

# Budget

For the year ended 30 June 2016



**shire of  
kalamunda**



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## Message from the Shire President

The 2015/2016 Budget is focused around a number of key objectives including maintaining tight control over operating expenditures and delivering the outcomes contained within the Shire's Strategic Community Plan.

There is also a focus on increasing engagement and communication with the community, maintaining high levels of service delivery and sustaining a committed and professional workforce.

The current financial environment presented the Shire with a number of challenges to ensure the adopted budget was equitable and fair. This year's Budget has factored in the impact of significant increases in State Government charges such as utilities; with electricity and water charges increasing by 4.5%, street lighting charges increasing by 7.5% and the Emergency Services Levy increasing by 7.74% on average.

Continued responsible financial management is critical in ensuring the Shire is well placed to meet the needs of our growing community and to take advantage of unique opportunities such as the Forrestfield Train Station Project.

The Shire of Kalamunda is also making significant investment in bushfire preparedness, with approximately \$500,000 being spent to proactively ensure that we are as prepared for a bushfire emergency as possible by ensuring compliance with the new Bushfire Prone requirements being introduced by the State.

I am confident this Budget recognises the strong focus the Shire places on its sustainability and provides a stepping stone to assist in recognising the needs of our community today and into the future.

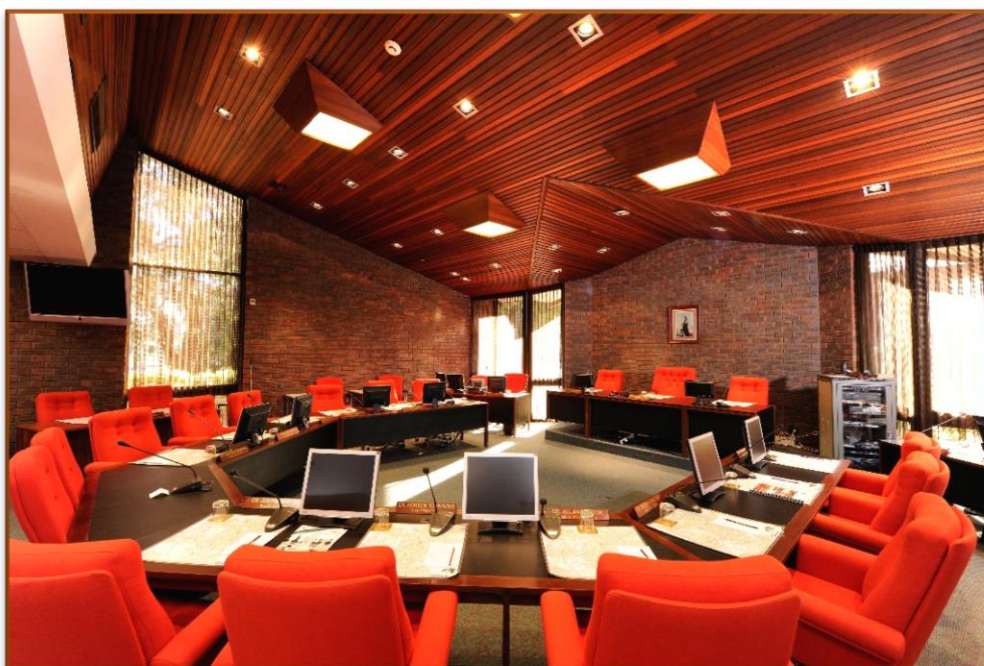
Council looks forward to continuing to serve the community, caring for the natural, social, cultural and built environment and providing opportunities for people of all ages.



**Cr Sue Billich**  
**Shire President**

## The Council

	Ward	Position/Presiding Member
<b>Cr Sue Bilich</b>	North	Shire President
<b>Cr Simon Di Rosso</b>	North	Development & Infrastructure Committee
<b>Cr Margaret Thomas</b>	North	
<b>Cr Andrew Waddell</b>	North West	
<b>Cr Dylan O'Connor</b>	North West	Audit & Risk Committee
<b>Cr John Giardina</b>	South East	Deputy Shire President
<b>Cr Frank Lindsey</b>	South East	
<b>Cr Geoff Stallard</b>	South East	
<b>Cr Noreen Townsend</b>	South West	Corporate & Community Services Committee
<b>Cr Allan Morton</b>	South West	
<b>Cr Justin Whitten</b>	South West	



## The Executive

<b>Rhonda Hardy</b>	Chief Executive Officer
<b>Gary Ticehurst</b>	Director Corporate Services
<b>Warwick Carter</b>	Director Development Services
<b>Dennis Blair</b>	Director Infrastructure Services



## Budget Statement

We hereby certify that Council has duly adopted, by an absolute majority, the 2015/2016 Budget at its Special Council Meeting on Monday 29 June 2015.



**Sue Bilich**  
**Shire President**



**Rhonda Hardy**  
**Chief Executive Officer**

## Executive Summary

The 2015/16 Budget has been set in accordance with the Shire's Ten Year Long Term Financial Plan (LTFP) 2015/25 which is a key component of the Integrated Planning Framework prescribed by the State Government under legislation introduced in 2013/14. It is the third budget drawn from the rolling ten year programme that is focused on raising service levels within the Shire of Kalamunda.

The LTFP is underpinned by a number of key principles to meet the Shire's capital asset replacement and renewal needs whilst maintaining financial sustainability. The Shire's Corporate Business Plan – Kalamunda Achieving, establishes the community priorities for the next three years which determine key budget priorities. The Budget has been developed to align with the economic opportunities occurring in the Shire. Ongoing development of future industrial land in Forrestfield, as well as land development opportunities throughout the Shire are key focus areas. Similarly, the Shire remains committed to a vibrant tourism industry.

The 2015/16 financial year will commence with an opening balance of \$2,438,941 and is forecast to close with a surplus of \$2,741,392. In formulating the Budget, the Shire was faced with a number of challenges:

- Significant increases in utility charges and waste service charges.
- Significant reductions in interest earned on investments as a result of falling interest rates.
- Increases in the Loan Guarantee Fee impacting interest charges over the life of loans.
- Significant increase in compliance costs to implement changes in the Bushfire Act.

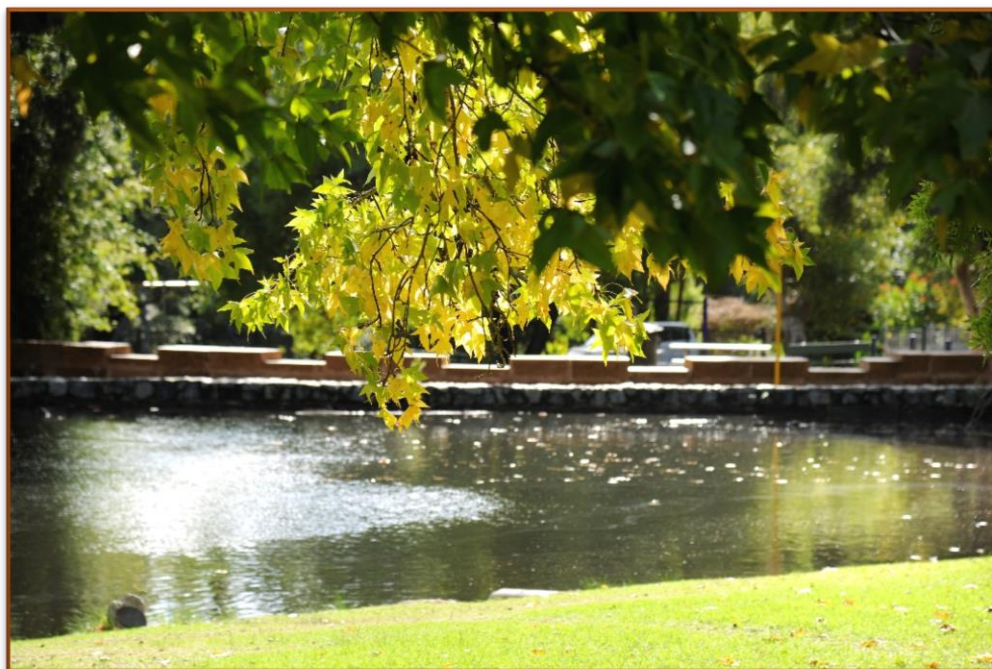
The delivery of a budget surplus enables funds to be invested in reserves, which is a critical element in ensuring the Shire's long term sustainability. The Strategic Asset Management Plan and the Community Facilities Plan identify and prioritises community infrastructure investment decisions.

The Shire's fiscal management strategy features a commitment to growing revenue streams as well as strategies to reduce expenditure. To this extent, employee costs have been closely managed and initiatives to reduce costs such as insurances have been implemented. In addition, efficiencies have been achieved in the separation and movement of wastes that will deliver cost savings and reduce the volumes of waste sent to landfill.



This budget contains significant capital investment projects, including:

- Hartfield Park redevelopment \$2,757,000
- Kostera Oval redevelopment \$2,800,000
- Buildings projects including: \$1,405,467
  - KPAC external lighting
  - Retrofitting air-conditioning systems to prevent ember attack
  - Ray Owen Recreation Centre various works
  - Hartfield Park – roof and gutter renewal
- Major road construction projects including: \$3,514,464
  - Zigzag Drive Traffic Treatments
  - Welshpool Road East/Lewis Road
  - Kalamunda Road/Gooseberry Hill Road
  - Dawson Avenue – Stage 1
  - Abernethy Road
  - Mundaring Weir Road – Stage 1
  - Mundaring Weir Road - Bridge

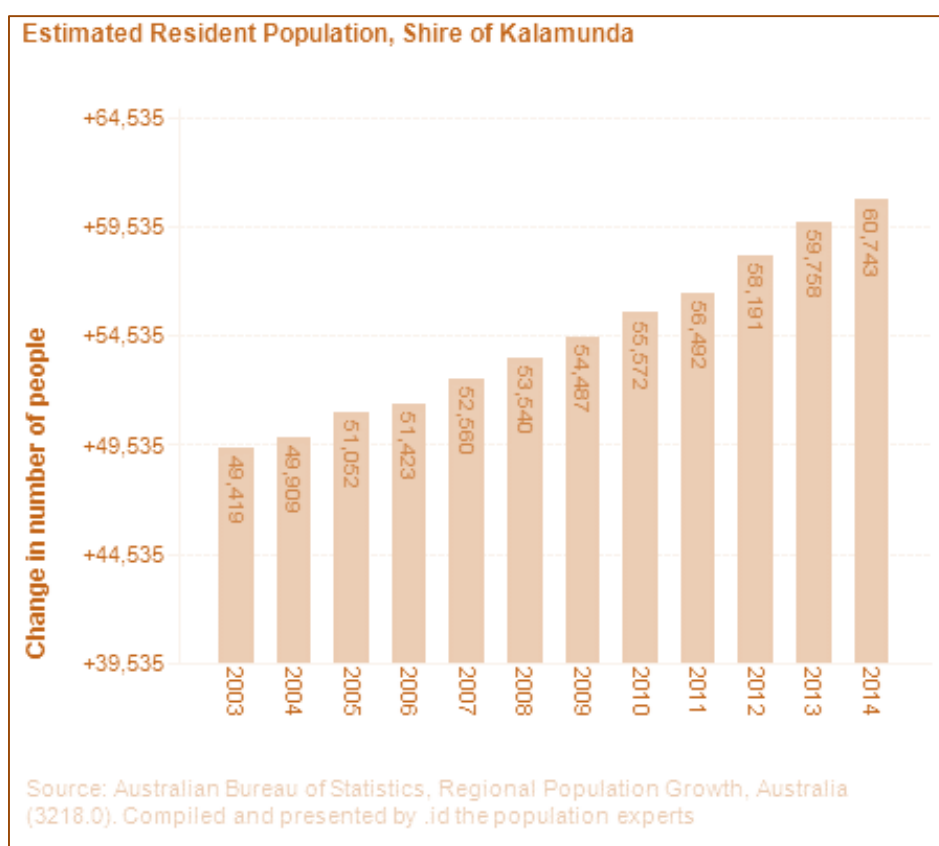


## Introduction

The Shire of Kalamunda is located approximately 24 kilometres east of Perth, along the Darling Scarp. Geographically, the Shire of Kalamunda has three distinct areas:

- The Foothills/Plains: Forrestfield, High Wycombe, Maida Vale and Wattle Grove
- The Escarpment: Lesmurdie, Kalamunda and Gooseberry Hill
- The Eastern Rural Districts: Walliston, Bickley, Carmel, Pickering Brook, Piesse Brook, Pauls Valley, Hacketts Gully and Canning Mills

The Shire's Estimated Resident Population for 2014 is 60,743, indicating growth of close to 1.7% from the previous year.



The Shire of Kalamunda is a residential and rural area, with some industrial areas. The Shire comprises an area of 324 square kilometres, the majority of which is made up of State Forest, National Parks, Regional Open Space and water catchment areas.

The Shire includes rapidly growing urban areas in the Foothills, such as High Wycombe, Maida Vale and Wattle Grove. Rural land is used mainly for orchards, horticulture, grazing, animal adjustment, sawmills and poultry farming.

The Foothills area contains a mixture of new and older housing developments, rapidly growing urban areas, light industry and special rural or country living development including hobby farms.



The Rate Setting Statement estimates a Budget that is in surplus by 30 June 2016 with allocations being transferred to specific purposes Reserve as follows:

- Net proceeds from sale of land and property transferred to the Land and Property Reserve
- 2.5% of net proceeds from sales of land and property transferred to the Environment Reserve
- Net transfer to Reserves during the budget year of \$5.016 million
- Net transfer from Reserves during the budget year of \$8.151 million

## Budget Overview

The 2015/16 Budget has been prepared in accordance with the requirements of the *Local Government Act 1995* and the *Local Government (Financial Management) Regulations 1996*.

The relevant Statutory Statements contained in this document are:

Budget Income Statement by Nature or Type  
Budget Income Statement by Program  
Budget Statement of Cash Flows  
Budget Rate Setting Statement  
Notes to and forming part of the Budget  
Detailed Operating Statement  
Detailed Capital Works program  
Schedule of Fees and Charges

# Expenditure

Expenditure is categorised into operating and capital and these are described further below.

## Operating Expenditure

Operating expenditure including depreciation totalling \$8.1 million is shown in the following table.

Key movements include increases in Employee Costs mainly due to additional casual positions in recreation and culture and a drop in other expenditure due to completion of the Kalamunda Town Centre project.

The Shire's focus on managing expenditure has seen a number of savings efficiency measures introduced. One of these measures has involved the introduction of more cost efficient lighting systems that have delivered savings in utility costs.

Expenditure Comparisons by Nature or Type 2014/15 to 2015/16			
Expenses from Ordinary Activities	Budget 2014/15	Estimate 2014/15	Budget 2015/16
<b>Employee Costs</b>	\$23,161,119	\$22,207,928	\$24,267,007
<b>Materials and Contracts</b>	\$18,148,445	\$18,993,803	\$19,542,572
<b>Utilities</b>	\$2,399,729	\$2,304,528	\$2,358,153
<b>Depreciation</b>	\$9,965,687	\$8,438,097	\$8,163,761
<b>Interest Expenses</b>	\$483,408	\$466,094	\$418,674
<b>Insurance</b>	\$675,262	\$615,782	\$609,244
<b>Other</b>	\$1,426,587	\$1,462,614	\$343,975
<b>Total</b>	<b>\$56,260,237</b>	<b>\$54,488,846</b>	<b>\$55,703,385</b>

Table 1. Expenditure Comparisons by Nature & Type 2014/15 to 2015/16

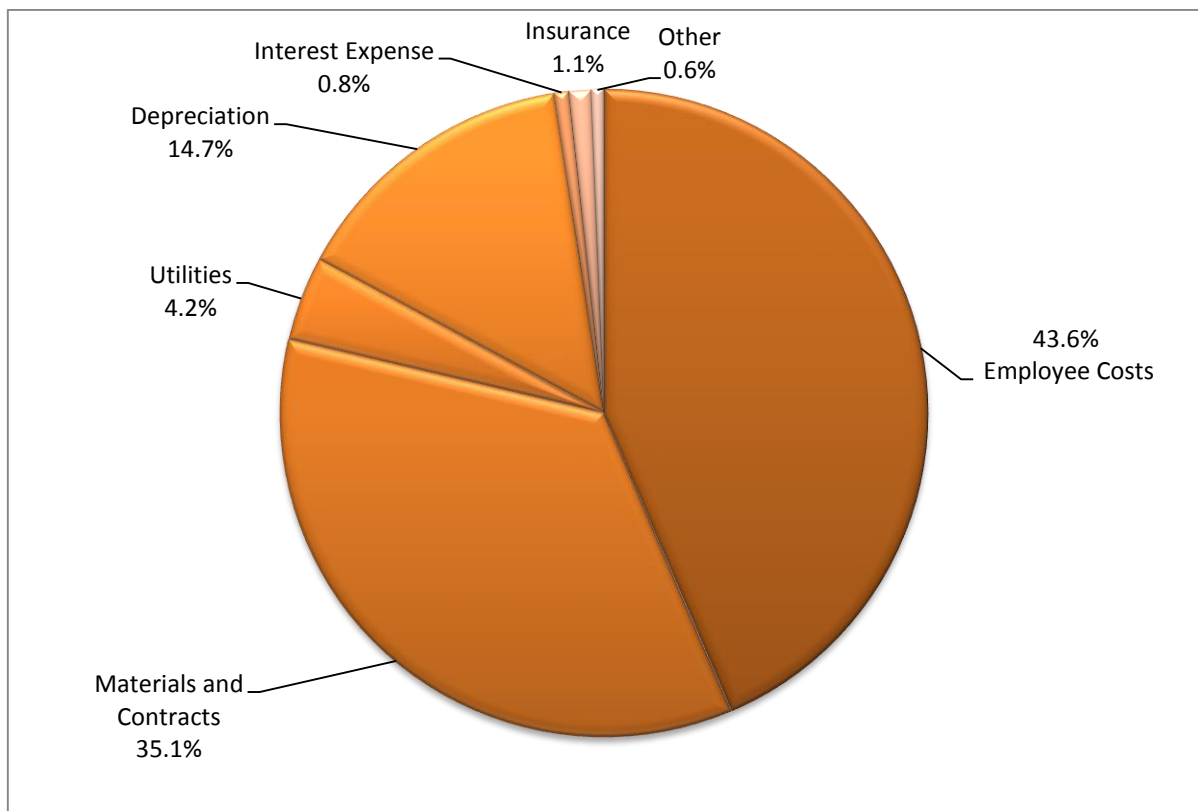


Figure 1. Expenditure by Nature & Type Budget 2015/16

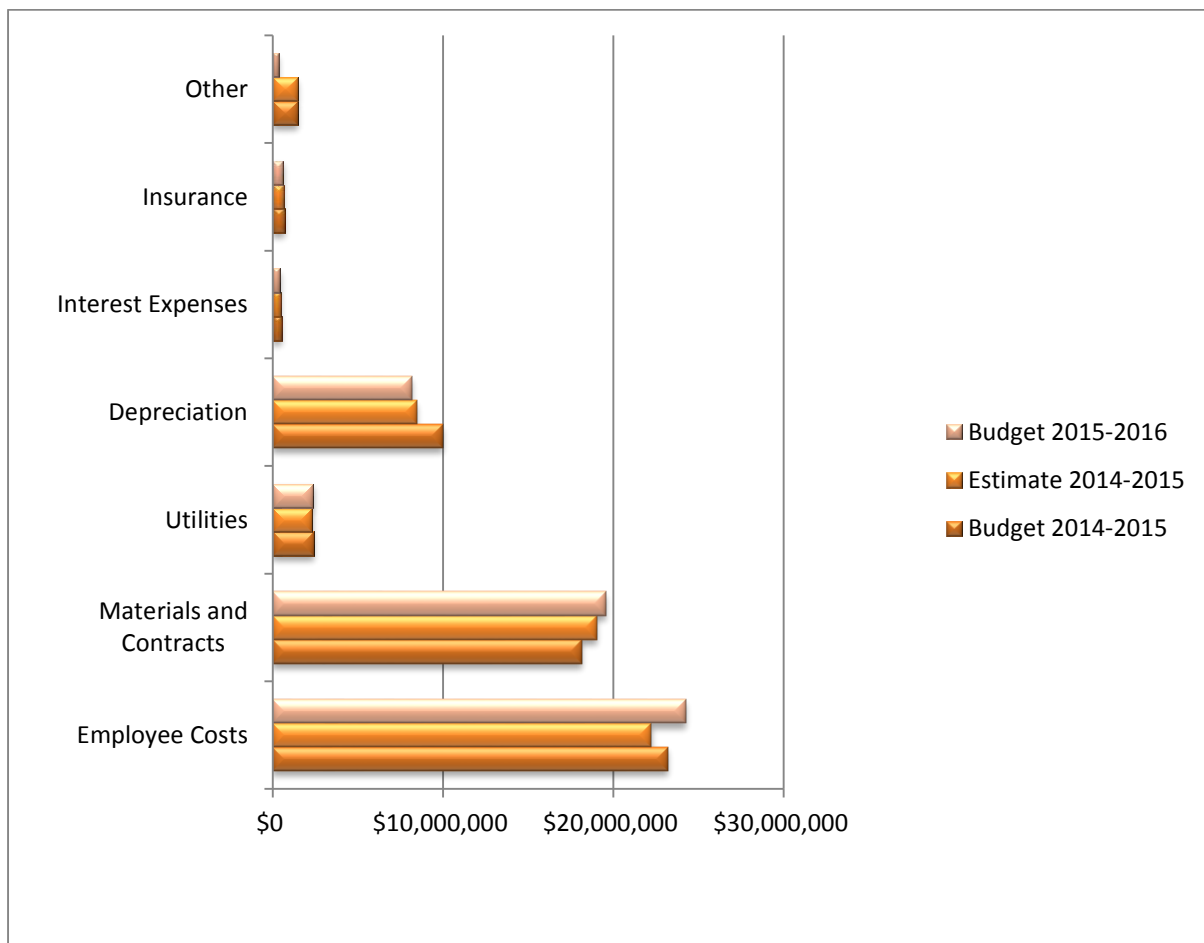


Figure 2. Expenditure Comparisons by Nature & Type 2014/15 to 2015/16

## Expenditure Comparisons by Program 2014/15 to 2015/16

Operating Expenditure	Budget 2014/15	Estimate 2014/15	Budget 2015/16
<b>Governance</b>	\$3,134,685	\$2,996,504	\$3,003,520
<b>General Purpose Funding</b>	\$705,832	\$743,138	\$789,829
<b>Law, Order, Public Safety</b>	\$1,813,245	\$1,751,009	\$1,936,215
<b>Health</b>	\$1,082,224	\$1,075,388	\$1,188,709
<b>Education &amp; Welfare</b>	\$4,183,696	\$4,242,514	\$4,250,799
<b>Community Amenities</b>	\$14,207,261	\$14,388,751	\$14,367,632
<b>Recreation &amp; Culture</b>	\$20,248,648	\$18,473,919	\$19,021,740
<b>Transport</b>	\$8,626,811	\$8,568,122	\$8,817,528
<b>Economic Services</b>	\$1,000,819	\$1,014,302	\$1,107,582
<b>Other Property and Services</b>	\$1,257,016	\$1,235,199	\$1,219,831
<b>Total</b>	<b>\$56,260,237</b>	<b>\$54,488,846</b>	<b>\$55,703,385</b>

Table 2. Expenditure Comparisons by Program 2014/15 to 2015/16

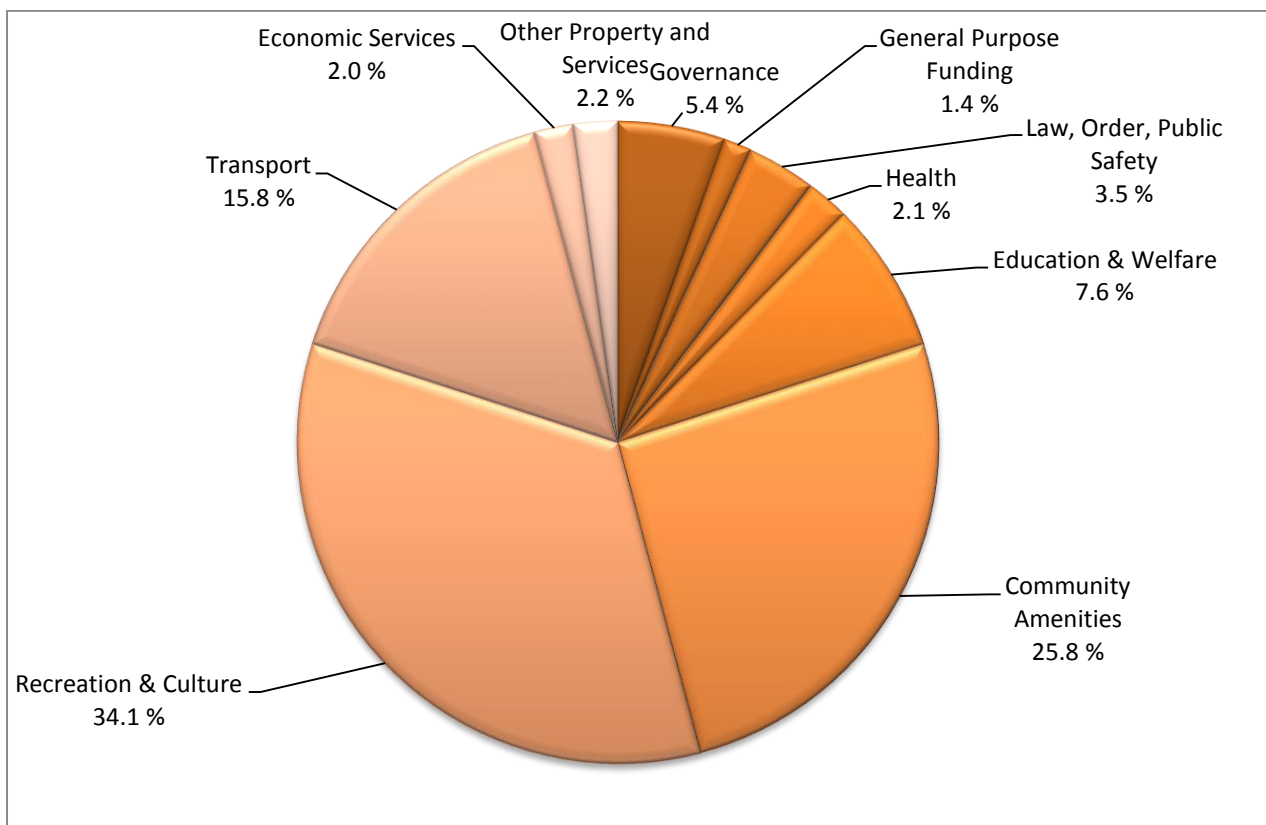


Figure 3. Expenditure by Program Budget 2015/16

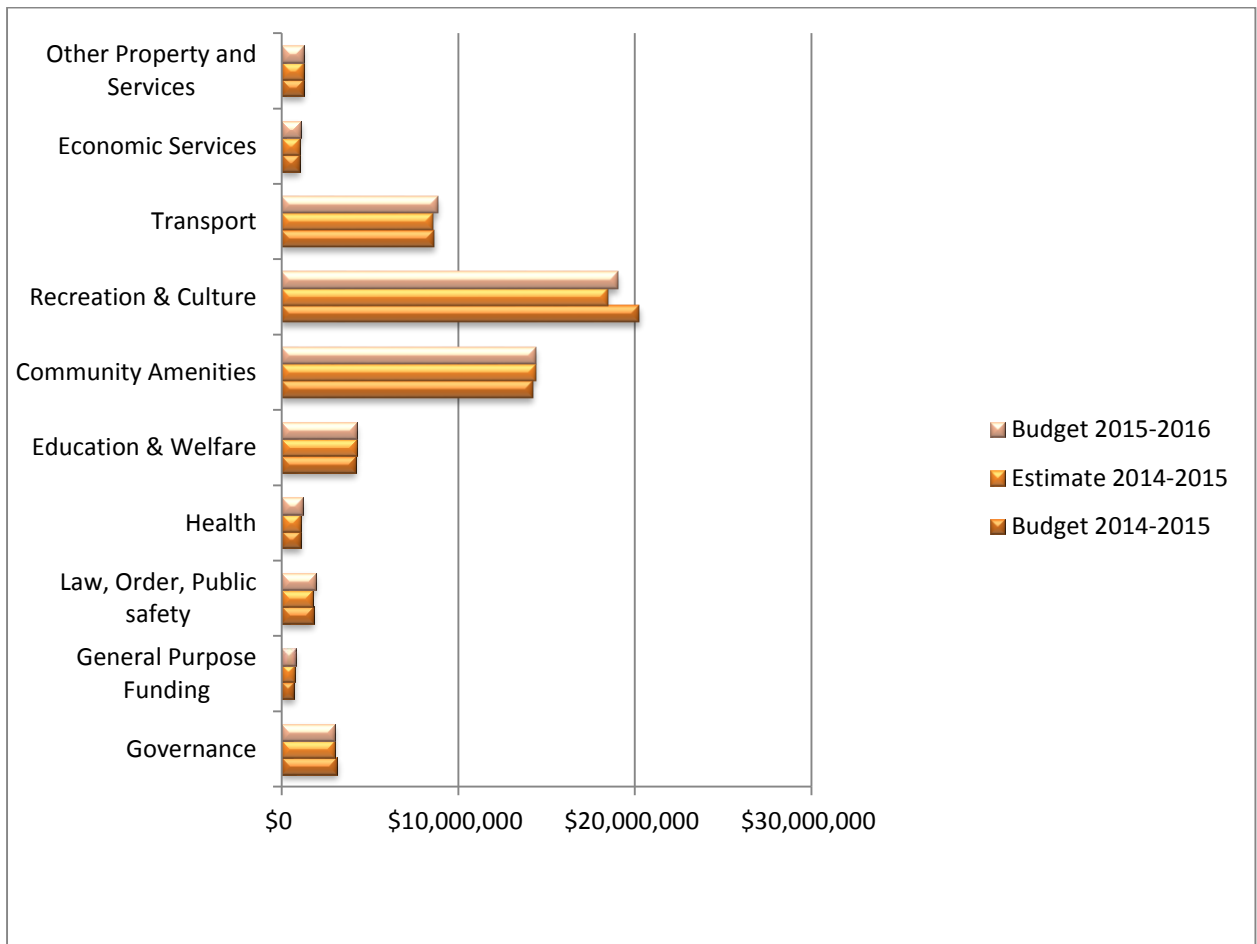


Figure 4. Expenditure Comparisons by Program 2014/15 to 2015/16





## Capital Works Expenditure

The Capital expenditure for 2015/16 including both Capital Works and other Capital (excluding land development) is a significant area of expenditure in the budget.

### Capital Works Program Comparison 2014/15 to 2015/16

Program	Budget 2014/15	Estimate 2014/15	Budget 2015/16
Land and Buildings	\$1,948,976	\$2,154,009	\$1,833,038
Drainage	\$666,903	\$316,274	\$318,945
Footpaths	\$873,561	\$276,904	\$129,728
Car Parks	\$173,975	\$37,388	\$54,362
Roads	\$4,039,433	\$3,151,179	\$4,342,133
Parks & Ovals	\$5,718,588	\$2,818,590	\$6,565,240
Plant and Equipment	\$249,591	\$406,965	\$85,700
Furniture and Equipment	\$145,283	\$183,892	\$95,700
<b>Total</b>	<b>\$13,816,310</b>	<b>\$9,345,201</b>	<b>\$13,424,845</b>

Table 3. Capital Works Program Comparison 2014/15 to 2015/16

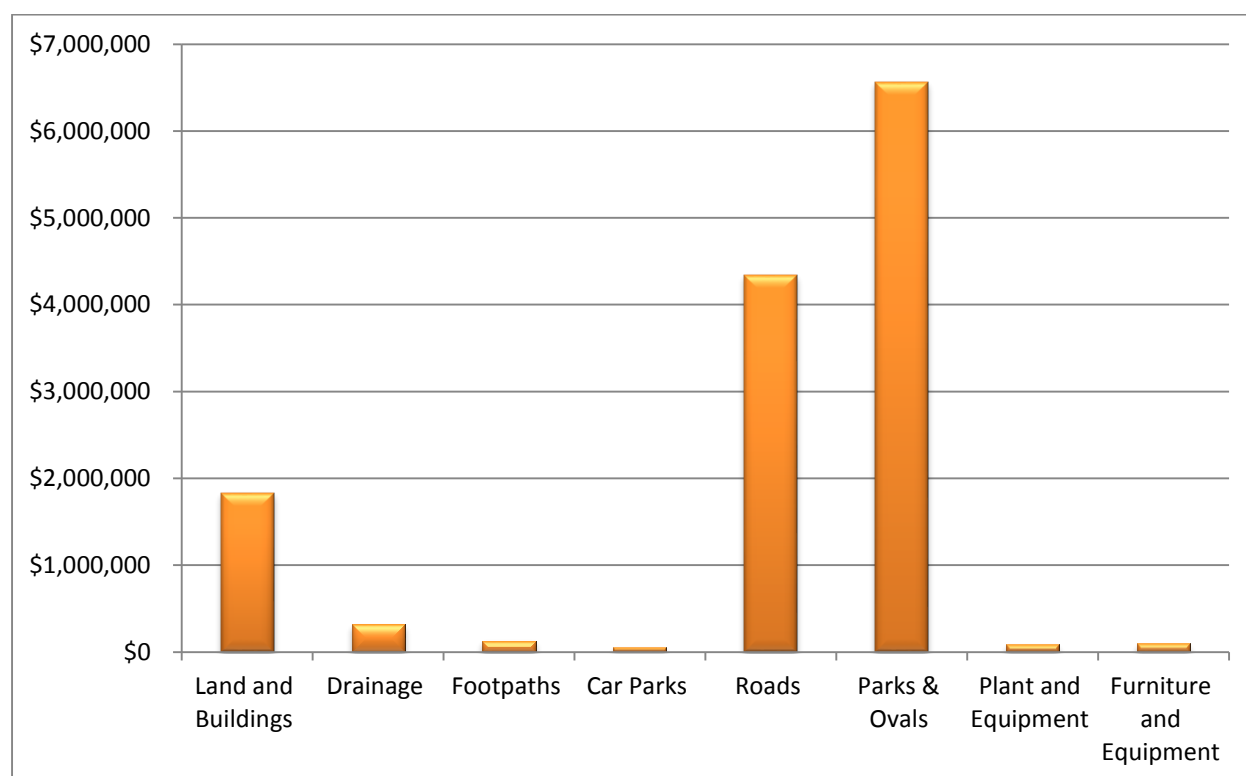


Figure 5. Capital Works Program 2015/16

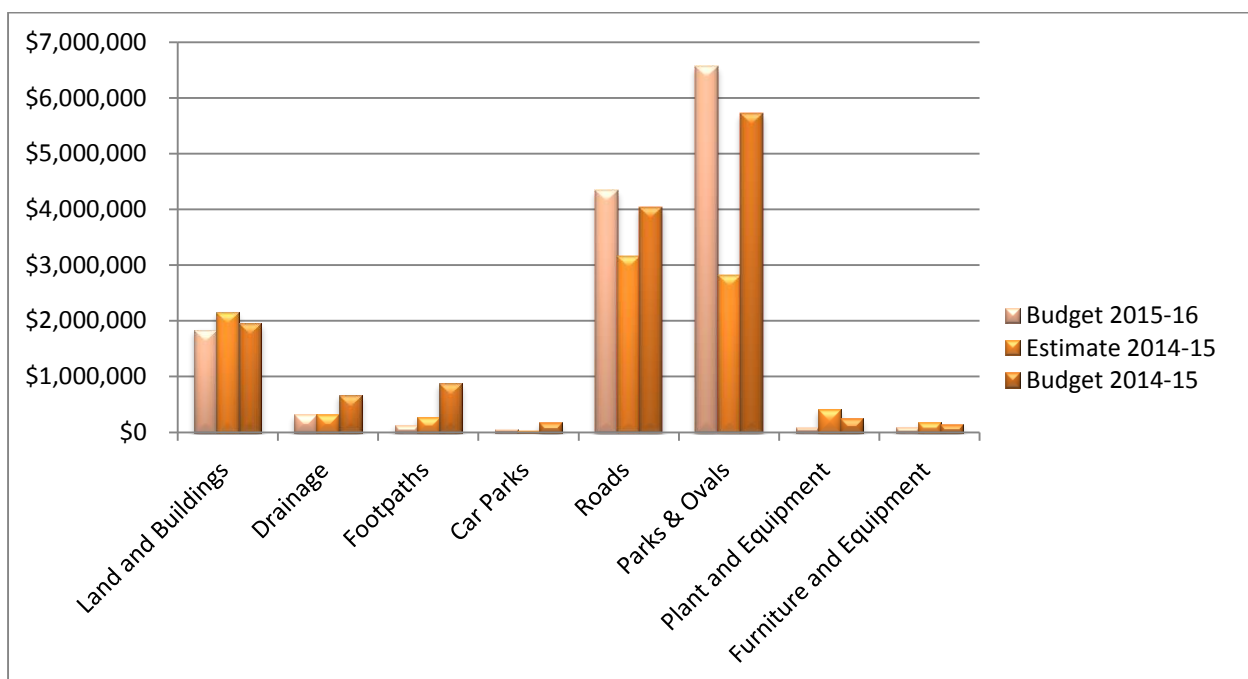
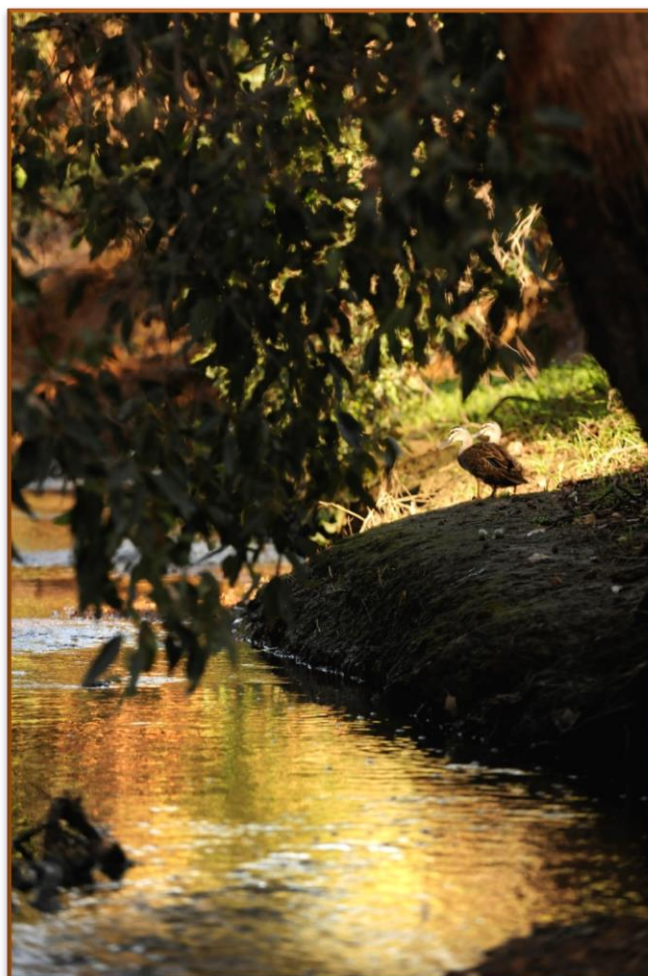
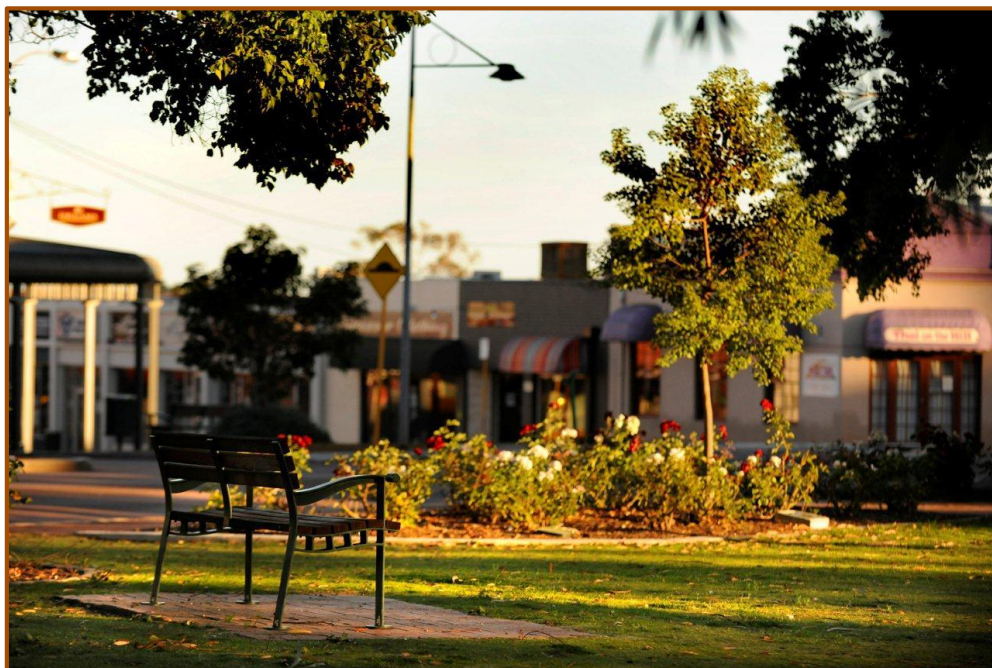


Figure 6. Capital Works Program Comparison 2014/15 to 2015/16



<b>SIGNIFICANT SHIRE BUILDING IMPROVEMENTS</b>	<b>2015/16</b>
	<b>\$</b>
Asbestos Replacement	104,000
Electrical Audit Repairs	104,000
Administration Centre Refurbishment	41,340
Painting Program	65,000
Ray Owen Recreation Centre	15,600
KPAC External Lighting Upgrades	237,900
Kalamunda Bowling Club Fence	30,399
Hartfield Park Project	45,260
Refurbishment of Darling Range Pony Club Building	
Ray Owen Reserve Ventilation Project	65,000
Stores Office	4,020
Converting to two offices	
Kalamunda Water Park (various works)	14,880
High Wycombe Recreation Centre	5,200
Door Installation at Crèche	
SES	20,800
Fence and Gate Upgrade and Crossover	
Morrison Oval	50,960
Connection to Mains Gas and Replacement of one water tank HWS	
Hartfield Park Recreation Centre	85,800
Protect/Replace air-conditioning systems from ember attack (50% grant funded)	
Kalamunda Water Park	26,000
Asset Renewals (tiling of change rooms)	
Skamp Hall public toilet	6,500
Upgrade Septic Tank	
Sanderson Road Centre Lesmurdie	24,050
Roof Refurbishment and repair of cracked tiles	
Ray Owen Recreation Centre	75,400
Protect/Replace air-conditioning systems from ember attack	
Kalamunda Performing Arts Centre	124,800
Protect/Replace air-conditioning systems from ember attack	
Scott Reserve	14,300
Various Works including lighting and exhaust fans	
Rollerama Building	26,000
Roof Replacement and air-conditioning replacements	
High Wycombe Recreation Centre	70,200
Protect/Replace air-conditioning systems from ember attack	
Hartfield Park Recreation Centre	330,326
Roof and Gutter replacement	
Forrestfield Scouts	39,000
Kitchen and Toilet Refurbishments	
Ellis Cottage Re-roofing	19,500
<b>TOTAL</b>	<b>1,646,235</b>

<b>NEW INFRASTRUCTURE CAPITAL EXPENDITURE</b>		<b>2015/16</b>
		<b>\$</b>
<b>Road Construction New</b>		
Zig Zag Traffic Treatments		75,424
Predesign costs to be capitalised		123,550
Wandoo Road Traffic Treatment		24,710
Welshpool Road East / Lewis Road State Blackspot		304,934
Kalamunda Road / Gooseberry Hill Road National Blackspot		201,744
<b>Footpath Construction New</b>		
Hale Road, Wattle Grove		49,420
House no. 42 to Welshpool Road East, Western Verge – Cell 9		
<b>Drainage Construction New</b>		
Gooseberry Hill & Lesmurdie catchment areas Soakwells		61,775
Hale Road Resolve flooding at Freeduff Road		98,840
<b>TOTAL</b>		<b>940,397</b>



# Revenue

Revenue is categorised into operating and capital.

## Operating Revenue

Operating Revenues by Nature or Type Comparison 2014/15 to 2015/16			
Revenues from Ordinary Activities	Budget 2014/15	Estimate 2014/15	Budget 2015/16
<b>Rates</b>	\$30,796,746	\$30,627,176	\$32,014,511
<b>Grants and Subsidies</b>	\$5,539,001	\$5,463,258	\$5,565,581
<b>Contributions, Reimbursements and Donations</b>	\$1,200,297	\$3,363,661	\$770,441
<b>Fees and Charges</b>	\$13,482,144	\$13,219,831	\$13,951,459
<b>Interest Earnings</b>	\$1,079,306	\$1,116,503	\$896,545
<b>Other Revenues</b>	\$56,624	\$69,654	\$62,641
<b>Total</b>	<b>\$52,154,118</b>	<b>\$53,860,084</b>	<b>\$53,261,177</b>

Table 4. Operating Revenues by Nature or Type comparison 2014/15 to 2015/16

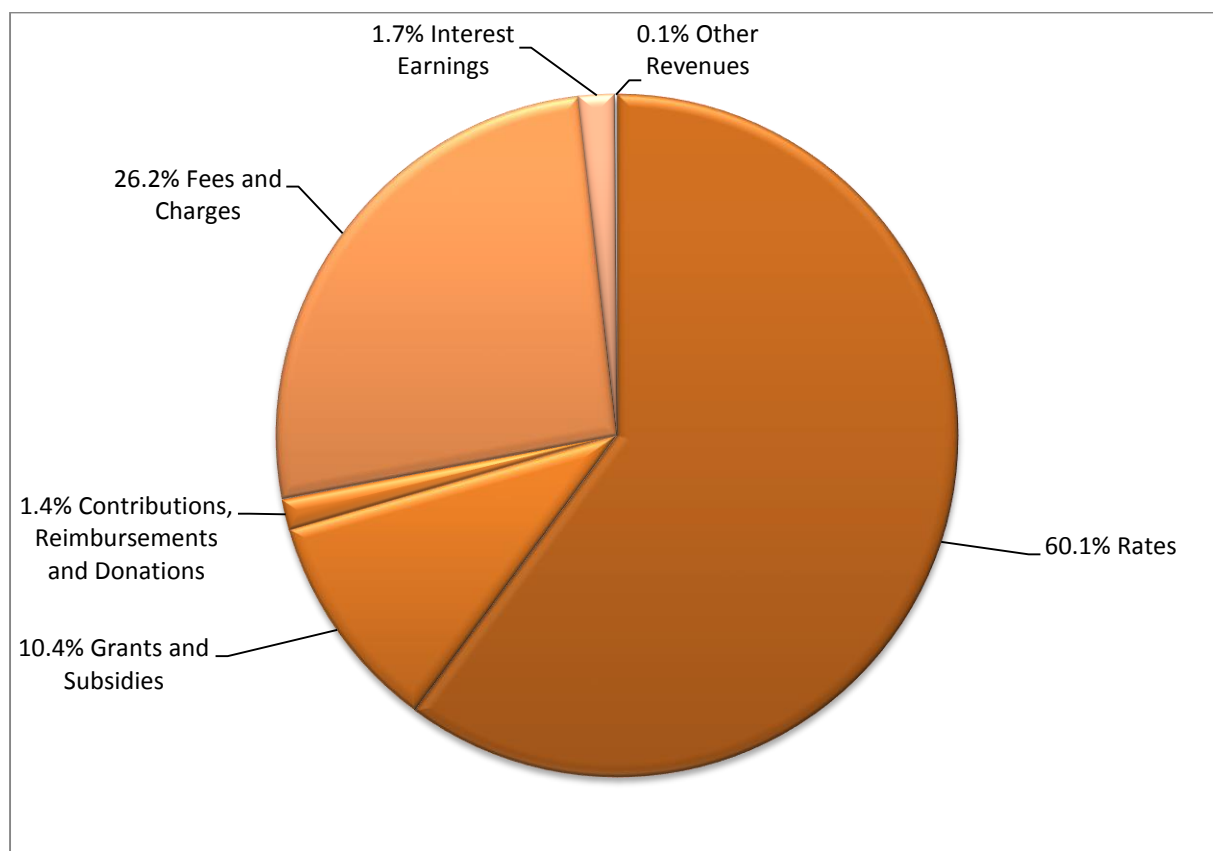


Figure 7. Operating Revenues by Nature or Type 2015/16



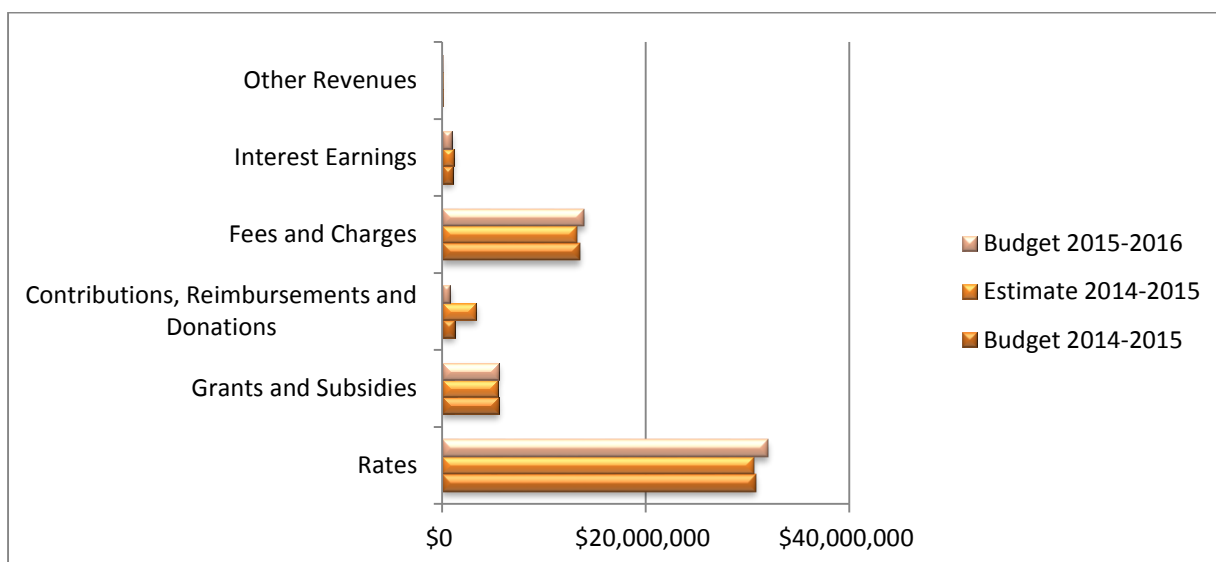


Figure 8. Operating Revenues by Nature or Type comparison 2014/15 to 2015/16

### Key Elements include:

- Additional rates income from a 4.1% increase on average of the GRV General differential rates category and corresponding increases in minimum.
- Higher fees and charges reflecting the costs of providing the service and comparison to market rate and increases to fees associated with waste services.

The Shire of Kalamunda has a differential rating system in with commercial, industrial properties and vacant land paying a different (higher) rate in the dollar than general rated properties.

General Rates	Cents in the dollar	Minimum Rates
<b>General - Gross Rental Values</b>	5.5235	840
<b>Industrial/Commercial – Gross Rental Values</b>	5.6660	980
<b>General - Unimproved Values</b>	0.3090	840
<b>Commercial – Unimproved Values</b>	0.3390	980
<b>Vacant - Gross Rental Values</b>	7.2500	695

Table 5. The Rate in the dollar for the Shire of Kalamunda 2015/16

## Capital Revenue

Capital Revenue representing revenues directly related to the creation of capital assets totalling approximately \$13.42 million. Key elements include:

Capital Revenue			
	Budget 2014/15	Estimate 2014/15	Budget 2015/16
<b>Grants and Subsidies - non-operating</b>	\$4,793,201	\$4,417,328	\$2,892,911
<b>Contributions Reimbursements and Donations - non-operating</b>	\$1,356,211	\$1,085,966	\$357,860
<b>Profit/Loss on Sale of Land and Assets</b>	\$335,545	(\$129,033)	\$366,640

Table 6. Capital Revenue

## Conclusion

The Budget 2015/16 has been guided by the Shire's adopted Integrated Planning Framework documents for effective long term financial planning which is in alignment with the Western Australian Department of Local Government and Communities guidelines. The Budget illustrates the Shire's investment in several important capital works projects. The Budget also builds on the Shire's commitment toward financial sustainability by closely monitoring expenditure.



# Statutory Budget

For the year ended 30 June 2016



**shire of  
kalamunda**



## Statutory Budget

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**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Estimate \$	2014/15 Budget \$
<b>Revenue</b>				
Rates	8	32,014,511	30,627,176	30,796,746
Operating Grants and Subsidies, Contributions, Reimbursements and Donations		5,565,581	5,463,258	5,539,001
		770,441	3,363,661	1,200,297
Fees and Charges	9	13,951,459	13,219,831	13,482,144
Interest Earnings	2(a)	896,545	1,116,503	1,079,306
Other Revenue		62,641	69,654	56,624
		<u>53,261,176</u>	<u>53,860,084</u>	<u>52,154,118</u>
<b>Expenses</b>				
Employee Costs		(24,267,007)	(22,207,928)	(23,161,119)
Materials and Contracts		(19,542,572)	(18,993,803)	(18,148,445)
Utility Charges		(2,358,153)	(2,304,528)	(2,399,729)
Depreciation on Non-Current Assets	2(a)	(8,163,761)	(8,438,097)	(9,965,687)
Interest Expenses	2(a)	(418,674)	(466,094)	(483,408)
Insurance Expenses		(609,244)	(615,782)	(675,262)
Other Expenditure		(343,975)	(1,462,613)	(1,426,587)
		<u>(55,703,385)</u>	<u>(54,488,846)</u>	<u>(56,260,237)</u>
		(2,442,209)	(628,762)	(4,106,119)
Non-Operating Grants and Subsidies		2,892,911	4,417,328	4,793,201
Non-Operating Contributions, Reimbursements and Donations		357,860	1,085,966	1,356,211
Fair value adjustments to assets at fair value through profit assets at fair values through profit or loss: Increase in Equity - EMRC	2(a)	3,600,407	3,333,710	3,333,710
Profit on sale of Land	4	386,640	0	350,000
Loss on sale of Land	4	0	(87,134)	0
Profit on Asset Disposals	4	0	0	5,545
Loss on Asset Disposals	4	(20,000)	(41,899)	(20,000)
<b>NET RESULT</b>		<b>4,775,609</b>	<b>8,079,209</b>	<b>5,712,548</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	(215,000)	(215,000)
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>(215,000)</u>	<u>(215,000)</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>4,775,609</b></u>	<u><b>7,864,209</b></u>	<u><b>5,497,548</b></u>

**Notes:**

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

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

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

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



**STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Estimate \$	2014/15 Budget \$
<b>Revenue (Refer Notes 1,2,8 to 11)</b>			
Governance	47,186	100,349	169,167
General Purpose Funding	35,318,699	34,134,391	34,240,791
Law, Order, Public Safety	361,025	416,508	360,377
Health	220,862	215,036	226,278
Education and Welfare	3,752,703	3,716,146	3,687,189
Community Amenities	11,129,320	12,685,966	10,843,888
Recreation and Culture	1,579,535	1,661,626	1,701,469
Transport	0	15,000	90,000
Economic Services	528,728	506,529	518,329
Other Property and Services	323,119	408,534	316,630
	<u>53,261,177</u>	<u>53,860,084</u>	<u>52,154,118</u>
<b>Expenses Excluding Finance Costs (Refer Notes 1,2 &amp; 12)</b>			
Governance	(3,003,520)	(2,996,504)	(3,134,685)
General Purpose Funding	(789,829)	(743,138)	(705,832)
Law, Order, Public Safety	(1,936,215)	(1,751,009)	(1,813,245)
Health	(1,188,709)	(1,075,388)	(1,082,224)
Education and Welfare	(4,250,799)	(4,242,514)	(4,183,696)
Community Amenities	(14,367,632)	(14,388,751)	(14,207,261)
Recreation & Culture	(19,021,740)	(18,473,919)	(20,248,648)
Transport	(8,817,528)	(8,568,122)	(8,626,811)
Economic Services	(1,107,582)	(1,014,302)	(1,000,819)
Other Property and Services	(801,156)	(769,104)	(773,608)
	<u>(55,284,711)</u>	<u>(54,022,752)</u>	<u>(55,776,829)</u>
<b>Fair Value Adjustments to Financial Assets at Fair Value through Profit or Loss</b>			
General Purpose Funding	3,600,407	3,333,710	3,333,710
	<u>3,600,407</u>	<u>3,333,710</u>	<u>3,333,710</u>
<b>Finance Costs (Refer Notes 2 &amp; 5)</b>			
Other Property and Services	(418,674)	(466,094)	(483,408)
	<u>(418,674)</u>	<u>(466,094)</u>	<u>(483,408)</u>
<b>Non-operating Grants, Subsidies and Contributions</b>			
Law, Order, Public Safety	0	80,638	0
Community Amenities	12,860	0	0
Recreation & Culture	612,576	4,007,035	4,066,796
Transport	2,625,335	1,415,621	2,082,616
	<u>3,250,771</u>	<u>5,503,294</u>	<u>6,149,412</u>
<b>Profit/(Loss) On Disposal Of Assets (Refer Note 4)</b>			
Community Amenities	386,640	(87,134)	350,000
Transport	0	0	5,545
Other Property and Services	(20,000)	(41,899)	(20,000)
	<u>366,640</u>	<u>(129,033)</u>	<u>335,545</u>
<b>NET RESULT</b>	<u><u>4,775,610</u></u>	<u><u>8,079,209</u></u>	<u><u>5,712,548</u></u>
<b>Other Comprehensive Income</b>			
Changes on Revaluation of non-current assets	0	(215,000)	(215,000)
<b>Total Other Comprehensive Income</b>	<u>0</u>	<u>(215,000)</u>	<u>(215,000)</u>
<b>TOTAL COMPREHENSIVE INCOME</b>	<u><u>4,775,610</u></u>	<u><u>7,864,209</u></u>	<u><u>5,497,548</u></u>

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

**RATE SETTING STATEMENT  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Estimate \$	2014/15 Budget \$
<b>REVENUES</b>				
Operating Grants and Subsidies		5,565,581	5,463,258	5,539,001
Contributions, Reimbursements and Donations		4,370,848	6,697,371	4,534,007
Profit on Asset Disposals		386,640	0	355,545
Fees and Charges		13,951,459	13,219,831	13,482,144
Interest Earnings		896,545	1,116,503	1,079,306
Other Revenue		62,641	69,654	56,624
Ex Gratia Rates Revenue		129,680	0	0
		<u>25,363,393</u>	<u>26,566,618</u>	<u>25,046,627</u>
<b>EXPENSES</b>				
Employee Costs		(24,267,007)	(22,207,928)	(23,161,119)
Materials and Contracts		(19,542,572)	(18,993,803)	(18,148,445)
Utility Charges		(2,358,153)	(2,304,528)	(2,399,729)
Depreciation on Non-Current Assets		(8,163,761)	(8,438,097)	(9,965,687)
Interest Expenses		(418,674)	(466,094)	(483,408)
Insurance Expenses		(609,244)	(615,782)	(675,262)
Loss on Asset Disposal		(20,000)	(129,033)	(20,000)
Other Expenditure		(343,975)	(1,462,613)	(1,426,587)
		<u>(55,723,385)</u>	<u>(54,617,879)</u>	<u>(56,280,237)</u>
		<u>(30,359,992)</u>	<u>(28,051,261)</u>	<u>(31,233,610)</u>
<b>Adjustments for cash budget requirements:</b>				
<b>NON-CASH EXPENDITURE &amp; REVENUE</b>				
(Profit)/Loss on Asset Disposals	4	20,000	41,899	14,455
(Profit)/Loss on Land Disposals	4	(386,640)	87,134	(350,000)
Depreciation on Assets	2(a)	8,163,761	8,438,097	9,965,687
EMRC Contribution (Non-Cash)		(3,600,407)	(3,333,710)	(3,333,710)
Movement in Provisions (Non-current)		749,271	257,505	537,505
Pensioners Deferred Rates Movement	6	(30,000)	(36,000)	(36,000)
		<u>4,915,985</u>	<u>5,454,925</u>	<u>6,797,937</u>
Net Operating Result Excluding Rates		<u>(25,444,007)</u>	<u>(22,596,337)</u>	<u>(24,435,673)</u>
<b>CAPITAL REVENUES</b>				
Proceeds from Asset Disposals	4	165,000	50,000	227,100
Proceeds from Land Asset Disposals	4	780,000	1,647,746	400,000
Capital Contributions & Grants		3,250,771	5,503,294	6,149,412
Self-Supporting Loan Principal Income		67,870	65,590	65,590
Overdraft Funding		0	458	0
Debenture Funding		500,000	0	0
Transfers from Reserves	6	8,151,024	3,260,444	3,171,000
		<u>12,914,665</u>	<u>10,527,532</u>	<u>10,013,102</u>

	NOTE	2015/16 Budget \$	2014/15 Estimate \$	2014/15 Budget \$
<b>CAPITAL EXPENDITURE</b>				
Land Development Costs	3	(18,000)	(25,000)	(10,000)
Land and Buildings New	3	(186,803)	(432,529)	(345,131)
Land and Building Renewal	3	(1,646,235)	(1,721,480)	(1,603,845)
Purchase Infrastructure Assets - Drainage New	3	(160,615)	(211,789)	(469,732)
Purchase Infrastructure Assets - Drainage Renewal	3	(158,330)	(104,485)	(197,171)
Purchase Infrastructure Assets - Footpaths New	3	(49,420)	(149,948)	(418,235)
Purchase Infrastructure Assets - Footpaths Renewal	3	(80,308)	(126,956)	(455,326)
Purchase Infrastructure Assets - Car Parks New	3	0	(37,388)	0
Purchase Infrastructure Assets - Car Parks Renewal	3	(54,362)	0	(173,975)
Purchase Infrastructure Assets - Roads New	3	(730,362)	(876,540)	(1,367,859)
Purchase Infrastructure Assets - Roads Renewal	3	(3,611,771)	(2,274,639)	(2,671,574)
Purchase Infrastructure Assets - Parks & Ovals New	3	(1,894,498)	(1,587,301)	(2,174,584)
Purchase Infrastructure Assets - Parks & Ovals Renewal	3	(4,670,742)	(1,231,289)	(3,544,004)
Purchase Plant and Equipment New	3	(70,700)	(132,652)	(62,000)
Purchase Plant and Equipment Renewal and Replacement	3	(15,000)	(274,313)	(187,590)
Purchase Furniture and Equipment Replacement	3	(95,700)	(183,892)	(145,283)
Repayment of Debentures	5	(593,852)	(629,123)	(629,123)
Transfers to Reserves	6	(5,016,342)	(10,364,226)	(2,504,814)
		<u>(19,053,039)</u>	<u>(20,363,549)</u>	<u>(16,960,246)</u>
Estimated Surplus/(Deficit) July 1 B/Fwd		2,438,941	4,244,120	2,875,530
Estimated Surplus/(Deficit) June 30 C/Fwd		<u>2,741,392</u>	<u>2,438,941</u>	<u>2,289,459</u>
<b>Amount Required to be Raised from General Rates</b>	8	<u><u>31,884,831</u></u>	<u><u>30,627,176</u></u>	<u><u>30,796,746</u></u>

**RATE SETTING STATEMENT  
BY PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Estimate \$	2014/15 Budget \$
<b>Revenues</b>	1,2			
Governance		47,186	100,349	169,167
General Purpose Funding		7,034,275	6,840,925	6,777,756
Law, Order, Public Safety		361,025	416,508	360,377
Health		220,862	215,036	226,278
Education and Welfare		3,752,703	3,716,146	3,687,189
Community Amenities		11,515,960	12,685,966	11,193,888
Recreation and Culture		1,579,535	1,661,626	1,701,469
Transport		0	15,000	95,545
Economic Services		528,728	506,529	518,329
Other Property and Services		323,119	408,534	316,630
Total (Excluding Rates)		25,363,393	26,566,618	25,046,627
<b>Expenses</b>	1,2			
Governance		(3,003,520)	(2,996,504)	(3,134,685)
General Purpose Funding		(789,829)	(743,138)	(705,832)
Law, Order, Public Safety		(1,936,215)	(1,751,009)	(1,813,245)
Health		(1,188,709)	(1,075,388)	(1,082,224)
Education and Welfare		(4,250,799)	(4,242,514)	(4,183,696)
Community Amenities		(14,367,632)	(14,475,885)	(14,207,261)
Recreation & Culture		(19,021,740)	(18,473,919)	(20,248,648)
Transport		(8,817,528)	(8,568,122)	(8,626,811)
Economic Services		(1,107,582)	(1,014,302)	(1,000,819)
Other Property and Services		(1,239,830)	(1,277,097)	(1,277,016)
Total (Excluding Rates)		(55,723,385)	(54,617,879)	(56,280,237)
		(30,359,992)	(28,051,261)	(31,233,610)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	20,000	41,899	14,455
(Profit)/Loss on Land Disposals	4	(386,640)	87,134	(350,000)
Depreciation on Assets	2(a)	8,163,761	8,438,097	9,965,687
EMRC Contribution (Non Cash)		(3,600,407)	(3,333,710)	(3,333,710)
Movement in Provisions		749,271	257,505	537,505
Pensioners Deferred Rates Movement		(30,000)	(36,000)	(36,000)
		4,915,985	5,454,925	6,797,937
<b>Net Operating Result Excluding Rates</b>		(25,444,007)	(22,596,337)	(24,435,673)
<b>Capital Revenue</b>				
Proceeds from Asset Disposals	4	165,000	50,000	227,100
Proceeds from Land Asset Disposals	4	780,000	1,647,746	400,000
Capital Contributions & Grants		3,250,771	5,503,294	6,149,412
Self-Supporting Loan Principal Income		67,870	65,590	65,590
Overdraft Funding Utilised		0	458	0
Debenture Funding		500,000	0	0
Transfers from Reserves	6	8,151,024	3,260,444	3,171,000
		12,914,665	10,527,532	10,013,102

	NOTE	2015/16 Budget \$	2014/15 Estimate \$	2014/15 Budget \$
<b>Capital Expenditure</b>				
Land Development Costs	3	(18,000)	(25,000)	(10,000)
Purchase Land and Buildings	3	(186,803)	(432,529)	(345,131)
Renewal Land and Buildings	3	(1,646,235)	(1,721,480)	(1,603,845)
Purchase Infrastructure Assets - Drainage	3	(160,615)	(211,789)	(469,732)
Renewal Infrastructure Assets - Drainage	3	(158,330)	(104,485)	(197,171)
Purchase Infrastructure Assets - Footpaths	3	(49,420)	(149,948)	(418,235)
Renewal Infrastructure Assets -Footpaths	3	(80,308)	(126,956)	(455,326)
Purchase Infrastructure Assets - Car Parks	3	0	(37,388)	0
Renewal Infrastructure Assets - Car Parks	3	(54,362)	0	(173,975)
Purchase Infrastructure Assets - Roads	3	(730,362)	(876,540)	(1,367,859)
Renewal Infrastructure Assets - Roads	3	(3,611,771)	(2,274,639)	(2,671,574)
Purchase Infrastructure Assets - Parks & Ovals	3	(1,894,498)	(1,587,301)	(2,174,584)
Renewal Infrastructure Assets - Parks & Ovals		(4,670,742)	(1,231,289)	(3,544,004)
Purchase Plant and Equipment	3	(70,700)	(132,652)	(62,000)
Replacement Plant and Equipment		(15,000)	(274,313)	(187,590)
Replacement Furniture and Equipment	3	(95,700)	(183,892)	(145,283)
Repayment of Debentures	5	(593,852)	(629,123)	(629,123)
Transfers to Reserves	6	(5,016,343)	(10,364,226)	(2,504,814)
		<u>(19,053,039)</u>	<u>(20,363,550)</u>	<u>(16,960,247)</u>
Estimated Surplus/(Deficit) July 1 B/Fwd		2,438,941	4,244,120	2,875,530
Estimated Surplus/(Deficit) June 30 C/Fwd		2,741,392	2,438,941	2,289,459
<b>Amount Required to be Raised from General Rates</b>				
	8	<u>31,884,831</u>	<u>30,627,176</u>	<u>30,796,746</u>

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



**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Estimate \$	2014/15 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		31,994,511	30,416,257	30,737,854
Operating Grants and Subsidies		6,189,581	4,980,661	6,302,078
Contributions, Reimbursements & Donations		770,441	3,363,661	1,200,297
Fees and Charges		13,951,459	13,219,831	13,482,144
Interest Earnings		896,545	1,116,503	1,079,306
Goods and Services Tax		1,695,947	2,001,005	3,015,082
Other Revenue		62,641	69,654	56,624
		<u>55,561,124</u>	<u>55,167,573</u>	<u>55,873,385</u>
<b>Payments</b>				
Employee Costs		(24,159,507)	(22,466,928)	(23,409,119)
Materials and Contracts		(19,502,005)	(19,531,757)	(18,486,514)
Utility Charges		(2,358,153)	(2,304,528)	(2,399,729)
Interest Expenses		(609,244)	(615,782)	(675,262)
Insurance Expenses		(428,987)	(477,408)	(494,722)
Goods and Services Tax		(1,000,770)	(1,441,151)	(2,346,408)
Other Expenditure		(343,975)	(1,462,613)	(1,426,587)
		<u>(48,402,640)</u>	<u>(48,300,167)</u>	<u>(49,238,341)</u>
<b>Net Cash Provided By Operating Activities</b>	13(b)	<u>7,158,484</u>	<u>6,867,405</u>	<u>6,635,044</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3	(18,000)	(25,000)	(10,000)
Payments for Purchase of Property, Plant & Equipment	3	(2,014,438)	(2,744,866)	(2,343,849)
Payments for Construction of Infrastructure	3	(11,410,407)	(6,600,335)	(11,472,460)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		3,250,771	5,503,294	6,149,412
Proceeds from Sale of Plant & Equipment	4	165,000	50,000	227,100
Proceeds from Sale of Land	4	780,000	1,647,746	400,000
<b>Net Cash Used in Investing Activities</b>		<u>(9,247,074)</u>	<u>(2,169,161)</u>	<u>(7,049,798)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(593,852)	(629,123)	(629,123)
Proceeds from Self Supporting Loans		67,870	65,590	65,590
Proceeds from New Debentures	5	500,000	0	0
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(25,982)</u>	<u>(563,533)</u>	<u>(563,533)</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>(2,114,572)</u>	<u>4,134,711</u>	<u>(978,287)</u>
<b>Cash at Beginning of Year</b>		<u>14,400,834</u>	<u>10,266,123</u>	<u>10,356,998</u>
<b>Cash and Cash Equivalents at the End of the Year</b>	13(a)	<u><u>12,286,263</u></u>	<u><u>14,400,833</u></u>	<u><u>9,378,711</u></u>

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

## NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2016

### 1. SIGNIFICANT ACCOUNTING POLICIES

#### (a) Basis of Preparation

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

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

#### The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to this budget document.

#### (b) 2014/15 Estimated Balances

Balances shown in this budget as 2014/15 Estimates are as forecast at the time of budget preparation and are subject to final adjustments.

#### (c) Rounding Off Figures

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

#### (d) Rates, Grants, Donations and Other Contributions

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

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

#### (e) Goods and Services Tax (GST)

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

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

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

#### (f) Superannuation

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Cash and Cash Equivalents**

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

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

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(j) Fixed Assets**

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

***Mandatory Requirement to Revalue Non-Current Assets***

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

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

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

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

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) furniture and equipment;

and

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

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

Shire has commenced the process of adopting Fair Value in accordance with the Regulations.

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

***Land Under Control***

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

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

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

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***Revaluation***

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

***Transitional Arrangement***

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

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

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

***Land Under Roads***

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

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

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

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

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

***Depreciation***

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

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

Buildings	30 to 50 years
Furniture and Equipment	5 to 10 years
Plant and Equipment	5 to 10 years
Infrastructure	
Roads	50 years
Footpaths	50 years
Drains	80 years
Parks (Plant and Equipment)	10 to 40 years

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

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

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

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

***Capitalisation Threshold***

Expenditure on items of IT equipment under \$30,000 and all other assets under \$3,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

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

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

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

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

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

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



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

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

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(m) Impairment of Assets**

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets (Continued)**

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Borrowing Costs**

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

**(q) Provisions**

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

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

**(r) Current and Non-Current Classification**

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

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

<b>2. REVENUES AND EXPENSES</b>	<b>2015/16 Budget \$</b>	<b>2014/15 Estimate \$</b>	<b>2014/15 Budget \$</b>
(a) <b>Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	26,500	50,000	42,000
Other Services	3,718	8,978	12,043
	30,218	58,978	54,043
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Law, Order, Public Safety	48,435	48,435	50,614
Health	3,100	3,100	3,100
Education and Welfare	99,621	99,621	72,163
Community Amenities	28,700	28,700	28,700
Recreation and Culture	3,533,128	4,026,784	5,579,653
Transport	4,130,577	3,861,815	3,861,815
Other Property and Services	320,200	369,642	369,642
	8,163,761	8,438,097	9,965,687
<b><u>By Class</u></b>			
Land and Buildings	1,879,886	2,365,339	3,360,431
Furniture and Equipment	510,368	511,459	507,831
Plant and Equipment	530,917	580,359	578,675
Roads	3,201,911	2,956,830	2,982,830
Footpaths	265,555	265,500	265,500
Drainage	402,585	411,565	411,565
Parks Developments	1,110,948	1,118,060	1,655,870
Other Infrastructure	261,591	228,985	202,985
	8,163,761	8,438,097	9,965,687
<b>Interest Expenses (Finance Costs)</b>			
- Debentures ( <i>refer note 5(a)</i> )	418,674	466,094	483,408
	418,674	466,094	483,408
(ii) Crediting as Revenues:			
<b>Significant Revenue</b>			
Increase in Equity Value			
'Eastern Metropolitan Regional Council (EMRC)'	3,600,407	3,333,710	3,333,710
	3,600,407	3,333,710	3,333,710

## NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2016

### 2. REVENUES AND EXPENSES (Cont.)

	2015/16 Budget \$	2014/15 Estimate \$	2014/15 Budget \$
(a) <b>Net Result</b>			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	352,975	122,963	122,963
- Other Funds	75,809	442,724	490,000
Non Investments	102,778	167,211	142,736
Other Interest Revenue ( <i>refer note 11</i> )	364,984	383,606	323,607
	<u>896,545</u>	<u>1,116,503</u>	<u>1,079,306</u>

### (b) **Statement of Objective**

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

The Shire of Kalamunda is dedicated to providing high quality services to the community through the various service oriented programs which it has established:

#### **GOVERNANCE**

The provision to allow decision-making process to efficiently allocate scarce resources. Administration services allocated to other areas and administration of council members.

#### **GENERAL PURPOSE FUNDING**

Collection of revenue to finance Shire activities including; rates, government grants, interest revenue collection and administration.

#### **LAW, ORDER, PUBLIC SAFETY**

To provide services to ensure a safer community through the supervision of local laws, fire prevention, emergency services and animal control.

#### **HEALTH**

To provide an operational structure for good community health including pest control, immunisation and child health services.

#### **EDUCATION AND WELFARE**

To aid the needs of the community by providing senior citizens and day-care centres, pre-schools, playgroup assistance and other voluntary services.

#### **COMMUNITY AMENITIES**

The provision of services required by the community, including; waste management, collection and recycling programmes, environmental controls, town planning and storm water drainage and maintenance.

#### **RECREATION AND CULTURE**

To establish and manage facilities for the well-being of the community and ensure the availability of halls, aquatic centres, recreation centres, sports grounds and libraries.

#### **TRANSPORT**

The provision of effective infrastructure to the community through the construction and maintenance of roads and footpaths, bridges, lighting and cleaning of streets.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**2. REVENUES AND EXPENSES (Cont.)**

**ECONOMIC SERVICES**

To promote the Shire and improve its economic base through the promotion of tourism, rural services and building control.

**OTHER PROPERTY & SERVICES**

Private works operations, plant repairs and general operations costs.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**3. ACQUISITION OF ASSETS**

**2015/16  
Budget  
\$**

**2014/15  
Estimate  
\$**

**2014/15  
Budget  
\$**

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

**By Program**

**Law, Order, Public Safety**

Furniture & Equipment	0	7,500	7,500
Plant & Equipment	0	80,638	0

**Health**

Plant & Equipment	0	10,000	10,000
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**Education and Welfare**

Furniture & Equipment	0	15,160	0
Plant & Equipment	0	162,327	0
Land & Buildings	0	47,550	0

**Community Amenities**

Furniture & Equipment	0	3,128	0
Land Development Cost	18,000	25,000	10,000
Development of Environmental Reserves	50,000	270,000	270,000

**Recreation and Culture**

Furniture & Equipment	0	34,521	35,000
Plant & Equipment	0	36,000	52,000
Parks and Ovals	6,515,239	2,548,590	5,448,588
Land & Buildings	1,833,038	2,106,459	1,948,976

**Transport**

Drainage	318,945	316,274	666,903
Footpath	129,728	276,904	873,561
Roads	4,342,133	3,151,179	4,039,433
Carpark	54,362	37,388	173,975
Plant and Equipment	0	0	69,590

**Other Property and Services**

Furniture & Equipment	95,700	123,583	102,783
Plant and Equipment Renewals	85,700	118,000	118,000

**13,442,845**

**9,370,201**

**13,826,310**

**By Class**

Land Development Cost	18,000	25,000	10,000
Land and Buildings	1,833,038	2,154,009	1,948,977
Infrastructure Assets - Drainage	318,945	316,274	666,903
Infrastructure Assets - Footpaths	129,728	276,904	873,562
Infrastructure Assets - Car Parks	54,362	37,388	173,975
Infrastructure Assets - Roads	4,342,132	3,151,179	4,039,434
Infrastructure Assets - Parks and Ovals	6,565,239	2,818,590	5,718,587
Plant and Equipment	85,700	406,965	249,590
Furniture and Equipment	95,700	183,892	145,283
	<b><u>13,442,845</u></b>	<b><u>9,370,201</u></b>	<b><u>13,826,310</u></b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**4. DISPOSALS OF ASSETS**

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

<b>By Program</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit (Loss)</b>
	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Community Amenities	393,360	780,000	386,640
Other Property and Services	185,000	165,000	(20,000)
	578,360	945,000	366,640

<b>By Class</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit (Loss)</b>
	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Land held for resale	393,360	780,000	386,640
Plant and equipment	185,000	165,000	(20,000)
	578,360	945,000	366,640

<b>By Program</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit (Loss)</b>
	<b>2014/15 ESTIMATE</b>	<b>2014/15 ESTIMATE</b>	<b>2014/15 ESTIMATE</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Community Amenities	1,734,880	1,647,746	(87,134)
Other Property and Services	91,899	50,000	(41,899)
	1,826,779	1,697,746	(129,033)

<b>By Class</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit (Loss)</b>
	<b>2014/15 ESTIMATE</b>	<b>2014/15 ESTIMATE</b>	<b>2014/15 ESTIMATE</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Land held for resale	1,734,880	1,647,746	(87,134)
Plant and equipment	91,899	50,000	(41,899)
	1,826,779	1,697,746	(129,033)

<b>Summary</b>	<b>2015/16 BUDGET</b>	<b>2014/15 ESTIMATE</b>
	<b>\$</b>	<b>\$</b>
Profit on Asset Disposals	386,640	0
Loss on Asset Disposals	(20,000)	(129,033)
	<u>366,640</u>	<u>(129,033)</u>



## NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2016

### 5. INFORMATION ON BORROWINGS

#### (a) Debenture Repayments

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

Particulars	Loan Number	Loan Provider	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2015/16 Budget	2014/15 Estimate	2015/16 Budget	2014/15 Estimate	2015/16 Budget	2014/15 Estimate
					\$	\$	\$	\$	\$	\$
*Forrestfield Bowling Club	199	WATC	23,317		3,948	3,644	19,369	23,317	1,826	2,130
*Kalamunda Cricket Club	207	WATC	6,101		1,902	1,782	4,199	6,101	374	494
*Kalamunda & District Basketball	208	WATC	60,859		18,984	17,791	41,875	60,859	3,709	4,902
*Forrestfield United Soccer Club	214	WATC	108,634		5,889	5,574	102,745	108,634	5,959	6,274
*Lesmurdie Tennis Club	215	WATC	16,163		4,262	4,003	11,901	16,163	963	1,222
Foothills Netball Association	216	WATC	80,370		3,879	3,640	76,491	80,370	5,138	5,377
*Maida Vale Tennis Club	217	WATC	36,741		2,976	2,807	33,765	36,741	2,179	2,348
*Kalamunda United Soccer Club	218	WATC	0		0	1,878	0	0	0	119
*Kalamunda Club	219	WATC	131,735		26,182	24,608	105,553	131,735	7,893	9,468
*Forrestfield Junior Football Club	220	WATC	10,943		1,929	1,814	9,014	10,943	651	766
Shire Depot	221	WATC	1,802,371		72,365	67,704	1,730,006	1,802,371	120,816	125,477
Wet'n'Wild	222	WATC	287,986		50,766	47,750	237,221	287,986	17,135	20,152
Sweeper trucks	223	WATC	0		0	67,258	0	0	0	2,987
Land Acquisition Kalamunda Rd	224	WATC	925,598		148,142	140,209	777,456	925,598	49,610	57,543
Plant & Equipment Purchase	225	WATC	280,545		88,044	82,990	192,501	280,545	15,532	20,586
Newburn Rd Extension	226	WATC	432,535		62,400	59,007	370,134	432,535	23,653	27,046
Kalamunda Swimming Pool	227	WATC	1,655,073		63,012	59,610	1,592,061	1,655,073	92,306	95,709
Depot Waste Trucks	228	WATC	1,028,829		39,170	37,054	989,657	1,028,829	57,379	59,494
Forrestfield North Project			0	500,000	0	0	500,000	0	13,551	0
Accruals					0	0	0	0	0	24,001
			6,887,800	500,000	593,852	629,123	6,793,947	6,887,800	418,674	466,094

\* Denotes self-supporting loans financed by payments from third parties



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**5. INFORMATION ON BORROWINGS (Continued)**

**(b) New Debentures - 2015/16**

New borrowings of \$500,000 have been budgeted in 2015/16. The funds will allow for technical studies in the Forrestfield North area.

**(c) Unspent Debentures**

Shire had no unspent debenture funds as at 30th June 2015 nor is it expected to have unspent debenture funds as at 30th June 2016.

**(d) Overdraft**

Shire has not utilised an overdraft facility during the financial year although an overdraft facility of \$1,500,000 with the Commonwealth Bank of Australia does exist. It is not anticipated that this facility will be required to be utilised during 2015/16.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

	<b>2015/16 Budget \$</b>	<b>2014/15 Estimate \$</b>	<b>2014/15 Budget \$</b>
<b>6. RESERVES</b>			
<b>Land and Property Enhancement and Maintenance</b>			
<b>(a) Reserve</b>			
Opening Balance	468,830	874,089	1,885,991
Transfer from Accumulated Surplus - Interest	14,065	56,580	56,580
Amount Set Aside / Transfer to Reserve	3,348,516	1,403,161	341,250
Amount Used / Transfer from Reserve	<u>(3,000,000)</u>	<u>(1,865,000)</u>	<u>(2,050,000)</u>
	<u>831,411</u>	<u>468,830</u>	<u>233,820</u>
<b>(b) Waste Management</b>			
Opening Balance	90,483	160,645	161,278
Transfer from Accumulated Surplus - Interest	2,714	4,838	4,838
Amount Set Aside / Transfer to Reserve	250,000	125,000	125,000
Amount Used / Transfer from Reserve	<u>(50,000)</u>	<u>(200,000)</u>	<u>(200,000)</u>
	<u>293,197</u>	<u>90,483</u>	<u>91,116</u>
<b>(c) EDP - IT Equipment</b>			
Opening Balance	15,960	136,450	250,309
Transfer from Accumulated Surplus - Interest	479	7,509	7,509
Amount Set Aside / Transfer to Reserve	200,000	-	-
Amount Used / Transfer from Reserve	<u>(98,000)</u>	<u>(128,000)</u>	<u>(188,000)</u>
	<u>118,439</u>	<u>15,960</u>	<u>69,819</u>
<b>(d) Local Government Elections</b>			
Opening Balance	53,099	0	103,300
Transfer from Accumulated Surplus - Interest	1,593	3,099	3,099
Amount Set Aside / Transfer to Reserve	80,000	50,000	50,000
Amount Used / Transfer from Reserve	<u>(126,000)</u>	<u>0</u>	<u>0</u>
	<u>8,692</u>	<u>53,099</u>	<u>156,399</u>
<b>Total Reserves C/Fwd</b>	<u>1,251,739</u>	<u>628,372</u>	<u>551,154</u>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

	<b>2015/16 Budget \$</b>	<b>2014/15 Estimate \$</b>	<b>2014/15 Budget \$</b>
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	<u>1,251,739</u>	<u>628,372</u>	<u>551,154</u>
<b>(e) Long Service Leave</b>			
Opening Balance	883,752	275,403	278,302
Transfer from Accumulated Surplus - Interest	26,513	8,349	8,349
Amount Set Aside / Transfer to Reserve	100,000	1,100,000	1,100,000
Amount Used / Transfer from Reserve	<u>(550,000)</u>	<u>(500,000)</u>	<u>(270,000)</u>
	<u>460,265</u>	<u>883,752</u>	<u>1,116,651</u>
<b>(f) Plant and Equipment</b>			
Opening Balance	29,962	29,086	29,201
Transfer from Accumulated Surplus - Interest	0	876	876
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	<u>(29,962)</u>	<u>0</u>	<u>0</u>
	<u>-</u>	<u>29,962</u>	<u>30,077</u>
<b>(g) Stirk Park</b>			
Opening Balance	19,878	25,364	25,464
Transfer from Accumulated Surplus - Interest	0	764	764
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	<u>(19,878)</u>	<u>(6,250)</u>	<u>0</u>
	<u>-</u>	<u>19,878</u>	<u>26,228</u>
<b>(h) HACC</b>			
Opening Balance	1,243,834	582,781	598,808
Transfer from Accumulated Surplus - Interest	37,315	17,964	17,964
Amount Set Aside / Transfer to Reserve	0	971,282	0
Amount Used / Transfer from Reserve	<u>(500,000)</u>	<u>(328,194)</u>	<u>0</u>
	<u>781,149</u>	<u>1,243,834</u>	<u>616,773</u>
<b>(i) Forrestfield Industrial Area</b>			
Opening Balance	102,806	131,897	130,276
Transfer from Accumulated Surplus - Interest	3,084	3,908	3,908
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>(33,000)</u>	<u>(30,000)</u>
	<u>105,890</u>	<u>102,806</u>	<u>104,184</u>
<b>(j) Insurance Contingency Reserve</b>			
Opening Balance	74,074	168,985	169,647
Transfer from Accumulated Surplus - Interest	2,222	5,089	5,089
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>(100,000)</u>	<u>(100,000)</u>
	<u>76,296</u>	<u>74,074</u>	<u>74,737</u>
<b>Total Reserves C/Fwd</b>	<u>2,675,338</u>	<u>2,982,677</u>	<u>2,519,803</u>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Estimate \$	2014/15 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	2,675,338	2,982,677	2,519,803
<b>(k) Light Plant Reserve</b>			
Opening Balance	35,346	34,313	34,447
Transfer from Accumulated Surplus - Interest	0	1,033	1,033
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	(35,346)	0	0
	0	35,346	35,481
<b>(l) Revaluation Reserve</b>			
Opening Balance	144,646	138,886	192,008
Transfer from Accumulated Surplus - Interest	4,339	5,760	5,760
Amount Set Aside / Transfer to Reserve	60,000	0	50,000
Amount Used / Transfer from Reserve	(60,000)	0	(153,000)
	148,985	144,646	94,768
<b>(m) Nominated Employee Leave Provisions Reserve</b>			
Opening Balance	531,725	24,973	225,069
Transfer from Accumulated Surplus - Interest	15,952	6,752	6,752
Amount Set Aside / Transfer to Reserve	490,000	600,000	600,000
Amount Used / Transfer from Reserve	0	(100,000)	(100,000)
	1,037,677	531,725	731,821
<b>(n) Forrestfield Industrial Scheme Stage 1</b>			
Opening Balance	1,952,285	0	0
Transfer from Accumulated Surplus - Interest	0	0	0
Amount Set Aside / Transfer to Reserve	0	1,952,285	0
Amount Used / Transfer from Reserve	0	0	0
	1,952,285	1,952,285	0
<b>(o) Waste Avoidance and Resource Recovery Reserve</b>			
Opening Balance	0	0	0
Transfer from Accumulated Surplus - Interest	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	0	0	0
<b>(p) Asset Enhancement Reserve</b>			
Opening Balance	0	0	0
Transfer from Accumulated Surplus - Interest	2,556	0	0
Amount Set Aside / Transfer to Reserve	125,186	0	0
Amount Used / Transfer from Reserve	0	0	0
	127,742	0	0
<b>Total Reserves C/Fwd</b>	5,942,027	5,646,679	3,381,873

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Estimate \$	2014/15 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	<u>5,942,027</u>	<u>5,646,679</u>	<u>3,381,873</u>
<b>(q) Unexpended Capital Works and Specific Purpose Grants Reserve</b>			
Opening Balance	4,003,345	0	0
Transfer from Accumulated Surplus - Interest	240,201	0	0
Amount Set Aside / Transfer to Reserve	0	4,003,345	0
Amount Used / Transfer from Reserve	<u>(3,633,838)</u>	<u>0</u>	<u>0</u>
	609,708	4,003,345	0
<b>(r) Environmental Reserve</b>			
Opening Balance	64,718	28,088	14,679
Transfer from Accumulated Surplus - Interest	1,942	440	440
Amount Set Aside / Transfer to Reserve	9,666	36,190	115,600
Amount Used / Transfer from Reserve	<u>(48,000)</u>	<u>0</u>	<u>(80,000)</u>
	28,326	64,718	50,720
<b>Total Reserves</b>	<u><u>6,580,062</u></u>	<u><u>9,714,743</u></u>	<u><u>3,432,593</u></u>
<b>SUMMARY</b>			
Opening Balance	9,714,743	2,610,961	4,098,780
Transfer from Accumulated Surplus - Interest	352,975	122,963	122,963
Transfer from Accumulated Surplus	4,663,368	10,241,263	2,381,850
Transfer to Accumulated Surplus	<u>(8,151,024)</u>	<u>(3,260,444)</u>	<u>(3,171,000)</u>
Closing Balance	<u><u>6,580,061</u></u>	<u><u>9,714,742</u></u>	<u><u>3,432,593</u></u>

All of the reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash in this financial report.

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

**Land and Property Enhancement and Maintenance Reserve**

- to be used to fund land and property purchases, upgrade and maintenance of existing properties.

**Waste Management Reserve**

- to be used to fund financing operations for the development of Shire's sanitation service.
- EDP - IT Equipment Reserve
- to be used for the upgrade / replacement of the Shire's computer hardware and software requirements.

**Local Government Elections Reserve**

- to be used to fund the cost of future elections.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**6. RESERVES (Continued)**

**Long Service Leave Reserve**

- to be used to provide cash-backing for all annual and long service leave entitlements.
- Transfers to this Reserve are based on the leave liability at the end of each year.

**HACC Reserve**

- to be used to fund future HACC Service programmes and asset replacement.

**Forrestfield Industrial Area Reserve**

- to be used to fund infrastructure requirements for the Forrestfield area.

**Insurance Contingency Reserve**

- to be used to fund insurance premium variations and potential call backs.

**Revaluation Reserve**

- to be used to fund triannual rating revaluations.

**Nominated Employee Leave Provisions Reserve**

- to be used to fund future nominated staff leave entitlements.

**Forrestfield Industrial Scheme Stage 1**

- The reserve is established to meet the Shires' reporting obligation under clause 6.5.16 of the Shire of Kalamunda Local Planning Scheme No. 3. The funds that were managed under the Trust for the scheme were transferred to the newly established reserve on 23rd June 2015. The reserve will be maintained to reflect all transactions related to the scheme for the benefit of the scheme members.

**Waste Avoidance and Resource Recovery Reserve**

- any surplus raised in the year for the purpose of managing the contaminated sites will be placed in the reserve for utilisation in future years.

**Asset Enhancement Reserve**

- to be used to fund future replacement of Shire's Infrastructure and plant and equipment needs.

**Unexpended Capital Works and Specific Purpose Grants Reserve**

- to be used to carry forward available funding for uncompleted projects and specific purpose grants, that will be completed and expended in ensuing financial years.

**Environment Reserve**

- to be used to fund environment strategies and projects.



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**7. NET CURRENT ASSETS**

**Composition of Estimated Net Current Asset Position**

	<b>2015/16 Budget \$</b>	<b>2014/15 Estimate \$</b>	<b>2014/15 Budget \$</b>
<b>Current Assets</b>			
Cash Unrestricted	5,706,202	4,686,092	5,946,118
Cash at Bank - Reserves (Restricted)	6,580,061	9,714,742	3,432,593
Receivables - Rates and Rubbish	1,058,640	1,068,640	316,288
Receivables -Sundry	648,024	1,272,024	1,301,960
GST Receivable	160,782	145,688	143,269
Prepayments	64,457	64,457	97,199
Inventories	83,285	85,301	203,335
<b>(*excludes loan receivable)</b>	<u>14,301,451</u>	<u>17,036,944</u>	<u>11,440,761</u>
<b>Less: Current Liabilities</b>			
Payables - Sundry	(2,307,208)	(2,290,658)	(2,364,293)
Bonds and Deposits	(1,780,384)	(1,768,384)	(2,328,841)
Accrued Expenses	(187,302)	(177,302)	(559,512)
Accrued Interest on Debentures	(126,342)	(136,655)	(136,655)
Accrued Salaries and Wages	(578,761)	(510,261)	(329,408)
Current Employee Benefits Provision	(2,206,858)	(2,167,858)	(2,293,545)
<b>(*excludes loan payable)</b>	<u>(7,186,856)</u>	<u>(7,051,118)</u>	<u>(8,012,255)</u>
<b>Net Current Asset Position</b>	<u><b>7,114,595</b></u>	<u><b>9,985,826</b></u>	<u><b>3,428,507</b></u>
<b>Add:</b>			
Provision for Long Service Leave	792,710	773,710	1,083,008
Provision for Annual Leave	1,414,148	1,394,148	1,210,537
<b>Less:</b>			
Restricted Cash (Reserves)	<u>(6,580,061)</u>	<u>(9,714,742)</u>	<u>(3,432,593)</u>
<b>Net Current Funding Position</b>	<u><u><b>2,741,392</b></u></u>	<u><u><b>2,438,941</b></u></u>	<u><u><b>2,289,459</b></u></u>



## NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2016

### 8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Estimates \$
<b>General Rate</b>							
General GRV	5.5235	20,846	427,154,720	23,311,981	286,956	23,598,937	22,763,922
Industrial/Commercial GRV	5.6660	589	116,874,254	6,622,095		6,622,095	4,405,339
Commercial GRV						0	1,753,971
General UV	0.3090	236	166,740,000	515,227		515,227	473,977
Commercial UV	0.3390	63	41,191,249	139,638		139,638	149,393
Vacant GRV	7.2500	684	11,787,744	854,612		854,612	637,993
<b>Sub-Totals</b>		22,418	763,747,967	31,443,553	286,956	31,730,509	30,184,594
<b>Minimum Payment</b>	<b>Minimum \$</b>						
General GRV	840	1,029		82,081		82,081	136,924
Industrial/Commercial GRV	980	57		14,248		14,248	94,435
Commercial GRV						0	7,177
General UV	840	0		0		0	0
Commercial UV	980	3		2,088		2,088	1,109
Vacant GRV	695	253		55,905		55,905	77,034
<b>Sub-Totals</b>		1,342	0	154,322	0	154,322	316,679
<b>Total Amount Raised from General Rates</b>						<b>31,884,831</b>	<b>30,501,273</b>
Cash in Lieu of Rates						129,680	125,903
<b>Total Rates</b>						<b>32,014,511</b>	<b>30,627,176</b>

CASH IN LIEU OF RATES	Budget Revenue 2015/16 \$	Estimate Revenue 2014/15 \$
Dampier Pipeline Contribution	76,178	77,236
Co-operative Bulk Handling	53,502	48,667
<b>Total Cash in Lieu</b>	<b>129,680</b>	<b>125,903</b>

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR (continued)**

The general rates detailed above for the 2015/16 financial year have been determined by the Shire on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**Differential Rates**

**Category 1 - General GRV**

The General GRV rate applies to all properties with a land use that does not fall within the categories of Commercial, Industrial or Vacant. The Shire of Kalamunda's rates historically are lower than our immediate neighbours and many other metropolitan councils, with the Minimum Rate in particular being appreciably lower.

Rate in the dollar is 5.5235 cents with a minimum rate of \$840.

**Category 3 – Industrial/Commercial GRV**

The Industrial and Commercial GRV rate is levied on properties with an industrial and commercial use. The Fire and Emergency Services Levy (DFES) also distinguishes between industrial and commercial property uses. It is noted that rate levies paid by commercial property owners are generally tax deductible.

Rate in the dollar is 5.6660 cents with a minimum rate of \$980.

**Category 4 – Vacant GRV**

The Vacant GRV rate is levied on properties for all vacant land within the Shire. The higher rate is imposed to discourage holding undeveloped land within the Shire.

Rate in the dollar is 7.2500 cents with a minimum rate of \$695.00

**Category 5 - General UV**

This category is applied to all rural properties which do not fall into one of the other categories, and is the base for computing the rate in the dollar for Unimproved Value properties. The valuations of UV properties are reviewed on an annual basis by Landgate.

Rate in the dollar is 0.3090 cents with a minimum of \$840.

**Category 6 – Commercial UV**

The Commercial UV rate is levied on properties with a commercial land use. The Fire and Emergency Services Levy (DFES) also distinguishes between industrial and commercial property uses. It is noted that rate levies paid by commercial property owners are generally tax deductible.

Rate in the dollar is 0.3390 cents with a minimum rate of \$980.

**Waste Avoidance and Resource Recovery Levy**

A levy has been applied in 2015/2016 to address the long term remediation issues being experienced at closed landfill sites within the Shire.

The Department of Environment Regulation is applying stringent control over monitoring and rehabilitation required and the Shire is expending an average of \$100,000 a year to deal with the issue. In recognition of the impost the State government introduced a Waste and Resources Recovery Act in 2007 which allows for local governments to charge a levy to cover the cost of ongoing monitoring of closed land fill sites. A levy of \$0.000204 imposed under this legislation will raise just over \$116,000 to apply against remedial works on identified contaminated sites.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**9. FEES & CHARGES REVENUE**

	<b>2015/16 Budget \$</b>	<b>2014/15 Estimate \$</b>	<b>2014/15 Budget \$</b>
Governance	3,523	3,421	3,420
General Purpose Funding	299,735	289,263	280,777
Law, Order, Public Safety	167,006	216,861	148,918
Health	216,433	210,736	222,158
Education and Welfare	515,497	510,031	463,330
Community Amenities	10,916,014	10,148,042	10,292,221
Recreation & Culture	1,246,577	1,242,942	1,369,603
Transport	-	15,000	90,000
Economic Services	527,571	505,405	517,205
Other Property & Services	59,103	78,130	94,512
	<u>13,951,459</u>	<u>13,219,831</u>	<u>13,482,144</u>

**10. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS - 2015/16  
FINANCIAL YEAR**

That pursuant to Section 6.46 of the Local Government Act 1995, Shire offers the following incentive prizes to ratepayers who have paid their rates in full one week before the due date 17 August 2015.

All Elected Members, staff of the Shire of Kalamunda and government bodies and their related agencies be ineligible to be chosen as a winner of the early rate payment incentive prizes either as a sole or part owner of any property within the Shire boundaries.

- 9 cash prizes of \$1,000 donated by the Shire of Kalamunda.
- 1 cash prize of \$1,000 donated by the Commonwealth Bank of Australia.
- 1 \$500 passbook account donated by the Bendigo Bank - Forrestfield & High Wycombe Community Bank.
- 2 double passes to a concert performed and donated by the Western Australian Symphony Orchestra.
- 1 \$500 account with Nightingales Pharmacy & Newsagency

A new rate incentive prize is also introduced in addition to the above. All ratepayers who register to have their future rates notices received electronically (eRates) by the same date as above will be eligible for;

- 2 Samsung Galaxy Tab 3 lite 7" 8GB WiFi tablets
- 2 Apple iPad Mini 2 16GB WiFi tablets

## NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2016

### 11. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

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

#### (a) Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before the 17 August 2015 or 35 days after the due date of service appearing on the rate notice whichever is the latter.

#### Option 2 (Two instalments)

The first instalment is to be received on or before the 17 August 2015 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and half of the current rates and service charges. The second instalment is to be made on the 10 December 2015. The cost of the instalment plan will comprise of administration fee of \$6.00 for each instalment notice.

#### Option 3 (Four instalments)

The first instalment to be received on or before the 17 August 2015 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and one quarter of the current rates and service charges. The second, third and fourth instalments dates as listed below.

#### Due Dates

Second quarterly instalment (Option 3)	12 October 2015
Third quarterly instalment (Option 3)	10 December 2015
Fourth quarterly instalment (Option 3)	8 February 2016

The cost of the instalment plans will comprise of administration fee of \$6.00 for each instalment notice.

The total revenue from the imposition of administration charge under option two and three is estimated at \$147,194 (2014/15 estimate is \$94,363).

#### (b) Instalment Option Interest Charge

The Shire charges a rate of 5.5% on Option 2 and 3 if the ratepayer chooses to pay by instalment. The estimated total revenue from the imposition of the instalment interest is \$160,992. (2014/2015 estimate is \$ 170,510).

#### (c) Late Payment Interest

The interest rate imposed by the Shire of Kalamunda on rates and service charges that remain unpaid after the due date is 11% to be applied from the due date for payment.

The estimated amount of revenue from the imposition of late payment interest on unpaid rates and service charges is \$203,992. (2014/2015 estimate is \$213,096).

### 12. ELECTED MEMBERS REMUNERATION

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

	2015/16 Budget	2014/15 Estimate
	\$	\$
Meeting Fees	279,645	279,645
President's Allowance	61,800	61,800
Deputy President's Allowance	15,450	15,450
Information, Communications and Technology Allowance	42,000	42,000
Travel and Accommodation Allowance	600	600
	<u>399,495</u>	<u>399,495</u>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**13. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

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

	<b>2015/16 Budget \$</b>	<b>2014/15 Estimate \$</b>	<b>2014/15 Budget \$</b>
Cash - Unrestricted	5,706,202	4,686,092	5,946,118
Cash - Restricted	6,580,061	9,714,742	3,432,593
	<u>12,286,263</u>	<u>14,400,834</u>	<u>9,378,711</u>

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

Land and Property Enhancement and Maintenance Reserve	831,411	468,830	233,820
Waste Management Reserve	293,197	90,483	91,116
EDP - IT Equipment Reserve	118,439	15,960	69,819
Local Government Elections Reserve	8,692	53,099	156,399
Long Service Leave Reserve	460,265	883,752	1,116,651
Plant and Equipment Reserve	0	29,962	30,077
Stirk Park Reserve	0	19,878	26,228
HACC Reserve	781,149	1,243,834	616,773
Forrestfield Industrial Area Reserve	105,890	102,806	104,184
Insurance Contingency Reserve	76,296	74,074	74,737
Light Plant Reserve	0	35,346	35,481
Revaluation Reserve	148,985	144,646	94,768
Nominated Employee Leave Provisions Reserve	1,037,677	531,725	731,821
Forrestfield Industrial Scheme Stage 1	1,952,285	1,952,285	0
Asset Enhancement Reserve	127,742	0	0
Unexpended Capital Works and Specific Purpose Grants Reserve	609,708	4,003,345	0
Environmental Reserve	28,326	64,718	50,720
	<u>6,580,061</u>	<u>9,714,742</u>	<u>3,432,592</u>

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

Net Result	4,775,610	8,079,209	5,712,548
Depreciation	8,163,761	8,438,097	9,965,687
(Profit)/Loss on Sale of Asset	(366,640)	129,033	(335,545)
(Increase)/Decrease in Receivables	513,981	(433,472)	710,000
(Increase)/Decrease in Inventories	2,017	22,017	(37,000)
Increase/(Decrease) in Payables	132,662	(581,979)	(435,029)
Increase/(Decrease) in Employee Provisions	788,271	51,505	537,505
Non-Cash Contribution (EMRC)	(3,600,407)	(3,333,710)	(3,333,710)
Grants/Contributions for the Development of Assets	(3,250,771)	(5,503,294)	(6,149,412)
<b>Net Cash from Operating Activities</b>	<u>7,158,483</u>	<u>6,867,405</u>	<u>6,635,044</u>

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

Bank Overdraft limit	1,500,000	1,500,000	1,500,000
Credit Card limit	75,000	75,000	75,000
Credit Card Balance at Balance Date	(2,200)	(1,000)	(1,000)
<b>Total Amount of Credit Unused</b>	<u>1,572,800</u>	<u>1,574,000</u>	<u>1,574,000</u>
<b>Loan Facilities</b>			
Loan Facilities in use at Balance Date	<u>6,793,947</u>	<u>6,887,800</u>	<u>6,887,714</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**14. 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:

<b>Detail</b>	<b>Estimated Balance 1-Jul-15 \$</b>	<b>Estimated Amounts Received \$</b>	<b>Estimated Amounts Paid (\$)</b>	<b>Estimated Balance 30-Jun-16 \$</b>
Unclaimed Monies	18,078	1,036	(375)	18,739
Wattle Grove – Cell 9	10,261,578	300,500	(203,300)	10,358,778
B.C.I.T.F Levies	40,734	10,560	12,650	63,944
B.S.L Levies	10,644	0	0	10,644
Cash in Lieu of Public Open Space	2,094,941	130,750	(423,200)	1,802,491
	<u>12,425,976</u>	<u>442,846</u>	<u>(614,225)</u>	<u>12,254,597</u>

# Operating Budget

For the year ended 30 June 2016



**shire of  
kalamunda**

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>General Purpose Income</b>			
<b>Recurrent Income</b>			
Government Grants - General Purpose	(1,121,030)	(1,861,665)	(1,121,388)
Government Grants - General Road	(975,712)	(1,682,349)	(976,419)
Interest - Bank	(57,000)	(110,099)	(114,474)
Interest - Investments	(382,000)	(603,488)	(490,000)
Interest - Pensioner Deferred Rates	(17,085)	(17,625)	(16,636)
Interest - Reserves	(46,784)	(54,978)	(75,687)
<b>Total Recurrent Income - Interest and Grants</b>	<b>(2,599,611)</b>	<b>(4,330,205)</b>	<b>(2,794,605)</b>
<b>Rates</b>			
Cash in Lieu - Rates	(129,680)	(126,493)	(125,903)
Income - Rates	(31,597,875)	(30,126,832)	(30,121,273)
Interim Rates	(286,956)	(385,987)	(380,000)
<b>Total General Purpose Income - Rates</b>	<b>(32,014,511)</b>	<b>(30,639,313)</b>	<b>(30,627,176)</b>
<b>TOTAL FUNDS AVAILABLE FROM GENERAL PURPOSE (INCOME) FUND</b>	<b>(34,614,122)</b>	<b>(34,969,518)</b>	<b>(33,421,781)</b>

## GOVERNANCE, LEADERSHIP, CORPORATE MANAGEMENT AND STRATEGIC DIRECTION

### Members of Council

#### Recurrent Income

Reimbursements - General	-	(91)	(537)
<b>Total Recurrent Income</b>	<b>-</b>	<b>(91)</b>	<b>(537)</b>

#### Recurrent Expenditure

##### Service Fees

Service Fee - Accommodation	38,267	37,164	39,711
Service Fee - Information Technology	8,007	8,344	7,590

##### Other

Seminar and Conferences	-	3,549	10,000
Advertising and Promotions	9,000	8,373	5,000
Courier Fees	621	516	2,059
Elections Expenses	126,000	-	-
Insurance	6,124	6,819	6,064
Members Allowance - IT	13,200	41,125	42,000
Members Allowance - Meeting Fees	271,500	273,980	279,645
Members Allowance - Presidential	60,000	61,800	61,800
Members Allowance - Telephone	28,800	-	-
Members Allowance - Deputy President	15,000	16,477	15,450
Members Allowance - Travel and Accommodation	600	588	600
Training	5,000	3,121	5,000
Travel	5,000	-	-
Seminar and Conferences	5,000	2,298	-
Purchases - Sundry	6,826	5,818	6,627
Subscriptions	34,002	33,726	33,012
Utilities - Telephone	6,283	5,947	6,100

<b>Total Recurrent Expenditure</b>	<b>639,230</b>	<b>509,644</b>	<b>520,657</b>
<b>Net Recurrent Income/Expenditure</b>	<b>639,230</b>	<b>509,553</b>	<b>520,120</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>639,230</b>	<b>509,553</b>	<b>520,120</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Chief Executive's Office</b>			
<b>Recurrent Income</b>			
Reimbursements - General	(43,663)	(33,858)	(42,391)
Reimbursements - Insurance	-	(53,950)	(54,000)
<b>Total Recurrent Income</b>	<b>(43,663)</b>	<b>(87,808)</b>	<b>(96,391)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Allowances	719	799	720
Employee Recognition Scheme	6,371	5,212	4,244
Fringe Benefits Tax	669	(717)	690
Motor Vehicle Expenses	17,232	17,255	16,730
Depreciation Charge	8,300	8,300	8,300
Salaries and Wages - Annual Leave	33,356	36,345	36,345
Salaries and Wages - Long Service Leave	6,063	5,783	5,783
Salaries and Wages	303,468	301,363	279,079
Superannuation	37,058	29,113	30,505
Uniforms & Protective Clothing	250	250	250
Utilities - Telephone	1,500	2,215	1,500
Workers Compensation	8,421	6,318	6,319
<b>Service Fees</b>			
Service Fee - Accommodation	18,177	17,653	18,863
Service Fee - Human Resources	10,924	9,951	11,039
Service Fee - Information Technology	24,021	25,017	22,769
Service Fee - Management and Accounting	22,216	23,904	25,096
<b>Other</b>			
Plant and equipment (<\$3000)	-	907	-
Advertising and Promotions	-	217	-
Consultants	30,000	31,602	30,000
Contractor - General	62,593	81,303	60,770
Donations to Community Groups	10,000	20,589	10,000
Legal Expenses	153,438	116,119	113,000
Purchases - Sundry	6,365	3,974	6,180
Utilities - Telephone	1,453	2,333	440
<b>Total Recurrent Expenditure</b>	<b>762,594</b>	<b>745,804</b>	<b>688,620</b>
<b>Net Recurrent Income/Expenditure</b>	<b>718,931</b>	<b>657,996</b>	<b>592,229</b>
<b>Non-Recurrent Operating Expenditure</b>			
Non-Recurrent Projects Salaries and Wages	-	61,951	42,000
Non-Recurrent Projects Superannuation	-	7,139	16,500
Non-Recurrent Projects Purchases Sundry	-	5,324	4,000
Non-Recurrent Projects Advertising and Promotions	-	22,557	-
Non-Recurrent Projects Audit Fees	-	(600)	5,000
Non-Recurrent Projects Consultants	50,000	3,960	11,500
Non-Recurrent Projects Donations	-	12,315	20,000
Non-Recurrent Projects Legal Fees	-	1,772	-
<b>Total Non-Recurrent Projects</b>	<b>50,000</b>	<b>114,420</b>	<b>99,000</b>
<i>Amalgamation Expenses - Metro Local Government Reform Grant</i>	-	82,576	75,000
<i>Save Kalamunda Action Community Donation</i>	-	7,785	10,000
<i>Visitor Services Project</i>	-	9,079	10,000
<i>Belmont Reform Expenses (No Grant Funding)</i>	-	14,980	4,000
<i>Community Engagement City Identity Project</i>	50,000	-	-
<b>Total Non-Recurrent Projects</b>	<b>50,000</b>	<b>114,420</b>	<b>99,000</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Total Non-Recurrent Operating Expenditure</b>	<b>50,000</b>	<b>114,420</b>	<b>99,000</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>768,931</b>	<b>772,416</b>	<b>691,229</b>
<b>Public Relations</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Salaries and Wages - Annual Leave	12,002	11,758	11,758
Salaries and Wages - Long Service Leave	2,553	2,501	2,501
Salaries and Wages	133,196	126,011	130,561
Salaries and Wages - Casual & Relief	-	-	-
Superannuation	18,959	18,339	17,704
Uniforms & Protective Clothing	500	394	500
Utilities - Telephone	480	2,045	1,680
Workers Compensation	3,546	2,733	2,733
<b>Service Fees</b>			
Service Fee - Accommodation	1,913	1,858	1,986
Service Fee - Human Resources	8,375	7,616	8,463
Service Fee - Information Technology	16,014	16,674	15,180
Service Fee - Management and Accounting	13,596	14,567	15,359
<b>Other</b>			
Advertising and Promotions	66,951	60,947	59,176
Utilities - Telephone	467	436	453
Printing and Stationery	3,115	2,613	3,024
Advertising and Promotions	10,491	8,383	10,185
<b>Total Projects</b>	<b>13,606</b>	<b>10,996</b>	<b>13,209</b>
<i>Calendar</i>	<i>10,491</i>	<i>8,383</i>	<i>10,185</i>
<i>Annual Report</i>	<i>3,115</i>	<i>2,613</i>	<i>3,024</i>
<b>Total Projects</b>	<b>13,606</b>	<b>10,996</b>	<b>13,209</b>
<b>Total Recurrent Expenditure</b>	<b>292,158</b>	<b>276,876</b>	<b>281,263</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>292,158</b>	<b>276,876</b>	<b>281,263</b>

<b>Functions</b>			
<b>Expenses</b>			
<b>Employment Costs</b>			
Fringe Benefits Tax	-	2,830	-
Salaries and Wages - Annual Leave	8,640	4,735	4,735
Salaries and Wages - Long Service Leave	1,838	1,007	1,007
Salaries and Wages	107,672	135,784	131,491
Salaries and Wages - Casual & Relief	9,994	-	8,282
Superannuation	16,134	20,478	18,367
Uniforms & Protective Clothing	500	134	250
Utilities - Telephone	480	188	480
Workers Compensation	2,753	2,747	2,747
<b>Service Fees</b>			
Service Fee - Accommodation	57,401	55,745	59,566
Service Fee - Human Resources	7,865	7,111	7,948
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	12,797	13,740	14,455
<b>Other</b>			
Purchases - Consumables	1,955	3,248	1,898
Purchases - Meals	49,173	14,822	47,741
Purchases - Sundry	874	1,626	849
Projects Fringe Benefits Tax	-	2,351	-

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Projects Salaries and Wages	-	1,779	-
Projects Purchases - Printing and Stationery	-	1,187	-
Projects Purchases - Materials	-	258	-
Projects Purchases - Sundry	41,256	46,779	43,793
Projects Consultants	-	3,318	9,548
Projects Contractor - General	16,681	1,676	6,648
Projects Equipment Hire and Lease	-	6,220	-
Projects Donations	25,133	22,724	24,401
<b>Total Projects</b>	<b>83,070</b>	<b>86,293</b>	<b>84,389</b>
<i>Bar</i>	<i>2,500</i>	<i>2,525</i>	<i>3,090</i>
<i>Flowers</i>	<i>1,000</i>	<i>-</i>	<i>1,591</i>
<i>Melbourne Cup</i>	<i>464</i>	<i>770</i>	<i>450</i>
<i>Easter</i>	<i>318</i>	<i>74</i>	<i>309</i>
<i>Sundowners</i>	<i>1,640</i>	<i>271</i>	<i>1,592</i>
<i>Linen</i>	<i>4,229</i>	<i>5,086</i>	<i>4,106</i>
<i>LEMC, Schools/ Service Club/ Church Leader, Luncheons</i>	<i>2,000</i>	<i>681</i>	<i>4,398</i>
<i>Lunchroom Consumables</i>	<i>7,103</i>	<i>7,766</i>	<i>6,896</i>
<i>Contributions to social club for XMAS function</i>	<i>25,133</i>	<i>22,724</i>	<i>24,401</i>
<i>Shire President's Emergency Services Function</i>	<i>29,067</i>	<i>32,377</i>	<i>28,220</i>
<i>CEO Events</i>	<i>9,616</i>	<i>14,019</i>	<i>9,336</i>
<b>Total Projects</b>	<b>83,070</b>	<b>86,293</b>	<b>84,389</b>
<b>Total Recurrent Expenditure</b>	<b>369,153</b>	<b>358,834</b>	<b>391,795</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>369,153</b>	<b>358,834</b>	<b>391,795</b>

<b>Internal Audit</b>			
<b>Recurrent Income</b>			
Fees - Miscellaneous	(3,523)	(490)	(3,421)
<b>Total Recurrent Income</b>	<b>(3,523)</b>	<b>(490)</b>	<b>(3,421)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Allowances	-	-	720
Salaries and Wages - Annual Leave	8,679	10,653	10,653
Salaries and Wages - Long Service Leave	1,504	1,847	1,847
Salaries and Wages	74,894	103,659	96,934
Superannuation	12,118	21,487	21,030
Uniforms & Protective Clothing	250	-	250
Utilities - Telephone	480	-	-
Workers Compensation	2,089	2,018	2,018
<b>Service Fees</b>			
Service Fee - Accommodation	2,392	2,310	2,482
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	8,887	9,568	10,038
<b>Other</b>			
Utilities - Telephone	494	618	480
<b>Total Recurrent Expenditure</b>	<b>125,256</b>	<b>165,478</b>	<b>159,562</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>121,733</b>	<b>164,988</b>	<b>156,141</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Governance</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Allowances	-	-	599
Fringe Benefits Tax	-	(144)	580
Salaries and Wages - Annual Leave	22,098	21,110	21,110
Salaries and Wages - Long Service Leave	4,090	3,914	3,914
Salaries and Wages	205,094	195,050	189,057
Superannuation	33,719	31,822	32,297
Uniforms & Protective Clothing	500	562	500
Workers Compensation	5,680	4,277	4,276
Utilities - Telephone	480	1,003	480
<b>Service Fees</b>			
Service Fee - Accommodation	4,783	4,645	4,964
Service Fee - Human Resources	10,924	9,951	11,039
Service Fee - Information Technology	16,014	16,674	15,180
Service Fee - Management and Accounting	17,773	18,969	20,077
<b>Other</b>			
Advertising and Promotions	-	-	1,061
Purchases - Sundry	250	68	502
Utilities - Telephone	463	449	449
Subscriptions	1,276	1,499	559
Projects Purchases - Materials	-	5,272	-
Projects Salaries and Wages	-	1,665	-
Projects Contractor General	-	1,310	-
Projects Purchases - Sundry	16,480	9,094	16,000
Projects Purchases - Maintenance	-	44	-
<b>Total Projects</b>	<b>16,480</b>	<b>17,386</b>	<b>16,000</b>
<i>Citizenship (Governance)</i>	<i>16,480</i>	<i>17,386</i>	<i>16,000</i>
<b>Total Recurrent Expenditure</b>	<b>339,624</b>	<b>327,191</b>	<b>322,644</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>339,624</b>	<b>327,191</b>	<b>322,644</b>

<b>Human Resources and Organisational Development</b>			
<b>Recurrent Income</b>			
Government Grants - State Operating	(6,500)	(4,000)	(6,500)
Reimbursements - General	(43,888)	(28,481)	(42,610)
Reimbursements - Insurance	(6,079)	(5,902)	(5,902)
Fees - Miscellaneous	(2,160)	-	(2,097)
<b>Total Recurrent Income</b>	<b>(58,627)</b>	<b>(38,382)</b>	<b>(57,109)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Allowances	-	-	720
Employee Assistance Programme	8,039	5,540	7,805
Training	213,111	182,015	206,904
Fringe Benefits Tax	3,310	2,320	4,400
Motor Vehicle Expenses	2,215	1,592	2,150
Depreciation Charge	2,000	2,000	2,000
Recruitment	32,800	29,127	70,000
Salaries and Wages - Annual Leave	59,160	54,575	54,575
Salaries and Wages - Long Service Leave	11,945	11,610	11,610
Salaries and Wages	604,439	529,400	534,406
Seminar and Conferences	39,420	21,242	38,272



Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Membership	13,448	9,283	13,056
Superannuation	81,551	68,005	71,051
Uniforms & Protective Clothing	1,500	1,500	1,500
Utilities - Telephone	960	614	960
Workers Compensation	16,590	12,685	12,685
Staff Welfare	2,000	171	2,000
<b>Service Fees</b>			
LG Reform Recovery	-	(136)	-
<b>Other</b>			
Consultants	8,000	7,876	15,450
Occupational, Health and Safety	36,021	48,594	53,866
Purchases - Sundry	2,185	2,402	2,122
Subscriptions	12,613	10,771	11,576
Legal Expenses	-	7,456	17,000
Utilities - Telephone	467	617	453
<b>Total Recurrent Expenditure</b>	<b>1,151,774</b>	<b>1,009,258</b>	<b>1,134,561</b>
<b>Less Recovery</b>			
Administration Allocation	(1,154,806)	(1,014,208)	(1,128,311)
<b>Net Recurrent Income/Expenditure</b>	<b>(61,659)</b>	<b>(43,332)</b>	<b>(50,859)</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>(61,659)</b>	<b>(43,332)</b>	<b>(50,859)</b>

#### Workers Compensation Management

##### Recurrent Income

Reimbursements – Insurance	-	(27,331)	(10,830)
<b>Total Recurrent Income</b>	<b>-</b>	<b>(27,331)</b>	<b>(10,830)</b>

##### Recurrent Expenditure

##### Employment Costs

Salaries and Wages	-	32,050	22,000
Overheads - Labour	-	325	500
<b>Total Recurrent Expenditure</b>	<b>-</b>	<b>32,375</b>	<b>22,500</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>-</b>	<b>5,044</b>	<b>11,670</b>

#### Community Development

##### Recurrent Expenditure

##### Employment Costs

Allowances	-	-	719
Fringe Benefits Tax	-	3	690
Salaries and Wages - Annual Leave	19,912	18,274	18,274
Salaries and Wages - Long Service Leave	4,236	3,887	3,887
Salaries and Wages	215,416	217,523	216,338
Superannuation	30,783	24,165	27,818
Uniforms & Protective Clothing	500	172	500
Utilities - Telephone	480	596	480
Utilities - Telephone	453	617	440
Workers Compensation	5,883	4,247	4,247

##### Service Fees

Service Fee - Accommodation	4,783	4,645	4,964
Service Fee - Human Resources	10,924	9,951	11,039
Service Fee - Information Technology	16,014	16,674	15,180
Service Fee - Management and Accounting	17,773	18,969	20,077
LG Reform Recovery	-	(600)	-

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Other</b>			
Plant and Equipment (<\$3,000)	-	1,162	1,226
Purchases - Sundry	1,279	569	1,242
Donations	6,556	4,712	6,365
<b>Total Recurrent Expenditure</b>	<b>334,992</b>	<b>325,566</b>	<b>333,486</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>334,992</b>	<b>325,566</b>	<b>333,486</b>

<b>Community Development Coordination</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Training			
Fringe Benefits Tax	3,594	653	3,000
Motor Vehicle Expenses	4,677	4,154	4,541
Depreciation Charge	5,000	5,000	5,000
Salaries and Wages - Annual Leave	8,465	12,850	12,850
Salaries and Wages - Long Service Leave	1,801	2,733	2,734
Salaries and Wages	91,580	96,763	93,000
Superannuation	9,504	9,205	9,927
Uniforms & Protective Clothing	250	180	250
Utilities - Telephone	480	378	480
Workers Compensation	2,501	2,987	2,987
<b>Service Fees</b>			
Service Fee - Accommodation	10,045	6,422	6,949
Service Fee - Human Resources	16,386	9,677	11,039
Service Fee - Information Technology	24,021	15,869	15,180
Service Fee - Management and Accounting	26,660	17,408	20,077
LG Reform Recovery	-	(145)	-
<b>Other</b>			
Purchases - Sundry	2,318	2,375	2,250
Projects Purchases - Sundry	2,171	3,550	5,000
Projects Advertising and Promotions	1,068	636	2,000
Projects Contractor General	346	528	670
Projects Donations	1,068	-	2,000
<b>Total Projects</b>	<b>4,653</b>	<b>4,714</b>	<b>9,670</b>
<i>Community Safety &amp; Crime Plan Implementation</i>	4,653	4,714	9,670
<b>Total Recurrent Expenditure</b>	<b>211,935</b>	<b>191,223</b>	<b>199,932</b>
<b>Non Recurrent Operating Expenditure</b>			
Non-Recurrent Projects Purchases - Sundry	-	1,364	-
<b>Total Non Recurrent Projects</b>	-	1,364	-
<i>Saluting their Service Memorial Plaque Installation</i>	-	1,364	-
<b>Total Non Recurrent Operating Expenditure</b>	-	<b>1,364</b>	-
<b>Net Subsidy (Contribution to General Funds)</b>	<b>211,935</b>	<b>192,587</b>	<b>199,932</b>

<b>Zig Zag Cultural Centre</b>			
<b>Recurrent Income</b>			
Sale of Goods	(314)	(1,241)	(300)
Fees and Charges	(119,368)	(125,253)	(114,098)
<i>ZZCC Conference and Seminar Rooms Hire - Halls and Building</i>	(24,908)	(29,309)	(23,950)
<i>ZZCC Art Gallery Hire - Halls and Building</i>	(8,900)	(9,310)	(8,900)
<i>ZZCC Centre Sales Fees - Programmes</i>	(861)	(773)	(836)
<i>ZZCC Cafe Facility (Lease) Leases &amp; Licenses</i>	(22,675)	(20,025)	(22,675)

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<i>ZZCC Cafe Facility (Lease) Reimbursements - General</i>	(6,116)	(6,060)	(4,492)
<i>ZZCC Art Gallery Sale of Goods</i>	(15,698)	(16,365)	(14,950)
<i>ZZCC Centre Sales Sale of Goods</i>	(40,210)	(43,412)	(38,295)
<b>Total Fees and Charges</b>	<b>(119,368)</b>	<b>(125,253)</b>	<b>(114,098)</b>
<b>Total Recurrent Income</b>	<b>(119,682)</b>	<b>(126,494)</b>	<b>(114,398)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Salaries and Wages - Annual Leave	10,676	10,517	10,517
Salaries and Wages - Long Service Leave	2,271	2,237	2,237
Salaries and Wages	134,917	136,249	131,292
Salaries and Wages - Casual & Relief	23,781	21,445	23,427
Superannuation	20,800	20,400	17,529
Uniforms & Protective Clothing	500	408	500
Workers Compensation	3,640	2,821	2,821
<b>Service Fees</b>			
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Information Technology	20,018	20,903	18,975
Service Fee - Management and Accounting	8,887	9,568	10,038
<b>Other</b>			
Depreciation - Buildings	132,876	116,775	132,876
Utilities - Telephone	1,782	1,313	1,730
Advertising and Promotions	25,196	18,357	22,403
Goods for Resale	21,634	21,182	21,004
Minor Furniture & Equipment (< \$3,000)	3,000	5,554	5,560
Purchases - Consumables	1,982	1,433	1,924
Purchases - Sundry	3,966	3,669	4,336
Equipment Hire and Lease	-	3,370	3,148
Projects Purchases Sundry	-	100	100
<i>Kalamunda Community Cultural Centre Submission Plan</i>	-	100	100
Maintenance - Buildings Purchases - Materials	955	1,115	927
Maintenance - Buildings Utilities - Electricity	25,000	23,427	27,951
Maintenance - Buildings Utilities - Gas	1,155	2,936	1,100
Maintenance - Buildings Contractor - General	50,104	43,144	48,645
Maintenance - Buildings Utilities - Water	1,300	2,397	4,460
Maintenance - Buildings Insurance	5,735	5,678	5,678
Maintenance - Buildings Maintenance	23,770	24,061	22,638
Maintenance - Buildings ESL Charges	2,092	2,031	2,031
<b>Total Building Occupancy and Maintenance</b>	<b>110,111</b>	<b>104,789</b>	<b>113,430</b>
<i>Zig Zag Cultural Centre</i>	<i>35,282</i>	<i>35,821</i>	<i>41,220</i>
<i>Zig Zag Cultural Centre</i>	<i>74,829</i>	<i>68,967</i>	<i>72,210</i>
<b>Total Building Occupancy and Maintenance</b>	<b>110,111</b>	<b>104,789</b>	<b>113,430</b>
<b>Total Recurrent Expenditure</b>	<b>531,499</b>	<b>506,165</b>	<b>529,466</b>
<b>Net Recurrent Income/Expenditure</b>	<b>411,817</b>	<b>379,671</b>	<b>415,069</b>
<b>Non Recurrent Capital Expenditure</b>			
Purchases - Furniture & Equipment Purchases - Assets	-	4,021	4,021
<b>Total Non Recurrent Capital Expenditure</b>	<b>-</b>	<b>4,021</b>	<b>4,021</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>411,817</b>	<b>383,691</b>	<b>419,090</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Youth Services</b>			
<b>Recurrent Income</b>			
Donations Received			
Contributions - General			
Government Grants - State Operating	(1,000)	(1,000)	(1,000)
<b>Total Recurrent Income</b>	<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Salaries and Wages - Annual Leave	11,104	10,775	10,775
Salaries and Wages - Long Service Leave	2,362	2,292	2,292
Salaries and Wages	120,127	115,699	116,575
Superannuation	16,683	15,710	16,247
Uniforms & Protective Clothing	250	218	250
Workers Compensation	3,281	2,505	2,505
<b>Service Fees</b>			
Service Fee - Accommodation	957	929	993
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	8,887	9,568	10,038
LG Reform Recovery	-	(116)	-
<b>Other</b>			
Advertising and Promotions	3,278	3,054	3,183
Donations	3,278	4,132	3,183
Programmes Purchases - Materials	552	442	-
Programmes Purchases - Sundry	28,947	24,298	19,233
Programmes Advertising and Promotions	1,340	1,574	2,810
Programmes Contractor - General	18,621	17,788	23,017
Programmes Equipment hire and lease	911	730	-
Programmes Donations	-	465	-
<b>Total Programmes</b>	<b>50,371</b>	<b>45,296</b>	<b>45,060</b>
<i>General Programming</i>	38,311	31,570	31,000
<i>School Holiday Programming</i>	2,060	2,098	2,060
<i>Constable Care</i>	10,000	10,000	10,000
<i>Banners in the Terrace</i>	-	1,629	2,000
<b>Total Programmes</b>	<b>50,371</b>	<b>45,296</b>	<b>45,060</b>
<b>Total Recurrent Expenditure</b>	<b>234,047</b>	<b>223,382</b>	<b>224,210</b>
<b>Net Recurrent Income/Expenditure</b>	<b>233,047</b>	<b>222,382</b>	<b>223,210</b>
<b>Non-Recurrent Operating Expenditure</b>			
Non-Recurrent Projects Utilities Telephone	486	311	500
Non-Recurrent Projects Donations	20,514	20,500	21,115
<b>Total Non-Recurrent Operating Expenditure</b>	<b>21,000</b>	<b>20,811</b>	<b>21,615</b>
<i>Chaplaincy Program - Schools located in the Hills</i>	15,500	15,500	15,500
<i>Chaplaincy Program - Schools located in the Foothills</i>	5,000	5,000	5,000
<i>Donations to Child Health Centres</i>	500	311	1,115
<b>Total Non-Recurrent Operating Expenditure</b>	<b>21,000</b>	<b>20,811</b>	<b>21,615</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>254,047</b>	<b>243,193</b>	<b>244,825</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Men's Shed</b>			
<b>Recurrent Income</b>			
Reimbursements - General	(103)	(4)	(100)
<b>Total Recurrent Income</b>	<b>(103)</b>	<b>(4)</b>	<b>(100)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Salaries and Wages - Annual Leave	3,039	2,994	2,994
Salaries and Wages - Long Service Leave	647	637	637
Salaries and Wages	32,881	33,102	32,392
Salaries and Wages - Casual and Relief	-	1,683	2,028
Superannuation	5,208	5,299	5,296
Uniforms & Protective Clothing	175	221	250
Workers Compensation	898	730	730
<b>Service Fees</b>			
Service Fee - Human Resources	3,332	3,046	3,367
Service Fee - Management and Accounting	5,421	5,793	6,123
<b>Other</b>			
Purchases - Sundry	546	-	530
Advertising and Promotions	-	599	729
Donations	-	-	19,000
Maintenance - Buildings Purchases - Sundry	1,063	201	1,032
Maintenance - Buildings Contractor - General	1,091	-	1,059
Maintenance - Buildings Utilities - Electricity	-	109	90
Maintenance - Buildings Utilities - Water	103	31	578
Maintenance - Buildings ESL Charges	105	102	102
Maintenance - Buildings Insurance	375	347	371
<b>Total Building Occupancy Costs - Men's Shed</b>	<b>2,737</b>	<b>790</b>	<b>3,232</b>
Men's Shed (previously Lesmurdie Scout Hall)	2,737	790	3,232
<b>Total Building Occupancy Costs - Men's Shed</b>	<b>2,737</b>	<b>790</b>	<b>3,232</b>
<b>Total Recurrent Expenditure</b>	<b>54,884</b>	<b>54,894</b>	<b>77,309</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>54,781</b>	<b>54,890</b>	<b>77,209</b>

<b>Museums</b>			
<b>Recurrent Income</b>			
Reimbursements - General	(500)	(324)	(250)
Fees - Miscellaneous	(63,380)	(55,818)	(46,000)
<b>Total Recurrent Income</b>	<b>(63,880)</b>	<b>(56,142)</b>	<b>(46,250)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Salaries and Wages - Annual Leave	4,559	5,704	5,704
Salaries and Wages - Long Service Leave	970	1,213	1,213
Salaries and Wages	60,127	66,041	61,706
Salaries and Wages - Casual & Relief	2,703	-	-
Superannuation	6,145	6,599	6,404
Uniforms & Protective Clothing	425	-	425
Workers Compensation	1,617	1,326	1,326
<b>Service Fees</b>			
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Management and Accounting	7,820	8,376	8,834
<b>Other</b>			
Depreciation - Buildings	18,600	14,150	18,600

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Donations	25,550	24,805	24,805
Advertising and Promotions	781	636	758
Legal Expenses	-	1,215	3,500
Purchases - Sundry	212	-	205
Maintenance - Buildings Salaries and Wages	-	1,356	-
Maintenance - Buildings Purchases - Materials	1,055	1,080	1,546
Maintenance - Buildings Purchases - Sundry	3,787	4,216	5,253
Maintenance - Buildings Contractor - General	19,002	9,532	7,056
Maintenance - Buildings Overheads - Labour	1,236	1,288	-
Maintenance - Buildings Overheads - Plant	1,449	1,372	-
Maintenance - Buildings Utilities - Electricity	1,703	1,346	2,794
Maintenance - Buildings Utilities - Water	2,706	2,429	4,334
Maintenance - Buildings Insurance	2,697	2,493	2,670
Maintenance - Buildings Maintenance	4,627	4,635	8,698
Maintenance - Buildings Depreciation Charge	330	311	-
Maintenance - Buildings ESL Charges	406	442	1,002
<b>Total Building Maintenance for Museums</b>	<b>38,998</b>	<b>30,502</b>	<b>33,353</b>
<i>History Village (Museum)</i>	7,256	8,696	12,478
<i>Overflow Cottage (8 Lindsay Street)</i>	2,052	2,064	2,592
<i>Stirk Cottage</i>	775	751	1,034
<i>History Village (Museum)</i>	19,609	17,671	14,768
<i>Overflow Cottage (8 Lindsay Street)</i>	8,803	768	1,240
<i>Stirk Cottage</i>	503	552	1,241
<b>Total Building Maintenance for Museums</b>	<b>38,998</b>	<b>30,502</b>	<b>33,353</b>
<b>Total Recurrent Expenditure</b>	<b>173,969</b>	<b>165,543</b>	<b>172,353</b>
<b>Net Recurrent Income/Expenditure</b>	<b>110,089</b>	<b>109,401</b>	<b>126,103</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>110,089</b>	<b>109,401</b>	<b>126,103</b>

#### Kalamunda Performing Arts Centre

##### Recurrent Income

Hire - Halls and Building	(361)	(273)	(350)
<i>Kalamunda Performing Arts Centre</i>	(361)	(273)	(350)
Hire - Halls and Building	(1,417)	(1,797)	(1,376)
<i>Kalamunda Performing Arts Centre</i>	(1,417)	(1,797)	(1,376)
Hire - Halls and Building	(42,783)	(39,608)	(41,137)
<i>Agricultural Hall</i>	(18,299)	(20,323)	(17,595)
<i>Kalamunda Performing Arts Centre</i>	(24,484)	(19,284)	(23,542)
Fees - Programmes	(23,818)	(20,182)	(21,731)
<i>Kalamunda Performing Arts Centre</i>	(23,818)	(20,182)	(21,731)
Reimbursements - General	(24,000)	(55,794)	(58,599)
Contributions - General	(33,029)	-	-
Hire - Halls and Building	(2,103)	(1,837)	(98)
<b>Total Recurrent Income</b>	<b>(127,511)</b>	<b>(119,491)</b>	<b>(123,292)</b>

##### Recurrent Expenditure

##### Employment Costs

Salaries and Wages - Annual Leave	7,570	9,518	9,518
Salaries and Wages - Long Service Leave	1,610	2,025	2,025
Salaries and Wages	101,521	91,973	102,965
Salaries and Wages - Casual and Relief	28,111	-	-
Superannuation	13,618	11,159	12,155
Uniforms & Protective Clothing	425	-	600

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Workers Compensation	3,191	2,212	2,212
<b>Service Fees</b>			
Service Fee - Human Resources	6,555	5,990	6,623
Service Fee - Information Technology	9,608	10,035	9,108
Service Fee - Management and Accounting	8,887	9,568	10,038
<b>Other</b>			
Purchases Materials	1,000	-	-
Advertising and Promotions	6,694	6,519	6,500
Contractor - General	1,000	21,161	19,076
Purchases - Sundry	7,592	6,718	7,371
Minor Furniture & Equipment (<\$3,000)	27,250	17,587	19,250
Donations	1,695	1,828	1,645
Subscriptions	997	1,043	968
Programmes Salaries and Wages	-	1,891	5,500
Programmes Purchases - Printing and Stationery	-	380	-
Programmes Purchases - Sundry	-	210	82
Programmes Purchases - Advertising and Promotions	-	1,540	-
Programmes Consultants	23,975	8,569	14,473
Programmes Contractor - General	1,000	7,855	5,501
Programmes Maintenance	-	2,037	2,250
<b>Total Programmes</b>	<b>24,975</b>	<b>22,483</b>	<b>27,806</b>
<i>KPAC Programmes</i>	<i>24,975</i>	<i>20,592</i>	<i>22,306</i>
<i>KPAC Casual Technicians</i>	<i>-</i>	<i>1,891</i>	<i>5,500</i>
<b>Total Programmes</b>	<b>24,975</b>	<b>22,483</b>	<b>27,806</b>
Depreciation - Buildings	96,800	92,510	96,800
Depreciation - Furniture and Equipment	2,525	2,500	2,525
Depreciation - Plant and Equipment	1,683	1,667	1,683
Maintenance - Buildings Salaries and wages	197	191	191
Maintenance - Buildings Purchases - Materials	5,929	3,512	5,756
Maintenance - Buildings Purchases - Sundry	21,789	18,027	21,154
Maintenance - Buildings Contractor - General	56,724	53,074	55,072
Maintenance - Buildings Utilities - Electricity	9,000	8,469	11,783
Maintenance - Buildings Utilities - Water	11,000	8,103	11,965
Maintenance - Buildings Insurance	10,335	9,507	10,233
Maintenance - Buildings Maintenance	19,594	13,470	18,661
Maintenance - Buildings ESL Charges	2,091	1,890	5,581
<b>Total Performing Arts Occupancy and Maintenance</b>	<b>136,659</b>	<b>116,243</b>	<b>140,396</b>
<i>Kalamunda Performing Arts</i>	<i>32,426</i>	<i>37,970</i>	<i>39,562</i>
<i>Kalamunda Performing Arts</i>	<i>104,233</i>	<i>78,273</i>	<i>100,834</i>
<b>Total Performing Arts Occupancy and Maintenance</b>	<b>136,659</b>	<b>116,243</b>	<b>140,396</b>
<b>Total Recurrent Expenditure</b>	<b>489,966</b>	<b>432,739</b>	<b>479,263</b>
<b>Net Recurrent Income/Expenditure</b>	<b>362,455</b>	<b>313,248</b>	<b>355,971</b>
<b>Non-Recurrent Capital Expenditure</b>			
Purchases - Furniture & Equipment Purchases - Assets	-	2,411	5,000
Purchases Minor Plant MUN Purchases - Assets	-	4,131	4,000
<b>Total Non-Recurrent Capital Expenditure</b>	<b>-</b>	<b>6,542</b>	<b>9,000</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>362,455</b>	<b>319,790</b>	<b>364,971</b>



Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Library Services</b>			
<b>Library Services - Coordination</b>			
<b>Recurrent Income</b>			
Government Grants - State Operating	(1,500)	(1,500)	(1,544)
Fees - Lost Books	-	81	-
Fees - Lost Books	(2,729)	(3,582)	(2,650)
Fees - Damaged Books	(715)	(965)	(694)
Overdue Fees	(3,342)	(2,382)	(3,245)
<b>Total Recurrent Income</b>	<b>(8,286)</b>	<b>(8,349)</b>	<b>(8,133)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Fringe Benefits Tax	2,705	1,741	1,141
Motor Vehicle Expenses	3,601	2,935	3,496
Depreciation Charge	6,000	6,000	6,000
Salaries and Wages - Annual Leave	9,876	9,683	9,683
Salaries and Wages - Long Service Leave	2,101	2,060	2,060
Salaries and Wages	106,837	108,961	104,757
Superannuation	13,830	13,970	13,541
Uniforms & Protective Clothing	375	430	500
Workers Compensation	2,918	2,251	2,252
<b>Service Fees</b>			
Service Fee - Human Resources	9,832	8,937	9,935
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	15,996	17,150	18,069
<b>Other</b>			
Advertising and Promotions	1,500	861	1,244
Depreciation - Furniture and Equipment	528	908	528
Debt Collection	530	134	515
Doubtful and Bad Debts	7,214	3,531	7,004
Licenses & Registrations	15,330	4,547	13,709
Maintenance	1,595	750	1,328
Minor Furniture & Equipment (< \$3,000)	1,000	165	-
Purchases - Books	3,539	6,522	6,561
Purchases - Sundry	260	284	252
Subscriptions	13,139	12,301	12,271
Utilities - Telephone	-	18	-
Utilities - Telephone	750	263	1,424
<b>Total Recurrent Expenditure</b>	<b>227,463</b>	<b>212,747</b>	<b>223,861</b>
<b>Net Recurrent Income/Expenditure</b>	<b>219,177</b>	<b>204,398</b>	<b>215,728</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>219,177</b>	<b>204,398</b>	<b>215,728</b>

<b>Kalamunda Library Service</b>			
<b>Recurrent Income</b>			
Sale of Goods	(174)	(86)	(165)
Fees - Miscellaneous	(7,401)	(7,564)	(7,186)
Fees - Photocopying	(4,037)	(3,729)	(3,919)
<b>Total Recurrent Income</b>	<b>(11,612)</b>	<b>(11,379)</b>	<b>(11,270)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Fringe Benefits Tax	2,705	1,741	1,141
Motor Vehicle Expenses	3,601	2,935	3,496

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Depreciation Charge	6,000	6,000	6,000
Salaries and Wages - Annual Leave	40,048	39,823	39,823
Salaries and Wages - Long Service Leave	8,519	8,471	8,471
Salaries and Wages	465,521	470,242	468,543
Salaries and Wages - Casual & Relief	55,551	44,479	46,813
Superannuation	61,198	55,889	56,884
Uniforms & Protective Clothing	2,150	2,124	2,200
Workers Compensation	12,861	9,860	9,859
<b>Service Fees</b>			
Service Fee - Human Resources	52,927	48,135	53,484
Service Fee - Information Technology	104,091	108,769	98,667
Service Fee - Management and Accounting	86,110	92,304	97,271
<b>Other</b>			
Advertising and Promotions	1,038	984	1,008
Depreciation - Buildings	38,000	39,916	76,920
Goods for Resale	164	152	159
Lost and Damaged Books	3,887	3,405	3,774
Minor Furniture & Equipment (< \$3,000)	8,800	4,413	8,800
Maintenance - Buildings Salaries and Wages	1,406	277	1,365
Maintenance - Buildings Purchases - Materials	801	638	778
Maintenance - Buildings Purchases - Sundry	20,196	17,172	19,608
Maintenance - Buildings Contractor - General	55,430	43,329	53,816
Maintenance - Buildings Utilities - Electricity	30,490	24,378	41,419
Maintenance - Buildings Utilities - Water	6,879	4,688	6,551
Maintenance - Buildings Insurance	4,027	3,721	3,987
Maintenance - Buildings Maintenance	13,111	11,928	12,487
Maintenance - Buildings ESL Charges	813	-	789
<b>Total Building Occupancy and Maintenance</b>	<b>133,153</b>	<b>106,133</b>	<b>140,800</b>
<i>Kalamunda Library</i>	<i>42,209</i>	<i>40,402</i>	<i>52,746</i>
<i>Kalamunda Library</i>	<i>90,944</i>	<i>65,731</i>	<i>88,054</i>
<b>Total Building Occupancy and Maintenance</b>	<b>133,153</b>	<b>106,133</b>	<b>140,800</b>
Photocopying	328	245	318
Printing and Stationery	7,000	6,881	9,986
Purchases - Books	9,083	9,750	9,790
Purchases - Sundry	3,405	3,228	3,306
Membership	-	-	-
Subscriptions	12,536	7,380	11,200
Utilities - Telephone	1,354	1,299	1,314
Projects Salaries and wages	-	45	-
Projects Printing and Stationery	-	177	-
Projects Purchases - Materials	-	3,868	-
Projects Purchases - Sundry	10,815	4,827	10,815
<b>Total Projects</b>	<b>10,815</b>	<b>8,917</b>	<b>10,815</b>
<i>New Initiatives</i>	<i>976</i>	<i>947</i>	<i>976</i>
<i>Children's Book Week</i>	<i>4,313</i>	<i>4,344</i>	<i>4,313</i>
<i>School Holiday Programmes</i>	<i>1,622</i>	<i>1,540</i>	<i>1,622</i>
<i>Better Beginnings</i>	<i>318</i>	<i>221</i>	<i>318</i>
<i>Kalamunda Stories Writing Competition</i>	<i>3,586</i>	<i>1,864</i>	<i>3,586</i>
<b>Total Projects</b>	<b>10,815</b>	<b>8,917</b>	<b>10,815</b>
<b>Total Recurrent Expenditure</b>	<b>1,130,845</b>	<b>1,083,476</b>	<b>1,170,843</b>
<b>Net Recurrent Income/Expenditure</b>	<b>1,119,233</b>	<b>1,072,097</b>	<b>1,159,573</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>1,119,233</b>	<b>1,072,097</b>	<b>1,159,573</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Forrestfield Library Service</b>			
<b>Recurrent Income</b>			
Fees - Miscellaneous	(5,013)	(5,909)	(4,867)
Fees - Photocopying	(1,736)	(1,879)	(1,685)
Sale of Goods	(53)	(50)	(50)
<b>Total Recurrent Income</b>	<b>(6,802)</b>	<b>(7,837)</b>	<b>(6,602)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Salaries and Wages - Annual Leave	20,706	20,398	20,398
Salaries and Wages - Long Service Leave	4,405	4,339	4,339
Salaries and Wages	238,301	243,923	232,272
Salaries and Wages - Casual & Relief	18,346	13,870	16,604
Superannuation	32,647	32,935	30,126
Uniforms & Protective Clothing	1,000	717	1,000
Workers Compensation	6,587	5,205	5,205
<b>Service Fees</b>			
Service Fee - Human Resources	20,100	18,279	20,312
Service Fee - Information Technology	40,035	41,819	37,949
Service Fee - Management and Accounting	32,702	35,094	36,941
<b>Other</b>			
Advertising and Promotions	617	573	599
Depreciation - Buildings	38,376	22,349	38,376
Goods for Resale	55	36	53
Lost and Damaged Books	1,889	1,762	1,834
Minor Furniture & Equipment (<\$3,000)	4,600	4,470	4,600
Maintenance - Buildings Purchases - Materials	-	177	-
Maintenance - Buildings Contractor - General	28,764	27,692	27,926
Maintenance - Buildings Utilities - Electricity	16,407	16,469	22,292
Maintenance - Buildings Utilities - Water	1,389	1,358	1,323
Maintenance - Buildings Insurance	2,660	2,459	2,634
Maintenance - Buildings Maintenance	2,119	2,425	2,018
Maintenance - Buildings ESL Charges	273	139	265
<b>Total Building Occupancy and Maintenance</b>	<b>51,612</b>	<b>50,720</b>	<b>56,458</b>
<i>Forrestfield Library</i>	<i>20,729</i>	<i>20,558</i>	<i>26,514</i>
<i>Forrestfield Library</i>	<i>30,883</i>	<i>29,748</i>	<i>29,944</i>
<i>Forrestfield Library</i>	<i>-</i>	<i>414</i>	<i>-</i>
<b>Total Building Occupancy and Maintenance</b>	<b>51,612</b>	<b>50,720</b>	<b>56,458</b>
Photocopying	131	44	127
Printing and Stationery	3,856	3,468	3,744
Purchases - Books	5,707	5,523	5,541
Purchases - Sundry	2,063	1,642	2,003
Subscriptions	3,497	2,587	3,395
Utilities - Telephone	872	784	847
Projects Purchases - Materials	-	1,199	-
Projects Purchases - Sundry	2,663	1,297	2,662
Projects Maintenance	-	73	-
<b>Total Projects</b>	<b>2,663</b>	<b>2,568</b>	<b>2,662</b>
<i>New Initiatives</i>	<i>743</i>	<i>729</i>	<i>743</i>
<i>Children's Book Week</i>	<i>265</i>	<i>226</i>	<i>265</i>
<i>School Holiday Programmes</i>	<i>1,358</i>	<i>1,339</i>	<i>1,358</i>
<i>Better Beginnings</i>	<i>297</i>	<i>274</i>	<i>297</i>
<b>Total Projects</b>	<b>2,663</b>	<b>2,568</b>	<b>2,662</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Total Recurrent Expenditure</b>	<b>530,767</b>	<b>513,105</b>	<b>525,386</b>
<b>Net Recurrent Income/Expenditure</b>	<b>523,965</b>	<b>505,267</b>	<b>518,784</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>523,965</b>	<b>505,267</b>	<b>518,784</b>

#### High Wycombe Library Service

##### Recurrent Income

Fees - Miscellaneous	(3,125)	(3,502)	(3,034)
Fees - Photocopying	(1,093)	(1,049)	(1,061)
Sale of Goods	(58)	(101)	(55)
<b>Total Recurrent Income</b>	<b>(4,275)</b>	<b>(4,275)</b>	<b>(4,275)</b>

##### Recurrent Expenditure

##### Employment Costs

Salaries and Wages - Annual Leave	16,202	15,961	15,961
Salaries and Wages - Long Service Leave	3,447	3,395	3,395
Salaries and Wages	183,817	186,740	185,502
Salaries and Wages - Casual & Relief	23,855	15,440	13,721
Superannuation	27,048	26,638	24,967
Uniforms & Protective Clothing	925	606	925
Workers Compensation	5,229	4,052	4,052

##### Service Fees

Service Fee - Human Resources	18,844	17,161	19,042
Service Fee - Information Technology	40,035	41,819	37,949
Service Fee - Management and Accounting	30,658	32,876	34,632

##### Other

Advertising and Promotions	470	452	456
Minor Furniture & Equipment (<\$3,000)	2,550	2,500	2,550
Depreciation - Buildings	26,160	16,567	26,160
Goods for Resale	55	36	53
Lost and Damaged Books	1,670	1,019	1,622
Maintenance - Buildings Purchases - Materials	30	319	29
Maintenance - Buildings Purchases - Sundry	7,801	6,733	7,574
Maintenance - Buildings Contractor - General	24,715	21,040	23,995
Maintenance - Buildings Utilities - Electricity	10,000	9,721	14,918
Maintenance - Buildings Utilities - Water	427	493	407
Maintenance - Buildings Insurance	1,764	1,631	1,747
Maintenance - Buildings Maintenance	2,051	1,718	1,953
Maintenance - Buildings ESL Charges	328	266	318

##### Total Building Occupancy and Maintenance

High Wycombe Library	-	-	-
High Wycombe Library	12,519	14,845	17,390
High Wycombe Library	34,597	27,077	33,551

##### Total Building Occupancy and Maintenance

Photocopying	131	116	127
Printing and Stationery	2,969	1,444	2,883
Purchases - Books	4,340	4,197	4,213
Purchases - Sundry	966	961	938
Subscriptions	1,999	1,820	1,941
Utilities - Telephone	941	855	914
Projects Salaries and wages	-	68	-
Projects Purchases - Materials	-	4,607	-
Projects Purchases - Sundry	5,953	918	5,953
Projects Contractor - General	-	311	-

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Total Projects</b>	<b>5,953</b>	<b>5,904</b>	<b>5,953</b>
<i>New Initiatives</i>	622	617	622
<i>Children's Book Week</i>	424	422	424
<i>School Holiday Programmes</i>	1,379	1,374	1,379
<i>Better Beginnings</i>	3,528	3,491	3,528
<b>Total Projects</b>	<b>5,953</b>	<b>5,904</b>	<b>5,953</b>
<b>Total Recurrent Expenditure</b>	<b>445,380</b>	<b>422,479</b>	<b>438,897</b>
<b>Net Recurrent Income/Expenditure</b>	<b>441,105</b>	<b>418,204</b>	<b>434,622</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>441,105</b>	<b>418,204</b>	<b>434,622</b>

#### Lesmurdie Library Service

##### Recurrent Income

Reimbursements - General	(2,648)	(2,224)	(2,571)
Fees - Miscellaneous	(377)	(533)	(366)
Fees - Photocopying	(585)	(333)	(568)
Sale of Goods	(58)	(7)	(55)

##### Total Recurrent Income

<b>(3,668)</b>	<b>(3,097)</b>	<b>(3,559)</b>
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##### Recurrent Expenditure

##### Employment Costs

Salaries and Wages - Annual Leave	8,522	8,200	8,200
Salaries and Wages - Long Service Leave	1,813	1,744	1,744
Salaries and Wages	104,942	100,365	99,145
Salaries and Wages - Casual & Relief	11,382	6,387	11,440
Superannuation	10,931	13,718	10,550
Uniforms & Protective Clothing	600	495	750
Workers Compensation	2,877	2,184	2,184

##### Service Fees

Service Fee - Human Resources	6,500	5,891	6,568
Service Fee - Information Technology	48,042	50,149	45,539
Service Fee - Management and Accounting	10,575	11,356	11,946

##### Other

Advertising and Promotions	328	314	318
Contractor - General	-	60	-
Goods for Resale	54	36	52
Lost and Damaged Books	606	230	589
Minor Furniture & Equipment (< \$3,000)	1,500	1,494	1,500
Maintenance - Buildings Purchases - Sundry	58	56	56
Maintenance - Buildings Insurance	301	278	298

##### Total Building Insurance Lesmurdie Library

<i>Lesmurdie Library (not shire owned)</i>	359	334	354
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##### Total Building Insurance Lesmurdie Library

<b>359</b>	<b>334</b>	<b>354</b>
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Printing and Stationery	2,082	1,911	2,022
Purchases - Books	3,356	3,243	3,258
Purchases - Sundry	594	465	577
Contribution	11,687	8,438	11,346
Subscriptions	2,048	1,078	1,988
Utilities - Telephone	507	380	492
Projects Salaries and Wages	-	45	-
Projects Purchases - Materials	-	1,456	-
Projects Purchases - Sundry	2,440	832	2,441

##### Total Projects

<b>2,440</b>	<b>2,333</b>	<b>2,441</b>
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Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<i>New Initiatives</i>	318	318	318
<i>Children's Book Week</i>	318	289	318
<i>School Holiday Programmes</i>	1,486	1,440	1,486
<i>Better Beginnings</i>	318	287	318
<b>Total Projects</b>	<b>2,440</b>	<b>2,333</b>	<b>2,441</b>
<b>Total Recurrent Expenditure</b>	<b>231,745</b>	<b>220,809</b>	<b>223,004</b>
<b>Net Recurrent Income/Expenditure</b>	<b>228,077</b>	<b>217,711</b>	<b>219,445</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>228,077</b>	<b>217,711</b>	<b>219,445</b>

## Recreation Services

### Recurrent Income

Contributions - General	-	(9,136)	(10,045)
Government Grants - Lotterywest	(15,000)	-	(15,000)
Government Grants - State Operating	-	(81,670)	(81,670)

<b>Total Recurrent Income</b>	<b>(15,000)</b>	<b>(15,000)</b>	<b>(15,000)</b>
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### Recurrent Expenditure

#### Employment Costs

Fringe Benefits Tax	5,258	5,681	8,982
Motor Vehicle Expenses	6,393	6,881	6,206
Depreciation Charge	10,400	10,400	10,400
Salaries and Wages - Annual Leave	20,689	21,038	21,038
Salaries and Wages - Long Service Leave	4,401	4,475	4,475
Salaries and Wages	223,815	202,856	219,589
Superannuation	25,131	30,564	27,395
Uniforms & Protective Clothing	950	228	775
Utilities - Telephone	480	281	528
Workers Compensation	6,113	4,890	4,890

#### Service Fees

Service Fee - Accommodation	5,023	4,884	5,212
Service Fee - Human Resources	16,386	14,652	16,558
Service Fee - Information Technology	24,021	24,199	22,769
Service Fee - Management and Accounting	22,216	22,343	25,096

#### Other

Advertising and Promotions	7,000	6,900	6,500
Audit Fees	-	(1,500)	-
Subscriptions	637	575	618
Donations	46,000	45,847	46,000
Purchases - Sundry	250	499	212
Projects Printing and stationery	-	376	-
Projects Purchases - Sundry	28,800	3,534	8,192
Projects Advertising and Promotions	-	106	-
Projects Contractor - General	-	1,500	-
Projects Donations	-	78,440	83,232

<b>Total Projects</b>	<b>28,800</b>	<b>83,956</b>	<b>91,424</b>
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<i>Walking Program</i>	300	-	222
<i>Club Volunteer Development</i>	5,000	2,883	4,150
<i>Bike Event</i>	3,500	2,633	3,819
<i>Kids Sport Program - DSR Grant Funded</i>	20,000	78,440	83,232

<b>Total Projects</b>	<b>28,800</b>	<b>83,956</b>	<b>91,424</b>
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Utilities - Telephone	250	209	509
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<b>Total Recurrent Expenditure</b>	<b>454,213</b>	<b>489,858</b>	<b>519,177</b>
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Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Net Recurrent Income/Expenditure</b>	<b>439,213</b>	<b>474,858</b>	<b>504,177</b>
<b>Non-Recurrent Income</b>			
Government Grants - CSRFF	-	(12,300)	(18,333)
<b>Total Non-Recurrent Income</b>	<b>-</b>	<b>(12,300)</b>	<b>(18,333)</b>
<b>Non-Recurrent Operating Expenditure</b>			
Non-Recurrent Projects Purchases Sundry	-	3,636	-
Non-Recurrent Projects Advertising and Promotions	-	5,700	-
Non-Recurrent Projects Consultants	68,364	80,035	98,645
Non-Recurrent Projects Donations	1,000	-	5,000
<b>Total Non-Recurrent Operating Expenditure</b>	<b>69,364</b>	<b>89,371</b>	<b>103,645</b>
<i>Ray Owen Reserve Masterplan</i>	-	4,095	3,645
<i>Pioneer Park Masterplan</i>	3,364	56,640	60,000
<i>Trails Loop Design</i>	15,000	25,000	35,000
<i>Smarty Grants</i>	1,000	3,636	5,000
<i>Masterplan for redevelopment of Stirk Park</i>	50,000	-	-
<b>Total Non-Recurrent Operating</b>	<b>69,364</b>	<b>89,371</b>	<b>103,645</b>
<b>Net Non-Recurrent Income/Expenditure</b>	<b>69,364</b>	<b>77,071</b>	<b>85,312</b>
<b>Non-Recurrent Capital Expenditure</b>			
Loans - Principal Repayment	183,730	174,899	174,900
<b>Total Non-Recurrent Capital Expenditure</b>	<b>183,730</b>	<b>174,899</b>	<b>174,900</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>692,307</b>	<b>726,829</b>	<b>764,389</b>

<b>Ray Owen Sports Centre</b>			
<b>Recurrent Income</b>			
Fees and Charges	(6,922)	(12,582)	(6,662)
<i>Ray Owen Stadium Fees - Programmes</i>	(682)	(970)	(662)
<i>Ray Owen Stadium Hire - Halls and Building</i>	(6,240)	(11,613)	(6,000)
<b>Total Fees and Charges</b>	<b>(6,922)</b>	<b>(12,582)</b>	<b>(6,662)</b>
Reimbursements - General	(61,800)	(68,425)	(60,000)
<b>Total Recurrent Income</b>	<b>(68,722)</b>	<b>(81,008)</b>	<b>(66,662)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Fringe Benefits Tax	1,649	1,859	1,730
Motor Vehicle Expenses	1,796	458	1,744
Depreciation Charge	800	800	800
Salaries and Wages - Annual Leave	3,356	3,819	3,819
Salaries and Wages - Long Service Leave	714	813	812
Salaries and Wages	36,302	24,820	30,817
Superannuation	4,197	3,701	2,982
Uniforms & Protective Clothing	178	-	(1)
Utilities - Telephone	48	39	144
Workers Compensation	991	888	887
<b>Service Fees</b>			
Service Fee - Accommodation	718	691	745
Service Fee - Human Resources	2,731	2,440	2,760
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	4,443	4,768	5,019



Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Other</b>			
Advertising and Promotions	2,060	1,472	2,000
Purchases - Consumables	530	-	515
Legal Expenses	-	5,966	5,000
Maintenance	551	-	525
Utilities - Telephone	906	382	880
Projects Salaries and Wages	1,512	2,038	1,468
<i>Ray Owen Programmes</i>	<i>1,512</i>	<i>2,038</i>	<i>1,468</i>
Depreciation - Buildings	305,460	155,366	305,460
Maintenance - Buildings Salaries and Wages	-	364	-
Maintenance - Buildings Purchases - Materials	5,728	1,059	5,561
Maintenance - Buildings Purchases - Sundry	36,278	29,842	35,221
Maintenance - Buildings Contractor - General	99,917	86,843	97,007
Maintenance - Buildings Utilities - Electricity	47,975	46,251	49,500
Maintenance - Buildings Utilities - Gas	840	1,061	800
Maintenance - Buildings Utilities - Water	5,350	2,146	7,000
Maintenance - Buildings Insurance	13,175	13,045	13,045
Maintenance - Buildings Maintenance	11,025	5,927	10,500
Maintenance - Buildings ESL Charges	3,612	3,265	3,200
<b>Total Ray Owen Stadium Occupancy Costs</b>	<b>223,900</b>	<b>189,803</b>	<b>221,834</b>
Ray Owen Sports Stadium	91,666	80,038	84,410
Ray Owen Sports Stadium	132,234	109,766	137,424
<b>Total Ray Owen Stadium Occupancy Costs</b>	<b>223,900</b>	<b>189,803</b>	<b>221,834</b>
<b>Total Recurrent Expenditure</b>	<b>600,849</b>	<b>408,466</b>	<b>597,531</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>532,127</b>	<b>327,459</b>	<b>530,869</b>

<b>Foothills Netball Centre</b>			
<b>Recurrent Income</b>			
Fees - Miscellaneous	-	(180)	-
Hire - Halls and Buildings	(14,560)	(15,849)	(14,000)
<b>Total Recurrent Income</b>	<b>(14,560)</b>	<b>(16,029)</b>	<b>(14,000)</b>
<b>Recurrent Expenditure</b>			
<b>Other</b>			
Depreciation Buildings	6,000	9,574	40,000
Maintenance - Buildings Salaries and Wages	-	268	-
Maintenance - Buildings Purchases - Materials	-	205	70
Maintenance - Buildings Purchases - Sundry	661	457	572
Maintenance - Buildings Contractor General	1,906	10,101	1,851
Maintenance - Buildings Utilities - Electricity	1,890	1,707	1,800
Maintenance - Buildings Utilities - Water	252	637	240
Maintenance - Buildings Insurance	2,088	2,067	2,067
Maintenance - Buildings Maintenance	12,519	-	11,923
Maintenance - Buildings ESL Charges	927	806	900
<b>Total Foothills Netball Centre Occupancy Costs</b>	<b>20,243</b>	<b>16,248</b>	<b>16,248</b>
Foothills Netball Centre	5,746	5,506	5,007
Foothills Netball Centre	14,497	10,741	14,415
<b>Total Foothills Netball Centre Occupancy Costs</b>	<b>20,243</b>	<b>16,248</b>	<b>19,422</b>
<b>Total Recurrent Expenditure</b>	<b>26,243</b>	<b>25,821</b>	<b>59,422</b>
<b>Net Recurrent Income/Expenditure</b>	<b>11,683</b>	<b>9,792</b>	<b>45,422</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Non-Recurrent Expenditure</b>			
Minor Plant Purchases - Assets	-	12,104	16,000
<b>Total Non-Recurrent Expenditure</b>	-	<b>12,104</b>	<b>16,000</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>11,683</b>	<b>21,896</b>	<b>61,422</b>

### Hartfield Park Recreation Centre

<b>Recurrent Income</b>			
Fees - Crèche	(12,383)	(9,384)	(14,935)
Fees - Gym	(135,239)	(123,945)	(141,980)
Fees - Programmes	(222,426)	(214,728)	(224,200)
Hire - Equipment	(3,183)	(1,737)	(3,090)
Hire - Halls and Building	(100,212)	(104,352)	(110,300)
Sale of Goods	(32,050)	(14,644)	(21,000)
Sale of Goods	(12,075)	(6,072)	(11,500)
<b>Total Recurrent Income</b>	<b>(517,568)</b>	<b>(474,862)</b>	<b>(527,005)</b>

### Recurrent Expenditure

<b>Employment Costs</b>			
Salaries and Wages - Annual Leave	36,904	36,142	36,142
Salaries and Wages - Long Service Leave	7,851	8,489	7,688
Salaries and Wages	391,578	456,346	419,281
Salaries and Wages - Casual & Relief	54,937	31,283	30,096
Fringe Benefits Tax	1,500	1,469	1,730
Depreciation Charge	7,600	7,600	7,600
Superannuation	48,395	60,021	51,778
Uniforms & Protective Clothing	2,715	1,135	3,140
Utilities - Telephone	96	78	288
Workers Compensation	11,180	8,689	8,690

### Service Fees

Service Fee - Human Resources	35,667	32,397	36,042
Service Fee - Information Technology	48,042	50,277	45,539
Service Fee - Management and Accounting	58,029	62,042	65,550

### Other

Advertising and Promotions	14,853	12,370	13,620
Contribution	3,183	2,776	3,090
Depreciation - Buildings	60,000	73,854	319,776
Depreciation - Furniture and Equipment	-	240	-
Goods for Resale	17,500	12,024	19,160
Information Technology Expenses	4,494	2,096	4,280
Plant and Equipment (<\$3,000)	4,000	11,539	5,600
Printing and Stationery	1,153	1,001	2,090
Purchases - Materials	2,719	2,394	2,640
Purchases - Sundry	1,061	1,079	1,030
Purchases - Consumables	4,244	4,004	4,120
Equipment Hire and Lease	52,547	46,027	48,492
Photocopying	-	-	8,240
Subscriptions	2,781	2,612	2,700
Utilities - Telephone	2,907	1,988	2,822
Maintenance - Buildings Purchases - Materials	-	255	1,866
Maintenance - Buildings Purchases - Sundry	-	32,744	38,968
Maintenance - Buildings Contractor - General	129,191	89,332	84,594
Maintenance - Buildings Overheads - Plant	2,500	-	2,500
Maintenance - Buildings Utilities - Electricity	37,000	36,205	40,000

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Maintenance - Buildings Utilities - Gas	3,360	1,973	3,200
Maintenance - Buildings Utilities - Water	4,000	2,665	4,800
Maintenance - Buildings Insurance	11,021	10,912	10,912
Maintenance - Buildings Maintenance	21,979	31,546	20,932
Maintenance - Buildings Depreciation Charge	2,735	-	2,735
Maintenance - Buildings ESL Charges	3,713	3,220	3,605
<b>Total Building Occupancy and Maintenance Costs</b>	<b>215,499</b>	<b>208,852</b>	<b>214,112</b>
<i>Hartfield Park Recreation Centre</i>	<i>79,827</i>	<i>68,841</i>	<i>66,412</i>
<i>Hartfield Park Recreation Centre</i>	<i>135,672</i>	<i>140,011</i>	<i>147,700</i>
<b>Total Building Occupancy and Maintenance Costs</b>	<b>215,499</b>	<b>208,852</b>	<b>214,112</b>
Maintenance	5,000	3,945	6,975
Motor Vehicle Expenses	1,640	916	1,592
Programmes Salaries and Wages	135,445	137,258	131,500
Programmes Purchases - Superannuation	14,369	11,009	13,950
Programmes Purchases - Purchases Materials	-	625	-
Programmes Purchases - Sundry	23,295	15,351	18,230
Programmes Labour Overheads	-	58	-
<b>Total Programmes</b>	<b>173,109</b>	<b>164,301</b>	<b>163,679</b>
<i>HPRC Programmes</i>	<i>14,369</i>	<i>11,753</i>	<i>13,950</i>
<i>Group Fitness Instructors</i>	<i>76,220</i>	<i>77,350</i>	<i>74,000</i>
<i>LLLS Instructors</i>	<i>29,870</i>	<i>30,230</i>	<i>29,000</i>
<i>HPRC Lifestyle Instructors</i>	<i>12,360</i>	<i>11,653</i>	<i>12,000</i>
<i>PT</i>	<i>6,180</i>	<i>7,125</i>	<i>6,000</i>
<i>Junior Programmes</i>	<i>10,815</i>	<i>10,838</i>	<i>10,500</i>
<i>Fitness Australia</i>	<i>773</i>	<i>664</i>	<i>750</i>
<i>Music Fees</i>	<i>6,537</i>	<i>2,700</i>	<i>5,570</i>
<i>Les Mills</i>	<i>13,718</i>	<i>11,079</i>	<i>11,000</i>
<i>LLLS License</i>	<i>937</i>	<i>909</i>	<i>909</i>
<i>Heart Moves</i>	<i>1,330</i>	<i>-</i>	<i>-</i>
<b>Total Programmes</b>	<b>173,109</b>	<b>164,301</b>	<b>163,679</b>
<b>Total Recurrent Expenditure</b>	<b>1,271,184</b>	<b>1,307,926</b>	<b>1,537,583</b>
<b>Net Recurrent Income/Expenditure</b>	<b>753,616</b>	<b>833,064</b>	<b>1,010,578</b>
<b>Non-Recurrent Expenditure</b>			
Purchases - Furniture and Equipment	-	-	7,500
<b>Total Non-Recurrent Expenditure</b>	<b>-</b>	<b>-</b>	<b>7,500</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>753,616</b>	<b>833,064</b>	<b>1,018,078</b>

<b>High Wycombe Recreation Centre</b>			
<b>Recurrent Income</b>			
Fees - Crèche	(1,591)	(988)	(1,545)
Fees - Gym	(4,000)	(3,968)	(6,210)
Fees - Programmes	(18,066)	(14,303)	(17,540)
Hire - Halls and Building	(32,248)	(36,568)	(32,450)
Sale of Goods	(3,308)	(1,907)	(3,150)
Sale of Goods	(494)	(652)	(735)
<b>Total Recurrent Income</b>	<b>(59,707)</b>	<b>(58,386)</b>	<b>(61,630)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Fringe Benefits Tax	1,500	1,519	1,730
Depreciation Charge	1,600	1,600	1,600

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Salaries and Wages - Annual Leave	15,015	14,167	14,167
Salaries and Wages - Long Service Leave	3,194	3,014	3,014
Salaries and Wages	162,440	134,499	148,411
Salaries and Wages - Casual & Relief	13,770	2,382	4,000
Superannuation	18,802	14,190	18,250
Uniforms & Protective Clothing	883	1,168	1,233
Utilities - Telephone	96	58	240
Workers Compensation	4,436	3,293	3,293
<b>Service Fees</b>			
Service Fee - Human Resources	16,386	14,927	16,558
Service Fee - Information Technology	16,014	16,674	15,180
Service Fee - Management and Accounting	26,660	28,506	30,115
<b>Other</b>			
Advertising and Promotions	8,487	6,790	9,040
Contribution	-	5	-
Goods for Resale	1,800	1,807	2,060
Information Technology Expenses	1,953	1,500	1,860
Plant and Equipment (<\$3,000)	3,000	5,066	1,000
Depreciation - Buildings	40,000	41,369	76,471
Maintenance - Buildings Purchases - Materials	-	276	-
Maintenance - Buildings Purchases - Sundry	15,172	13,538	14,730
Maintenance - Buildings Contractor - General	35,780	36,007	34,738
Maintenance - Buildings Utilities - Electricity	21,460	19,038	25,200
Maintenance - Buildings Utilities - Water	4,283	4,296	4,079
Maintenance - Buildings Insurance	2,985	2,955	2,955
Maintenance - Buildings Maintenance	7,128	8,621	6,789
Maintenance - Buildings ESL Charges	1,804	1,708	1,751
<b>Total Building Occupancy and Maintenance Costs</b>	<b>88,612</b>	<b>86,438</b>	<b>90,242</b>
<i>High Wycombe Recreation Centre</i>	<i>30,532</i>	<i>37,405</i>	<i>33,985</i>
<i>High Wycombe Recreation Centre</i>	<i>58,080</i>	<i>49,034</i>	<i>56,257</i>
<b>Total Building Occupancy and Maintenance Costs</b>	<b>88,612</b>	<b>86,438</b>	<b>90,242</b>
Maintenance	3,413	1,816	3,250
Motor Vehicle Expenses	2,054	719	1,994
Printing and Stationery	-	81	-
Purchases - Consumables	2,122	1,611	2,060
Purchases - Materials	2,423	1,392	3,150
Purchases - Sundry	1,591	1,529	1,545
Utilities - Telephone	2,101	1,555	2,040
Programmes Salaries and Wages	24,130	21,220	23,427
Programmes Purchases - Sundry	1,391	1,030	1,350
<b>Total Programmes</b>	<b>25,521</b>	<b>22,250</b>	<b>24,778</b>
<i>Fitness Australia HWRC</i>	<i>773</i>	<i>664</i>	<i>750</i>
<i>Group Fitness Instructors HWRC</i>	<i>19,057</i>	<i>16,893</i>	<i>18,502</i>
<i>Music Fees HWRC</i>	<i>618</i>	<i>366</i>	<i>600</i>
<i>HWRC Junior Programs Instructor</i>	<i>5,073</i>	<i>4,327</i>	<i>4,925</i>
<b>Total Programmes</b>	<b>25,521</b>	<b>22,250</b>	<b>24,778</b>
<b>Total Recurrent Expenditure</b>	<b>463,873</b>	<b>409,923</b>	<b>477,281</b>
<b>Net Recurrent Income/Expenditure</b>	<b>404,166</b>	<b>351,537</b>	<b>415,651</b>
<b>Non-Recurrent Expenditure</b>			
Purchases - Furniture and Equipment	-	10,824	18,000
<b>Total Non-Recurrent Expenditure</b>	<b>-</b>	<b>10,824</b>	<b>18,000</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>404,166</b>	<b>362,361</b>	<b>433,651</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Reserve Hire</b>			
<b>Recurrent Income</b>			
Contributions - General	(37,079)	(31,020)	(36,000)
Fees and Charges Hire - Reserves	(56,908)	(81,363)	(57,699)
<i>Sport Reserve - Hartfield Park</i>	(22,050)	(36,108)	(21,000)
<i>Sport Reserve - Maida Vale</i>	(12,599)	(13,197)	(12,000)
<i>Sport Reserve - Scott</i>	(8,399)	(10,460)	(8,000)
<i>Sport Reserve - Pioneer Park</i>	(1,050)	(5,325)	(1,000)
<i>Sport Reserve - Kostera Oval</i>	-	(3,538)	(3,500)
<i>Sport Reserve - Fleming</i>	(4,410)	(710)	(4,200)
<i>Sport Reserve - Ray Owen</i>	(8,400)	(11,038)	(8,000)
<i>Sport Reserve - General</i>	-	(257)	-
Reimbursements - General	(21,474)	(10,747)	(20,849)
<i>Sport Reserve - Hartfield Park</i>	(11,897)	(3,421)	(11,550)
<i>Sport Reserve - Maida Vale</i>	(2,369)	(1,487)	(2,300)
<i>Sport Reserve - Scott</i>	(1,236)	(2,151)	(1,200)
<i>Sport Reserve - Pioneer Park</i>	-	-	-
<i>Sport Reserve - Kostera Oval</i>	(4,119)	(2,138)	(4,000)
<i>Sport Reserve - Fleming</i>	(1,030)	(1,318)	(1,000)
<i>Sport Reserve - Ray Owen</i>	(823)	(232)	(800)
<i>Sport Reserve - General</i>	-	-	-
<b>Total Reserve Hire Charges and Reimbursements</b>	<b>(78,382)</b>	<b>(92,110)</b>	<b>(78,548)</b>
<b>Total Recurrent Income</b>	<b>(115,461)</b>	<b>(123,130)</b>	<b>(114,547)</b>
<b>Recurrent Expenditure</b>			
<b>Service Fees</b>			
Service Fee - Human Resources	3,277	2,947	3,312
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	5,332	5,762	6,023
<b>Other</b>			
Donations to Community Groups	37,079	-	36,000
Maintenance - Buildings Salaries and wages	-	54	-
Maintenance - Buildings Purchases Sundry	-	16,721	-
Maintenance - Buildings Contractor - General	33,630	64,732	32,650
Maintenance - Buildings Utilities - Electricity	29,586	23,054	39,606
Maintenance - Buildings Utilities - Water	525	-	500
Maintenance - Buildings Maintenance	-	244	-
<b>Total Building Occupancy and Maintenance Costs</b>	<b>63,741</b>	<b>104,806</b>	<b>72,756</b>
<i>Reserve Lighting Poles and Lights</i>	<i>30,111</i>	<i>27,444</i>	<i>40,106</i>
<i>Reserve Lighting Poles and Lights</i>	<i>33,630</i>	<i>77,362</i>	<i>32,650</i>
<b>Total Building Occupancy and Maintenance Costs</b>	<b>63,741</b>	<b>104,806</b>	<b>72,756</b>
<b>Total Recurrent Expenditure</b>	<b>117,436</b>	<b>121,858</b>	<b>125,680</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>1,975</b>	<b>(1,272)</b>	<b>11,133</b>

<b>Kalamunda Water Park</b>			
<b>Recurrent Expenditure</b>			
Depreciation - Buildings	75,000	79,540	106,644
Contractor - General	250,000	207,108	258,954
Equipment Hire and Lease	21,766	21,193	21,132
Maintenance - Buildings Salaries and wages	-	157	-
Maintenance - Buildings Purchases - Sundry	5,150	4,866	5,000
Maintenance - Buildings Contractors	-	5,300	-

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Maintenance - Buildings Insurance	3,720	3,438	3,683
Maintenance - Buildings Maintenance	7,560	5,406	7,200
Maintenance - Buildings ESL Charges	-	224	-
<b>Total Water Park Occupancy Costs</b>	<b>16,430</b>	<b>19,390</b>	<b>15,883</b>
<i>Kalamunda Water Park (previously Kalamunda Swimming Pool)</i>	<i>3,720</i>	<i>4,961</i>	<i>5,633</i>
<i>Kalamunda Water Park</i>	<i>12,710</i>	<i>14,429</i>	<i>10,250</i>
<b>Total Water Park Occupancy Costs</b>	<b>16,430</b>	<b>19,390</b>	<b>15,883</b>
<b>Total Recurrent Expenditure</b>	<b>363,196</b>	<b>327,231</b>	<b>402,613</b>
<b>Non-Recurrent Capital Expenditure</b>			
Purchases - Minor Plant	-	6,452	16,000
<b>Total Non Recurrent Capital Expenditure</b>	<b>-</b>	<b>6,452</b>	<b>16,000</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>363,196</b>	<b>333,683</b>	<b>418,613</b>

<b>CORPORATE SERVICES</b>			
<b>Office of the Director of Corporate Services</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Allowances	-	-	720
Fringe Benefits Tax	670	531	691
Salaries and Wages	229,752	232,411	227,310
Salaries and Wages - Annual Leave	25,012	24,399	24,399
Salaries and Wages - Long Service Leave	4,586	4,470	4,470
Superannuation	24,203	23,674	23,591
Uniforms & Protective Clothing	250	-	250
Utilities - Telephone	720	1,018	720
Workers Compensation	6,369	4,884	4,884
<b>Service Fees</b>			
Service Fee - Accommodation	7,654	7,433	7,942
Service Fee - Human Resources	10,924	9,951	11,039
Service Fee - Information Technology	16,014	16,674	15,180
Service Fee - Management and Accounting	17,773	18,969	20,077
<b>Other</b>			
Legal Expenses	-	5,410	4,000
Purchases - Sundry	1,093	492	1,061
Subscription	-	19	-
Utilities - Telephone	-	181	-
<b>Total Recurrent Expenses</b>	<b>345,020</b>	<b>350,516</b>	<b>346,332</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>345,020</b>	<b>350,516</b>	<b>346,332</b>

<b>Corporate Support</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Allowances	-	-	720
Fringe Benefits Tax	-	147	691
Salaries and Wages - Annual Leave	15,720	13,434	13,433
Salaries and Wages - Long Service Leave	2,725	2,328	2,328
Salaries and Wages	135,654	128,052	126,114
Superannuation	14,380	14,016	12,289
Uniforms & Protective Clothing	250	-	250
Utilities - Telephone	480	615	480
Workers Compensation	3,784	2,544	2,544

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Service Fees</b>			
Service Fee - Accommodation	3,348	3,239	3,475
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	8,887	9,568	10,038
<b>Other</b>			
Purchases - Sundry	546	205	530
Plant and equipment (<\$3,000)	-	204	150
Utilities - Telephone	480	617	480
<b>Total Recurrent Expenditure</b>	<b>199,723</b>	<b>188,288</b>	<b>186,632</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>199,723</b>	<b>188,288</b>	<b>186,632</b>

<b>Customer Services</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Fringe Benefits Tax	6,534	4,931	3,600
Motor Vehicle Expenses	4,022	2,614	3,905
Depreciation Charge	5,200	5,200	5,200
Salaries and Wages - Annual Leave	34,278	36,449	36,449
Salaries and Wages - Long Service Leave	7,292	7,754	7,754
Salaries and Wages	370,830	407,430	399,658
Salaries and Wages - Casual & Relief	-	-	6,661
Superannuation	52,950	55,227	55,057
Uniforms & Protective Clothing	1,600	1,505	1,600
Utilities - Telephone	480	381	480
Workers Compensation	10,128	9,704	9,704
<b>Service Fees</b>		-	-
Service Fee - Accommodation	23,439	22,750	24,323
Service Fee - Human Resources	38,234	34,733	38,636
Service Fee - Information Technology	56,049	58,620	53,129
Service Fee - Management and Accounting	62,206	66,778	70,268
<b>Other</b>		-	-
Purchases - Sundry	3,936	3,903	3,822
Projects	21,000	-	-
<i>Customer Service Development</i>	<i>21,000</i>	-	-
Utilities - Telephone	36,888	27,298	40,668
<b>Total Recurrent Expenditure</b>	<b>735,066</b>	<b>745,277</b>	<b>760,914</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>735,066</b>	<b>745,277</b>	<b>760,914</b>

<b>Information and Communications Technology</b>			
<b>Recurrent Income</b>			
Fees - Miscellaneous	(530)	-	(515)
<b>Total Recurrent Income</b>	<b>(530)</b>	<b>-</b>	<b>(515)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Allowances	1,439	-	1,439
Fringe Benefits Tax	6,403	4,601	7,880
Motor Vehicle Expenses	4,245	1,870	4,122
Depreciation Charge	5,100	5,100	5,100
Salaries and Wages - Annual Leave	26,459	25,934	25,934
Salaries and Wages - Long Service Leave	5,628	5,516	5,516
Salaries and Wages	287,984	300,793	272,308



Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Superannuation	34,344	26,263	33,686
Uniforms & Protective Clothing	1,125	718	1,125
Utilities - Telephone	960	5,452	6,452
Workers Compensation	7,817	6,028	6,028
<b>Other</b>			
Advertising and Promotions	-	500	-
Contractor - General	84,604	87,328	82,140
Information Technology Expenses	49,397	54,658	42,283
Utilities - Telephone	-	16,126	-
Licenses & Registrations	450,000	316,166	356,021
Minor Furniture & Equipment (< \$3,000)	-	5,619	5,657
Equipment Hire and Lease	167,632	147,633	167,632
Purchases - Sundry	874	211	849
Subscriptions	265	-	258
Utilities - Telephone	267,753	399,666	279,372
<b>Total Recurrent Expenditure</b>	<b>1,402,029</b>	<b>1,410,184</b>	<b>1,303,800</b>
<b>Less Recovery</b>			
Administration Allocation	(1,402,030)	(1,409,625)	(1,303,800)
<b>Net Recurrent Income/Expenditure</b>	<b>(531)</b>	<b>558</b>	<b>(515)</b>
<b>Non-Recurrent Expenditure</b>			
Purchases - Furniture & Equipment	68,000	82,169	82,783
IT Software	68,000	78,073	82,783
PC Replacement - General	-	4,097	-
<b>Total Non-Recurrent Expenditure</b>	<b>68,000</b>	<b>82,169</b>	<b>82,783</b>
<b>Net Non-Recurrent Income/Expenditure</b>	<b>68,000</b>	<b>82,169</b>	<b>82,783</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>67,469</b>	<b>82,728</b>	<b>82,268</b>

<b>Records Management</b>			
<b>Recurrent Income</b>			
Fees - FOI	(1,133)	(470)	(1,122)
<b>Total Recurrent Income</b>	<b>(1,133)</b>	<b>(470)</b>	<b>(1,122)</b>

<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Motor Vehicle Expenses	2,311	2,178	2,243
Depreciation Charge	6,000	6,000	6,000
Salaries and Wages - Annual Leave	18,079	17,810	17,810
Salaries and Wages - Long Service Leave	3,846	3,789	3,789
Salaries and Wages	195,580	184,204	192,671
Superannuation	25,357	29,711	29,715
Fringe Benefits Tax	3,738	3,483	4,600
Uniforms & Protective Clothing	750	250	750
Utilities - Telephone	-	-	-
Workers Compensation	5,341	4,140	4,140
<b>Other</b>			
Photocopying	65,313	59,610	63,410
Postage	67,000	57,768	67,000
Printing and Stationery	48,658	31,961	47,241
Purchases - Sundry	1,617	1,151	1,570
Contractor - General	13,689	3,480	7,950
<b>Total Recurrent Expenditure</b>	<b>457,278</b>	<b>405,533</b>	<b>448,888</b>
<b>Less Recovery</b>			

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Administration Allocation	(456,145)	(405,201)	(447,767)
<b>Net Recurrent Income/Expenditure</b>	<b>-</b>	<b>(137)</b>	<b>(1)</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>-</b>	<b>(137)</b>	<b>(1)</b>

### Community Halls and Buildings

#### Recurrent Income

Liquor Permits	(1,133)	(1,102)	(1,122)
Contributions, Reimbursements & Donations	(3,322)	(11,633)	(3,225)
<b>Total Contributions, Reimbursements &amp; Donations</b>	<b>(3,322)</b>	<b>(11,633)</b>	<b>(3,225)</b>
<i>Forrestfield Bowling Pavilion</i>	-	(2,604)	-
<i>Hartfield Country Club</i>	-	(1,950)	-
<i>Palm Terrace Public - Reimbursements</i>	(3,322)	(2,364)	(3,225)
<i>Walliston Hall</i>	-	(440)	-
<i>Woodlupine Centre</i>	-	(4,275)	-
<b>Total Contributions, Reimbursements &amp; Donations</b>	<b>(3,322)</b>	<b>(11,633)</b>	<b>(3,225)</b>

Hire - Halls and Building	(224,706)	(246,778)	(235,965)
Leases & Licenses	-	(1,710)	(855)

<b>Total Fees</b>	<b>(224,706)</b>	<b>(248,488)</b>	<b>(236,820)</b>
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<i>Carmel Hall</i>	(1,397)	(2,013)	(1,343)
<i>Cyril Road Hall</i>	(28,553)	(29,657)	(27,454)
<i>Falls Farm</i>	(11,277)	(13,794)	(10,843)
<i>Forrestfield Hall</i>	(20,078)	(12,704)	(19,305)
<i>Gooseberry Hill Hall</i>	(14,799)	(15,713)	(14,230)
<i>Gooseberry Hill Multi-Use Facility</i>	(9,906)	(13,113)	(9,525)
<i>Lesmurdie Hall</i>	(17,290)	(23,878)	(16,625)
<i>Anderson Road Community Centre</i>	(8,063)	(9,950)	(12,080)
<i>Jack Healey Centre</i>	(24,467)	(39,933)	(27,853)
<i>Woodlupine Family &amp; Community Centre</i>	(58,959)	(53,273)	(66,787)
<i>Headingly Road Cottage</i>	(3,549)	(3,732)	(3,412)
<i>Kalamunda Town Square Hall</i>	(10,631)	(11,519)	(10,222)
<i>Jorgenson Pavilion</i>	(13,084)	(14,098)	(12,581)
<i>Stirk Park</i>	(795)	(845)	(764)
<i>Forrestfield Exhibition Room</i>	(1,858)	(2,555)	(2,940)
<i>Edinburgh Road Community Centre (Foothills Information &amp; Referral Service)</i>	-	(1,710)	(855)

<b>Total Fees</b>	<b>(224,706)</b>	<b>(248,488)</b>	<b>(236,820)</b>
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<b>Total Recurrent Income</b>	<b>(229,161)</b>	<b>(261,224)</b>	<b>(241,167)</b>
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#### Recurrent Expenditure

##### Employment Costs

Salaries and Wages - Annual Leave	6,008	5,919	5,919
Salaries and Wages - Long Service Leave	1,278	1,259	1,259
Salaries and Wages	64,997	65,964	64,031
Superannuation	10,296	10,179	10,143
Uniforms & Protective Clothing	250	-	250
Workers Compensation	1,775	1,376	1,376

##### Service Fees

Service Fee - Accommodation	957	929	993
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	8,887	9,568	10,038

##### Other

Maintenance - Buildings Purchases - Materials	9,471	6,790	11,600
Maintenance - Buildings Purchases - Sundry	20,220	20,282	25,724

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Maintenance - Buildings Contractor - General	7,601	9,232	-
Maintenance - Buildings Utilities - Electricity	47,618	46,257	43,423
Maintenance - Buildings Utilities - Gas	3,485	3,586	4,958
Maintenance - Buildings Utilities - Telephone	-	158	-
Maintenance - Buildings Utilities - Water	14,697	14,849	8,317
Maintenance - Buildings Insurance	17,811	16,645	17,634
Maintenance - Buildings Maintenance	1,410	245	-
Maintenance - Buildings ESL Charges	4,994	5,455	4,896
<b>Total Building Occupancy Costs</b>	<b>127,307</b>	<b>123,500</b>	<b>116,553</b>
<i>Anderson Road Community Centre (Primary School)</i>	4,592	5,222	4,458
<i>Carmel Hall</i>	2,945	2,451	2,860
<i>Cyril Road Hall</i>	4,496	5,847	4,365
<i>Falls Farm</i>	3,630	4,434	3,525
<i>Forrestfield Hall</i>	19,163	14,584	15,411
<i>Gooseberry Hill Hall and CHC</i>	7,464	3,808	8,703
<i>Gooseberry Hill Multi Use Hall</i>	14,194	2,816	14,677
<i>Gooseberry Hill Public (WC)</i>	-	33	-
<i>Headingly Road House</i>	909	1,609	883
<i>Jack Healey Centre (Except Kitchen)</i>	21,277	23,031	21,500
<i>Jorgensen Park Pavilion</i>	4,948	5,413	4,804
<i>Jorgensen Park Cottage</i>	2,756	3,077	2,676
<i>Kalamunda CHC</i>	1,279	1,573	1,241
<i>Kostera Oval Kiosk</i>	-	114	-
<i>Lesmurdie Hall</i>	5,468	4,897	5,309
<i>Maida Vale Netball Building</i>	-	2,439	-
<i>Stirk Park Sound Shell</i>	471	248	457
<i>Town Square Hall</i>	2,960	3,919	2,873
<i>Woodlupine Centre</i>	29,201	32,357	21,301
<i>Woodlupine Family Centre</i>	-	2,400	-
<i>Anderson Road Demountable (Boxing Gym)</i>	-	144	-
<i>Forrestfield Child Health Clinic</i>	1,554	3,086	1,509
<b>Total Building Occupancy Costs</b>	<b>127,307</b>	<b>123,500</b>	<b>116,553</b>
Minor Furniture & Equipment (< \$3,000)	13,800	7,823	6,000
Donations to Community Groups	17,000	22,164	21,000
Subscriptions	1,000	765	850
Insurance	1,893	-	1,874
<b>Total Recurrent Expenditure</b>	<b>268,917</b>	<b>262,764</b>	<b>253,394</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>39,756</b>	<b>1,541</b>	<b>12,227</b>

## Procurement

### Recurrent Expenditure

#### Employment Costs

Fringe Benefits Tax	4,418	323	6,800
Depreciation Charge	6,500	6,500	6,500
Motor Vehicle Expenses	5,557	8,351	5,395
Salaries and Wages - Annual Leave	14,601	14,238	14,238
Salaries and Wages - Long Service Leave	3,106	3,029	3,029
Salaries and Wages	157,959	159,575	154,028
Superannuation	21,910	21,345	21,393
Uniforms & Protective Clothing	500	838	750
Utilities - Telephone	480	299	480
Workers Compensation	4,314	3,309	3,310

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Service Fees</b>			
Service Fee - Accommodation	957	929	993
Service Fee - Human Resources	10,924	9,951	11,039
Service Fee - Information Technology	16,014	16,674	15,180
Service Fee - Management and Accounting	17,773	18,969	20,077
LG Reform Recovery	-	(980)	-
<b>Other</b>			
Licenses & Registrations	12,566	12,200	12,200
<b>Total Recurrent Expenditure</b>	<b>277,579</b>	<b>275,550</b>	<b>275,410</b>
<b>Non-Recurrent Capital Expenditure</b>			
Purchases - Furniture & Equipment Purchases - Assets	24,000	19,383	22,800
<b>Total Non-Recurrent Capital Expenditure</b>	<b>24,000</b>	<b>19,383</b>	<b>22,800</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>301,579</b>	<b>294,933</b>	<b>298,210</b>

<b>Lease and Licences</b>			
<b>Recurrent Income</b>			
Leases & Licences	(84,430)	(97,629)	(85,163)
Communication Towers	-	(9,673)	-
Communication Tower Radio Trans, Lawnbrook Road (Motorola)	(12,229)	(12,600)	(11,647)
Edinburgh Road Community Centre	(940)	855	(854)
Grove Road Centre (Kalamunda Out of School Care)	(3,769)	(3,400)	(3,480)
Hartfield Country Club	(7,670)	(7,445)	(7,445)
Hartfield Hockey Pavilion	-	(1,567)	-
Kalamunda Club	(2,100)	(1,911)	(1,943)
31 Canning Road (Dome, Old Council, Community)	(4,000)	(3,000)	(3,000)
Kalamunda Toy Library	-	(470)	(479)
Lapidary Club	-	-	(648)
Lesmurdie Tennis Pavilion	-	(904)	-
Maida Vale Reserve Oval	(6,000)	(5,501)	(5,500)
Ollie Worrell Oval	(2,936)	(2,672)	(2,787)
Paxwold (Kanyana)	(200)	(181)	(181)
Pickering Brook Hard Courts	(1,770)	(1,712)	(1,712)
Ray Owen Pavilion	-	(945)	(969)
Reid Oval Pavilion	-	(1,910)	-
Rollerama	(26,136)	(28,333)	(28,333)
Scott Reserve Oval	(9,350)	(9,152)	(9,151)
Woodlupine Family Centre (Lease)	(7,330)	(7,109)	(7,036)
<b>Total Lease and Licences Income</b>	<b>(84,430)</b>	<b>(97,629)</b>	<b>(85,163)</b>
Reimbursements - General	(106,490)	(105,323)	(104,439)
Forrestfield Scout Hall	(300)	(341)	(298)
Scott Reserve Pavilion	(9,950)	(6,712)	(7,456)
Communication Tower Radio Trans, Lawnbrook Road (Motorola)	(9,000)	(8,769)	(7,500)
Edinburgh Road Community Centre	(3,470)	(3,161)	(2,940)
Forrestfield Tennis Club Pavilion	(100)	(117)	(135)
Grove Road Centre (Kalamunda Out of School Care)	(4,656)	(5,549)	(4,373)
Hartfield Hockey Pavilion	(60)	(62)	(105)
Hartfield Park Rugby Pavilion	(1,000)	(1,095)	(1,464)
Hartfield Park Soccer Pavilion	(16,000)	(15,320)	(13,965)
Kalamunda Archery Club	(120)	(114)	(120)
Kalamunda Pistol Club	(780)	(800)	(600)
31 Canning Road (Dome, Old Council, Community)	(8,962)	(8,682)	(7,700)
Kalamunda Tennis Pavilion	(700)	(484)	(509)

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Kalamunda Toy Library	(460)	(340)	(241)
Lapidary Club	(130)	(280)	(418)
Lawnbrook Horse and Pony Pavilion	(1,000)	(1,311)	(1,002)
Lesmurdie Tennis Pavilion	(110)	(196)	(192)
Maida Vale Tennis Pavilion	(50)	(32)	(63)
Morrison Oval Pavilion	(4,560)	(3,594)	(3,800)
Norm Sadler Pavilion	(9,000)	(7,544)	(7,659)
Pat Moran Pavilion	(6,350)	(7,605)	(6,963)
Paxwold (Kanyana)	(6,000)	(9,208)	(8,808)
Pioneer Park Pavilion	(3,847)	(2,941)	(2,555)
Rangeview Tennis Pavilion	(70)	(487)	(499)
Ray Owen Pavilion	(8,680)	(8,450)	(10,290)
Reid Oval Pavilion	(120)	(109)	(777)
Rollerama	(1,800)	(4,253)	(3,000)
Sanderson Road Centre	(1,220)	(734)	(1,265)
Scott Reserve Oval	(545)	-	-
Town Square Theatre	(120)	(721)	(750)
Woodlupine Family Centre (Lease)	(3,500)	(3,034)	(5,013)
Kalamunda BMX	(3,285)	(2,704)	(3,600)
SKAMP Hall (School of Kalamunda Area Motor Programme)	(545)	(574)	(377)
<b>Total Reimbursements Income</b>	<b>(106,490)</b>	<b>(105,323)</b>	<b>(104,439)</b>
<b>Total Recurrent Income</b>	<b>(190,920)</b>	<b>(202,952)</b>	<b>(189,602)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Salaries and Wages - Annual Leave	11,225	10,952	10,952
Salaries and Wages - Long Service Leave	2,388	2,330	2,330
Salaries and Wages	121,432	117,686	118,479
Superannuation	12,602	12,532	12,296
Uniforms & Protective Clothing	500	86	500
Utilities - Telephone	18	-	18
Workers Compensation	3,316	2,546	3,236
<b>Service Fees</b>			
Service Fee - Accommodation	2,870	2,787	2,978
Service Fee - Human Resources	10,924	9,951	11,039
Service Fee - Information Technology	16,014	16,674	15,180
Service Fee - Management and Accounting	17,773	19,136	20,077
LG Reform Recovery	-	(1,836)	-
<b>Other</b>			
Advertising and Promotions	2,060	-	2,000
Legal Expenses	-	21,776	20,000
Purchases - Sundry	1,031	118	1,000
Valuations	3,000	-	3,500
Maintenance - Buildings Purchases - Materials	190	181	181
Maintenance - Buildings Purchases - Sundry	-	23	23
Maintenance - Buildings Contractor - General	4,200	3,288	8,574
Maintenance - Buildings Utilities - Electricity	70,240	62,878	64,651
Maintenance - Buildings Utilities - Gas	4,295	3,289	5,089
Maintenance - Buildings Utilities - Water	32,285	33,350	35,369
Maintenance - Buildings Insurance	58,750	55,951	55,951
Maintenance - Buildings Maintenance	-	10	40
Maintenance - Buildings ESL Charges	12,254	11,078	11,081
<b>Total Building Maintenance</b>	<b>182,215</b>	<b>170,051</b>	<b>180,959</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<i>Barton's Mill Chapel</i>	234	219	219
<i>Carmel School (Scouts)</i>	376	355	354
<i>Central Hall (KADS)</i>	1,836	1,708	1,715
<i>31 Canning Road (Dome, Police, Community Centre)</i>	8,980	8,673	8,945
<i>Forrestfield Bowling Club</i>	2,389	1,755	2,005
<i>Edinburgh Road Centre (FIRS)</i>	4,761	4,412	4,201
<i>Forrestfield Rugby Club</i>	3,704	3,894	3,996
<i>Forrestfield Scout Hall</i>	977	955	1,036
<i>Forrestfield Tennis Club</i>	1,092	1,027	1,035
<i>Hartfield Country Club</i>	4,521	4,248	4,249
<i>Kalamunda Archery Club</i>	761	710	719
<i>Kalamunda BMX Track</i>	3,511	3,173	4,323
<i>Kalamunda Club</i>	4,307	4,081	4,082
<i>Kalamunda Hockey Club</i>	1,182	1,101	1,151
<i>Kalamunda Lapidary Club</i>	1,058	990	1,000
<i>Kalamunda Pistol Club</i>	1,309	1,248	1,058
<i>Kalamunda Rifle Club</i>	136	129	129
<i>Kalamunda Tennis Club</i>	2,036	1,787	1,716
<i>Lesmurdie Guide Hall</i>	608	572	572
<i>Sanderson Road Centre (previously Lesmurdie Pre-School)</i>	2,441	1,893	2,415
<i>Lesmurdie Tennis Club</i>	1,310	1,276	1,338
<i>Maida Vale Netball Building</i>	5,746	5,506	5,007
<i>Maida Vale Preschool</i>	1,085	1,081	1,081
<i>Maida Vale Tennis Club</i>	2,368	2,233	2,253
<i>Morrison Oval Pavilion</i>	5,891	4,787	5,109
<i>Norm Sadler Pavilion</i>	11,722	10,436	11,030
<i>Pat Moran Pavilion</i>	10,401	10,151	9,607
<i>Pickering Brook Sports Club</i>	3,684	3,502	3,502
<i>Pioneer Park Pavilion</i>	4,769	6,829	4,713
<i>Rangeview Tennis Club</i>	1,419	1,312	1,332
<i>Ray Owen Pavilion</i>	10,850	9,002	12,296
<i>Reid Oval change rooms</i>	401	394	382
<i>Reid Oval Pavilion</i>	2,156	2,038	2,256
<i>Rollerama</i>	5,920	5,337	6,511
<i>Scott Reserve Pavilion</i>	14,938	16,691	20,349
<i>SKAMP Hall</i>	972	1,088	1,044
<i>Toy Library</i>	1,047	923	1,170
<i>Vintage Car Club</i>	2,294	2,141	2,141
<i>Vintage Car Club - House</i>	1,736	1,653	1,653
<i>Walliston Pony Club</i>	1,784	1,811	1,897
<i>Grove Road Centre (previously Walliston Pre-school)</i>	4,662	4,271	4,998
<i>Paxwold Site</i>	10,101	7,021	11,220
<i>Forrestfield Soccer Club</i>	20,073	17,943	16,525
<i>Woodlupine Family Centre</i>	6,800	5,805	5,551
<i>Phone Tower - Vodafone, Telstra, Optus</i>	205	195	195
<i>Radio Trans - Motorola</i>	9,036	8,850	7,534
<i>Small Radio Tower</i>	298	280	280
<i>Arts and Craft Carriage/Workshop at History Village Grounds (previously at Kalamunda Library grounds)</i>	76	72	72
<b>Total Building Maintenance</b>	<b>187,961</b>	<b>175,557</b>	<b>185,966</b>
<b>Total Recurrent Expenditure</b>	<b>387,368</b>	<b>384,789</b>	<b>404,544</b>
<b>Net Recurrent Income/Expenditure</b>	<b>196,448</b>	<b>181,837</b>	<b>214,941</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Non-Recurrent Operating Expenditure</b>			
Non Recurrent Projects Purchases - Sundry	5,000	2,232	8,000
<b>Total Non-Recurrent Projects</b>	<b>5,000</b>	<b>2,232</b>	<b>8,000</b>
<i>Keys</i>	<i>5,000</i>	<i>2,232</i>	<i>8,000</i>
<b>Total Non-Recurrent Projects</b>	<b>5,000</b>	<b>2,232</b>	<b>8,000</b>
<b>Total Non-Recurrent Operating Expenditure</b>	<b>5,000</b>	<b>2,232</b>	<b>8,000</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>201,448</b>	<b>184,069</b>	<b>222,941</b>

<b>Financial Support</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Allowances	-	-	720
Fringe Benefits Tax	-	(26)	690
Salaries and Wages - Annual Leave	13,638	13,134	13,134
Salaries and Wages - Long Service Leave	2,901	2,794	2,794
Salaries and Wages	147,542	143,345	133,595
Superannuation	23,371	22,741	22,506
Uniforms & Protective Clothing	250	118	250
Utilities - Telephone	480	(117)	480
Workers Compensation	4,030	3,053	3,052
<b>Service Fees</b>			
LG Reform Recovery	-	(2,201)	-
<b>Other</b>			
Utilities - Telephone	480	618	440
Plant and equipment (<\$3000)	-	1,355	610
<b>Total Recurrent Expenditure</b>	<b>192,692</b>	<b>184,813</b>	<b>178,272</b>
<b>Less Recovery</b>			
Administration Allocation	(192,692)	(183,660)	(178,272)
<b>Net Subsidy (Contribution to General Funds)</b>	<b>-</b>	<b>1,154</b>	<b>-</b>

<b>Financial Services</b>			
<b>Recurrent Income</b>			
Fees - Miscellaneous	(8,011)	(2,985)	(7,777)
Interest - Loans	(28,692)	(28,031)	(36,100)
Discount Received and Other Revenue	(13,335)	(10,491)	(12,946)
Reimbursements - General	(4,875)	(4,720)	(9,102)
Reimbursements - Insurance	(121,313)	(166,323)	(166,323)
Reimbursements - Insurance	(9,483)	(8,656)	(9,207)
Asset Adjustments	(3,600,407)	-	(3,333,710)
Fees - Miscellaneous	(1,868)	(30,988)	(1,619)
Rebate - Fuel & Energy	(29,852)	(30,855)	(29,953)
<b>Total Recurrent Income</b>	<b>(3,817,836)</b>	<b>(283,050)</b>	<b>(3,606,737)</b>

<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Salaries and Wages - Annual Leave	39,197	38,469	38,469
Salaries and Wages - Long Service Leave	8,338	8,183	8,183
Salaries and Wages	424,042	456,437	433,979
Superannuation	54,496	57,147	55,751
Uniforms & Protective Clothing	1,850	1,098	1,350
Workers Compensation	11,581	8,941	8,941



Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Service Fees</b>			
LG Reform Recovery	-	(1,629)	(9,774)
<b>Other</b>			
Bank Charges	44,562	35,073	43,264
Debt Collection	960	160	932
Doubtful and Bad Debts	2,889	5,040	2,805
Interest on Loans	418,674	430,780	466,094
Insurance	357,796	369,104	369,104
Loss on Sale of Assets	20,000	157,118	41,899
Purchases - Sundry	2,803	2,005	1,949
Audit Fees	26,500	32,683	50,000
Consultants	2,979	2,109	2,109
Contractor - General	23,175	20,308	24,442
Subscriptions	450	436	350
<b>Total Recurrent Expenditure</b>	<b>1,440,292</b>	<b>1,623,465</b>	<b>1,539,846</b>
<b>Less Recovery</b>			
Administration Allocation	(1,262,916)	(1,397,862)	(1,313,692)
<b>Net Recurrent Income/Expenditure</b>	<b>(3,640,460)</b>	<b>(57,447)</b>	<b>(3,380,583)</b>
<b>Transfers To Reserves - (Interest on Investments Component)</b>			
Transfer to Reserve (Interest) - Building Construction	14,065	18,407	56,580
Transfer to Reserve (Interest) - EDP	479	2,875	7,509
Transfer to Reserve (Interest) - Forrestfield Industrial Area	3,084	2,776	3,908
Transfer to Reserve (Interest) - HACC	37,315	12,271	17,964
Transfer to Reserve (Interest) - Local Government Elections	1,593	-	3,099
Transfer to Reserve (Interest) - LSL	26,513	5,800	8,349
Transfer to Reserve (Interest) - Plant & Equipment	-	610	876
Transfer to Reserve (Interest) - Stirk Park	-	533	764
Transfer to Reserve (Interest) - Waste	2,714	3,381	4,838
Transfer to Reserve (Interest) - Insurance	2,222	3,557	5,089
Transfer to Reserve (Interest) - Revaluation	4,339	2,925	5,760
Transfer to Reserve (Interest) - Light Fleet	-	720	1,033
Transfer to Reserve (Interest) - Nominated Employee Benefits	15,952	528	6,752
Transfer to Reserve (Interest) - Contingencies	-	-	-
Transfer to Reserve (Interest) - Unexpended Capital Works	240,201	-	-
Transfer to Reserve (Interest) - Asset Enhancement	2,556	-	-
Transfer to Reserve (Interest) - Environmental Reserves	1,942	594	440
<b>Transfers To / From Reserves Other</b>			
Transfer from Reserve - Building Construction	(3,000,000)	(941,444)	(1,865,000)
Transfer to Reserve - Building Construction	3,348,516	1,403,161	1,403,161
Transfer from Reserve - EDP - IT Equipment	(98,000)	-	(128,000)
Transfer to Reserve - EDP - IT Equipment	200,000	-	-
Transfer from Reserve - Forrestfield Industrial Area	-	(17,352)	(33,000)
Transfer from Reserve - HACC	(500,000)	(465,420)	(328,194)
Transfer to Reserve - HACC	-	1,090,519	971,282
Transfer from Reserve - Local Government Elections	(126,000)	-	-
Transfer to Reserve - Local Government Elections	80,000	50,000	50,000
Transfer from Reserve - Long Service Leave	(550,000)	(320,619)	(270,000)
Transfer to Reserve - Long Service Leave	100,000	1,100,000	1,100,000
Transfer from Reserve - Plant and Equipment	(29,962)	-	-
Transfer from Reserve - Stirk	(19,878)	-	(6,250)
Transfer from Reserve - Waste Management	(50,000)	(56,600)	(200,000)

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Transfer to Reserve - Waste Management	250,000	125,000	125,000
Transfer from Reserve - Insurance Contingency Reserve	-	-	(100,000)
Transfer from Reserves - Revaluation	(60,000)	-	(153,000)
Transfer to Reserves - Revaluation	60,000	103,000	50,000
Transfer from Reserves - Light Plant	(35,346)	-	-
Transfer from Reserves - Nominated Employees Entitlement	-	(100,000)	(100,000)
Transfer to Reserves - Nominated Employees Entitlement	490,000	600,000	600,000
Transfers from Unexpended Capital & Special Funded Works Reserve	(3,633,838)	-	-
Transfer to Unexpended Capital and Special Funded Works Reserve	-	4,003,345	4,003,345
Transfer to Asset Enhancement Reserve	125,186	-	-
Transfer to Forrestfield Industrial Scheme Stage 1	-	1,952,285	-
Transfer from Reserve - Environment Reserve	(48,000)	-	-
Transfer from accumulated surplus Environment Reserve	9,666	36,190	36,190
<b>Total Reserve Transfers</b>	<b>(3,134,681)</b>	<b>8,617,043</b>	<b>5,278,497</b>

#### Non-Recurrent Income

##### Other

SS Loan 199	(3,948)	(3,644)	(3,644)
SS Loan 207	(1,902)	(1,782)	(1,782)
SS Loan 208	(18,984)	(17,791)	(17,791)
SS Loan 214	(5,889)	(5,574)	(5,574)
SS Loan 215	(4,262)	(4,003)	(4,003)
SS Loan 217	(2,976)	(2,807)	(2,807)
SS Loan 218	-	(1,878)	(1,878)
SS Loan 219	(27,858)	(24,608)	(26,182)
SS Loan 220	(2,051)	(1,814)	(1,929)

#### Non-Recurrent Income

##### Net Subsidy (Contribution to General Funds)

<b>(67,870)</b>	<b>(63,900)</b>	<b>(65,590)</b>
<b>(6,843,011)</b>	<b>8,495,696</b>	<b>1,832,325</b>

#### Rates Services

##### Recurrent Income

ESL Penalty Interest	(16,448)	(18,101)	(15,095)
Contributions - FESA	(40,057)	(39,860)	(39,861)
Fees - Instalment Charges	(118,728)	(121,455)	(154,105)
Fees - Miscellaneous	(147,194)	(170,598)	(94,363)
Fees - Rezoning	(258)	-	(250)
Sale of Goods	(1,905)	(2,914)	(100)
Fees - Zoning Forms	(31,388)	(40,023)	(40,182)
Sale of Goods	(263)	(375)	(263)
Interest - Bank	(348,338)	(322,793)	(368,391)

#### Total Recurrent Income

<b>(704,579)</b>	<b>(716,119)</b>	<b>(712,610)</b>
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#### Recurrent Expenditure

##### Employment Costs

Salaries and Wages - Annual Leave	24,189	23,501	23,501
Salaries and Wages - Long Service Leave	5,146	4,999	4,999
Salaries and Wages	261,685	264,336	259,034
Superannuation	30,708	22,155	24,198
Uniforms & Protective Clothing	1,000	938	1,250
Workers Compensation	7,147	5,462	5,462

##### Service Fees

Service Fee - Accommodation	4,305	4,168	4,467
Service Fee - Human Resources	21,848	19,902	22,078

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Service Fee - Information Technology	32,028	33,475	30,359
Service Fee - Management and Accounting	35,546	38,074	40,153
LG Reform Recovery	-	(1,051)	-
<b>Other</b>			
Advertising and Promotions	750	277	750
Audit Fees	-	550	368
Debt Collection	201,753	240,305	166,751
Debt Collection	10,000	10,000	10,000
Legal Expenses	-	-	1,200
Postage	25,750	35,205	25,000
Printing and Stationery	28,238	25,054	27,416
Purchases - Sundry	2,746	2,375	4,718
Valuations	95,790	88,074	93,000
<b>Total Recurrent Expenditure</b>	<b>788,629</b>	<b>817,800</b>	<b>744,704</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>84,050</b>	<b>101,680</b>	<b>32,094</b>

### Senior Citizen Services

#### Recurrent Income

Fees Podiatry	-	(1,275)	(1,275)
Hire - Halls & Buildings (Liberty Swing) MUN	-	(35)	-
Government Grants - State Operating	(6,500)	(6,500)	(6,500)
Fees Podiatry	(56,727)	(60,716)	(55,075)

#### Total Recurrent Income

**(63,227) (68,527) (62,850)**

#### Recurrent Expenditure

##### Employment Costs

Salaries and Wages - Annual Leave	6,574	6,325	6,325
Salaries and Wages - Long Service Leave	1,398	1,346	1,346
Salaries and Wages	71,119	60,058	68,428
Superannuation	12,042	11,694	11,587
Motor Vehicle Expenses	7,868	7,603	7,638
Uniforms & Protective Clothing	250	97	250
Workers Compensation	1,942	1,470	1,869

##### Service Fees

Service Fee - Accommodation	969	1,095	969
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	8,887	9,568	10,038

##### Other

Advertising and Promotions	3,825	284	3,713
Contractor - Podiatrist	59,007	54,217	57,289
Depreciation - Furniture and Equipment	456	482	456
Depreciation - Buildings	27,000	28,684	27,000
Printing and Stationery	403	546	391
Purchases - Consumables	6,500	5,988	6,500
Utilities - Telephone	-	29	-
Programmes	3,000	-	-
<i>Presentation of education and info sessions</i>	<i>3,000</i>	<i>-</i>	<i>-</i>

#### Total Programmes

**3,000 - -**

#### Total Recurrent Expenditure

**224,709 202,806 216,908**

#### Net Subsidy (Contribution to General Funds)

**161,482 134,280 154,058**

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Disability Services</b>			
<b>Recurrent Expenditure</b>			
<b>Other</b>			
Advertising and Promotions	1,093	96	1,061
Programmes Purchases - Materials	-	37	-
Programmes Purchases - Sundry	16,950	6,830	16,950
Programmes Advertising and Promotions	1,500	142	1,500
Programmes Consultants	1,550	-	1,550
<b>Total Programmes</b>	<b>20,000</b>	<b>7,009</b>	<b>20,000</b>
<i>Access Projects</i>	<i>20,000</i>	<i>7,009</i>	<i>20,000</i>
<b>Total Programmes</b>	<b>20,000</b>	<b>7,009</b>	<b>20,000</b>
<b>Total Recurrent Expenditure</b>	<b>21,093</b>	<b>7,106</b>	<b>21,061</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>21,093</b>	<b>7,106</b>	<b>21,061</b>

<b>Kalamunda Home and Community Care Services</b>			
<b>Recurrent Income</b>			
Contributions - General	(64,103)	(65,256)	(64,102)
Reimbursements - General	(20,000)	(22,884)	(23,000)
Fees - Programmes	(67,240)	(67,655)	(65,281)
Interest - Bank	(198)	(557)	(120)
<b>Total</b>	<b>(151,541)</b>	<b>(156,353)</b>	<b>(152,503)</b>
<i>Meals / Daily Activity (Non-HACC) Fees and Charges</i>	<i>(67,240)</i>	<i>(67,655)</i>	<i>(65,281)</i>
<i>CVS Funding</i>	<i>(64,301)</i>	<i>(65,814)</i>	<i>(64,222)</i>
<i>Brokerage</i>	<i>(20,000)</i>	<i>(22,884)</i>	<i>(23,000)</i>
<b>Total</b>	<b>(151,541)</b>	<b>(156,353)</b>	<b>(152,503)</b>
Fees - Programmes	-	(37)	-
Contributions - General	-	(42,097)	(42,095)
Fees - Community Care	(282,251)	(284,685)	(283,512)
<b>Total Programmes</b>	<b>(282,251)</b>	<b>(326,818)</b>	<b>(325,607)</b>
<i>Centre Based Day Care HACC Fees</i>	<i>(40,349)</i>	<i>(72,481)</i>	<i>(71,000)</i>
<i>In Home Social Support HACC Fees</i>	<i>(23,490)</i>	<i>(23,670)</i>	<i>(23,490)</i>
<i>Transport CBDC - Fee</i>	<i>(25,780)</i>	<i>(26,700)</i>	<i>(25,780)</i>
<i>Respite Care (for Carers) HACC Fees</i>	<i>(2,702)</i>	<i>(3,248)</i>	<i>(2,702)</i>
<i>Transport HACC Fees</i>	<i>(30,494)</i>	<i>(45,062)</i>	<i>(43,200)</i>
<i>Home Maintenance Fees</i>	<i>(48,208)</i>	<i>(47,219)</i>	<i>(48,208)</i>
<i>Domestic Assistance Fees</i>	<i>(101,880)</i>	<i>(100,004)</i>	<i>(101,880)</i>
<i>Personal Care Fees</i>	<i>(8,732)</i>	<i>(7,768)</i>	<i>(8,732)</i>
<i>Other Food Services</i>	<i>(616)</i>	<i>(630)</i>	<i>(616)</i>
<b>Total Programmes</b>	<b>(282,251)</b>	<b>(326,781)</b>	<b>(325,607)</b>
Government Grants - State Operating	(2,919,518)	(2,834,482)	(2,834,483)
<i>Centre Based Day Care HACC Grant</i>	<i>(922,287)</i>	<i>(895,424)</i>	<i>(895,424)</i>
<i>In Home Social Support HACC Grant</i>	<i>(313,743)</i>	<i>(304,605)</i>	<i>(304,605)</i>
<i>Respite Care (for Carers) HACC Grant</i>	<i>(84,393)</i>	<i>(81,935)</i>	<i>(81,935)</i>
<i>Counselling Support Info + Advocacy HACC Grant</i>	<i>(110,600)</i>	<i>(107,378)</i>	<i>(107,378)</i>
<i>Transport HACC Grant</i>	<i>(337,630)</i>	<i>(327,796)</i>	<i>(327,796)</i>
<i>Home Maintenance</i>	<i>(331,562)</i>	<i>(321,905)</i>	<i>(321,905)</i>
<i>Domestic Assistance HACC Grant</i>	<i>(465,628)</i>	<i>(452,066)</i>	<i>(452,066)</i>
<i>Personal Care HACC Grant</i>	<i>(159,302)</i>	<i>(154,662)</i>	<i>(154,663)</i>
<i>Transport CBDC HACC Grant</i>	<i>(178,076)</i>	<i>(172,890)</i>	<i>(172,889)</i>
<i>Other Food Services</i>	<i>(16,297)</i>	<i>(15,822)</i>	<i>(15,822)</i>
<b>Total Government Grants Recurrent</b>	<b>(2,919,518)</b>	<b>(2,834,482)</b>	<b>(2,834,483)</b>
<b>Total Recurrent Income</b>	<b>(3,353,310)</b>	<b>(3,317,652)</b>	<b>(3,312,593)</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Recurrent Expenditure</b>			
<b>Service Fees</b>			
Service Fee - Information Technology	-	(1)	-
LG Reform Recovery	-	(96)	-
<b>Other</b>			
Audit Fees	-	410	-
Minor Plant & Equipment (<\$3,000)	-	354	-
Building Maintenance - Contractor - General	-	(1,803)	-
Building Maintenance - Maintenance	-	1,060	-
Building Maintenance - Purchases Materials	-	743	-
Building Maintenance - Utilities Electricity	-	(321)	-
Building Maintenance - Utilities Water	-	321	-
<i>Peter Anderton Lodge</i>	-	334	-
<i>Peter Anderton Lodge</i>	-	-	-
Maintenance Plant and Equipment	-	224	-
Programmes Allowances	-	-	719
Programmes Training	7,067	1,318	6,862
Programmes Fringe Benefits Tax	7,129	7,130	6,600
Programmes Salaries and Wages - Annual Leave	156,343	142,532	142,532
Programmes Salaries and Wages - Long Service Leave	33,260	30,320	30,320
Programmes Salaries and Wages	2,077,766	1,998,795	2,019,568
Programmes Superannuation	235,481	236,294	229,263
Programmes Travel	71,704	74,927	69,616
Programmes Uniforms & Protective Clothing	9,125	7,250	5,576
Programmes Workers Compensation	54,446	39,431	40,123
Programmes Printing and Stationery	4,015	3,745	3,898
Programmes Purchases - Consumables	-	101	824
Programmes Purchases - Materials	31,856	72,514	73,023
Programmes Purchases - Sundry	14,934	34,399	35,858
Programmes Service Fee - Management and Accounting	88,598	95,085	100,080
Programmes Service Fee - Human Resources	32,445	29,549	33,647
Programmes Service Fee - Information Technology	36,032	37,578	34,155
Programmes Advertising and Promotions	549	448	533
Programmes Audit Fees	3,718	860	3,610
Programmes Consultants	-	-	-
Programmes Contractor - General	90,000	76,129	78,967
Programmes Overheads - Plant	45,389	47,052	57,500
Programmes Utilities - Electricity	-	-	-
Programmes Utilities - Telephone	6,916	7,217	6,916
Programmes Insurance	2,318	1,509	2,295
Programmes Depreciation - Buildings	15,231	14,944	15,231
Programmes Depreciation - Furniture and Equipment	10,302	6,464	10,302
Programmes Depreciation - Plant and Equipment	46,632	45,034	46,632
Programmes Service Fee - Accommodation	105,937	101,985	100,892
Programmes Subscriptions	4,685	4,549	4,549
<b>Total Programmes</b>	<b>3,191,878</b>	<b>3,117,161</b>	<b>3,160,091</b>
<i>Centre Based Day Care - HACC</i>	<i>1,001,085</i>	<i>1,018,764</i>	<i>1,013,164</i>
<i>In Home Social Support - HACC</i>	<i>246,384</i>	<i>237,070</i>	<i>251,663</i>
<i>Respite Care (for Carers) - HACC</i>	<i>44,597</i>	<i>39,603</i>	<i>43,507</i>
<i>Counselling, Support, Information &amp; Advocacy - HACC</i>	<i>145,058</i>	<i>131,677</i>	<i>140,887</i>
<i>Transport - HACC</i>	<i>332,714</i>	<i>299,009</i>	<i>323,363</i>
<i>Home Maintenance - HACC</i>	<i>400,247</i>	<i>388,092</i>	<i>389,254</i>
<i>Domestic Assistance - HACC</i>	<i>722,605</i>	<i>712,947</i>	<i>702,288</i>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<i>Personal Care - HACC</i>	109,753	108,561	106,937
<i>Transport - CBDC</i>	184,337	177,855	184,028
<i>Other Food Services</i>	5,098	3,584	5,000
<b>Total Programmes</b>	<b>3,191,878</b>	<b>3,117,161</b>	<b>3,160,091</b>
Projects Salaries and Wages - Annual Leave	4,572	7,839	4,439
Projects Salaries and Wages -Long Service Leave	972	944	944
Projects Salaries and Wages	49,464	43,970	48,023
Projects Superannuation	5,134	5,083	4,984
Projects Uniforms & Protective Clothing	250	167	250
Projects Workers Comp	1,350	1,031	1,311
Projects Fuel and Oil	1,800	2,912	1,800
Projects Purchases - Consumables	62,829	41,405	41,582
Projects Purchases - Materials	25,009	34,101	47,500
Projects Purchases - Sundry	748	2,573	547
Projects Utilities - Telephone	124	132	124
Projects Service Fee - Accommodation	999	1,079	999
<b>Total Projects</b>	<b>153,251</b>	<b>141,235</b>	<b>152,504</b>
<i>Meals (Non-HACC)</i>	67,238	68,266	65,281
<i>CVS Expenditure</i>	66,013	65,575	64,223
<i>Brokerage Expenditure</i>	20,000	7,634	23,000
<b>Total Projects</b>	<b>153,251</b>	<b>141,475</b>	<b>152,504</b>
Loss on Sale of Assets	-	33,417	-
<b>Total Recurrent Expenses</b>	<b>3,345,129</b>	<b>3,292,705</b>	<b>3,312,595</b>
<b>Net Recurrent Income/Expenditure</b>	<b>(8,181)</b>	<b>(24,948)</b>	<b>1</b>
<b>Non-Recurrent Expenditure</b>			
Contribution	-	212,238	-
Purchases - Motor Vehicles	-	31,593	31,652
Purchases - Furniture and Equipment	-	4,900	15,160
Motor Vehicles and Plant Replacement	-	130,248	130,675
<b>Building Construction</b>	<b>-</b>	<b>119,348</b>	<b>47,550</b>
HACC Internal/External Repaint	-	41,200	-
HACC Patio	-	24,745	24,745
HACC Replacement Shed	-	20,495	22,805
Upgrade of entrance doors for fire and disability compliance	-	32,907	-
<b>Total Building Construction</b>	<b>-</b>	<b>119,348</b>	<b>47,550</b>
<b>Net Non Recurrent Expenditure Home and Community Care Services</b>	<b>-</b>	<b>498,327</b>	<b>225,037</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>(8,181)</b>	<b>473,379</b>	<b>225,038</b>

#### Meals on Wheels

##### Recurrent Income

Fees - Adult Day Care	(380)	(446)	-
Government Grants - State Operating	(12,000)	(2,837)	(2,836)
Contributions - General	-	(27,234)	(27,234)
Fees - Community Care	(62,100)	(59,860)	(62,738)
<b>Total Recurrent Income</b>	<b>(74,480)</b>	<b>(90,377)</b>	<b>(92,808)</b>

##### Recurrent Expenditure

##### Employment Costs

Travel	8,400	9,540	12,360
Salaries and Wages	-	140	-

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Service Fees</b>			
Service Fee - Management and Accounting	8,887	9,568	10,038
<b>Other</b>			
Donations	-	27,234	27,234
Purchases - Consumables	70,000	66,239	70,000
Purchases - Sundry	2,000	3,228	2,486
<b>Total Recurrent Expenditure</b>	<b>89,287</b>	<b>115,949</b>	<b>122,119</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>14,807</b>	<b>25,573</b>	<b>29,311</b>

<b>CACP Packages (Community Care)</b>			
<b>Recurrent Income</b>			
Government Grants - State Operating	(213,784)	(174,684)	(204,645)
Fees - Programmes	(46,800)	(44,910)	(42,150)
<b>Total Recurrent Income</b>	<b>(260,584)</b>	<b>(219,594)</b>	<b>(246,795)</b>

<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Training	-	1,612	-
Salaries and Wages - Annual Leave	13,061	12,680	12,680
Salaries and Wages - Long Service Leave	2,778	2,697	2,697
Salaries and Wages	163,720	136,407	158,951
Superannuation	18,392	14,507	17,856
Travel	18,917	18,683	18,366
Uniforms & Protective Clothing	375	-	375
Workers Compensation	3,492	3,390	3,391
<b>Service Fees</b>			
Service Fee - Accommodation	3,500	3,284	3,500
Service Fee - Human Resources	3,660	3,350	3,698
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	5,954	6,389	6,726
<b>Other</b>			
Purchases - Sundry	18,796	8,072	10,868
<b>Total Recurrent Expenditure</b>	<b>260,652</b>	<b>219,415</b>	<b>246,698</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>68</b>	<b>(180)</b>	<b>(97)</b>

<b>PLANNING AND INFRASTRUCTURE SERVICES</b>			
<b>Office of the Director Infrastructure Services</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Allowances	-	-	720
Fringe Benefits Tax	-	250	690
Motor Vehicle Expenses	-	984	-
Salaries and Wages - Annual Leave	24,671	25,867	25,867
Salaries and Wages - Long Service Leave	4,527	4,724	4,724
Salaries and Wages	239,311	237,167	240,221
Superannuation	28,398	27,897	29,253
Uniforms & Protective Clothing	530	230	530
Workers Compensation	6,287	5,161	5,161
Utilities - Telephone	-	331	600
<b>Service Fees</b>			
Service Fee - Accommodation	7,905	7,217	7,873
Service Fee - Human Resources	10,924	19,078	11,039
Service Fee - Information Technology	16,014	15,869	15,180



Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Service Fee - Management and Accounting	17,773	17,575	20,077
LG Reform Recovery	-	(4,088)	-
<b>Other</b>			
Purchases - Sundry	1,250	412	1,250
Consultants	10,000	-	-
Legal Expenses	-	-	1,500
Subscriptions	250	-	250
<b>Total Recurrent Expenditure</b>	<b>367,840</b>	<b>358,671</b>	<b>364,933</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>367,840</b>	<b>358,671</b>	<b>364,933</b>

### Operations Management

<b>Recurrent Income</b>			
Fees - Miscellaneous	(5,000)	(3,605)	(25,000)
Fees - Inspection	(40,400)	(45,515)	(40,000)
<b>Recurrent Income</b>	<b>(45,400)</b>	<b>(49,120)</b>	<b>(65,000)</b>

### Recurrent Expenditure

<b>Employment Costs</b>			
Allowances	-	-	720
Fringe Benefits Tax	-	21	690
Salaries and Wages - Annual Leave	14,324	13,971	13,972
Salaries and Wages - Long Service Leave	3,047	2,972	2,972
Salaries and Wages	154,960	161,701	148,147
Superannuation	16,082	15,724	15,386
Uniforms & Protective Clothing	555	468	530
Workers Compensation	4,232	3,247	3,247
Utilities - Telephone	480	525	680
<b>Other</b>			
Purchases - Sundry	800	1,120	800
Legal Expenses	-	-	1,500
Utilities - Telephone	865	935	840
<b>Service Fees</b>			
Service Fee - Accommodation	7,905	7,217	7,873
Service Fee - Human Resources	5,462	5,250	5,519
Service Fee - Information Technology	8,007	9,149	7,590
Service Fee - Management and Accounting	8,887	11,130	10,038
Service Fee - Depot Operations	743,832	620,053	667,154
LG Reform Recovery	-	(386)	-
<b>Total Recurrent Expenditure</b>	<b>969,438</b>	<b>853,097</b>	<b>887,658</b>
<b>Net Recurrent Income/Expenditure</b>	<b>924,038</b>	<b>803,977</b>	<b>822,658</b>
Service Fee - Operations Management - Engineering Works, Plant and Equipment, Parks and Reserves, Waste and Graffiti, Building Maintenance	(924,039)	(853,223)	(887,658)
<b>Net Subsidy (Contribution to General Funds)</b>	<b>(1)</b>	<b>(49,246)</b>	<b>(65,000)</b>

### Engineering Works (Overheads)

<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Depreciation Charge	10,500	10,500	10,500
Motor Vehicle Expenses	27,000	20,355	32,208
Salaries and Wages - Annual Leave	72,260	80,003	80,003
Salaries and Wages - Long Service Leave	15,372	17,019	17,019
Employee Costs	-	553	-
Salaries and Wages	15,938	128,195	84,000

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Superannuation	86,623	84,980	88,610
Uniforms & Protective Clothing	10,390	8,971	9,740
Utilities - Telephone	1,818	416	1,765
Workers Compensation	21,349	18,595	18,595
<b>Service Fees</b>			
Service Fee - Human Resources	121,749	110,213	123,029
Service Fee - Information Technology	8,007	8,263	7,590
Service Fee - Management and Accounting	198,080	212,231	223,754
<b>Other</b>			
Uniforms & Protective Clothing	-	290	-
Advertising and Promotions	-	742	-
Overheads - Labour	461	-	448
Overheads - Labour	41,814	56,831	12,268
Equipment Hire and Lease	20,000	20,972	26,400
<b>Total Recurrent Expenditure</b>	<b>651,361</b>	<b>779,127</b>	<b>735,930</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>651,361</b>	<b>779,127</b>	<b>735,930</b>

<b>Parks and Reserves Overheads</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Motor Vehicle Expenses	-	(10)	-
Salaries and Wages - Annual Leave	121,636	117,828	117,828
Salaries and Wages - Long Service Leave	25,875	25,065	25,065
Salaries and Wages	26,739	112,984	112,772
Superannuation	160,395	150,646	151,123
Uniforms & Protective Clothing	17,400	16,739	16,800
Salaries and Wages	-	2,488	-
Overheads - Labour	-	126	-
Utilities - Telephone	480	641	480
Workers Compensation	35,938	48,084	27,387
<b>Service Fees</b>			
Service Fee - Management and Accounting	189,105	202,918	213,616
Service Fee - Human Resources	116,233	105,714	117,455
<b>Other</b>			
Overheads - Labour	1,200	1,002	16,998
Plant and Equipment (<\$3,000)	-	164	-
Purchases - Materials	12,036	9,180	11,685
Utilities - Telephone	-	9	-
Utilities - Telephone	524	1,561	509
<b>Total Recurrent Expenditure</b>	<b>707,561</b>	<b>795,139</b>	<b>811,717</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>707,561</b>	<b>795,139</b>	<b>811,717</b>

<b>Public Works Overheads (Labour component)</b>			
Total Labour Overheads	1,358,922	1,574,267	1,547,647
<b>Overhead Recoupment's</b>			
Overheads - Labour	(1,358,922)	(2,298,896)	(1,547,647)
<b>Net Overhead Recoupment</b>	<b>-</b>	<b>(724,629)</b>	<b>0</b>

<b>Infrastructure Services</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Fringe Benefits Tax	14,808	14,808	11,000
Motor Vehicle Expenses	11,947	13,843	11,599

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Depreciation Charge	22,000	22,000	22,000
Salaries and Wages - Annual Leave	32,641	29,564	29,564
Salaries and Wages - Long Service Leave	6,457	6,289	6,289
Salaries and Wages	348,503	342,039	337,268
Superannuation	40,027	41,396	38,193
Uniforms & Protective Clothing	2,120	1,036	2,370
Utilities - Telephone	1,920	2,243	1,920
Workers Compensation	8,968	6,872	6,872
<b>Service Fees</b>			
Service Fee - Accommodation	7,905	6,956	7,873
Service Fee - Human Resources	10,924	618	11,039
Service Fee - Information Technology	16,014	16,874	15,180
Service Fee - Management and Accounting	17,773	19,519	20,077
<b>Other</b>			
Plant and Equipment (<\$3,000)	1,354	1,781	829
Advertising and Promotions	1,000	317	2,000
Subscriptions	258	-	250
Overheads - Labour	-	3,729	-
<b>Total Recurrent Expenditure</b>	<b>544,619</b>	<b>529,884</b>	<b>524,322</b>
Service Fee - Project Delivery- Engineering Works, Parks, Buildings	(544,619)	(529,884)	(524,322)
<b>Net Subsidy (Contribution to General Funds)</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Asset Management and Forward Planning

##### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	11,019	9,454	14,600
Motor Vehicle Expenses	6,281	12,123	6,098
Depreciation Charge	4,000	4,000	4,000
Salaries and Wages - Annual Leave	38,027	37,007	37,007
Salaries and Wages - Long Service Leave	8,089	7,872	7,872
Salaries and Wages	417,593	315,214	333,558
Superannuation	51,525	41,861	50,202
Uniforms & Protective Clothing	3,340	1,078	3,190
Utilities - Telephone	-	18	-
Workers Compensation	11,235	8,601	8,602

##### Service Fees

Service Fee - Accommodation	23,716	21,664	23,617
Service Fee - Human Resources	32,772	29,853	33,117
Service Fee - Information Technology	48,042	50,277	45,539
Service Fee - Management and Accounting	53,319	57,210	60,230

##### Other

Plant and Equipment (<\$3,000)	3,000	297	5,000
Purchases - Books	3,500	3,886	6,000
Utilities - Telephone	2,000	1,695	1,500
Maintenance	500	-	1,000
Asset Management - Purchases Materials	-	730	2,000
Asset Management - Consultants	225,000	63,681	174,500
Asset Management -Subscriptions	3,500	1,456	2,000
Purchases - Consumables	1,545	795	1,500

##### Total Recurrent Expenditure

**948,003      668,773      821,132**

##### Non-Recurrent Capital Expenditure

Purchases - Furniture & Equipment Purchases - Assets	3,700	17,976	18,000
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Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Total Non-Recurrent Capital Expenditure</b>	<b>3,700</b>	<b>17,976</b>	<b>18,000</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>951,703</b>	<b>686,748</b>	<b>839,132</b>

#### Design and Development

##### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	5,535	2,536	9,000
Motor Vehicle Expenses	12,198	(157)	11,843
Depreciation Charge	11,600	11,600	11,600
Salaries and Wages - Annual Leave	43,561	42,478	42,478
Salaries and Wages - Long Service Leave	9,267	9,036	9,036
Salaries and Wages	518,284	561,043	495,449
Salaries and Wages - Casual & Relief	-	-	4,828
Superannuation	57,592	52,495	56,208
Uniforms & Protective Clothing	3,635	1,213	3,460
Utilities - Telephone	480	602	480
Workers Compensation	14,046	12,037	12,038

##### Service Fees

Service Fee - Accommodation	7,905	7,217	7,873
Service Fee - Human Resources	32,772	29,853	33,117
Service Fee - Information Technology	48,042	50,277	45,539
Service Fee - Management and Accounting	53,319	57,210	60,230

##### Other

Consultants	35,000	33,241	26,000
Furniture and Equipment (<\$3000)	-	690	-
Purchases - Consumables	2,000	2,295	4,000
Purchases - Materials	-	128	-
Utilities - Telephone	1,273	827	1,236
Licenses & Registrations	18,000	12,960	12,800
Maintenance	18,593	9,740	14,850
Overheads - Labour	-	-	174

##### Total Recurrent Expenditure

**893,102      897,321      862,239**

##### Net Subsidy (Contribution to General Funds)

**893,102      897,321      862,239**

#### Engineering Works Supervision

##### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	5,066	(1,587)	14,800
Motor Vehicle Expenses	5,911	2,074	5,739
Depreciation Charge	7,000	7,000	7,000
Salaries and Wages - Annual Leave	19,515	19,982	19,982
Salaries and Wages - Long Service Leave	4,151	4,251	4,251
Salaries and Wages	211,120	192,420	210,749
Superannuation	25,795	26,711	30,088
Overheads - Labour	22,688	18,907	44,210
Uniforms & Protective Clothing	1,665	-	1,590
Workers Compensation	5,766	4,644	4,646
Utilities - Telephone	480	947	960

##### Other Expenses

Utilities - Telephone	960	467	-
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##### Service Fees

Service Fee - Accommodation	11,858	10,844	11,809
Service Fee - Human Resources	5,462	4,976	5,519

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Service Fee - Information Technology	24,021	25,017	22,769
Service Fee - Management and Accounting	8,887	9,568	10,038
Service Fee - Operations Management - Engineering Works	277,212	255,967	266,297
Service Fee - Project Delivery - Engineering Works	81,693	105,977	104,864
<b>Total Recurrent Expenditure</b>	<b>719,250</b>	<b>688,166</b>	<b>765,313</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>719,250</b>	<b>688,166</b>	<b>765,313</b>

#### Parks and Reserves Co-ordination

##### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	9,441	5,927	5,500
Motor Vehicle Expenses	15,696	13,561	20,094
Depreciation Charge	5,750	5,750	5,750
Salaries and Wages - Annual Leave	20,114	19,663	19,663
Salaries and Wages - Long Service Leave	4,279	4,183	4,183
Salaries and Wages	227,600	240,896	232,721
Superannuation	26,468	28,872	25,903
Uniforms & Protective Clothing	1,665	(95)	1,590
Workers Compensation	5,943	4,570	4,571
Labour Overheads	7,306	7,284	-
Utilities - Telephone	960	1,394	960
Utilities - Telephone	-	136	-
Utilities - Telephone	1,000	432	2,037

##### Other

Projects	27,000	-	-
Annual Arborist Tree Inspections	27,000	-	-

##### Total Projects

<b>27,000</b>	<b>-</b>	<b>-</b>
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##### Service Fees

Service Fee - Accommodation	15,810	14,447	15,745
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Information Technology	16,014	16,674	15,180
Service Fee - Management and Accounting	8,887	9,568	10,038
Service Fee - Operations Management - Parks and Reserves	184,808	170,645	177,532
Service Fee - Project Delivery - Parks and Reserves	272,309	211,954	209,729

##### Total Recurrent Expenditure

<b>856,512</b>	<b>760,836</b>	<b>756,714</b>
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##### Net Subsidy (Contribution to General Funds)

<b>856,512</b>	<b>760,836</b>	<b>756,714</b>
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#### Overheads - Technical Services, Engineering Works Supervision and Parks Coordination

Total Public Works Overheads	3,420,567	3,033,071	3,223,398
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##### Overhead Recoupment's

Administration Allocation	(3,420,568)	(1,920,987)	(3,235,698)
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##### Net Overhead Recoupment

<b>(1)</b>	<b>1,112,085</b>	<b>(12,300)</b>
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#### Engineering Works (Maintenance)

##### Expenses

Depreciation - Drains	402,585	398,925	411,565
Depreciation - Footpaths	265,555	263,469	265,500
Depreciation - Other Infrastructure	191,081	190,038	158,475
Depreciation - Parks Developments	1,373	3,059	1,373
Depreciation - Plant and Equipment	68,072	52,915	68,072
Depreciation - Roads	3,201,911	2,915,477	2,956,830
Maintenance - Bus Shelter Salaries and Wages	744	817	709

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Maintenance - Bus Shelter Purchases - Materials	-	712	-
Maintenance - Bus Shelter Purchases - Sundry	9,296	857	12,663
Maintenance - Bus Shelter Contractor - General	5,813	-	6,489
Maintenance - Bus Shelter Overheads - Labour	519	706	494
Maintenance - Bus Shelter Overheads - Plant	-	685	-
Maintenance - Bus Shelter Maintenance	-	1,188	-
Maintenance - Bus Shelter Depreciation Charge	265	176	252
<b>Total Maintenance - Bus Shelter</b>	<b>16,637</b>	<b>5,141</b>	<b>20,607</b>
<i>Bus Shelter Maintenance</i>	<i>16,637</i>	<i>5,141</i>	<i>20,607</i>
<b>Total Maintenance - Bus Shelter</b>	<b>16,637</b>	<b>5,141</b>	<b>20,607</b>
Maintenance - Car Parks Salaries and Wages	6,376	1,643	6,072
Maintenance - Car Parks Purchases - Materials	1,076	392	1,406
Maintenance - Car Parks Purchases - Sundry	4,138	9,172	5,465
Maintenance - Car Parks Contractors	-	11,797	-
Maintenance - Car Parks Overheads - Labour	3,250	1,598	4,238
Maintenance - Car Parks Overheads - Plant	3,913	1,172	5,250
Maintenance - Car Parks Equipment Hire and Lease	2,974	-	3,785
Maintenance - Car Parks Maintenance	6,300	29,257	10,000
<b>Total Maintenance - Car Parks</b>	<b>28,027</b>	<b>55,031</b>	<b>36,216</b>
<i>CAR PARK MAINTENANCE</i>	<i>28,027</i>	<i>55,031</i>	<i>36,216</i>
<b>Total Maintenance - Car Parks</b>	<b>28,027</b>	<b>55,031</b>	<b>36,216</b>
Maintenance - Crossover Overheads - Labour	-	-	3,785
Maintenance - Crossover Maintenance	32,414	26,128	30,870
Maintenance - Drains Salaries and Wages	155,228	178,516	147,836
Maintenance - Drains Fuel and Oil	276	184	263
Maintenance - Drains Purchases - Materials	50,271	55,471	47,877
Maintenance - Drains Purchases - Sundry	143,655	178,098	136,814
Maintenance - Drains Contractor - General	13,729	4,647	13,075
Maintenance - Drains Overheads - Labour	145,013	169,808	138,108
Maintenance - Drains Overheads - Plant	50,925	94,178	48,500
Maintenance - Drains Equipment Hire and Lease	19,163	-	18,250
Maintenance - Drains Maintenance	239,827	272,238	228,407
<b>Total Maintenance - Drainage</b>	<b>818,087</b>	<b>953,139</b>	<b>779,130</b>
<i>DRAINAGE MAINTENANCE</i>	<i>818,087</i>	<i>952,691</i>	<i>779,130</i>
<b>Total Maintenance - Drainage</b>	<b>818,087</b>	<b>952,691</b>	<b>779,130</b>
Maintenance - Footpaths Salaries and Wages	19,033	16,286	18,127
Maintenance - Footpaths Purchases - Materials	1,136	3,409	1,082
Maintenance - Footpaths Purchases - Sundry	71,055	41,649	78,148
Maintenance - Footpaths Contractor - General	4,764	6,208	5,013
Maintenance - Footpaths Overheads - Labour	13,287	15,237	12,654
Maintenance - Footpaths Overheads - Plant	2,757	14,707	2,626
Maintenance - Footpaths Maintenance	138,250	146,519	175,000
<b>Total Maintenance - Footpaths</b>	<b>250,282</b>	<b>244,015</b>	<b>292,650</b>
<i>FOOTPATH MAINTENANCE</i>	<i>250,282</i>	<i>244,015</i>	<i>292,650</i>
<b>Total Maintenance - Footpaths</b>	<b>250,282</b>	<b>244,015</b>	<b>292,650</b>
Maintenance - Roads Salaries and Wages	357,026	267,844	340,025
Maintenance - Roads Fuel and Oil	-	142	-
Maintenance - Roads Purchases - Materials	74,031	46,104	70,506
Maintenance - Roads Purchases - Sundry	296,163	266,271	282,060
Maintenance - Roads Advertising and Promotions	-	825	-
Maintenance - Roads Consultants	30,068	1,950	28,637
Maintenance - Roads Contractor - General	134,748	72,660	128,332
Maintenance - Roads Overheads - Labour	252,669	252,781	302,542

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Maintenance - Roads Overheads - Plant	148,050	180,160	141,000
Maintenance - Roads Equipment Hire and Lease	31,868	-	30,350
Maintenance - Roads Insurance	361	322	344
Maintenance - Roads Depreciation Charge	838	955	798
Maintenance - Roads Maintenance	469,513	398,594	447,155
<b>Total Maintenance - Roads</b>	<b>1,795,335</b>	<b>1,488,609</b>	<b>1,771,748</b>
<i>ROAD MAINTENANCE</i>	<i>1,795,335</i>	<i>1,488,609</i>	<i>1,771,748</i>
<b>Total Maintenance - Roads</b>	<b>1,795,335</b>	<b>1,488,609</b>	<b>1,771,748</b>
Maintenance - Street Lights	-	-	40,000
Overheads - Labour	23,647	25,048	29,175
Purchases - Street & Traffic Signs	-	43,266	35,697
Purchases - Materials	3,183	5,491	3,090
Purchases - Street Lighting	-	-	42,436
Utilities - Street Lighting	1,200,000	1,114,107	1,105,970
<b>Total Recurrent Expenditure</b>	<b>8,298,189</b>	<b>7,783,858</b>	<b>8,053,189</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>8,298,189</b>	<b>7,783,858</b>	<b>8,053,189</b>

### Engineering Works (Construction)

#### Recurrent Income

Fees - Supervision	-	(13,117)	-
<b>Total Recurrent Income</b>	<b>-</b>	<b>(13,117)</b>	<b>-</b>

#### Recurrent Expenditure

<u>Drainage Construction Renewal</u>	158,330	50,946	114,085
<i>Cootamundra Way - re-line existing 1.8m diameter culvert pipe</i>	-	37,433	98,586
<i>199 Dawson Ave (IE-151645) camera inspection and install pipe lining</i>	96,555	-	899
<i>Courtney Place, WG, Coldwell Road to Cul-De-Sac, Regrade open drain and reset crossover culverts</i>	-	3,624	5,000
<i>Kimbarley Way (Design and survey)</i>	-	9,890	9,600
<i>Soakwell Renewals - Asset Management Plan</i>	61,775	-	-
<i>Renewal of Drainage as per Asset Management Plan</i>	158,330	50,946	114,085
 <u>Footpath Construction Renewal</u>	 80,308	 97,728	 126,956
<i>Booralie Way, MV, Norwood Road to House No. 28</i>	-	39,840	46,393
<i>Cook Place, LM, Heather Road to Cul-de-sac</i>	-	33,946	44,795
<i>Williams Street, KM, Elizabeth Street to Dixon Road</i>	-	12,768	12,768
<i>Welshpool Road, WG, After Brook Street adjacent to Bus Stop 13696</i>	-	11,174	23,000
<i>Dawson Avenue FF - Solandra Way to Juniper Way</i>	55,598	-	-
<i>Nangana Way KM Nangana Way Cul-de-sac to creek</i>	24,710	-	-
<i>Renewal of Footpath as per Asset Management Plan</i>	80,308	97,728	126,956
 <u>Road Construction Renewal</u>	 3,611,771	 1,215,809	 2,287,339
<i>Baden Road - Nairn Rd to end of cul-de-sac (R2R)</i>	-	55,841	56,478
<i>Berkshire/Hawtin/Hale Road Roundabout Improvement</i>	-	98,793	61,842
<i>Hardey East Road - WAPC 142870</i>	55,598	-	-
<i>Carelton Crescent</i>	-	33,551	116,795
<i>Canuta Way</i>	-	123,277	189,052
<i>Marie Way Asphalt O/lay between Josephine Way to cul-de-sac</i>	-	31,512	31,512
<i>Dawson Ave - Stage 1 - Juniper Way - Bougainvillea Ave</i>	463,313	-	440,736
<i>Kalamunda Road- patch repairs for sections showing signs pumping</i>	179,148	-	173,975
<i>Abernethy Road (MRRG) reseal between Avonside Terrace to Dundas Road</i>	-	369,876	469,037
<i>Mundaring Weir Rd - Stage 1</i>	-	177,957	202,727



Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<i>Canning Road - reseal between slk 13.87 - 14.47 rehabilitation Commodity Routes funding</i>	-	59,712	60,992
<i>Welshpool Road East/Canning Road intersection rehabilitation Commodity Routes funding</i>	-	-	104,385
<i>Welshpool Road East/Lesmurdie Road intersection modifications</i>	-	114,960	73,156
<i>Other Traffic Facility Renewals - High Wycombe &amp; Maida Vale</i>	-	-	171,966
<i>500 Kalamunda Road, HW, Watercorp service relocation</i>	-	-	-
<i>Newburn Road - Modify Kalamunda Road roundabout</i>	-	-	40,000
<i>Lesmurdie Road East/Raymond Road, widen curve</i>	-	105,514	46,393
<i>Line marking and minor traffic management installation</i>	18,533	20,732	20,036
<i>Recreation Road - intersection modification</i>	-	15,335	15,557
<i>OPUS -MRRG Road Rehabilitation Project submission</i>	-	8,750	12,700
<i>Mundaring Weir Road- Subgrade failure reconstruct and installation of Geofabric - 67% MRRG</i>	214,294	-	-
<i>Foxton Boulevard - R2R Funded - profile &amp; stabilise between Kalamunda Road to Upward Circle</i>	247,100	-	-
<i>Holmes Road ,Sussex Road, Coburg Road Profile and Asphalt Overlay</i>	469,490	-	-
<i>Aldersyde Road - Bridge No.4336 - Sp. Project Grants Bridge Preserv. Prog. WALG grants com &amp; Main Roads</i>	18,533	-	-
<i>Canning Road - Gravel Reshouldering - MRRG 67% funded</i>	92,663	-	-
<i>Mundaring Weir Road Bridge No 0827 - Sp. Proj. Grants Bridge Preserv. Prog. WALG Grants and Main Roads</i>	92,663	-	-
<i>Mundaring Weir Rd - Bridge No. 0828 - Sp. Proj. Grant Bridge Preserv. Prog. WALG Grants &amp; Main Roads</i>	277,988	-	-
<i>Abernethy Rd - Traffic mgmt/median treatment- Avonside Terrace to boundary-MRRG</i>	518,910	-	-
<i>Haynes Street -Temporary landscaping treatment</i>	49,420	-	-
<i>Welshpool Rd – Crystal Brook Road - install wire rope – Black spot</i>	543,468	-	-
<i>Abernethy Rd-Kalamunda Rd to Avonside Terrace- Design documentation and approvals</i>	370,650	-	-
<i>Renewal of Roads as per Asset Management Plan</i>	<u>3,611,771</u>	<u>1,215,809</u>	<u>2,287,339</u>
<b>Special Projects Renewal</b>	<u>54,362</u>	<u>33,563</u>	<u>69,940</u>
<i>Bus Shelter Renewal</i>	-	33,563	69,940
<i>Walliston Preschool, Grove Rd Centre, Grove Rd - Reconstruct, primer seal and asphalt</i>	54,362	-	-
<i>Renewal of Special Projects and Car Parks as per Asset Management Plan</i>	<u>54,362</u>	<u>33,563</u>	<u>69,940</u>
<b>Loans - Principal Repayments 221-223, 225-227</b>	<u>222,809</u>	<u>276,873</u>	<u>276,959</u>
<b>Total Recurrent Expenditure including Asset Renewal</b>	<b>4,127,580</b>	<b>1,674,919</b>	<b>2,875,279</b>
<b>Net Recurrent Income/Expenditure including Asset Renewal</b>	<b>4,127,580</b>	<b>1,661,802</b>	<b>2,875,279</b>
<b>Non Recurrent Income</b>			
Fees - Private Works	-	(14,652)	(15,000)
Government Grants - State Capital	(315,000)	(147,301)	(189,526)
Government Grants - National Black Spot	(767,706)	-	(63,074)
Government Grants - Regional Road Group	(375,629)	(600,811)	143,585
Government Grants - Roads To Recovery	(1,100,000)	-	(518,794)
Contributions - Capital Works	(67,000)	-	(787,812)
<b>Total Non-Recurrent Income</b>	<b>(2,625,335)</b>	<b>(762,764)</b>	<b>(1,430,621)</b>
<b>Non-Recurrent Expenditure</b>			
Private Works Salaries and Wages	-	4,658	-
Private Works Purchases - Materials	-	(8,830)	-
Private Works Purchases - Sundry	-	(365)	-
Private Works Contractor - General	-	11,948	-
Private Works Overheads - Labour	-	4,477	-

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Private Works Overheads - Plant	-	3,926	-
Private Works Maintenance	-	5,545	-
Private Works Depreciation Charge	-	2,478	-
<b>Total Private Works Expenditure</b>	-	23,836	-
Non-Recurrent Projects	150,000	-	150,000
CCTV for Drainage	-	-	150,000
Townscape Traffic Investigation Kalamunda CBD	45,000	-	-
Stanhope & Jackson, creation of drainage easement	15,000	-	-
Lighting Audit for District distributor roads	40,000	-	-
Patterson Road, investigate, survey & design & cost upgrade	50,000	-	-
<b>Total Non Recurrent Expenditure</b>	<b>150,000</b>	<b>-</b>	<b>150,000</b>
<u>Drainage Construction New</u>	160,615	71,998	211,789
<i>Gooseberry Hill &amp; Lesmurdie catchment areas - Soakwells</i>	61,775	19,506	150,778
<i>Stanhope Road/Jackson Road</i>	-	900	1,030
<i>42 Albemarle Way - ICS-63922 - installation of additional soakwells</i>	-	40,303	39,981
<i>Kostera Oval - upgrade drainage and install stormwater harvesting</i>	-	-	-
<i>Bowtell - Cooling Road</i>	-	255	5,000
<i>Banksia - Canning Road</i>	-	3,279	5,000
<i>Hicks Street</i>	-	1,854	5,000
<i>Hale road - resolve flooding at Freeduff Road</i>	98,840	-	5,000
<i>Booralie Drainage</i>	-	2,200	-
<i>Kalamunda Town Centre Drainage Study</i>	-	3,700	-
<i>Construction of new drainage as per future demand</i>	160,615	71,998	211,789
<u>Footpath Construction New</u>	49,420	95,380	149,948
<i>Edinburgh Road, FF, Outside Forrestfield primary School</i>	-	39,532	45,000
<i>Footpath Link at Robert Hewson Park</i>	-	12,851	40,594
<i>Lenihan Corner Footpath</i>	-	31,027	54,779
<i>Kalamunda Road, MV, David Street to Bus Stop 14052 (50% PTA funded)</i>	-	11,969	9,575
<i>Hale Road, WG, House No.42 to Welshpool Road East, Western Verge - Cell 9</i>	49,420	-	-
<i>New Footpaths Construction as per future demand</i>	49,420	95,380	149,948
<u>Road Construction New</u>	730,362	327,429	876,540
<i>Hale Road Upgrade - Staged</i>	-	134,222	508,906
<i>Kalamunda Road - Fernan to Abernethy Dual Carriageway (MRRG)</i>	-	132,942	222,222
<i>Lascelles Parade - Intersection Upgrade Ocean View Parade</i>	-	2,550	3,200
<i>Abernethy Road (Dundas Road to Kalamunda Road) 21106313</i>	-	6,859	6,130
<i>Zig Zag Traffic Treatments</i>	75,424	7,389	100,000
<i>Foxton Boulevard - modify island</i>	-	3,312	3,286
<i>Pre-design costs to be capitalised</i>	123,550	-	32,796
<i>Wandoo Road Traffic Treatment</i>	24,710	-	-
<i>Welshpool Road East / Lewis Road. (State Black spot)</i>	304,934	-	-
<i>Kalamunda Road/Gooseberry Hill Road (National Black spot)</i>	201,744	-	-
<i>Various construction or expansion of new roads</i>	730,362	287,274	876,540
<u>Special Projects New</u>	-	45,224	65,820
<i>Lenihan Corner Car park</i>	-	14,111	17,648
<i>Installation of overhead street lighting systems</i>	-	19,740	19,740
<i>Bougainvillea Avenue, FF, Bus Stop No. 14085, After Berkshire Road</i>	-	6,446	16,114
<i>Welshpool Road, WG, Bus Stop No.13696, After Brook Road</i>	-	4,927	12,318
<i>Construction of new car parks as per future demand</i>	-	45,224	65,820

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Total Non-Recurrent Expenditure including New Assets</b>	<b>1,090,397</b>	<b>563,865</b>	<b>1,454,097</b>
<b>Net Non-Recurrent Income/ Expenditure</b>	<b>(1,534,938)</b>	<b>(198,899)</b>	<b>23,476</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>2,592,642</b>	<b>1,462,904</b>	<b>2,898,755</b>

#### Depot Operations

##### Recurrent Income

Reimbursements General	-	(4,105)	-
<b>Total Recurrent Income</b>	<b>-</b>	<b>(4,105)</b>	<b>-</b>

##### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	9,818	4,197	9,756
Motor Vehicle Expenses	4,150	3,419	5,000
Depreciation Charge	4,625	4,625	4,625
Salaries and Wages - Annual Leave	30,145	24,809	24,808
Salaries and Wages - Long Service Leave	6,413	5,278	5,278
Salaries and Wages	332,887	300,743	274,267
Superannuation	38,105	31,220	31,350
Uniforms & Protective Clothing	2,825	1,417	1,975
Workers Compensation	8,907	4,513	4,513

##### Service Fees

Service Fee - Accommodation	15,810	14,447	15,745
Service Fee - Human Resources	21,848	19,902	22,078
Service Fee - Information Technology	24,021	25,017	22,769
Service Fee - Management and Accounting	35,546	38,074	40,153

##### Other

Allocation - Depot Building	(138,341)	(126,133)	(134,042)
Maintenance - Buildings Salaries and Wages	14,140	157	13,728
Maintenance - Buildings Purchases - Materials	334	1,002	324
Maintenance - Buildings Purchases - Sundry	15,363	20,634	14,916
Maintenance - Buildings Contractor - General	49,151	49,556	47,719
Maintenance - Buildings Utilities - Electricity	45,038	40,199	42,893
Maintenance - Buildings Utilities - Water	1,137	1,135	1,083
Maintenance - Buildings Insurance	5,599	5,544	5,544
Maintenance - Buildings Maintenance	7,043	8,468	6,708
Maintenance - Buildings ESL Charges	536	484	1,127

##### Total Building Occupancy and Maintenance

<i>Depot Buildings</i>	<i>80,031</i>	<i>70,457</i>	<i>78,071</i>
<i>Depot Buildings</i>	<i>58,310</i>	<i>56,723</i>	<i>55,971</i>

##### Total Building Occupancy and Maintenance

Furniture and Equipment (<\$3,000)	5,000	1,594	-
Plant and Equipment (<\$3,000)	2,575	5,077	2,500
Overheads - Labour	19,837	13,607	19,259
Courier Fees	1,912	1,428	1,857
Licenses & Registrations	472	448	458
Maintenance	36,000	34,908	48,825
Purchases - Consumables	20,000	24,488	34,305
Purchases - Materials	-	385	-
Purchases - Sundry	20,000	18,517	27,701
Advertising and Promotions	3,090	-	3,000
Printing and Stationery	12,731	9,543	12,360
Purchases - Street & Traffic Signs	76,991	23,002	35,914
Overheads - Labour	7,323	5,827	5,938

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Utilities - Telephone	2,802	3,632	2,720
<b>Total Recurrent Expenditure</b>	<b>743,833</b>	<b>621,165</b>	<b>657,154</b>
<b>Less Allocated</b>			
Service Fee - Depot Operations	(743,833)	(620,053)	(667,154)
<b>Under/(Over) Allocated</b>	<b>-</b>	<b>1,112</b>	<b>(10,000)</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>-</b>	<b>1,112</b>	<b>(10,000)</b>

#### Plant Operations

##### Recurrent Income

Reimbursements - Insurance	-	(930)	(930)
<b>Total Recurrent Income</b>	<b>-</b>	<b>(930)</b>	<b>(930)</b>

##### Recurrent Expenditure

Depreciation - Plant and Equipment	320,200	345,602	369,642
Salaries and Wages	144,200	141,561	140,000
Fuel and Oil	409,741	399,967	456,060
Insurance	54,962	56,378	54,418
Licenses & Registrations	2,884	32,537	858
Maintenance	1,500	1,713	10,000
Equipment Hire and Lease	167,287	68,735	60,000
Plant and Equipment (<\$3,000)	19,110	28,630	18,553
Purchases - Parts	223,848	240,805	230,771
Purchases - Materials	34,794	29,536	53,198
Purchases - Sundry	2,138	677	6,930
Utilities Telephone	1,500	284	-
<b>Total Recurrent Expenditure</b>	<b>1,382,164</b>	<b>1,346,426</b>	<b>1,400,429</b>
<b>Net Recurrent Income/Expenditure</b>	<b>1,382,164</b>	<b>1,345,496</b>	<b>1,399,499</b>

##### Less Recovery

Depreciation recovery on Heavy Plant	(188,560)	(26,669)	(188,560)
Administration Allocation	(741,719)	(732,900)	(699,735)
<b>Total Recovery Income</b>	<b>(930,279)</b>	<b>(759,570)</b>	<b>(888,295)</b>

##### Less Light Fleet Recovery

Allocation Recovery	(377,542)	(373,495)	(377,680)
<b>Total Recovery Income</b>	<b>(377,542)</b>	<b>(373,495)</b>	<b>(377,680)</b>
<b>Total Light and Heavy Plant Recovery</b>	<b>(1,307,821)</b>	<b>(1,133,065)</b>	<b>(1,265,975)</b>
<b>Net Under/(Over Recovery)</b>	<b>74,343</b>	<b>212,431</b>	<b>133,524</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>74,343</b>	<b>212,431</b>	<b>133,524</b>

#### Plant Operations Overheads

##### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	6,402	4,466	6,600
Motor Vehicle Expenses	30,079	39,485	29,203
Overheads - Labour	-	1,129	10,685
Salaries and Wages - Annual Leave	19,540	18,818	18,818
Salaries and Wages - Long Service Leave	4,157	4,004	4,004
Salaries and Wages	68,947	71,541	65,334
Superannuation	35,045	35,979	33,750
Uniforms & Protective Clothing	2,425	2,380	2,350
Workers Compensation	5,773	4,373	4,373

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Service Fees</b>			
Service Fee - Accommodation	11,858	10,832	11,809
Service Fee - Human Resources	16,386	14,927	16,558
Service Fee - Information Technology	20,018	20,903	18,975
Service Fee - Management and Accounting	26,660	28,506	30,115
Service Fee - Operations Management - Plant & Equipment	92,404	85,322	88,766
<b>Other</b>			
Bank Charges	382	457	371
Contractor - General	2,018	4,891	1,959
Heavy Equipment Hire Charge	(416,435)	(544,202)	(477,195)
<b>Total Recurrent Expenditure</b>	<b>(74,341)</b>	<b>(196,189)</b>	<b>(133,524)</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>(74,341)</b>	<b>(196,189)</b>	<b>(133,524)</b>
<b>Plant and Vehicles (Purchases and Trades)</b>			
<b>Recurrent Expenditure</b>			
Major Plant Asset Replacement Program			
Light Vehicles Asset Replacement Program	15,000	-	-
Minor Plant Replacement	-	44,600	53,000
<b>Total Recurrent Expenditure</b>	<b>15,000</b>	<b>44,600</b>	<b>53,000</b>
<b>Non Recurrent Expenditure</b>			
Purchases - Minor Plant	70,700	71,589	65,000
<b>Total Non-Recurrent Expenditure</b>	<b>70,700</b>	<b>71,589</b>	<b>65,000</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>85,700</b>	<b>116,189</b>	<b>118,000</b>
<b>Parks and Reserves Maintenance</b>			
<b>Recurrent Income</b>			
Reimbursements - General	-	(420)	-
<b>Total Recurrent Income</b>	<b>-</b>	<b>(420)</b>	<b>-</b>
<b>Recurrent Expenditure</b>			
Motor Vehicle Expenses	-	149,661	110,000
Depreciation Charge	89,160	89,160	89,160
Depreciation - Furniture and Equipment	4,206	4,172	4,206
Depreciation - Other Infrastructure	70,510	69,452	70,510
Depreciation - Parks Developments	1,109,575	982,041	1,116,687
Insurance	8,749	7,682	8,663
Materials, Contracts & Services Plant and Equipment (<\$3,000)	1,093	325	1,061
Maintenance - Buildings Salaries and Wages	370,316	123,112	121,667
Maintenance - Buildings Purchases - Materials	2,992	4,079	14,312
Maintenance - Buildings Purchases - Sundry	103,184	52,812	72,487
Maintenance - Buildings Consultants	-	-	631
Maintenance - Buildings Overheads - Labour	323,216	114,676	93,863
Maintenance - Buildings Overheads - Plant	15,828	8,544	860
Maintenance - Buildings Utilities - Electricity	911	-	868
Maintenance - Buildings Maintenance	24,013	14,912	25,857
<b>Total Building Environs Maintenance</b>	<b>840,460</b>	<b>318,135</b>	<b>330,545</b>
Category A - Building Environs	117,972	187,138	163,081
Category B - Building Environs	84,380	95,305	106,194
Category C - Building Environs	6,555	25,112	30,636
Category D - Building Environs	31,553	10,580	30,634
<b>Total Building Environs Maintenance</b>	<b>240,460</b>	<b>318,135</b>	<b>330,545</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Maintenance - Bushland Reserves Salaries and Wages	638,690	611,548	608,275
Maintenance - Bushland Reserves Fuel and Oil	-	5	-
Maintenance - Bushland Reserves Purchases - Materials	115,181	101,005	184,317
Maintenance - Bushland Reserves Purchases - Sundry	560,001	439,707	353,732
Maintenance - Bushland Reserves Consultants	673	613	2,660
Maintenance - Bushland Reserves Contractor - General	23,273	19,171	5,567
Maintenance - Bushland Reserves Overheads - Labour	595,593	532,536	398,444
Maintenance - Bushland Reserves Overheads - Plant	98,280	86,912	42,174
Maintenance - Bushland Reserves Equipment Hire and Lease	-	-	35,163
Maintenance - Bushland Reserves Utilities - Electricity	63,277	88,725	68,501
Maintenance - Bushland Reserves Utilities - Gas	-	68	-
Maintenance - Bushland Reserves Utilities - Telephone	2,057	1,691	-
Maintenance - Bushland Reserves Utilities - Water	58,216	60,899	49,167
Maintenance - Bushland Reserves Insurance	1,324	1,058	1,262
Maintenance - Bushland Reserves Maintenance	592,842	544,177	642,186
<b>Total Reserve Maintenance</b>	<b>2,749,407</b>	<b>2,488,115</b>	<b>2,391,447</b>
<i>Category 1 - Reserve Maintenance</i>	<i>1,207,741</i>	<i>1,010,220</i>	<i>948,435</i>
<i>Category 2 - Reserve Maintenance</i>	<i>1,163,750</i>	<i>1,093,651</i>	<i>1,096,508</i>
<i>Category 3 - Reserve maintenance</i>	<i>161,963</i>	<i>212,670</i>	<i>164,788</i>
<i>Category 4 - Reserve Maintenance</i>	<i>215,953</i>	<i>171,574</i>	<i>181,716</i>
<b>Total Reserve Maintenance</b>	<b>2,749,407</b>	<b>2,488,115</b>	<b>2,391,447</b>
PAW Maintenance Salaries and Wages	22,775	33,691	21,690
PAW Maintenance Purchases - Materials	-	1,660	-
PAW Maintenance Purchases - Sundry	25,256	15,342	24,053
PAW Maintenance Overheads - Labour	21,636	32,108	15,106
PAW Maintenance Overheads - Plant	568	1,633	541
PAW Maintenance Maintenance	18,603	5,294	13,250
PAW Maintenance Equipment Hire and Lease	5,513	-	5,250
<b>Total PAW Maintenance</b>	<b>94,351</b>	<b>89,729</b>	<b>79,890</b>
<i>PAW Maintenance</i>	<i>94,351</i>	<i>89,729</i>	<i>79,890</i>
<b>Total PAW Maintenance</b>	<b>94,351</b>	<b>89,729</b>	<b>79,890</b>
Parks Maintenance	60,000	-	60,000
<i>Dawson Park</i>	60,000	-	60,000
Traffic Islands Salaries and Wages	32,197	22,017	30,664
Traffic Islands Purchases - Materials	-	615	-
Traffic Islands Purchases - Sundry	51,034	17,692	48,604
Traffic Islands Contractor - General	-	9,701	-
Traffic Islands Overheads - Labour	30,587	20,793	29,131
Traffic Islands Overheads - Plant	-	2,690	-
Traffic Islands Maintenance	10,849	22,340	10,332
Traffic Islands Utilities - Electricity	4,619	5,860	4,399
Traffic Islands Utilities - Water	5,935	3,817	5,652
<b>Total Traffic Islands</b>	<b>135,221</b>	<b>105,524</b>	<b>128,782</b>
<i>Traffic Islands</i>	<i>135,221</i>	<i>105,524</i>	<i>128,782</i>
<b>Total Traffic Islands</b>	<b>135,221</b>	<b>105,524</b>	<b>128,782</b>
Maintenance - Verge Salaries and Wages	331,790	267,771	315,990
Maintenance - Verge Fuel and Oil	-	13	-
Maintenance - Verge Purchases - Materials	7,302	6,553	13,097
Maintenance - Verge Purchases - Sundry	312,753	344,752	349,203
Maintenance - Verge Consultants	-	-	44,320
Maintenance - Verge Contractor - General	19,621	16,725	53,250
Maintenance - Verge Overheads - Labour	279,182	253,307	300,191
Maintenance - Verge Overheads - Plant	91,621	81,697	21,430

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Maintenance - Verge Utilities - Electricity	-	404	-
Maintenance - Verge Maintenance	1,256,379	1,140,887	1,092,236
Maintenance - Verge Depreciation Charge	556	326	-
<b>Total Verge Maintenance</b>	<b>2,299,204</b>	<b>2,112,434</b>	<b>2,189,717</b>
<i>Category 1 - Road Verges</i>	<i>321,376</i>	<i>363,029</i>	<i>306,071</i>
<i>Category 2 - Road Verges</i>	<i>223,457</i>	<i>230,525</i>	<i>212,816</i>
<i>Category 3 - Road Verges</i>	<i>203,184</i>	<i>310,060</i>	<i>193,509</i>
<i>Category 4 - Road Verges</i>	<i>1,343,154</i>	<i>1,088,712</i>	<i>1,279,194</i>
<i>Category 5 (Seniors) - Road Verges</i>	<i>6,238</i>	<i>1,887</i>	<i>5,941</i>
<i>Storm Damage</i>	<i>201,795</i>	<i>118,222</i>	<i>192,186</i>
<b>Total Verge Maintenance</b>	<b>2,299,204</b>	<b>2,112,434</b>	<b>2,189,717</b>
Community Events (Parks & Res) Salaries and Wages	17,730	11,632	16,886
Community Events (Parks & Res) Purchases - Materials	1,704	2,592	1,623
Community Events (Parks & Res) Purchases - Sundry	19,331	11,192	18,410
Community Events (Parks & Res) Overheads - Labour	16,844	10,790	16,042
Community Events (Parks & Res) Overheads - Plant	1,619	1,161	-
Community Events (Parks & Res) Equipment Hire and Lease	-	350	-
Community Events (Parks & Res) Maintenance	-	3,353	-
<b>Total Community Events (Parks and Reserves)</b>	<b>57,228</b>	<b>41,070</b>	<b>52,961</b>
<i>Community Events (Parks &amp; Res)</i>	<i>57,228</i>	<i>41,070</i>	<i>52,961</i>
<b>Total Community Events (Parks and Reserves)</b>	<b>57,228</b>	<b>57,228</b>	<b>57,228</b>
Programmes Salaries and Wages - Annual Leave	10,943	10,780	10,780
Programmes Salaries and Wages - Long Service Leave	2,328	2,293	2,293
Programmes Salaries and Wages	141,066	164,700	163,515
Programmes Salaries and Wages - Casual & Relief	5,670	-	5,979
Programmes Superannuation	18,321	22,527	18,197
Programmes Uniforms & Protective Clothing	2,175	2,496	2,100
Programmes Workers Compensation	3,800	2,976	2,976
Programmes Contractor - Fire Breaks	100,283	5,500	16,780
Programmes Utilities - Telephone	960	139	960
Programmes Purchases - Consumables	-	464	-
Programmes Purchases - Sundry	-	463	-
Programmes Contractor - General	-	656	-
Programmes Overheads - Labour	36,050	35,260	35,000
Programmes Overheads - Plant	1,300	10,124	1,300
Programmes Equipment Hire and Lease	10,483	-	10,177
Programmes Purchases - Materials	7,375	436	7,161
Programmes Maintenance	-	2,056	-
<b>Total Programmes</b>	<b>340,754</b>	<b>260,870</b>	<b>277,219</b>
<i>Fire Mitigation Officers</i>	<i>340,754</i>	<i>260,870</i>	<i>277,219</i>
<b>Total Programmes</b>	<b>340,754</b>	<b>260,870</b>	<b>277,219</b>
<b>Total Recurrent Expenditure</b>	<b>7,859,918</b>	<b>6,718,371</b>	<b>6,910,848</b>
<b>Net Recurrent Income/Expenditure</b>	<b>7,859,918</b>	<b>6,717,951</b>	<b>6,910,848</b>
<b>Non-Recurrent Expenditure</b>			
Non Recurrent Projects Advertising and promotions	-	691	-
Non Recurrent Projects Consultants	25,000	78,139	75,000
Non Recurrent Projects Contractor General	-	1,050	-
<b>Total Non-Recurrent Projects</b>	<b>25,000</b>	<b>79,879</b>	<b>75,000</b>
<i>Foothills Future Proofing Strategy</i>	<i>25,000</i>	<i>70,919</i>	<i>75,000</i>
<i>Kanyana Wildlife Rehabilitation - Bush Fire Management Plan</i>	<i>-</i>	<i>8,960</i>	<i>-</i>



Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Total Non-Recurrent Projects</b>	<b>25,000</b>	<b>79,879</b>	<b>75,000</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>7,884,918</b>	<b>6,797,831</b>	<b>6,985,848</b>

#### Parks and Reserves Renewal and Development

##### Recurrent Expenditure

<u>Renewal of Parks and Reserves (Gardens)</u>	4,670,742	928,943	1,231,289
<i>Playground Renewal Program</i>	53,350	-	-
<i>Gravel Paths Renewal Program</i>	10,670	52,315	107,847
<i>Lesmurdie Lions Lookout Reserve No.49560, LM, Gravel Path Renewal</i>	18,412	-	21,569
<i>KPAC - Verandah/courtyard seating and beautification</i>	-	8,263	10,785
<i>Reserve Reticulation Renewal (future years)</i>	160,050	139,800	161,771
<i>Hartfield Park Project- Morrison Oval clearing</i>	-	109,931	107,847
<i>Hartfield Park Project- Replace lawn bowls machinery shed and install soccer goals storage</i>	-	50,192	41,489
<i>Hartfield Park Project - playing field space at Morrison Oval</i>	565,748	167,260	200,000
<i>Kostera Oval Stage 1 - Redevelopment of Playing Fields (District Level) - Renewal Component</i>	2,988,639	260,293	341,252
<i>Maamba Road, WG, Replace sand / mulch verge</i>	-	17,528	16,558
<i>Playground and facility Renewal</i>	53,350	102,925	174,125
<i>Stirk Park subsoil drainage</i>	5,335	-	6,250
<i>Replacement of rubber wicket covers</i>	10,670	16,207	10,625
<i>Railway Reserve Path Upgrade</i>	-	-	10,000
<i>Pickering Brook Sports Club - Irrigation Project</i>	195,261	4,230	21,171
<i>Jacaranda Springs Estate Reserve no 46991,46996,46997 - renew boardwalks</i>	21,340	-	-
<i>Hartfield Park - Refurbish lighting at Rugby 100% state funding</i>	529,232	-	-
<i>Maida Vale - Extension to existing cricket training nets</i>	32,010	-	-
<i>Fleming Reserve - repairs/replacement of metal rims on skate ramp</i>	10,670	-	-
<i>Fleming Reserve - Various reserve improvements including planting of mature trees</i>	16,005	-	-
<i>Parks and Reserves Renewal as per Asset Management Plan</i>	4,670,742	928,943	1,231,289

##### Total Recurrent Expenditure including Asset Renewal

**4,670,742      928,943      1,231,289**

##### Non-Recurrent Income

Public Open Space Funds	(268,000)	(307)	(248,686)
Government Grants - CSRFF	-	-	(146,722)
Government Grants - State Capital	(67,131)	(3,541,681)	(3,447,500)

##### Total Non-Recurrent Income

**(335,131)      (3,541,988)      (3,842,908)**

##### Non Recurrent Expenditure

<u>Development of Parks and Reserves (Gardens)</u>	1,844,498	953,841	1,317,301
<i>Morrison Oval Offset Program</i>	-	-	162,500
<i>Forrestfield Skate park</i>	150,857	345,946	469,111
<i>Jacaranda Springs Reserve Barbeque</i>	-	18,080	17,080
<i>Hartfield Park Project- Develop three new hockey fields, hockey clubrooms and parking</i>	1,498,478	21,443	27,873
<i>Hartfield Park Project- Undertake implementation of alternative water supply project</i>	108,736	545,118	539,237
<i>Bluebell Avenue Playground at POS - CIL Funded</i>	51,216	8,640	60,000
<i>Tillia Court reserve seating</i>	-	159	250
<i>Redgum Reserve safety fencing</i>	10,670	-	12,500
<i>Maida Vale Archery Club bollards</i>	-	7,955	8,750
<i>Morrison Oval Lighting - Lighting Design</i>	8,536	6,500	20,000
<i>Kostera Reserve Training Lighting Program - design and documentation</i>	16,005	-	-
<i>Parks and Reserves Development as per Asset Management Plan</i>	1,844,498	953,841	1,317,301

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Total Non-Recurrent Expenditure including New Assets</b>	<b>1,844,498</b>	<b>953,841</b>	<b>1,317,301</b>
<b>Net Non-Recurrent Income/Expenditure</b>	<b>1,509,367</b>	<b>(2,588,147)</b>	<b>(2,525,607)</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>6,180,109</b>	<b>(1,659,204)</b>	<b>(1,294,318)</b>

#### Graffiti Removal

##### Recurrent Income

Fines and Penalties	(2,000)	(95)	(9,284)
<b>Total Recurrent Income</b>	<b>(2,000)</b>	<b>(95)</b>	<b>(9,284)</b>

##### Expenses

##### Employment Costs

Motor Vehicle Expenses	6,261	4,534	6,079
Depreciation Charge	6,200	6,200	6,200
Salaries and Wages - Annual Leave	5,459	5,266	5,266
Salaries and Wages - Long Service Leave	1,161	1,120	1,120
Salaries and Wages	65,117	76,645	60,155
Superannuation	6,129	6,303	5,913
Uniforms & Protective Clothing	725	760	700
Workers Compensation	1,613	1,224	1,224

##### Service Fees

Service Fee - Accommodation	3,953	3,615	3,936
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	8,887	9,568	10,038
Service Fee - Operations Management	46,202	42,661	44,383

##### Other

Overheads - Labour	68,000	68,666	90,177
Purchases - Materials	5,150	6,221	15,107
Utilities - Telephone	639	734	620

<b>Total Recurrent Expenditure</b>	<b>238,965</b>	<b>246,837</b>	<b>264,027</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>236,965</b>	<b>246,742</b>	<b>254,743</b>

#### Waste Management (Overheads)

##### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	8,245	(4,064)	8,500
Plant and Equipment - Litter Control - Sundry Purchases	30,756	31,352	29,860
Plant and Equipment - Litter Control Labour Overheads	-	132	-
Salaries and Wages - Annual Leave	61,833	48,325	48,325
Salaries and Wages - Long Service Leave	13,154	10,280	10,280
Leave - Public Holidays	2,219	-	2,134
Overheads - Labour	363,949	369,035	353,348
Overtime	30,200	105,177	130,200
Salaries and Wages	848,726	157,187	151,837
Salaries and Wages - Casual & Relief	46,400	715	9,492
Superannuation	88,577	63,212	62,590
Uniforms & Protective Clothing	9,425	7,393	7,530
Utilities - Telephone	-	933	830
Workers Compensation	22,522	11,684	11,684

##### Service Fees

Service Fee - Accommodation	11,858	10,844	11,809
Service Fee - Human Resources	27,365	19,905	22,133
Service Fee - Information Technology	40,035	33,475	30,359

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Service Fee - Management and Accounting	44,521	38,273	40,254
Service Fee - Operations Management - Waste Services	138,606	127,984	133,149
<b>Other</b>			
Advertising and Promotions	25,750	8,136	25,000
Purchases - Consumables	3,500	1,368	5,105
Purchases - Mobile Bins	3,200	2,634	5,048
Purchases - Materials	18,027	16,908	19,444
Consultants	21,115	-	20,500
Licenses & Registrations	14,935	8,490	14,500
Plant and Equipment (<\$3,000)	-	88	1,320
Utilities - Telephone	1,008	1,552	590
<b>Total Recurrent Expenditure</b>	<b>1,875,926</b>	<b>1,071,017</b>	<b>1,155,821</b>
<b>Non Recurrent Expenditure</b>			
Purchases - Assets	-	-	3,128
<b>Total Non Recurrent Expenditure</b>	<b>-</b>	<b>-</b>	<b>3,128</b>
<b>Less Recovery</b>			
Recovery of Waste Overheads to IE597	(1,875,926)	(1,065,656)	(1,155,821)
<b>Total Recovery</b>	<b>(1,875,926)</b>	<b>(1,065,656)</b>	<b>(1,155,821)</b>
<b>Net Waste Management Overheads</b>	<b>-</b>	<b>5,361</b>	<b>3,128</b>

<b>Waste Management</b>			
<b>Recurrent Income</b>			
Fees - Refuse Collection	(188,499)	(187,739)	(183,009)
Fees - Transfer Station	(16,845)	(21,344)	(11,500)
Sale of Goods	(70,011)	(67,716)	(42,868)
Reimbursements - General	(40,869)	(39,679)	(39,679)
Fees - Refuse Collection	(10,095,771)	(9,456,365)	(9,438,046)
Transfer from Reserve - Waste Management	(50,000)	(56,600)	(200,000)
<b>Total Recurrent Income</b>	<b>(10,461,995)</b>	<b>(9,829,444)</b>	<b>(9,915,102)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Contractor - Litter Control	138,207	88,588	134,181
Contractor - Mobile garbage Bin	221,269	26,491	240,067
Contractor - House Refuse	1,287,628	1,151,473	1,250,124
Contractor - Reserves Litter Control	79,003	42,843	150,488
Contractor - Recycling	803,821	891,114	780,409
Contractor - Red Hill	4,068,260	3,469,944	3,770,155
Contractor - Transfer Station	366,021	664,004	458,273
Contractor - Verge Collection	1,226,557	1,253,503	1,501,512
Depreciation - Plant and Equipment	28,700	26,180	28,700
Administration Allocation	1,875,925	1,065,656	1,155,821
Illegal Dumping	151,668	172,130	150,167
Motor Vehicle Expenses	10,609	18,477	10,300
Equipment Hire and Lease	8,464	9,390	5,305
Maintenance - Landfill Site Overheads - Labour	20,000	17,091	2,625
Maintenance - Landfill Site Utilities - Electricity	-	8	-
Maintenance - Landfill Site Maintenance	57,330	7,285	54,600
Overheads - Labour	134,390	125,026	130,476
Maintenance Waste Transfer Station Salaries and Wages	279	380	270
Maintenance Waste Transfer Station Purchases Materials	-	2,221	-

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Maintenance Waste Transfer Station Purchases Sundry	3,057	4,901	3,939
Maintenance Waste Transfer Station Consultants	-	4,500	-
Maintenance Waste Transfer Station General Contractors	7,826	7,787	46,433
Maintenance Waste Transfer Station Overheads Labour	-	508	-
Maintenance Waste Transfer Station Equipment Hire and lease	-	240	-
Maintenance Waste Transfer Station Utilities Electricity	981	430	935
Maintenance Waste Transfer Station Utilities Water	105	61	100
Maintenance Waste Transfer Station Insurance	403	373	399
Maintenance Waste Transfer Station Maintenance	47,317	9,010	45,064
Maintenance Waste Transfer Station ELS Charges	-	298	-
<b>Total Maintenance - Waste Transfer Station</b>	<b>59,968</b>	<b>30,708</b>	<b>97,139</b>
Waste Transfer Station	1,489	923	1,433
Waste Transfer Station	58,479	29,785	95,706
<b>Total Maintenance - Waste Transfer Station</b>	<b>59,968</b>	<b>30,708</b>	<b>97,139</b>
<b>Total Recurrent Expenditure</b>	<b>10,537,820</b>	<b>9,059,910</b>	<b>9,920,342</b>
<b>Net Recurrent Income/Expenditure</b>	<b>75,825</b>	<b>(769,534)</b>	<b>5,240</b>
<b>Non Recurrent Expenditure</b>			
Non Recurrent Projects	75,000	1,008	25,000
Public Bin Replacement Program	25,000	1,008	25,000
Walliston Transfer Station - Design and approval for improvement works to transfer station	50,000	-	-
<b>Total Non Recurrent Projects</b>	<b>75,000</b>	<b>1,008</b>	<b>25,000</b>
Loans - Principal Repayment	39,170	37,055	37,055
<b>Total Non-Recurrent Expenditure</b>	<b>114,170</b>	<b>38,063</b>	<b>62,055</b>
<b>Net Subsidy (Net Contribution to General Funds)</b>	<b>189,995</b>	<b>(726,110)</b>	<b>70,423</b>
<b>Building Maintenance (Overheads)</b>			
<b>Recurrent Expenditure</b>			
Fringe Benefits Tax	500	(590)	7,035
Motor Vehicle Expenses	19,874	18,952	19,295
Depreciation Charge	11,600	11,600	11,600
Salaries and Wages - Annual Leave	17,746	17,024	17,024
Salaries and Wages - Long Service Leave	3,775	3,621	3,621
Salaries and Wages	191,978	211,835	194,168
Superannuation	27,924	25,692	22,851
Uniforms & Protective Clothing	1,665	1,533	1,590
Workers Compensation	5,243	3,957	3,959
Overheads - Labour	-	-	9,205
<b>Service Fees</b>			
Service Fee - Accommodation	11,858	10,832	11,809
Service Fee - Human Resources	27,310	24,603	27,597
Service Fee - Information Technology	11,210	11,566	10,626
Service Fee - Management and Accounting	35,546	37,309	40,153
Service Fee - Operations Management - Building Maintenance	184,808	170,645	177,532
Service Fee - Project Delivery - Building Maintenance	190,616	211,954	209,729
<b>Other</b>			
Purchases - Materials	2,185	547	2,122
Utilities - Telephone	3,049	1,811	2,960
<b>Total Recurrent Expenditure</b>	<b>746,887</b>	<b>762,891</b>	<b>772,875</b>
<b>Less Recovery</b>			
Recovery of Overheads to Building Construction and Maintenance	(746,887)	(546,132)	(772,875)

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Total Recovery</b>	<b>(746,887)</b>	<b>(546,132)</b>	<b>(772,875)</b>
<b>Net Overheads - Building Maintenance</b>	<b>-</b>	<b>216,759</b>	<b>-</b>
<b>Building Maintenance</b>			
<b>Recurrent Expenditure</b>			
Depreciation - Buildings	999,003	998,750	1,083,645
Depreciation - Furniture and Equipment	492,351	485,640	493,442
Depreciation - Plant and Equipment	15,475	13,547	15,475
<b>Total Depreciation</b>	<b>1,506,829</b>	<b>1,506,829</b>	<b>1,506,829</b>
Maintenance - Buildings Salaries and Wages	-	5,227	-
Maintenance - Buildings Fuel and Oil	28	41	27
Maintenance - Buildings Purchases - Materials	-	11,209	20,296
Maintenance - Buildings Purchases - Sundry	249,384	104,874	236,718
Maintenance - Buildings Contractor - General	249,924	437,501	395,521
Maintenance - Buildings Overheads - Labour	640	877	622
Maintenance - Buildings Overheads - Plant	-	28	-
Maintenance - Buildings Utilities - Electricity	1,260	3,181	-
Maintenance - Buildings Utilities - Gas	-	30	-
Maintenance - Buildings Utilities - Water	2,930	4,369	-
Maintenance - Buildings Insurance	4,092	7,573	4,051
Maintenance - Buildings Maintenance	237,772	86,414	232,767
Maintenance - Buildings Depreciation Charge	-	23	-
Maintenance - Buildings ESL Charges	940	846	155
<b>Total Maintenance - Buildings</b>	<b>746,970</b>	<b>662,194</b>	<b>890,157</b>
<i>Administration Building</i>	<i>146,514</i>	<i>125,429</i>	<i>171,153</i>
<i>Alan Anderson Public (WC)</i>	<i>2,726</i>	<i>3,987</i>	<i>3,071</i>
<i>Anderson Road Community Centre (Primary School)</i>	<i>8,619</i>	<i>8,448</i>	<i>11,059</i>
<i>Barbeques</i>	<i>6,894</i>	<i>4,251</i>	<i>8,823</i>
<i>Barton's Mill Chapel</i>	<i>517</i>	<i>351</i>	<i>614</i>
<i>Bus Station Public (WC)</i>	<i>6,804</i>	<i>7,642</i>	<i>6,499</i>
<i>Carillia Camping Public (WC)</i>	<i>4,908</i>	<i>6,307</i>	<i>5,529</i>
<i>Carmel Hall</i>	<i>1,636</i>	<i>3,617</i>	<i>1,843</i>
<i>Carmel School (SCOUTS)</i>	<i>861</i>	<i>440</i>	<i>2,703</i>
<i>Central Hall (KADS)</i>	<i>2,178</i>	<i>2,665</i>	<i>2,453</i>
<i>Community Centre (POLICE)</i>	<i>1,407</i>	<i>1,561</i>	<i>614</i>
<i>Cyril Road Hall</i>	<i>20,373</i>	<i>22,150</i>	<i>22,951</i>
<i>Falls Farm</i>	<i>6,895</i>	<i>8,816</i>	<i>11,796</i>
<i>Fleming Reserve Public (WC)</i>	<i>8,619</i>	<i>7,654</i>	<i>14,745</i>
<i>Forrestfield Bowling Club</i>	<i>4,309</i>	<i>2,290</i>	<i>7,337</i>
<i>Edinburgh Road Centre Forrestfield (FIRS)</i>	<i>4,897</i>	<i>5,010</i>	<i>4,546</i>
<i>Forrestfield Hall</i>	<i>9,052</i>	<i>12,259</i>	<i>10,198</i>
<i>Forrestfield Library</i>	<i>-</i>	<i>414</i>	<i>-</i>
<i>Forrestfield Rugby Club</i>	<i>5,170</i>	<i>3,424</i>	<i>8,321</i>
<i>Forrestfield Scout Hall</i>	<i>545</i>	<i>588</i>	<i>614</i>
<i>Forrestfield Tennis Club</i>	<i>436</i>	<i>443</i>	<i>491</i>
<i>Gooseberry Hill Hall and CHC</i>	<i>12,928</i>	<i>11,959</i>	<i>15,132</i>
<i>Gooseberry Hill Multi Use Hall</i>	<i>12,066</i>	<i>13,582</i>	<i>16,361</i>
<i>Gooseberry Hill Public (WC)</i>	<i>4,321</i>	<i>4,505</i>	<i>3,119</i>
<i>Hartfield Country Club</i>	<i>912</i>	<i>5,127</i>	<i>736</i>
<i>Headingly Road House</i>	<i>2,618</i>	<i>3,525</i>	<i>2,949</i>
<i>Jack Healey Centre (Except Kitchen)</i>	<i>31,071</i>	<i>37,827</i>	<i>35,000</i>
<i>Jorgensen Park Pavilion</i>	<i>18,073</i>	<i>20,812</i>	<i>20,359</i>
<i>Jorgensen Park Public (WC)</i>	<i>6,316</i>	<i>8,448</i>	<i>6,144</i>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<i>Jorgensen Park Cottage</i>	4,906	5,871	5,526
<i>Kalamunda Archery Club</i>	565	581	491
<i>Kalamunda BMX Track</i>	861	508	1,943
<i>Kalamunda CHC</i>	5,126	6,190	5,775
<i>Kalamunda Club</i>	2,192	2,757	3,732
<i>Kalamunda Hockey Club</i>	1,294	634	3,068
<i>Kalamunda Lapidary Club</i>	177	397	491
<i>Kalamunda Pistol Club</i>	272	597	307
<i>Kalamunda Rifle Club</i>	273	108	307
<i>Kalamunda Tennis Club</i>	1,091	1,212	1,229
<i>Kostera Oval Kiosk</i>	431	691	1,229
<i>Lesmurdie Guide Hall</i>	1,724	2,190	1,843
<i>Lesmurdie Hall</i>	11,204	12,056	13,715
<i>Sanderson Road Centre (previously Lesmurdie Pre-School)</i>	1,294	2,797	2,803
<i>Lesmurdie Scout Group</i>	861	4,526	1,842
<i>Lesmurdie Tennis Club</i>	3,448	1,876	5,014
<i>Maida Vale Preschool</i>	1,034	1,072	736
<i>Maida Vale Reserve Kiosk</i>	436	282	491
<i>Maida Vale Reserve Public (WC)</i>	3,446	3,393	4,911
<i>Maida Vale Scout Group</i>	162	-	183
<i>Maida Vale Tennis Club</i>	818	497	921
<i>Morrison Oval Pavilion</i>	12,928	11,026	20,890
<i>Norm Sadler Pavilion</i>	5,170	3,050	11,670
<i>Pat Moran Pavilion</i>	2,585	3,763	8,168
<i>Pickering Brook Sports Club</i>	22,155	11,126	24,958
<i>Pioneer Park Pavilion</i>	5,861	2,669	6,755
<i>Rangeview Tennis Club</i>	861	1,083	614
<i>Ray Owen Oval Public (WC)</i>	258	76	614
<i>Ray Owen Pavilion</i>	4,309	2,269	16,923
<i>Ray Owen Stadium</i>	-	1,498	-
<i>Reid Oval Change rooms</i>	1,207	1,166	3,270
<i>Reid Park Pavilion</i>	1,725	1,065	1,943
<i>Rollerama</i>	8,105	4,066	9,130
<i>Scott Reserve Pavilion</i>	18,439	21,492	20,772
<i>SKAMP Hall</i>	764	693	860
<i>SKAMP Public (WC)</i>	2,585	3,031	5,789
<i>Stirk Park Public (WC)</i>	24,174	20,690	27,232
<i>Stirk Park Sound Shell</i>	345	203	1,059
<i>Town Square Hall</i>	22,408	26,976	30,051
<i>Toy Library</i>	2,178	878	2,453
<i>Vintage Car Club</i>	439	-	491
<i>Vintage Car Club - House</i>	561	-	614
<i>Walliston Pony Club</i>	948	1,115	3,666
<i>Grove Road Centre (previously Walliston Pre-School)</i>	1,724	1,570	2,331
<i>Woodlupine Centre</i>	46,540	70,264	52,807
<i>Paxwold Site</i>	1,963	1,904	2,211
<i>Rangeview Park Tennis Club - Toilets</i>	545	-	614
<i>Forrestfield Soccer Club</i>	4,908	3,511	5,529
<i>Woodlupine Family Centre</i>	9,480	20,956	8,411
<i>Jack Healey Kitchen (MOW)</i>	19,823	347	23,046
<i>Anderson Road Demountable (BOXING RING)</i>	327	2,861	369
<i>Phone Tower - Vodafone, Telstra, Optus</i>	1,308	-	1,474
<i>Radio Trans- Motorola</i>	722	-	813

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<i>Small Radio Tower</i>	1,268	-	1,428
<i>Forrestfield Child Health Clinic</i>	3,490	4,618	3,071
<i>Bill Shaw Reserve Public Toilets</i>	5,170	4,725	7,000
<i>Decorative Street Lights</i>	20,426	5,459	29,870
<i>Car park Lighting</i>	10,343	11,156	14,144
<i>Street Lighting</i>	11,204	5,409	13,896
<i>Vacant Buildings</i>	39,444	29,804	48,993
<i>Unallocated Building Maintenance</i>	57,000	321	24,514
<b>Total Maintenance - Buildings</b>	<b>746,970</b>	<b>662,608</b>	<b>890,157</b>
<b>Total Recurrent Expenditure</b>	<b>2,253,799</b>	<b>2,160,131</b>	<b>2,482,719</b>
<b>Building Occupancy and Maintenance Administration</b>			
Maintenance - Buildings Salaries and Wages			
Maintenance - Buildings Purchases - Sundry	20,431	23,840	19,836
Maintenance - Buildings Contractor - General	424	4,110	412
Maintenance - Buildings Utilities - Electricity	89,615	96,437	76,599
Maintenance - Buildings Utilities - Gas	32	-	30
Maintenance - Buildings Utilities - Water	8,688	6,586	7,022
Maintenance - Buildings Insurance	13,175	12,395	13,045
Maintenance - Buildings ESL Charges	1,250	2,046	1,644
<b>Total Building Occupancy Administration</b>	<b>133,615</b>	<b>145,415</b>	<b>118,589</b>
<i>Administration Building</i>	124,927	140,189	112,581
<i>Public Toilets Utility Costs</i>	8,688	5,226	6,008
<i>Administration Building</i>	146,514	125,429	171,153
<b>Total Building Occupancy and Maintenance Administration</b>	<b>280,129</b>	<b>270,843</b>	<b>289,741</b>
<b>Less Allocated</b>			
Allocation Recovery	(280,129)	(265,168)	(177,161)
<b>Total Recurrent Income</b>	<b>-</b>	<b>5,676</b>	<b>112,581</b>
<b>Non-Recurrent Operating Expenditure</b>			
Non-Recurrent Projects Salaries and Wages	4,209	-	8,049
Non-Recurrent Projects Purchases - Sundry	1,046	-	2,000
Non-Recurrent Projects Consultants	49,655	63,526	94,951
Non-Recurrent Projects Contractor - General	39,860	27,227	76,222
Non-Recurrent Projects Overheads - Labour	784	-	1,500
Non-Recurrent Projects Overheads - Plant	261	-	500
Non-Recurrent Projects Maintenance	3,974	1,769	7,600
Non-Recurrent Projects Depreciation Charge	209	-	400
<b>Total Non Recurrent Projects</b>	<b>100,000</b>	<b>92,522</b>	<b>191,222</b>
<i>Demolition Costs (36 Collins Road)</i>	-	46,036	91,222
<i>Flood Study</i>	100,000	63,526	100,000
<b>Total Non Recurrent Projects</b>	<b>100,000</b>	<b>109,562</b>	<b>191,222</b>
<b>Total Non-Recurrent Operating Expenditure</b>	<b>100,000</b>	<b>92,522</b>	<b>191,222</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>2,353,799</b>	<b>2,475,088</b>	<b>2,786,522</b>

<b>Building Maintenance Renewal and Development</b>			
<b>Recurrent Expenses</b>			
Building Renewal Asset Management Program	1,646,235	1,021,655	1,651,540
<i>Asbestos Replacement</i>	104,000	3,812	7,425
<i>Various - Building Renewal Asset Replacement Programme</i>	-	57,715	129,086
<i>Electrical Audit Repairs</i>	104,000	109,096	190,330
<i>Woodlupine Community Centre</i>	-	12,933	12,881



Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Administration Centre Refurbishment	41,340	-	-
Painting Program	65,000	-	-
Ray Owen Sports Centre	-	21,994	21,905
High Wycombe Cultural Centre Refurbishment	-	-	2,000
Forrestfield Tennis Club Additional Floodlighting	-	50,943	57,099
Scott Reserve Club Room - Refurbishment	-	120,626	150,165
Hartfield Park Recreation Centre - Refurbish Change rooms	-	64,262	57,099
Minor plant & tyre shed replacement	-	117,192	126,886
Headingly Road House Outside Toilet	-	1,986	1,978
Ray Owen Recreation Centre	15,600	5,464	5,613
History Village Post Office	-	16,345	17,000
KPAC external Lighting Upgrades	237,900	-	-
Kalamunda Bowling Club Fence	30,399	4,960	34,259
Hartfield Park Project- Refurbishment of Darling Range Pony Club Building	45,260	-	25,000
Ray Owen Reserve Ventilation Project	65,000	119,189	164,198
Maida Vale Preschool (occupied by Women's Powder Room)	-	22,274	22,184
Stirk Park Toilet Renewal	-	98,430	101,509
Pickering Brook Sports Club - Change room upgrade/verandah extension	-	16,044	400
Stores Office - Converting to 2 offices	4,020	10,019	13,885
Kalamunda Water Park (Various Works)	14,880	27,192	41,500
Floor replacement program - Hartfield Park	-	-	315,000
Height safety work for theatre technicians - Kalamunda Performing Arts Centre	-	19,077	18,000
HWRC Door Installation at crèche	5,200	-	5,000
Lesmurdie Tennis Club -Fit out of universal access toilet	-	20,284	20,202
Extension to Amenities building at Walliston Transfer Station	-	40,312	35,686
SES - Fence and gate upgrade and crossover	20,800	-	20,000
Morrison Oval Lighting Tower Upgrade	-	-	12,000
Morrison Oval - Connection to mains gas and replacement of one water tank HWS	50,960	-	-
Sports Lighting Investigation	-	40,700	43,250
Hartfield Park Rec Centre-Protect/replace air conditioning systems from ember attack 50% grant funded	85,800	-	-
Kalamunda Water Park - Asset Renewals (tiling of change rooms)	26,000	-	-
SKAMP Hall public toilet - upgrade septic tank	6,500	-	-
Sanderson Rd Centre - Roof Refurbishment and repair of cracked tiles	24,050	-	-
Ray Owen Rec Centre - Protect/replace air conditioning systems from ember attack	75,400	-	-
Kalamunda Performing Arts Centre - Protect/replace air conditioning systems from ember attack	124,800	-	-
Scott Reserve - various works including lighting and exhaust fans	14,300	-	-
Rollerama Building - Roof replacement and air conditioning replacements	26,000	-	-
High Wycombe Rec Centre - Protect/replace air conditioning systems from ember attack	70,200	-	-
Hartfield Park Rec Centre - Roof and gutter replacement	330,326	-	-
Forrestfield Scouts - Kitchen and Toilet refurbishments	39,000	-	-
Ellis Cottage Re-roofing	19,500	-	-
Evacuation Centre Upgrade	-	6,750	-
Building Renewal as per Asset Management Plan	1,646,235	1,007,599	1,651,540
<b>Total Recurrent Expenditure Renewal</b>	<b>1,646,235</b>	<b>1,021,655</b>	<b>1,651,540</b>
<b>Non-Recurrent Income</b>			
Government Grants - State Capital	(267,445)	-	(96,326)
Government Grants - CSRFF	-	(13,694)	-
Contributions - Capital Works	(10,000)	(48,104)	(49,468)

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Total Non-Recurrent Income</b>	<b>(277,445)</b>	<b>(61,798)</b>	<b>(145,794)</b>
<b>Non-Recurrent Expenditure</b>			
Building Construction	186,803	208,326	356,547
Woodlupine Community Centre Car Park Lighting	-	4,700	5,000
Safe Roof Access Program (Install fall arrestor systems on priority basis)	33,884	2,231	54,047
Zig Zag Cultural Centre (previously ZZ Lighting upgrade)	15,600	201,396	247,500
Hartfield Park - Develop and refurbish clubrooms - 100% state funding	98,319	-	-
Construction of storage area for Forrestfield Tee-ball Club	39,000	-	-
SES - shed and garage construction	-	-	50,000
Building Construction as per Asset Management Plan	186,803	208,326	356,547
<b>Total Non-Recurrent Expenditure Development</b>	<b>186,803</b>	<b>208,326</b>	<b>356,547</b>
<b>Net Non-Recurrent Income/Expenses Development</b>	<b>(90,642)</b>	<b>146,528</b>	<b>210,753</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>1,555,593</b>	<b>1,168,183</b>	<b>1,862,293</b>

<b>Office of the Director Planning and Development Services</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Allowances	-	-	720
Fringe Benefits Tax	-	(124)	690
Salaries and Wages - Annual Leave	25,790	25,259	25,259
Salaries and Wages - Long Service Leave	4,729	4,633	4,633
Salaries and Wages	236,943	281,219	291,639
Superannuation	24,960	29,437	28,954
Uniforms & Protective Clothing	250	164	250
Utilities - Telephone	600	1,034	600
Workers Compensation	6,568	5,062	5,062
<b>Service Fees</b>			
Service Fee - Accommodation	10,583	10,273	10,982
Service Fee - Human Resources	10,924	9,951	11,039
Service Fee - Information Technology	16,014	16,674	15,180
Service Fee - Management and Accounting	17,773	19,136	20,077
<b>Other</b>			
Advertising and Promotions	2,181	2,367	2,120
Legal Expenses	-	1,400	1,768
Plant and Equipment (<\$3,000)	-	1,033	1,500
Printing and Stationery	2,181	988	2,120
Purchases - Sundry	1,057	1,150	1,027
Utilities - Telephone	1,186	1,135	1,153
<b>Total Recurrent Expenditure</b>	<b>361,739</b>	<b>410,791</b>	<b>424,773</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>361,739</b>	<b>410,791</b>	<b>424,773</b>

<b>Strategic Planning and Sustainability Management</b>			
<b>Recurrent Income</b>			
Fees - Project Management	(46,172)	(37,541)	(36,977)
<b>Total Recurrent Income</b>	<b>(46,172)</b>	<b>(37,541)</b>	<b>(36,977)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Allowances	-	-	719
Fringe Benefits Tax	4,123	2,129	5,495
Motor Vehicle Expenses	3,713	5,489	3,605

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Salaries and Wages - Annual Leave	27,970	30,559	30,559
Salaries and Wages - Long Service Leave	5,950	5,829	5,829
Salaries and Wages	302,588	274,753	276,430
Superannuation	39,830	35,399	30,764
Uniforms & Protective Clothing	750	1,248	500
Utilities - Telephone	480	369	480
Workers Compensation	8,264	6,369	6,369
<b>Service Fees</b>			
Service Fee - Accommodation	4,783	4,645	4,964
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	8,887	9,568	10,038
<b>Other</b>			
Plant and Equipment less than \$ 3,000	-	590	590
Purchases - Sundry	632	606	615
Utilities - Telephone	466	436	453
<b>Total Recurrent Expenditure</b>	<b>421,905</b>	<b>391,310</b>	<b>390,519</b>
<b>Non Recurrent Operating Expenditure</b>			
Non-Recurrent Projects	500,000	163,339	145,552
<i>Forrestfield District Centre Structure Plan</i>	-	17,352	17,352
<i>Forrestfield North (previously Forrestfield/High Wycombe Industrial Area)</i>	500,000	126,079	128,200
<i>Forrestfield Industrial Area Scheme Stage 1</i>	-	19,908	-
<b>Total Non-Recurrent Operating Expenditure</b>	<b>500,000</b>	<b>163,339</b>	<b>145,552</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>875,733</b>	<b>517,108</b>	<b>499,094</b>
<b>Commercial Services</b>			
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Salaries and Wages	-	(23)	-
<b>Service Fees</b>			
Service Fee - Accommodation	5,740	5,458	5,957
Service Fee - Human Resources	10,924	4,976	5,519
Service Fee - Information Technology	16,014	16,674	15,180
Service Fee - Management and Accounting	17,773	18,969	20,077
<b>Other</b>			
Consultants	15,000	25,259	35,000
Purchases - Sundry	1,060	65	1,029
Equipment Hire and Lease	-	10,602	10,000
<b>Total Recurrent Expenses</b>	<b>66,511</b>	<b>81,979</b>	<b>92,761</b>
<b>Non-Recurrent Income</b>			
Profit On Sale Of Asset	(386,640)	(23,304)	(108,607)
Profit on Sale - 39 (Lot 263) Maida Vale Road	-	(25,577)	(8,607)
Profit on Sale - 2 Cabarita Road	(286,640)	-	-
Profit on Sale - 514 Kalamunda Road	(100,000)	2,273	(100,000)
<b>Total Profit on Land Sales</b>	<b>(386,640)</b>	<b>(23,304)</b>	<b>(108,607)</b>
<b>Total Non Recurrent Income</b>	<b>(386,640)</b>	<b>(23,304)</b>	<b>(108,607)</b>
<b>Non Recurrent Expenditure</b>			
Loss On Sale Of Asset	-	195,741	195,741
Loss on Sale - Lewis Road	-	195,741	195,741
<b>Total Loss on Land Sales</b>	<b>-</b>	<b>195,741</b>	<b>195,741</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Land Development Costs	18,000	9,313	25,000
<i>514 Kalamunda Road High Wycombe</i>	-	-	15,000
<i>Wilkins Road</i>	-	(1,380)	-
<i>2 Cabarita Road</i>	8,000	-	-
<i>Expenditure associated with Land Development</i>	10,000	10,693	10,000
Loans - Principal Repayments - loan 224	148,142	140,209	140,209
<b>Total Non-Recurrent Expenditure</b>	<b>166,142</b>	<b>345,264</b>	<b>360,950</b>
<b>Net Non-Recurrent Income/Expenditure</b>	<b>(220,498)</b>	<b>321,959</b>	<b>252,343</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>(153,987)</b>	<b>403,939</b>	<b>345,105</b>

## Economic Development

### Recurrent Expenditure

#### Employment Costs

Motor Vehicle Expenses	-	4,086	3,000
Fringe Benefits Tax	5,906	5,858	6,000
Salaries and Wages	83,060	83,197	77,838
Salaries and Wages - Annual Leave	7,678	7,426	7,426
Salaries and Wages - Long Service Leave	1,633	1,580	1,580
Superannuation	13,157	12,771	12,726
Uniforms & Protective Clothing	250	239	250
Utilities - Telephone	-	17	-
Workers Compensation	2,268	1,726	2,194

#### Service Fees

Service Fee - Accommodation	957	929	993
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	8,887	9,568	10,038

#### Other

Depreciation Charge	4,500	4,500	4,500
Advertising and Promotions	546	-	530
Utilities - Telephone	185	203	180
Projects Printing and Salary	-	2,780	-
Projects Printing and Stationery	-	7,036	-
Projects Purchases - Materials	-	220	-
Projects Purchases - Sundry	2,000	3,065	4,000
Projects Advertising and Promotions	12,944	8,726	23,727
Projects Consultants	81,939	66,003	65,011
Projects Contractor General	-	1,504	-
Projects Contractor Equipment Hire and lease	-	900	-
Projects Telephone - Utilities	-	641	-
Projects Contributions	21,704	-	-
Projects Maintenance	-	105	-

#### Total Projects

	<b>118,587</b>	<b>90,981</b>	<b>92,738</b>
<i>Strategic Development</i>	40,000	34,007	34,454
<i>Regional Tourism (EMRC)</i>	8,704	8,450	8,487
<i>Marketing and Promotional Activities</i>	8,240	7,949	8,240
<i>Location Brochure</i>	7,000	6,992	7,000
<i>Water Catchment Tourism Study</i>	-	4,000	4,000
<i>Remplan</i>	6,939	6,541	6,737
<i>Bibbulmun Track Terminus Project</i>	1,000	-	1,000
<i>Regional Economic Development (Regional Profiling Tools) - EMRC</i>	13,000	-	-
<i>Regional Events - EMRC</i>	8,704	-	-
<i>Tourism Development</i>	25,000	23,043	22,820

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Total Projects</b>	<b>118,587</b>	<b>90,981</b>	<b>92,738</b>
<b>Total Recurrent Expenditure</b>	<b>261,083</b>	<b>236,400</b>	<b>233,103</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>261,083</b>	<b>236,400</b>	<b>233,103</b>

#### Events

##### Recurrent Income

Fees - Programmes	(2,724)	(2,255)	(2,645)
Government Grants - Lotterywest	(20,000)	(20,000)	(20,000)
<b>Total Recurrent Income</b>	<b>(22,724)</b>	<b>(22,255)</b>	<b>(22,645)</b>

##### Recurrent Expenditure

##### Employment Costs

Motor Vehicle Expenses	3,907	3,547	3,793
Depreciation Charge	6,400	6,400	6,400
Salaries and Wages - Annual Leave	12,582	12,044	12,044
Salaries and Wages - Long Service Leave	2,677	2,562	2,562
Salaries and Wages	136,116	133,481	130,295
Superannuation	21,561	22,565	18,114
Utilities - Telephone	480	499	480
Uniforms & Protective Clothing	500	-	500
Workers Compensation	3,717	2,799	2,799

##### Service Fees

Service Fee - Accommodation	3,348	3,239	3,475
Service Fee - Human Resources	10,924	9,951	11,039
Service Fee - Information Technology	16,014	16,674	15,180
Service Fee - Management and Accounting	17,773	19,136	20,077

##### Other

Advertising and Promotions	15,862	12,529	15,400
Maintenance	-	(477)	1,000
Utilities - Telephone	453	436	440
Projects Salaries and Wages	4,974	11,643	5,134
Projects Printing and Stationery	4,458	5,151	-
Projects Purchases - Materials	3,782	3,607	-
Projects Purchases - Sundry	89,135	75,387	109,014
Projects Advertising and Promotions	19,706	18,671	28,231
Projects Consultants	4,415	4,085	-
Projects Contractor - General	92,813	72,422	63,823
Projects Equipment Hire and Lease	46,107	46,098	40,445
Projects Sponsorships	-	-	15,075
Projects Donations	-	31,955	13,350
Projects Maintenance	1,109	1,069	-

##### Total Projects

	<b>266,499</b>	<b>270,086</b>	<b>275,072</b>
<i>Corymbia Festival</i>	76,490	74,233	74,263
<i>Walk the Zig Zag</i>	44,361	42,538	43,069
<i>ANZAC Day Traffic Control</i>	4,300	11,121	10,000
<i>Targa West</i>	11,832	11,597	11,486
<i>Tour De Perth</i>	15,000	10,000	10,000
<i>Volunteer Day</i>	11,726	10,781	11,385
<i>Marketing and Promotional Activities</i>	7,649	7,395	7,426
<i>Youth Week</i>	21,855	21,073	21,218
<i>Seniors Week</i>	19,099	18,273	18,540
<i>Australia Day Celebration</i>	10,927	6,984	10,609
<i>New Event Development</i>	43,260	41,091	42,000

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<i>Makuru Festival</i>	-	15,000	15,075
<b>Total Projects</b>	<b>266,499</b>	<b>270,086</b>	<b>275,072</b>
<b>Total Recurrent Expenditure</b>	<b>518,813</b>	<b>515,472</b>	<b>518,669</b>
<b>Net Recurrent Income/Expenditure</b>	<b>496,089</b>	<b>493,217</b>	<b>496,025</b>
<b>Non-Recurrent Operating Expenditure</b>			
Non-Recurrent Projects Donations	64,529	68,773	68,772
<b>Total Non-Recurrent Operating Expenditure</b>	<b>64,529</b>	<b>68,773</b>	<b>68,772</b>
<i>Carols on the Green</i>	-	4,244	4,244
<i>Carols in Stirk Park</i>	4,244	4,244	4,244
<i>Harvest Festival</i>	13,636	13,636	13,636
<i>Kalamunda Show</i>	13,792	13,792	13,792
<i>Zig Zag Festival</i>	31,827	31,827	31,827
<i>Gem Camera Club</i>	1,030	1,030	1,030
<b>Total Non-Recurrent Operating</b>	<b>64,529</b>	<b>68,773</b>	<b>68,772</b>
<b>Net Non-Recurrent Income/Expenditure</b>	<b>64,529</b>	<b>68,773</b>	<b>68,772</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>560,618</b>	<b>561,990</b>	<b>564,797</b>

#### Strategic Planning Services

##### Recurrent Income

Reimbursements - General	(6,556)	-	-
Fees - Miscellaneous	(5,150)	(868)	(5,000)
Contributions - General	-	-	(500,000)
Fees - Miscellaneous	-	(1,219)	-

##### Total Recurrent Income

**(11,706) (2,087) (505,000)**

##### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	6,062	4,441	6,811
Motor Vehicle Expenses	4,371	3,770	4,244
Depreciation Charge	18,500	18,500	18,500
Salaries and Wages - Annual Leave	20,541	20,425	20,425
Salaries and Wages - Long Service Leave	4,370	4,345	4,345
Salaries and Wages	222,214	198,985	204,985
Superannuation	23,062	20,288	21,411
Uniforms & Protective Clothing	750	1,680	750
Utilities - Telephone	480	576	480
Workers Compensation	6,069	4,748	4,748

##### Service Fees

Service Fee - Accommodation	7,654	7,433	7,942
Service Fee - Human Resources	21,848	19,902	22,078
Service Fee - Information Technology	24,021	25,017	22,769
Service Fee - Management and Accounting	35,546	38,074	40,153

##### Other

Advertising and Promotions	5,559	2,911	2,897
Plant and Equipment less than \$3,000	-	315	315
Printing and Stationery	1,093	412	1,061
Purchases - Sundry	743	640	721
Utilities - Telephone	-	155	-
Valuations	6,556	20,609	20,804

##### Total Recurrent Expenditure

**409,439 393,226 405,441**

##### Net Recurrent Income/Expenditure

**397,733 391,139 (99,559)**

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Non Recurrent Operating Expenditure</b>			
Non-Recurrent Projects Purchases - Sundry	-	1	-
Non-Recurrent Projects Advertising and Promotions	-	979	-
Non-Recurrent Projects Consultants	20,000	83,077	82,500
Non-Recurrent Projects Contractors	20,000	487,270	-
Non-Recurrent Projects Contribution	-	-	1,000,000
<b>Total Non-Recurrent Operating Expenditure</b>	<b>40,000</b>	<b>571,327</b>	<b>1,082,500</b>
<i>Townscape Kalamunda Town Centre</i>	-	488,250	1,000,000
<i>Pickering Brook Town Centre Expansion</i>	40,000	83,077	82,500
<b>Total Non-Recurrent Operating Expenditure</b>	<b>40,000</b>	<b>571,327</b>	<b>1,082,500</b>
<b>Net Non-Recurrent Income/Expenditure</b>	<b>40,000</b>	<b>571,327</b>	<b>1,082,500</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>437,733</b>	<b>962,466</b>	<b>982,941</b>

### Environmental Services

#### Recurrent Income

Contributions - General	(40,000)	-	-
Reimbursements General	-	(30)	-
Reimbursements Insurance	-	(355)	-
Government Grants - State Operating	(86,105)	-	-
Government Grants - EMRC, SALP	(9,914)	(8,125)	(9,625)
Contributions - Capital Works	(12,860)	-	-
<b>Total Recurrent Income</b>	<b>(148,879)</b>	<b>(8,510)</b>	<b>(9,625)</b>

#### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	10,330	9,197	8,300
Motor Vehicle Expenses	8,755	10,156	8,500
Depreciation Charge	11,000	11,000	11,000
Salaries and Wages - Annual Leave	25,750	24,876	24,876
Salaries and Wages - Long Service Leave	5,478	5,291	5,291
Salaries and Wages	279,447	280,742	264,994
Overheads - Labour	53,000	45,134	44,586
Superannuation	37,268	36,233	32,358
Uniforms & Protective Clothing	1,475	575	1,450
Utilities - Telephone	480	405	480
Workers Compensation	7,608	5,781	5,781

##### Service Fees

Service Fee - Accommodation	3,827	3,716	3,971
Service Fee - Human Resources	21,848	19,902	22,078
Service Fee - Information Technology	40,035	41,819	37,949
Service Fee - Management and Accounting	35,546	38,074	40,153

##### Other

Advertising and Promotions	5,305	3,608	5,150
Purchases - Sundry	1,910	1,686	1,854
Utilities - Telephone	438	364	425
Projects Salaries and Wages	-	61	-
Projects Printing and Stationery	8,300	3,343	10,684
Projects Purchases - Materials	90,954	57,665	109,609
Projects Purchases - Sundry	24,430	30,882	31,488
Projects- Advertising and Promotions	6,333	1,272	6,622
Projects Consultants	28,000	22,466	26,353
Projects Contractor - General	235,655	214,361	257,557
Projects Overheads - Plant	3,183	(81)	4,600



Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Projects Overheads - Labour	-	58	-
Projects Contribution	48,000	-	-
Projects Maintenance	-	1,353	-
Projects Depreciation Charge	-	81	-
Projects Subscription	-	3,788	-
<b>Total Projects</b>	<b>444,855</b>	<b>335,249</b>	<b>446,913</b>
<i>Biodiversity Project</i>	<i>6,000</i>	<i>5,806</i>	<i>6,000</i>
<i>Bush Crew Operating</i>	<i>47,760</i>	<i>42,271</i>	<i>47,760</i>
<i>Catchment Monitoring</i>	<i>4,000</i>	<i>6,824</i>	<i>6,824</i>
<i>Cities for Climate Protections</i>	<i>-</i>	<i>4,207</i>	<i>4,207</i>
<i>Community Group Revegetation Projects</i>	<i>15,000</i>	<i>14,340</i>	<i>14,373</i>
<i>Eastern Hills Catchment Management Project</i>	<i>33,330</i>	<i>32,359</i>	<i>32,359</i>
<i>Environmental Education</i>	<i>10,000</i>	<i>7,188</i>	<i>9,000</i>
<i>Hartfield Park Reserve</i>	<i>8,725</i>	<i>987</i>	<i>1,225</i>
<i>Ledger Road Reserve</i>	<i>6,000</i>	<i>5,023</i>	<i>6,000</i>
<i>Maida Vale Reserve Management Plan</i>	<i>11,000</i>	<i>14,191</i>	<i>15,000</i>
<i>Nestle Brae Creek</i>	<i>3,000</i>	<i>1,818</i>	<i>2,000</i>
<i>Railway Reserve Heritage Trail</i>	<i>6,000</i>	<i>3,290</i>	<i>4,000</i>
<i>Trees and Shrubs to Residents Programme</i>	<i>20,000</i>	<i>14,047</i>	<i>19,000</i>
<i>Water Campaign</i>	<i>3,000</i>	<i>31,840</i>	<i>31,840</i>
<i>Weed Control Strategy</i>	<i>20,000</i>	<i>15,296</i>	<i>17,000</i>
<i>Lesmurdie Falls Feasibility Study</i>	<i>5,369</i>	<i>4,747</i>	<i>5,113</i>
<i>Ray Owen Management Plan</i>	<i>4,500</i>	<i>3,900</i>	<i>4,500</i>
<i>Future Proof Perth</i>	<i>-</i>	<i>15,000</i>	<i>15,000</i>
<i>Hartfield Park Offset Proposal</i>	<i>25,824</i>	<i>28,809</i>	<i>40,000</i>
<i>Bronzewing Offset Proposal - Summer Grass Weed Control</i>	<i>-</i>	<i>3,921</i>	<i>3,938</i>
<i>Maida Vale Weed Mapping Project - DEC Funded</i>	<i>-</i>	<i>1,760</i>	<i>-</i>
<i>Fire Weed Control at Lesmurdie Falls (DEC Funded)</i>	<i>-</i>	<i>6,823</i>	<i>6,823</i>
<i>Friends Group Support</i>	<i>4,500</i>	<i>5,176</i>	<i>5,000</i>
<i>Fire Management Weed Control</i>	<i>6,490</i>	<i>6,157</i>	<i>6,240</i>
<i>Banksia Woodland TEC Restoration Project (Friends of Maida Vale).</i>	<i>8,605</i>	<i>1,460</i>	<i>7,250</i>
<i>Dieback</i>	<i>6,500</i>	<i>1,859</i>	<i>1,950</i>
<i>Smokebush Place</i>	<i>7,000</i>	<i>5,662</i>	<i>5,000</i>
<i>Fleming Reserve Bushland</i>	<i>3,000</i>	<i>1,800</i>	<i>2,000</i>
<i>Poison Gully Creek</i>	<i>2,100</i>	<i>1,800</i>	<i>2,000</i>
<i>Crumpet Creek</i>	<i>2,000</i>	<i>1,000</i>	<i>2,000</i>
<i>Perth NRM (Natural Resource Management)</i>	<i>-</i>	<i>2,531</i>	<i>2,671</i>
<i>Green Army (from the Fed.Gov.)</i>	<i>17,152</i>	<i>25,475</i>	<i>43,840</i>
<i>SALP Woodlupine Living Stream</i>	<i>-</i>	<i>2,722</i>	<i>5,000</i>
<i>Poison Gully West Offset Project</i>	<i>60,000</i>	<i>11,643</i>	<i>60,000</i>
<i>Catfish Eradication - Ledger Reserve Dam</i>	<i>10,000</i>	<i>3,515</i>	<i>12,000</i>
<i>Environmental Offset Strategy</i>	<i>40,000</i>	<i>-</i>	<i>-</i>
<i>Upper Lesmurdie Falls Development Project (DPAW Land)</i>	<i>48,000</i>	<i>-</i>	<i>-</i>
<b>Total Projects</b>	<b>444,855</b>	<b>335,249</b>	<b>446,913</b>
<b>Total Recurrent Expenditure</b>	<b>994,355</b>	<b>873,809</b>	<b>966,109</b>
<b>Net Recurrent Income/Expenditure</b>	<b>845,476</b>	<b>865,299</b>	<b>956,484</b>
<b>Non Recurrent Operating Expenditure</b>			
Non Recurrent Projects Contractor - General	20,000	-	-
Ray Owen Environmental Impact Study	20,000	-	-
<b>Total Non Recurrent Operating Expenditure</b>	<b>20,000</b>	<b>-</b>	<b>-</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Development of Environmental Reserves</b>			
Development of Environmental Reserves Salaries and Wages	-	3,139	-
Development of Environmental Reserves Purchases - Materials	30,000	57,580	162,000
Development of Environmental Reserves Purchases - Sundry	-	793	-
Development of Environmental Reserves Advertising and Promotions	10,000	-	13,500
Development of Environmental Reserves Consultants	5,000	-	27,000
Development of Environmental Reserves Contractor - General	5,000	42,113	67,500
Development of Environmental Reserves Overheads - Labour	-	3,067	-
Development of Environmental Reserves Overheads - Plant	-	221	-
Development of Environmental Reserves Maintenance	-	3,009	-
<b>Total Projects</b>	<b>50,000</b>	<b>109,921</b>	<b>270,000</b>
<i>Woodlupine Living Stream Project</i>	50,000	109,921	270,000
<b>Total Projects</b>	<b>50,000</b>	<b>109,921</b>	<b>270,000</b>
<b>Total Non-Recurrent Expenditure</b>	<b>50,000</b>	<b>109,921</b>	<b>270,000</b>
<b>Net Non-Recurrent Income/Expenditure</b>	<b>70,000</b>	<b>109,921</b>	<b>270,000</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>915,476</b>	<b>975,221</b>	<b>1,226,484</b>

<b>Statutory Planning Services</b>			
<b>Recurrent Income</b>			
Reimbursements - General	(3,142)	(3,453)	(3,050)
Sale of Goods	(232)	-	(221)
Fees - Zoning Forms	(114,817)	(97,380)	(111,473)
Fees - Miscellaneous	(103)	(22)	(100)
Fees - Subdivision	(10,927)	(10,046)	(10,609)
Fees - Development	(359,000)	(273,554)	(300,000)
Fees - Rezoning	(8,487)	-	(8,240)
Fines and Penalties	(24,720)	(9,001)	(24,000)
<b>Total Recurrent Income</b>	<b>(521,428)</b>	<b>(393,456)</b>	<b>(457,693)</b>
<b>Expenses</b>			
<b>Employment Costs</b>			
Allowances	720	-	720
Fringe Benefits Tax	10,037	7,488	13,500
Motor Vehicle Expenses	6,791	6,120	6,593
Depreciation Charge	6,600	6,600	6,600
Salaries and Wages - Annual Leave	32,844	33,644	33,644
Salaries and Wages - Long Service Leave	6,987	7,157	7,157
Salaries and Wages	355,308	360,982	340,201
Superannuation	40,752	40,104	36,845
Uniforms & Protective Clothing	1,250	-	1,000
Utilities - Telephone	480	515	480
Workers Compensation	9,704	7,820	7,498
<b>Service Fees</b>			
Service Fee - Accommodation	7,175	6,956	7,446
Service Fee - Human Resources	38,234	34,733	38,636
Service Fee - Information Technology	44,039	46,048	41,744
Service Fee - Management and Accounting	62,206	66,778	70,268
<b>Other</b>			
Advertising and Promotions	29,870	12,641	29,000
Legal Expenses	-	43,071	40,000
Purchases - Sundry	515	445	500
Utilities - Telephone	-	143	-
<b>Total Recurrent Expenditure</b>	<b>653,512</b>	<b>681,245</b>	<b>681,834</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Net Recurrent Income/Expenditure</b>	<b>132,084</b>	<b>287,789</b>	<b>224,142</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>132,084</b>	<b>287,789</b>	<b>224,142</b>

#### Building Services

##### Recurrent Income

Fees - Application	(321,608)	(265,387)	(320,273)
Fines and Penalties	(1,157)	-	(1,123)
Fees - Development	(35,031)	(30,878)	(30,217)
Fees - Miscellaneous	(344)	(319)	(334)
Fees - Inspection	(127,168)	(99,097)	(104,197)
Fees - Miscellaneous	(10,026)	(11,863)	(14,205)
Fees - Application	(1,759)	(1,108)	(1,708)
Fees - Strata Title	(12,179)	(11,283)	(11,824)
Licences - Demolition	(5,100)	(3,864)	(7,323)
Fees - BCITF	(3,300)	(3,435)	(3,714)
Fees - Building Plans	(5,314)	(6,986)	(4,072)
Fees - Building Registration Board	(5,741)	(5,997)	(7,538)

##### Total Recurrent Income

**(528,727) (440,217) (506,529)**

##### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	12,795	14,366	11,500
Motor Vehicle Expenses	19,344	16,857	18,781
Depreciation Charge	15,500	15,500	15,500
Salaries and Wages - Annual Leave	46,648	40,469	40,469
Salaries and Wages - Long Service Leave	9,923	8,609	8,609
Salaries and Wages	504,651	435,698	459,026
Superannuation	69,605	64,221	62,232
Uniforms & Protective Clothing	1,500	1,166	1,500
Utilities - Telephone	1,440	1,008	1,860
Workers Compensation	13,782	9,406	9,406

##### Service Fees

Service Fee - Accommodation	9,567	9,291	9,928
Service Fee - Human Resources	32,772	29,853	33,117
Service Fee - Information Technology	44,039	45,920	41,744
Service Fee - Management and Accounting	53,319	57,210	60,230

##### Other

Legal Expenses	-	-	2,029
Purchases - Sundry	6,470	3,322	4,070
Subscriptions	3,012	199	1,200

##### Total Recurrent Expenditure

**844,367 753,096 781,199**

##### Net Recurrent Income/Expenditure

**315,640 312,879 274,670**

##### Net Subsidy (Contribution to General Funds)

**315,640 312,879 274,670**

#### Health and Ranger Services Management

##### Recurrent Expenditure

##### Employment Costs

Allowances	-	268	720
Fringe Benefits Tax	-	(173)	690
Salaries and Wages - Annual Leave	12,393	12,065	12,065
Salaries and Wages - Long Service Leave	2,636	2,567	2,567
Salaries and Wages	134,074	127,186	120,519

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Superannuation	22,702	21,989	22,101
Uniforms & Protective Clothing	250	218	250
Utilities - Telephone	480	275	480
Workers Compensation	3,662	2,804	2,805
<b>Service Fees</b>			
Service Fee - Accommodation	2,870	2,787	2,978
Service Fee - Human Resources	5,462	4,976	5,519
Service Fee - Information Technology	8,007	8,344	7,590
Service Fee - Management and Accounting	8,887	9,569	10,038
<b>Other</b>			
Purchases - Sundry	562	305	546
Utilities - Telephone	467	617	453
<b>Total Recurrent Expenditure</b>	<b>202,452</b>	<b>193,798</b>	<b>189,321</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>202,452</b>	<b>193,798</b>	<b>189,321</b>

### Environmental Health

#### Recurrent Income

Fees - Miscellaneous	(10,815)	(10,419)	(10,500)
Fees - Inspection	-	(545)	-
Fines and Penalties	(4,429)	(7,450)	(4,300)
Reimbursements General	-	(2,304)	-
Fees - Application	(9,673)	(10,739)	(9,673)
Fees - Stall Holders/ Traders	(12,280)	(12,267)	(11,922)
Fees - Inspection	(7,547)	(9,634)	(7,547)
Fees - Offensive Trade Permits	(509)	(509)	(509)
Fees - Programmes	(116,977)	(113,562)	(113,570)
Licences - Caravan Park	(3,085)	(3,394)	(3,085)
Licences - Cattery	(243)	(236)	(236)
Fees - Miscellaneous	(1,545)	(1,923)	(1,500)
Fees - Supervision	(53,760)	(58,610)	(52,194)
<b>Total Recurrent Income</b>	<b>(220,863)</b>	<b>(231,593)</b>	<b>(215,036)</b>

#### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	4,123	2,595	2,694
Motor Vehicle Expenses	4,463	3,953	4,333
Depreciation Charge	14,800	14,800	14,800
Salaries and Wages - Annual Leave	38,286	33,971	33,971
Salaries and Wages - Long Service Leave	8,144	7,227	7,227
Salaries and Wages	418,888	384,045	371,747
Salaries and Wages - Casual & Relief	1,176	-	1,158
Superannuation	48,459	43,762	43,459
Uniforms & Protective Clothing	1,700	1,219	1,625
Utilities - Telephone	-	69	150
Workers Compensation	11,429	7,987	7,987

##### Service Fees

Service Fee - Accommodation	17,220	14,865	15,884
Service Fee - Human Resources	49,159	34,733	38,636
Service Fee - Information Technology	80,070	66,823	60,718
Service Fee - Management and Accounting	79,979	66,778	70,268
LG Reform Recovery	-	(334)	-

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Other</b>			
Plant and Equipment (<\$3,000)	8,755	8,380	8,500
Advertising and Promotions	6,010	2,056	5,835
Analytical Expenses	13,643	13,316	13,246
Contractor - General	31,827	30,779	30,900
Courier Fees	4,244	3,759	4,120
Depreciation - Plant and Equipment	3,100	1,311	3,100
Legal Expenses	-	4,055	9,544
Purchases - Consumables	12,020	8,029	11,670
Purchases - Sundry	4,208	2,819	4,120
Utilities - Telephone	-	33	100
Utilities - Telephone	1,098	1,019	1,066
<b>Total Recurrent Expenses</b>	<b>862,801</b>	<b>758,047</b>	<b>766,859</b>
<b>Net Recurrent Income/Expenses</b>	<b>641,938</b>	<b>526,454</b>	<b>551,823</b>
<b>Non-Recurrent Operating Expenditure</b>			
Special Projects	-	382	-
Special Projects	-	32,029	69,209
Special Projects	113,435	63,247	50,000
Special Projects	-	363	-
<b>Total Special Projects</b>	<b>113,435</b>	<b>96,021</b>	<b>119,209</b>
Contaminated Sites Investigation	113,435	86,812	110,000
Regional Travel Smart (EMRC)	-	9,209	9,209
<b>Total Non-Recurrent Operating Expenditure</b>	<b>113,435</b>	<b>96,021</b>	<b>119,209</b>
<b>Non-Recurrent Capital Expenditure</b>			
Replacements - Minor Plant & Equipment	-	10,000	-
Replacements - Minor Plant & Equipment	-	-	10,000
<b>Total Non-Recurrent Capital Expenditure</b>	<b>-</b>	<b>10,000</b>	<b>10,000</b>
<b>Net Non-Recurrent Income/Expenditure</b>	<b>113,435</b>	<b>106,021</b>	<b>129,209</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>755,373</b>	<b>632,476</b>	<b>681,032</b>

#### Rangers & Fire Prevention Co-ordination

##### Recurrent Expenditure

##### Employment Costs

Fringe Benefits Tax	5,376	4,713	5,000
Motor Vehicle Expenses	4,245	2,701	4,122
Depreciation Charge	6,000	6,000	6,000
Salaries and Wages - Annual Leave	7,735	13,188	13,188
Salaries and Wages - Long Service Leave	1,645	2,805	2,805
Salaries and Wages	83,679	96,270	123,668
Superannuation	8,684	10,378	14,806
Utilities - Telephone	480	487	480
Uniforms & Protective Clothing	250	412	500
Workers Compensation	2,285	3,065	3,065

##### Service Fees

Service Fee - Accommodation	8,610	8,315	8,935
Service Fee - Human Resources	16,386	14,652	16,558
Service Fee - Information Technology	24,021	24,199	22,769
Service Fee - Management and Accounting	26,660	26,976	30,115
LG Reform Recovery	-	(235)	-

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Other</b>			
Utilities - Telephone	3,970	-	942
<b>Total Recurrent Expenditure</b>	<b>200,026</b>	<b>213,926</b>	<b>252,954</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>200,026</b>	<b>213,926</b>	<b>252,954</b>
<b>Ranger Services</b>			
<b>Recurrent Income</b>			
Fees - Animal Pound	(7,210)	(8,108)	(7,000)
Fees - Miscellaneous	(3,449)	(4,297)	(3,349)
Fees - Number Plates	(1,384)	(2,818)	(1,370)
Fines and Penalties	(15,000)	(22,315)	(16,000)
Fees - Application	(2,334)	(2,700)	(2,266)
Fees - Animal Pound	(18,540)	(21,005)	(18,000)
Fees - Dog Registration	(100,000)	(167,176)	(140,000)
Fees - Fine Enforcement Revenue	(18,000)	(28,765)	(20,500)
Fees - Miscellaneous	(238)	(2,425)	(231)
Licences - Cattery	(13,660)	(27,967)	(22,000)
Licences - Dog Kennel	(600)	(1,200)	(600)
<b>Total Recurrent Income</b>	<b>(180,415)</b>	<b>(288,775)</b>	<b>(231,316)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Fringe Benefits Tax	5,376	2,175	7,000
Motor Vehicle Expenses	38,329	43,243	37,212
Depreciation Charge	23,860	23,860	23,860
Salaries and Wages - Annual Leave	43,565	42,997	42,997
Salaries and Wages - Long Service Leave	9,267	9,147	9,147
Salaries and Wages	545,382	519,032	507,818
Salaries and Wages - Casual & Relief After Hours	40,694	-	15,559
Superannuation	60,610	60,261	62,345
Uniforms & Protective Clothing	5,775	4,954	6,925
Utilities - Telephone	4,500	6,286	7,500
Utilities - Telephone	1,591	120	1,545
Workers Compensation	13,906	10,796	10,796
<b>Service Fees</b>			
Service Fee - Accommodation	7,175	5,575	5,957
Service Fee - Human Resources	39,381	25,895	28,757
Service Fee - Information Technology	56,049	41,819	37,949
Service Fee - Management and Accounting	64,072	49,629	52,300
LG Reform Recovery	-	(365)	-
<b>Other</b>			
Advertising and Promotions	8,493	5,680	6,304
Contractor - General	6,000	9,188	10,475
Equipment Hire and Lease	38,518	-	5,531
Depreciation - Buildings	1,380	1,020	1,380
Depreciation - Plant and Equipment	18,975	17,406	18,975
Fines Enforcement Charges	8,000	7,642	8,000
Legal Expenses	-	35,019	22,000
Plant and Equipment (<\$3,000)	26,000	19,100	26,000
Purchases - Consumables	6,665	3,522	5,500
Purchases - Sundry	9,000	9,367	9,548
Veterinary Fees	6,477	2,517	6,288
Maintenance - Buildings Purchases - Materials	1,591	135	1,545

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
Maintenance - Buildings Purchases - Sundry	1,552	640	1,507
Maintenance - Buildings Contractor - General	3,797	2,425	3,686
Maintenance - Buildings Utilities - Water	168	90	160
Maintenance - Buildings Insurance	96	88	95
Maintenance - Buildings Maintenance	-	645	-
Maintenance - Buildings ESL Charges	94	83	91
<b>Total Building Occupancy and Maintenance Costs</b>	<b>7,298</b>	<b>4,105</b>	<b>7,084</b>
<i>Dog Pound</i>	<i>5,349</i>	<i>3,793</i>	<i>3,686</i>
<i>Dog Pound</i>	<i>358</i>	<i>312</i>	<i>1,853</i>
<i>Cat Pound</i>	<i>1,591</i>	<i>-</i>	<i>1,545</i>
<b>Total Building Occupancy and Maintenance Costs</b>	<b>7,298</b>	<b>4,105</b>	<b>7,084</b>
<b>Total Recurrent Expenditure</b>	<b>1,096,338</b>	<b>959,990</b>	<b>984,751</b>
<b>Net Recurrent Income/Expenditure</b>	<b>915,923</b>	<b>671,215</b>	<b>753,435</b>
<b>Non-Recurrent Expenditure</b>			
<b>Non-Recurrent Operating</b>			
Non-Recurrent Projects Salaries and Wages	-	(8)	-
Non-Recurrent Projects Plant and equipment less than \$ 3,000	3,000	1,206	-
Non-Recurrent Projects Purchases - Materials	-	2,491	-
Non-Recurrent Projects Overheads - Labour	10,000	8,096	12,791
Non-Recurrent Projects Purchases - Sundry	2,500	60	1,500
<b>Total Non-Recurrent Operating</b>	<b>15,500</b>	<b>11,845</b>	<b>14,291</b>
<i>Emergency Management</i>	<i>15,500</i>	<i>11,845</i>	<i>14,291</i>
<b>Net Non-Recurrent Expenses</b>	<b>15,500</b>	<b>11,845</b>	<b>14,291</b>
<b>Non-Recurrent Capital expenditure</b>			
Purchases - Furniture & Equipment Purchases - Assets	-	6,012	7,500
<b>Total Non Recurrent Capital Expenditure</b>	<b>-</b>	<b>6,012</b>	<b>7,500</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>931,423</b>	<b>683,060</b>	<b>767,726</b>
<b>Fire Prevention</b>			
<b>Recurrent Income</b>			
Hazard Reduction Burns	(1,591)	(253)	(1,545)
Fines and Penalties	(2,000)	(5,250)	(2,000)
<b>Total Recurrent Income</b>	<b>(3,591)</b>	<b>(5,503)</b>	<b>(3,545)</b>
<b>Recurrent Expenditure</b>			
<b>Employment Costs</b>			
Motor Vehicle Expenses	2,459	68	2,388
Depreciation Charge	23,400	23,400	23,400
Salaries and Wages - Annual Leave	11,458	-	-
Salaries and Wages - Long Service Leave	2,437	-	-
Salaries and Wages	123,952	58,713	54,730
Salaries and Wages - Casual & Relief	-	-	14,947
Superannuation	12,864	5,182	5,680
Uniforms & Protective Clothing	2,500	386	-
Overheads - Labour	-	-	2,600
Utilities - Telephone	-	15	100
Workers Compensation	3,385	1,176	1,176
<b>Service Fees</b>			
Service Fee - Accommodation	2,631	2,502	2,730
Service Fee - Human Resources	20,756	18,614	20,974
Service Fee - Information Technology	24,021	24,199	22,769
Service Fee - Management and Accounting	33,769	34,724	38,146



Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
LG Reform Recovery	-	(619)	-
<b>Other</b>			
Advertising and Promotions	8,000	4,747	6,880
Plant & Equipment less than 3,000	2,015	767	500
Equipment Hire and Lease	20,600	13,339	20,000
Contractor - General	8,240	808	8,000
Depreciation - Plant and Equipment	28,080	24,742	28,080
Legal Expenses	-	-	-
Purchases - Consumables	1,591	181	1,545
Purchases - Sundry	1,591	355	1,545
Utilities - Telephone	579	815	3,475
<b>Total Recurrent Expenditure</b>	<b>334,328</b>	<b>214,112</b>	<b>259,665</b>
<b>Net Recurrent Income/Expenditure</b>	<b>330,737</b>	<b>208,609</b>	<b>256,120</b>
<b>Non Recurrent Expenditure</b>			
Non Recurrent Projects Salaries and wages	-	3,877	-
Non Recurrent Projects Printing and Stationery	-	1,467	-
Non Recurrent Projects Purchases Sundry	65,000	9,122	40,000
<b>Total Non Recurrent Expenditure</b>	<b>65,000</b>	<b>14,466</b>	<b>40,000</b>
<i>Bushfire Prone Declaration - Education Project</i>	65,000	14,466	40,000
<b>Total Non Recurrent Expenditure</b>	<b>65,000</b>	<b>14,466</b>	<b>40,000</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>395,737</b>	<b>223,075</b>	<b>296,120</b>
<b>Bush Fire Brigade</b>			
<b>Recurrent Income</b>			
Government Grants - State Operating	(123,914)	(126,999)	(126,647)
Fees - Miscellaneous	-	(114)	-
<b>Total Recurrent Income</b>	<b>(123,914)</b>	<b>(127,113)</b>	<b>(126,647)</b>
<b>Recurrent Expenditure</b>			
Uniforms & Protective Clothing	22,060	28,337	19,044
Utilities - Telephone	-	923	250
Insurance	11,393	5,965	11,280
Plant and Equipment (<\$3,000)	7,550	1,780	7,300
Purchases - Materials	8,667	-	12,298
Purchases - Sundry	8,881	22,369	9,300
Maintenance	3,139	9,916	5,000
Maintenance - Plant and Equipment Maintenance	8,715	2,398	8,715
Motor Vehicle Expenses - BFB Vehicles	28,610	40,355	28,860
Motor Vehicle Expenses - BFB Vehicles	10,000	3,694	10,000
Utilities - Telephone	20,900	28,122	20,700
Maintenance - Buildings Purchases - Materials	872	272	900
Maintenance - Buildings Purchases - Sundry	515	729	500
Maintenance - Buildings Contractor - General	309	1,272	300
Maintenance - Buildings Utilities - Electricity	1,575	-	1,500
Maintenance - Buildings Utilities - Water	105	-	100
Maintenance - Buildings Insurance	101	1,513	100
Maintenance - Buildings Maintenance	420	381	400
Maintenance - Buildings ESL Charges	103	406	100
<b>Total Building Occupancy and Maintenance Costs</b>	<b>4,000</b>	<b>4,573</b>	<b>3,900</b>
<i>BFB Station</i>	<i>1,884</i>	<i>2,303</i>	<i>2,200</i>
<i>BFB Station</i>	<i>2,116</i>	<i>2,270</i>	<i>1,700</i>
<b>Total Building Occupancy and Maintenance Costs</b>	<b>4,000</b>	<b>4,573</b>	<b>3,900</b>

Income / Expenditure Description	2015/2016 Budget \$	2014/2015 Estimate \$	2014/2015 Budget \$
<b>Total Recurrent Expenditure</b>	<b>133,915</b>	<b>148,431</b>	<b>136,647</b>
<b>Net Recurrent Income/Expenditure</b>	<b>10,001</b>	<b>21,318</b>	<b>10,000</b>
<b>Non Recurrent Expenditure</b>			
Replacements - Plant & Equipment	-	23,600	-
<b>Total Non Recurrent Expenditure</b>	<b>-</b>	<b>23,600</b>	<b>-</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>10,001</b>	<b>44,919</b>	<b>10,000</b>
<b>State Emergency Services</b>			
<b>Recurrent Income</b>			
Government Grants - State Operating	(53,105)	(58,625)	(55,000)
<b>Total Recurrent Income</b>	<b>(53,105)</b>	<b>(58,625)</b>	<b>(55,000)</b>
<b>Recurrent Expenditure</b>			
Uniforms & Protective Clothing	-	49	-
Plant and Equipment (<\$3,000)	7,550	9,357	7,550
Purchases - Sundry	11,340	16,445	11,340
Insurance	2,404	899	2,380
Maintenance	3,800	1,611	5,800
Utilities - Telephone	-	1	-
Motor Vehicle Expenses	8,935	6,332	8,935
Utilities - Telephone	14,277	15,731	14,195
Maintenance - Buildings Purchases - Sundry	515	935	500
Maintenance - Buildings Purchases - Materials	155	334	150
Maintenance - Buildings Contractor - General	2,884	4,430	2,800
Maintenance - Buildings Utilities - Electricity	840	-	800
Maintenance - Buildings Insurance	1,010	-	1,000
Maintenance - Buildings Maintenance	1,242	381	1,400
Maintenance - Buildings ESL Charges	155	-	150
<b>Total Building Occupancy and Maintenance Costs</b>	<b>6,801</b>	<b>6,080</b>	<b>6,800</b>
SES Station	2,005	2,195	1,950
SES Station	4,796	3,885	4,850
<b>Total Building Occupancy and Maintenance Costs</b>	<b>6,801</b>	<b>6,080</b>	<b>6,800</b>
<b>Total Recurrent Expenditure</b>	<b>55,107</b>	<b>56,504</b>	<b>57,000</b>
<b>Net Recurrent Income/Expenditure</b>	<b>2,002</b>	<b>(2,121)</b>	<b>2,000</b>
<b>Non Recurrent Income</b>			
Government Grants - State Capital	-	(95,638)	(80,638)
<b>Total Non Recurrent Income</b>	<b>-</b>	<b>(95,638)</b>	<b>(80,638)</b>
<b>Non Recurrent Operating Expenditure</b>			
Non-Recurrent Projects Purchases Materials	-	6,079	5,700
<b>Total Non Recurrent Operating Expenditure</b>	<b>-</b>	<b>6,079</b>	<b>5,700</b>
Chainsaws and Generators	-	6,079	5,700
<b>Total Non Recurrent Operating Expenditure</b>	<b>-</b>	<b>6,079</b>	<b>5,700</b>
<b>Non Recurrent Capital Expenditure</b>			
Replacements Plant and equipment	-	95,638	80,638
<b>Total Non Recurrent Capital Expenditure</b>	<b>-</b>	<b>95,638</b>	<b>80,638</b>
<b>Net Non Recurrent Income/Expenditure</b>	<b>-</b>	<b>6,079</b>	<b>5,700</b>
<b>Net Subsidy (Contribution to General Funds)</b>	<b>2,002</b>	<b>3,958</b>	<b>7,700</b>

# Schedule of Fees & Charges

For the year ended 30 June 2016



**shire of  
kalamunda**

REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
<b>ADMINISTRATION FEES</b>				
<b>General - Special Projects</b>				
Chief Executive Officer	per hour	170.00	17.00	187.00
Directors	per hour	120.00	12.00	132.00
Manager	per hour	100.00	10.00	110.00
Senior Officer (Level 8-9)	per hour	60.00	6.00	66.00
Junior Officer (Level 5-6)	per hour	50.00	5.00	55.00
<b>Plan Retrieval fee</b>				
Building Plan request search fee (Off-site storage)		35.00	N/A	35.00
<b>Plan Print</b>				
Copies of Building/House plans (hard copy) per page (A4 or A3)		13.50	N/A	13.50
Building Plan - Emailed Prints per plan sheet		13.50	N/A	13.50
Dishonoured Payment Administration Fees		11.00	N/A	11.00
Sundry Debtors Instalment Fees (GST treatment is the same as the fee or charge to which it relates)			Y/N	20.00
Interest on outstanding balances related on trust debts and sundry debts		5.50%	N/A	5.50%
Notice Advising General Procedure Claim Paid (Being a letter advising no further legal action on outstanding rates previously pursued)		26.00	N/A	26.00
Rates Instalment Rates (four instalments)		18.00	N/A	18.00
Rates Instalment Rates (two instalments)		6.00	N/A	6.00
Notice of Discontinuance		150.00	N/A	150.00
Judgement set aside charge		300.00	N/A	300.00
Interest on rates instalments		5.50%	N/A	5.50%
Penalty interest on outstanding rates		11%	N/A	11%
Property Rates Settlement Statement		31.00	N/A	31.00
Re-print copy of Rates Notice		16.50	N/A	16.50
Administration fee for incorrect payment made by ratepayer		20.00	N/A	20.00
Special Payment Arrangements (SPA's)		20.00	N/A	20.00
Prepare Direct Debit Arrangement (GST treatment is the same as the fee or charge to which it relates)			Y/N	20.00
Rates Historical Search	per year	30.00	N/A	30.00
<b>Sale of Street Listing</b>				
All Wards		170.00	N/A	170.00
One Ward		56.00	N/A	56.00
<b>Freedom of Information</b>				
Application		30.00	N/A	30.00
Charge for time to deal with application	1st Hour		N/A	
Charge after initial hour	Hour	30.00	N/A	30.00
Property Owner Details Search	per property searched or suggest a maximum of 4 properties for dividing fences etc	20.00	N/A	20.00
<b>COMMUNITY DEVELOPMENT</b>				
<b>Liberty Swing - Stirk park</b>				
Key Purchase	Key	11.82	1.18	13.00
Key Bond	Key	13.00	N/A	13.00

REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Key Rental	Key	11.82	1.18	13.00
<b>Podiatry Service</b>				
Kalamunda, High Wycombe and Forrestfield	Visit	27.00	N/A	27.00
<b>Kalamunda HACC</b>				
Peter Anderton Respite Centre (inc meal - activity extra)	Day		N/A	As published in WA HACC Policy
Shoppers Bus	Per one way trip		N/A	As published in WA HACC Policy
Domestic Assistance	Hour		N/A	As published in WA HACC Policy
Respite Care	Hour		N/A	As published in WA HACC Policy
Personal Care	Hour		N/A	As published in WA HACC Policy
Social Support	Hour		N/A	As published in WA HACC Policy
Home Maintenance	Hour		N/A	As published in WA HACC Policy
Other Food Services(Meal preparation at home)	Hour		N/A	As published in WA HACC Policy
Meals on Wheels	Per Meal		N/A	As published by City of Stirling
Home Care Package The maximum fee is 17.5% of basic rate of the single pension, plus 50% of income if client income is above the basic rate of single pension	Per Month	17.5 % of pension plus any co- payment approved and /or income tested fee. Hourly rates are no longer part of this program	N/A	17.5 % of pension plus any co-payment approved and /or income tested fee. Hourly rates are no longer part of this program
<b>Community Transport</b>				
0 - 10 km	Per one way trip		N/A	As published in WA HACC Policy
11 - 30 km (previously 0-30 km)	Per one way trip		N/A	As published in WA HACC Policy
31 - 60 km	Per one way trip		N/A	As published in WA HACC Policy
61 - 99 km (previously 61-90km)	Per one way trip		N/A	As published in WA HACC Policy
Over 100 km			N/A	By Negotiation
LIBRARIES				
<b>Kalamunda Library</b>				
<b>Forrestfield Library</b>				
<b>High Wycombe Library</b>				
<b>Lesmurdie Library</b>				
USB Devices		7.27	0.73	8.00
Library bags		0.91	0.09	1.00
Lost Books			N/A	Replacement
Damaged Books			N/A	Replacement
Overdue Fees	day		N/A	
Administration fee for handling refund of lost item		7.27	0.73	8.00
Ear buds/phones for use on public PCs	each	3.64	0.36	4.00
<b>Word Processor Use</b>				
No charge for maximum of two hour booking				

REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Printing - Black & white	per page	0.18	0.02	0.20
Printing - Colour	per page	0.91	0.09	1.00
<b>Internet Use</b>				
No charge for maximum of two hour booking				
Printing - Black & white	per page	0.18	0.02	0.20
Printing - Colour	per page	0.91	0.09	1.00
Photocopier Use - A4 Black and White	per page	0.18	0.02	0.20
Photocopier Use - A4 Colour	per page	0.91	0.09	1.00
Photocopier Use - A3 Black and White	per page	0.36	0.04	0.40
Photocopier Use - A3 Colour	per page	1.82	0.18	2.00
Replacement library cards	each	4.10	N/A	4.10
Laminating - A4	each	2.14	0.21	2.35
Laminating - A3 - Kalamunda and Forrestfield only	each	4.18	0.42	4.60
Scan and email	page	3.18	0.32	3.50
<b>Fax Charges</b>				
Metropolitan area - First page	page	3.27	0.33	3.60
Metropolitan area - Subsequent pages	page	1.09	0.11	1.20
Rest of Australia- First page	page	4.36	0.44	4.80
Rest of Australia- Subsequent pages	page	2.23	0.22	2.45
Rest of World- First page	page	8.64	0.86	9.50
Rest of World- Subsequent pages	page	4.36	0.44	4.80
<b>FINES ENFORCEMENT [Regulation 9]</b>				
<b>Part A - Enforcement Fees for part 3 of the Act</b>				
Fee for issuing a final demand (To be imposed when the final demand is issued)		16.40	N/A	16.40
Fee for preparing an enforcement certificate in relation to an infringement notice (for each infringement notice) (To be imposed when the infringement notice is registered)		13.95	N/A	13.95
Fee for registering an infringement notice with the Registry (To be imposed when the notice is registered)		52.00	N/A	52.00
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made)		28.50	N/A	28.50
<b>Part B - Enforcement Fees for part 4 of the Act</b>				
Fee for issuing a notice of intention to suspend licences (To be imposed when a licence suspension order is made or when a warrant of execution is issued, but not twice)		28.50	N/A	28.50
Fee for issuing a warrant of execution (To be imposed when the warrant is issued)		134.00	N/A	134.00
<b>Part C - Enforcement Fees for part 7 of the Act</b>				
Fee for attending the Magistrates Court in connection with proceedings to examine a person under S69, for each hour or part of an hour		59.50	N/A	59.50
The actual amounts disbursed in connection with seizing, moving, storing, securing, protecting and insuring property (including amounts disbursed for the keeping of animals) are prescribed as enforcement fees			N/A	
Fee for inspecting personal property under seizure		40.00	N/A	40.00
Fee for lodging a memorial under S89		43.00	N/A	43.00
Fee for lodging a withdrawal of memorial under S90		28.50	N/A	28.50
The actual amounts disbursed for the purpose of valuing any personal property or land, and for searches of titles and other records, are prescribed as enforcement fees		N/A	N/A	N/A
The actual amounts disbursed for advertising, and otherwise in connection with the arranging of, any intended sale of personal property or land are prescribed as enforcement fees		N/A	N/A	N/A
Fee for arranging a sale of personal property or land, including preparing advertisements and conditions of sale, but excluding disbursements, not exceeding the actual amounts disbursed in connection with		141.00	N/A	141.00



REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
The actual amounts disbursed in connection with a sale of property or land (including settlement costs) are prescribed as enforcement fees		N/A	N/A	N/A
Fee for attending a sale of personal property or land		63.50	N/A	63.50
Fee for preparing and executing a transfer of land sold		141.00	N/A	141.00
Fee for attending a court in connection with interpleader proceedings, for each half hour		20.00	N/A	20.00
<b>Local Authority Number Plates</b>	Set	Price as set by Dept of Transport +50%	Y	Price as set by Dept of Transport +50%
<b>Vehicles</b>				
Impounding		170.00	N/A	170.00
Storage Charges (Daily)	Daily	10.00	N/A	10.00
Vehicle Disposal/ Surrender Fee		Cost + 12.5%	N/A	Cost + 12.5%
<b>Ranger Attendance</b>				
Per Ranger attending 7am -7pm (hour or part of)		68.00	N/A	68.00
Per Ranger attending 7pm -7am (hour or part of)		180.00	N/A	180.00
Building Security Call Out 7am-7pm (hour or part of)		63.64	6.36	70.00
MOU -Shared Services - hourly rate		61.82	6.18	68.00
MOU -Shared Services - mileage		0.74	0.07	0.81
LICENSES				
<b>Dog Registration</b>				
Non-Sterilised - Male and Female	1 Year	50.00	N/A	50.00
Non-Sterilised - Male and Female	3 Years	120.00	N/A	120.00
Non-Sterilised - Male and Female	Lifetime	250.00	N/A	250.00
Sterilised - Male and Female	1 Year	20.00	N/A	20.00
Sterilised - Male and Female	3 Years	42.50	N/A	42.50
Sterilised - Male and Female	Lifetime	100.00	N/A	100.00
Working Dog Non-Sterilised - Male and Female	1 Year	12.50	N/A	12.50
Working Dog Non-Sterilised - Male and Female	3 Years	30.00	N/A	30.00
Working Dog Non-Sterilised - Male and Female	Lifetime	62.50	N/A	62.50
Working Dog Sterilised - Male and Female	1 Year	5.00	N/A	5.00
Working Dog Sterilised - Male and Female	3 Years	10.60	N/A	10.60
Working Dog Sterilised - Male and Female	Lifetime	25.00	N/A	25.00
Sterilisation of dog by authorised vet	Each	cost +12.5%	N/A	cost +12.5%
Micro chipping of dog by authorised vet	Each	cost +12.5%	N/A	cost +12.5%
<i>*Pensioner 50% discount on all categories (sterilised and non-sterilised, 1 and 3 year registrations)</i>				
Replacement Dog Tags		1.50	N/A	1.50
<b>Kennels</b>				
Licence	Annual	200.00	N/A	200.00
Application fee	Initial	125.00	N/A	125.00
POUND FEES				
Impounding fee registered dog		55.00	N/A	55.00
Impounding fee unregistered dog		100.00	N/A	100.00
FER Infringements		N/A	N/A	N/A
Maintenance	Daily	16.00	N/A	16.00
Surrender at pound	Initial	95.00	N/A	95.00



REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Surrender at pick up		120.00	N/A	120.00
Surrender of Cat/Kitten by Commercial/ Private Operator from trapping activities	Each	59.09	5.91	65.00
Multi Dog Application	Initial	100.00	N/A	100.00
Dangerous Dog Declaration fee	Annual	100.00	N/A	100.00
Dangerous Dog Sign	Each	50.00	N/A	50.00
Dangerous Dog Collar - Large	Each	54.00	N/A	54.00
Dangerous Dog collar - Medium	Each	50.00	N/A	50.00
Impounding fee registered cat	Each	55.00	N/A	55.00
Impounding fee unregistered cat	Each	100.00	N/A	100.00
Animal Trap Hire	Weekly	50.00	5.00	55.00
Animal Trap Bond	Per Hire	90.91	9.09	100.00
<b>Impounding Livestock - Fees</b>				
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs				
Impound Fees Working Hours (7am-7pm)	Head	45.00	N/A	45.00
Impound Fees After Hours (7am-7pm)	Head	85.00	N/A	85.00
Wethers, ewes, lambs, goats				
Impound Fees Working Hours (7am-7pm)	Head	20.00	N/A	20.00
Impound Fees After Hours (7pm-7am)	Head	60.00	N/A	60.00
Float hire		181.82	18.18	200.00
<b>Poundage Fees - Daily/ Per Head</b>				
Entire Horses, mules, asses, camels, alpacas, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs				
Poundage Fees Working Hours First 24 hours or part thereof.	Head	37.00	N/A	37.00
Poundage Fees After Hours First 24 hours or part thereof.	Head	13.00	N/A	13.00
Wethers, ewes, lambs, goats				
Poundage Fees Working Hours First 24 hours or part thereof.	Head	8.00	N/A	8.00
Poundage Fees After Hours 24 hours or part thereof.	Head	5.00	N/A	5.00
<b>Sustenance Fees</b>				
Entire Horses, mules, asses, camels, alpacas, bulls, mares, geldings, colts, fillies, foals, oxen, steers, heifers, gilts or calves per head	Daily	17.00	N/A	17.00
Rams, wethers, ewes, lambs, pigs or goats per head	Daily	11.00	N/A	11.00
<b>ENGINEERING</b>				
Crossover Contribution by Council				
First Standard Crossing		410.00	N/A	410.00
Second Standard Crossing				
Reconstruction of Standard Crossing (before 15 years)		205.00	N/A	205.00
Reconstruction of Standard Crossing (after 15 years)		410.00	N/A	410.00
<b>Asset protection bond for <u>all</u> major residential or industrial and commercial buildings including applications for Demolition and swimming pool licences.</b>				
Single road frontage	Minimum	1550.00	N/A	1550.00

REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
<i>Two or more road frontages</i>	Minimum	2100.00	N/A	2100.00
Asset Protection Bond inspection fee (Building, Demolition and Swimming Pool Licence application)			Y/N	113.00
Asset Protection bond inspection fee (Building, Demolition and Swimming Pool Licence application) 2nd and subsequent inspections			Y/N	100.00
<b>Subdivision/Development</b>				
Administration fee for processing of outstanding works bond applications for Subdivisions		295.00	N/A	295.00
<b>Road Reinstatement Rates &amp; Private Works</b>				
Included in cost: Plan, labour			Y/N	Cost + 30%
<b>Application for Closure of Right of Way (ROW)</b>				
Initial Request and thereafter charged at applicable officer hourly rate		210.00	N/A	210.00
Director - Hourly Rate	Hour	120.00	N/A	120.00
Manager - Hourly Rate	Hour	100.00	N/A	100.00
Technical Officer - hourly Rate	Hour	60.00	N/A	60.00
Administration or Clerical Officer - Hourly Rate	Hour	50.00	N/A	50.00
<b>Bin</b>				
Community Event Bin Hire - 240L General	Bin	159.09	15.91	175.00
Community Event Bin Hire - 240L Recycling	Bin	90.91	9.09	100.00
Community Event Bin - additional Fee for disposal of contaminated Recycling Bin	Bin	90.91	9.09	100.00
<b>Waste Services</b>				
Residential Full Service	Property	487.00	N/A	487.00
Residential Full Service Pensioner*	Property	257.00	N/A	257.00
Residential Multi Unit (excludes MGB)	dwelling	460.00	N/A	460.00
Residential Other (excludes MGB)	dwelling	460.00	N/A	460.00
Residential Multi Unit Pensioner (excludes MGB)	dwelling	230.00	N/A	230.00
Credit for Properties who cannot access the skip service	property	-36.50	N/A	-36.50
Commercial & Industrial (general and recycling only)	Property	960.00	N/A	960.00
Additional General Bin Residential (all properties)*	Bin	600.00	N/A	600.00
Additional Recycling Bin Residential (all properties)*	Bin	165.00	N/A	165.00
Additional General or Recycling Bin Commercial / Industrial (all properties)*	Bin	1125.00	N/A	1125.00
Community & Sporting Clubs (120L general only)	Per litre	1.06 per litre	N/A	1.06 per litre
Community & Sporting Clubs (240L recycling only)	Per litre	0.27 per litre	N/A	0.27 per litre
<i>* Pensioner Rebate applies to the Primary Owner Occupied Residential property only. No rebate is applicable for additional services, commercial or industrial properties.</i>				
<b>Walliston Transfer Station - (resident only)</b>				
Collection of Whitegoods or Mattresses (non-pensioner)	per two items	20.00	2.00	22.00
Collection of Whitegoods or Mattresses (pensioner)	per two items	6.36	0.64	7.00
Car & Motor Cycle Tyre (max 5/entry)	per tyre	9.36	0.94	10.30
Four Wheel Drive (max 5/entry)	per tyre	17.36	1.74	19.10
Truck Tyres (max 2/entry)	per tyre	26.55	2.65	29.20
Compost Bin (Inc Delivery)	each	45.45	4.55	50.00
Worm Farm (Inc Delivery)	each	127.27	12.73	140.00

REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
<b>Walliston Transfer Station - (non-resident)</b>				
Clean Green waste (minimum charge 0.5t = \$20.35)	per tonne	38.45	3.85	42.30
Mixed Waste - Car/Station Wagon/Utes or Trailer only		49.91	4.99	54.90
Mixed Waste - Vehicle & Trailer combination - up to 7 x 5, no trucks		87.27	8.73	96.00
Mattress disposal fee (max 5/entry)	each	17.73	1.77	19.50
Car & Motor Cycle Tyre (max 5/entry)	per tyre	10.45	1.05	11.50
Four Wheel Drive (max 5/entry)	per tyre	20.91	2.09	23.00
Truck Tyres (max 2/entry)	per tyre	31.36	3.14	34.50
<b>TOWN PLANNING</b>				
<b>Structure Plans (Charge per hour)</b>				
Director	hour	88.00	N/A	88.00
Manager/Senior Planner	hour	66.00	N/A	66.00
Planning Officer (and other staff)	hour	36.86	N/A	36.86
Administration Officer	hour	30.20	N/A	30.20
<b>Detailed Area Plans/ Amendments (Charge per hour)</b>				
Director	hour	88.00	N/A	88.00
Manager/Senior Planner	hour	66.00	N/A	66.00
Planning Officer (and other staff)	hour	36.86	N/A	36.86
Administration Officer	hour	30.20	N/A	30.20
Reply to a request for a property file search		68.20	N/A	68.20
<b>Development Application/ Codes Approval</b>				
Determination of <u>development application (other than for an extractive industry)</u> where the estimated costs of the development is:				
Not more than \$50,000		147.00	N/A	147.00
More than \$50,000 but not more than \$500,000	0.32% of the estimated cost of the development	0.32% of the estimated cost of the development	N/A	0.32% of the estimated cost of the development
More than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000	\$1,700 + 0.257% for every \$1 in excess of \$500,000	N/A	\$1,700 + 0.257% for every \$1 in excess of \$500,000
More than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 Million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 Million	N/A	\$7,161 + 0.206% for every \$1 in excess of \$2.5 Million
More than \$5million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 Million	\$12,633 + 0.123% for every \$1 in excess of \$5 Million	N/A	\$12,633 + 0.123% for every \$1 in excess of \$5 Million
More than \$21.5 million		34,196.00	N/A	34,196.00
Determining a development application (other than an extractive industry) where the development has commenced or carried out				The requisite fee plus, by way of penalty, twice that fee
Determination of <u>development application for an extractive industry</u>		739.00	N/A	739.00
Request for major amendment to an approved development	50% of regular fee with a minimum of \$100.00		N/A	50% of regular fee with a minimum of \$100.00

REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Penalty if the development has commenced	\$1230 penalty if the development has commenced		N/A	1,230.00
<b>Zoning Certificate (Orders and Requisitions)</b>				
Orders & Requisitions		73.00	N/A	73.00
Issue of written planning advice		66.36	6.64	73.00
Reply to a sale of business settlement questionnaire		73.00	N/A	73.00
<b>Application for approval of home occupation/ business</b>				
Fee	Initial	222.00	N/A	222.00
Renewal fee		73.00	N/A	73.00
Fee for applications of the new Enterprise Incentive Scheme		20.00	N/A	20.00
Penalty if home occupation has commenced	\$666 penalty where the Home Occupation has already commenced	666.00	N/A	666.00
If the home occupation to be renewed has expired		219.00	N/A	219.00
<b>Application for change of use</b>				
For change or continuation of use where development is not occurring		295.00	N/A	295.00
Penalty if the change of use has already been carried out		885.00	N/A	885.00
<b>Application for Certificate of Approval for a Strata Plan (Form 24)</b>				
Between 1 and 5 strata lots		\$656 base rate + \$65 per lot	N/A	\$656 base rate + \$65 per lot
Between 6 and 100 strata lots		\$981 base rate + \$43.50 in excess of 5 lot	N/A	\$981 base rate + \$43.50 in excess of 5 lot
In excess of 100 strata lots		5113.50	N/A	5,113.50
<b>Provision of a survey strata clearance</b>				
Not more than 5 lots	Lot	73.00	N/A	73.00
6 - 195 lots	Lot	\$73 per lot for the first 5 lots and then \$35 per lot	N/A	\$73 per lot for the first 5 lots and then \$35 per lot
more than 195 lots		7,393.00	N/A	7,393.00
<b>Provision of a subdivision clearance</b>				
Not more than 5 lots	Lot	73.00	N/A	73.00
6 - 195 lots	Lot	\$73 per lot for the first 5 lots and then \$35 per lot	N/A	\$73 per lot for the first 5 lots and then \$35 per lot
more than 195 lots		7,393.00	N/A	7,393.00
<b>Land Matters and Roads and Rights of Way</b>				
Initial Request and thereafter charged at applicable officer hourly rate		210.00	N/A	210.00
Caveat withdrawals, Easements and Notices on Titles (plus all costs)		57.50	N/A	57.50
<b>Application for Closure of Public Access Way (PAW)</b>				
Initial Request and thereafter charged at applicable officer hourly rate		210.00	N/A	210.00

REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
<b>Application for Commercial Vehicle Parking</b>				
Fee	initial	157.50	N/A	157.50
Renewal fee		105.00	N/A	105.00
<b>Planning Infringement Notices</b>		500.00	N/A	500.00
<b>Local Planning Scheme Amendments (cost per hour)</b>				
Director	Hour	88.00	N/A	88.00
Manager/Senior Planner	Hour	66.00	N/A	66.00
Planning Officer	Hour	36.86	N/A	36.86
Administration Officer	Hour	30.20	N/A	30.20
<b>Section 40 (Liquor Licensing) Requests</b>				
Section 40 (Liquor Licensing) Requests	Request	55.00	N/A	55.00
<b>Development Assessment Panels</b>				
<b>To be paid in addition to the Shire's development application fee if the development is to be determined by a Development Assessment Panel (DAP). The DAP fee is to then be transferred into an account controlled by the Department of Planning within 30 days of receiving.</b>				
The estimated cost of the development is:				
not less than \$3 million and less than \$7 million		3503.00	N/A	3503.00
not less than \$7 million and less than \$10 million		5409.00	N/A	5409.00
not less than \$10 million and less than \$12.5 million		5885.00	N/A	5885.00
not less than \$12.5 million and less than \$15 million		6053.00	N/A	6053.00
not less than \$15 million and less than \$17.5 million		6221.00	N/A	6221.00
not less than \$17.5 million and less than \$20 million		6390.00	N/A	6390.00
\$20 million or more		6557.00	N/A	6557.00
Minor amendment application		150.00	N/A	150.00
<b>Sale of Scheme and Maps</b>				
Copies of Tax Maps	Map	5.50	N/A	5.50
Zoning Scheme Text	full set	25.00	N/A	25.00
Zoning Scheme Maps	full set	25.00	N/A	25.00
<b>BUILDING</b>				
<b>Fees prescribed under the Shire's Signs, Hoardings &amp; Billing Posting Local Law apply to size and type of construction.</b>				
Application fee for temporary signs within the Road Reserve	per sign	11.00	N/A	11.00
Any sign that does not comply with the Shire's Local Law Relating to Sign's Hoardings and Bill posting will also require the lodgement of a Schedule 6 Planning Application	Per sign	147.00	N/A	147.00
Any other signs (Including White on Blue direction signs)	Sign	\$147.00 Application fee + cost of sign + 20% administration fee	N/A	\$147.00 Application fee + cost of sign + 20% administration fee
<b>Fines prescribed under the Shire's Signs, Hoarding &amp; Bill Posting Local Law</b>				
Displaying a sign without a licence	Offence	100.00	N/A	100.00
Displaying a sign otherwise than in accordance with an approval granted	Offence	100.00	N/A	100.00

REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Non-compliance with terms or conditions set out in licence	Offence	100.00	N/A	100.00
Failure to produce a certificate of currency within 5 working days of being requested to do so	Offence	50.00	N/A	50.00
Erection, maintenance or display of a sign in a manner that is not permitted	Offence	100.00	N/A	100.00
Failure to maintain a sign in a safe and structurally sound condition	Offence	100.00	N/A	100.00
Failure to keep a sign clean and maintained in good order	Offence	100.00	N/A	100.00
Unauthorised bill posting	Offence	100.00	N/A	100.00
Unauthorised fly posting	Offence	100.00	N/A	100.00
Failure to comply with terms and conditions of licence	Offence	100.00	N/A	100.00
Failure to produce licence number on the face of a licenced sign	Offence	50.00	N/A	50.00
Erection of an election sign for an individual candidate with a road reserve	Offence	100.00	N/A	100.00
Failure to comply with requirements of a notice given by Local Government	Offence	100.00	N/A	100.00
All other offences not specified	Offence	100.00	N/A	100.00
<b>Certificate of Design Compliance fees, Certificates of Building and Construction Compliance Inspection Fees and fees under the MOU with the Regional Shires</b>				
Certificate of Design Compliance where the Shire has been requested to undertake this function for Certified Applications. Class 1a & 10 buildings - of the value of the building works - Minimum \$270	Minimum	Class 1a & 10: 0.19% of the value of works - Minimum \$270	Y	Class 1a & 10: 0.19% of the value of works - Minimum \$270
Class 1b - Class 9: Less than \$150,000 in value of works - \$270 and where the value of works exceeds \$150,000 - 0.09% of the value of the works	Cost recovery	Class 1b - 9: Min \$270 or 0.09% of the value of work where the value exceeds \$150,000	Y	Class 1b - 9: Min \$270 or 0.09% of the value of work where the value exceeds \$150,000
Inspection service for Certificate of Construction Compliance, Building compliance, and any miscellaneous inspection requested. Minimum 2 hours @ \$165/hr	Minimum	300.00	30.00	Min \$330 incl of GST
Review of fire engineers alternative solutions. Minimum \$270 plus \$135 /hr in excess of 2 hrs.	Minimum	300.00	30.00	330.00
Submission of Building Plans and or Fire Engineer Brief to DFES	Cost recovery	200.00	20.00	220.00
Certificate of Building Compliance (Including Inspection, Assessment and Certificate)	Value		Y	varies
Unauthorised Class 1a & 10 Buildings		500.00	50.00	0.38% of value \$550 min
Unauthorised Class 1b-9 Buildings		500.00	50.00	Min \$550 + \$135/hr in excess of 2hrs
Authorised Class 1b-9 buildings		363.64	36.36	Min \$400 + \$135/hr in excess of 2 hrs
MOU Shires - Building Surveying Services - Uncertified applications, Building Maintenance inspection, pool inspections, etc.	Hourly	66.36	6.64	73.00
Travel time costs associated with Certificate of Construction Compliance etc., for the MOU shires or others	Hourly	66.36	6.64	73.00
Vehicle running costs \$0.81/km	per kilometre		Y	varies
<b>Strata Title Certificate -Class 1 Built Strata</b>				
Application for an occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision [s51(2)] at \$10/unit but not less than \$100	Minimum	100.00	N/A	100.00

REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
<b>Built Strata Inspection and Certificate of Building Compliance</b>				
Residential Class 1 dwellings (1-10 units)	Per Unit	varies	Y	\$220 + \$55/Unit
Residential (Classes 1-3)- third & subsequent inspections	Per Inspection	200.00	20.00	\$220/insp
Residential Class 2 & 3	Per Unit	varies	Y	\$220 + \$55/unit for 1-10 units. 11 units and more \$770 + \$44/unit
Commercial Buildings Class' 5-9	Per Unit	varies	Y	\$220 + \$55/Unit
Commercial Building Inspections - Third & subsequent inspections	Per Inspection	220.00		\$220/insp
<b>Dispensation applications</b>				
Planning Application Fee when seeking a Dispensation/Variation In relation to Single Residential Development		varies	N/A	As per Planning Commissions schedule of fees. Minimum \$147
<b>Plan Prints</b>				
Intramaps Printouts	Colour	13.50	N/A	13.50
Building Plan - Prints ( 1st Page) Computerised	A3 or A4	13.50	N/A	13.50
Building Plan - Prints ( subsequent pages)	A3 or A4	13.50	N/A	13.50
Microfilm Printing		86.00	N/A	86.00
Building Licence List	Monthly	200.00	N/A	200.00
Building Licence List	Weekly	400.00	N/A	400.00
<b>Swimming Pool Inspections</b>				
Swimming Pool Inspection Fee - Cost of undertaking the inspections within a Financial Year shared equally amongst all pool owners	Annual	20.50	N/A	20.50
Swimming Pool Inspection Fee - requested as part of a property settlement enquiry or otherwise		56.00	N/A	56.00
<b>HEALTH</b>				
<b>Cattery</b>				
Licence NCE Cattery	Annual	62.00	N/A	62.00
Application fee - Cattery	One off	122.00	N/A	122.00
Cat Registration 1 Year				
<i>If application made between 31st May and 31st October</i>	Per cat	10.00	N/A	10.00
<i>Otherwise</i>	Per cat	20.00	N/A	20.00
Cat Registration 3 Years	Per cat	42.50	N/A	42.50
<i>(50% of the above registration and renewal fees for Pensioners)</i>				
Application to be cat breeder	Per cat	100.00	N/A	100.00
Sterilisation of cat by authorised vet	Per cat	cost + 12.5%		cost + 12.5%
Micro chipping of cat by authorised vet	Per cat	cost + 12.5%		cost + 12.5%
<b>Piggeries</b>				
Licence NCE Piggery	Annual	298.00	N/A	298.00
<b>Poultry Farms (Caged System Only)</b>				
Licence	Annual	298.00	N/A	298.00
<b>Manure Works</b>				
Licence	Annual	211.00	N/A	211.00



REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
<b>Keeping of Bees</b>				
Permit	One Off	99.00	N/A	99.00
<b>Trading in Thoroughfares &amp; Public Places</b>				
Application Fee	One off	130.00	N/A	130.00
Charge - annual	Annual	869.00	N/A	869.00
Charge - single event	Per event	73.00	N/A	73.00
Charge - 2nd and subsequent single event	Per event	21.00	N/A	21.00
Alfresco dining application fee	Annual	121.00	N/A	121.00
Alfresco dining permit annual fee	Annual	\$100 + \$20 per chair	N/A	\$100 + \$20 per chair
Markets - monthly	Annual	1600.00	N/A	1600.00
Markets - weekly	Annual	6670.00	N/A	6670.00
Markets - per day	Annual	150.00	N/A	150.00
Administration fee for new stall holder - Markets	Annual	73.00	N/A	73.00
Administration fee - temporary event - stall	per event	73.00	N/A	73.00
Administration fee - temporary event stall - community group	per event		N/A	
Events - Expedited Service Fee (urgent response required, additional to administration fee)	Per event	29.09	2.91	32.00
<b>Food Act</b>				
Food Business Registration Fee		67.00	N/A	67.00
<b>Food Business Surveillance Fee</b>				
Low Risk Food Business	Annual	67.00	N/A	67.00
Low Risk Food Business - Large Premises	Annual	132.00	N/A	132.00
Medium Risk Food Business	Annual	198.00	N/A	198.00
Medium Risk Food Business - Large Premises	Annual	396.00	N/A	396.00
High Risk Food Business	Annual	302.00	N/A	302.00
High Risk Food Business - Large Premises	Annual	605.00	N/A	605.00
Temporary Food Business -one event - not related to of Kalamunda Trading License - inspection	Per event	67.00	N/A	67.00
Surveillance & Registration Fees - Community Group			N/A	
Re-inspection fee		80.00	N/A	80.00
Events - Expedited Service Fee (urgent response required, additional to event fee)	Per event	72.73	7.27	80.00
<b>Caravan Parks</b>				
Application fees for the grant or renewal of licence		200.00	N/A	200.00
OR				
The amount calculated by multiplying the relevant amount by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.			N/A	
<b>Health (Public Building) Regulations 1992</b>				
Fee equal to cost of considering the application up to a maximum of		871.00	N/A	871.00
Hourly EHO rate		80.00	N/A	80.00
<b>Administration</b>				
Copy of septic tank plans	per page	14.00	N/A	14.00
Water sampling - drinking water				
Private request	per visit	60.91	6.09	67.00
Regulatory	per visit	67.00	N/A	67.00

REGULATORY				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Public pool water resampling	per visit	67.00	N/A	67.00
Reply to a request for a property file search	per search	71.00	N/A	71.00
Reply to a sale of business settlement questionnaire	per reply	71.00	N/A	71.00
Section 39 (Liquor Licencing) request	per request	67.00	N/A	67.00
Asbestos Sampling	per visit	60.91	6.09	67.00
Asbestos Analysis Fee ( Fee for submission and analysis of sample to ARL Labs)	per analysis	64.09	6.41	70.50
<b>Septic Tanks</b>				
Application Fee		118.00	N/A	118.00
Inspection Fee		118.00	N/A	118.00
Re-inspection Fee		118.00	N/A	118.00
<b>Lodging House</b>				
Application Fee	Initial	33.00	N/A	33.00
Registration	Annual	55.00	N/A	55.00
<p>Note</p> <p>Assuming that the Scheme amendment service charge is part of the Other Town Planning Fees and Charges, this falls under Division 81 - Exempt Fees and Charges as the charge is imposed under Planning Schemes &amp; Local Government Act 1995</p> <p>The council will not charge GST on its invoice</p>				
MOU - Shared Services - hourly rate	hourly	67.27	6.73	74.00
MOU - Shared Services - mileage	km	0.74	0.07	0.81

COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
<b>MISCELLANEOUS CHARGES</b>				
Bond (depending on type of booking) Minimum	Refundable	200.00	N/A	200.00
Bond (depending on type of booking) Maximum	Refundable	1,000.00	N/A	1,000.00
Set up/retainer fee (to a maximum of \$50 )	Hour	9.09	0.91	10.00
Liquor permit	Permit	24.00	N/A	24.00
Security lock up fee			Y	Cost recovery based on amounts charged to the Shire
Security call out fee			Y	Cost recovery based on amounts charged to the Shire
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00	N/A	50.00
General Cleaning Fee	Event		Y	Minimum \$30. Any amount above based on cost recovery based on amount charged to the Shire
<b>Banner Pole Hire Charge</b>				
Commercial	15 Days	60.00	N/A	60.00
Community Group	15 Days	-	N/A	
Sale of Advertising Space (A3)	Per annum	272.73	27.27	300.00
<b>ANDERSON ROAD COMMUNITY CENTRE</b>				
<b>Room 1</b>				
Commercial	Hour	8.18	0.82	9.00
Community Group	Hour	7.27	0.73	8.00
<b>Room 2</b>				
Commercial	Hour	7.27	0.73	8.00
Community Group	Hour	6.14	0.61	6.75
Verandah	Hour	6.14	0.61	6.75
Commercial	Hour	7.73	0.77	8.50
Community Group	Hour	6.82	0.68	7.50
<b>AGRICULTURAL HALL</b>				
<b>Agricultural Hall (Main Hall includes lesser hall)</b>				
Function Selling Alcohol	Hour	64.09	6.41	70.50
Function Consuming Alcohol	Hour	49.09	4.91	54.00
Function Without Alcohol	Hour	39.55	3.95	43.50
Set Up/Rehearsal/Class	Hour	30.45	3.05	33.50
<b>Lesser Hall</b>				
Function Without Alcohol - Commercial	Hour	24.09	2.41	26.50
Function Without Alcohol - Community	Hour	13.18	1.32	14.50
<b>Bonds</b>				
Bond with alcohol		700.00	N/A	700.00
Bond without alcohol		300.00	N/A	300.00

COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Key Bond		55.00	N/A	55.00
Liquor Permit		24.00	N/A	24.00
<b>CARMEL HALL</b>				
<b>Main Hall</b>				
Function Without Alcohol	Hour	10.91	1.09	12.00
Commercial	Hour	7.73	0.77	8.50
Community Group	Hour	7.27	0.73	8.00
<b>CYRIL ROAD HALL</b>				
<b>Main Hall</b>				
Function Selling Alcohol	Hour	53.64	5.36	59.00
Function Consuming Alcohol	Hour	32.27	3.23	35.50
Function Without Alcohol	Hour	28.64	2.86	31.50
Commercial	Hour	20.00	2.00	22.00
Community Group	Hour	15.00	1.50	16.50
<b>Meeting Room</b>				
Commercial	Hour	10.91	1.09	12.00
Community Group	Hour	7.73	0.77	8.50
<b>FALLS FARM</b>				
<b>Whole Building</b>				
Function Selling Alcohol	Hour	50.00	5.00	55.00
Function Consuming Alcohol	Hour	30.00	3.00	33.00
Function Without Alcohol	Hour	28.64	2.86	31.50
Commercial	Hour	16.36	1.64	18.00
Community Group	Hour	10.91	1.09	12.00
<b>FORRESTFIELD HALL</b>				
<b>Main Hall</b>				
Function Selling Alcohol	Hour	45.91	4.59	50.50
Function Consuming Alcohol	Hour	26.82	2.68	29.50
Function Without Alcohol	Hour	25.45	2.55	28.00
Commercial	Hour	17.27	1.73	19.00
Community Group	Hour	12.27	1.23	13.50
<b>FORRESTFIELD LIBRARY EXHIBITION ROOM</b>				
<b>Forrestfield</b>				
Commercial	Hour	14.09	1.41	15.50
Exhibition with Sales	Day	121.36	12.14	133.50
(per day for first 3 days then \$55.50 for each subsequent day)				
Exhibitions without Sales	Day	55.45	5.55	61.00
(per day for first 3 days then \$24 for each subsequent day)				
Community Group	Hour	12.27	1.23	13.50
<b>GAMES TRAILER</b>				
<b>Bond (Refundable)</b>				
	Event	200.00	N/A	200.00
<b>Hire</b>				
Half Day (up to 4 hours)	Half Day	45.00	4.50	49.50
Whole Day (4 hours plus)	Whole Day	67.73	6.77	74.50
Weekly (7 days)	Week	336.82	33.68	370.50

COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
GOOSEBERRY HILL HALL				
Main Hall				
Function Selling Alcohol	Hour	63.64	6.36	70.00
Function Consuming Alcohol	Hour	30.45	3.05	33.50
Function Without Alcohol	Hour	29.55	2.95	32.50
Commercial	Hour	19.55	1.95	21.50
Community Group	Hour	14.55	1.45	16.00
Meeting Room				
Commercial	Hour	10.91	1.09	12.00
Community Group	Hour	7.73	0.77	8.50
GOOSEBERRY HILL MULTI-USE FACILITY				
Main Hall				
Function Without Alcohol	Hour	25.45	2.55	28.00
Commercial	Hour	13.18	1.32	14.50
Community Group	Hour	10.68	1.07	11.75
HARTFIELD PARK RECREATION CENTRE				
Courts Off Peak	Monday to Friday-6.00am - 4.00pm weekdays only. (weekends not included)			
Courts Peak	Monday to Friday-4.00pm - 9.00pm weekdays only. (weekends not included)			
(Includes multi-purpose courts and Squash courts)				
Gym Off Peak	Monday to Friday -8.00am -4.00pm weekdays only. (weekends not included)			
*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card				
**Valid for current 6 & 12 month members only - 50% discount (programs promotion only e.g., Boot Camp, Pilates.)				
***Local schools and Local Seniors Groups will receive a 50% discount on facility hire.				
Facility Hire				
Function Selling Alcohol	Hour	244.55	24.45	269.00
Function Consuming Alcohol	Hour	169.09	16.91	186.00
Function Without Alcohol	Hour	115.00	11.50	126.50
Out of hours function surcharge	Hour	99.55	9.95	109.50
Peak				
a. per court	Hour	52.73	5.27	58.00
b. both	Hour	98.64	9.86	108.50
Off Peak				
a. per court	Hour	40.00	4.00	44.00
b. both	Hour	65.45	6.55	72.00
Mezzanine Area				
Commercial	Hour	17.73	1.77	19.50
Community Group	Hour	15.91	1.59	17.50
Fitness & Lifestyle Room				
Commercial	Hour	46.82	4.68	51.50
Community Group	Hour	36.82	3.68	40.50
Multi-Purpose Room				
Commercial	Hour	23.64	2.36	26.00
Community Group	Hour	21.82	2.18	24.00
Crèche Room				
Commercial	Hour	34.55	3.45	38.00
Community Group	Hour	21.36	2.14	23.50
Badminton				

COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Off Peak (per court)	Hour	10.45	1.05	11.50
Peak (per court)	Hour	22.27	2.23	24.50
<b>Volleyball</b>				
Off Peak (per court)	Hour	19.09	1.91	21.00
Peak (per court)	Hour	24.55	2.45	27.00
<b>Squash/Racquet Ball</b>				
Off Peak (per court)	Hour	14.55	1.45	16.00
Peak (per court)	Hour	23.18	2.32	25.50
Pennants	Person	10.91	1.09	12.00
<b>Pool Table / Table Tennis</b>				
Per hour (includes equipment)	Hour	7.27	0.73	8.00
<b>Casual Basketball / Netball / Soccer</b>				
Adult per hour (includes ball hire)	Hour	4.09	0.41	4.50
Child per hour (includes ball hire)	Hour	3.18	0.32	3.50
<b>Sports Special (available 8am-5pm includes equipment but not gym/group fitness )</b>				
Adult for two hour session	session	7.73	0.77	8.50
Child for two hour session	session	6.82	0.68	7.50
<b>Equipment</b>				
Squash Racquet Hire	Racquet	4.18	0.42	4.60
Badminton Racquet Hire	Racquet	4.18	0.42	4.60
Broken Racquet Charge	Racquet	25.00	2.50	27.50
<b>Forrestfield Tennis Club</b>				
Administration of court hire on behalf of Club				
Hire of Forrestfield Tennis club tennis courts based on 20% of gross value				
<b>Miscellaneous</b>				
Set Up Fee - First hour free, \$10 for every hour after (maximum 3 hours)	Hour	9.09	0.91	10.00
Pack Up Fee - First hour free, \$10 for every hour after (maximum 3 hours)	Hour	9.09	0.91	10.00
Bond (depending on type of booking) Minimum	Refundable	200.00	N/A	200.00
Bond (depending on type of booking) Maximum	Refundable	1,000.00	N/A	1,000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00	N/A	50.00
Liquor permit	Permit	22.50	N/A	22.50
Security call out fee			y	Cost recovery based on amounts charged to the Shire
General Cleaning Fee			y	Cost recovery based on amount charged to the Shire
<b>Health &amp; Fitness</b>				
<b>Gym (off peak)</b>				
One Month		60.45	6.05	66.50
Three Months	3 x one month minus 20 % discount (inc appraisals)	145.00	14.50	159.50
Six Months	6 x one month minus 30 % discount (inc appraisals)	254.09	25.41	279.50
Twelve Months	12 x one month minus 40 % discount (inc appraisals)	435.91	43.59	479.50
Direct Debit	12 months only, total/12 + \$3/month admin	39.18	3.92	43.10
Casual Visit	Session	11.82	1.18	13.00

COMMUNITY FACILITIES					
Description		Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
10 visit multi pass	10 visits minus 1 visit	Block	106.36	10.64	117.00
20 visit multi pass	20 visits minus 2 visits	Block	212.73	21.27	234.00
<i>*Casual - Concession (20% discount)</i>		Session	9.55	0.95	10.50
10 visit multi pass	10 visits minus 1 visit (concession)	Block	85.91	8.59	94.50
20 visit multi pass	20 visits minus 2 visits (concession)	Block	171.82	17.18	189.00
<b>Gym (peak)</b>					
One Month	Plus 25% on one month off peak		75.91	7.59	83.50
Three Months	3 x one month minus 20 % discount (inc appraisals)		181.36	18.14	199.50
Six Months	6 x one month minus 30 % discount (inc appraisals)		317.73	31.77	349.50
Twelve Months	12 x one month minus 40 % discount (inc appraisals)		544.55	54.45	599.00
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	48.18	4.82	53.00
Casual Visit		Session	13.64	1.36	15.00
10 visit multi pass	10 visits minus 1 visit	Block	122.73	12.27	135.00
20 visit multi pass	20 visits minus 2 visits	Block	245.45	24.55	270.00
<i>*Casual - Concession (20% discount)</i>		Session	10.91	1.09	12.00
10 visit multi pass	10 visits minus 1 visit (concession)	Block	98.18	9.82	108.00
20 visit multi pass	10 visits minus 1 visit (concession)	Block	196.36	19.64	216.00
<b>Group Fitness</b>					
One Month	Same as Gym Peak		75.91	7.59	83.50
Three Months	3 x one month minus 20 % discount		181.36	18.14	199.50
Six Months	6 x one month minus 30 % discount		317.73	31.77	349.50
Twelve Months	12 x one month minus 40 % discount		544.55	54.45	599.00
Direct Debit	12 months only, total/12 + \$2/month admin	Monthly	48.18	4.82	53.00
Casual Visit/Class		Session	13.64	1.36	15.00
10 visit multi pass	10 visits minus 1 visit	Block	122.73	12.27	135.00
20 visit multi pass	20 visits minus 2 visits	Block	245.45	24.55	270.00
<i>*Casual Visit/Class - Concession (20% discount)</i>		Session	10.91	1.09	12.00
10 visit multi pass	10 visits minus 1 visit (concession)	Block	98.18	9.82	108.00
20 visit multi pass	20 visits minus 2 visits (concession)	Block	196.36	19.64	216.00
<b>Gym Peak &amp; Group Fitness (combination)</b>					
One Month	1 option + 30%		98.18	9.82	108.00
Three Months	3 x one month minus 20% discount (inc appraisals)		235.91	23.59	259.50
Six Months	6 x one month minus 30% discount (inc appraisals)		413.18	41.32	454.50
Twelve Months	12 x one month minus 40% discount (inc appraisals)		708.18	70.82	779.00
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	61.82	6.18	68.00



COMMUNITY FACILITIES					
Description		Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
<b>Cross Centre Group Fitness</b>					
Six Month	6 Months HPRC x 1.5		476.36	47.64	524.00
Twelve Months	12 Months HPRC x 1.5		816.82	81.68	898.50
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	70.91	7.09	78.00
<b>Over 50's Fitness Classes</b>					
Fitness Classes (Over 50's)		Person	7.09	0.71	7.80
10 visit multi pass	10 visits minus 1 visit	Block	63.82	6.38	70.20
20 visit multi pass	20 visits minus 2 visits	Block	127.64	12.76	140.40
<b>Personal Training</b>					
Personal Training - 60 minute sessions		Per Hour Per Person	54.36	5.44	59.80
Personal Training x 6 sessions (1 free) (60min)		6 session per person	271.82	27.18	299.00
Personal Training x 12 sessions (2.5 free) (60min)		12 sessions per person	516.45	51.65	568.10
Personal Training 1 Trainer - 2 people (60min)		Per Hour x 2 Persons	76.36	7.64	84.00
Personal Training 1 Trainer x 6 sessions - 2 people (1 free) (60min)		6 sessions x 2 persons	381.82	38.18	420.00
Personal Training 1 Trainer x 12 sessions - 2 people (2.5 free) (60min)		12 sessions x 2 persons	725.45	72.55	798.00
Personal Training 1 Trainer x 6 sessions -3-4 people (60min)		Per Hour x 3-6 Persons	109.09	10.91	120.00
Personal Training 1 Trainer x 12 sessions -3-4 people (1 free) (60min)		6 sessions x 3-6 Persons	545.45	54.55	600.00
Personal Training 1 Trainer -3-4 people (2.5 free)(60min)		12 sessions x 3-6 Persons	1,036.36	103.64	1,140.00
Personal Training - 30 minute sessions		Per Half Hour Per Person	37.73	3.77	41.50
Personal Training x 6 sessions (1 free) (30min)		6 session per person	188.64	18.86	207.50
Personal Training x 12 sessions (2.5 free) (30min)		12 sessions per person	358.41	35.84	394.25
Personal Training 1 Trainer - 2 people (30min)		Per Half Hour x 2 Persons	53.18	5.32	58.50
Personal Training 1 Trainer - 2 people (1 free) (30min)		6 sessions x 2 persons	265.91	26.59	292.50
Personal Training 1 Trainer - 2 people (2.5 free) (30min)		12 sessions x 2 persons	505.23	50.52	555.75
Personal Training 1 Trainer -3-4 people (30min)		Per Half Hour x 3-6 Persons	76.82	7.68	84.50
Personal Training 1 Trainer -3-4 people (1 free) (30min)		6 sessions x 3-6 Persons	384.09	38.41	422.50
Personal Training 1 Trainer -3-4 people (2.5 free) (30min)		12 sessions x 3-6 Persons	729.77	72.98	802.75
<b>Administration</b>					
Appraisal		Session	36.36	3.64	40.00
Replacement Membership Cards		Card	5.00	0.50	5.50
Membership Transfer Fee		Request	45.45	4.55	50.00
Miscellaneous Administration Fee		Request	22.73	2.27	25.00
Membership Timestop Fee		Timestop	11.36	1.14	12.50
Membership Cancellation Fee (7-12 months remaining)		Upon Request	100.00	10.00	110.00
Membership Cancellation Fee (1-6months remaining)		Upon Request	60.00	6.00	66.00
<b>Programmes</b>					
Junior Programmes		Person	6.82	0.68	7.50
Junior Programmes	10 visits minus 1 visit	Term (10 Sessions)	61.36	6.14	67.50
Adult Lifestyle Programmes		Person	13.64	1.36	15.00
Adult Lifestyle Programmes (90 mins) 8 weeks minus 1 session		Person	143.18	14.32	157.50

COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	122.73	12.27	135.00
Adult Lifestyle Programmes - 50% discount for 6, 12 month members** - 10 visits minus 1 visit		-	-	
Adult Lifestyle Programmes (Boot Camp) - 8 weeks (minus 2 x session)	Term (16 Sessions)	190.91	19.09	210.00
Adult Lifestyle Programmes - 8 weeks (8 weeks minus 1 visit)	Term (8 Sessions)	95.45	9.55	105.00
Community Lifestyle Program	Person	7.09	0.71	7.80
<b>Sports</b>				
Adult Sports (Team) based on \$8.50 per player, 7 players	Team	54.09	5.41	59.50
Adult Sports (Day Competition inc crèche)	Team	54.09	5.41	59.50
Team Competition Nomination > 2 weeks to 1st fixture	Team	36.36	3.64	40.00
Team Competition Nomination < 2 weeks to 1st fixture	Team	45.45	4.55	50.00
Team Competition Forfeit Fee < 24 hours notice	Team	108.18	10.82	119.00
Team Competition Forfeit Fee > 24 hours notice	Team	72.27	7.23	79.50
Team Competition Withdrawal Fee	Team	113.64	11.36	125.00
<b>Birthday Parties (prices include 2 hours court hire, equipment, food &amp; drink)</b>				
Birthday Party Host	per party	45.45	4.55	50.00
Option 1 (min 10)	per child	13.64	1.36	15.00
Option 2 (min 10)	per child	18.18	1.82	20.00
Option 3 (min 10)	per child	22.73	2.27	25.00
<b>Crèche</b>				
Crèche (per 1.5 hours)	Child	4.55	0.45	5.00
Crèche (10 x 1.5 hourly visits - 1 free)	Block	40.91	4.09	45.00
Crèche (20 x 1.5 hourly visits - 2 free)	Block	81.82	8.18	90.00
Crèche (additional 30 min visit)	Child	2.27	0.23	2.50
Crèche (10 x additional 30 min visits - 1 free)	Child	20.45	2.05	22.50
Crèche (20 x additional 30 min visits - 2 free)	Child	40.91	4.09	45.00
Crèche - Member (per 1.5 hours)	Child	4.09	0.41	4.50
Crèche - Member (10 x 1.5 hourly visits - 1 free)	Block	36.82	3.68	40.50
Crèche - Member (20 x 1.5 hourly visits - 2 free)	Block	73.64	7.36	81.00
Crèche - Member (additional 30 minutes)	Child	2.05	0.20	2.25
Crèche - Member (10 x additional 30 minutes - 1 free)	Child	18.41	1.84	20.25
Crèche - Member (20 x additional 30 minutes - 2 free)	Child	36.82	3.68	40.50
<b>HEADINGLY ROAD COTTAGE</b>				
<b>Main Room</b>				
Commercial	Hour	7.73	0.77	8.50
Community Group	Hour	6.36	0.64	7.00
<b>HIGH WYCOMBE COMMUNITY AND RECREATION CENTRE</b>				
<i>This centre is staffed between (9am-12noon &amp; 3pm-7:30pm Mon - Thurs) (9am-5pm Friday)</i>				
<i>Court Peak Monday to Friday - 4pm to 7:30pm, plus weekends</i>				
<i>Court Off Peak Monday to Sunday - 6am - 4pm</i>				
<i>*Valid Seniors Card, Pensioner Concession Card, Health Care Card, Student card</i>				
<i>**Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>				
<b>Facility Hire</b>				
Function Selling Alcohol	Hour	92.73	9.27	102.00
Function Consuming Alcohol	Hour	55.45	5.55	61.00
Function Without Alcohol	Hour	50.45	5.05	55.50
Commercial	Hour	44.55	4.45	49.00

COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Community Group	Hour	36.82	3.68	40.50
<b>Activity Rooms</b>				
Commercial	Hour	14.55	1.45	16.00
<b>Stage</b>				
Commercial	Hour	14.09	1.41	15.50
<b>Kitchen</b>				
Commercial	Hour	22.73	2.27	25.00
Community	Hour	18.18	1.82	20.00
<b>Badminton Courts</b>				
Off Peak (per court per hour)	Hour	9.55	0.95	10.50
Peak (per court per hour)	Hour	15.91	1.59	17.50
<b>Casual Basketball / Netball / Soccer</b>				
Adult per hour (includes ball hire)	Hour	4.00	0.40	4.40
Child per hour (includes ball hire)	Hour	3.09	0.31	3.40
Adult for two hour session		7.73	0.77	8.50
Child for two hour session		6.82	0.68	7.50
<b>Equipment</b>				
Badminton Racquet Hire	Racquet	4.18	0.42	4.60
Broken Racquet Charge	Racquet	25.00	2.50	27.50
<b>Miscellaneous</b>				
Set Up Fee - First hour free, \$10 for every hour after. (maximum 3 hours)	Hour	9.09	0.91	10.00
Pack Up Fee - First hour free, \$10 for every hour after. (maximum 3 hours)	Hour	9.09	0.91	10.00
Bond (depending on type of booking) Minimum	Refundable	200.00	N/A	200.00
Bond (depending on type of booking) Maximum	Refundable	1,000.00	N/A	1,000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00	N/A	50.00
Bond	Refundable	50.00	N/A	50.00
Liquor permit	Permit	23.50	N/A	23.50
Security call out fee			Y	Cost recovery based on amounts charged to the Shire
General Cleaning Fee			Y	Cost recovery based on amounts charged to the Shire
<b>Health &amp; Fitness</b>				
<b>Gym</b>				
1 month		44.55	4.45	49.00
3 months	3 x one month minus 20 % discount (inc appraisals)	106.82	10.68	117.50
6 months	6 x one month minus 30 % discount (inc appraisals)	187.27	18.73	206.00
12 months	12 x one month minus 40 % discount (inc appraisals)	320.91	32.09	353.00
Direct Debit	12 months only, total/12 + \$3/month admin	29.45	2.95	32.40
Casual Visit	Session	9.55	0.95	10.50
10 visit multi pass	10 visits minus 1 visit	85.91	8.59	94.50
20 visit multi pass	20 visits minus 2 visit	171.82	17.18	189.00
<i>*Casual Use - Concession (20% discount)</i>	Session	7.64	0.76	8.40

COMMUNITY FACILITIES					
Description		Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
10 visit multi pass	10 visits minus 1 visit	Block	68.73	6.87	75.60
20 visit multi pass	20 visits minus 2 visits	Block	137.45	13.75	151.20
<b>Group Fitness</b>					
1 month			60.45	6.05	66.50
3 months	3 x one month minus 20 % discount (inc appraisals)		145.00	14.50	159.50
6 months	6 x one month minus 30 % discount (inc appraisals)		254.09	25.41	279.50
12 months	12 x one month minus 40 % discount (inc appraisals)		435.91	43.59	479.50
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	39.09	3.91	43.00
Casual Visit/Class			11.36	1.14	13.00
10 visit multi pass	10 visits minus 1 visit	Block	106.36	10.64	117.00
20 visit multi pass	20 visits minus 2 visits	Block	212.73	21.27	234.00
<i>*Casual Visit/Class - Concession (20% discount)</i>		Session	9.55	0.95	10.50
10 visit multi pass	10 visits minus 1 visit (concession)	Block	85.91	8.59	94.50
20 visit multi pass	20 visits minus 2 visits (concession)	Block	171.82	17.18	189.00
<b>Gym &amp; Group Fitness (combination)</b>					
One Month	1 month GF + 30%		75.45	7.55	83.00
Three Months	3 x one month minus 20 % discount (inc appraisals)		180.91	18.09	199.00
Six Months	6 x one month minus 30 % discount (inc appraisals)		316.82	31.68	348.50
Twelve Months	12 x one month minus 40 % discount (inc appraisals)		543.18	54.32	597.50
Direct Debit	12 months only, total/12 + \$3/month admin	Monthly	48.00	4.80	52.80
<b>Cross Centre Group Fitness</b>					
Six Months	6 Months HPRC x 1.5		458.18	45.82	504.00
Twelve Months	12 Months HPRC x 1.5		785.45	78.55	864.00
Direct Debit	12 months only, total/12 + \$2/month admin	Monthly	68.18	6.82	75.00
<b>Over 50's Fitness Classes</b>					
Over 50's Fitness Classes		Person	7.09	0.71	7.80
10 visit multi pass	10 visits minus 1 visit	Block	63.82	6.38	70.20
20 visit multi pass	20 visits minus 2 visits	Block	127.64	12.76	140.40
<b>Personal Training</b>					
Personal Training - 60 minute sessions		Per Hour Per Person	54.36	5.44	59.80
Personal Training x 6 sessions (1 free) (60min)		6 session per person	271.82	27.18	299.00
Personal Training x 12 sessions (2.5 free) (60min)		12 sessions per person	516.45	51.65	568.10
Personal Training 1 Trainer - 2 people (60min)		Per Hour x 2 Persons	76.36	7.64	84.00
Personal Training 1 Trainer - 2 people (1 free) (60min)		6 sessions x 2 persons	381.82	38.18	420.00
Personal Training 1 Trainer - 2 people (2.5 free) (60min)		12 sessions x 2 persons	725.45	72.55	798.00

COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Personal Training 1 Trainer -3-4 people (60min)	Per Hour x 3-6 Persons	109.09	10.91	120.00
Personal Training 1 Trainer -3-4 people (1 free) (60min)	6 sessions x 3-6 Persons	545.45	54.55	600.00
Personal Training 1 Trainer -3-4 people (2.5 free)(60min)	12 sessions x 3-6 Persons	1,036.36	103.64	1,140.00
Personal Training - 30 minute sessions	Per Half Hour Per Person	37.73	3.77	41.50
Personal Training x 6 sessions (1 free) (30min)	6 session per person	188.64	18.86	207.50
Personal Training x 12 sessions (2.5 free) (30min)	12 sessions per person	358.41	35.84	394.25
Personal Training 1 Trainer - 2 people (30min)	Per Half Hour x 2 Persons	53.18	5.32	58.50
Personal Training 1 Trainer - 2 people (1 free) (30min)	6 sessions x 2 persons	265.91	26.59	292.50
Personal Training 1 Trainer - 2 people (2.5 free) (30min)	12 sessions x 2 persons	505.23	50.52	555.75
Personal Training 1 Trainer -3-4 people (30min)	Per Half Hour x 3-6 Persons	76.82	7.68	84.50
Personal Training 1 Trainer -3-4 people (1 free) (30min)	6 sessions x 3-6 Persons	384.09	38.41	422.50
Personal Training 1 Trainer -3-4 people (2.5 free) (30min)	12 sessions x 3-6 Persons	729.77	72.98	802.75
<b>Administration</b>				
Appraisal	per session	36.36	3.64	40.00
Replacement Membership Cards	Card	5.00	0.50	5.50
Miscellaneous Administration Fee	Request	22.73	2.27	25.00
Membership Timestop Fee	Timestop	11.36	1.14	12.50
Membership Cancellation Fee (7-12 months remaining)	Request	100.00	10.00	110.00
Membership Cancellation Fee (1-6 months remaining)	Request	60.00	6.00	66.00
<b>Programmes</b>				
Junior Programmes	Person	6.82	0.68	7.50
Junior Programmes 10 visits minus 1 visit	Term (10 Sessions)	61.36	6.14	67.50
Kids Cooking Club (per session)	Person	22.73	2.27	25.00
Adult Lifestyle Programmes	Person	13.64	1.36	15.00
Adult Lifestyle Programmes - 10 visits minus 1 visit	Term (10 Sessions)	122.73	12.27	35.00
Adult Lifestyle Programmes - 50% discount for 6, 12 month members** - 10 visits minus 1 visit		-	-	
Adult Lifestyle Programmes (Boot Camp) - 8 weeks	Term (16 Sessions)	190.91	19.09	10.00
Adult Lifestyle Programmes - 8 weeks (8 weeks minus 1 visit)	Term (8 Sessions)	95.45	9.55	105.00
Community Lifestyle Program	Person	7.09	0.71	7.80
<b>Crèche</b>				
Crèche (per 1.5 hours)	Child	4.55	0.45	5.00
Crèche (10 x 1.5 hourly visits - 1 free)	Block	40.91	4.09	45.00
Crèche (20 x 1.5 hourly visits - 2 free)	Block	81.82	8.18	90.00
Crèche (additional 30 min visit)	Child	2.27	0.23	2.50
Crèche (10 x additional 30 min visits - 1 free)	Child	20.45	2.05	22.50
Crèche (20 x additional 30 min visits - 2 free)	Child	40.91	4.09	45.00
Crèche - Member (per 1.5 hours)	Child	4.09	0.41	4.50
Crèche - Member (10 x 1.5 hourly visits - 1 free)	Block	36.82	3.68	40.50
Crèche - Member (20 x 1.5 hourly visits - 2 free)	Block	73.64	7.36	81.00
Crèche - Member (additional 30 minutes)	Child	2.05	0.20	2.25

COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Crèche - Member (10 x additional 30 minutes - 1 free)	Child	18.41	1.84	20.25
Crèche - Member (20 x additional 30 minutes - 2 free)	Child	36.82	3.68	40.50
<b>JACK HEALEY CENTRE</b>				
<b>Main Hall</b>				
Function Selling Alcohol	Hour	56.82	5.68	62.50
Function Consuming Alcohol	Hour	35.91	3.59	39.50
Function Without Alcohol	Hour	32.27	3.23	35.50
Commercial	Hour	25.00	2.50	27.50
Community Group	Hour	18.18	1.82	20.00
<b>Meeting Room 1</b>				
Commercial	Hour	9.55	0.95	10.50
Community Group	Hour	8.64	0.86	9.50
<b>Meeting Room 2</b>				
Commercial	Hour	9.55	0.95	10.50
Community Group	Hour	8.64	0.86	9.50
<b>JORGENSEN PAVILION</b>				
<b>Main Hall</b>				
Function Without Alcohol	Hour	18.18	1.82	20.00
Commercial	Hour	10.91	1.09	12.00
Community Group	Hour	8.18	0.82	9.00
<b>Cottage</b>				
Commercial	Hour	7.73	0.77	8.50
Community Group	Hour	7.27	0.73	8.00
<b>KALAMUNDA PERFORMING ARTS CENTRE</b>				
<b>Theatre (includes foyer &amp; bar)</b>				
Performance Selling Alcohol - Commercial	Hour	181.82	18.18	200.00
Performance Selling Alcohol - Community Group	Hour	113.64	11.36	125.00
Performance Consuming Alcohol - Commercial	Hour	128.18	12.82	141.00
Performance Consuming Alcohol - Community Group	Hour	79.09	7.91	87.00
Performance Without Alcohol - Commercial	Hour	102.73	10.27	113.00
Performance Without Alcohol - Community Group	Hour	63.18	6.32	69.50
Rehearsals/Workshops/Set Up - Commercial	Hour	31.82	3.18	35.00
Rehearsals/Workshops/Set Up - Community Group	Hour	20.91	2.09	23.00
Key Bond		55.00	N/A	55.00
Bond with alcohol		600.00	N/A	600.00
Bond without alcohol		400.00	N/A	400.00
Liquor Permit		24.00	N/A	24.00
Technician (Min 3 hour Charge)	Hour	37.27	3.73	41.00
Overnight Storage (midnight to 9.00am)		55.45	5.55	61.00
<b>Teaching Area</b>				
Performance/Function (No Alcohol)	Hour	29.55	2.95	32.50
Rehearsals/Workshop - Commercial	Hour	24.09	2.41	26.50
Rehearsals/Workshop - Community	Hour	14.09	1.41	15.50
<b>Grand Piano</b>				
Commercial	Hour	133.64	13.36	147.00
Community Group	Hour	49.09	4.91	54.00
Refundable Bond	Refundable	210.00	N/A	210.00
<b>Equipment Hire</b>				
Portable PA system - Consecutive day hires = add \$62 per day	Day	110.45	11.05	121.50

COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Data Projector - Consecutive day hires = add \$62 per day	Day	110.45	11.05	121.50
Radio Wireless Microphones	Day	38.18	3.82	42.00
Follow Spot Lighting	Day	45.45	4.55	50.00
UV Light	tube	54.55	5.45	60.00
Water Effect		13.64	1.36	15.00
Strobe Light	Day	18.18	1.82	20.00
Minor Specified Modifications (e.g. Gel colours, safe rigging, removal of hanging set, etc.) set up and re set-up	Hour	36.36	3.64	40.00
Dance Rig (encompasses UV Tubes, Water Effects and Strobe)	Day	227.27	22.73	250.00
Staging	section	27.27	2.73	30.00
<b>Ticket Prices</b>				
Morning Music	Each	13.64	1.36	15.00
Morning Music	Group of 10 or more	10.91	1.09	12.00
<b>KALAMUNDA TOWN SQUARE HALL</b>				
<b>Main Hall</b>				
Function Without Alcohol	Hour	21.82	2.18	24.00
Commercial	Hour	13.86	1.39	15.25
Community Group	Hour	10.91	1.09	12.00
<b>LESMURDIE HALL</b>				
<b>Main Hall</b>				
Function Selling Alcohol	Hour	57.27	5.73	63.00
Function Consuming Alcohol	Hour	41.82	4.18	46.00
Function Without Alcohol	Hour	33.64	3.36	37.00
Commercial	Hour	21.82	2.18	24.00
Community Group	Hour	18.18	1.82	20.00
<b>MAIDA VALE NETBALL CENTRE</b>				
<i>*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>				
<b>Main Room</b>				
Function Selling Alcohol	Hour	64.55	6.45	71.00
Function Consuming Alcohol	Hour	64.55	6.45	71.00
Function Without Alcohol	Hour	64.55	6.45	71.00
Commercial	Hour	24.55	2.45	27.00
Community Group	Hour	20.00	2.00	22.00
<b>Miscellaneous</b>				
Bond (depending on type of booking) Minimum	Refundable	200.00	N/A	200.00
Bond (depending on type of booking) Maximum	Refundable	1,000.00	N/A	1,000.00
Key bond (max 3 sets, \$50 each thereafter)	Refundable	50.00	N/A	50.00
Bond	Refundable	50.00	N/A	50.00
Liquor permit	Permit	23.50	N/A	23.50
Security call out fee			Y	Cost recovery based on amounts charged to the Shire
General Cleaning Fee			Y	Cost recovery based on amounts charged to the Shire
<b>Outdoor Netball Court (per court)</b>	Hour	8.64	0.86	9.50



COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
<b>RAY OWEN SPORTS CENTRE</b>				
<i>*Local schools and Local Seniors Groups will receive a 50% discount on facility hire.</i>				
<b>Games Hall</b>				
Commercial (per court)	Hour	34.09	3.41	37.50
Community Group (per court)	Hour	26.36	2.64	29.00
<b>Social Room</b>				
Function Selling Alcohol	Hour	47.73	4.77	52.50
Function Consuming Alcohol	Hour	33.64	3.36	37.00
Function Without Alcohol	Hour	25.00	2.50	27.50
Commercial	Hour	10.91	1.09	12.00
Community Group	Hour	9.09	0.91	10.00
<b>Outdoor Netball Court (per court)</b>	Hour	8.64	0.86	9.50
Additional Cleaning Charge	Event		Y	Cost recovery based on amount charged to the Shire
<b>Programmes</b>				
Adult Lifestyle Programmes	Person	13.64	1.36	15.00
Adult Lifestyle Programmes	Term (Based on 10 sessions with 1 free)	122.73	12.27	135.00
Seniors Fitness Programmes (Over 50's)	Person	7.09	0.71	7.80
<b>Miscellaneous</b>				
Miscellaneous Administration Fee	Request	22.73	2.27	25.00
<b>RESERVE HIRE - OUTDOOR ACTIVITIES</b>				
(School Concession - No charge during school periods)				
<b>Seniors</b>				
Seasonal Use - Registered per month 1/game/training session	Season	76.36	7.64	84.00
Training only - Registered (per member per season)	Season	28.18	2.82	31.00
Games only charge - Registered (per member per season)	Season	51.82	5.18	57.00
<b>Juniors (17 years and under)</b>				
<b>Casual Use Sporting</b>				
1 Hour		20.91	2.09	23.00
Half Day (up to 4 hours)		70.91	7.09	78.00
Whole Day (4 hours plus)		125.45	12.55	138.00
<b>Casual Use Non Sporting</b>				
1 Hour		27.27	2.73	30.00
Half Day (up to 4 hours)		86.36	8.64	95.00
Whole Day (4 hours plus)		150.00	15.00	165.00
<b>Personal Trainer Fee - 5 people or less</b>	Hour	5.00	0.50	5.50
<b>Personal Trainer Fee - 5 people or more</b>	Hour	7.73	0.77	8.50
<b>Sports Lighting Charge</b>	Kw/hr x days per week x number of weeks x cents per unit	Kw/hr x days per week x number of weeks x cents per unit	Y	Kw/hr x days per week x number of weeks x cents per unit
<b>Sports Lighting Timer Change Fee</b>	Per Change	112.73	11.27	124.00
<b>STIRK PARK</b>				
<b>Power at Soundshell</b>				
Electricity Charge	Event	28.18	2.82	31.00
<b>TOWN SQUARE</b>				
<b>Power at Rotunda</b>				

COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Electricity Charge	Event	28.18	2.82	31.00
<b>KALAMUNDA HISTORY VILLAGE</b>				
<b>Entry Fee</b>				
Adult	each	6.36	0.64	7.00
Senior	each	4.55	0.45	5.00
Children (Over 5 years old)	each	2.73	0.27	3.00
<b>Group Bookings</b>				
Seniors Tour - Standard Guided Tour	each	3.64	0.36	4.00
Seniors Tour - Mystery Item Tour	each	5.45	0.55	6.00
<b>Education Program</b>				
School Students Guided	each	7.27	0.73	8.00
School Students (Self-guided)	each	2.73	0.27	3.00
Additional Carers/ Parents	each	2.73	0.27	3.00
<b>School Holiday Program</b>				
Children (School Holiday Group - per child)	each	5.45	0.55	6.00
Family Day (per child)	each	7.27	0.73	8.00
Accompanying Adults free	each	-	-	-
<b>Wedding Photography</b>				
Wedding Ceremony plus Photography	Booking	100.00	10.00	110.00
Wedding Party - Photography only	Booking	50.00	5.00	55.00
<b>STIRK COTTAGE</b>				
Entry by donation	Each	Donation	Y	-
School Students	Each	0.91	0.09	1.00
Group Booking	Per Person	Donation	Y	-
<b>WOODLUPINE FAMILY &amp; COMMUNITY CENTRE</b>				
<b>Rooms 2, 3 &amp; 4</b>				
Function Without Alcohol	Hour	25.45	2.55	28.00
Commercial	Hour	19.55	1.95	21.50
Community Group	Hour	12.27	1.23	13.50
<b>Gallery</b>				
Function Without Alcohol	Hour	18.18	1.82	20.00
Commercial	Hour	18.18	1.82	20.00
Community Group	Hour	8.64	0.86	9.50
<b>Main Hall</b>				
Function Selling Alcohol	Hour	76.36	7.64	84.00
Function Consuming Alcohol	Hour	66.82	6.68	73.50
Function Without Alcohol	Hour	61.36	6.14	67.50
Commercial	Hour	61.36	6.14	67.50
Community Group	Hour	43.64	4.36	48.00
<b>ZIG ZAG CULTURAL CENTRE</b>				
Art Gallery	6 weeks	1,363.64	136.36	1,500.00
Art Gallery	4 weeks	909.09	90.91	1,000.00
Art Gallery	2 weeks	454.55	45.45	500.00
Art Gallery	up to 1 week	227.27	22.73	250.00
Art Gallery - Bond		500.00	N/A	500.00
Visitor Centre Window Display	weekly	54.55	5.45	60.00
Visitor Centre Window Display	monthly	209.09	20.91	230.00
Visitor Centre Floor Display	weekly	54.55	5.45	60.00

COMMUNITY FACILITIES				
Description	Basis of Charge	Net Cost \$	GST \$	Cost inc GST \$
Visitor Centre Floor Display	monthly	209.09	20.91	230.00
Perth Hills Visitor Centre Membership (Introductory Offer - 2 years)	24 months	90.91	9.09	100.00
Perth Hills Visitor Centre - Annual Membership	12 months	90.91	9.09	100.00
Courtyard Fee - Commercial	hour	18.18	1.82	20.00
Courtyard Fee - Community	hour	9.09	0.91	10.00
Seminar Room A and B (combined) - Community	Hour	28.18	2.82	31.00
Seminar Room A and B (combined) - Community	Day	196.36	19.64	216.00
Seminar Room A and B (combined) with Media - Community	Hour	37.27	3.73	41.00
Seminar Room A and B (combined) with Media - Community	Day	263.64	26.36	290.00
Seminar Room A or B (separate) - Community	Hour	14.09	1.41	15.50
Seminar Room A or B (separate) - Community	Day	98.18	9.82	108.00
Seminar Room A or B (separate) with Media - Community	Hour	19.09	1.91	21.00
Seminar Room A or B (separate) with Media - Community	Day	130.91	13.09	144.00
Seminar Room A and B (combined) - Commercial	Hour	56.36	5.64	62.00
Seminar Room A and B (combined) - Commercial	Day	393.64	39.36	433.00
Seminar Room A and B (combined) with Media - Commercial	Hour	74.55	7.45	82.00
Seminar Room A and B (combined) with Media - Commercial	Day	524.55	52.45	577.00
Seminar Room A or B (separate) - Commercial	Hour	28.18	2.82	31.00
Seminar Room A or B (separate) - Commercial	Day	196.36	19.64	216.00
Seminar Room A or B (separate) with Media - Commercial	Hour	37.27	3.73	41.00
Seminar Room A or B (separate) with Media - Commercial	Day	263.64	26.36	290.00
Seminar Room (20% Discount for 3+ full day bookings at one time)				-
Seminar Room (10% Discount for 3+ hour based bookings at one time)				-
Commission on Online Accommodation Bookings	each	Commission up to 5% on online Accommodation Bookings	Y	Commission up to 5% on online Accommodation Bookings
Liquor Permit	Hour	24.00	N/A	24.00
Staff Set up/Pack up	Hour	37.27	3.73	41.00
Self-Set up/Pack up - 50% of hourly rate charged	Hour	-	-	-
Kalamunda Chamber of Commerce Membership Contribution	Per member	45.45	4.55	50.00
Sale of art & visitor centre stock on consignment	each	30 % of gross value (Split commission up to 50% for sales over \$10,000)	Y	30 % of gross value (Split commission up to 50% for sales over \$10,000)