



**ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**



**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

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SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012

STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM

	NOTE	2011/12 Budget \$	2010/11 *Actual \$	2010/11 Budget \$
OPERATING REVENUES				
Governance		554,511	603,481	629,241
General Purpose Funding		16,212,073	15,919,730	15,269,112
Law, Order, Public Safety		367,502	350,128	341,012
Health		93,500	92,091	84,000
Education & Welfare		172,500	157,163	157,000
Housing		0	0	0
Community Amenities		3,108,260	2,958,293	2,985,096
Recreation And Culture		755,250	718,204	749,920
Transport		102,717	93,177	227,300
Economic Services		1,556,800	1,719,008	1,501,796
Other Property And Services		0	21,568	0
		22,923,113	22,632,843	21,944,477
EXPENSES excluding FINANCE COSTS				
Governance		(5,647,052)	(5,354,505)	(5,158,899)
General Purpose Funding		(480,074)	(306,243)	(937,417)
Law, Order, Public Safety		(1,319,785)	(1,196,905)	(1,294,335)
Health		(405,760)	(452,371)	(451,725)
Education & Welfare		(217,765)	(218,299)	(208,232)
Housing		0	0	0
Community Amenities		(3,308,101)	(2,945,908)	(3,235,545)
Recreation And Culture		(5,048,341)	(4,728,274)	(4,457,315)
Transport		(6,262,108)	(6,079,900)	(6,523,467)
Economic Services		(1,218,993)	(1,146,339)	(1,112,616)
Other Property And Services		97,928	(230,059)	0
		(23,810,051)	(22,658,803)	(23,379,551)
FINANCE COSTS				
	5			
Governance		0	0	0
General Purpose Funding		(747,710)	(351,020)	(603,077)
Law, Order, Public Safety		0	0	0
Health		0	0	0
Education & Welfare		0	0	0
Housing		0	0	0
Community Amenities		0	0	0
Recreation And Culture		0	0	0
Transport		(13,116)	(17,829)	(21,908)
Economic Services		0	0	0
Other Property And Services		0	0	0
		(760,826)	(368,849)	(624,985)
NON OPERATING GRANTS, SUBSIDIES, CONTRIBUTIONS				
Governance		0	1,241,946	1,767,699
General Purpose Funding		0	0	0
Law, Order, Public Safety		1,314,350	465,995	563,000
Health		0	0	0
Education & Welfare		0	0	0
Housing		0	0	0
Community Amenities		27,400	107,504	55,000
Recreation And Culture		1,370,512	729,121	701,000
Transport		2,717,750	2,227,177	2,512,493
Economic Services		6,300	5,362	45,000
Other Property And Services		0	0	0
		5,436,312	4,777,105	5,644,192
PROFIT/(LOSS) ON DISPOSAL OF ASSETS				
Governance		(1,472)	27,258	10,382
General Purpose Funding		0	39,213	7,398
Law, Order, Public Safety		0	37,521	0
Health		0	0	0
Education & Welfare		0	0	0
Housing		0	0	0
Community Amenities		5,635	0	2,817
Recreation And Culture		495	5,292	4,289
Transport		35,000	188,555	96,634
Economic Services		3,643	3,842	953
Other Property And Services		6,309,000	572,622	0
		6,352,301	874,303	122,473
NET RESULT		10,140,849	5,256,599	3,706,606
Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		10,140,849	5,256,599	3,706,606

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

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE

	NOTE	2011/12 Budget \$	2010/11 *Actual \$	2010/11 Budget \$
REVENUES FROM ORDINARY ACTIVITIES				
Rates	8	14,602,275	13,870,810	13,818,698
Operating Grants, Subsidies And Contributions		1,326,437	1,655,076	1,343,666
Fees & Charges	11	6,486,831	6,432,757	6,183,462
Service Charges	10	4,000	14,062	14,062
Interest Received	4(e)	503,570	625,965	328,500
Other Income		0	34,174	256,089
		22,923,113	22,632,844	21,944,477
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Expenses		(11,544,355)	(10,799,257)	(10,591,568)
Materials & Contracts		(5,165,478)	(5,042,502)	(5,383,726)
Utilities		(788,114)	(797,730)	(687,760)
Depreciation	4(a)	(5,426,786)	(5,244,229)	(5,912,456)
Interest Paid	4(c)	(760,826)	(368,849)	(624,985)
Insurances		(441,200)	(383,536)	(396,637)
Other Expenses		(444,118)	(391,549)	(407,404)
		(24,570,877)	(23,027,652)	(24,004,536)
		(1,647,764)	(394,808)	(2,060,059)
Grants, Subsidies and Contributions - non-operating		5,436,312	4,777,105	5,644,192
Fair value adjustment to financial assets at fair value through profit and loss		0	0	0
Profit on Asset Disposals	3	6,355,657	874,302	122,473
Loss on Asset Disposals		(3,356)	0	0
NET RESULT		10,140,849	5,256,599	3,706,606
Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		10,140,849	5,256,599	3,706,606

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

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

CASH FLOW STATEMENT

	NOTE	2011/12 Budget \$	2010/11 *Actual \$	2010/11 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		14,602,275	13,885,577	13,804,081
Grants, Subsidies and Contributions- Operating		1,326,437	1,655,076	1,343,666
Fees and Charges		6,486,831	7,095,839	6,183,462
Service Charges		4,000	14,062	14,062
Interest Earnings		503,570	625,965	328,500
Goods and Services Tax		1,736,280	1,449,522	1,592,109
Other		0	34,174	256,089
		24,659,393	24,760,215	23,521,969
Payments				
Employee Costs		(11,544,355)	(10,711,553)	(10,591,568)
Materials and Contracts		(5,672,166)	(4,689,409)	(5,383,726)
Utilities (gas, electricity, water, etc)		(788,114)	(797,730)	(687,760)
Insurance		(441,200)	(383,536)	(396,637)
Interest		(760,826)	(330,610)	(624,985)
Goods and Services Tax		(1,736,280)	(1,667,961)	(2,513,401)
Other		(444,118)	(391,549)	(407,404)
		(21,387,059)	(18,972,348)	(20,605,481)
Net Cash Provided By Operating Activities	15(b)	3,272,334	5,787,867.00	2,916,488
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	2	(10,510,035)	(9,626,177)	(13,035,726)
Payments for Construction of Infrastructure	2	(6,852,767)	(4,362,735)	(5,840,734)
Advances to Community Groups		(5,000)	(18,979)	0
Proceeds from Sale of Investments			287,973	
Payment for Purchase of Investment Grants/Contributions for the Development of Assets		5,436,312	4,180,105	5,644,192
Proceeds from Sale of Plant & Equipment	3	7,046,498	996,824	265,000
Proceeds from Advances				
Net Cash Used in Investing Activities		(4,884,992)	(8,542,989)	(12,967,268)
Cash Flows from Financing Activities				
Repayment of Debentures	5(a)	(13,657,885)	(580,315)	(580,315)
Repayment of Bonds			(246,388)	
Repayment of Finance Leases				
Proceeds from Self Supporting Loans		5,000	13,025	24,921
Proceeds from New Debentures	5(b)	13,818,788	6,927,426	10,580,000
Net Cash Provided By Financing Activities		165,903	6,113,748	10,024,607
Net Increase (Decrease) in Cash Held		(1,446,755)	3,358,626	(26,174)
Cash at Beginning of Year		6,846,289	3,487,663	3,216,292
Cash at End of Year	15(a)	5,399,534	6,846,289	3,190,118

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

SHIRE OF AUGUSTA - MARGARET RIVER
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FOR THE YEAR ENDING 30TH JUNE 2012

RATE SETTING STATEMENT

	NOTE	2011/12 Budget \$	2010/11 *Actual \$	2010/11 Budget \$
REVENUES	1c			
Governance		554,511	1,845,427	2,396,940
General Purpose Funding		1,609,798	2,048,920	1,450,414
Law, Order, Public Safety		1,681,852	816,123	904,012
Health		93,500	92,091	84,000
Education and Welfare		172,500	157,163	157,000
Housing		0	0	
Community Amenities		3,135,660	3,065,797	3,040,096
Recreation and Culture		2,125,762	1,447,325	1,450,920
Transport		2,820,467	2,320,354	2,739,793
Economic Services		1,563,100	1,724,370	1,546,796
Other Property and Services		0	21,568	0
		13,757,150	13,539,138	13,769,971
EXPENSES	1c			
Governance		(5,648,524)	(5,327,247)	(5,751,594)
General Purpose Funding		(1,227,784)	(618,050)	(937,417)
Law, Order, Public Safety		(1,319,785)	(1,159,384)	(1,286,937)
Health		(405,760)	(452,371)	(451,725)
Education and Welfare		(217,765)	(218,299)	(208,232)
Housing		0	0	
Community Amenities		(3,302,466)	(2,945,908)	(3,232,728)
Recreation & Culture		(5,047,846)	(4,722,982)	(4,453,026)
Transport		(6,240,224)	(5,909,174)	(6,448,741)
Economic Services		(1,215,350)	(1,142,497)	(1,111,663)
Other Property and Services		6,406,928	342,563	0
		(18,218,576)	(22,153,349)	(23,882,063)
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	3	(6,352,301)	(874,302)	(122,473)
Depreciation on Assets	4	5,426,786	5,244,229	5,912,456
Movement in provisions			121,965	
Add back Land held for resale			(597,000)	
Capital Expenditure and Revenue				
Purchase Land and Buildings	2	(8,854,782)	(7,832,706)	(11,067,581)
Purchase Infrastructure Assets - Roads	2	(4,986,733)	(2,855,410)	(4,028,426)
Purchase Infrastructure Assets - Other	2	(1,866,034)	(1,507,324)	(1,812,308)
Purchase Plant and Equipment	2	(1,611,453)	(1,764,251)	(1,889,145)
Purchase Furniture and Equipment	2	(43,800)	(29,219)	(79,000)
Proceeds from Disposal of Assets	3	7,046,498	1,284,797	265,000
Repayment of Debentures	5(a)	(13,657,885)	(580,315)	(580,315)
Proceeds from New Debentures	5(b)	13,818,788	6,927,426	10,580,000
Proceeds from Self-Supporting Loans		5,000	13,024	
Repayment of Bonds			(111,590)	
Loan advances		(5,000)	(15,000)	
Transfers to Restricted Cash		0	(1,051,288)	(763,315)
Transfers to Reserves (Restricted Assets)	6	(1,422,201)	(1,574,843)	(370,000)
Transfers from Reserves (Restricted Assets)	6	751,250	283,688	248,500
Add: Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,611,018	1,272,539	0
Less: Estimated Surplus/(Deficit) June 30 C/Fwd	7	(0)	1,611,018	(0)
AMOUNT TO BE RAISED FROM RATES	8	(14,602,275)	(13,870,810)	(13,818,698)

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

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

1a SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards, (as they apply to local government and non-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations. The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

(b) The Local Government Reporting Entity

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

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

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

(c) *Actual 2010/11 Balances

Balances shown in this budget as *Actual 2010/11 are a forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax

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

(g) Superannuation

The Shire of Augusta Margaret River contributes to a number of Superannuation Funds on behalf of employees.

(h) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

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

**SHIRE OF AUGUSTA - MARGARET RIVER
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1a. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Trade and Other Receivables

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

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

(j) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

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

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

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

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

(k) Fixed Assets

Initial Recognition

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

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

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

**SHIRE OF AUGUSTA - MARGARET RIVER
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1a. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets continued

Land Under Roads

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

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

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

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

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

Depreciation of Non-Current Assets

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads (unsealed)	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

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1a. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets continued

Depreciation of Non-Current Assets (Continued)

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

Gains and losses on disposals are determined by comparing proceeds with with the carrying amount.

These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

All purchases of a capital nature will be recognised as an asset if the threshold value exceeds:

- \$1,500 for Buildings, Plant & Equipment and Furniture Equipment
- \$5,000 for Infrastructure

All fixed assets below the above thresholds will be expensed as operating costs in the year of acquisition and is recorded on a asset inventory listing.

(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

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

Classification and Subsequent Measurement

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

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

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1a. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (continued)

Classification and Subsequent Measurement (Continued)

Amortised cost is calculated as:

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

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading

(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.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period (classified as non-current assets).

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity.

Held-to-maturity financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period (classified as current assets).

If the Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale.

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1a. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(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

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period (classified as current assets).

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is co

(m) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. The Council uses a variety of methods and makes assumptions that are based on market conditions existing at each reporting date. The

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash fl

quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

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1a. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Estimation of Fair Value (continued)

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(n) Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement. 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 the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2012.

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

(o) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(p) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

1a. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Interest-bearing Loans and Borrowing Costs

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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.

(r) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

(s) 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 Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

(t) Self - Supporting Loans

The following policy applies in respect to self - supporting loans:

Guarantors, legally bound by contract, will be required for self - supporting loans.

All self - supporting loans will require a repayment agreement before the loan funds will be advanced.

The cost of preparation of all legal documentation will be borne by the borrowing organisation.

Clubs or other organisations requiring self - supporting loans will be required to provide financial statements and a budget, which will demonstrate the Club's etc. ability to repay the loan.

All self - supporting loans for sporting associations raised in accordance with the Local Government Act and where Council has no direct interest in the land and/or buildings of the beneficiary organisation requesting such a loan, that the following scale of charges be applicable.

Loan establishment fee

This fee will be the equivalent to that which may be incurred by Council from its lending source should there be such a fee.

Loan Servicing fee

\$50 per payment with all fees payable as a once-only charge prior to raising the loan.

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

1a. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

1b MISSION STATEMENT

“Our Mission is to strengthen our communities, foster local economic prosperity, protect the natural environment and responsibly manage the community’s infrastructure and assets.’

1c SHIRE PROGRAMS

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Food quality and pest control, immunisation services, inspection of abattoir and operation of child health clinics.

EDUCATION AND WELFARE

Care of families and children, contributions to education and other welfare.

HOUSING

Operation of staff and rental housing.

COMMUNITY AMENITIES

Rubbish collection and disposal services, recycling, septic tank inspection services, environmental protection initiatives, administration of town planning and regional development services and the operation of other community amenities.

RECREATION AND CULTURE

Provision and maintenance of halls, swimming areas, recreation and sporting areas, reserves, re-broadcasting services, libraries, museums and other cultural activities.

TRANSPORT

Construction and maintenance of streets, roads, bridges, drainage works, footpaths, parking, traffic control, aerodromes and water transport facilities.

ECONOMIC SERVICES

Provision of rural services, tourism and area promotion, building control, saleyards, plant nursery, landcare, water and public utility services.

OTHER PROPERTY & SERVICES

Private works operations, general administration overheads, public works overheads, plant operating costs and any other unclassified items.

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

2. ACQUISITION OF ASSETS BY TYPE/BUSINESS UNIT

The following assets are planned to be purchased during 2011/12

Business Unit	Land & Buildings	Plant & Equip't	Furn. & Equip't	Infrast. - Other	Infrast. - Roads	TOTAL
Chief Executive Officer		0				0
Director, Corporate & Community	0	0				0
Director, Planning Services		0				0
Director, Infrastructure Services				72,700		72,700
Finance		26,364				26,364
Records	50,000					50,000
Customer & Information Services		48,364	16,800			65,164
Customer Relations			0			0
Information Technology		192,603				192,603
Human Resources		31,818				31,818
Community Development		0				0
Emergency Management	1,201,500	212,850				1,414,350
Rangers		5,000				5,000
Libraries			2,500			2,500
Health						0
Child Care		12,000				12,000
Waste Services	392,000	199,500				591,500
Town Planning		50,000				50,000
Community Buildings	7,050,982					7,050,982
MR Recreation Centre	42,000	2,000				44,000
Other Sport and Recreation	7,000		22,500	421,768		451,268
Parks and Gardens				1,097,000		1,097,000
Asset Services				274,566		274,566
Construction of Roads					4,986,733	4,986,733
Plant Program		646,272				646,272
Caravan Parks	51,300	156,500	2,000			209,800
Building Control		28,182				28,182
Public Works Overheads						0
Maintenance of Roads						0
Plant Operation Costs						0
Other Property and Services	60,000					60,000
TOTALS	8,854,782	1,611,453	43,800	1,866,034	4,986,733	17,362,802

2. ACQUISITION OF ASSETS BY TYPE/PROGRAM

Program	Land & Buildings	Plant & Equip't	Furn. & Equip't	Infrast. - Other	Infrast. - Roads	TOTAL
Governance	0	250,785	0	0	0	250,785
General Purpose Funding						0
Law, Order, Public Safety	1,201,500	217,850	0	0	0	1,419,350
Health	0	0	0	0	0	0
Education and Welfare	0	12,000	0	0	0	12,000
Housing						0
Community Amenities	7,442,982	249,500	0	1,097,000	0	8,789,482
Recreation and Culture	49,000	2,000	25,000	421,768	0	497,768
Transport	0	646,272	0	274,566	4,986,733	5,907,571
Economic Services	51,300	184,682	2,000	0	0	237,982
Other Property and Services	110,000	48,364	16,800	72,700	0	247,864
TOTALS	8,854,782	1,611,453	43,800	1,866,034	4,986,733	17,362,802

SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012

3. DISPOSAL OF ASSETS BY TYPE/BUSINESS UNIT

The following plant/vehicles are planned to be disposed of during 2011/12

Business Unit	Historical Value	Accum. Deprecn.	Written Down	Sale Proceeds	(Profit) / Loss
CEO			0	0	0
Director, Corporate & Community				0	
Director, Planning Services				0	
Director, Infrastructure Services				0	
Finance	23,000	14,429	8,571	10,455	(1,884)
Records					
Customer & Information Services	23,000	-8,364	31,364	31,364	0
Customer Relations			0	0	0
Information Technology			0	0	0
Human Resources	28,530	14,265	14,265	10,909	3,356
Community Development			0	0	0
Emergency Management			0	0	0
Rangers			0	0	0
Libraries			0	0	0
Health			0	0	0
ChildCare				0	0
Waste			0	0	0
Town Planning	45,110	31,199	13,911	19,546	(5,635)
Community Buildings					0
MR Recreation Centre	23,000	13,040	9,960	10,455	(495)
Other Sport and Recreation				0	
Parks and Gardens					
Asset Services			0	0	0
Construction					
Plant Program	592,715	505,897	86,818	121,818	(35,000)
Caravan Parks				0	0
Building Control	31,760	24,494	7,266	10,909	(3,643)
Public Works Overheads					
Maintenance of Roads					
Plant Operation Costs					
Other Property & Services	1,207,341	685,299	522,042	6,831,042	(6,309,000)
TOTALS	1,974,456	1,280,258	694,197	7,046,498	(6,352,301)

3. DISPOSAL OF ASSETS BY TYPE/PROGRAM

Program	Historical Value	Accum. Deprecn.	Written Down	Sale Proceeds	(Profit) / Loss
Governance	51,530	28,694	22,836	21,364	1,472
General Purpose Funding					
Law, Order, Public Safety	0	0	0	0	0
Health	0	0	0	0	0
Education and Welfare	0	0	0	0	0
Housing					
Community Amenities	45,110	31,199	13,911	19,546	(5,635)
Recreation and Culture	23,000	13,040	9,960	10,455	(495)
Transport	592,715	505,897	86,818	121,818	(35,000)
Economic Services	31,760	24,494	7,266	10,909	(3,643)
Other Property and Services	1,230,341	676,935	553,406	6,862,406	(6,309,000)
TOTALS	1,974,456	1,280,258	694,197	7,046,498	(6,352,301)

SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012

4a. DEPRECIATION OF ASSETS BY TYPE/BUSINESS UNIT

The following depreciation expenses are forecast during 2011/12

Business Unit	Land & Buildings	Plant & Equip't	Furn. & Equip't	Infrast. - Other	Infrast. - Roads	TOTAL
Members of Council		240				240
Chief Executive Officer		2,000	4,456			6,456
Director, Corporate & Community						0
Director, Planning Services		0				0
Director, Infrastructure Services				4,164		4,164
Finance			5,676			5,676
Records			1,464			1,464
Shared Services		9,924				9,924
Customer Relations		0				0
Information Technology		0				0
Human Resources		6,796	500			7,296
Community Development		15,156				15,156
Emergency Management		404,616				404,616
Rangers		57,240				57,240
Libraries		8,000	1,000			9,000
Health		11,376				11,376
Child Care			1,800			1,800
Waste Services		85,644				85,644
Town Planning		17,196				17,196
Community Buildings	458,484					458,484
MR Recreation Centre		59,000				59,000
Other Sport and Recreation		37,936				37,936
Parks and Gardens	52,308					52,308
Asset Services			22,464			22,464
Construction of Roads						0
Plant Program		31,800				31,800
Caravan Parks		62,472				62,472
Building Control		9,840				9,840
Public Works Overheads		26,250				26,250
Maintenance of Roads					3,426,984	3,426,984
Plant Operation Costs		602,000				602,000
Other Property and Services		0				0
TOTALS	510,792	1,447,486	37,360	4,164	3,426,984	5,426,786

4b. DEPRECIATION OF ASSETS BY TYPE/PROGRAM

Program	Land & Buildings	Plant & Equip't	Furn. & Equip't	Infrast. - Other	Infrast. - Roads	TOTAL
Governance	0	9,036	10,632	0	0	19,668
General Purpose Funding						0
Law, Order, Public Safety	0	461,856	0	0	0	461,856
Health	0	11,376	0	0	0	11,376
Education and Welfare	0	15,156	1,800	0	0	16,956
Housing						0
Community Amenities	510,792	102,840	0	0	0	613,632
Recreation and Culture	0	104,936	1,000	0	0	105,936
Transport	0	660,050	22,464	0	3,426,984	4,109,498
Economic Services	0	72,312	0	0	0	72,312
Other Property and Services	0	9,924	1,464	4,164	0	15,552
TOTALS	510,792	1,447,486	37,360	4,164	3,426,984	5,426,786

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

4c. BORROWING COSTS (INTEREST PAID)

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Debentures (<i>refer note 5(a)</i>)	760,826	368,849	624,985
Other	<u>760,826</u>	<u>368,849</u>	<u>624,985</u>
	-0	0	-0

4d. RENTALCHARGES

- Operating Leases	<u>616,872</u>	<u>574,205</u>	<u>614,600</u>
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4e. INTEREST EARNINGS

Investments			
- Reserve Funds	135,294	111,810	85,060
- Other Funds	228,276	367,323	123,440
Other Interest Revenue (Refer Note 13)	<u>140,000</u>	<u>146,832</u>	<u>120,000</u>
	<u>503,570</u>	<u>625,965</u>	<u>328,500</u>

SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012

5. DEBENTURE REPAYMENTS

#	Particulars	Expire	Principal	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			1-Jul-11 *Actual \$	2011/12 Budget \$	2011/12 Budget \$	2010/11 *Actual \$	2011/12 Budget \$	2010/11 *Actual \$	2011/12 Budget \$	2010/11 *Actual \$
Community Amenities										
172	Toilet Block - Cowaramup	2014	27,092		9,326	8,770	17,766	27,092	1,463	1,969
184	Augusta Town Toilets	2019	75,679		7,764	7,355	67,915	75,679	4,025	4,368
186	MR Memorial Toilet Block	2019	151,992		15,299	14,419	136,693	151,992	8,837	9,649
188	DEC Augusta Water Wheel Toilets	2020	81,504		7,277	6,848	74,227	81,504	4,874	5,285
154	Underground Power	2011	0		0	26,270	0	0	0	917
Recreation & Culture										
164	Aquatic Centre	2020	676,512		53,887	50,250	622,625	676,512	46,290	49,178
174	Cowaramup Recreation Centre	2024	385,472		20,319	19,077	365,153	385,472	24,038	25,168
183	SSL Augusta Bowling Club	2018	31,385		3,523	3,307	27,862	31,385	1,939	2,147
185	MR Recreation Centre Solar Power	2019	58,862		6,039	5,720	52,823	58,862	3,131	3,398
187	MR Recreation Centre (stage 1)	2024	436,788		21,900	20,496	414,888	436,788	28,917	30,262
189	MR Recreation Centre (stage 2)	2020	537,017		47,944	45,119	489,073	537,017	32,113	34,819
193	MR Bowling Club	2022	0	137,256	4,966	0	132,290	0	4,421	0
Economic Services										
171	Toilet Block - Caravan Parks	2014	27,092		9,326	8,770	17,766	27,092	1,463	1,969
173	Augusta Rural Transaction Centre	2024	581,813		30,237	28,385	551,576	581,813	36,372	38,117
179	Gnarabup Café	2024	312,498		15,979	14,998	296,519	312,498	19,591	20,551
181	Gnarabup Café	2026	170,323		7,116	6,690	163,207	170,323	10,552	10,940
180	SSL Community Resource Centre	2024	39,609		1,981	1,868	37,628	39,609	2,362	2,442
Transport										
158	Purchase of Motor Vehicles	2016	206,146		35,865	33,526	170,281	206,146	13,116	15,244
170	Various Plant	2011	0		0	60,431	0	0	0	1,517
175	Mowen Road	2014	101,594		34,974	32,890	66,620	101,594	5,487	7,382
176	Road Works	2014	140,606		48,404	45,520	92,202	140,606	7,594	10,218
182	Various Plant	2011	0		0	112,458	0	0	0	3,246
Governance										
178	Administration Office	2014	88,770		28,858	27,148	59,912	88,770	4,804	6,430
190	Civic & Admin Building short term	2011	6,927,426	6,272,574	13,200,000	0	0	6,927,426	381,822	83,633
191	Civic & Admin Building long term	2032	0	7,408,958	46,901		7,362,057	0	117,615	
			11,058,180	13,818,788	13,657,885	580,315	11,219,083	11,058,180	760,826	368,849

Self Supporting Loans
Shire Loans

70,994	0	5,504	5,175	65,491	70,994	4,301	4,589
10,987,186	13,818,788	13,652,381	575,140	11,153,592	10,987,186	756,525	364,260
11,058,180	13,818,788	13,657,885	580,315	11,219,083	11,058,180	760,826	368,849

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

5(b). New Debenture

#	Particulars		New Loans	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate	Amount Used 2011/12
		Start							
191	Governance Civic & Admin Building	1/01/2012	7,408,958	WATC	Debenture	20	5,752,269	6.3%	7,408,958
193	MR Bowling Club	1/01/2012	137,256	WATC	Debenture	10	50,481	6.5%	137,256
			7,546,214				5,802,750		7,546,214

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2011 and it is expected to have no unspent debenture funds as at 30th June 2012.

	Amount b/fwd	Amount Used 2011/12	Remaining at 30/06/12
Nil	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012

6. RESERVES	2011/12 Budget \$	2010/11 *Actual \$	2010/11 Budget \$
(a) Staff Leave Reserve			
Opening Balance	300,000	158,717	158,717
Amount Set Aside / Transfer to Reserve	0	141,283	0
Amount Used / Transfer from Reserve			
	<u>300,000</u>	<u>300,000</u>	<u>158,717</u>
(b) Margaret River Redevelopment Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	600,000		
Amount Used / Transfer from Reserve			
	<u>600,000</u>	<u>0</u>	<u>0</u>
(c) Augusta Revitalisation Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	440,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>440,000</u>	<u>0</u>	<u>0</u>
(d) Public Open Space Reserve			
Opening Balance	138,274	138,274	138,274
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve			
	<u>138,274</u>	<u>138,274</u>	<u>138,274</u>
(e) Caravan Park Upgrade Reserve			
Opening Balance	185,000	135,000	160,000
Amount Set Aside / Transfer to Reserve	133,923	100,000	100,000
Amount Used / Transfer from Reserve	(69,250)	(50,000)	(50,000)
	<u>249,673</u>	<u>185,000</u>	<u>210,000</u>
(f) Boranup Pit Rehabilitation Reserve			
Opening Balance	34,532	34,532	34,532
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve			
	<u>34,532</u>	<u>34,532</u>	<u>34,532</u>
(g) Cemeteries Reserve			
Opening Balance	8,883	8,883	8,883
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>8,883</u>	<u>8,883</u>	<u>8,883</u>
(h) Community Loan Reserve			
Opening Balance	22,821	33,481	33,481
Amount Set Aside / Transfer to Reserve	0	4,340	0
Amount Used / Transfer from Reserve	0	(15,000)	0
	<u>22,821</u>	<u>22,821</u>	<u>33,481</u>
(i) Cedarvale Reserve			
Opening Balance	128,993	128,993	128,993
Amount Set Aside / Transfer to Reserve		0	
Amount Used / Transfer from Reserve	(18,000)		
	<u>110,993</u>	<u>128,993</u>	<u>128,993</u>
(j) Waste Management Reserve			
Opening Balance	200,000	0	0
Amount Set Aside / Transfer to Reserve	88,278	200,000	0
Amount Used / Transfer from Reserve	0	0	0
	<u>288,278</u>	<u>200,000</u>	<u>0</u>

SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012

6. RESERVES	2011/12 Budget	2010/11 *Actual	2010/11 Budget
(k) Parking Reserve			
Opening Balance	261,542	261,542	261,542
Amount Set Aside / Transfer to Reserve		76,000	
Amount Used / Transfer from Reserve	(184,000)	(76,000)	(76,000)
	<u>77,542</u>	<u>261,542</u>	<u>185,542</u>
(l) Road Asset Reserve			
Opening Balance	1,272,702	752,982	1,013,177
Amount Set Aside / Transfer to Reserve	150,000	642,220	120,000
Amount Used / Transfer from Reserve	(300,000)	(122,500)	(122,500)
	<u>1,122,702</u>	<u>1,272,702</u>	<u>1,010,677</u>
(n) Gloucester Park Reserve (closed)			
Opening Balance	0	4,340	4,340
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	(4,340)	0
	<u>0</u>	<u>0</u>	<u>4,340</u>
(o) Biodiversity Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve			
	<u>0</u>	<u>0</u>	<u>0</u>
(p) Community Facility Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve			
Amount Used / Transfer from Reserve			
	<u>0</u>	<u>0</u>	<u>0</u>
(q) Margaret River CBD Reserve			
Opening Balance	66,837	66,837	66,837
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve		0	
	<u>66,837</u>	<u>66,837</u>	<u>66,837</u>
(r) Plant Reserve			
Opening Balance	405,000	65,000	210,000
Amount Set Aside / Transfer to Reserve	0	340,000	150,000
Amount Used / Transfer from Reserve	0	0	
	<u>405,000</u>	<u>405,000</u>	<u>360,000</u>
(s) Affordable Housing Fund			
Opening Balance	170,000	100,000	90,000
Amount Set Aside / Transfer to Reserve	10,000	70,000	0
Amount Used / Transfer from Reserve	(180,000)	0	0
	<u>0</u>	<u>170,000</u>	<u>90,000</u>
(t) LGIS Members Bonus (closed)			
Opening Balance	0	14,848	0
Amount Set Aside / Transfer to Reserve	0	1,000	0
Amount Used / Transfer from Reserve	0	(15,848)	0
	<u>0</u>	<u>0</u>	<u>0</u>
Total Reserves	<u><u>3,865,535</u></u>	<u><u>3,194,584</u></u>	<u><u>2,430,276</u></u>

SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012

6. RESERVES	2011/12 Budget	2010/11 *Actual	2010/11 Budget
Summary of Transfers To/(From) Cash Backed Reserves			
Transfers to Reserves			
Staff Leave Reserve	0	141,283	0
Margaret River Development Reserve	600,000	0	0
Augusta Development Reserve	440,000	0	0
Public Open Space Reserve	0	0	0
Caravan Park Upgrade Reserve	133,923	100,000	100,000
Boranup Pit Reserve	0	0	0
Cemeteries Reserve	0	0	0
Community Loan Reserve	0	4,340	0
Cedarvale Reserve	0	0	0
Waste Management Reserve	88,278	200,000	0
Parking Reserve	0	76,000	0
Road Asset Reserve	150,000	642,220	120,000
Gloucester Park Reserve (closed)	0	0	0
Biodiversity Reserve	0	0	0
Community Facility Reserve	0	0	0
Margaret River CBD Reserve	0	0	0
Plant Reserve	0	340,000	150,000
Affordable Housing Fund	10,000	70,000	0
LGIS Members Bonus	0	1,000	0
	<u>1,422,201</u>	<u>1,574,843</u>	<u>370,000</u>
Transfers from Reserves			
Staff Leave Reserve	0	0	0
Margaret River Development Reserve	0	0	0
Augusta Development Reserve	0	0	0
Public Open Space Reserve	0	0	0
Caravan Park Upgrade Reserve	(69,250)	(50,000)	(50,000)
Boranup Pit Reserve	0	0	0
Cemeteries Reserve	0	0	0
Community Loan Reserve	0	(15,000)	0
Cedarvale Reserve	(18,000)	0	0
Waste Management Reserve	0	0	0
Parking Reserve	(184,000)	(76,000)	(76,000)
Road Asset Reserve	(300,000)	(122,500)	(122,500)
Gloucester Park Reserve (closed)	0	(4,340)	0
Biodiversity Reserve	0	0	0
Community Facility Reserve	0	0	0
Margaret River CBD Reserve	0	0	0
Plant Reserve	0	0	0
Affordable Housing Fund	(180,000)	0	0
LGIS Members Bonus	0	(15,848)	0
	<u>(751,250)</u>	<u>(283,688)</u>	<u>(248,500)</u>
Total Transfer to/(from) Reserves	<u>670,951</u>	<u>1,291,155</u>	<u>121,500</u>
		0	

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

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

6. RESERVES	2011/12 Budget	2010/11 *Actual	2010/11 Budget
Staff Leave Reserve - to be used to fund annual and long service leave requirements.			
Margaret River Redevelopment Reserve - To be used for funding capital projects in the Margaret River town-site.		New for 2011/12	
Augusta Revitalisation Reserve - To be used for funding capital projects in the Augusta town-site.		New for 2011/12	
Public Open Space Reserve. - To be used to fund future public open space requirements.			
Caravan Park Upgrade Reserve - To be used for the upgrading of Caravan Parks.			
Boranup Pit Rehabilitation Reserve. - Funds for the rehabilitation of the boranup Limesand Pit			
Cemetery Reserve. - To be used for the upgrade of cemeteries.			
Community Loan Reserve - Interest free funding for eligible groups involved with sporting and cultural activities.			
Cedarvale Reserve. - Funds allocated to meet Council's obligations in respect of the agreement with Cedarvale for the Gnarabup site and future foreshore rehabilitation required at Prevelly and Gnarabup.			
Waste Management Reserve - To be used to fund future waste facility and plant requirements.			
Plant Reserve. - To be used for the purchase of plant, vehicles and equipment.			
Parking Reserve. - To be used to fund future car parking requirements.			
Road Asset Reserve - To be used to fund future road and drainage maintenance and construction requirements.			
Gloucester Park Reserve. - To be used to fund future requirements at Gloucester Park.		Closed	
Biodiversity Reserve. - To be used for the funding of Biodiversity Initiatives.			
Community Facility Reserve - To be used for the construction and major maintenance of buildings.			
Margaret River CBD Reserve - Development and maintenance of the Margaret River Business District			
Affordable Housing Fund - Expenditure on capital and improvements of infrastructure within the Cowaramup Townsite and the area covered by the West Cowaramup Townsite Strategy as determined by the Shire			
LGIS Members Bonus - Managing Risk within the organisation.			

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

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

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

7. NET CURRENT ASSETS	2011/12 Budget \$	2010/11 * Actual \$	2010/11 Budget \$
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	810,502	2,928,208	320,681
Cash - Restricted	4,589,032	3,918,080	2,869,438
Other Financial Assets -Unrestricted			
Other Financial Assets -Restricted	163,400	163,400	412,160
Receivables	851,218	851,218	1,089,126
Inventories	250,000	366,285	250,000
	<u>6,664,152</u>	<u>8,227,191</u>	<u>4,941,405</u>
LESS: CURRENT LIABILITIES			
Payables	(2,075,120)	(2,698,093)	(2,071,967)
	<u>4,589,032</u>	<u>5,529,098</u>	<u>2,869,438</u>
NET CURRENT ASSET POSITION	4,589,032	5,529,098	2,869,438
Less: Cash - Restricted	(4,589,032)	(3,918,080)	(2,869,438)
	<u>0</u>	<u>1,611,018</u>	<u>0</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>0</u>	<u>1,611,018</u>	<u>0</u>

The estimated surplus/(deficiency) c/fwd in the 2010/11 actual column represents the surplus (deficit) brought forward as at 1 July 2011.

The estimated surplus/(deficiency) c/fwd in the 2011/12 budget column represents the surplus (deficit) carried forward as at 30th June 2012.

SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012

8. RATING INFORMATION

RATE TYPE		Number of Properties	Rateable Value	2011/12 Budget Rate Revenue	2011/12 Budget Interim Rates	2011/12 Budget Back Rates	2011/12 Budget Total Revenue	2010/11 Actual
Differential General Rate	Rate in \$ cents		\$	\$	\$	\$	\$	\$
General GRV	10.1088	3,341	44,492,732	4,497,681	80,000	2,000	4,579,681	4,126,325
General GRV Vacant	15.1000	719	9,171,338	1,384,872			1,384,872	1,511,697
Special Rural GRV	10.2140	569	8,615,226	879,959			879,959	748,050
Special Rural GRV Vacant	13.6500	144	2,263,830	309,013			309,013	401,862
Industrial	10.6210	167	3,741,444	397,379			397,379	382,951
Commercial	10.6210	397	15,243,500	1,619,012			1,619,012	1,801,969
Tourism	10.6210	132	4,737,550	503,175			503,175	0
Special Use GRV	10.1088	11	352,856	35,670			35,670	
Rural Strata Title Vineyard UV	0.6010	37	4,100,000	24,641			24,641	23,987
UV1	0.3005	708	558,809,000	1,679,221			1,679,221	2,395,878
UV2	0.3756	107	88,988,000	334,239			334,239	0
UV3	0.4508	26	26,708,000	120,400			120,400	0
UV4	0.5260	17	19,694,000	103,590			103,590	0
UV Conservation	0.3005	67	66,807,000	200,755			200,755	0
Sub-Totals		6,442	853,724,476	12,089,607	80,000	2,000	12,171,607	11,392,719
Minimum Rates	Minimum \$							
General GRV	1,009	958	8,141,176	966,622			966,622	1,129,175
General GRV Vacant	920	669	3,168,395	615,480			615,480	705,374
Special Rural GRV	1,227	207	2,197,420	253,989			253,989	246,659
Special Rural GRV Vacant	1,120	10	56,550	11,200			11,200	9,352
Industrial	1,084	50	357,916	54,200			54,200	45,408
Commercial	1,084	106	826,950	114,904			114,904	164,088
Tourism	1,084	173	1,154,084	187,532			187,532	0
Special Use GRV	1,009	8	47,128	8,072			8,072	
Rural Strata Title Vineyard UV	665	0	0	0			0	0
UV1	1,133	170	41,710,870	192,610			192,610	178,035
UV2	1,133	5	1,258,000	5,665			5,665	0
UV3	1,133	2	216,000	2,266			2,266	0
UV4	1,133	0	0	0			0	0
UV Conservation	1,133	16	3,612,000	18,128			18,128	0
Sub-Totals		2,374	62,746,489	2,430,668	0	0	2,430,668	2,478,091
				14,520,275	80,000	2,000	14,602,275	13,870,810
Ex-Gratia Rates							0	0
Specified Area Rates (Note 9)							0	0
Sundry Income, Penalty Interest + Instalment Charges							14,602,275	13,870,810
Discounts							0	0
Write-offs							0	0
Totals							14,602,275	13,870,810

All land except exempt land in the Shire of Augusta - Margaret River is rated according to its Gross Rental Value (GRV) or Unimproved Value (UV) depending on the zoning in the Shire and uses undertaken on the property.

The general rates detailed above for the 2011/12 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.

**SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012**

9. SPECIFIED AREA RATE

Council will not impose any specified area rates in the 2011/12 financial year.

10. SERVICE CHARGES

Council will impose a service charge commencing 2011/12 for undergrounding of electricity of \$333.33 per 12 identified properties per year for a term of 10 years on rateable properties located on Bussell Highway between Peake Street and 30 metres south of

11. FEES & CHARGES REVENUE	2011/12 Budget \$	2010/11 *Actual \$	2010/11 Budget \$
Governance	499,631	462,802	485,741
General Purpose Funding	158,070	181,883	170,998
Law, Order, Public Safety	72,420	106,277	82,000
Health	93,500	92,091	84,000
Education and Welfare	172,500	154,663	157,000
Housing	0	0	0
Community Amenities	3,108,260	2,923,910	2,909,596
Recreation & Culture	751,750	713,994	718,920
Transport	73,900	78,129	64,250
Economic Services	1,556,800	1,719,008	1,481,796
Other Property & Services	0	0	0
	<u>6,486,831</u>	<u>6,432,757</u>	<u>6,183,462</u>

12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS

Rating Incentive Prizes - \$1,000

13. INTEREST CHARGES AND INSTALMENTS

Regulations 1996), will be charged on all rate payments which are late. It is estimated this will

Penalty interest will commence being charged 36 days from the issue date of the rate notice.

Payment of Rates

2 options are available:

Option 1 Payment in full by the due date. Due date 35 days from the issue date of the rate notice.

Option 2 Payment by four instalments

1st Instalment Due date 35 days from the issue date of the rate notice.

2nd Instalment Payable 63 days from the due date of the first instalment.

3rd Instalment Payable 63 days from the due date of the second instalment.

4th Instalment Payable 63 days from the due date of the third instalment.

All arrears must be paid with the first instalment.

the rate notice. Each instalment is charged a \$5.00 Administration Fee.

annum (the maximum rate allowed under the Financial Management Regulations 1996(as

	2011/12 Budget \$	2010/11 *Actual \$	2010/11 Budget \$
Administration Charges	55,000	57,222	50,000
Interest Charges	85,000	89,610	70,000
	<u>140,000</u>	<u>146,832</u>	<u>120,000</u>

SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012

14. COUNCILLORS' REMUNERATION	2011/12 Budget \$	2010/11 *Actual \$	2010/11 Budget \$
The following fees, expenses and allowances were paid to council members and/or the president.			
President's Allowance	35,000	35,000	35,000
Deputy President's Allowance	8,750	8,750	8,750
Meeting Fees	56,000	56,000	56,000
Travelling Expenses Reimbursement	18,000	21,987	18,000
Information Technology Allowance	7,000	7,000	7,000
Telecommunications Allowance	14,400	12,498	14,400
	<u>139,150</u>	<u>141,235</u>	<u>139,150</u>

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash on hand and in banks and investments, net of outstanding bank overdrafts.

Estimated cash at the end of the reporting period is as follows:

	2011/12 Budget \$	2010/11 *Actual \$	2010/11 Budget \$
Cash - Unrestricted	810,502	2,928,208	320,681
Cash - Restricted	4,589,032	3,918,080	2,869,438
	<u>5,399,534</u>	<u>6,846,289</u>	<u>3,190,119</u>

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

Staff Leave Reserve	300,000	300,000	158,717
Margaret River Redevelopment Reserve	600,000	0	0
Augusta Revitalisation Reserve	440,000	0	0
Public Open Space Reserve	138,274	138,274	138,274
Caravan Park Upgrade Reserve	249,673	185,000	210,000
Boranup Pit Rehabilitation Reserve	34,532	34,532	34,532
Cemeteries Reserve	8,883	8,883	8,883
Community Loan Reserve	22,821	22,821	33,481
Cedarvale Reserve	110,993	128,993	128,993
Waste Management Reserve	288,278	200,000	0
Parking Reserve	77,542	261,542	185,542
Road Asset Reserve	1,122,702	1,272,702	1,010,677
Gloucester Park Reserve (closed)	0	0	4,340
Biodiversity Reserve	0	0	0
Community Facility Reserve	0	0	0
Margaret River CBD Reserve	66,837	66,837	66,837
Plant Reserve	405,000	405,000	360,000
Affordable Housing Fund	0	170,000	90,000
LGIS Members Bonus (closed)	0	0	0
	<u>3,865,535</u>	<u>3,194,584</u>	<u>2,430,276</u>
<u>Conditions Over Contributions</u>	0	0	0
<u>Prepayments, Deposits and Bonds</u>			
Bonds - Building	15,312	15,312	15,312
Bonds - Town Planning	10,000	10,000	10,000
Bonds - Roadworks	687,777	687,777	407,443
Bonds - Other	10,408	10,408	6,407
	<u>723,497</u>	<u>723,497</u>	<u>439,162</u>
<u>Unspent Loans</u>	0	0	0
	<u>4,589,032</u>	<u>3,918,081</u>	<u>2,869,438</u>

SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result	2011/12 Budget \$	2010/11 *Actual \$	2010/11 Budget \$
Net Result	10,140,849	5,256,599	3,696,606
Depreciation	5,426,786	5,244,229	5,912,456
(Profit)/Loss on Sale of Asset	(6,352,301)	(874,302)	(122,473)
(Increase)/Decrease in Receivables	0	459,409	154,937
(Increase)/Decrease in Inventories	116,285	(134,986)	(20,824)
Writedown in Fair Value of Investment			
Increase/(Decrease) in Payables	(622,974)	526,318	(721,334)
Increase/(Decrease) in Employee Provisions	0	87,705	(61,726)
Increase/(Decrease) in Bonds	1		(286,962)
Grants/Contributions for the Development of Assets	(5,436,312)	(4,777,105)	(5,644,192)
Net Cash from Operating Activities	<u>3,272,334</u>	<u>5,787,867</u>	<u>2,906,487</u>
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	68,000	68,000	68,000
Credit Card Balance at Balance Date	(8,000)	(8,000)	(8,000)
Total Amount of Credit Unused	<u>60,000</u>	<u>60,000</u>	<u>60,000</u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>11,219,083</u>	<u>11,058,180</u>	<u>14,703,617</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>4,420,000</u>
16. Investments - Other Financial Assets			
	2011/12 Budget \$	2010/11 *Actual \$	2010/11 Budget \$
Financial Assets at Fair Value Through Profit or Loss			
At the beginning of the Year	163,400	412,160	412,160
Additions	0	0	0
Disposals	0	(248,760)	0
Revaluation to Income Statement	0	0	0
At the end of the Year	<u>163,400</u>	<u>163,400</u>	<u>412,160</u>
Held for Trading			
Collateralised Debt Obligations	<u>163,400</u>	<u>163,400</u>	<u>412,160</u>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
<u>Prepayments, Deposits and Bonds</u>			
Bonds - Building			
Bonds - Town Planning			
Bonds - Roadworks	163,400	163,400	412,160
Bonds - Other			
Bonds - M/R Cultural Centre			
Bonds - Kerbs & Crossings			
Other Restricted Cash	<u>163,400</u>	<u>163,400</u>	<u>412,160</u>

SHIRE OF AUGUSTA - MARGARET RIVER
ANNUAL STATUTORY BUDGET
FOR THE YEAR ENDING 30TH JUNE 2012

17. 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:

	Balance 30-Jun-10 \$	Amounts Received \$	Amounts Paid \$	Balance 30-Jun-11 \$
ESL Levy	3,790	558,994	(555,994)	6,790
DPI Licensing Trust	28,353	3,108,827	(3,109,330)	27,850
Unclaimed Monies	7,518			7,518
BCITF Levy	14,532	126,764	(133,689)	7,607
BRB Levy	1,680	22,702	(22,640)	1,742
Public Open Space	70,500	0	0	70,500
Deposits-Fire Protection	640	0	0	640
Rate Payment Suspense	0	0	0	0
	127,013	3,817,287	(3,821,653)	122,647

18. MAJOR LAND TRANSACTIONS

(a) details

The sale of Council's current administration centre and civic centre (Lot 66 in Town View Terrace) and construction of a new civic and administration centre in Wallcliffe Road will involve a land transaction over the legislative threshold of \$1 million and Shire has prepared a business plan for a major land transaction in accordance with Sec 3.59 of the LG Act. Income for development of the administration building will come from the sale of the existing administration building site and loan funds.

A tender for the sale of Lot 66 Town View Terrace for \$5,782,000 has been accepted by Council and is used in the estimate. Short Term loan funds up to \$15,000,000 have been approved for funding the balance of the \$13,200,000 budget for construction of the building and associated works. Upon completion of the project and proceeds from the sale of Town View Terrace is completed the final long term loan will be \$7,400,000.

(b) Current Year Transactions

	2011/12 Budget \$	2010/11 Actual \$	2009/10 Actual \$
Operating Revenue - Profit on Sale	(5,319,238)	0	0
Capital Revenue - Sale Proceeds	(5,791,042)	0	0
Capital Expenditure - Development	13,363,116	5,474,433	6,988,683
		900,000	

(c) Expected Future Year Transactions

	2009-10	2010-11	2011-12	Total Cost
Project Cost	\$0.9M	\$6.9M	\$5.5M	\$13.3M
Loan Funded		\$6.9M	\$6.4M	\$7.4M
Sale of Land			\$5.8M	
Shire Funds			\$0.1M	

Item	Estimate \$'s
Construction Cost	10,118,440
Fitout Works	509,015
Shire Works	1,010,991
Contingencies	572,248
Public Artwork	163,610
Consultants Fees	797,057
Headworks	191,755
TOTAL	13,363,116

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Nil



BUSINESS UNITS

BUDGET

2011/2012

FOR THE PERIOD

1st July 2011

to

30th June 2012

SHIRE OF AUGUSTA - MARGARET RIVER
BUDGET FINANCIAL ACTIVITY STATEMENT by BUSINESS UNIT
FOR THE YEAR ENDING 30TH JUNE 2012

BUSINESS UNITS	2010/11	2011/12	Budget to *Actual	
	*ACTUAL	BUDGET	Variance	
	\$	\$	%	\$
OPERATING REVENUE				
Revenue	(14,149,750)	(14,847,025)	5%	697,275
General Financing	(1,769,980)	(1,365,048)	-23%	(404,932)
Members of Council	(265,004)	(260,040)	-2%	(4,964)
Chief Executive Officer	(30,481)	0	-	(30,481)
Director of Corporate & Community	(9,707)	(22,060)	127%	12,353
Director of Planning & Development	0	0	-	0
Director of Infrastructure	0	(10,000)	-	10,000
Finance	0	0	-	0
Records	0	0	-	0
Customer and Information Services	(34,174)	(13,000)	-62%	(21,174)
Customer Relations	(186,927)	(184,600)	-1%	(2,327)
Information Comm. Technology	0	0	-	0
Human Resources	(5,678)	(13,068)	130%	7,390
Community Development	(36,510)	(51,743)	42%	15,233
Emergency and Fire Services	(237,274)	(224,582)	-5%	(12,692)
Rangers	(112,854)	(142,920)	27%	30,066
Libraries	(19,328)	(19,000)	-2%	(328)
Health	(92,091)	(93,500)	2%	1,409
Child Care	(157,163)	(172,500)	10%	15,337
Waste Services	(2,726,426)	(2,848,260)	4%	121,834
Town Planning	(197,483)	(260,000)	32%	62,517
Community Buildings	(50,416)	0	-	(50,416)
MR Recreation Centre	(596,542)	(632,900)	6%	36,358
Other Sport and Recreation	(100,620)	(103,350)	3%	2,730
Parks and Gardens	(792)	0	-	(792)
Asset Services	(94,543)	(93,817)	-1%	(726)
Construction	0	0	-	0
Maintenance	(20,665)	(8,900)	-57%	(11,765)
Plant Program	0	0	-	0
Caravan Parks	(1,485,288)	(1,299,800)	-12%	(185,488)
Building Control	(239,082)	(257,000)	7%	17,918
Works Overheads	0	0	-	0
Plant Operation Costs	0	0	-	0
Other Property and Services	(21,568)	0	-	(21,568)
TOTAL OPERATING REVENUES	(22,640,348)	(22,923,113)	1%	282,765

SHIRE OF AUGUSTA - MARGARET RIVER
BUDGET FINANCIAL ACTIVITY STATEMENT by BUSINESS UNIT
FOR THE YEAR ENDING 30TH JUNE 2012

BUSINESS UNITS	2010/11	2011/12	Budget to *Actual	
	*ACTUAL	BUDGET	Variance	
	\$	\$	%	\$
				Fav (Unfav)
OPERATING EXPENSES				
Revenue	238,584	396,074	-66%	(157,490)
General Financing	379,466	831,710	-119%	(452,244)
Members of Council	282,346	261,990	7%	20,356
Chief Executive Officer	559,326	633,365	-13%	(74,039)
Director of Corporate & Community	461,705	472,041	-2%	(10,336)
Director of Planning & Development	534,385	499,534	7%	34,851
Director of Infrastructure	309,613	415,048	-34%	(105,435)
Finance	388,749	383,083	1%	5,666
Records	152,824	168,679	-10%	(15,855)
Customer and Information Services	667,080	764,528	-15%	(97,448)
Customer Relations	331,664	298,609	10%	33,055
Information Comm. Technology	758,164	760,236	0%	(2,072)
Human Resources	597,446	599,086	0%	(1,640)
Community Development	283,947	392,326	-38%	(108,379)
Emergency and Fire Services	706,339	681,758	3%	24,581
Rangers	453,045	638,027	-41%	(184,982)
Libraries	562,234	602,674	-7%	(40,440)
Health	452,371	405,760	10%	46,611
Child Care	218,299	217,765	0%	534
Waste Services	2,021,865	2,107,604	-4%	(85,739)
Town Planning	924,042	1,194,862	-29%	(270,820)
Community Buildings	1,205,087	1,224,662	-2%	(19,575)
MR Recreation Centre	1,273,439	1,422,581	-12%	(149,142)
Other Sport and Recreation	192,402	299,108	-55%	(106,706)
Parks and Gardens	1,489,821	1,498,821	-1%	(9,000)
Asset Services	801,929	808,105	-1%	(6,176)
Construction	0	0	-	0
Maintenance	5,328,404	5,520,877	-4%	(192,473)
Plant Program	(131,434)	12,800	110%	(144,234)
Caravan Parks	776,797	828,455	-7%	(51,658)
Building Control	365,700	386,895	-6%	(21,195)
Works Overheads	214,893	(97,929)	-146%	312,822
Plant Operation Costs	(90,247)	(101,558)	13%	11,311
Other Property and Services	(557,456)	(6,309,000)	-1032%	5,751,544
TOTAL EXPENSES	22,152,827	18,218,576	18%	3,934,251
NET OPERATING (SURPLUS)/DEFICIT	(487,521)	(4,704,537)	865%	4,217,016
NON OPERATING REVENUES				
Director of Corporate & Community	(77,729)	0	-	(77,729)
Director of Infrastructure	(1,199,216)	0	-	(1,199,216)
Emergency and Fire Services	(465,995)	(1,314,350)	182%	848,355
Waste Services	(61,888)	(27,400)	-56%	(34,488)
Town Planning	(80,000)	0	-	(80,000)
Community Buildings	(679,626)	(309,000)	-55%	(370,626)
Other Sport and Recreation	0	(274,512)	-	274,512
Parks and Gardens	0	(787,000)	-	787,000
Asset Services	(432,476)	(125,800)	-71%	(306,676)
Construction	(1,772,148)	(2,591,950)	46%	819,802
Caravan Parks	0	(6,300)	-	6,300
TOTAL NON OPERATING REVENUES	(4,769,078)	(5,436,312)	14%	667,234
NET RESULT	(5,256,599)	(10,140,849)	93%	4,884,250

SHIRE OF AUGUSTA - MARGARET RIVER
BUDGET FINANCIAL ACTIVITY STATEMENT by BUSINESS UNIT
FOR THE YEAR ENDING 30TH JUNE 2012

BUSINESS UNITS	2010/11	2011/12	Budget to *Actual	
	*ACTUAL	BUDGET	Variance	
	\$	\$	%	\$
ADJUSTMENTS FOR NON-CASH				
REVENUE AND EXPENDITURE				
Add back Depreciation	(5,244,229)	(5,426,786)	3%	182,557
Add back Profit(Loss) Asset Disposal	835,089	6,352,301	-661%	(5,517,212)
Add back Profit(Loss) Investment	39,213	-	-	39,213
Movement in Provisions and Accruals	(37,383)	-	-	(37,383)
Movement in Employee Provisions	(88,561)	-	-	(88,561)
Add back Land held for resale	597,000	-	-	597,000
Fair value change to financial assets	-	-	-	0
	(3,898,871)	925,515	-124%	(4,824,386)
CAPITAL EXPENDITURE				
Purchase of Land & Buildings	7,832,706	8,854,782	-13%	(1,022,076)
Purchase of Infrastructure Assets	4,362,735	6,852,767	-57%	(2,490,033)
Purchase of Plant & Equipment	1,764,251	1,611,453	9%	152,798
Purchase of Furniture & Equipment	29,219	43,800	-50%	(14,581)
Repayment of Debentures	580,315	13,657,885	-2254%	(13,077,570)
Repayment of Bonds	111,590	-	-	111,590
Advances to community groups	18,979	5,504	71%	13,476
Transfer to Restricted Cash (Reserves)	1,051,288	-	-	1,051,288
Transfers to Cash Reserves	1,574,843	1,422,201	10%	152,642
	17,325,926	32,448,392	-87%	(15,122,466)
CAPITAL REVENUE				
Proceeds from Disposal of Assets	(996,824)	(7,046,498)	607%	6,049,674
Proceeds from Investment	(287,973)	0	-	(287,973)
Proceeds from New Loan	(6,927,426)	(13,818,788)	99%	6,891,362
Self Supporting Loan Principle Repaid	(13,024)	(5,504)	58%	(7,521)
Transfers from Cash Reserves	(283,688)	(751,250)	165%	467,562
	(8,508,935)	(21,622,040)	-154%	13,113,104
DEFICIT/(SURPLUS) JULY 1 B/FWD	(1,272,539)	(1,611,018)		338,479
DEFICIT/(SURPLUS) C/FWD	(1,611,018)	0		(1,611,018)

* Actual represents an estimate and is subject to final end of year adjustments and audit.

REVENUE

General Purpose Funding

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
RA01		01	Salaries	134,074	160,005	2.6 FTE
RA02		02	Superannuation	14,880	17,531	
RA03			Consultant	0	0	
RA04		05	Training	1,459	2,500	
RA05		03	Workers Compensation	3,222	3,138	
RA07			Recruitment	0	0	
RA10			Telephone	0	0	
RA11			Mobile Telephone	0	0	
RA12		38	Subscriptns/Publicatns	0	500	WALGA Directory/Rate Model Comparison
RA13			Insurance	0	0	
RA14			Organisational Development	0	0	
RA15		14	Printing & Stationery	14,704	23,000	Zipform rate notices and instalment notices
RA16			Postage	0	0	
RA20		15	Equip Repairs & Maint	0	500	
RA22		19	Public Relations	905	2,500	Rating Basis gazettal advert/ Incentive Prize
RA29		16	Contract Services Debt Recovery	33,694	26,000	Austral Mercantile and legal action
RA34		G2	Office Rent	3,600	3,600	
RA50			Special Projects	31,140	156,000	
	<i>RAT01</i>	<i>23</i>	<i>GRV Revaluations - Landgate</i>	<i>1,703</i>	<i>128,000</i>	Every 4yrs. Next reval available 1 July 2012
	<i>RAT02</i>	<i>23</i>	<i>UV Revaluations - Landgate</i>	<i>15,120</i>	<i>15,000</i>	Annual - next reval 1 July 2012
	<i>RAT03</i>	<i>23</i>	<i>Interim Schedules - Landgate</i>	<i>12,289</i>	<i>12,000</i>	Dependant on changes to lots.
	<i>RAT04</i>	<i>23</i>	<i>Searches</i>	<i>2,028</i>	<i>1,000</i>	
RA54			Collection Charges	0	0	
RA55		43	Write Offs	906	800	
TOTAL OPERATING EXPENDITURE				238,584	396,074	
OPERATING INCOME						
RA61		60	Rates levied	(13,771,576)	(14,520,275)	5% Increase on Natural Progression
RA62		60	Interim Rates	(99,032)	(80,000)	2% growth on current level of 8,540 properties
RA63		88	ESL Penalty Interest	(1,449)	(1,250)	
RA64		88	Rates Instalment Admin Fee	(57,222)	(55,000)	3,100 properties on instalments
RA65		88	Non Payment-Penalty Interest	(62,897)	(40,000)	
RA66		87	Deferred Rate Interest	(1,271)	(1,000)	
RA67		60	Back Rates	(201)	(2,000)	
RA68		84	Instalment Interest	(89,610)	(85,000)	3,100 properties on instalments
RA69		73	Summons Reimbursements	(29,842)	(26,000)	Recovery of Debt Collection (RA29)
RA70		84	Property Search Fee	(20,489)	(21,000)	Based on Average to March enquiries
RA82		84	Sundry Income	(16,160)	(15,500)	ESL Income & Alternative Arrangement Fee
TOTAL OPERATING INCOME				(14,149,750)	(14,847,025)	
Business Unit Totals						
			Operating Expenses	238,584	396,074	
			Operating Income	(14,149,750)	(14,847,025)	
			Development of Assets	0	0	
TOTAL FOR BUSINESS UNIT				(13,911,166)	(14,450,951)	

GENERAL FINANCING

General Purpose Funding

* Actual represents an estimate and is subject to final end of year adjustments and audit

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
GF21	33	Bank Fees	66,997	84,000	
GF09	34	Interest on Loans	347,146	743,409	ex loans 158 which is costed to OC09
GF34		Rental Property	0	0	
GF42		Loss on Investments	0	0	
GF43		(Profit) on Sale of Investments	(39,213)	0	
GF50	34	Interest on S/S Loans	4,535	4,301	Recovered in GF88
GF51		ATO	0	0	
TOTAL OPERATING EXPENDITURE			379,466	831,710	
OPERATING INCOME					
GF71	71	Rental Income	(68,788)	(29,705)	Lot 26 Le Souef Street & Gnarabup
GF75	67	Grant Income	(1,116,530)	(846,158)	Financial Assistance Grant Scheme
GF82	84	Sundry Income	(19,197)	(6,865)	
GF83	67	Energy Grants	(37,328)	(36,000)	Rebate on diesel fuel
GF84	72	Underground Power Recovery	(14,062)	(4,000)	12 lots in Cowaramup
GF85	88	Interest on Investments	(466,109)	(402,019)	Annual average deposits of 7.7M @ 5.2%
GF86	73	Reimbursements	(43,309)	(36,000)	Staff contributions for m/v's & laptops
GF87		Fees and Charges	(27)	0	
GF88	88	Interest on Self Supporting Loans	(4,630)	(4,301)	
GF89		Sale Yard Revenue	0	0	
TOTAL OPERATING INCOME			(1,769,980)	(1,365,048)	
DEVELOPMENT OF ASSETS					
4884		Principal Loan Repayments	577,688	13,652,382	
4894		Self Supporting Loan Repayments	2,627	5,504	
6310		Loan Proceeds	0	0	
TOTAL DEVELOPMENT OF ASSETS			580,316	13,657,885	
Business Unit Totals					
		<i>Operating Expenses</i>	379,466	831,710	
		<i>Operating Income</i>	(1,769,980)	(1,365,048)	
		<i>Development of Assets</i>	580,316	13,657,885	
TOTAL FOR BUSINESS UNIT			(810,198)	13,124,547	

MEMBERS OF COUNCIL

Governance

* Actual represents an estimate and is subject to final end of year adjustments and audit

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
MC11		27	Mobile Telephone	944	1,200	1 handset
MC12		38	Subscriptions/Publications	1,335	900	
MC14			Organisational Development	123	0	
MC15		13	Printing and Stationary	62	750	
MC17		09	Consumables	479	600	
MC18		20	Vehicle Operating Expenses	17,399	16,500	1 DEZ435 lease \$875/month fuel & maint \$500/month
MC20			Equipment Repairs & Maint	0	0	
MC23		05	Conferences/Training	4,716	9,000	
MC24		37	Functions & Receptions	26,181	26,800	
MC25			Advertising	0	0	
MC34		G2	Rent	80,669	34,000	Leased to 30/11 \$5,654/month Outgoings \$1,146/month.
MC35		39	Election Expenses	0	32,000	Election of 3 councillors in October
MC43		39	Member Sitting Fees	125,983	121,000	1 President, 1 Deputy and 5 councillors
MC44			Donations	0	0	
MC50			Special Projects	20,254	10,000	
	MC01	17	MR Geographe Tourism Taskforce	699	0	
	MC02	17	Visit to Haining	9,072	10,000	
	MC03	17	Visit from Haining	10,484	0	
MC51		39	Member Travelling Allowance	3,954	9,000	
MC98		51	Depreciation	248	240	
TOTAL OPERATING EXPENDITURE				282,346	261,990	
OPERATING INCOME						
MC71		78	Office Rentals	(180,000)	(180,000)	
MC72		78	Vehicle Leases	(80,004)	(80,040)	
MC73			Elections Nominations	0	0	
MC74			Contributions	(5,000)	0	
TOTAL OPERATING INCOME				(265,004)	(260,040)	
Business Unit Totals						
			Operating Expenses	282,346	261,990	
			Operating Income	(265,004)	(260,040)	
			Development of Assets	0	0	
TOTAL FOR BUSINESS UNIT				17,342	1,950	
			Meeting Fees			
			President Allowance		35,000	
			Deputy President Allowance		8,750	
			Meeting Allowance		56,000	
			IT Allowance		7,000	
			Telephone allowance		14,400	
					121,150	
			Travelling Expenses Reimbursement		9,000	

CEO						
Governance						
* Actual represents an estimate and is subject to final end of year adjustments and audit.						
COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
CE01		01	Salaries	375,038	396,151	4 FTE's
CE02		02	Superannuation	35,839	36,669	
CE03		17	Consultant	0	10,000	Business cases for project funding
CE04		05	Training	10,883	12,200	LGMA, ACELG x 3 Staff, various
CE05		03	Workers Compensation	0	7,769	
CE07			Recruitment Expenses	509	0	
CE10			Telephone	0	0	
CE11		27	Mobile Telephone	2,906	2,200	
CE12		38	Subscriptions/Publications	33,932	38,720	WALGA \$36k and various
CE13			Insurance	0	0	
CE14		37	Organisational Development	12,159	8,000	Haining Visit, Sea Change Task Force
CE17		09	Consumables	1,149	1,200	
CE20			Equip Repairs & Maint	0	0	
CE22		19	Public Relations	5,035	47,000	Advertising 20K Stat Notices & 15K Community Update and PR previously costed to CS22
CE24		37	Functions & Refreshments	4,130	5,000	
CE29		16	Contract Services	10,544	6,000	
CE34		G2	Office Rent	7,200	7,200	
CE37		24	Legal Expenses	8,047	10,000	
CE40		98	Vehicle Operating Exps	7,458	8,400	AU27333
CE41		08	Fringe Benefits Tax	570	4,200	
CE44		44	Contributions/Donations/Sponsorships	31,500	1,200	
CE50		17	Special Projects	10,756	25,000	
	CEO03		Internal audit	0	8,000	Carryover
	CEO07		Dry Season Grant Events	2,574	17,000	Carryover
CE58			Minor Equipment	0	0	
CE90			(Profit)/Loss on Sale of Assets	(4,870)	0	
CE98		51	Depreciation	6,542	6,456	
TOTAL OPERATING EXPENDITURE				559,326	633,365	
OPERATING INCOME						
CE75			Grants	(30,000)	0	
CE86			Reimbursements	(481)	0	
TOTAL OPERATING INCOME				(30,481)	0	
DEVELOPMENT OF ASSETS						
CE91			Proceeds from Sale of Assets	(4,870)	0	
CE92			Realisation of Assets	9,740	0	
CE93			Plant and Equip	25,514	0	
TOTAL DEVELOPMENT OF ASSETS				30,384	0	
Business Unit Totals						
			Operating Expenses	559,326	633,365	
			Operating Income	(30,481)	0	
			Development of Assets	30,384	0	
TOTAL FOR BUSINESS UNIT				559,230	633,365	

DIRECTOR CORPORATE & COMMUNITY SERVICES

Governance

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
DC01		01	Salaries	216,993	199,708	2 FTE's. ASO moved to CD
DC02		02	Superannuation	19,965	24,079	
DC04		05	Training	12,056	9,110	LGMA, UHY, MBA
DC05		03	Workers Compensation	5,805	3,842	
DC06			Uniforms	545	0	
DC07			Recruitment	42,380	0	
DC11		27	Mobile Telephone	1,490	1,500	1 handset
DC12		38	Subscriptns/Publicatns	0	1,000	LGMA and CPA membership
DC14		37	Organisational Development	4,625	3,000	
DC17		09	Consumables	189	1,200	
DC20		15	Equip Repairs & Maint	945	1,200	Directorate equipment
DC24		37	Refreshments	211	1,200	
DC29		16	Contract Services	650	5,000	
DC34		G2	Office Rent	3,600	3,600	
DC37		24	Legal and Professional advice	9,878	15,000	
DC44		44	Contributions/Donations/Sponsorships	139,199	108,042	
	<i>DCD01</i>		<i>Arts MR</i>	<i>58,897</i>	<i>0</i>	Transferred to Cultural Centre
	<i>DCD02</i>		<i>Augusta Historical Museum</i>	<i>4,574</i>	<i>13,742</i>	\$7k Honourarium - Curator, plus expenses
	<i>DCD03</i>		<i>Churches Commission of Education</i>	<i>5,000</i>	<i>5,000</i>	
	<i>DCD04</i>		<i>MR District Agriculture Society</i>	<i>5,000</i>	<i>5,000</i>	
	<i>DCD05</i>		<i>Rapid Ascent</i>	<i>15,000</i>	<i>13,500</i>	Anaconda Adventure Race at Augusta
	<i>DCD06</i>		<i>MR Board Riders</i>	<i>1,000</i>	<i>0</i>	
	<i>DCD07</i>		<i>MR Pro (Surfing WA)</i>	<i>15,000</i>	<i>15,000</i>	
	<i>DCD09</i>		<i>MR Wine Festival</i>	<i>15,000</i>	<i>15,000</i>	As per current agreement
	<i>DCD10</i>		<i>South West Academy of Sports</i>	<i>2,727</i>	<i>3,000</i>	
	<i>DCD11</i>		<i>Great Escape bike ride</i>	<i>12,000</i>	<i>0</i>	
	<i>DCD12</i>		<i>Cape to Cape Mtn Bike Race</i>	<i>5,000</i>	<i>6,500</i>	
	<i>DCD13</i>		<i>Augusta River Festival</i>	<i>0</i>	<i>5,000</i>	
	<i>DCD15</i>		<i>MR Community Resource Centre</i>	<i>0</i>	<i>5,800</i>	
	<i>DCD16</i>		<i>Flourish</i>	<i>0</i>	<i>10,000</i>	
	<i>DCD17</i>		<i>Deep South</i>	<i>0</i>	<i>10,000</i>	
	<i>DCD18</i>		<i>Nick Edwards Memorial Plaque</i>	<i>0</i>	<i>500</i>	
DC50		17	Special Projects	3,174	94,560	
	<i>DCC10</i>		<i>SFMP software upgrade</i>	<i>3,174</i>	<i>10,000</i>	
	<i>DCC11</i>		<i>Building and Improvements Valuation</i>	<i>0</i>	<i>54,560</i>	carry over offset with rebate below
	<i>DCC12</i>		<i>Turner Caravan Park Review</i>	<i>0</i>	<i>10,000</i>	
	<i>DCC13</i>		<i>Business Systems Review</i>	<i>0</i>	<i>15,000</i>	
	<i>DCC14</i>		<i>Financial Ratios Review</i>	<i>0</i>	<i>5,000</i>	
DC90			(Profit)/Loss on Sale of Assets	0	0	
DC98			Depreciation	0	0	
TOTAL OPERATING EXPENDITURE				461,705	472,041	
OPERATING INCOME						
DC75			Grant Income	(77,729)	0	
DC82		84	Sundry Income	(9,707)	(22,060)	Augusta Historical Museum 7.5k & LGIS rebate 14.5k
TOTAL OPERATING INCOME				(87,436)	(22,060)	
DEVELOPMENT OF ASSETS						
DC91			Proceeds Sale of Asset	0	0	
DC92			Realisation of Asset	0	0	
DC93			Plant and Equipment	127,730	0	
TOTAL DEVELOPMENT OF ASSETS				127,730	0	
Business Unit Totals						
			Operating Expenses	461,705	472,041	
			Operating Income	(87,436)	(22,060)	
			Development of Assets	127,730	0	
TOTAL FOR BUSINESS UNIT				501,998	449,981	

DIRECTOR PLANNING & DEVELOPMENT SERVICES

Governance

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
DP01		01	Salaries	446,056	427,968	5 FTE's. C&LA Co-ord moved to TP
DP02		02	Superannuation	42,980	41,080	
DP03			Consultant	0	0	
DP04		05	Training	2,134	3,000	
DP05		03	Workers Compensation	10,456	8,046	
DP06		04	Protective Clothing	545	400	
DP07			Recruitment Expenses	6,895	0	
DP11		27	Mobile Telephone	1,205	1,000	
DP12		38	Subscriptns/Publicatns	373	1,440	
DP17		09	Consumables	5,110	5,000	
DP20		15	Equip Repairs & Maint	0	600	
DP22		19	Public Relations	0	500	
DP24		37	Refreshments	547	500	
DP34		G2	Office Rent	9,000	9,000	
DP50			Special Projects	15,117	0	
	DPS02		<i>Strategic Land Management</i>	<i>15,117</i>	<i>0</i>	
DP58		12	Minor Equipment	754	1,000	
DP90			(Profit)/Loss on Sale of Assets	(8,788)	0	
DP98			Depreciation	2,001	0	
TOTAL OPERATING EXPENDITURE				534,385	499,534	
OPERATING INCOME						
DP75			Grant Income	0	0	
DP82			Sundry Income	0	0	
TOTAL OPERATING INCOME				0	0	
DEVELOPMENT OF ASSETS						
DP91			Proceeds Sale of Asset	(8,788)	0	
DP92			Realisation of Asset	8,788	0	
DP93			Plant and Equipment	0	0	
TOTAL DEVELOPMENT OF ASSETS				0	0	
Business Unit Totals						
			<i>Operating Expenses</i>	534,385	499,534	
			<i>Operating Income</i>	0	0	
			<i>Development of Assets</i>	0	0	
TOTAL FOR BUSINESS UNIT				534,385	499,534	

DIRECTOR INFRASTRUCTURE SERVICES

Governance

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
DI01		01	Salaries	213,894	235,091	2.1 FTE's
DI02		02	Superannuation	22,096	22,793	
DI04		05	Training	4,125	8,400	
DI05		03	Workerrrs Compensation	5,235	4,500	
DI07			Recruitment	1,104	0	
DI11		27	Mobile Telephone	1,149	1,400	
DI12		38	Subscriptns/Publicatns	2,544	1,500	
DI14			Organisational Development	441	0	
DI17		09	Consumables	0	300	
DI20		15	Equip Repairs & Maint	656	500	
DI22			Public Relations	0	0	
DI24		09	Refreshments	1,434	1,000	
DI34		G2	Office Rent	5,400	5,400	
DI50			Special Projects	47,311	130,000	
	<i>DOI01</i>		<i>CBD Streetscape Plan</i>	<i>2,709</i>	<i>0</i>	
	<i>DOI02</i>		<i>MR Water Recycling stage 3 - implementation plan</i>	<i>1,634</i>	<i>35,000</i>	
	<i>DOI04</i>		<i>Augusta Boat Harbour</i>	<i>10,498</i>	<i>30,000</i>	
	<i>DOI06</i>		<i>Southern Water Strategy</i>	<i>0</i>	<i>20,000</i>	Southern Water Contribution \$10k
	<i>DOI07</i>		<i>Blackwood Rivermouth</i>	<i>32,470</i>	<i>0</i>	
	<i>DOI08</i>		<i>Forward Capital Works Plan</i>	<i>0</i>	<i>35,000</i>	Carryover. Grant received 10/11
	<i>DOI09</i>		<i>Office Relocation miscellaneous</i>	<i>0</i>	<i>10,000</i>	
DI90			(Profit)/Loss on Sale of Assets	0	0	
DI98			Depreciation	4,225	4,164	
TOTAL OPERATING EXPENDITURE				309,613	415,048	
OPERATING INCOME						
DI74		73	Operating Contributions	0	(10,000)	
DI74		74	Capital Contributions	(936,577)	0	
DI75			Grant Income	(262,639)	0	
DI82			Sundry Income	0	0	
TOTAL OPERATING INCOME				(1,199,216)	(10,000)	
DEVELOPMENT OF ASSETS						
DI91			Proceeds Sale of Asset	0	0	
DI92			Realisation of Asset	0	0	
DI88			Land and Buildings	0	0	
DI93			MR Recycled Water Project	632,868	72,700	
	<i>DIS03</i>		<i>Stage 1</i>	<i>101,611</i>	<i>42,200</i>	Carryover
	<i>DIS02</i>		<i>Stage 2</i>	<i>531,257</i>	<i>30,500</i>	" "
			Non Current Inventory			
161630			Land Held for resale	597,000	0	
TOTAL DEVELOPMENT OF ASSETS				632,868	72,700	
Business Unit Totals						
			Operating Expenses	309,613	415,048	
			Operating Income	(1,199,216)	(10,000)	
			Development of Assets	632,868	72,700	
TOTAL FOR BUSINESS UNIT				(256,736)	477,748	

FINANCE

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
FI01	01	Salaries	289,915	284,766	4 FTE's
FI02	02	Superannuation	32,244	33,942	" "
FI03		Consultant	0	0	
FI04	05	Training	7,318	7,000	" "
FI05	03	Workers Compensation	6,013	5,585	" "
FI06		Uniforms	263	0	
FI07		Recruitment	0	0	
FI10		Telephone	0	0	
FI11	27	Mobile Telephone	358	480	1 handset
FI12	38	Subscriptns/Publicatns	1,512	1,450	2 * CPA and 1 FINSIA
FI13		Insurance	0	0	
FI14		Organisational Development	22	0	
FI17	09	Consumables	690	1,300	Cheques, files, stationary
FI20		Repairs & Maintenance	0	0	
FI22		Public Relations	0	0	
FI29	16	Contract Services (Audit Fees)	29,176	29,000	Interim and Annual audit \$19k IE 41 - Accom/meals/travel \$4k Acquittals \$6k
FI34	G2	Office Rent	7,800	7,800	
FI40	98	Vehicle Operating Exps	7,372	7,068	
FI41		Fringe Benefits Tax	0	0	
FI50		Special Projects	0	0	
FI54		Collection Expenses	0	0	
FI58	12	Minor Asset Purchases	309	900	
FI90	94	(Profit)/Loss on Sale of Assets	0	(1,884)	Replace AU14559
FI98	51	Depreciation	5,757	5,676	
TOTAL OPERATING EXPENDITURE			388,749	383,083	
OPERATING INCOME					
FI82		Sundry Income	0	0	
TOTAL OPERATING INCOME			0	0	
DEVELOPMENT OF ASSETS					
FI91		Proceeds Sale of Asset	0	(10,455)	
FI92		Realisation of Asset	0	10,455	
	Asset#				
FI93	2756	Purchase of Asset	0	26,364	Replace AU14559
TOTAL DEVELOPMENT OF ASSETS			0	26,364	
Business Unit Totals					
		Operating Expenses	388,749	383,083	
		Operating Income	0	0	
		Development of Assets	0	26,364	
TOTAL FOR BUSINESS UNIT			388,749	409,447	

RECORDS

Governance

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
RE01	01	Salaries	98,620	124,605	2 FTE + 2 weeks relief
RE02	02	Superannuation	15,508	17,515	
RE04	05	Training	2,299	2,000	
RE05	03	Workers Compensation	0	2,645	
RE07		Recruitment	451	0	
RE10		Telephone	0	0	
RE11		Mobile Telephone	0	0	
RE12	38	Subscriptns/Publicatns	1,036	800	Annual Sub RMAA
RE13		Insurance	0	0	
RE14	37	Organisational Development	0	650	SW Records group meetings
RE17	09	Consumables	2,465	5,000	File boxes, bar code labels etc
RE20	15	Equip Repairs & Maint	0	1,000	Postage Machine
RE22		Public Relations	0	0	
RE29	16	Contract Services	4,664	7,600	Postage machine lease / records destruction
RE34	G2	Office Rent	5,400	5,400	
RE40		Vehicle Operating Exps	0	0	
RE41		Fringe Benefits Tax	0	0	
RE50		Special Projects	20,892	0	
RE98	51	Depreciation	1,488	1,464	
TOTAL OPERATING EXPENDITURE			152,824	168,679	
OPERATING INCOME					
RE82		Sundry Income	0	0	
TOTAL OPERATING INCOME			0	0	
DEVELOPMENT OF ASSETS					
RE91		Proceeds Sale of Asset	0	0	
RE92		Realisation of Asset	0	0	
RE93	Asset# 2757	Purchase of Asset	0	50,000	Storage shed and fitout
TOTAL DEVELOPMENT OF ASSETS			0	50,000	
Business Unit Totals					
		Operating Expenses	152,824	168,679	
		Operating Income	0	0	
		Development of Assets	0	50,000	
TOTAL FOR BUSINESS UNIT			152,824	218,679	

CUSTOMER & INFORMATION SERVICES

Governance

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
CS01	01	Salaries	67,918	97,734	1 FTE + 4wks relief
CS02	02	Superannuation	8,215	8,695	
CS04	05	Training	4,225	5,800	
CS05	03	Workers Compensation	1,902	1,919	
CS07		Recruitment	1,353	0	
CS10	27	Telephone	36,674	38,100	Corporate phone account
CS11	27	Mobile Telephone	368	1,100	MCIS iPhone
CS12	38	Subscriptns/Publicatns	373	400	LGMA membership
CS13	30	Insurance	278,086	341,500	LGIS organisation insurance
CS15	14	Printing and Stationary	28,797	37,000	Printed stationary and paper supplies
CS16	18	Postage	42,644	51,200	
CS17	09	Consumables	10,176	15,400	Stationary items
CS20	15	Equip Repairs & Maint	0	2,000	
CS22		Public Relations	56,713	0	Now costed to CEO under CE22
CS34	G2	Office Rent	1,200	1,200	
CS35	25	Utilities - Electricity & Energy	108,902	94,000	Tarrif increase of 12.1%
	26	Utilities - Water		24,000	
CS40	98	Vehicle Operating Costs	13,417	18,000	2 Vehicles (MCIS AU14834, Pool Car AU14556)
CS41	08	Fringe Benefits Tax	280	756	
CS50	17	Special Projects	0	15,800	Relocation to new building
CS58		Minor Assets less than \$1,500	1,240	0	
CS90		(Profit)/Loss on Sale of Assets	(4,995)	0	
CS98	51	Depreciation	9,592	9,924	
TOTAL OPERATING EXPENDITURE			667,080	764,528	
OPERATING INCOME					
CS82	84	Sundry Income	(34,174)	(13,000)	Marketforce rebate
TOTAL OPERATING INCOME			(34,174)	(13,000)	
DEVELOPMENT OF ASSETS					
CS91		Proceeds Sale of Asset	(14,140)	(31,364)	Sale of AU13834 16k & Insurance claim AU14556
CS92		Realisation of Asset	14,140	31,364	" "
CS93	Asset#	Purchase of Assets	0	48,364	Replace AU13834 and AU14556
	2758	Replace AU13834			
	2759	Replace AU14556			
	2760	New building fitout	0	16,800	New building fitout
TOTAL DEVELOPMENT OF ASSETS			0	65,164	
Business Unit Totals					
		Operating Expenses	667,080	764,528	
		Operating Income	(34,174)	(13,000)	
		Development of Assets	0	65,164	
TOTAL FOR BUSINESS UNIT			632,906	816,692	

CUSTOMER RELATIONS

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
CR01	01	Salaries	281,933	250,872	5 FTEs
CR02	02	Superannuation	28,169	23,775	" "
CR04	05	Training	2,927	5,900	" "
CR05	03	Workers Compensation	6,457	4,392	" "
CR06	04	Staff Uniforms	1,673	1,800	" "
CR07		Recruitment	254	0	
CR10	27	Telephone	0	480	Phone claim allowance
CR12	38	Subscriptns/Publicatns	0	890	
CR17	09	Consumables	135	500	
CR20	15	Equip Repairs & Maint	0	500	
CR22		Public Relations	0	0	
CR29		Contract Services	0	0	
CR34	G2	Office Rent	9,000	9,000	
CR40		Vehicle Operating Exps	293	0	
CR41		Fringe Benefits Tax	0	0	
CR49	22	Stock	138	250	Purchase of L plates (offset by income)
CR50		Special Projects	188	0	
CR58	12	Non-capital equipment	497	250	
CR90		(Profit)/Loss on Sale of Assets	0	0	
CR98		Depreciation	0	0	
TOTAL OPERATING EXPENDITURE			331,664	298,609	
OPERATING INCOME					
CR82	90	DPI Commission	(183,842)	(184,000)	
CR84	84	Other Fees & Charges	(585)	(600)	Sale of retail products (L Plates)
CR73		Traineeship	(2,500)	0	No trainee in 11/12
TOTAL OPERATING INCOME			(186,927)	(184,600)	
DEVELOPMENT OF ASSETS					
CR91		Proceeds Sale of Asset	0	0	
CR92		Realisation of Asset	0	0	
CR93		Purchase of Assets	0	0	
TOTAL DEVELOPMENT OF ASSETS			0	0	
Business Unit Totals					
		Operating Expenses	331,664	298,609	
		Operating Income	(186,927)	(184,600)	
		Development of Assets	0	0	
TOTAL FOR BUSINESS UNIT			144,736	114,009	

INFORMATION COMMUNICATION TECHNOLOGY

Governance

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
IT01	01	Salaries	138,995	142,794	2 FTE
IT02	02	Superannuation	18,326	19,344	
IT04	05	Training	7,497	7,500	CCNA boot camp and IT Vision
IT05	03	Workers Compensation	2,999	2,800	
IT10	27	Telephone	26,197	30,000	Organisation account
IT11	27	Mobile Telephone	2,951	2,200	2 Mobiles
IT12	38	Subscriptns/Publicatns	892	944	IT Vision, Domain
IT13		Insurance	0	0	
IT15	14	Printing & Stationary	79,763	71,000	Scope BI, West Country Office Machines, Corporate Express
IT18	20	Equipment Leasing	163,340	170,872	5 lease agreements
IT19	16	Software Licenses	220,993	186,016	34 licenses
IT20	15	Equipment Repairs & Maint	21,057	19,000	Printers, scanners and bar coders
IT29	16	Contract Services	7,330	2,000	Data migration
IT34	G2	Office Rent	3,600	3,600	
IT40	98	Vehicle Operating Exps	8,749	11,040	AU13935
IT41	08	Fringe Benefits Tax	203	756	
IT50	16	Special Projects	0	90,370	Synergy Soft \$74k iPad \$2k, relocate printers \$6k, Interplan Integration \$7k
IT90		(Profit)/Loss on Sale of Assets	(2,867)	0	
IT98		Depreciation	58,141	0	
TOTAL OPERATING EXPENDITURE			758,164	760,236	
DEVELOPMENT OF ASSETS					
IT91		Proceeds Sale of Asset	(8,862)	0	
IT92		Realisation of Asset	8,862	0	
IT93	Asset#	Plant and Equip	90,795	192,603	
	x	APC Smart-UPS SUA1500RM12U (x4)		4,500	
	2762	APC Smart-UPS RT 5000VA (for DR Site)		5,000	
	2763	Dell PowerEdge R300 Server (Rack Mounted)		5,000	
	2764	HP Procurve Switch 2810-48G (x2)		7,000	
	2765	2TB Avamar Virtual Edition licenses		53,103	1 for Production & 1 for DR Site
	2766	Fibre Optic Cabling		118,000	New building to depot, rec centre, library
TOTAL DEVELOPMENT OF ASSETS			90,795	192,603	
Business Unit Totals					
		Operating Expenses	758,164	760,236	
		Development of Assets	90,795	192,603	
TOTAL FOR BUSINESS UNIT			848,959	952,839	

HUMAN RESOURCES

Governance

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
HR01	01	Salaries	361,553	386,116	5.5 FTE's
HR02	02	Superannuation	38,702	44,013	" "
HR03		Consultant	2,650	0	
HR04	05	Training	34,201	15,000	
HR05	03	Workers Comp Insurance	8,165	7,610	
HR06		Staff Uniforms	0	0	
HR07		Recruitment Expenses	393	0	
HR08	07	Employee Health Programs	8,345	9,500	Flu, Iron, Hearing Councelling
HR10		Telephone	0	0	
HR11	27	Mobile Telephone	1,353	2,400	
HR12	38	Subscriptns/Publicatns	710	3,600	Women in leadership \$2k, 2x AHRI memberships
HR13		Insurance	0	0	
HR14	17	Organisational Development	37,919	45,900	Full staff meetings, LGMA SW Conf, Worksafe, Women's Leadership, Integrated Planning. Take 5 by 5 booklets - \$2.8k carryover
HR17	09	Consumables	1,098	840	
HR20		Equip Repairs & Maint	0	0	
HR22	01	Employee Recognition	6,655	13,800	Forecast based on current milestones
HR24	37	Refreshments	1,445	3,000	Full staff meetings
HR25		Advertising	0	0	
HR29	16	Contract Services	36,694	11,500	IR and OSH advice, salary packaging
HR30		Employee Recognition Gifts	3,337	0	no longer used. Use HR22
HR34	G2	Office Rent	9,000	9,000	
HR40	98	Vehicle Operating Exps	7,425	8,000	AU14677
HR41	08	Fringe Benefits Tax	854	2,280	
HR50	17	Special Projects	10,000	14,875	Financial Integration. Task interplan report \$4.9k carryover
HR55	01	Employee Paid Leave other	19,546	11,000	Parental, volunteers and womens network group
HR58		Non-Capital Equipment	0	0	
HR90	50	(Profit)/Loss on Sale of Assets	0	3,356	Sale of AU14677
HR98	51	Depreciation	7,400	7,296	
TOTAL OPERATING EXPENDITURE			597,446	599,086	
OPERATING INCOME					
HR82	84	Sundry Income	(5,678)	(13,068)	
TOTAL OPERATING INCOME			(5,678)	(13,068)	
DEVELOPMENT OF ASSETS					
HR91		Proceeds Sale of Asset	0	(10,909)	Sale of AU14677
HR92		Realisation of Asset	0	10,909	" "
	Asset#				
HR93	2767	Plant and Equip	0	31,818	Replace AU14677
TOTAL DEVELOPMENT OF ASSETS			0	31,818	
Business Unit Totals					
		Operating Expenses	597,446	599,086	
		Operating Income	(5,678)	(13,068)	
		Development of Assets	0	31,818	
TOTAL FOR BUSINESS UNIT			591,768	617,836	

COMMUNITY DEVELOPMENT

Governance

* Actual represents an estimate and is subject to final end of year adjustments and audit

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
CD01		01	Salaries	185,058	230,249	4 FTE. ASO moved from DCCS.
CD02		02	Superannuation	16,140	26,069	
CD04		05	Training	5,431	11,200	
CD05		03	Workers Compensation	4,083	5,006	
CD07			Recruitment	1,485	0	
CD11		27	Mobile Telephone	1,214	1,375	
CD12		38	Subscriptions/Publications	373	650	LGMA
CD15		14	Printing and Stationary	39	250	
CD16		18	Postage	0	250	
CD17		09	Consumables	140	1,000	
CD20		15	Equip Repairs & Maint	1,808	2,000	Zone Room / Skate Park
CD34		G2	Office Rent	7,216	7,200	
CD40		98	Vehicle Operating Expenses	7,064	10,640	AU13936
CD41		08	Fringe Benefits Tax	539	1,440	
CD42		17	Youth Development	2,871	3,000	YAC - training / workshops / Transport (Augusta / Cowaramup YAC members); Facilitation of YAC meetings; support to Youth Development projects.
CD43		37	Community Development	6,936	6,500	Discretionary funding to support Arts and Culture, Active Ageing, Volunteers / Comm Group Dev Program, CNC, Disability Access and Inclusion, Community Safety, Comm Halls operations / initiatives.
CD44		44	Contribution/Donation/Sponsorships	9,727	10,000	CD Fund. Amounts to \$1,000 on successful application.
CD45		44	Sponsorship	3,330	3,000	Schools donations, Individual Sponsorship Requests
CD46		09	Zone Room	4,982	5,000	Literary resources, pin up boards, display boards, furniture upgrade, interior painting expenses.
CD50			Special Projects	20,083	52,341	
	COM31		Leavers (OCP)	0	2,000	
	COM32		Thank a Volunteer Celebration	1,272	1,000	
	COM33		National Youth Week	0	1,000	
	COM34		Y Culture - Youth Arts Activity	2,684	0	
	COM12		Community Safety and Crime Prevention Plan Implementation	3,412	11,000	
	COM39		Creative Networks Fund	3,934	2,961	
	COM40		Youth Holiday Program - July 11	164	1,000	
	COM41		Youth Holiday Prog - Oct 11	0	1,500	
	COM42		Intergenerational Program - Aug 10	141	0	
	COM43		Youth Music event Dec 11	2,598	5,000	
	COM44		Youth Holiday Program April 12	0	1,500	
	COM45		National Seniors Day	0	1,500	
	COM47		Augusta Museum - Shelving	1,901	0	
	COM48		Augusta Museum - Ryall Trust Grant	702	0	
	COM49		CSCP - CCTV Project	0	15,000	Grant received in 10/11
	COM50		Art Craft Workshops for Young Females	1,407	4,080	DFC - Shire Auspicing (CARRY OVER - received Mar11)
	COM51		Art Craft Workshops for Young Females	500	4,800	HWAY - Shire Auspicing (CARRY OVER - TBC)
CD90			(Profit)/Loss on Sale of Asset	(5,738)	0	
CD98		51	Depreciation	11,166	15,156	
TOTAL OPERATING EXPENDITURE				283,947	392,326	
OPERATING INCOME						
CD74			Contributions	0	0	
CD75			Grant Income	(33,525)	(44,880)	
	CDI12		Comm Safety and Crime Prev Plan	0	(8,000)	
	CDI31		Leavers (OCP)	0	(1,500)	
	CDI32		Thank a Volunteer	(1,000)	(1,000)	
	CDI39		Creative Networks Fund	(7,000)	0	
	CDI40		Youth Holiday Program July	0	(1,000)	
	CDI41		Youth Holiday Prog - Oct 10	0	(1,500)	
	CDI43		Youth Music event Dec 10	(2,150)	(5,000)	
	CDI44		Youth Holiday Program April 11	0	(1,500)	
	CDI45		National Seniors Day	0	(1,500)	
	CDI47		Augusta Museum - Shelving	(2,000)	0	
	CDI48		Augusta Museum - Ryall Trust Grant	(772)	0	
	CDI49		CSCP - CCTV Project	(14,523)	(15,000)	
	CDI50		Art Craft Workshops for Young Females	(4,080)	(4,080)	
	CDI51		Art Craft Workshops for Young Females	(2,000)	(4,800)	
CD76			Youth Council Income	(73)	(500)	
CD77			Comm Development Income	(18)	(1,363)	CDT - CCI Traineeship Incentives
CD79			Zone Room Hire Income	(2,894)	(5,000)	
TOTAL OPERATING INCOME				(36,510)	(51,743)	
DEVELOPMENT OF ASSETS						
CD91			Proceeds Sale of Asset	(10,498)	0	
CD92			Realisation of Asset	10,498	0	
CD93			Plant and Equip	21,783	0	
TOTAL DEVELOPMENT OF ASSETS				21,783	0	
Business Unit Totals						
			Operating Expenses	283,947	392,326	
			Operating Income	(36,510)	(51,743)	
			Development of Assets	21,783	0	
TOTAL FOR BUSINESS UNIT				269,219	340,583	

EMERGENCY MANAGEMENT & FIRE PREVENTION

Law, Order and Public Safety

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
<u>Emergency Management</u>					
OPERATING EXPENDITURE					
EM04	05	Training/Conferences	2,136	2,500	
EM10	27	Telephone	2,611	2,400	
EM11	27	Mobile Telephone	142	500	
EM13	30	Insurance	1,030	1,100	
EM16	13	Printing & Stationary	187	450	
EM17	09	Consumables	892	500	
EM20	15	Equip Repairs & Maint	2,628	3,000	
EM24	37	Refreshments and Entertainment	545	800	
EM28	15	Building Maintenance	11,763	1,000	
EM35	25	Utilities	2,293	3,000	
EM34		Office Rent	0	0	
EM40	98	Vehicle Operating Exps	5,430	5,000	AU12101, 1CGK851, 1BOF576
EM41		Fringe Benefits Tax	0	0	
EM58	12	Non-Capital Equipment	3,341	2,000	
EM90		Profit/Loss on Sale of Asset	0	0	
EM98		Depreciation	0	0	
TOTAL OPERATING EXPENDITURE			32,998	22,250	
OPERATING INCOME					
EM74		Contributions	(1,771)	0	
EM75		Grant Income - ESL	(46,362)	(1,130,100)	
	67	Operating	(46,362)	(22,250)	
	70	Capital	0	(1,107,850)	Funding for SES HQ
TOTAL OPERATING INCOME			(48,133)	(1,130,100)	
DEVELOPMENT OF ASSETS					
EM91		Proceeds Sale of Asset	0	0	
EM92		Realisation of Asset	0	0	
EM88		Land and Buildings	0	1,100,000	New SES HQ including earthworks
EM93		Plant and Equip	14,702	107,850	
TOTAL DEVELOPMENT OF ASSETS			14,702	1,207,850	

EMERGENCY MANAGEMENT & FIRE PREVENTION

Law, Order and Public Safety

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
<u>Fire Prevention</u>					
<u>OPERATING EXPENDITURE</u>					
FP01	01	Salaries	105,021	104,338	1 FTE. 50% funded from FESA.
FP02	02	Superannuation	10,690	9,221	
FP04	05	Training/Conferences	4,669	4,800	
FP05	03	Workers Compensation	2,236	2,049	
FP06	04	Protective Clothing	15,662	23,274	
FP10	27	Telephone	1,955	1,400	
FP11	27	Mobile Telephone	940	600	
FP13	30	Insurance	37,287	39,500	Vehicle/Station 22k Workers Comp 18k
FP16	14	Printing & Stationary	3,557	3,750	
FP17	09	Consumables	3,746	4,000	
FP18		Equip Leasing	0	0	
FP20	15	Equip Repairs & Maint	834	4,240	
FP25		Advertising	0	0	
FP28	16	Building Maintenance	2,817	3,000	
FP29		Contract Services	0	0	
FP35	25	Utilities	3,412	2,200	
FP40	98	Vehicle Operating Exps	35,170	40,000	BFB running costs
FP58	12	Non-Capital Equipment	16,964	12,520	
FP90		(Profit)/Loss on Sale of Asset	0	0	
FP98	51	Depreciation	428,383	404,616	
TOTAL OPERATING EXPENDITURE			673,341	659,508	
<u>OPERATING INCOME</u>					
FP75		Grant Income	(655,136)	(408,832)	
	67	Grants - FESA ESL Operating	(189,141)	(202,332)	50% funding of FTE and 100% costs
	70	Grants - FESA ESL Capital	(465,995)	(206,500)	Funding of new assets below
TOTAL OPERATING INCOME			(655,136)	(408,832)	
<u>DEVELOPMENT OF ASSETS</u>					
FP91		Proceeds Sale of Asset	0	0	
FP92		Realisation of Asset	0	0	
FP88		Land and Buildings	0	101,500	Cowaramup Fire Station
FP93		Plant and Equip	468,168	105,000	Wallcliffe Light Tanker
TOTAL DEVELOPMENT OF ASSETS			468,168	206,500	
<u>Business Unit Totals</u>					
		Operating Expenses	706,339	681,758	
		Operating Income	(703,269)	(1,538,932)	
		Development of Assets	482,870	1,414,350	
TOTAL FOR BUSINESS UNIT			485,940	557,176	

RANGERS

Law Order & Public Safety

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
RG01		01	Salaries	291,702	296,757	4.4 FTE and higher duties
RG02		02	Superannuation	27,847	29,208	
RG04		05	Training/Conferences	8,842	9,885	
RG05		03	Workers Compensation	6,693	5,732	
RG06		04	Protective Clothing	1,938	3,000	
RG07			Recruitment	3,130	0	
RG10			Telephone	0	0	
RG11		27	Mobile Telephone	3,665	5,000	4 mobiles
RG13			Insurance	0	0	
RG16		14	Printing & Stationary	7,886	17,550	Notices, brochures and infringement books.
RG17		09	Consumables	184	1,000	
RG18			Equipment Hire	0	0	
RG20		15	Equip Repairs & Maint	2,183	3,000	
RG24		37	Refreshments and Entertainment	1,595	3,000	
RG25		19	Advertising	1,959	500	SES & Animal rehoming.
RG29		16	Contract Services	7,283	106,795	
	<i>FIR01</i>		<i>Community fire and emergency services</i>	<i>7,950</i>	<i>0</i>	codes changed to below
	<i>FRE01</i>		<i>Community fire and emergency services</i>	<i>0</i>	<i>5,500</i>	
	<i>FRE02</i>		<i>Strategic Fire Breaks</i>	<i>0</i>	<i>4,000</i>	
	<i>FRE03</i>		<i>Private Strategic Firebreaks</i>	<i>0</i>	<i>20,000</i>	Cost neutral - offset by FRI01
	<i>FRE04</i>		<i>Maint Firebreaks on Council Land</i>	<i>0</i>	<i>9,000</i>	
	<i>FRE05</i>		<i>Hazard Reduction Burns</i>	<i>0</i>	<i>6,000</i>	
	<i>FRE06</i>		<i>Refilling of Emergency Water Supplies</i>	<i>0</i>	<i>2,000</i>	
	<i>RNG01</i>		<i>Section 33 Works</i>	<i>(667)</i>	<i>50,000</i>	Cost neutral - offset by RNI01
	<i>RNG02</i>		<i>Contract Services</i>	<i>0</i>	<i>10,295</i>	
RG34		G2	Rent	7,200	7,200	
RG37		24	Legal Fees	3,210	4,000	
RG40		98	Vehicle Operating Exps	33,333	46,560	4 Ranger vehicles
RG41			Fringe Benefits Tax	164	0	
RG44			Contributions/Donations/Sponsorships	0	0	
RG48		09	Animal Control Expenses	1,441	2,480	
RG49		16	Burials Expenditure	16,225	22,320	
	<i>CEM03</i>		<i>Cowaramup Niche wall</i>	<i>0</i>	<i>0</i>	codes changed to below
	<i>CEM04</i>		<i>Karridale Cemetery</i>	<i>2,546</i>	<i>0</i>	" "
	<i>CEM05</i>		<i>Margaret River Cemetery</i>	<i>13,679</i>	<i>0</i>	" "
	<i>CME03</i>		<i>Cowaramup Niche wall</i>	<i>0</i>	<i>2,050</i>	
	<i>CME04</i>		<i>Karridale Cemetery</i>	<i>0</i>	<i>6,770</i>	
	<i>CME05</i>		<i>Margaret River Cemetery</i>	<i>0</i>	<i>13,500</i>	
RG58		12	Non-Capital Equipment	8,517	16,800	Signage and vehicle equipment
RG90			(Profit)/Loss on Sale of Asset	(37,521)	0	
RG98		51	Depreciation	55,568	57,240	
TOTAL OPERATING EXPENDITURE				453,045	638,027	
OPERATING INCOME						
RG79		83	Fines and Penalties	(60,221)	(32,000)	Illegal Camping, Dogs, Parking, Abandoned vehicles, Fire Breaks Non Compliance
RG80		84	Licenses	(19,360)	(15,000)	Dog Registration Fees
RG82			Sundry income	(8,030)	0	no longer in use (use RG87)
RG86			Reimbursements	(6,578)	(70,500)	
	<i>FRI01</i>		<i>Community fire and emergency services</i>	<i>0</i>	<i>(20,000)</i>	Funding for Contract Services above
	<i>FRI02</i>		<i>Strategic Fire Breaks</i>	<i>0</i>	<i>(500)</i>	" "
	<i>RNI01</i>		<i>Section 33 Works</i>	<i>0</i>	<i>(50,000)</i>	" "
RG87			Fees and Charges	(18,666)	(25,420)	
	<i>RFC01</i>		<i>Cowaramup Niche wall</i>	<i>0</i>	<i>(1,750)</i>	
	<i>RFC02</i>		<i>Karridale Cemetery</i>	<i>0</i>	<i>(6,470)</i>	
	<i>RFC03</i>		<i>Margaret River Cemetery</i>	<i>0</i>	<i>(13,200)</i>	
	<i>RFC04</i>		<i>Animal Trap Hire</i>	<i>0</i>	<i>(4,000)</i>	
TOTAL OPERATING INCOME				(112,854)	(142,920)	
DEVELOPMENT OF ASSETS						
RG91			Proceeds Sale of Asset	(37,521)	0	
RG92		Asset#	Realisation of Asset	37,521	0	
RG93		2768	Plant and Equip	89,983	5,000	Dog Pound improvements / planning
TOTAL DEVELOPMENT OF ASSETS				89,983	5,000	
Business Unit Totals						
			Operating Expenses	453,045	638,027	
			Operating Income	(112,854)	(142,920)	
			Development of Assets	89,983	5,000	
TOTAL FOR BUSINESS UNIT				430,173	500,107	

LIBRARIES

Recreation and Culture

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
LI01	01	Salaries	401,315	419,583	6.48 FTE's and Higher Duties Allowances
LI02	02	Superannuation	51,769	49,556	" "
LI03		Consultant	0	0	
LI04	05	Training	4,768	7,500	For 6.48 FTE's
LI05	03	Workers Compensation	8,873	8,254	
LI06	04	Staff Uniforms	2,061	2,051	
LI07		Recruitment	1,373	0	
LI11	27	Mobile Telephone	456	1,680	upgrade to iPhone and current NOKIA to isolated worker at Aug Lib
LI12	38	Subscriptns/Publicatns	5,665	7,000	Magazines and newspapers subs for 2 libraries, subs to professional associations, subs to literary bodies to attract funding
LI15		Printing and Stationary	2,569	0	Library Brochures for new members will now be photocopied
LI16	18	Postage	252	540	
LI17	09	Consumables	6,497	5,000	Library consumables, coffee machine supplies, case replacement, includes 3% CPI increase
LI20	15	Equip Repairs & Maint	1,485	1,000	
LI22	19	Public Relations	3,587	4,750	children's programs, national year of reading
LI25	19	Advertising	892	1,000	
LI28	15	Building Maintenance	1,207	1,000	
LI29	16	Contract Services	21,748	20,800	Cleaning costs for Library and Child Health; 700hrs @ \$25.00/hr(ex GST), Security call out fees, Acquisitions costs for new stock
LI34	G2	Office Rent	12,600	12,600	
LI35		Utilities	0	0	
LI40	98	Vehicle Operating Exps	7,036	8,000	
LI41	08	Fringe Benefits Tax	412	1,560	
LI49	09	Stock	17,315	35,800	New items and State library cost of lost/damaged
LI50	17	Special Projects	1,000	1,000	
LI51	41	Travelling and accomodation	2,627	3,500	Exchange visits/meetings to SLWA (subsidised by SLWA) x 9
LI58	12	Non-Capital equipment	1,482	1,500	Signs for R4R project and other
LI90		(Profit)/Loss on Sale of Assets	(5,292)	0	
LI98	51	Depreciation	10,535	9,000	
TOTAL OPERATING EXPENDITURE			562,234	602,674	
OPERATING INCOME					
LI74		Donations	(830)	0	
LI75	67	Grants Operating	(880)	(1,000)	CBC
LI87	84	Fees and Charges	(17,618)	(18,000)	
TOTAL OPERATING INCOME			(19,328)	(19,000)	
DEVELOPMENT OF ASSETS					
LI91		Proceeds Sale of Asset	(9,234)	0	
LI92		Realisation of Asset	9,234	0	
	Asset#				
LI93	2769	Plant and Equipment	26,181	2,500	Doubled sided 'opening hours' sign for MR
TOTAL DEVELOPMENT OF ASSETS			26,181	2,500	
Business Unit Totals					
		Operating Expenses	562,234	602,674	
		Operating Income	(19,328)	(19,000)	
		Development of Assets	26,181	2,500	
TOTAL FOR BUSINESS UNIT			569,087	586,174	

HEALTH

Health and Administration

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
HI01	01	Salaries	329,812	302,100	50% of Manager and 3.6 FTE's
HI02	02	Superannuation	38,780	32,280	" "
HI04	05	Training	3,352	6,200	
HI05	03	Workers Compensation	7,151	5,924	
HI06	04	Protective Clothing	875	400	
HI07		Recruitment	9,997	0	
HI11	27	Mobile Telephone	1,348	1,500	3 handsets
HI12	38	Subscriptns/Publicatns	2,953	5,200	Smart Events M-ship Food Business Education and Training Web based programme Professional EHO memberships ANSFA Membership
HI17	09	Consumables	214	250	
HI20	15	Equip Repairs & Maint	44	250	
HI24	09	Refreshments	205	250	
HI25	19	Advertising	0	300	
HI29	16	Contract Services	16,563	4,900	LHAAC food sampling program
HI34	G2	Office Rent	9,600	9,600	
HI40	98	Vehicle Operating Exps	11,577	13,480	2 vehicles
HI41	08	Fringe Benefits Tax	3,369	6,300	
HI44	09	Contributions/Donations/Sponsorships	5,000	5,000	Augusta Community Health Group
HI58	09	Minor Equipment	0	450	Water monitoring equipment
HI90		(Profit)/Loss on Sale of Assets	0	0	
HI98	51	Depreciation	11,530	11,376	
TOTAL OPERATING EXPENDITURE			452,371	405,760	
OPERATING INCOME					
HI80	84	Licences	(57,844)	(67,700)	
HI81	66	Fees and charges (Non GST)	(17,606)	(13,200)	
HI82	84	Sundry income	(4,992)	(3,600)	
HI87	78	Fees and Charges	(11,650)	(9,000)	
TOTAL OPERATING INCOME			(92,091)	(93,500)	
DEVELOPMENT OF ASSETS					
HI91		Proceeds Sale of Asset	0	0	
HI92		Realisation of Asset	0	0	
HI93		Plant and Equipment	0	0	
TOTAL DEVELOPMENT OF ASSETS			0	0	
Business Unit Totals					
		Operating Expenses	452,371	405,760	
		Operating Income	(92,091)	(93,500)	
		Development of Assets	0	0	
TOTAL FOR BUSINESS UNIT			360,280	312,260	

CHILD CARE

Education and Welfare

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
ED01	01	Salaries	166,270	166,416	3.2 FTE
ED02	02	Superannuation	14,389	15,486	
ED04	05	Training/Conferences	831	2,000	
ED05	03	Workers Compensation	3,666	3,263	
ED06	04	Staff Uniforms	0	1,000	
ED07		Recruitment	1,276	0	
ED10		Telephone	0	0	
ED11		Mobile Telephone	0	0	
ED13		Insurance	0	0	
ED17	09	Consumables	3,403	5,000	sunscreen, art and program supplies
ED20	15	Equip Repairs & Maint	533	1,200	
ED24	37	Refreshments	2,064	4,800	Food for programs
ED25	19	Advertising	2,805	2,000	Quarterly Promotion
ED29	16	Contract Services	10,424	10,000	Transport and Excursions
ED34		Office Rent	0	0	
ED42		Utilities	0	0	
ED45	15	Building Maintenance	5,172	2,400	
ED46		Cleaning	0	0	
ED58	12	Minor Equipment	6,454	2,400	toys and books
ED90		(Profit)/Loss on Sale of Asset	0	0	
ED98	51	Depreciation	1,012	1,800	
TOTAL OPERATING EXPENDITURE			218,299	217,765	
OPERATING INCOME					
ED73		Traineeship	(2,500)	0	
ED82	84	Sundry Income - Creche	(6,227)	(10,000)	
ED87	84	Fees and Charges	(128,511)	(140,000)	End of year projection + 5%
ED88	84	DEEWR Support Contribution	(19,925)	(22,500)	" "
TOTAL OPERATING INCOME			(157,163)	(172,500)	
DEVELOPMENT OF ASSETS					
ED91		Proceeds Sale of Asset	0	0	
ED92		Realisation of Asset	0	0	
ED93	Asset# 2770	Purchase of Asset	5,921	12,000	Outdoor surfacing
TOTAL DEVELOPMENT OF ASSETS			5,921	12,000	
Business Unit Totals					
		Operating Expenses	218,299	217,765	
		Operating Income	(157,163)	(172,500)	
		Development of Assets	5,921	12,000	
TOTAL FOR BUSINESS UNIT			67,057	57,265	

WASTE SERVICES

Community Amenities

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
WA01		01	Wages unallocated	71,813	161,196	50% Manager and 7.5 FTE's Leave accruals, meetings and down time
WA02		02	Superannuation	49,621	52,608	" "
WA04		05	Training	10,103	6,400	Conference, Professional and Technical Training.
WA05		03	Workers Compensation	8,762	9,264	
WA06		04	Staff Uniforms	1,913	2,000	
WA07		07	Recruitment	2,446	3,000	
WA10		27	Telephone	0	1,870	
WA11			Mobile Telephone	0	0	
WA12		38	Subscriptns/Publicatns	3,539	3,700	
WA13		30	Licenses	9,762	9,100	Waste facility licenses and insurance
WA20		15	Repairs & Maintenance	0	8,800	Office security and equipment
WA40		98	Vehicle Operating Costs	5,032	7,340	AU13864 Holden Rodeo
WA41			Fringe Benefits Tax	0	0	
WA49			Stock Mobile Garbage Bins	0	0	
WA90			(Profit)/Loss on Sale	0	0	
WA98		51	Depreciation	91,770	85,644	
WA99		99	Overhead Recovery	(304,936)	(350,922)	Based on 100% OH recovery
				(50,175)	0	
WA50			Special Projects	0	0	
	W007		Survey, Design and Planning of tip	0	0	
WA54			SANITATION	864,896	948,104	
	RUB1		- Kerbside Recycling Collection	249,660	278,444	4,500 pickups 2,700 @ 1.53 and 1,800 @ \$3.06, call centre, advertising and contract settlement costs
	RUB2		- Domestic Refuse Collection	386,457	442,260	6,300 @ \$1.35wk
	RUB3		- Commercial Refuse	7,596	7,200	
	RUB4		- Refuse-Streets & Reserves	221,184	206,200	
	RUB5		- Illegal Waste Dumping	0	14,000	Remove abandoned vehicles & Reserve 27267 Augusta
WA55			WASTE DISPOSAL FACILITIES	1,207,144	1,159,500	
	WD01		- Davis Road Tip - Domestic waste	260,703	210,000	
	WD02		- Davis Road Tip - Commercial waste	50,676	78,000	
	WD03		- Davis Road Tip - Recycling	148,580	158,400	
	WD04		- Gate Duties/Administration	222,104	185,040	
	WD05		- Poole Rd transfer station	173,175	180,000	
	WD06		- Alexander Bridge transfer station	35,564	32,400	
	WD07		- Rosa Brook transfer station	31,732	32,400	
	WD08		- Cowaramup transfer station	166,080	162,000	
	WD09		- East Augusta disposal site	8,615	26,000	Includes \$12k contribution to Lions for recycling
	WD10		- Wallis Rd sullage disposal facility	230	12,000	
	WD11		- Davis Road Tip - Administration	578	0	
	WD12		- Earthworks	78,756	15,000	
	WD13		- Team meetings	537	3,360	
	WD14		- Litter control	16,253	26,400	
	WD15		- Purchase 240 L MGBs	2,251	20,500	
	WD16		Survey, Design and Planning of tip	0	0	
	W001		Davis Road WF - 3 Phase power	0	5,000	
	W003		Davis Road WF - Litter fencing	474	4,000	
	W004		Waste Facility- Replacent fencing	10,131	6,000	
	W006		WF Signage	704	3,000	Replace roadside litter signage
	W009		Chemical drum storage area	0	0	
TOTAL OPERATING EXPENDITURE				2,021,865	2,107,604	
OPERATING INCOME						
WA75		70	Grant Income	(61,888)	(27,400)	NPC Grant Baler Conveyor
WA77			Sales (do not use)	0	0	No longer in use. Use WA78
WA78		84	Sales	273	(2,000)	Domestic and Compost Bins, Worm Farms etc
WA79			Fines and Penalties	0	0	
WA80		77	Recycling Sales	(46,392)	(48,000)	
WA82			Sundry Income	(762)	0	
WA87			Fees and Charges	(12)	0	
WA88		76	Domestic Collection Charge	(1,004,703)	(1,058,400)	6,300 @ \$168 excludes East Augusta
WA89		76	Commercial Collection	0	(5,760)	
WA94		84	Refuse Site Charges	(343,253)	(348,000)	
WA95		77	Kerbside Recycling Collection	(189,785)	(212,850)	4,400 @ \$47.30
WA96		75	Health Rate Levy	(1,110,686)	(1,145,050)	8,700 @ \$131
WA97		84	Sullage Fees	(31,106)	(28,200)	Wallis Road septage
TOTAL OPERATING INCOME				(2,788,314)	(2,875,660)	

WASTE SERVICES

Community Amenities

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
DEVELOPMENT OF ASSETS						
WA91			Proceeds Sale of Asset	0	0	
WA92			Realisation of Asset	0	0	
WA93			Plant and Equip	425,834	591,500	
	WO07		<i>Survey, Design and Planning</i>	<i>16,750</i>	<i>8,000</i>	Site development planning
	WAS1		<i>Recycling Shed</i>	<i>225,701</i>	<i>360,000</i>	Baler conveyor shed - carry over 120k Glass Crusher canopy 70k Material Recovery Facility Shed 170k
	WAS2		<i>Storage Bunkers</i>	<i>0</i>	<i>12,000</i>	Bunkers and storage barriers
	WAS3		<i>Hooklift Bins</i>	<i>25,198</i>	<i>12,000</i>	1 x 22 cubic meter bins
	WAS4		<i>Instal baler and glass crusher</i>	<i>9,122</i>	<i>65,500</i>	Install Baler & Glass Crusher 6k, Electrical works to new buildings 34k Roller Doors 26k
	WAS5		<i>Cover hardstand area</i>	<i>21,004</i>	<i>20,000</i>	Extend recycling shed surround
	WAS6		<i>Water Tank</i>	<i>0</i>	<i>17,000</i>	Water Tank to new shed plumbing
	WAS7		<i>Tarpaulins</i>	<i>1,024</i>	<i>3,000</i>	Taupaulins for bins
	WAS11		<i>Conveyor for baler</i>	<i>68,004</i>	<i>6,000</i>	Final payment and transportation baler conveyor
	WAS14		<i>Trailer</i>	<i>3,988</i>	<i>0</i>	
	WAS15		<i>Fencing</i>	<i>0</i>	<i>16,000</i>	Fencing new recycling area
	WAS16		<i>Upgrade of bin bay</i>	<i>0</i>	<i>12,000</i>	Poole Road Transfer Station
	WAS17		<i>Bale grabs for loader</i>	<i>22,725</i>	<i>0</i>	
	WAS18		<i>Skid Steer</i>	<i>32,318</i>	<i>60,000</i>	New Skid steer multipurpose (bale conveyor, mulch, glass)
TOTAL DEVELOPMENT OF ASSETS				425,834	591,500	
Business Unit Totals						
			Operating Expenses	2,021,865	2,107,604	
			Operating Income	(2,788,314)	(2,875,660)	
			Development of Assets	425,834	591,500	
TOTAL FOR BUSINESS UNIT				(340,614)	(176,556)	

TOWN PLANNING

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
TP01		01	Salaries	607,010	760,823	10 FTE's. C&LA Co-ord moved from DPDS
TP02		02	Superannuation	57,719	73,898	" "
TP03		17	Consultant	9,091	30,000	Studies for Lot 271 Fisher Road
TP04		05	Training/Conferences	13,724	19,000	
TP05		03	Workers Compensation	14,650	14,921	
TP06		04	Protective Clothing	634	500	
TP07			Recruitment	13,646	0	
TP10			Telephone	0	0	
TP11		27	Mobile Telephone	2,908	3,600	5 handsets
TP12		38	Subscriptions/Publications	3,470	2,000	
TP22			Public Relations	229	0	
TP24		37	Refreshments	269	1,200	
TP25		19	Advertising	22,473	25,000	Statutory notices etc.
TP29		16	Contract Services	9,900	20,000	Environmental and Heritage Contractors as required and Stewardship Programme
TP34		G2	Office Rent	19,800	19,800	
TP37		24	Legal Fees	45,547	12,000	Legal advice as required (Insurance policy allows for claims against appeals)
TP40		10	Vehicle Operating	22,609	34,560	4 vehicles
TP41		08	Fringe Benefits Tax	2,278	6,000	
TP50		17	Special Projects	58,727	155,000	
	<i>TNP02</i>		<i>Region Economic Development</i>	<i>32,830</i>	<i>50,000</i>	<i>CAPEROC funding</i>
	<i>TNP05</i>		<i>Tourism Strategy</i>	<i>10,691</i>	<i>20,000</i>	<i>Tourism Strategy</i>
	<i>TNP06</i>		<i>Municipal Heritage Inventory</i>	<i>0</i>	<i>30,000</i>	<i>Municipal Heritage Inventory</i>
	<i>TNP07</i>		<i>Conservation Incentive Strategy</i>	<i>15,206</i>	<i>15,000</i>	<i>Environmental Fund</i>
	<i>TNP08</i>		<i>Developer Contributions Policy</i>	<i>0</i>	<i>30,000</i>	<i>External Consultants reviewing methodology</i>
	<i>TNP12</i>		<i>Development Assessment Panels</i>	<i>0</i>	<i>10,000</i>	
TP58		12	Minor Equipment	616	5,000	Land Use survey & light Table
TP90		94	(Profit)/Loss on Sale of Assets	0	(5,635)	Sale of Astra's AU14619 and AU13899
TP98		51	Depreciation	18,742	17,196	
TOTAL OPERATING EXPENDITURE				924,042	1,194,862	
OPERATING INCOME						
TP74			Contributions	(80,000)	0	
TP79		83	Fines and Penalties	0	(10,000)	Planning Infringement Notices
TP82			Sundry Income	(4,566)	0	
TP87		84	Fees and Charges	(192,917)	(250,000)	
TOTAL OPERATING INCOME				(277,483)	(260,000)	
DEVELOPMENT OF ASSETS						
TP91			Proceeds Sale of Asset	0	(19,546)	Sale of Astra's AU14619 and AU13899
TP92			Realisation of Asset	0	19,546	" "
TP93		Asset#	Plant and Equipment	20,883	50,000	Replace Astra's AU14619 and AU13899
		2771	Replace AU14619			
		2772	Replace AU13899			
TOTAL DEVELOPMENT OF ASSETS				20,883	50,000	
Business Unit Totals						
			Operating Expenses	924,042	1,194,862	
			Operating Income	(277,483)	(260,000)	
			Development of Assets	20,883	50,000	
TOTAL FOR BUSINESS UNIT				667,442	984,862	

COMMUNITY BUILDINGS					
Recreation and Culture					
* Actual represents an estimate and is subject to final end of year adjustments and audit					
COA	JOB	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
HA28		Community Building Maintenance	335,904	363,432	increase by cpi 3%
HA29		Cleaning Services	362,225	354,312	increase by 3.7% tender
HA44		Hall Management Group Contributions	70,388	48,434	
	HMG01	Augusta Community	0	0	Now costed by Health under COA HI44
	HMG02	Gracetown Progress Association	10,424	7,934	\$3,476 - Electricity, Maint,Hall clean,Pontoon & Rates \$4,458 TV Retransmission
	HMG04	Lions Club of Leeuwin	12,000	0	Now costed in Waste under job WD09
	HMG05	Margaret River Coastal Residents	1,500	1,500	TV re-transmission
	HMG06	Witchcliffe Progress Assoc	5,000	0	
	HMG08	Augusta Centennial Hall	12,000	12,000	Supports wages of gardner/caretaker, gas, electricity, repairs, maintenance, Telstra, cleaning and gardening materials
	HMG09	Cowaramup Hall Reserves & Residents	25,000	27,000	\$13k management of the reserve. \$8k WA Education Depart \$3k PL & WC \$3k malnt
	HMG11	Forest Grove Sporting and Meeting Place Assoc	4,464	0	
HA53		Toilet Maint (inactive)	920	0	Use jobs in HA28
HA90		(Profit)/Loss on Sale of Assets	0	0	
HA98		Depreciation	435,651	458,484	
TOTAL OPERATING EXPENDITURE			1,205,087	1,224,662	
OPERATING INCOME					
HA74		Contributions	(49,495)	0	
HA75		Grants Capital (IE 70)	(679,626)	(309,000)	
	HIG01	R4R 10/11 Rivermouth Toilets	(68,126)	0	
	HIG02	R4R 10/11 Old Settlement	(150,000)	0	
	HIG03	CSRFF MR Recreation Centre	(321,500)	0	
	HIG04	R4R MR Library Extension	0	(309,000)	295k 11/12, 14k 10/11 (76k 10/11 in Constrn)
	HIG05	R4R 10/11 Works Cultural Centre	(100,000)	0	
	HIG06	R4R 10/11 MR Outdoor Library	(40,000)	0	
HA82		Fees and Charges	(922)	0	
TOTAL OPERATING INCOME			(730,042)	(309,000)	
DEVELOPMENT OF ASSETS					
GD88		Land and Buildings	7,504,480	7,050,982	
	CBS37	Pioneer Park Cowaramup disabled toilets	24,298	0	
	CBS38	Fearn Ave toilets	13,830	0	
	CBS39	Ellis st Augusta	20,838	0	
	CBS40	Old settlement restoring community access	0	150,000	Funded by R4R received in 10/11
	CBS41	Forest grove hall fencing	5,429	0	
	CBS42	Witchcliffe hall water tank gates	3,580	0	
	CBS43	Gracetown hall roller door	3,749	0	
	CBS44	Rosa Brook toilets upgrade	7,935	0	
	CBS45	Gracetown Beach Toilets	93,863	0	
	CBS47	Rivermouth toilets	76,582	67,992	Funded by R4R received in 10/11
	CBS51	Safe Tcheck Pro Logger	1,261	0	
	CBS52	Works Cultural Centre	0	100,000	Funded by R4R received in 10/11
	CBS53	MR Outdoor Library	0	55,000	" " plus 15k carryover
	CBS57	Augusta Cricket Club -extensions	0	5,000	
	CBS59	Augusta Library	0	20,000	Structural report & remedial works
	CBS60	Duggan pavillion -internal painting	0	0	Moved to maintenance
	CBS61	Gnarabup toilets	0	10,000	
	CBS62	Karridale Hall-ceiling replacement	0	20,000	
	CBS63	MR Hockey club access ramp	0	10,000	
	CBS64	Old hospital -electricity upgrade	0	20,000	
Managed by Director of Corp & Community Services					
	CBS22	MRRC Upgrade (Creche, Green Room & Gym)	173,630	0	
	CBS22B	MRRC Upgrade (Stage 2)	425,625	2,557	Retention payment for the airconditioning
	CBS50	Library Extension	18,283	1,206,000	R4R 295k, R4R 14k, Land sales 587k, Muni funds 139k. Carryover 41k, 10/11 90k, 40k contestable 110k Carpark in construction budget 55k Outdoor Library in CBS53 budget above
Managed by Director of Infrastructure					
	CBS65	Gloucester Park Civic Signage	0	50,000	
	CBS24	New Civic Administration Building	6,640,687	5,334,433	Excludes drainage and parking for \$90k located in Construction
TOTAL DEVELOPMENT OF ASSETS			7,504,480	7,050,982	
Business Unit Totals					
		Operating Expenses	1,205,087	1,224,662	
		Operating Income	(730,042)	(309,000)	
		Development of Assets	7,504,480	7,050,982	
TOTAL FOR BUSINESS UNIT			7,979,524	7,966,644	

MARGARET RIVER RECREATION CENTRE

Recreation and Culture

* Actual represents an estimate and is subject to final end of year adjustments and audit.

DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	Budget Notes
OPERATING EXPENDITURE			
Salaries	644,511	750,774	refer BU's
Superannuation	69,454	70,239	
Consultant	0	10,000	
Training	6,725	11,850	
Workers Compensation	14,165	14,730	
Protective Clothing	3,499	5,300	
Recruitment Expenses	1,949	1,833	
Telephone	455	600	
Mobile Telephone	2,217	1,560	
Subscriptns/Publicatns	7,711	15,120	
Insurance	0	0	
Consumables	5,955	7,680	
Equipment Lease/rent	15,511	33,000	
Centremen Software License	0	3,600	
Equip Repairs & Maint	51,822	39,000	
Refreshments & Receptions	27	500	
Advertising	10,148	8,000	
Building Maintenance	54,004	45,400	
Contract Services	20,546	23,000	
Chemicals	16,770	18,000	
Office Rent	14,400	14,400	
Utilities	188,418	201,000	
Vehicle Operating Exps	5,981	10,640	
Fringe Benefits Tax	854	2,400	
Stock	61,592	60,000	
Special Projects	0	4,000	
Non-Capital Equipment	15,630	11,450	
(Profit)/Loss on Sale of Assets	0	(495)	
Depreciation	61,095	59,000	
TOTAL OPERATING EXPENDITURE	1,273,439	1,422,581	
OPERATING INCOME			
Traineeship	(2,500)	(2,500)	
Sales - Kiosk	(85,253)	(90,000)	
Fees and Charges	(508,789)	(540,400)	
TOTAL OPERATING INCOME	(596,542)	(632,900)	
DEVELOPMENT OF ASSETS			
Proceeds Sale of Asset	0	(10,455)	
Realisation of Asset	0	10,455	
Purchase of Asset	14,345	44,000	
- Fitness Centre	4,462	0	
- Acquatic Centre	4,000	32,000	
- Indoor Rec Centre	5,883	12,000	
TOTAL DEVELOPMENT OF ASSETS	14,345	44,000	
Business Unit Totals			
Operating Expenses	1,273,439	1,422,581	
Operating Income	(596,542)	(632,900)	
Development of Assets	14,345	44,000	
TOTAL FOR BUSINESS UNIT	691,241	833,681	

INDOOR SPORTS

* Actual represents an estimate and is subject to final end of year adjustments and audit

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	Budget Notes
OPERATING EXPENDITURE					
IR01	01	Salaries	197,733	178,901	2.8FTE Coordinators, Cleaner & Relief
IR02	02	Superannuation	22,612	17,320	" "
IR03	16	Consultant	0	10,000	Professional Advice
IR04	05	Training	1,035	1,650	
IR05	03	Workers Compensation	3,361	3,509	
IR06	04	Protective Clothing / Uniform	1,273	1,500	As per Uniform Policy inc FC
IR07		Recruitment	551	0	Advertising & Medicals
IR10	27	Telephone	455	600	
IR11	27	Mobile Telephone	2,217	1,560	3 handsets
IR12	38	Subscriptions/Publicatns	0	5,800	
IR13		Insurance	0	0	
IR17	09	Consumables	3,121	3,000	stationery and cleaning supplies
IR19	16	Software License	0	3,600	
IR20	15	Equip Repairs & Maint	16,099	6,600	Coffee Machine, Reactive Maint, Backboards and Netball Poles
IR21		Bank Fees	0	0	
IR24	37	Refreshments & Receptions	27	500	
IR25	19	Advertising	4,978	4,000	Quarterly promotion and brochures
IR28	09	Building Maintenance	22,841	23,700	Sports Courts resurface, painting, electrical, plumbing, panic alarm
IR29	16	Contract Services	15,230	12,000	Umpires
IR30		Chemicals	842	0	
IR34	G2	Office Rent	4,800	4,800	
IR35		Utilities	0	0	All utilities under AC35
IR40	98	Vehicle Operating Exps	5,981	10,640	
IR41	08	Fringe Benefits Tax	854	2,400	
IR49	22	Stock	61,518	60,000	
IR50	16	Special Projects	0	4,000	
IR58	12	Non-Capital Equipment	4,540	7,250	Balls, Bibs and Bats
IR90	94	(Profit)/Loss on Sale of Assets	0	(495)	Sale of Camry AU14492
IR98	51	Depreciation	12,684	12,000	
TOTAL OPERATING EXPENDITURE			382,753	374,835	
OPERATING INCOME					
IR82	84	Sales - Kiosk	(85,253)	(90,000)	
IR87	84	Fees and Charges	(102,831)	(105,000)	
TOTAL OPERATING INCOME			(188,084)	(195,000)	
DEVELOPMENT OF ASSETS					
IR91		Proceeds Sale of Asset	0	(10,455)	Sale of Camry AU14492
IR92		Realisation of Asset	0	10,455	" "
IR93		Purchase of Assets	5,883	12,000	Reception refit for café & drink fountain
TOTAL DEVELOPMENT OF ASSETS			5,883	12,000	
Business Unit Totals					
		Operating Expenses	382,753	374,835	
		Operating Income	(188,084)	(195,000)	
		Development of Assets	5,883	12,000	
TOTAL FOR BUSINESS UNIT			200,551	191,835	

AQUATIC CENTRE

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	Budget Notes
OPERATING EXPENDITURE					
AC01	01	Salaries	306,733	443,438	7.1FTE Lifeguards & Reception
AC02	02	Superannuation	34,168	40,999	" "
AC03		Consultant	0	0	
AC04	05	Training	3,472	7,300	Lifeguard and Pool Manager updates
AC05	03	Workers Compensation	7,707	8,703	2% of payroll
AC06	04	Protective Clothing / Uniform	2,225	3,000	PPE and uniforms
AC07	07	Recruitment Expenses	703	917	Advertising, medicals, etc
AC10		Telephone	0	0	
AC11		Mobile Telephone	0	0	costs in IR11
AC12	38	Subscriptns/Publicatns	570	1,200	LIWA for Duty managers
AC13		Software License	0	0	
AC15		Printing and Stationary	0	0	
AC17	09	Consumables	1,930	3,000	First aid , Pool testing equip
AC20	15	Equip Repairs & Maint	31,108	24,000	Shentons Chlorine and UV service, Repairs to dehumidifier, Reactive maintenance
AC21		Bank Fees	0	0	
AC24		Stationary	0	0	
AC25	19	Advertising	2,485	2,000	Quarterly Radio/ paper/ internet
AC28	09	Building Maintenance	20,003	11,400	Lights, painting, reactive, changeroom ceiling
AC29	16	Contract Services	2,970	9,000	Chlorine delivery 4k. Energy audit 5k carryover
AC30	21	Chemicals	15,624	18,000	Chlorine and other pool inputs
AC34	G2	Office Rent	4,800	4,800	
AC35	25	Utilities - Electricity & Energy	188,418	180,900	Electricity/gas/water. Tarrif increase
	26	Utilities - Water		20,100	" "
AC40		Vehicle Operating Exps	0	0	
AC41		Fringe Benefits Tax	0	0	
AC49		Stock	74	0	
AC50		Special Projects	0	0	
AC58	12	Non-Capital Equipment	1,836	2,400	Pool Accessories, Spinal Head Immobilizer, Neck Brace, Lifeguard Belts & Facemasks, Nappy Change Table
AC90		(Profit)/Loss on Sale of Assets	0	0	
AC98	51	Depreciation	34,763	35,000	
TOTAL OPERATING EXPENDITURE			659,591	816,157	
OPERATING INCOME					
AC87	81	Fees and Charges	(173,121)	(200,000)	
TOTAL OPERATING INCOME			(173,121)	(200,000)	
DEVELOPMENT OF ASSETS					
AC91		Proceeds Sale of Asset	0	0	
AC92		Realisation of Asset	0	0	
AC93		Purchase of Asset	4,000	32,000	Bulkhead 20k Two-way Radios 2k Chemical storage shed 10k
TOTAL DEVELOPMENT OF ASSETS			4,000	32,000	
Business Unit Totals					
		<i>Operating Expenses</i>	659,591	816,157	
		<i>Operating Income</i>	(173,121)	(200,000)	
		<i>Development of Assets</i>	4,000	32,000	
TOTAL FOR BUSINESS UNIT			490,470	648,157	

GROUP FITNESS and GYM

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	Budget Notes
OPERATING EXPENDITURE					
FC01	01	Salaries	140,045	128,434	2.1 FTE. Permanents and casual mix
FC02	02	Superannuation	12,674	11,920	" "
FC03		Consultant	0	0	
FC04	05	Training	2,218	2,900	
FC05	03	Workers Compensation	3,097	2,518	
FC06	04	Uniforms	0	800	As per uniform policy
FC07	07	Recruitment Expenses	694	917	
FC10		Telephone	0	0	
FC12	38	Subscriptions	7,141	8,120	Lesmills and Foxtel
FC17	09	Consumables	904	1,680	
FC18	20	Equipment Lease/rent	15,511	33,000	Cardio equipment lease
FC20	15	Equipment Repairs & Maintenance	4,615	8,400	Reupholster 1k, Scheduled Maint 4k, Reactive Maint 1k, Stereo Maint 2.4k
FC25	19	Advertising	2,685	2,000	
FC28	09	Building Maintenance	11,159	10,300	Mirrors 3k, Reactive 1k, Paint 1.5k, Air Conditioning 4.8k
FC29	16	Contract Services	2,346	2,000	Air Con service schedule
FC30		Chemicals	304	0	Sanitiser station
FC34	G2	Rent	4,800	4,800	
FC35		Utilities	0	0	
FC58	12	Minor Equipment	9,253	1,800	Music 1.2k, Stereo 0.6k
FC98	51	Depreciation	13,647	12,000	
TOTAL OPERATING EXPENDITURE			231,095	231,589	
OPERATING INCOME					
FC73	73	Traineeship	(2,500)	(2,500)	DEEWR
FC75		Grant Income	0	0	
FC87	78	Fees and Charges	(232,837)	(235,400)	Memberships & casuals
TOTAL OPERATING INCOME			(235,337)	(237,900)	
DEVELOPMENT OF ASSETS					
FC91		Proceeds Sale of Asset	0	0	
FC92		Realisation of Asset	0	0	
FC93		Purchase of Asset	4,462	0	
TOTAL DEVELOPMENT OF ASSETS			4,462	0	
Business Unit Totals					
		Operating Expenses	231,095	231,589	
		Operating Income	(235,337)	(237,900)	
		Development of Assets	4,462	0	
TOTAL FOR BUSINESS UNIT			220	(6,311)	

OTHER SPORT & RECREATION

Recreation and Culture

* Actual represents an estimate and is subject to final end of year adjustments and audit.

DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	Budget Notes
OPERATING EXPENDITURE			
Salaries	67,094	76,738	refer BU's
Superannuation	5,480	7,327	
Consultant	0	0	
Training	1,409	2,800	
Workers Compensation	1,958	1,507	
Recruitment Expenses	1,084	1,600	
Telephone	0	0	
Mobile Telephone	0	0	
Consumables	621	4,800	
Equip Repairs & Maint	15,817	12,800	
Advertising	1,465	500	
Building Maintenance	22,210	24,000	
Contract Services	5,465	12,600	
Chemicals	475	3,000	
Rent	3,600	3,600	
Utilities	8,333	40,200	
Contributions	0	60,500	
Waste Collection	3,436	3,000	
Minor Equipment	4,573	6,200	
Depreciation	49,381	37,936	
TOTAL OPERATING EXPENDITURE	192,402	299,108	
OPERATING INCOME			
Contributions for Asset Development	0	(137,256)	
Grants for Asset Development	0	(137,256)	
Re-imbursments	(23,084)	(24,000)	
Fees and Charges	(77,536)	(79,350)	
TOTAL OPERATING INCOME	(100,620)	(377,862)	
DEVELOPMENT OF ASSETS			
Proceeds Sale of Asset	0	0	
Realisation of Asset	0	0	
Purchase of Asset	30,739	451,268	
- <i>Cultural Centre</i>	<i>10,601</i>	<i>22,500</i>	
- <i>Augusta Rec Centre</i>	<i>2,916</i>	<i>7,000</i>	
- <i>Gloucester Park & Lifeguards</i>	<i>17,222</i>	<i>421,768</i>	
TOTAL DEVELOPMENT OF ASSETS	30,739	451,268	
Business Unit Totals			
Operating Expenses	192,402	299,108	
Operating Income	(100,620)	(377,862)	
Development of Assets	30,739	451,268	
TOTAL FOR BUSINESS UNIT	122,521	372,514	

CULTURAL CENTRE

* Actual represents an estimate and is subject to final end of year adjustments and audit

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	Budget Notes
OPERATING EXPENDITURE					
CC20	15	Equip Repairs & Maint	4,546	7,600	\$2K raked seating, \$2K relocate heaters, \$3.6K reactive
CC28	16	Building Maintenance	7,632	7,000	Resurface floor 1k, reactive 6k
CC29	16	Contract Services	207	3,500	Bin Removal 3k, Window Cleaning
CC34	G2	Rent	1,200	1,200	
CC35	10	Utilities	4,022	10,200	Kleenheat Gas
CC44	44	Contributions	0	60,500	ARTS MR previously costs to DC50
CC55	35	Waste Collection	3,436	3,000	
CC58	12	Minor Equipment	1,455	5,000	Green room fit out 3.2k
CC98	51	Depreciation	8,378	10,200	
TOTAL OPERATING EXPENDITURE			30,888	108,200	
OPERATING INCOME					
CC87	84	Fees and Charges	(37,526)	(35,500)	
TOTAL OPERATING INCOME			(37,526)	(35,500)	
DEVELOPMENT OF ASSETS					
CC91		Proceeds Sale of Asset	0	0	
CC92		Realisation of Asset	0	0	
CC93		Purchase of Asset	10,601	22,500	John Davey Report 10k Office aircon 2.5k Landscape 10k
TOTAL DEVELOPMENT OF ASSETS			10,601	22,500	
<i>Business Unit Totals</i>					
		<i>Operating Expenses</i>	30,888	108,200	
		<i>Operating Income</i>	(37,526)	(35,500)	
		<i>Development of Assets</i>	10,601	22,500	
TOTAL FOR BUSINESS UNIT			3,962	95,200	

AUGUSTA RECREATION

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	Budget Notes
OPERATING EXPENDITURE					
AR01	01	Salaries	562	21,307	0.4 FTE
AR02	02	Superannuation	0	1,880	" "
AR03		Consultant	0	0	
AR04	05	Training	754	1,000	Pool Lifeguard
AR05	03	Workers Compensation	805	418	
AR10		Telephone	0	0	
AR17	09	Consumables	37	1,800	Testing tablets and cleaning products
AR20	15	Equip Repairs & Maint	6,811	1,200	Preventative
AR25	19	Advertising	273	500	
AR28	16	Building Maintenance	10,400	12,200	Reactive and painting
AR29	16	Contract Services	0	1,000	Chemical control contract
AR30	21	Chemicals	475	3,000	
AR34	G2	Rent	1,200	1,200	
AR35	10	Utilities	4,310	6,000	Kleenheat Gas
AR58		Minor Equipment	38	0	
AR98	51	Depreciation	12,689	12,040	
TOTAL OPERATING EXPENDITURE			38,355	63,545	
OPERATING INCOME					
AR87	84	Fees and Charges	(7,854)	(7,500)	Rationalisation of services
TOTAL OPERATING INCOME			(7,854)	(7,500)	
DEVELOPMENT OF ASSETS					
AR91		Proceeds Sale of Asset	0	0	
AR92		Realisation of Asset	0	0	
AR93		Purchase of Asset	2,916	7,000	Chair Hoist
TOTAL DEVELOPMENT OF ASSETS			2,916	7,000	
Business Unit Totals					
		Operating Expenses	38,355	63,545	
		Operating Income	(7,854)	(7,500)	
		Development of Assets	2,916	7,000	
			33,417	63,045	

GLOUCESTER PARK & LIFEGUARDS

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	Budget Notes
OPERATING EXPENDITURE						
GP01		01	Salaries	66,532	55,431	0.86 FTE 3 Beach lifeguards part year
GP02		02	Superannuation	5,480	5,447	
GP04		05	Training	655	1,800	Beach Lifeguard training/requalification's
GP05		03	Workers Compensation	1,153	1,089	
GP07		07	Recruitment Expenses	1,084	1,600	Medicals, advertisements, uniforms etc
GP17		09	Consumables	573	3,000	First Aid Oxygen, catering for DSR presentations
GP20		15	Equip Repairs & Maint	4,460	4,000	Sewer Service and pump out
GP25			Advertising	1,193	0	
GP28		16	Building Maintenance	4,179	4,800	Reactive
GP29		16	Contract Services	5,258	8,100	SLSWA Contract
GP34		G2	Rent	1,200	1,200	
GP35		10	Utilities	0	24,000	Offset by recoveries below.
GP56		12	Minor Equipment	3,079	1,200	Lifeguards
GP98		51	Depreciation	28,315	15,696	
TOTAL OPERATING EXPENDITURE				123,160	127,363	
OPERATING INCOME						
GP74		74	Contribution - Capital	0	(137,256)	MR Bowling Club - 1/3 share of Synthetic Greens as per CSRFF grant
GP75		70	Grant Income	0	(137,256)	
	GPG01		CSRFF MR Bowling Club	0	(137,256)	
GP86		80	Reimbursements	(23,084)	(24,000)	Utility recoveries from GP tenants
GP87		78	Fees and Charges	(32,156)	(36,350)	
TOTAL OPERATING INCOME				(55,240)	(334,862)	
DEVELOPMENT OF ASSETS						
GP91			Proceeds Sale of Asset	0	0	
GP92			Realisation of Asset	0	0	
GP93		55	Purchase of Asset	17,222	411,768	MR Bowling Club - Synthetic Greens 137k Loan funded for Shire's share 10k MR Cricket Club Shed carryover
TOTAL DEVELOPMENT OF ASSETS				17,222	421,768	
Business Unit Totals						
			Operating Expenses	123,160	127,363	
			Operating Income	(55,240)	(334,862)	
			Development of Assets	17,222	421,768	
TOTAL FOR BUSINESS UNIT				85,142	214,269	

PARKS and GARDENS

Recreation and Culture

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	Job	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
GD52		Reserve Maintenance	1,190,097	1,195,934	
GD54		Cemeteries Maintenance	13,362	22,472	
GD56		Townsite Road Reserve & Verge Maint	158,284	158,107	
GD57		Works Depot Maintenance	2,056	0	Transferred to WO36 PWOH Maintenance
GD58		Recycled Water	25,624	38,500	New asset to be maintained by Shire
GD59		Fire Management Shire Parks and Reserves	47,015	31,500	In light of fire events within Australia - asset protection and risk minimisation
GD98		Depreciation	53,382	52,308	
TOTAL OPERATING EXPENDITURE			1,489,821	1,498,821	
OPERATING INCOME					
GD74		Contributions for Asset Development	0	(10,000)	Parkwater Public Open Space
GD75		Grant Income	0	(777,000)	
	GDG01	R4R 11/12 Old Settlement	0	(233,000)	
	GDG02	R4R 11/12 Surfers Point	0	(544,000)	
GD82		Sundry Income	(792)	0	
TOTAL OPERATING INCOME			(792)	(787,000)	
DEVELOPMENT OF ASSETS					
GD89		Infrastructure Asset	157,116	1,097,000	
		CAPITAL EXPANSION	0	0	
	RES27	Water meter programme	0	2,500	Carry over
	RES28	Cowaramup Skate Park	0	12,000	" "
	RES43	New play equipment Gnarabup Reserve	0	18,000	Reserve funded from contributions
	RES44	Dog exercise area fencing Hillier POS	0	9,000	
	RES47	Stage 2 Irrigation at Colourpatch	0	4,000	
	RES48	Old Settlement Pathways	0	48,000	R4R funded 100%
	RES49	Old Settlement Landscaping	0	20,000	" "
	RES50	Old Settlement Roads and Parking	0	165,000	" "
	RES39	Parkwater Public Open Space	43,403	180,000	Reserve funded from contributions
	RES51	Surfers Point - Shelters and Seating	0	50,000	R4R funded 100%
	RES52	Surfers Point - Retaining wall & landscape	0	150,000	" "
	RES53	Street Tree Planting	0	4,000	
		CAPITAL PRESERVATION			
	RES55	Surfers Point - Replace main and south side stair access	0	360,000	R4R funded 100%
	RES56	Waterwise landscaping - rationalise lawn areas	0	10,000	
	RES57	Farm House Park - replace play equipment	0	25,000	
	RES58	M.C. Davies Park	0	10,000	
	RES59	Pioneer Park - Replace play equipment	0	18,000	
	RES60	Soft fall upgrades	0	7,500	
	RES61	New sign posting for dog areas	0	4,000	
TOTAL DEVELOPMENT OF ASSETS			157,116	1,097,000	
Business Unit Totals					
		Operating Expenses	1,489,821	1,498,821	
		Operating Income	(792)	(787,000)	
		Development of Assets	157,116	1,097,000	
TOTAL FOR BUSINESS UNIT			1,646,145	1,808,821	

ASSETS SERVICES

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	JOB	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
TY01		01	Salaries	449,688	448,794	6.25 FTE
TY02		02	Superannuation	46,387	48,508	" "
TY03		17	Consultant	6,909	6,000	Engineering/structural design, drainage investigations, Urban design/landscape design services
TY04		05	Training	9,593	8,000	
TY05		03	Workers Compensation	9,429	8,779	
TY06		04	Uniforms	987	500	
TY07			Recruitment	512	0	
TY11		27	Mobile Telephone	5,214	4,500	5 handsets
TY12		38	Subscriptions and Publications	2,779	3,500	Engineering standards, technical publications, etc
TY17		09	Consumables	1,087	1,800	Office stationary, etc
TY20		15	Equip Repairs & Maint	2,232	800	
TY24		37	Refreshments	0	360	
TY25		19	Advertising	1,071	800	
TY29		16	Contract Services	11,208	15,000	Weed control 12k, revegetation 2k, water quality 1k
TY34		G2	Office Rent	6,600	6,600	
TY35		25	Utilities (Street Lighting)	138,687	140,000	Synergy advise 30.1% tariff increase in 2011/12
TY36		42	License fees paid	0	500	DoT - Jetty licenses
TY37		17	Land Administration Fees	1,006	500	
TY40		98	Vehicle Operating Exps	12,027	10,000	AU14192 LBLC and AU14194
TY41		08	Fringe Benefits Tax	1,126	3,000	
TY44		44	Donations	18,000	18,000	Cape to Cape CG (\$10k), LBLC (\$8k)
TY50			Special Projects	47,448	56,100	
	TYA11		Traffic counter maintenance	79	800	Replacement batteries, tubes, nails, clamps, etc
	TYA12		Licensed surveyor for land administration issues	0	4,000	Pegging of land swaps/transfers, prep new plans, etc
	TYA13		Auditors for grant acquittal	600	1,000	Ongoing
	TYA14		Asset data collection/asset management plan prep	8,384	5,000	Ongoing
	TYA18		Community education - environmental programs	1,925	800	Ongoing
	TYA19		State of the Environment Report	4,842	7,000	Water quality monitoring - rain gardens
	TYA21		ICLEI water program implementation	3,107	2,000	Education of builders regarding sediment and erosion control
	TYA22		Management plans for reserves	9,071	17,500	Preparation Riverslea 7.5k, field surveys 10k
	TYA23		Reserve management - information signs	2,851	15,000	Access control in Barrett Street Reserve and others
	TYA29		Margaret River Town Entry revegetation	10,459	3,000	Infill planting, weed control
TY51			Crossover Rebates	7,171	3,600	Assume 15 crossovers at \$240 each
TY90			(Profit)/Loss on Sale of Assets	0	0	
TY98			Depreciation	22,770	22,464	
TOTAL OPERATING EXPENDITURE				801,929	808,105	
OPERATING INCOME						
TY74		73	Contributions Operating	(11,724)	(2,000)	Reimburse telephone costs by LBLCDC
		74	Contributions Capital		0	
TY75			Grant Income	(458,353)	(152,617)	
			Operating Funding			
	TYG03	67	SWCC	(37,601)	(4,817)	Final grant payment carryover
	TYG08	67	DEC environmental community grant	0	(22,000)	Reserve Mngt planning & implementation of works
			Capital Funding			
	TYG07	70	Lotterywest trails	(3,700)	(125,800)	Rails to Trails Masterplan
TY79			Fines and Penalties	0	0	
TY80			Licence fees recovered	522	0	For costs use 1TY360.42
TY82		66	Signs Income	(40,310)	(40,000)	
TY87		84	Inspection Fees	(17,154)	(25,000)	
TOTAL OPERATING INCOME				(527,018)	(219,617)	
DEVELOPMENT OF ASSETS						
TY91			Proceeds Sale of Asset	0	0	
TY92			Realisation of Asset	0	0	
TY89			Infrastructure Asset	666,511	274,566	
	TIA04		Augusta Stormwater improvements	34,854	35,516	Carryover
	TIA05		Rails to Trails planning	70	130,800	95% Lotterywest funded
	TIA11		Waste Dump Sites	0	5,000	Carryover
	TIA12		Paths and Trails Planning	10,000	10,000	
	TIA13		Gracetown Melaleuca Beach - Fencing	5,554	0	
	TIA14		Flinders Bay viewing platform	0	27,400	Cpark reserve funded
	TIA15		Flinders Bay picnic shelter	0	41,850	" "
	TIA16		Tyrone Loop drainage enhancements	0	4,000	
	TIA17		Cowaramup main street drainage design	0	8,000	Carryover
TOTAL DEVELOPMENT OF ASSETS				666,511	274,566	
Business Unit Totals						
			Operating Expenses	801,929	808,105	
			Operating Income	(527,018)	(219,617)	
			Development of Assets	666,511	274,566	
TOTAL FOR BUSINESS UNIT				941,422	863,054	

CONSTRUCTION

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	Job	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
DEVELOPMENT OF ASSETS					
CR94		EXPANSION	1,862,255	2,393,179	
		<i>National Blackspot</i>		<i>199,000</i>	
		<i>State Blackspot</i>		<i>0</i>	
		<i>Road Widening</i>		<i>290,000</i>	
		<i>Road Expansion</i>		<i>300,000</i>	
		<i>Drainage Expansion</i>		<i>30,000</i>	
		<i>Path - Expansion</i>		<i>29,000</i>	
		<i>Carpark Expansion</i>		<i>1,046,600</i>	
		<i>Streetscape</i>		<i>200,000</i>	
		<i>Depot Expansion</i>		<i>235,000</i>	
		<i>Foreshore Facilities</i>		<i>63,580</i>	
		<i>Traffic Safety</i>		<i>0</i>	
CR95		PRESERVATION	993,155	2,593,554	
		<i>Bridge Preservation</i>		<i>669,310</i>	
		<i>Road Preservation</i>		<i>700,000</i>	
		<i>Road Rehabilitation</i>		<i>800,000</i>	
		<i>Rural - Gravel Resheeting</i>		<i>249,000</i>	
		<i>Path - Preservation</i>		<i>70,242</i>	
		<i>Kerb - Preservation</i>		<i>35,000</i>	
		<i>Drainage - Preservation</i>		<i>45,000</i>	
		<i>Car Park - Upgrading</i>		<i>0</i>	
		<i>Foreshore Facilities - Upgrade</i>		<i>0</i>	
		<i>Gravel Reserves</i>		<i>25,000</i>	
		<i>Airport Upgrading</i>		<i>0</i>	
CR49		Stock	138	250	
TOTAL DEVELOPMENT OF ASSETS			2,855,410	4,986,733	
OPERATING INCOME					
CR74		Contributions to Assets	(180,979)	(150,000)	Restricted Monies trf to Reserve
CR75		Grant Income	(1,591,169)	(2,441,950)	
	CRG01	- National Blackspot	<i>(32,075)</i>	<i>(180,000)</i>	
	CRG02	- State Blackspot	<i>0</i>	<i>0</i>	
	CRG03	- Regional Roads Group	<i>(338,199)</i>	<i>(333,333)</i>	
	CRG04	- TIRES (timber industry)	<i>0</i>	<i>0</i>	
	CRG05	- Main Roads Direct	<i>(136,482)</i>	<i>(147,500)</i>	
	CRG06	- Roads to Recovery	<i>(456,000)</i>	<i>(996,000)</i>	
	CRG07	- Rec Boating facilities	<i>0</i>	<i>(329,000)</i>	
	CRG08	- R4R	<i>(390,000)</i>	<i>(365,600)</i>	100k reseals, 150k asphalt, 138k Gracetown, 76k Library carpark, 152k Gnarabup boat ramp, 60k Augusta CBD, 80k Cowaramup CBD
	CRG09	- Other Construction	<i>(218,414)</i>	<i>0</i>	
	CRG10	- Coastwest	<i>0</i>	<i>(31,790)</i>	Gas Bay viewing platform and path
	CRG11	- Regional Bicycle Network	<i>0</i>	<i>(26,242)</i>	Allnutt Terrace pathway
	CRG12	- Lotterwest	<i>0</i>	<i>(32,485)</i>	Replace Barrett St Weir bridge
CR87		Fees and Charges	<i>0</i>	<i>0</i>	
TOTAL OPERATING INCOME			(1,772,148)	(2,591,950)	
Business Unit Totals					
		Operating Expenses	<i>0</i>	<i>0</i>	
		Operating Income	<i>(1,772,148)</i>	<i>(2,591,950)</i>	
		Development of Assets	<i>2,855,410</i>	<i>4,986,733</i>	
TOTAL FOR BUSINESS UNIT			1,083,262	2,394,783	

CONSTRUCTION Transport

COA	Job	DESCRIPTION	2011/12 BUDGET	Shire \$	Grant \$	Contribtns \$	Reserves \$	Carryover \$	Budget Notes
DEVELOPMENT OF ASSETS									
CR94		Road Expansion	2,393,179						
		NATIONAL BLACKSPOT							
	NBT04	Caves/Cowaramup Bay - staggered T	199,000		180,000			19,000	Overall grant allocation of 200k with 20k being claimed and received in 10/11. It is expected that only 1K of the received money will be spent in 10/11. The remaining money is therefore shown as coming from reserves.
			0						
			199,000	0	180,000	0	0	19,000	
		ROAD WIDENING							
	RDW03	Burnside Road	290,000		290,000				Roads to recovery allocation. Work includes the reconstruction and widening of the remaining 2km of 3.6m seal on Burnside Road between Carters Road and Bussell Hwy.
	RDW08	Wallace and Boronia Road	0	0					Deferred - Work linked to the successful start up of a gravel pit at the Silverthorn property.
			290,000	0	290,000	0	0	0	
		ROAD EXPANSION							
	REM03	John Archibald Drive	300,000				300,000		To be funded from developer contributions received.
			300,000	0	0	0	300,000	0	
		DRAINAGE EXPANSION							
	DEN05	Allnutt Terrace bioretention basin - Stage 2	30,000	30,000					
			30,000	30,000	0	0	0	0	
		PATH - EXPANSION							
	PXN11	Willmott Street - Elva to Le Souef	18,000	18,000					Missing link
	PXN12	Flinders Bay CPark to Flinders Bay (100m)	11,000	11,000					Missing link
			29,000	29,000	0	0	0	0	
		CARPARK EXPANSION							
	CPN03	Gracetown Boat Ramp Carpark	353,000	0	353,000				138k R4R and 215k Recreational Boating facilities
	CPN04	Gloucester Park Car Park Upgrading	60,000	60,000					Civic and Admin Loan Funded
	CPN05	Civic Precinct Drainage and Stormwater treatment	30,000	30,000					" "
	CPN06	Wallcliffe Rd Civic precinct parking and traffic management	50,000	50,000					To complete drainage works, when building development permits
	CPN07	Library carpark expansion	110,000		76,000		34,000		Loan Funded
	CPN08	Gnarabup Boat Ramp	293,600	28,000	265,600				Developer parking contributions in reserve R4R 10/11 76k
	CPN10	Wallcliffe Rd West of Station Rd Parking	150,000				150,000		114k from RBFS and 151.6k R4R
			1,046,600	168,000	694,600	0	184,000	0	Overflow carpark from Parking Reeve
		STREETSCAPE							
	STS01	Augusta CBD improvements	60,000	0				60,000	Reduced by 170K Project scope reduced - additional street tree planting and kerb modifications only. R4R funding to be received in 10/11. 10 yr plan. Previously costed in Asset Services.
	STS02	Wallcliffe Road West of Station Road	60,000	60,000					Reduced by 140K scope of project reduced to additional parallel parking only.
	STS03	Cowaramup CBD improvements	80,000	0				80,000	Original R4R funding was to be received in 10/11 and previously costed in Asset Services
			200,000	60,000	0	0	0	140,000	
		DEPOT EXPANSION							
	DEX01	MR Depot office - demountable relocation	125,000	125,000					25k reduction. Relocation of existing buildings. Amended scope - use of adjacent closed road only
	DEX02	MR Lube bay and vehicle wash down facilities	110,000	110,000					Construction of new lube bay to replace existing condemned structure and meet environmental standards for waste disposal.
			235,000	235,000	0	0	0	0	
		FORESHORE FACILITIES							
	FFS10	Gas bay viewing platform and path	63,580	31,790	31,790				50% Coastwest funded
			0						
			63,580	31,790	31,790	0	0	0	
		TRAFFIC SAFETY							
			0	0	0	0	0	0	
		TOTAL CR94	2,393,180	553,790	1,196,390	0	484,000	159,000	

CONSTRUCTION Transport

COA	Job	DESCRIPTION	2011/12 BUDGET	Shire \$	Grant \$	Contribtns \$	Reserves \$	Carryover \$	Budget Notes
CR95		Road Preservation	2,593,554						
		BRIDGE PRESERVATION							
	CAR7	Scott River Road Bridge	546,000		546,000				R2R identified for 10/11 carried forward. MRWA carrying out work (not yet started). Fund not claimed. Progress of project to be confirmed with Peter Newhouse MRWA.
	CAR8	Upper Chapman River Bridge - Davis Road	58,000					58,000	Special Bridge component of 10/11 FAG. Identified for 10/11 carried forward. MRWA carrying out work (not yet started). Progress of project to be confirmed with Peter Newhouse MRWA.
		Barret Street Weir - Replace structure	65,310	32,825	32,485				Replace structure with a bike friendly surface
			669,310	32,825	578,485	0	0	58,000	
		ROAD PRESERVATION							
	X999	Rural re seals	400,000	152,500	147,500			100,000	147.5k Main Roads Direct Grant and 100k R4R. 10yr plan
	X998	Asphalt overlays	300,000	150,000	0			150,000	150k R4R - 10yr plan
			700,000	302,500	147,500	0	0	250,000	
		ROAD REHABILITATION							
	RRN02	Warner Glen Road	300,000	140,000	160,000				Reconstruct failed sections R2R
	RRN03	Treeton Road	500,000	166,667	333,333				Reconstruct failed sections RRG. 10yr plan
			800,000	306,667	493,333	0	0	0	
		RURAL - GRAVEL RESHEETING							
	T998	Miscellaneous gravel resheeting.	156,000	156,000					
	T999	Miscellaneous gravel reshouldering	93,000	93,000					
			249,000	249,000	0	0	0	0	
		PATH - PRESERVATION							
	PAP01	Allnutt Terrace pathway	70,242	30,000	26,242	14,000			Regional Bicycle Network grant
			70,242	30,000	26,242	14,000	0	0	
		KERB - PRESERVATION							
	KEP01	Staged kerb replacement	35,000	35,000					
			35,000	35,000	0	0	0	0	
		DRAINAGE - PRESERVATION							
	D014	Miscellaneous Drainage Corrections	30,000	30,000					
	D015	Osmington Road - Culvert Replacement	15,000	15,000					
			45,000	45,000	0	0	0	0	
		GRAVEL RESERVES							
	GR01	Tanah Merah Gravel Pit Rehabilitation	25,000	25,000					
	GR02	Greenhill Road Gravel Pit Rehabilitation	0						
			25,000	25,000	0	0	0	0	
		TOTAL CR95	2,593,552	1,025,992	1,245,560	14,000	0	308,000	
TOTAL DEVELOPMENT OF ASSETS			4,986,732	1,579,782	2,441,950	14,000	484,000	467,000	

MAINTENANCE

Transport

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE				
MR29	Road Maintenance	1,949,620	2,087,893	
	<i>Road Maintenance</i>		934,203	
	<i>Roads - Ancillary</i>		413,850	
	<i>Signs</i>		158,950	
	<i>Works - Prof Services</i>		20,000	
	<i>Carpark</i>		21,000	
	<i>Paths</i>		65,500	
	<i>Drainage</i>		318,500	
	<i>Bridge</i>		119,666	
	<i>Airstrip</i>		14,437	
	<i>Foreshore Facilities</i>		21,788	
MR41	Fringe Benefits Tax	0	0	
MR54	Private Works Maintenance	23,797	6,000	
MR98	Depreciation	3,354,987	3,426,984	
TOTAL OPERATING EXPENDITURE		5,328,404	5,520,877	
OPERATING INCOME				
MR74	Contributions	0	0	
MR82	Sundry Income	(2,303)	(2,000)	
MR87	Private Works Income	(18,362)	(6,900)	
TOTAL OPERATING INCOME		(20,665)	(8,900)	
Business Unit Totals				
	<i>Operating Expenses</i>	5,328,404	5,520,877	
	<i>Operating Income</i>	(20,665)	(8,900)	
TOTAL FOR BUSINESS UNIT		5,307,739	5,511,977	

PLANT PROGRAM

Transport

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	Job	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE						
RP58		09	Non Capital Equipment < \$1,500	18,213	16,000	
RP90		94	(Profit)/Loss on Sale of Assets	(188,555)	(35,000)	
RP98		51	Depreciation	38,907	31,800	
TOTAL OPERATING EXPENDITURE				(131,434)	12,800	
DEVELOPMENT OF ASSETS						
RP91		95	Proceeds Sale of Asset	(293,140)	(121,818)	
RP92		95	Realisation of Asset	293,170	121,818	
RP93			Plant and Equip	603,894	646,272	
REPLACEMENTS						
		Asset#				
	<i>RPP20</i>	2781	<i>Tractor</i>		100,000	<i>Replace Zettlemyer P10670</i>
	<i>RPP21</i>	2782	<i>Heavy Truck</i>		196,000	<i>Replace P1101</i>
	<i>RPP22</i>	2783	<i>Heavy Truck</i>		80,000	<i>Purchase of lease residual P13187</i>
	<i>RPP23</i>	2784	<i>Tractor - Gloucester Park</i>		96,364	<i>Replace P13900</i>
	<i>RPP25</i>	2785	<i>Dual\Crew (4x4) Tray Top</i>		33,636	<i>Replace P13862</i>
	<i>RPP26</i>	2786	<i>Dual\Crew (4x4) Tray Top</i>		33,636	<i>Replace P14196</i>
	<i>RPP27</i>	2787	<i>Utility (4x4) Well Body</i>		33,636	<i>Replace P14465</i>
	<i>RPP28</i>	2788	<i>Toyota Camry Sedan</i>		26,364	<i>Replace P14556</i>
	<i>RPP29</i>	2789	<i>Dual\Crew (4x4) Tray Top</i>		33,636	<i>Replace P14538</i>
NEW						
	<i>RPPM</i>		<i>Asset Purchases > \$1,500 and < \$5,000</i>	3,100	13,000	
TOTAL DEVELOPMENT OF ASSETS				603,924	646,272	
			<i>Operating Expenses</i>	(131,434)	12,800	
			<i>Operating Income</i>	0	0	
			<i>Development of Assets</i>	603,924	646,272	
TOTAL FOR BUSINESS UNIT				472,489	659,072	

CARAVAN PARKS

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	Job	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
Flinders Bay Caravan Park						
OPERATING EXPENDITURE						
FB01		01	Salaries	59,098	100,516	1.6 FTE
FB02		02	Superannuation	6,242	9,713	
FB03			Consultant	0	0	
FB04		05	Training/Conferences	100	500	
FB05		03	Workers Compensation	0	1,971	
FB06		04	Protective Clothing	209	500	
FB07			Recruitment	1,760	0	
FB10		27	Telephone	1,009	1,400	
FB13			Insurance	0	0	
FB15		14	Printing	955	1,200	
FB17		09	Consumables	2,270	1,200	
FB20		15	Equip Repairs & Maint	3,529	2,000	
FB25		19	Advertising	6,296	3,500	
FB28		15	Building Maintenance	12,321	8,000	
FB29			Contract Services	42,748	0	
FB35		10	Utilities	37,512	38,000	BP \$12k, Synergy \$16k , Water Corp \$10k
FB36		09	Ground Maintenance	21,601	17,000	
FB40		10	Vehicle Operating Expenses	1,917	2,000	
FB49		22	Stock	4,274	3,600	
FB50			Special Projects	0	0	
FB55		35	Waste Collection	13,510	13,000	
FB58		12	Non-Capital Equipment	2,137	2,000	
FB90			(Profit)/Loss on Sale of Assets	0	0	
FB98		51	Depreciation	30,913	30,744	
TOTAL OPERATING EXPENDITURE				248,400	236,844	
OPERATING INCOME						
FB71		71	Rental Income	(439,865)	(400,000)	
FB74			Contributions/Donations	0	0	
FB75		70	Grant for Asset Development	(1,766)	(2,700)	Re-claim Govt recs on water systems
FB82		84	Sundry Income	(12,657)	(11,000)	
FB87			Fees & Charges (No GST)	0	0	
TOTAL OPERATING INCOME				(454,287)	(413,700)	
DEVELOPMENT OF ASSETS						
FB91			Proceeds Sale of Asset	0	0	
FB92			Realisation of Asset	0	0	
FB93		Asset#	Plant and Equip	52,078	75,500	
	<i>FBA009</i>	<i>2773</i>	<i>Electrical upgrade to entire park</i>	<i>0</i>	<i>40,000</i>	- Western Power
	<i>FBA010</i>	<i>2774</i>	<i>Quantum Heaters at Block 3</i>	<i>0</i>	<i>25,000</i>	
	<i>FBA011</i>	<i>2775</i>	<i>Gattic lids for septic tank 1</i>	<i>0</i>	<i>5,000</i>	
	<i>FBA012</i>	<i>x</i>	<i>Electricity box to sites 101 and 104</i>	<i>0</i>	<i>2,000</i>	
	<i>FBA013</i>	<i>2776</i>	<i>New linoleum for Caretakers residence</i>	<i>0</i>	<i>2,000</i>	
	<i>FBA014</i>	<i>x</i>	<i>4 x Corrugated clear roof panels Block 1</i>	<i>0</i>	<i>1,000</i>	
	<i>FBA015</i>	<i>x</i>	<i>Replace Mirrors Block 2</i>	<i>0</i>	<i>0</i>	
TOTAL DEVELOPMENT OF ASSETS				52,078	75,500	

CARAVAN PARKS

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	Job	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
Turner Caravan Park						
OPERATING EXPENDITURE						
TU01		01	Salaries	153,538	269,193	3.8 FTE incl Managers overseeing FB
TU02		02	Superannuation	12,590	24,721	" "
TU04		05	Training/Conferences	429	1,800	
TU05		03	Workers Compensation	2,638	5,284	
TU06		04	Staff Uniforms	707	800	
TU07			Recruitment	1,133	0	
TU10		27	Telephone	1,872	2,160	
TU13			Insurance	922	0	
TU15		14	Printing	1,694	2,100	
TU17		09	Consumables	3,400	2,000	
TU20		15	Equip Repairs & Maint	3,424	3,000	Newer equip and Shire maint.program
TU25		19	Advertising	6,387	6,000	
TU28		09	Building Maintenance	11,631	13,000	Toilet blocks, Office
TU29			Contract Services	61,113	0	
TU35		25	Utilities	123,752	120,000	BP, Synergy, Gas, Water Corp
TU36		09	Ground Maintenance	24,315	28,000	Regular upkeep, site and road works, pruning
TU37		24	Legal Advice	0	3,000	
TU40		10	Vehicle Operating Expenses	4,932	4,100	
TU54			Miscellaneous	56	0	
TU55		35	Waste Collection	16,090	16,500	Extra bin at KangaFlats for peak period
TU58		12	Non-Capital Equipment	2,379	3,000	Ground maintenance equipment
TU90			(Profit)/Loss on Sale of Assets	0	0	
TU98		51	Depreciation	32,521	31,500	
TOTAL OPERATING EXPENDITURE				465,523	536,158	
OPERATING INCOME						
TU71			Rental Income	(946,427)	(825,000)	
TU74			Contributions/Donations	0	0	
TU75			Grant for Asset Development	(3,596)	(3,600)	Re-claim Govt recs on water systems
TU82			Sundry Income	(9,196)	(9,500)	
TOTAL OPERATING INCOME				(959,219)	(838,100)	
DEVELOPMENT OF ASSETS						
TU91			Proceeds Sale of Asset	0	0	
TU92			Realisation of Asset	0	0	
TU93		Asset#	Purchase of Assets	111,279	94,300	
	TCP23	2777	Upgrade to main water supply	0	10,000	P&E
	TCP24	x	Quantum hot water systems (offset TU75)	0	31,000	P&E
	TCP25	x	Managers residence - gutters, fascia, down pipes	0	12,000	Build
	TCP26	2778	Upgrade Dekkers showers	0	4,000	Build
	TCP27	2779	Replace roof Dekkers Block - asbestos	0	12,000	Build
	TCP28	x	Upgrade power boxes foreshore	0	4,000	Build
	TCP29	x	Upgrade electrical board Karri Terraces	0	3,300	Build
	TCP30	x	Upgrade electrical boxes and wiring Karri Terraces	0	13,000	Build
	TCP31	x	Renovate concrete steps at Karri Terraces	0	3,000	Build
	TCP32	x	Replacement benchtop Wilson Laundry	0	2,000	F&E
TOTAL DEVELOPMENT OF ASSETS				111,279	94,300	
Alexandra Bridge Caravan Park						
OPERATING EXPENDITURE						
AB17		09	Consumables	11	3,000	Firewood, stores, cleaning products
AB20		15	Repairs & Maintenance	4,054	6,000	
AB29		16	Contract Services	53,836	40,725	
AB35		25	Utilities	98	2,000	electricity
AB36		09	Ground Maintenance	2,940	3,500	portable toilets/septic pump
AB40			Operating Expenses	1,703	0	moved to AB17
AB58			Non-Capital Equipment	0	0	
AB98		51	Depreciation	232	228	
TOTAL OPERATING EXPENDITURE				62,874	55,453	
OPERATING INCOME						
AB71		71	Rental Income	(71,782)	(54,300)	
AB74			Contributions/Donations	0	0	
AB82			Sundry Income	0	0	
TOTAL OPERATING INCOME				(71,782)	(54,300)	
DEVELOPMENT OF ASSETS						
AB93		Asset#	Purchase of Asset	18,062	40,000	
		2751				Stage 1 Redevelopment Program C/F 15k and Stage 25k
TOTAL DEVELOPMENT OF ASSETS				18,062	40,000	
Business Unit Totals						
Operating Expenses				776,797	828,455	
Operating Income				(1,485,288)	(1,306,100)	
Development of Assets				181,418	209,800	
TOTAL FOR BUSINESS UNIT				(527,072)	(267,845)	

BUILDING CONTROL

Economic Services

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
BU01	01	Salaries	288,631	307,751	4.43 FTE plus manager to Novated lease
BU02	02	Superannuation	37,929	39,974	" "
BU03		Consultant	0	0	
BU04	05	Training/Conferences	5,208	5,000	BCA updates ,new legislation
BU05	03	Workers Compensation	6,721	6,035	
BU06	04	Protective Clothing	124	300	boots & jackets
BU07		Recruitment	145	0	
BU11	27	Mobile Telephone	849	960	2 handsets
BU12	38	Subscriptns/Publicatns	1,072	1,098	BCA updates ,new legislation
BU24	09	Refreshments/Entertainment	55	300	Seminars BCA BRB
BU34	G2	Office Rent	7,200	7,200	
BU40	98	Vehicle Operating Exps	10,025	9,600	1 Vehicle for officer
BU41	08	Fringe Benefits Tax	150	2,280	
BU58	09	Minor Equipment	0	200	office equipment
BU90	94	(Profit)/Loss on Sale of Assets	(3,842)	(3,643)	Sale of Mitsubishi Outlander AU14077
BU98	51	Depreciation	11,433	9,840	
TOTAL OPERATING EXPENDITURE			365,700	386,895	
OPERATING INCOME					
BU79		Fines and Penalties	0	0	
BU80		Licenses	(85)	0	
BU81		Fees and Charges	(230,736)	(249,000)	Private certification may change this budget
BU82		Sundry income	(8,261)	(8,000)	printing plans & searches
TOTAL OPERATING INCOME			(239,082)	(257,000)	
DEVELOPMENT OF ASSETS					
BU91		Proceeds Sale of Asset	(9,771)	(10,909)	Sale of Mitsubishi Outlander AU14077
BU92		Realisation of Asset	9,771	10,909	" "
BU93	Asset# 2780	Plant and Equip	0	28,182	Replace AU14077
TOTAL DEVELOPMENT OF ASSETS			0	28,182	
Business Unit Totals					
		Operating Expenses	365,700	386,895	
		Operating Income	(239,082)	(257,000)	
		Development of Assets	0	28,182	
TOTAL FOR BUSINESS UNIT			126,618	158,077	

PUBLIC WORKS OVERHEADS

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
WO01	01	Salaries	720,447	795,699	Admin salaries (52 wks) +LSL accruals+AL loading
WO02	02	Superannuation	88,810	87,431	
WO04	05	Training	59,067	43,250	38hrs per employee+ 15%
WO05	03	Workers Compensation	151,952	58,321	@2% excludes waste services
WO06	04	Protective Clothing	18,803	24,039	
WO07		Recruitment	3,239	0	
WO11	27	Mobile Telephones	9,785	12,360	
WO17	09	Consumables	20,706	27,000	
WO20	15	Equip Repairs & Maint	2,565	5,240	
WO25	19	Advertising	7,160	5,000	
WO29	16	Contract Services	3,038	1,560	Reduced need in this area - provision made in maintenance budget
WO34	G2	Office Rent	21,600	21,600	
WO36		Ground Maintenance	31,742	28,000	Depot Maintenance requirements including hotmix overlay and lube bay reconstruction ** previously in Parks & Gardens budget**
WO40	98	Vehicle Operating Costs	134,712	117,162	16 vehicles including pool car
WO41	08	Fringe Benefits Tax	3,749	5,305	
WO59		Unallocated Works Payroll	480,841	459,935	24 hrs meeting pa + 16hrs staff development days+8 hrs team building +4wks AL>Loading+LSL accrual + 12 days PH and DIL+10days personal leave **excludes waste services**
WO60		Other Superannuation	216,313	240,423	From HR calcs including co contributions **excludes waste services**
WO98	51	Depreciation	20,923	26,250	
WO99	99	Less WOH Allocated	(1,780,560)	(2,056,504)	Overhead recovery of 105%
TOTAL OPERATING EXPENDITURE			214,893	(97,929)	
Business Unit Totals					
		Operating Expenses	214,893	(97,929)	
		Operating Income	0	0	
		Development of Assets	0	0	
TOTAL FOR BUSINESS UNIT			214,893	(97,929)	

PLANT OPERATING COSTS

Other Property and Services

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
OC01		Repair Wages	4,280	0	"No longer in use"
OC02	02	Superannuation	15,755	17,507	
OC03	17	Consultant	39,400	40,000	Unifleet annual access subscription \$12.5k Bureau Service \$22.9k Data entry maint & website \$4k
OC04	05	Training	0	8,200	
OC05	03	Workers Compensation	3,097	3,047	
OC09	34	Interest on Loans	17,829	13,116	Loan 158 MV purchases 1991 expires 2016
OC13	30	Insurance	41,314	50,000	LGIS Scheme premiums and 60% of MV & Plant premium 42k
OC13	42	Licenses	18,000	19,643	As per DoT
OC17	10	Fuels and Oils	462,992	459,637	30K oil and grease, 266,666L diesel @ 1.34, 53,333L unleaded @ 1.36
OC18	20	Plant Leased costs	410,865	446,000	Lease costs up 50K on longterm projections and 6mths of new grader.
OC20	01	Repairs & Parts	421,730	429,900	48 wks salaries + repair costs. Includes \$12k for Traxavator.
OC34	G2	Rent	5,400	5,600	
OC40	98	Plant Operating Costs	10,377	15,000	Ford Falcon TrayTop and sundry pumps
OC58	12	Non-Capital Equipment	3,228	5,000	Workshop equipment
OC59	01	Other Labour Costs	15,845	18,345	24 hrs meeting pa + 16hrs staff development days+8 hrs team building +4wks AL>Loading+LSL accrual + 12 days PH and DIL+ 10 days sick leave
OC98	51	Plant Depreciation	407,935	602,000	
OC99	98	Less POC Allocated	(1,968,294)	(2,234,553)	Overhead recovery of 105%
TOTAL OPERATING EXPENDITURE			(90,247)	(101,558)	
Business Unit Totals					
		Operating Expenses	(90,247)	(101,558)	
		Operating Income	0	0	
		Development of Assets	0	0	
TOTAL FOR BUSINESS UNIT			(90,247)	(101,558)	

OTHER PROPERTY & SERVICES

Other

* Actual represents an estimate and is subject to final end of year adjustments and audit.

COA	IE	DESCRIPTION	2010/11 *Actual	2011/12 BUDGET	COMMENTS
OPERATING EXPENDITURE					
SW50		Workers Compensation Paid	15,166	0	
SW51		RDO Clearing	0	0	
SW90	94	Profit/Loss On Sale Of Asset	(572,622)	(6,309,000)	
SW98		Unallocated Salaries & Wages	0	0	
TOTAL OPERATING EXPENDITURE			(557,456)	(6,309,000)	
OPERATING INCOME					
SW82		Sundry Income	(14,433)	0	
SW86		Workers Compensation Recovered	(7,135)	0	
TOTAL OPERATING INCOME			(21,568)	0	
Development of Assets					
SW91	95	Proceeds of Sale of Assets	(600,000)	(5,791,042)	TVT Proceeds to offset Civic and Admin loan LAMP proceeds transfered to Reserve Le Souef 600k, Allnet Tce 400k, Fisher Rd 40k
		" "		(1,040,000)	
SW92	95	Realisation of Sale of Assets	600,000	6,831,042	
SW88	55	Purchase of Land	0	60,000	
SW89		Purchase Buildings	24,638	0	
TOTAL DEVELOPMENT OF ASSETS			24,638	60,000	
<i>Business Unit Totals</i>					
		<i>Operating Expenses</i>	(557,456)	(6,309,000)	
		<i>Operating Income</i>	(21,568)	0	
		<i>Development of Assets</i>	24,638	60,000	
TOTAL FOR BUSINESS UNIT			(554,386)	(6,249,000)	



SUMMARIES

BUDGET

2011/2012

FOR THE PERIOD

1st July 2011

to

30th June 2012

1. CAPITAL

COA	JOB	Description	Total \$	Item \$	Grants	Loan	Carry Over/ Reserve	AMRSC	Comments
DI93		MR Recycled Water Project	72,700	72,700			72,700	0	
FI93		Replace AU14559	26,364	26,364				26,364	
RE93		Storage shed and fitout	50,000	50,000				50,000	
CS93		Replace AU13834 and AU14556	48,364	48,364				48,364	
		New building fitout	16,800	16,800				16,800	
IT93		Plant and Equip	192,603						
		APC Smart-UPS SUA1500RM12U (x4)		4,500				4,500	
		APC Smart-UPS RT 5000VA (for DR Site)		5,000				5,000	
		Dell PowerEdge R300 Server (Rack Mounted)		5,000				5,000	
		HP Procurve Switch 2810-48G (x2)		7,000				7,000	
		2TB Avamar Virtual Edition licenses		53,103				53,103	
		Fibre Optic Cabling		118,000				118,000	
HR93		Replace AU14677	31,818	31,818				31,818	
EM88		New SES HQ including earthworks	1,100,000	1,100,000	1,000,000			100,000	100k for site works from Shire
EM93		Plant and Equip	107,850	107,850	107,850			0	Fully FESA Funded
FP88		Land and Buildings	101,500	101,500	101,500			0	Fully FESA Funded
FP93		Plant and Equip	105,000	105,000	105,000			0	" "
RG93		Dog Pound improvements / planning	5,000	5,000				5,000	
LI93		Doubled sided 'opening hours' sign for MR	2,500	2,500				2,500	
ED93		Outdoor surfacing	12,000	12,000				12,000	
WA93		WASTE	591,500						
	WO07	Survey, Design and Planning		8,000				8,000	
	WAS1	Recycling Shed		360,000			120,000	240,000	
	WAS2	Storage Bunkers		12,000				12,000	
	WAS3	Hooklift Bins		12,000				12,000	
	WAS4	Instal baler and glass crusher		65,500				65,500	
	WAS5	Cover hardstand area		20,000				20,000	
	WAS6	Water Tank		17,000				17,000	
	WAS7	Tarpaulins		3,000				3,000	
	WAS11	Conveyor for baler		6,000	27,400			(21,400)	
	WAS15	Fencing		16,000				16,000	
	WAS16	Upgrade of bin bay		12,000				12,000	
	WAS18	Skid Steer		60,000				60,000	
TP93		Replace Astra's AU14619 and AU13899	50,000	50,000				50,000	
GD88		COMMUNITY BUILDINGS	7,050,982						
	CBS40	Old settlement restoring community access		150,000	0		150,000	0	Funded by R4R received in 10/11
	CBS47	Rivermouth toilets		67,992	0		68,126	(134)	Funded by R4R received in 10/11
	CBS52	Works Cultural Centre		100,000	0		100,000	0	Funded by R4R received in 10/11
	CBS53	MR Outdoor Library		55,000			55,000	0	" " plus 15k carryover
	CBS57	Augusta Cricket Club -extensions		5,000				5,000	
	CBS59	Augusta Library		20,000				20,000	
	CBS61	Gnarabup toilets		10,000				10,000	
	CBS62	Karridale Hall-ceiling replacement		20,000				20,000	
	CBS63	MR Hockey club access ramp		10,000				10,000	
	CBS64	Old hospital -electricity upgrade		20,000				20,000	
Managed by Director of Corp & Community Services									
	CBS22B	MRRC Upgrade (Stage 2)		2,557				2,557	Retention payment for the airconditioning
	CBS50	Library Extension		1,206,000	309,000		130,000	767,000	R4R 295k, R4R 14k, Land sales 587k, Muni funds 139k. Carryover 41k, 10/11 90k, 40k contestable 110k Carpark in construction budget 55k Outdoor Library in CBS53 budget above

1. CAPITAL

COA	JOB	Description	Total \$	Item \$	Grants	Loan	Carry Over/ Reserve	AMRSC	Comments
Managed by Director of Infrastructure									
	CBS24	New Civic Administration Building		5,334,433		5,334,433		0	
	CBS65	Gloucester Park Civic Signage		50,000				50,000	
MR RECREATION CENTRE									
FC93		- Fitness Centre	0	0				0	
AC93		- Aquatic Centre	32,000	32,000				32,000	
IR93		- Indoor Rec Centre	12,000	12,000				12,000	
Other Sport and Recreation									
CC93		- Cultural Centre	22,500	22,500				22,500	John Davey Report 10k Office aircon 2.5k Landscape 10k
AR93		- Augusta Rec Centre	7,000	7,000				7,000	Chair Hoist
GP93		- Gloucester Park & Lifeguards	421,768	421,768	274,512	137,256	10,000	0	MR Bowling Club -Synthetic Greens. MRCC shed carryover 10k
GD89		PARKS and GARDENS	1,097,000					0	
CAPITAL EXPANSION									
	RES27	Water meter programme		2,500			2,500	0	
	RES28	Cowaramup Skate Park		12,000			12,000	0	
	RES43	New play equipment Gnarabup Reserve		18,000			18,000	0	
	RES44	Dog exercise area fencing Hillier POS		9,000				9,000	
	RES47	Stage 2 Irrigation at Colourpatch		4,000				4,000	
	RES48	Old Settlement Pathways		48,000	48,000			0	R4R funded 100%
	RES49	Old Settlement Landscaping		20,000	20,000			0	" "
	RES50	Old Settlement Roads and Parking		165,000	165,000			0	" "
	RES39	Parkwater Public Open Space		180,000			180,000	0	
	RES51	Surfers Point - Shelters and Seating		50,000	50,000			0	
	RES52	Surfers Point - Retaining wall & landscape		150,000	150,000			0	
	RES53	Street Tree Planting		4,000				4,000	
CAPITAL PRESERVATION									
	RES55	Surfers Point - Replace main and south side stair access		360,000	344,000			16,000	
	RES56	Waterwise landscaping - rationalise lawn areas		10,000				10,000	
	RES57	Farm House Park - replace play equipment		25,000				25,000	
	RES58	M.C. Davies Park		10,000				10,000	
	RES59	Pioneer Park - Replace play equipment		18,000				18,000	
	RES60	Soft fall upgrades		7,500				7,500	
	RES61	New sign posting for dog areas		4,000				4,000	
TY89		ASSET SERVICES	274,566						
	TIA04	Augusta Stormwater improvements		35,516			35,516	0	Carryover
	TIA05	Rails to Trails planning		130,800	125,800			5,000	95% Lotterywest funded
	TIA06	Station Road Stormwater Quality improvement scheme - survey and design		12,000			12,000	0	Carryover
	TIA11	Waste Dump Sites		5,000			5,000	0	Carryover
	TIA12	Paths and Trails Planning		10,000				10,000	
	TIA14	Flinders Bay viewing platform		27,400				27,400	
	TIA15	Flinders Bay picnic shelter		41,850				41,850	
	TIA16	Tyrone Loop drainage enhancements		4,000				4,000	
	TIA17	Cowaramup main street drainage design		8,000			8,000	0	
CARAVAN PARKS									
FB93		Flinders Bay Caravan Park	75,500						
	FBA009	Electrical upgrade to entire park		40,000				40,000	
	FBA010	Quantum Heaters at Block 3		25,000	2,700			22,300	
	FBA011	Gattic lids for septic tank 1		5,000				5,000	
	FBA012	Electricity box to sites 101 and 104		2,000				2,000	
	FBA013	New linoleum for Caretakers residence		2,000				2,000	
	FBA014	4 x Corrugated clear roof panels Block 1		1,000				1,000	
	FBA015	Replace Mirrors Block 2		500				500	
TU93		Turner Caravan Park	94,300						
	TCP23	Upgrade to main water supply		10,000				10,000	
	TCP24	Quantum hot water systems (offset TU75)		31,000	3,600			27,400	
	TCP25	Managers residence - gutters, fascia, down pipes		12,000				12,000	
	TCP26	Upgrade Dekkers showers		4,000				4,000	
	TCP27	Replace roof Dekkers Block - asbestos		12,000				12,000	
	TCP28	Upgrade power boxes foreshore		4,000				4,000	
	TCP29	Upgrade electrical board Karri Terraces		3,300				3,300	
	TCP30	Upgrade electrical boxes and wiring Karri Terraces		13,000				13,000	
	TCP31	Renovate concrete steps at Karri Terraces		3,000				3,000	
	TCP32	Replacement benchtop Wilson Laundry		2,000				2,000	
AB93		Alexandra Bridge Caravan Park	40,000	40,000			15,000	25,000	Stage 1 Redevelopment Program C/F 15k and Stage 25k

1. CAPITAL

COA	JOB	Description	Total \$	Item \$	Grants	Loan	Carry Over/ Reserve	AMRSC	Comments
		BUILDING CONTROL							
BU93		Replace AU14077	28,182	28,182				28,182	
RP93		PLANT	646,272						
		Replacements							
	RPP20	Tractor		100,000				100,000	
	RPP21	Heavy Truck		196,000			0	196,000	
	RPP22	Heavy Truck		80,000				80,000	
	RPP23	Tractor - Gloucester Park		96,364				96,364	
	RPP24	Telehandler		0				0	
	RPP25	DualCrew (4x4) Tray Top		33,636				33,636	
	RPP26	DualCrew (4x4) Tray Top		33,636				33,636	
	RPP27	Utility (4x4) Well Body		33,636				33,636	
	RPP28	Toyota Camry Sedan		26,364				26,364	
	RPP29	DualCrew (4x4) Tray Top		33,636				33,636	
		New							
	RPPM	Asset Purchases > \$1,500 and < \$5,000		13,000				13,000	
		OTHER PROPERTY							
SW88		Purchase of Land	60,000	60,000				60,000	
			12,376,069	12,376,069	2,834,362	5,471,689	993,842	3,076,176	
		CONSTRUCTION							
CR94		Road Expansion	2,393,179	2,393,179	1,196,390		643,000	553,789	
CR95		Road Preservation	2,593,554	2,593,554	1,245,560	140,000	308,000	899,994	
			4,986,733	4,986,733	2,441,950	140,000	951,000	1,453,783	
		Total	17,362,802	17,362,802	5,276,312	5,611,689	1,944,842	4,529,959	

2. Grants and Contribution Income

COA	Job	Description	2011/12 BUDGET \$
General Purpose Funding			
GF75		Financial Assistance Grant Scheme - General Purpose	(846,158)
		Financial Assistance Grant Scheme - Roads	
GF83		Energy Grants - Diesel fuel rebate	(36,000)
GF86		Reimbursements	(36,000)
Business units			
DI74		Southern Water Contribution	(10,000)
RA69		Summons Reimbursements	(26,000)
CD75		Community Development	(44,880)
EM75		Operating	(22,250)
EM75		Capital	
		Funding for SES HQ	(1,107,850)
FP75		Grants - FESA ESL Operating	(202,332)
		Grants - FESA ESL Capital	(206,500)
RG86		Reimbursements	(70,500)
LI74		Donations	(1,000)
WA75		NPC Grant Baler Conveyor	(27,400)
HA74	HIG04	R4R MR Library Extension 295k 11/12, 14k 10/11 (76k 10/11 in Constrn)	(309,000)
FC73		Traineeship	(2,500)
Gloucester Park			
GP74		MR Bowling Club Contribution	(137,256)
GP75	GPG01	CSRFF MR Bowling Club	(137,256)
Caravan Parks			
FB75		Re-claim Govt recs on water systems	(2,700)
TU75		" "	(3,600)

2. Grants and Contribution Income

COA	Job	Description	2011/12 BUDGET \$
Parks and Gardens			
GD74		Contributions for Asset Development - Parkwater Public Open Space	(10,000)
GD75	GDG01	R4R 11/12 Old Settlement	(233,000)
	GDG02	R4R 11/12 Surfers Point	(544,000)
Assets Services			
TY74		Reimburse telephone costs by LBLCDC	(2,000)
			0
TY75	TYG07	Lotterywest trails	(125,800)
	TYG08	DEC environmental community grant	(22,000)
	TYG03	SWCC	(4,817)
Construction Contributions			
CR74		Various	(150,000)
Construction Grants			
CR75			
	CRG01	- National Blackspot	
		Caves/Cowaramup Bay - staggered T	(180,000)
	CRG02	- State Blackspot	
	CRG03	- Regional Roads Group	
		Treeton Road	(333,333)
	CRG04	- TIRES (timber industry)	
	CRG05	- Main Roads Direct	
		Rural re seals	(147,500)
	CRG06	- Roads to Recovery	
		Scott River Road Bridge	(546,000)
		Warner Glen Road	(160,000)
		Burnside Road	(290,000)
	CRG07	- Rec Boating facilities	
		Gnarabup Boat Ramp	(114,000)
		Gracetown Boat Ramp Carpark	(215,000)
	CRG08	- R4R	
		Gnarabup Boat Ramp	(151,600)
		Gracetown Boat Ramp Carpark	(138,000)
		Library carpark expansion	(76,000)
	CRG09	- Other Construction	
	CRG10	- Coastwest	
		Gas bay viewing platform and path	(31,790)
	CRG11	- Regional Bicycle Network	
		Allnutt Terrace pathway	(26,242)
	CRG12	- Lotterwest	
		Barret Street Weir - Replace structure	(32,485)
			(6,762,749)

R4R Summary

Buildings

HIG04 R4R MR Library Extension 295k 11/12, 14k 10/11 (76k 10/11 in Constrn) (309,000)

Parks and Gardens

GD75 GDG01 R4R 11/12 Old Settlement (233,000)

GDG02 R4R 11/12 Surfers Point (544,000)

Construction Grants

CR75 CRG08 Gnarabup Boat Ramp (151,600)

Gracetown Boat Ramp Carpark (138,000)

Library carpark expansion (76,000)

(1,451,600)

3. CARRY FORWARD

Reserve

COA / Job #	Description	Carry Over 2011/12	Source of funding received in 2010/11		Funded from Reserve
			AMRSC	Grants	
Funds not spent in 2010/11 to be spent in 2011/12					
CEO					
CEO03	Internal audit	8,000	8,000		
CEO07	Dry Season Grant Events	17,000	17,000		
Directorate Corporate & Community Services					
DCC11	Building and Improvements Valuation	40,000	40,000		
Directorate Infrastructure					
DOI08	Forward Capital Works Plan	35,000	35,000		
DIS03/02	MR Recycled Water Project	72,700	72,700		
Human Resources					
HR14/50	Take 5 by 5 booklets & Task interplan report	7,700	7,700		
Waste					
WAS1	Recycling Shed	120,000	120,000		
Parks and Gardens					
RES27	Water meter programme	2,500	2,500		
RES28	Cowaramup Skate Park	12,000	12,000		
RES43	New play equipment Gnarabup Reserve				18,000
RES39	Parkwater Public Open Space				180,000
Community Buildings					
CBS40	Old settlement restoring community access	150,000		150,000	
CBS47	Rivermouth toilets	68,126		68,126	
CBS50	Library Extension	130,000		130,000	
CBS52	Works Cultural Centre	100,000		100,000	
CBS53	MR Outdoor Library	55,000	15,000	40,000	
MR Recreation Centre					
AP29	Energy audit	5,000	5,000		
Gloucester Park					
GP93	MR Cricket Club shed	10,000	10,000		
Asset Services					
TYG03	SWCC	4,817		4,817	
TIA04	Augusta Stormwater improvements	35,516	35,516		
TIA06	Station Road Stormwater Quality improvement sch	12,000	12,000		
TIA11	Waste Dump Sites	5,000	5,000		
TIA17	Cowaramup main street drainage design	8,000	8,000		
Construction					
NBT04	Caves/Cowaramup Bay - staggered T	19,000	19,000		
REM03	John Archibald Drive				300,000
CAR8	Upper Chapman River Bridge - Davis Road	58,000		58,000	
CPN07	Library carpark expansion				34,000
CPN10	Wallcliffe Rd West of Station Rd Parking				150,000
X999	CRG08 Rural re seals	100,000		100,000	
X998	CRG08 Asphalt overlays	150,000		150,000	
STS01	CRG08 Augusta CBD improvements	60,000		60,000	
STS03	CRG08 Cowaramup CBD improvements	80,000		80,000	
Alexandra Bridge Caravan Park					
AB93	Redevelopment 10/11 funding	15,000	15,000		
Funds Received in 2010/11 to be spent in 2011/10					
GF75	FAGS 11/12 received June 2011	300,610		300,610	
Total		1,680,969	439,416	1,241,553	682,000

4. SPECIAL PROJECTS

Business Unit	COA	Job	Description	Total \$	Item \$	Grants \$	AMRSC \$
Rates	RA50			156,000			
		RAT01	GRV Revaluations - Landgate		128,000		128,000
		RAT02	UV Revaluations - Landgate		15,000		15,000
		RAT03	Interim Schedules - Landgate		12,000		12,000
		RAT04	Searches		1,000		1,000
Council	MC50	MC02	Visit to Haining	10,000	10,000		10,000
CEO	CE50			25,000			
		CEO03	Internal audit		8,000		8,000
		CEO07	Dry Season Grant Events		17,000		17,000
DCCS	DC50			94,560			
		DCC10	SFMP software upgrade		10,000		10,000
		DCC11	Building and Improvements Valuation		54,560		54,560
		DCC12	Turner Caravan Park Review		10,000		10,000
		DCC13	Business Systems Review		15,000		15,000
		DCC14	Financial Ratios Review		5,000		5,000
DI	DI50			130,000			
		DOI02	MR Water Recycling stage 3 - implementation plan		35,000		35,000
		DOI04	Augusta Boat Harbour		30,000		30,000
		DOI06	Southern Water Strategy		20,000		20,000
		DOI08	Forward Capital Works Plan		35,000		35,000
		DOI09	Office Relocation miscellaneous		10,000		10,000
CIS	CS50		Relocation to new building	15,800	15,800		15,800
ICT	IT50			90,370			
			Electronic Agenda Distribution - iPad		2,000		2,000
			Interplan integration		7,000		7,000
			Relocate all TVT printers/server racks/PABX		6,000		6,000
			SynergySoft On-Line Building Services		24,000		24,000
			SynergySoft Master File Enquiry		8,000		8,000
			SynergySoft Building Serv Developmt SR92716		6,000		6,000
			SynergySoft Enhancement of the On-line Leave Portal (SR93073)		15,000		15,000
			SynergySoft Training/Implementation/Setup for both Asset Management and for Work Orders		21,375		21,375
			I2 Document Conversion Server		995		995
HR	HR50		Financial Integration. Task interplan report \$4.9k carryover	14,875	14,875		14,875
Comm Dev	CD50		Various youth and community projects	52,341	52,341	44,880	7,461
Libraries	LI50		CBC Grant expenditure	1,000	1,000	1,000	0

4. SPECIAL PROJECTS

Business Unit	COA	Job	Description	Total \$	Item \$	Grants \$	AMRSC \$
Town Planning	TP50			155,000			
		TNP02	Region Economic Development		50,000		50,000
		TNP05	Tourism Strategy		20,000		20,000
		TNP06	Municipal Heritage Inventory		30,000		30,000
		TNP07	Conservation Incentive Strategy		15,000		15,000
		TNP08	Developer Contributions Policy		30,000		30,000
		TNP12	Minor Equipment		10,000		10,000
IRC	IR50		SMS Notification	4,000	4,000		4,000
Asset Services	TY50			56,100			
		TYA11	Traffic counter maintenance		800		800
		TYA12	Licensed surveyor for land administration issues		4,000		4,000
		TYA13	Auditors for grant acquittal		1,000		1,000
		TYA14	Asset data collection/asset management plan preparation		5,000		5,000
		TYA18	Community education - environmental programs		800		800
		TYA19	State of the Environment Report		7,000		7,000
		TYA21	ICLEI water program implementation		2,000		2,000
		TYA22	Management plans for reserves		17,500		17,500
		TYA23	Reserve management - information signs		15,000		15,000
		TYA29	Margaret River Town Entry revegetation		3,000		3,000
TOTAL OPERATING EXPENDITURE				805,046	805,046	45,880	759,166

5. Contract Services, Leases & Software Licenses

Business Unit	COA	Description	2011/12 BUDGET
Rates	RA29	Austral Mercantile and legal action	26,000
Council	MC18	Vehicle Lease	16,500
CEO	CE29	Technical Support	6,000
	CE03	Business cases for project funding	10,000
DCS	DC29	Technical Support	5,000
Finance	FI29	Audit Fees and services from UHY Haines Norton	29,000
Records	RE29	Postage machine lease / records destruction	7,600
ICT	IT15	Scope BI, West Country Office Machines, Corporate Express	71,000
	IT18	Equipment Leasing	170,872
	IT19	Software Licenses	186,016
	IT29	Data migration	2,000
HR - Health	HR29	IR and OSH advice, salary packaging	11,500
Rangers	RG29	Community fire and emergency services	5,500
		Strategic Fire Breaks	4,000
		Private Strategic Firebreaks	20,000
		Maint Firebreaks on Council Land	9,000
		Hazard Reduction Burns	6,000
		Refilling of Emergency Water Supplies	2,000
		Section 33 Works	50,000
		Contract Services	10,295
Library	LI29	Cleaning costs for Library and Child Health	20,800
Health	HI29	LHAAC food sampling program	4,900
Child Care	ED29	Transport and Excursions	10,000
Town Planning	TP29	Environmental and Heritage Contractors as required and Stewardship Programme	20,000
Community Buildings	HA29	Cleaning Services	354,312
Waste	WA54	Sanitation Services	948,104
MR Rec Centre	FC18	Equipment Lease/rent	33,000
	IR19	Centreman Software License	3,600
	IR29	Umpires	17,684
	AC29	Chlorine delivery 4k. Energy audit 5k carryover	2,970
	FC29	Air Con service schedule	2,346
Other Rec	CC29	Bin Removal 3k, Window Cleaning	3,500
	AR29	Chemical control contract	1,000
	GP29	SLSWA Contract	8,100
Parks and Gardens	GD52	Reserve Maintenance	107,636
	GD56	Townsite Road Reserve & Verge Maint	86,959
	GD58	Recycled Water	7,000
	GD59	Fire Management Shire Parks and Reserves	31,500
Asset Services	TY29	Environment - weed control, Molloy Island water testing	15,000
Alexander Bridge	AB29	Caretaker's commision	40,725
Public Works	WO29		1,560
Plant	OC03	Unifleet	40,000
	OC18	Plant Leased costs	446,000
TOTAL OPERATING EXPENDITURE			2,854,979