME?	#NAME?	8,500
	131203		#NAME?	#NAME?	#NAME?	13,000
	131204		#NAME?	#NAME?	#NAME?	4,328
	131205		#NAME?	#NAME?	#NAME?	7,000
	131223		#NAME?	#NAME?	#NAME?	3,585
	131226		#NAME?	#NAME?	#NAME?	2,080
	131299		#NAME?	#NAME?	#NAME?	-
Caravan Park & Camping Grounds Total				#NAME?	#NAME?	92,793
Community Bus	132201		#NAME?	#NAME?	#NAME?	9,000
	132223		#NAME?	#NAME?	#NAME?	-
	132224		#NAME?	#NAME?	#NAME?	-
	132226		#NAME?	#NAME?	#NAME?	-
	132299		#NAME?	#NAME?	#NAME?	-
Community Bus Total				#NAME?	#NAME?	9,000
Building Control	133201		#NAME?	#NAME?	#NAME?	2,000
	133202		#NAME?	#NAME?	#NAME?	2,000
	133203		#NAME?	#NAME?	#NAME?	18,090
	133204		#NAME?	#NAME?	#NAME?	2,400
	133299		#NAME?	#NAME?	#NAME?	2,828
Building Control Total				#NAME?	#NAME?	27,318
Standpipes	134201		#NAME?	#NAME?	#NAME?	4,000
	134202		#NAME?	#NAME?	#NAME?	1,500
	134203		#NAME?	#NAME?	#NAME?	500
	134204		#NAME?	#NAME?	#NAME?	1,000
	134205		#NAME?	#NAME?	#NAME?	2,500
	134206		#NAME?	#NAME?	#NAME?	400
	134207		#NAME?	#NAME?	#NAME?	400
	134208		#NAME?	#NAME?	#NAME?	650
	134209		#NAME?	#NAME?	#NAME?	200
	134210		#NAME?	#NAME?	#NAME?	8,000
Standpipes Total				#NAME?	#NAME?	19,150
Factory Units & Shops	135201		#NAME?	#NAME?	#NAME?	4,150
	135202		#NAME?	#NAME?	#NAME?	1,900
	135203		#NAME?	#NAME?	#NAME?	1,900
	135204		#NAME?	#NAME?	#NAME?	1,350
	135209		#NAME?	#NAME?	#NAME?	18,650
	135210		#NAME?	#NAME?	#NAME?	4,650
	135211		#NAME?	#NAME?	#NAME?	11,550
	135212		#NAME?	#NAME?	#NAME?	16,050
	135213		#NAME?	#NAME?	#NAME?	4,200
	135216		#NAME?	#NAME?	#NAME?	3,910
	135217		#NAME?	#NAME?	#NAME?	900
	135218		#NAME?	#NAME?	#NAME?	100
	135219		#NAME?	#NAME?	#NAME?	4,100
	135221		#NAME?	#NAME?	#NAME?	1,700
	135223		#NAME?	#NAME?	#NAME?	12,462
	135224		#NAME?	#NAME?	#NAME?	-
135226		#NAME?	#NAME?	#NAME?	8,172	
135227		#NAME?	#NAME?	#NAME?	-	
135228		#NAME?	#NAME?	#NAME?	-	
135299		#NAME?	#NAME?	#NAME?	12,534	
Factory Units & Shops Total				#NAME?	#NAME?	108,278

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Dams	136201		#NAME?	#NAME?	#NAME?	7,000
	136202		#NAME?	#NAME?	#NAME?	1,000
	136203		#NAME?	#NAME?	#NAME?	24,000
	136223		#NAME?	#NAME?	#NAME?	1,938
Dams Total				#NAME?	#NAME?	33,938
Saleyards	137201		#NAME?	#NAME?	#NAME?	1,000
	137202		#NAME?	#NAME?	#NAME?	637
	137203		#NAME?	#NAME?	#NAME?	1,600
	137223		#NAME?	#NAME?	#NAME?	-
	137299		#NAME?	#NAME?	#NAME?	-
Saleyards Total				#NAME?	#NAME?	3,237
Community Development	138201		#NAME?	#NAME?	#NAME?	20,000
	138202		#NAME?	#NAME?	#NAME?	21,500
	138203		#NAME?	#NAME?	#NAME?	20,000
	138204		#NAME?	#NAME?	#NAME?	32,000
	138205		#NAME?	#NAME?	#NAME?	-
	138207		#NAME?	#NAME?	#NAME?	-
	138208		#NAME?	#NAME?	#NAME?	-
	138213		#NAME?	#NAME?	#NAME?	2,500
	138215		#NAME?	#NAME?	#NAME?	8,000
	138216		#NAME?	#NAME?	#NAME?	-
	138217		#NAME?	#NAME?	#NAME?	-
	138218		#NAME?	#NAME?	#NAME?	-
	138219		#NAME?	#NAME?	#NAME?	-
	138220		#NAME?	#NAME?	#NAME?	12,000
	138223		#NAME?	#NAME?	#NAME?	1,943
138226		#NAME?	#NAME?	#NAME?	1,057	
138299		#NAME?	#NAME?	#NAME?	50,317	
Community Development Total				#NAME?	#NAME?	169,317
Natural Resource Management	139201		#NAME?	#NAME?	#NAME?	66,528
	139202		#NAME?	#NAME?	#NAME?	-
	139203		#NAME?	#NAME?	#NAME?	-
	139204		#NAME?	#NAME?	#NAME?	-
	139205		#NAME?	#NAME?	#NAME?	8,500
	139206		#NAME?	#NAME?	#NAME?	-
	139207		#NAME?	#NAME?	#NAME?	1,500
	139208		#NAME?	#NAME?	#NAME?	2,000
	139209		#NAME?	#NAME?	#NAME?	2,000
	139210		#NAME?	#NAME?	#NAME?	500
	139211		#NAME?	#NAME?	#NAME?	1,000
	139212		#NAME?	#NAME?	#NAME?	-
	139213		#NAME?	#NAME?	#NAME?	-
	139223		#NAME?	#NAME?	#NAME?	-
	139224		#NAME?	#NAME?	#NAME?	-
	139225		#NAME?	#NAME?	#NAME?	-
	139226		#NAME?	#NAME?	#NAME?	1,024
139299		#NAME?	#NAME?	#NAME?	23,357	
139305		#NAME?	#NAME?	#NAME?	-	
139306		#NAME?	#NAME?	#NAME?	-	
Natural Resource Management Total				#NAME?	#NAME?	106,409
Economic Services Total				#NAME?	#NAME?	569,440

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Private Works	141201		#NAME?	#NAME?	#NAME?	5,300
	141202		#NAME?	#NAME?	#NAME?	4,500
	141203		#NAME?	#NAME?	#NAME?	1,500
	141204		#NAME?	#NAME?	#NAME?	15,000
	141205		#NAME?	#NAME?	#NAME?	-
	141206		#NAME?	#NAME?	#NAME?	100,000
	141207		#NAME?	#NAME?	#NAME?	30,000
	141208		#NAME?	#NAME?	#NAME?	18,000
	141223		#NAME?	#NAME?	#NAME?	4,600
	141226		#NAME?	#NAME?	#NAME?	1,644
141299		#NAME?	#NAME?	#NAME?	948	
Private Works Total				#NAME?	#NAME?	181,492
Public Works Overheads	142200		#NAME?	#NAME?	#NAME?	- 1,164,426
	142201		#NAME?	#NAME?	#NAME?	2,600
	142204		#NAME?	#NAME?	#NAME?	25,000
	142205		#NAME?	#NAME?	#NAME?	7,000
	142206		#NAME?	#NAME?	#NAME?	12,000
	142207		#NAME?	#NAME?	#NAME?	38,304
	142208		#NAME?	#NAME?	#NAME?	142,072
	142209		#NAME?	#NAME?	#NAME?	167,277
	142210		#NAME?	#NAME?	#NAME?	61,374
	142212		#NAME?	#NAME?	#NAME?	10,000
	142213		#NAME?	#NAME?	#NAME?	-
	142214		#NAME?	#NAME?	#NAME?	4,000
	142215		#NAME?	#NAME?	#NAME?	69,000
	142216		#NAME?	#NAME?	#NAME?	48,000
	142217		#NAME?	#NAME?	#NAME?	14,300
	142218		#NAME?	#NAME?	#NAME?	22,200
	142219		#NAME?	#NAME?	#NAME?	10,000
	142221		#NAME?	#NAME?	#NAME?	3,000
	142222		#NAME?	#NAME?	#NAME?	96,380
	142223		#NAME?	#NAME?	#NAME?	-
	142225		#NAME?	#NAME?	#NAME?	15,000
	142226		#NAME?	#NAME?	#NAME?	2,000
	142227		#NAME?	#NAME?	#NAME?	56,500
	142228		#NAME?	#NAME?	#NAME?	5,717
	142229		#NAME?	#NAME?	#NAME?	5,000
	142230		#NAME?	#NAME?	#NAME?	2,000
	142231		#NAME?	#NAME?	#NAME?	87,482
142233		#NAME?	#NAME?	#NAME?	800	
142234		#NAME?	#NAME?	#NAME?	111,947	
142235		#NAME?	#NAME?	#NAME?	4,000	
142236		#NAME?	#NAME?	#NAME?	1,000	
142237		#NAME?	#NAME?	#NAME?	4,200	
142238		#NAME?	#NAME?	#NAME?	6,000	
142239		#NAME?	#NAME?	#NAME?	-	
142299		#NAME?	#NAME?	#NAME?	130,273	
Public Works Overheads Total				#NAME?	#NAME?	-

Sub-Programme Description	COA	Job	Description	2013/14 Budget	2013/14 Actual	2014/15 Budget
Plant Operation Costs	114388		#NAME?	#NAME?	#NAME?	-
	114399		#NAME?	#NAME?	#NAME?	- 917,953
	143201		#NAME?	#NAME?	#NAME?	44,175
	143202		#NAME?	#NAME?	#NAME?	250,000
	143203		#NAME?	#NAME?	#NAME?	28,000
	143204		#NAME?	#NAME?	#NAME?	120,250
	143205		#NAME?	#NAME?	#NAME?	130,000
	143206		#NAME?	#NAME?	#NAME?	12,000
	143208		#NAME?	#NAME?	#NAME?	5,000
	143209		#NAME?	#NAME?	#NAME?	-
	143210		#NAME?	#NAME?	#NAME?	5,000
	143211		#NAME?	#NAME?	#NAME?	10,000
	143223		#NAME?	#NAME?	#NAME?	313,528
143299		#NAME?	#NAME?	#NAME?	-	
Plant Operation Costs Total				#NAME?	#NAME?	-
Stock	145202		#NAME?	#NAME?	#NAME?	-
Materials	145999		#NAME?	#NAME?	#NAME?	-
Stock Materials Total				#NAME?	#NAME?	-
Salaries & Wages	146201		#NAME?	#NAME?	#NAME?	-
	146202		#NAME?	#NAME?	#NAME?	-
	146999		#NAME?	#NAME?	#NAME?	-
Salaries & Wages Total				#NAME?	#NAME?	-
Other Property & Services Total				#NAME?	#NAME?	181,492
Grand Total				#NAME?	#NAME?	5,296,030

**SHIRE OF BRUCE ROCK
CASHFLOW WORKINGS
APPENDIX I**

**BALANCE SHEET
30 June 2015**

	NOTE	Estimated Actual 30-Jun-14 \$	Budget 30-Jun-15 \$	MOVEMENT \$	DESCRIPTION	INVESTING	FINANCING	OPERATING	ELIMINATIONS	TOTAL
ASSETS										
Cash and Cash Equivalents	3	0	0	0	Increase in Cash					
Trade and Other Receivables Non Current	5	0 0	0 0	0	Proceeds from Self Supporting Loans Increase in GST Receivable Increase in Rates Increase in Sundry Debtors Increase in User Defined 1 Increase in User Defined 2 Increase in User Defined 3		0	0 0 0 0 0		0
Inventories - Materials etc	6	0	0	0	Increase in Inventories			0		0
- Land Held for Resale	6	0	0	0	Payments for Development of Land held for Resale			0		0
Property, Plant & Equipment	7	0	0	0	Payments for Purchase of Property, Plant & Equip Proceeds from Sale of Plant & Equip Depreciation (Profit) Loss on Disposal	#REF! #REF!		#REF! #REF!		#REF!
Infrastructure	8	0	0	0	Payments for Construction of Infrastructure Depreciation Revaluation Adjustment	#REF!		#REF!	0	#REF!
TOTAL ASSETS		<u>0</u>	<u>0</u>							

KEY: Increase in Asset/Decrease in Liability - Outflow of funds (Recorded in brackets)
Decrease in Asset/Increase in Liability - Inflow of funds

BALANCE SHEET
30 June 2015

APPENDIX I (Cont'd)

	NOTE	30-Jun-14 \$	30-Jun-15 \$	MOVEMENT \$	DESCRIPTION		TOTAL
LIABILITIES							
Trade and Other Payables	9	0	0	0	Increase in Sundry Creditors	0	
					Increase in Accrued Interest on Debentures	0	
					Increase in Accrued Salaries and Wages	0	
					Increase in ATO Liabilities	0	
					Increase in User Defined 1	0	
					Increase in User Defined 2	0	0
Long-Term Borrowings Non Current	10	0	305,935	-305,935	Repayment of Debentures	31,310	
		0	0		Proceeds from New Borrowings	337,245	
					Advances to Community Groups		
					Proceeds on repayment of advances		368,555
Provisions Non Current	11	0	0	0	Decrease in Employee Provisions	0	0
TOTAL LIABILITIES		<u>0</u>	<u>305,935</u>				
NET ASSETS		<u><u>0</u></u>	<u><u>-305,935</u></u>				
EQUITY							
Accumulated Surplus		0	0				
Reserves - Cash/Inv. Backed	12	0	0				
Reserves - Asset Revaluation	13	0	0				
		<u>0</u>	<u>0</u>		Change in Net assets from Operations	1,590,619	
					Rounding adjustment	0	
					Revaluation Adjustment		0
							1,590,619
				<u><u>-305,935</u></u>		#REF!	<u><u>368,555</u></u>
					Government Grants - Non-Operating	2,232,457	-2,232,457
						#REF!	#REF!

KEY: Increase in Asset/Decrease in Liability - Outflow of funds (Recorded in brackets)
Decrease in Asset/Increase in Liability - Inflow of funds

SHIRE OF BRUCE ROCK**30 June 2014****Note to Rate setting statement - Surplus/(Deficit) Calculation**

	Actual Balance as at 30 June 2014	Est. Balance as at 30 June 2015
Cash and Cash Equivalents		
Unrestricted	0	0
Restricted	0	0
Receivables		
Rates Outstanding	0	0
Sundry Debtors	0	0
GST Receivable	0	0
Loans - Clubs/Institutions	0	0
User Defined 1	0	0
User Defined 2	0	0
User Defined 3	0	0
Inventories		
Fuel and Materials	0	0
History Books	0	0
Land Held for Resale - Cost	0	0
Cost of Acquisition	0	0
Development Costs	0	0
User Defined 1	0	0
User Defined 2	0	0
User Defined 3	0	0
	<hr/> 0	<hr/> 0
Trade and other Payables		
Sundry Creditors	0	0
Accrued Interest on Debentures	0	0
Accrued Salaries and Wages	0	0
ATO Liabilities	0	0
User Defined 1	0	0
User Defined 2	0	0
SHORT-TERM BORROWINGS		
Overdraft	0	0
LONG-TERM BORROWINGS		
Debentures	0	305,935
User defined 1	0	0
PROVISIONS		
Provision for Annual Leave	0	0
Provision for Long Service Leave	0	0
User Defined 1	0	0
	<hr/> 0	<hr/> 305,935
Net Current Assets	0	305,935
Adjustments		
Less: Reserves - Restricted Cash	1,147,301	1,328,316
Less: Land Held for Resale		
Cost of Acquisition	0	0
Development Costs	0	0
Less: Loans - Clubs / Institutions	0	0
Add: Current portion of Debentures	0	(305,935)
	<hr/> 1,147,301	<hr/> 1,328,316
	<hr/> <hr/> 1,147,301	<hr/> <hr/> 1,328,316

SHIRE OF BRUCE ROCK
30 June 2014
Estimated Financial Position

30 June 2014	Balances As at 30-Jun-14 \$	Adjustments to 30 June Balance \$	Rounded Balances As at 30-Jun-14 \$	Budgeted Movements \$	Projected Balance As at 30-Jun-15 \$
3. CASH AND CASH EQUIVALENTS					
Unrestricted			0		0
Restricted			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
4. TRADE AND OTHER RECEIVABLES					
Current					
Rates Outstanding			0		0
Sundry Debtors			0		0
GST Receivable			0		0
Loans - Clubs/Institutions			0		0
User Defined 1			0		0
User Defined 2			0		0
User Defined 3			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-Current					
Rates Outstanding - Pensioners			0		0
Loans - Clubs/Institutions			0		0
User Defined 1			0		0
User Defined 2			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
5. INVENTORIES					
Current					
Fuel and Materials			0		0
History Books			0		0
Land Held for Resale - Cost					
Cost of Acquisition			0		0
Development Costs			0		0
User Defined 1			0		0
User Defined 2			0		0
User Defined 3			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Non-Current					
Land Held for Resale - Cost					
Cost of Acquisition			0		0
Development Costs			0		0
User Defined 1			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6. PROPERTY, PLANT AND EQUIPMENT					
Land and Buildings - Cost			0		0
Less Accumulated Depreciation			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Furniture and Equipment - Cost			0		0
Less Accumulated Depreciation			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Plant and Equipment - Cost			0		0
Less Accumulated Depreciation			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF BRUCE ROCK
30 June 2014
Estimated Financial Position (continued)

6. PROPERTY, PLANT AND EQUIPMENT (continued)

PPE User Defined 1			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
PPE User Defined 2			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
PPE User Defined 3			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
PPE User Defined 4			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
PPE User Defined 5			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

7. INFRASTRUCTURE

Roads - Cost/Mngt Valuation			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
Footpaths - Cost/Mngt Valuation			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
Drainage - Cost			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
Parks & Ovals - Cost			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
Other - Cost			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
User Defined 1 - Cost			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
User Defined 2 - Cost			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
User Defined 3 - Cost			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
User Defined 4 - Cost			0		0
Less Accumulated Depreciation			0		0
	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF BRUCE ROCK
30 June 2014
Estimated Financial Position (continued)

8. TRADE AND OTHER PAYABLES

Current

Sundry Creditors			0		0
Accrued Interest on Debentures			0		0
Accrued Salaries and Wages			0		0
ATO Liabilities			0		0
User Defined 1			0		0
User Defined 2			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

3. SHORT-TERM BORROWINGS

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

9. LONG-TERM BORROWINGS

Current

Secured by Floating Charge					
Debentures			0	305,935	305,935
User defined 1			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>305,935</u>	<u>305,935</u>

Non-Current

Secured by Floating Charge					
Debentures			0		0
User defined 1			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

10. PROVISIONS

Current

Provision for Annual Leave			0		0
Provision for Long Service Leave			0		0
User Defined 1			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Non-Current

Provision for Long Service Leave			0		0
User Defined 1			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

11. EQUITY

Retained Surplus			0		0
Reserves Cash Backed			0		0
Revaluation Surplus			0		0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Total Assets	0	0	0	0	0
Total Liabilities	0	0	0	-305,935	-305,935
Total Equity	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	0	0	0	-305,935	-305,935

Grants Cor Local Roads Grant

2007-08	877729	626344
2008-09	1192759	842566
2009-10	1012039	662610
2010-11	1073166	711659
2011-12	1412742	937560
2012-13	1298435	694940
2013-14	746788	345042
2014-15	1481728	950629

Revenue

Rates	1158238
Operating G	2545577
Non-Operat	2232457
Fees and Ch	714422
Interest Ear	97355
Other Rever	22500

Expenses

Employee C	1587369
Materials ar	1586201
Utility Charg	297690
Depreciatio	1477157
Interest Exp	5845
Insurance E)	181024
Other Exper	78744

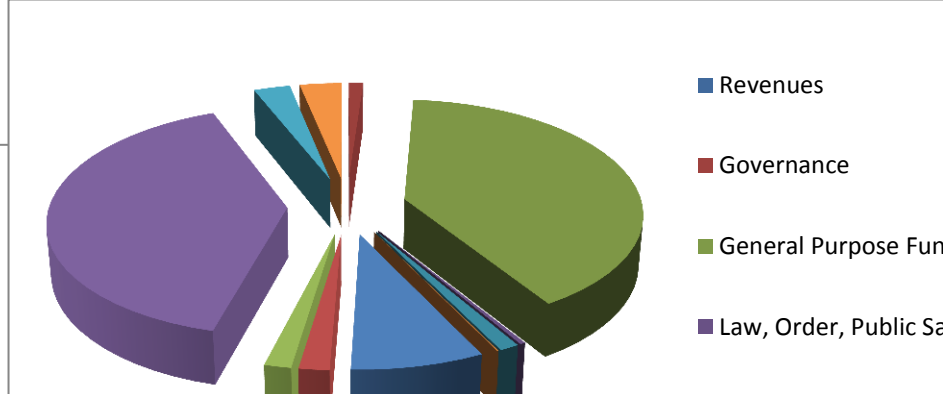
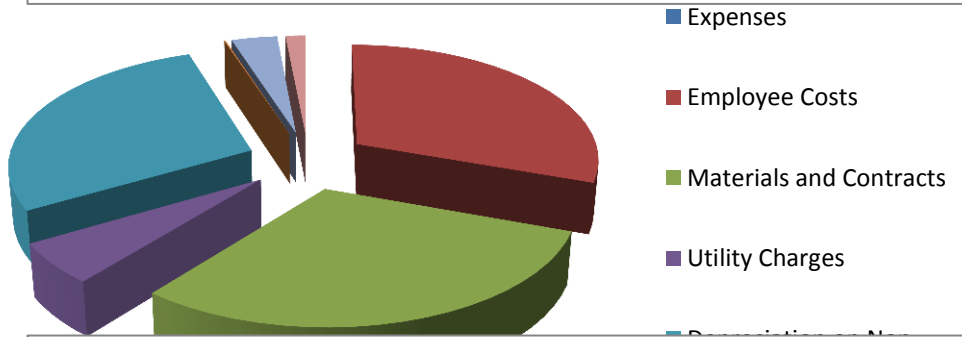
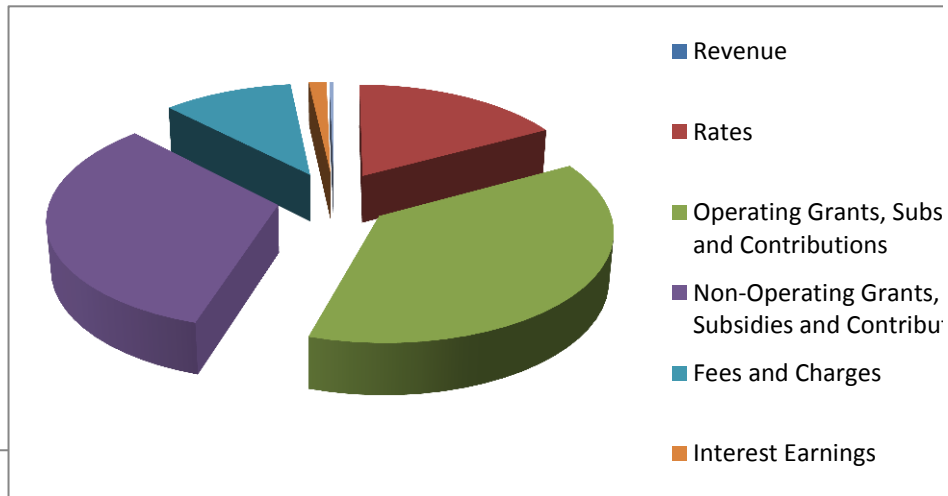
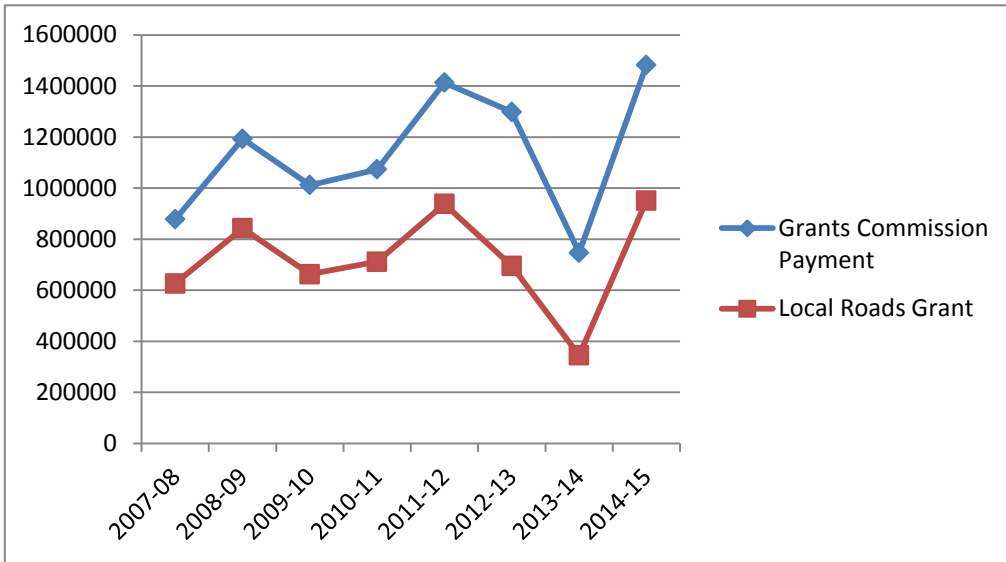
Revenues

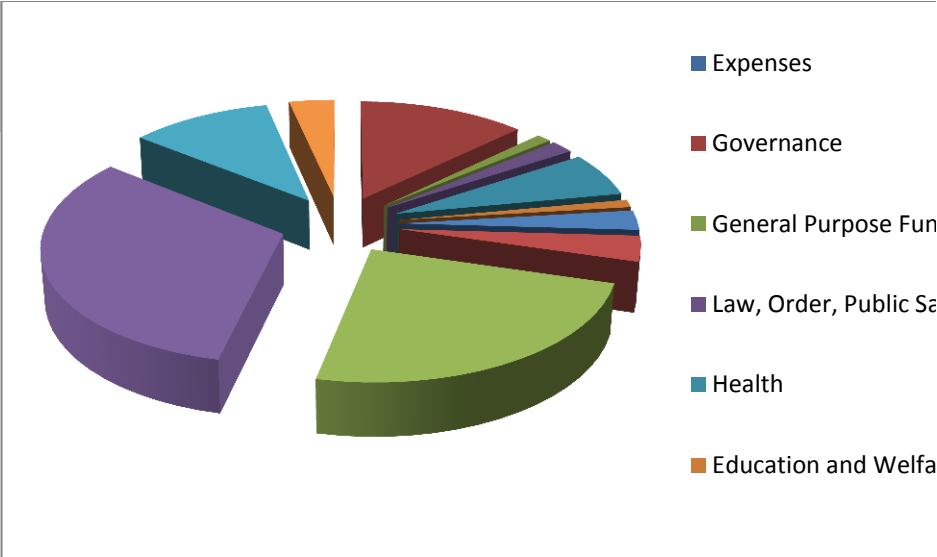
Governance	75810
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General Pur	2742161
Law, Order,	22300
Health	80000
Education a	5392
Housing	536957
Community	123130
Recreation :	109170
Transport	2732329
Economic Se	193000
Other Prope	221400

Expenses

Governance	673804
General Pur	60875
Law, Order,	95706
Health	327297
Education a	56925
Housing	145659
Community	188223
Recreation :	1258892
Transport	1692717
Economic Se	569440
Other Prope	181492





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