



Shire of Tammin

Annual Budget

2013–2014

SHIRE OF TAMMIN
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2014

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President's Introduction

Once again I take great pleasure in presenting the Shire of Tammin's budget for the 2013/2014 financial year.

Council as before has made every attempt to be a responsible unit and cover a wide variety of needs within this year's budget.

In doing so, it has been recognised that in order to build council's rates ratio to an acceptable 40% of its total expenditure from the 29% that it currently represents, Council will need to maintain a minimum of 7% rates increase for the next 10 years.

Accordingly, the rates have been set to yield of 7.4% increase for this year.

Some areas of Income and expenditure include:

- Proposed Caravan and Camping Park. It is hoped that CLGF funding will provide an amount of \$852 000 of a total of \$867 000

- The sale of the Barracks will yield an amount of \$230 000, 22 Ridley Street (\$120 000) and 6 Russell Street (\$100 000). Funds from these sales will be used for topping up the Regional grant received for the Depot and to ensure that we are able to concrete the entire shed and pay for other safety gear and other items. In this instance we have been careful to utilise funds from Capital Income for Capital expenditure. Council has also purchase to blocks in Nottage Way for the purpose of building two investment units. This will cost \$29 000.

- An amount of \$313 000 from Royalties for Regions has been included in the budget and it is proposed to utilise these funds for the building of the units mentioned above.

- An amount of \$418 450 has been set aside for road maintenance.

- An amount of \$572 480 has been set aside for Road Construction.

Council will continue to support sporting and community groups where possible and recognises the contribution each makes towards the wellbeing of the community.

I encourage you to approach councillors and staff for further clarification of this year's budget if required and thank the members of our team for their contribution towards its finalisation.

Residents and other interested members of the community are welcome to view the Annual Budget at the Administration Centre or on the Internet.

Cr S.A.(Scott) Uppill
Shire President

Overview

The Shire of Tammin is located 184kms east of Perth on the Great Western Highway and covers an area of 1087square kms,bounded by the Shires of Kellerberrin,Quairading,Cunderdin and Wyalkatchem.The Shire including the localities of Bungulla and Yorkrakine has a total population of 460.The economy of the Shire is primarily agricultural based.

The community appreciates a Mediterranean type climate, the average yearly rainfall is 370 mm,which falls mainly in winter.

Tammin.A roadhouse caters for a constant flow of vehicles passing through the town, along Great Eastern Highway.

Sporting Facilities are provided to cater for most sports played in country towns. Senior Citizens are well catered with accommodation units.

Industries are encouraged to establish in the area.

Our vision

Tammin has a community that cares and is a place where community matter.

Tammin will be a great place to live and visit because we take pride in our local area,with enhanced local natural areas and open spaces

Our community is vibrant and active , inclusive and welcoming ,a community for the young and old,a community where people are treated equally and feel safe.

Our aim

To sustain and build our local area capacity through local employment and strengthened community development.

As an innovative and accountable organisation, The Shire of Tammin will promote vibrant democracy and provide high-quality services.

Our values

The Shire of Tammin has a clear strength in the bond and affinity between its Councillors, the community and staff. Staff support the community leadership and governance role of Councillors, and work together to achieve the commitments of the Council Plan. Having all the Shire's Council staff practise the following organisational values enhances the quality of this partnership:

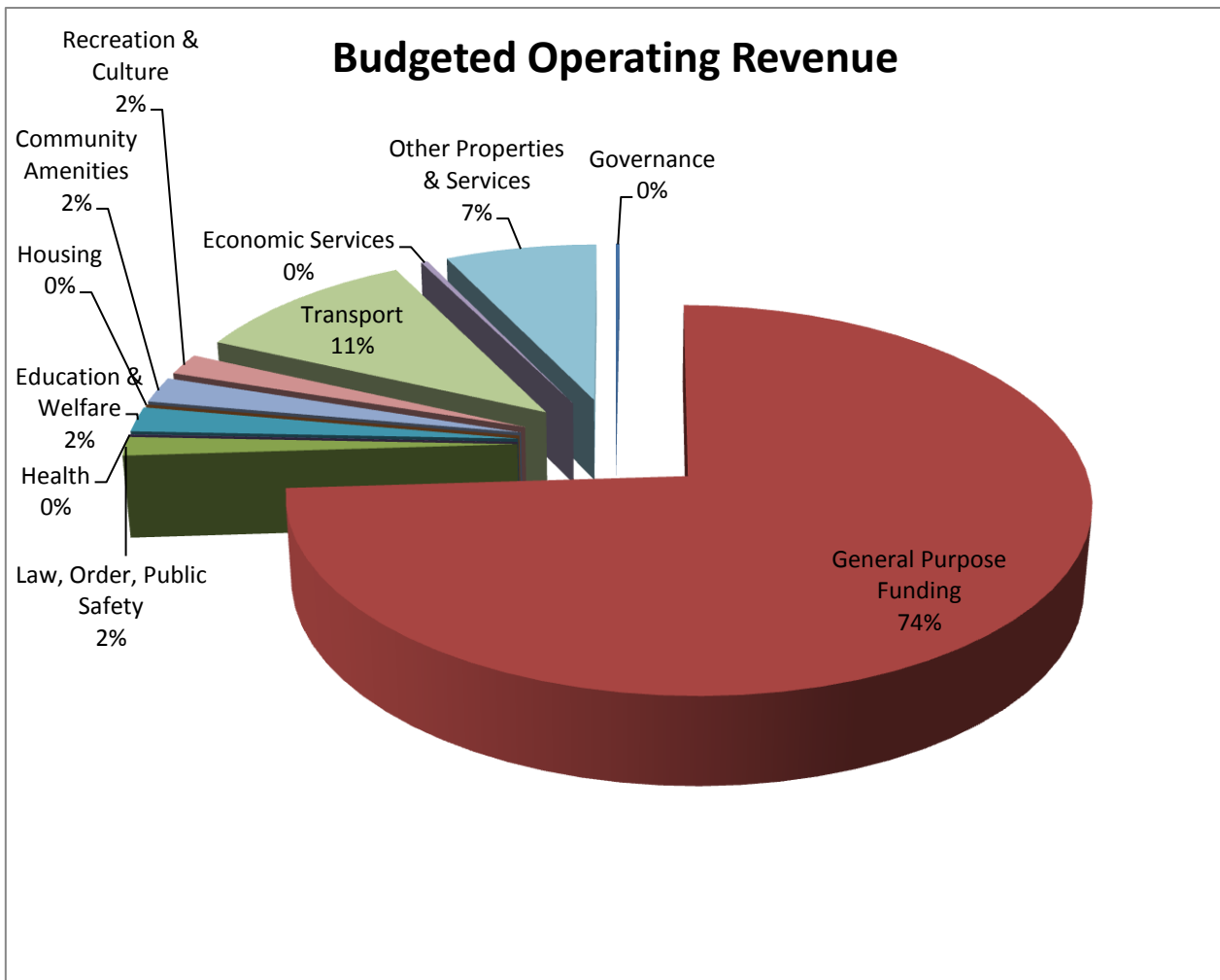
- **Service** - Our citizens, community and service users are the focus of all our actions
- **Accountability** - We are responsible for our actions, which are open to review
- **Innovation** - We encourage and seek new ideas in finding solutions
- **Teamwork** - We share our skills, knowledge and experience as part of a team and work together towards achieving Council's goals
- **Recognition** - We promote the achievements and efforts of others
- **Safety** - We look after our environment and the welfare of others
- **Integrity** - We are open and honest and work to the best of our ability
- **Respect** - We acknowledge the opinions of others and their rights and differences.

Analysis of Operating Budget

This section analyses the expected revenues and expenses of the Council for the 2013/14 year.

Budgeted Operating revenue

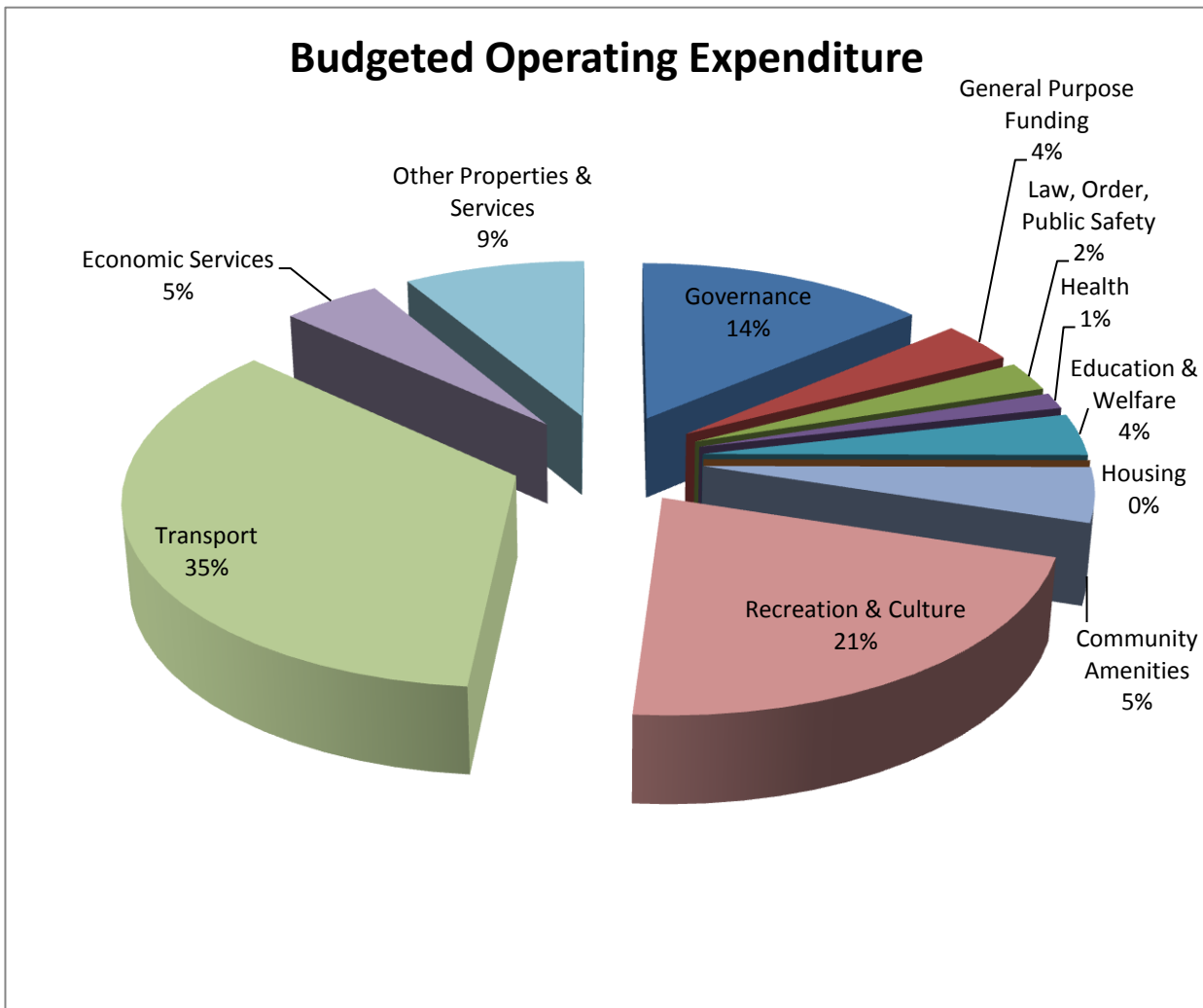
Revenue Types	Budget 2013/14
Governance	6,009
General Purpose Funding	2,543,504
Law, Order, Public Safety	55,300
Health	830
Education & Welfare	74,018
Housing	0
Community Amenities	76,265
Recreation & Culture	63,042
Transport	368050
Economic Services	10,823
Other Properties & Services	246,628
Total operating revenue	3,444,469



Analysis of Operating Budget (Continued)

Operating expenditure

Expenditure Types	Budget 2013/14
Governance	393,750
General Purpose Funding	102,310
Law, Order, Public Safety	72,710
Health	39,770
Education & Welfare	104,040
Housing	0
Community Amenities	135,051
Recreation & Culture	609730
Transport	1,003,900
Economic Services	133793
Other Properties & Services	244827
Total operating expenditure	2,839,881



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

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUE				
Rates	8	771,427	717,752	723,457
Operating Grants, Subsidies and Contributions		608,343	303,507	659,043
Fees and Charges	11	376,983	383,174	361,296
Service Charges	10	0	0	0
Interest Earnings	2(a)	45,270	57,578	46,000
Other Revenue		25,425	17,192	15,000
		<u>1,827,448</u>	<u>1,479,202</u>	<u>1,804,796</u>
EXPENSES				
Employee Costs		(1,117,635)	(931,993)	(1,014,238)
Materials and Contracts		(689,425)	(580,761)	(676,086)
Utility Charges		(110,596)	(103,087)	(106,867)
Depreciation	2(a)	(572,593)	(572,593)	(481,691)
Interest Expenses	2(a)	(17,744)	(20,345)	(20,888)
Insurance Expenses		(96,783)	(88,678)	(76,843)
Other Expenditure		(106,564)	(36,863)	(106,358)
		<u>(2,711,340)</u>	<u>(2,334,320)</u>	<u>(2,482,971)</u>
		(883,892)	(855,117)	(678,175)
Non-Operating Grants, Subsidies and Contributions		1,488,480	1,782,932	2,206,462
Profit on Asset Disposals	4	450,000	15,464	303,000
Loss on Asset Disposals	4	(10,000)	(2,701)	
		<u>1,044,588</u>	<u>940,577</u>	<u>1,831,287</u>
NET RESULT				
Other Comprehensive Income				
Changes on Revaluation of non-current assets				
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,044,588</u></u>	<u><u>940,577</u></u>	<u><u>1,831,287</u></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 in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

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

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		6,009	18,915	10,533
General Purpose Funding		2,543,504	2,437,270	3,119,488
Law, Order, Public Safety		55,300	9,679	910
Health		830	65,301	82,120
Education and Welfare		74,018	55,756	60,994
Housing		0	0	0
Community Amenities		76,265	74,929	72,028
Recreation and Culture		63,042	34,414	46,438
Transport		368,050	443,520	378,272
Economic Services		10,823	73	755
Other Property and Services		246,628	264,200	245,920
		<u>3,444,469</u>	<u>3,404,058</u>	<u>4,017,458</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(393,750)	(288,287)	(257,764)
General Purpose Funding		(102,310)	(80,206)	(97,429)
Law, Order, Public Safety		(72,710)	(18,209)	(13,794)
Health		(39,770)	(93,995)	(113,534)
Education and Welfare		(104,040)	(167,440)	(176,949)
Housing		0	0	0
Community Amenities		(135,051)	(122,028)	(147,947)
Recreation & Culture		(609,730)	(443,324)	(514,419)
Transport		(1,003,900)	(918,317)	(802,463)
Economic Services		(133,793)	(124,561)	(129,526)
Other Property and Services		(244,827)	(219,876)	(229,146)
		<u>(2,839,881)</u>	<u>(2,476,243)</u>	<u>(2,482,971)</u>
		0	0	0
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
		0	0	0
PROFIT/(LOSS) ON				
DISPOSAL OF ASSETS (Refer Note 4)				
Land and Building		450,000		250,000
Plant and Equipment		(10,000)	12,763	53,000
		<u>440,000</u>	<u>12,763</u>	<u>303,000</u>
NET RESULT		1,044,588	940,577	1,837,487
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,044,588</u>	<u>940,577</u>	<u>1,837,487</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 in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		771,427	717,752	723,457
Operating Grants, Subsidies and Contributions		121,129	114,975	169,567
Fees and Charges		376,983	383,174	361,296
Service Charges		0	0	0
Interest Earnings		45,270	57,578	52,200
Other		25,425	17,192	15,000
		<u>1,340,234</u>	<u>1,290,671</u>	<u>1,321,520</u>
Payments				
Employee Costs		(1,117,635)	(931,993)	(1,001,972)
Materials and Contracts		(689,425)	(580,761)	(703,340)
Utility Charges		(110,596)	(103,087)	(106,867)
Insurance Expenses		(96,783)	(88,678)	(76,843)
Interest Expenses		(17,744)	(20,345)	(20,888)
Other		(106,564)	(36,863)	(106,358)
		<u>(2,138,747)</u>	<u>(1,761,727)</u>	<u>(2,016,268)</u>
Net Cash Provided By Operating Activities	15(b)	<u>(798,513)</u>	<u>(471,056)</u>	<u>(694,748)</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3			
Payments for Purchase of Property, Plant & Equipment	3	(2,001,660)	(549,053)	(2,213,920)
Payments for Construction of Infrastructure	3	(704,480)	(593,313)	(759,392)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,703,480	1,080,609	2,714,078
Proceeds from Sale of Plant & Equipment	4	450,000	15,464	373,500
Proceeds from Advances				
Net Cash Used in Investing Activities		<u>(552,660)</u>	<u>(46,293)</u>	<u>114,266</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(103,693)	(92,745)	(92,745)
Repayment of Finance Leases				
Proceeds from Self Supporting Loans				
Proceeds from New Debentures	5			
Net Cash Provided By (Used In) Financing Activities		<u>(103,693)</u>	<u>(92,745)</u>	<u>(92,745)</u>
Net Increase (Decrease) in Cash Held		(1,454,866)	(610,094)	(673,227)
Cash at Beginning of Year		1,484,342	1,475,715	1,150,958
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>29,476</u></u>	<u><u>865,621</u></u>	<u><u>477,731</u></u>

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

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

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
REVENUES	1,2			
Governance		6,009	18,915	10,533
General Purpose Funding		2,543,504	2,437,270	2,396,031
Law, Order, Public Safety		55,300	9,679	910
Health		830	65,301	82,120
Education and Welfare		74,018	55,756	60,994
Housing		0	0	0
Community Amenities		76,265	74,929	72,028
Recreation and Culture		63,042	34,414	46,438
Transport		368,050	443,520	378,272
Economic Services		10,823	73	755
Other Property and Services		246,628	264,200	245,920
		<u>3,444,469</u>	<u>3,404,057</u>	<u>3,294,001</u>
EXPENSES	1,2			
Governance		(393,750)	(288,287)	(257,764)
General Purpose Funding		(102,310)	(80,206)	(97,429)
Law, Order, Public Safety		(72,710)	(18,209)	(13,794)
Health		(39,770)	(93,995)	(113,534)
Education and Welfare		(104,040)	(167,440)	(176,949)
Housing		0	0	0
Community Amenities		(135,051)	(122,028)	(147,947)
Recreation & Culture		(609,730)	(443,324)	(514,419)
Transport		(1,003,900)	(918,317)	(802,463)
Economic Services		(133,793)	(124,561)	(129,526)
Other Property and Services		(244,827)	(219,876)	(229,146)
		<u>(2,839,881)</u>	<u>(2,476,243)</u>	<u>(2,482,971)</u>
Net Operating Result Excluding Rates		604,588	927,814	811,030
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
Initial Recognition of Assets due to change in Regulations				
- Land				
- Easements				
(Profit)/Loss on Asset Disposals	4	(440,000)	(12,763)	(303,000)
Depreciation on Assets	2(a)	572,593	527,593	481,691
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3			
Purchase Land and Buildings	3	(1,863,960)	(336,732)	(1,986,810)
Purchase Infrastructure Assets - Roads	3	(572,480)	(564,051)	(721,952)
Purchase Infrastructure Assets - Parks	3	(132,000)	(29,263)	(5,400)
Purchase Infrastructure Assets - Parks	3	0		(19,800)
Purchase Plant and Equipment	3	(114,800)	(194,743)	(211,950)
Purchase Tools	3	0		(7,800)
Purchase Furniture and Equipment	3	(22,900)	(17,578)	(19,600)
Proceeds from Disposal of Assets	4	440,000		70,500
Repayment of Debentures	5	(103,693)	(92,745)	(92,745)
Proceeds from New Debentures	5			
Self-Supporting Loan Principal Income				
Transfers to Reserves (Restricted Assets)	6	(496,345)	(2,040)	(261,000)
Transfers from Reserves (Restricted Assets)	6	310,200	60,000	60,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,042,570	59,325	2,393,158
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	2,404	1,042,570	937,379
Total Amount Raised from General Rate	8	<u>(778,631)</u>	<u>(717,752)</u>	<u>(723,457)</u>

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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

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

(b) The Local Government Reporting Entity

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

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

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

(c) 2012/13 Actual Balances

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

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

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

(f) Goods and Services Tax

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

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

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

(g) Superannuation

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Cash and Cash Equivalents

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

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

(i) Trade and Other Receivables

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

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

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

(j) Inventories

General

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

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

Land Held for Resale

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

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

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

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

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

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

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

Land Under Control

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

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

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

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

Initial Recognition

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Revaluation

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

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

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

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

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

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

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

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

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

Transitional Arrangement

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Early Adoption of AASB 13 - Fair Value Measurement

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

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

Land Under Roads

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets

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

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

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

Buildings	10 to 100 years
Furniture and Equipment	3 to 10 years
Plant and Equipment	3 to 15 years
Tools	1 to 10 years
Landcare Equipment	1 to 10 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - hotmix	15 years
Parks and Ovals	not depreciated

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

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

Amortised cost is calculated as:

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

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

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

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

(ii) Loans and receivables

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Impairment

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

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

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

Derecognition

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment

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

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

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

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

(n) Trade and Other Payables

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

(o) Employee Benefits

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

(p) Borrowing Costs

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

(q) Provisions

Provisions are recognised when:

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

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

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	10,000	9,030	8,000
Other Services			
 Depreciation			
<u>By Program</u>			
Governance	32,633	23,559	23,559
General Purpose Funding	0		
Law, Order, Public Safety	126	2,663	2,663
Health	0		
Education and Welfare	4,602	3,523	3,523
Housing	0		
Community Amenities	2,985	10,592	10,592
Recreation and Culture	95,086	76,936	76,936
Transport	404,624	292,448	292,448
Economic Services	4,485	480	480
Other Property and Services	28,051	20,619	20,619
	<u>572,593</u>	<u>430,820</u>	<u>430,820</u>
 <u>By Class</u>			
Land and Buildings	74,404	70,753	70,753
Furniture and Equipment	14,291	7,296	7,296
Plant and Equipment	172,508	81,286	81,286
Roads	205,000	190,000	190,000
Footpaths	40,546	33,715	33,715
Other Infrastructure	65,844	47,770	47,770
	<u>572,593</u>	<u>430,820</u>	<u>430,820</u>
 Borrowing Costs (Interest)			
- Debentures (<i>refer note 5(a)</i>)	17,744	20,345	20,888
	<u>17,744</u>	<u>20,345</u>	<u>20,888</u>
 Rental Charges			
- Operating Leases			
	<u> </u>	<u> </u>	<u> </u>
 (ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	10,270	10,741	11,000
- Other Funds	35,000	46,837	35,000
Other Interest Revenue (<i>refer note 13</i>)			
	<u>45,270</u>	<u>57,578</u>	<u>46,000</u>

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

The Shire of Tammin is a local authority providing a representative government for its residents and ratepayers. The Shire of Tammin delivers needed services and facilities to maintain and enhance the quality of life and ensures equity in services for its people through responsible use of available resources.

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

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

GOVERNANCE

Member of council allowances and reimbursements; civic functions; election expenses and administration expenses.

GENERAL PURPOSE FUNDING

Rates and their collection; General Purpose grants and interest received on investments.

LAW, ORDER, PUBLIC SAFETY

Supervision of various local laws; fire prevention; and animal control.

HEALTH

Food and water quality control; meat inspection and septic system inspection.

EDUCATION AND WELFARE

Support of school activities and seniors activities. Provision of senior's accommodation.

HOUSING

Provision of general rental accommodation when buildings not required by Staff.

COMMUNITY AMENITIES

Rubbish collection services; operation of tip; administration of the town planning scheme; landcare; maintenance of cemeteries; and public conveniences

RECREATION AND CULTURE

Maintenance of halls; tennis/netball courts; oval and reserves; operation of library; heritage and history.

TRANSPORT

Construction and maintenance of streets, roads, street lighting; traffic and directional signs depot maintenance; motor vehicle licence agency.

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Tourism; implementation of building controls; Community Development Officer; noxious weeds and vermin

OTHER PROPERTY & SERVICES

Private works operations; Electrical private works; plant repairs and operation costs; Salaries and Wages controls and other unclassified activities.

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

3. ACQUISITION OF ASSETS	2013/14 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
It Supplies	13,500
1 TN replacement	90,000
Community Amenities	
Effluent Dam	27,000
Town Hall	12,900
Public Toilets	100,000
Tip Fence	13,000
Kep Biofilters	9,000
Recreation and Culture	
Donnan Park Storage Cages	5,000
Donnan Park Toilets	5,000
Town Scaping	10,000
Transport	
Depot Construction	498,504
Road Construction	572,480
Economic Services	
RV Dump Site	3,500
Caravan Park	927,200
Other Property and Services	
5 -7 Nottage Way	343,556
12 Russell St	9,040
14 Russell St	4,500
Tamma Village	37,160
Mower	2,500
Trailer	5,000
Small Sundry Plant	2,000
Electrician Equipment	7,800
Slasher	7,500
	2,706,140
<u>By Class</u>	
Land Held for Resale	
Land and Buildings	1,863,960
Infrastructure Assets - Roads	572,480
Infrastructure Assets - Parks and Ovals	132,000
Plant and Equipment	114,800
Furniture and Equipment	22,900
	2,706,140

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

- Capital Works Programme

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

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2013/14 BUDGET \$	2013/14 BUDGET \$	2013/14 BUDGET \$
Governance	95,000	85,000	(10,000)
Other Property & Services	0	450,000	450,000
	95,000	535,000	440,000

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2013/14 BUDGET \$	2013/14 BUDGET \$	2013/14 BUDGET \$
Furniture and Equipment	0	0	0
Land and Buildings	0	450,000	450,000
Plant and Equipment	95,000	85,000	(10,000)
	95,000	535,000	440,000

Summary

	2013/14 BUDGET \$
Profit on Asset Disposals	450,000
Loss on Asset Disposals	(10,000)
	<u>440,000</u>

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2013/14 Budget \$	2012/13 Actual \$	2013/14 Budget \$	2012/13 Actual \$	2013/14 Budget \$	2012/13 Actual \$
Recreation & Culture								
76 - Kadjiny Kep - Drawn 23/06/2004 Expires 23/06/2014	46,805		46,805	43,999	0	46,805	1,837	4,642
Transport								
77 - Plant & Machinery - Drawn 26/04/2005 Expires 27/04/2015	62,319		30,249	28,531	32,070	62,319	3,151	4,869
Transport								
78 - Land - New Shire Depot - Drawn 02/04/2012 Expires 31/12/2021	134,331		15,984	12,129	118,347	134,331	7,654	6,781
Other Property & Services								
79 - Staff Housing - Drawn 02/04/2012 Expires 31/12/2021	89,554		10,656	8,086	78,898	89,554	5,103	4,521
	333,009	0	103,693	92,745	229,316	333,009	17,744	20,813

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

(b) New Debentures - 2013/14

No New Debentures are proposed for the 2013/14 financial year

(c) Unspent Debentures

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

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2013/14.

SHIRE OF TAMMIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
6. RESERVES			
(a) Information and Technology Reserve			
Opening Balance	5,337	14,742	14,742
Amount Set Aside / Transfer to Reserve	5,304	595	737
Amount Used / Transfer from Reserve		(10,000)	(10,000)
	<u>10,641</u>	<u>5,337</u>	<u>5,479</u>
(b) Plant Reserve			
Opening Balance	125,075	138,219	138,189
Amount Set Aside / Transfer to Reserve	27,129	6,856	6,048
Amount Used / Transfer from Reserve		(20,000)	(20,000)
	<u>152,204</u>	<u>125,075</u>	<u>124,237</u>
(c) Long Service Leave Reserve			
Opening Balance	14,203	13,652	13,653
Amount Set Aside / Transfer to Reserve	3,310	551	682
Amount Used / Transfer from Reserve			0
	<u>17,513</u>	<u>14,203</u>	<u>14,335</u>
(d) Aged Pensioner Units Reserve			
Opening Balance	19,671	47,745	47,745
Amount Set Aside / Transfer to Reserve	6,121	1,926	2,387
Amount Used / Transfer from Reserve		(30,000)	(30,000)
	<u>25,792</u>	<u>19,671</u>	<u>20,132</u>
(e) Entitlements Reserve			
Opening Balance	5,919	5,689	5,688
Amount Set Aside / Transfer to Reserve	2,837	230	285
Amount Used / Transfer from Reserve	0	0	0
	<u>8,756</u>	<u>5,919</u>	<u>5,973</u>
(f) Housing Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(g) Building Reserve			
Opening Balance	17,807	17,223	17,223
Amount Set Aside / Transfer to Reserve	450,714	584	250,861
Amount Used / Transfer from Reserve	(310,200)	0	0
	<u>158,321</u>	<u>17,807</u>	<u>268,084</u>

SHIRE OF TAMMIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

6. RESERVES (Continued)			
(h) Community Development Reserve			
Opening Balance	2,040	0	0
Amount Set Aside / Transfer to Reserve	932	2,040	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>2,972</u>	<u>2,040</u>	<u>0</u>
Total Reserves	<u>376,199</u>	<u>190,051</u>	<u>438,240</u>

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

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2014 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction (treated as Other Comprehensive Income) and as such, has no impact on this budget document.

6. RESERVES (Continued)	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Information and Technology Reserve	5,304	595	737
Plant Reserve	27,129	6,856	6,048
Long Service Leave Reserve	3,310	551	682
Aged Pensioner Units Reserve	6,121	1,926	2,387
Entitlements Reserve	2,837	230	285
Housing Reserve	0	0	0
Building Reserve	450,714	584	250,861
Community Development Reserve	<u>932</u>	<u>2,040</u>	<u>0</u>
	<u>496,347</u>	<u>12,781</u>	<u>261,000</u>
Transfers from Reserves			
Information and Technology Reserve	0	(10,000)	(10,000)
Plant Reserve	0	(20,000)	(20,000)
Long Service Leave Reserve	0	0	0
Aged Pensioner Units Reserve	0	(30,000)	(30,000)
Entitlements Reserve	0	0	0
Housing Reserve	0	0	0
Building Reserve	(310,200)	0	0
Community Development Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>(310,200)</u>	<u>(60,000)</u>	<u>(60,000)</u>
Total Transfer to/(from) Reserves	<u>186,147</u>	<u>(47,219)</u>	<u>201,000</u>

SHIRE OF TAMMIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

6. RESERVES (Continued)

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

Information and Technology Reserve

- To fund IT requirements - No anticipated drawings

Plant Reserve

- For the purchase of major plant and machinery. - No anticipated drawings

Long Service Leave Reserve

- To fund Staff long service leave liabilities - No anticipated drawings

Aged Pensioner Units Reserve - No anticipated drawings

- For the maintenance Tamma Village units - No anticipated drawings

Entitlements Reserve

- To fund Staff leave entitlement liabilities - No anticipated drawings

Housing Reserve

- For the provision of housing. - No anticipated drawings

Building Reserve

- For the provision of council buildings - Anticipated drawings
- New Public Toilets, purchase of Nottage block for staff housing, New Depot Construction
- New Caravan Park

Community Development Reserve

- To fund community development projects - No anticipated drawings

The Leave, Plant and Computer Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

The Building Reserve is expected to be utilised in 2013/14.

SHIRE OF TAMMIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

	Note	2013/14 Budget \$	2012/13 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	1,294,062	1,294,291
Cash - Restricted Reserves	15(a)	376,197	190,051
Receivables		235,789	235,789
Inventories			
		1,906,048	1,720,131
LESS: CURRENT LIABILITIES			
Payables and Provisions		298,033	249,023
NET CURRENT ASSET POSITION		2,204,081	1,969,154
Less: Cash - Restricted Reserves	15(a)	(376,197)	(190,051)
Less: Cash - Restricted Municipal		(1,825,480)	(736,533)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		2,404	1,042,570

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

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

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

8. RATING INFORMATION - 2013/14 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2013/14 Budgeted Rate Revenue \$	2013/14 Budgeted Interim Rates \$	2013/14 Budgeted Back Rates \$	2013/14 Budgeted Total Revenue \$	2012/13 Actual \$
Gross Rental Value	9.1109	133	745,888	67,957	0	0	67,957	63,363
Unimproved	1.2891	188	54,550,500	703,211	500	0	703,711 0	655,828
Sub-Totals		321	55,296,388	771,168	500	0	771,668	719,190
Minimum Rates	Minimum \$							
Gross Rental Value	435	53	40,554	23,055	0	0	23,055	21,060
Unimproved	435	18	302,158	7,830	0	0	7,830 0	6,480
Sub-Totals		71	342,712	30,885	0	0	30,885	27,540
Discounts (Note 12)							(31,126)	(28,979)
Total Amount of General Rates							771,427	717,752
Specified Area Rates (Note 9)							0	0
Total Rates							771,427	717,752

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

The general rates detailed above for the 2013/14 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

9. SPECIFIED AREA RATE - 2013/14 FINANCIAL YEAR

The Shire of Tammin did not levy a Specified Area Rate for 2012/13 and does not intend to levy a Specified Area Rate for 2013/14

10. SERVICE CHARGES - 2013/14 FINANCIAL YEAR

The Shire of Tammin did not levy a Service Charge for 2012/13 and does not intend to impose a Service Charge for 2013/14

11. FEES & CHARGES REVENUE	2013/14 Budget \$	2012/13 Actual \$
Governance	4,000	1,295
General Purpose Funding	3,375	2,923
Law, Order, Public Safety	1,550	716
Health	580	10,979
Education and Welfare	56,158	51,170
Housing	0	0
Community Amenities	76,265	72,667
Recreation & Culture	35,815	14,044
Transport	0	11,741
Economic Services	975	73
Other Property & Services	198,265	217,567
	<u>376,983</u>	<u>383,174</u>

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

10% discount on all rates is allowed if all rates and charges (including any arrears) are paid by the due date. Entitled pensioners (under the Local Government (Rates, Rebates and Deferments) Act) are eligible where 50% of the rates were paid in full.

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

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

Four installments at intervals of approximately 2 months is offered to rate payers for the payment of rates and charges, with an additional administrative charge of \$10 per installment for the last 3 being levied and simple interest of 5.5% being charged.

Simple interest of 11% is levied and accrued daily on rates (except for entitled pensioners) outstanding and due and payable 35 days after the issue of the notice or, if instalments are selected, when the debt remains unpaid after being due and payable.

No interest is charged under Section 6.13 of the Local Government 1995 for the late payment of money other than rates.

14. ELECTED MEMBERS REMUNERATION	2013/14 Budget \$	2012/13 Actual \$
The following fees, expenses and allowances were paid to the president, deputy president and council members.		
Meeting Fees	9,800	10,700
President's Allowance	2,400	2,291
Deputy President's Allowance	600	570
Travelling Expenses	2,000	2,332
Telecommunications Allowance	0	0
	14,800	15,892

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

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
Cash - Unrestricted	1,294,062	1,294,291	477,731
Cash - Restricted	376,197	190,051	438,240
	<u>1,670,259</u>	<u>1,484,342</u>	<u>915,971</u>

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

Information and Technology Reserve	10,641	5,337	5479
Plant Reserve	152,204	125,075	124237
Long Service Leave Reserve	17,513	14,203	14335
Aged Pensioner Units Reserve	25,792	19,671	20132
Entitlements Reserve	8,756	5,919	5,973
Housing Reserve			
Building Reserve	158,319	17,807	268,084
Community Development Reserve	2,972	2,040	0
	<u>376,197</u>	<u>190,051</u>	<u>438,240</u>

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

Net Result	1,044,588	940,577	1,837,487
Amortisation			
Depreciation	572,593	430,820	481,691
(Profit)/Loss on Sale of Asset	(440,000)	(15,464)	(303,000)
(Increase)/Decrease in Receivables			18,140
(Increase)/Decrease in Inventories			
Increase/(Decrease) in Payables		(30,641)	(27,254)
Increase/(Decrease) in Employee Provisions			12,266
Grants/Contributions for the Development of Assets	(1,703,480)	(1,080,609)	(2,714,078)
Non-Current Assets recognised due to change in Legislative Requirements			
Net Cash from Operating Activities	<u>(526,299)</u>	<u>244,683</u>	<u>(694,748)</u>

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

Bank Overdraft limit	100,000	100,000	100,000
Bank Overdraft at Balance Date			
Credit Card limit	20,000	20,000	20,000
Credit Card Balance at Balance Date			
Total Amount of Credit Unused	<u>120,000</u>	<u>120,000</u>	<u>120,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>229,316</u>	<u>333,009</u>	<u>333,009</u>
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Unused Loan Facilities at Balance Date

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

16. TRUST FUNDS

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

Detail	Balance 1-Jul-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-14 \$
Nomination Deposits	0	240	(240)	0
Housing Bonds	4,700	0	0	4,700
Best Memorial Trust	843	100	(500)	443
Prepaid Rates	0	17,000	(17,000)	0
	<u>5,543</u>			<u>5,143</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2013/14

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

FEES AND CHARGES

		2013/14	2012/13	
GENERAL PURPOSE INCOME				
Rate Enquiry Fee (including orders & requisitions)		\$33.50	\$32.30	*
Debit Card transactions		1.05%	1.05%	*
Credit Card transactions		2.00%	2.00%	*
Minimum charge		\$1.10	\$1.10	*
GOVERNANCE				
Electoral rolls		\$10.00	\$10.00	*
Owners and Occupiers rolls		\$10.00	\$10.00	*
Freedom of Information Application (FOI Regulations Sched 1) fee		\$30.00	\$30.00	*
Internal review of FOI determination		\$11.00	\$11.00	*
LAW, ORDER AND PUBLIC SAFETY – Fire Prevention				
Sale of maps		\$11.00	\$11.00	*
LAW, ORDER AND PUBLIC SAFETY – Animal Control				
General				
Wandering at large infringement	Section 30(2)	\$100.00	\$100.00	
Unlicensed infringement	Section 7(1)	\$100.00	\$100.00	
Impounding fee	Section 29(4)	\$20.00	\$20.00	
Release fee (including feeding fee)	Section 29(4)	\$50.00	\$50.00	
Dog/Cat destruction	Section 33(g)	\$20.00	\$20.00	
Animal Traps	Security deposit	\$33.00	\$33.00	*
Hirer responsible for disposal of animal – weekly (minimum)		\$11.00	\$11.00	*
Dogs				
Dog Registrations (as per the Second Schedule of the <i>Dog Regulations</i>)				
Dogs kept on owners premises	Unnaturalised – 1 Year	\$50.00	\$30.00	
	Unnaturalised – 3 Years	\$120.00	\$75.00	
	Unnaturalised – Lifetime	\$250.00	\$0.00	
	Sterilised – 1 Year	\$20.00	\$10.00	
	Sterilised – 3 Years	\$42.50	\$18.00	
	Sterilised – Lifetime	\$100.00	\$0.00	
Dogs used for droving	Unnaturalised – 1 Year	\$7.50	\$7.50	
(Working - 25% of ordinary fee)	Unnaturalised – 3 Years	\$18.75	\$18.75	
	Sterilised – 1 Year	\$2.50	\$2.50	
	Sterilised – 3 Years	\$4.50	\$4.50	
Dogs owned by Pensioners	Unnaturalised – 1 Year	\$15.00	\$15.00	

(50% of ordinary fee)	Unnaturalised – 3 Years	\$37.50	\$37.50	
	Unnaturalised – Lifetime	\$125.00	\$0.00	
	Sterilised – 1 Year	\$5.00	\$5.00	
	Sterilised – 3 Years	\$9.00	\$9.00	
	Sterilised – Lifetime	\$50.00	\$0.00	
Dogs kept in an approved kennel establishment (licensed under section 27 of the Act, where not otherwise registered)	per establishment	\$200.00	\$100.00	
Cats				
Cat Registrations (as per Schedule of the <i>Cat Regulations</i>)				
Annual registration of a cat (unless concessional fees are applicable)		\$20.00	\$0.00	
Concessional Registration				
	Sterilised – 3 Years	\$42.50	\$0.00	
Cats owned by Pensioners	Sterilised – 3 Years	\$21.25	\$0.00	
	Sterilised – Lifetime	\$100.00	\$0.00	
Cats owned by Pensioners	Sterilised – Lifetime	\$50.00	\$0.00	
Registrations after 31 may in any year, for that registration year	50% of fee payable otherwise			
Annual application for approval or renewal of approval to breed cats	per cat	\$100.00	\$0.00	
HEALTH – Preventative Services – Health Administration & Inspection				
Septic Tank Application Fees				
Application fee & grant of a permit to use an apparatus (Health Act)				
Septic Tank Application Fee – Local Government		\$113.00	\$113.00	
<u>Application for Approval –EDHP</u>				
(a) with Local Government Report		\$35.00	\$35.00	
(b) without Local Government Report		\$113.00	\$113.00	
(c) Provision of LG Report by Council EHO Reg. 4A		\$75.00	\$75.00	
Issue of a “Permit to Use an Apparatus” by EHO		\$113.00	\$113.00	
Fee for any compliance inspection of an apparatus after corrective works have been issued by an EHO before or after the issue of a Permit to use an Apparatus. Minimum fee or after one hour plus part thereof.		\$84.70	\$84.70	*
Health (Offensive Trades Fees) Regulations 1976				
Slaughterhouses		\$285.00	\$285.00	
Piggeries		\$285.00	\$285.00	
Artificial Manure Depots		\$202.00	\$202.00	
Bone Mills		\$163.00	\$163.00	
Places for storing, drying or preserving bones		\$163.00	\$163.00	

Fat melting, fat extracting or tallow melting establishments		\$163.00	\$163.00
Butcher shop and similar		\$163.00	\$163.00
Larger Establishments		\$285.00	\$285.00
Blood Drying		\$163.00	\$163.00
Gut scraping, preparation of sausage skins		\$163.00	\$163.00
Fellmongeries		\$163.00	\$163.00
Manure works		\$202.00	\$202.00
Fish curing establishments		\$202.00	\$202.00
Laundries, dry-cleaning establishments		\$140.00	\$140.00
Bone merchant premises		\$163.00	\$163.00
Flock Factories		\$163.00	\$163.00
Knackeries		\$285.00	\$285.00
Poultry Processing establishments		\$285.00	\$285.00
Poultry Farming		\$285.00	\$285.00
Rabbit Farming		\$285.00	\$285.00
Fish processing establishments in which whole fish are cleaned & prepared		\$285.00	\$285.00
Shellfish and Crustacean processing establishments		\$285.00	\$285.00
Any other offensive trade not specified.		\$285.00	\$285.00
Other Health Licences and Fees			
Lodging House Licence – Renewal (per year)		\$200.00	\$200.00
Registered Premises			
Street stalls/vendors/hawkers – one off registration fee		\$200.00	\$200.00
Food Vehicles All Classes Inspection Fee		\$63.80	\$63.80
Food Act 2008 Notification and Registration s110(3)		\$140.00	\$140.00
Food Act 2008 Notification s107(3(c))		\$50.00	\$50.00
Food Act 2008 Approval of Laboratories s82 (3(b))		\$140.00	\$140.00
Food Act 2008 Approval of Analysts s88 (3(b))		\$140.00	\$140.00
Food Act 2008 Approval of Safety Auditors s94 (3(b))		\$140.00	\$140.00
Food Act 2008 Approval for Food Premises Alteration and/or shop fit out		\$140.00	\$140.00
HOUSING			
Employee housing – weekly all housing types		\$52.50	\$50.00
Private housing – weekly 2 bedroom type		\$150.00	\$140.00
Private housing – weekly 3 bedroom type		\$170.00	\$160.00
Private housing – weekly 4 bedroom type		\$190.00	\$180.00
Seniors Units (Tamma Village)	single tenant weekly	\$95.00	\$90.00
	couple tenant weekly	\$130.00	\$123.00
	Caravan parking bay weekly	\$3.00	\$3.00
Bond (as per Tenancies Act – except Seniors Units) – 4 weeks rental			
Water consumption – tenants to pay			
Electricity consumption – tenants to pay			
Gas consumption – tenants to pay			

COMMUNITY AMENITIES – Sanitation Household

Refuse

Rubbish service – per bin per year (50% discount for entitled pensioners)	\$145	\$140	
Commercial rate (putrescibles)	\$40/tonne	\$35/tonne	*
Trucks	\$11/m ³	\$11/m ³	*
Grain disposal	\$10/m ³	\$10/m ³	*
Car bodies	\$22	\$22	*
Car bodies collected from Tammin Townsite	Free	Free	
Truck/Plant bodies	\$165	\$165	*
Truck/Plant bodies collected from Tammin Townsite	Free	Free	
Passenger car tyres	\$5.50	\$5.50	*
Light truck tyres	\$11	\$11	*
Farm machinery/plant tyres	\$16.50	\$16.50	*
Asbestos waste (commercial)	\$110/m ³	\$110/m ³	*
Asbestos waste (residential less than 1m ³)	\$88/m ³	\$88/m ³	*
Single axle trailer load (car towed)	\$15	\$15	*
Tandem axle trailer load (car towed)	\$25	\$25	*
Car boot waste – minimum fee	\$11	\$11	*
Special burial including animal, fibreglass etc	\$55/ m ³	\$55/ m ³	*
	(by negotiation)	(by negotiation)	
Large volumes greater than 30m ³			*
Undefined Waste – receipt at discretion of contractor	\$55/m ³	\$55/m ³	*

COMMUNITY AMENITIES – Town Planning & Regional Development

Fees as provided by the Town Planning (Local Government Planning Fees) Regulations

COMMUNITY AMENITIES – Other Community Amenities

Photocopying (black) A4/Foolscape – single sided	\$0.30	\$0.25	*
Photocopying (black) A4/Foolscape – double sided	\$0.35	\$0.30	*
Photocopying (black) A3 – single sided	\$0.45	\$0.40	*
Photocopying (black) A3 – double sided	\$0.55	\$0.50	*
Photocopying (colour) A4/Foolscape – single sided	\$1.10	\$1.00	*
Photocopying (colour) A4/Foolscape – double sided	\$2.20	\$2.00	*
Photocopying (colour) A3 – single sided	\$2.20	\$2.00	*
Photocopying (colour) A3 – double sided	\$4.40	\$4.00	*

Tammin Tabloid

Local commercial business – 9cm x 9cm	\$5.00	\$5.00	*
Local community organisations (size at Editors discretion)	no charge	no charge	
Local personal – 9cm x 9cm	\$3.50	\$3.50	*
Outside Shire	Full page	\$14.50	*
	Half page	\$8.80	*

Quarter page	\$5.50	\$5.50	*
Facsimile receiving – per page	\$0.50	\$0.50	*
Facsimile transmitting – first page	\$1.50	\$1.50	*
Facsimile transmitting – each page thereafter	\$1.00	\$1.00	*
Spiral binding – each	\$5.50	\$5.50	*
Laminating A3	\$3.50		
Laminating A4	\$2.50	\$5.50	*
Rental – lot 15 Donnan St (Cooinda) per week	\$20.00	\$20.00	*
Rental – pt lots 12 & 19 Donnan Street per week	\$10.00	\$10.00	*
Cemetery Fees			
<i>Form of Grant of Right of Burial for Land</i>			
2.4 metres x 1.2 metres	\$42.00	\$39.00	*
Land 2.4 metres x 2.4	\$63.00	\$59.00	*
Land 2.4 metres x 3.6	\$75.00	\$69.00	*
<i>Interment in all Ground</i>			
Grave 1.8 metres deep	\$555.00	\$540.00	*
Any child under 12 years in grave 1.8 metres deep	\$555.00	\$540.00	*
Any stillborn child	\$555.00	\$540.00	*
If graves are required to be sunk deeper than 1.8 metres, the following additional charges shall be payable:			
For an additional 300 millimetres	\$125.00	\$120.00	*
For second additional 300 millimetres	\$125.00	\$120.00	*
For third additional 300 millimetres	\$125.00	\$120.00	*
...and so on in proportion for each additional 300 millimetres			
<i>Re-opening any grave</i>			
For each interment	\$555.00	\$540.00	*
For each internment of a child under 12 years of age	\$555.00	\$540.00	*
For each internment of a stillborn child	\$555.00	\$540.00	*
For removal of edging tiles, plants, grass, shrubs, etc. according to time required per man per hour at	\$60.00	\$55.00	*
<i>Extra charges</i>			
Interment without due notice (all graves)	\$80.00	\$75.00	*
Internment not in usual hours Monday – Friday	\$80.00	\$70.00	*
Weekends and Public Holidays	\$160.00	\$150.00	*
For late arrival at cemetery gates of funeral	\$60.00	\$50.00	*
Fee for exhumation (additional charges)	\$860.00	\$840.00	*
Re-opening grave for exhumation	\$860.00	\$840.00	*
Re-opening grave for exhumation of child under 12 years of age	\$860.00	\$840.00	*
Re-internment in new grave after exhumation	\$860.00	\$370.00	*
Re-internment in new grave after exhumation of child under 12	\$380.00	\$370.00	*

Miscellaneous Charges

Registration of Transfer of Right of Burial		\$10.00	\$10.00	*
For copy of Right of Burial		\$10.00	\$10.00	*
For grave no. plate		\$15.00	\$15.00	*
Special Permit fee for a single internment		\$30.00	\$30.00	*
Grave reservation fee		\$15.00	\$15.00	*
Making a search in register		\$10.00	\$10.00	*
Permission to erect a headstone		\$25.00	\$25.00	*
Permission to erect kerbing		\$25.00	\$25.00	*
Permission to erect monument		\$50.00	\$50.00	*
Permission to erect name plate		\$25.00	\$25.00	*

Niche Wall

Cost for Council to inter ashes and place plaque		\$100.00	\$100.00	*
Cost if internment is not performed by Council		\$50.00	\$50.00	*

Community Bus Hire

All Groups	per km + fuel	\$0.82	\$0.80	*
Seniors	per km + fuel	\$0.42	\$0.40	*
	Plus cleaning at cost			

RECREATION AND CULTURE – Town Hall/Donnan Park/Kadjininy Kep

Local people/organisations	with liquor	\$200.00	\$200.00	*
	with out liquor	\$100.00	\$100.00	*
Outside people/organisations	with liquor	\$400.00	\$400.00	*
	without liquor	\$300.00	\$300.00	*
Meetings – Local Groups	half day	\$10.00	\$10.00	*
	full day	\$20.00	\$20.00	*
Lesser Hall – Local people/orgs	with liquor	\$100.00	\$100.00	*
	with out liquor	\$50.00	\$50.00	*
Lesser Hall – Outside people/orgs	with liquor	\$200.00	\$200.00	*
	with out liquor	\$100.00	\$100.00	*
Town Hall Kitchen Only		\$50.00	\$50.00	*
Local Seniors Group	50% Local charge			
Bond		\$300.00	\$300.00	
(where "local" refers to Shire of Tammin residents and electors)				
Employment Agency – Lesser Hall		\$25.00	\$25.00	*
Hire of individual tables	per table per day	\$5.50	\$5.50	*
Hire of chairs	per stack 10 (minimum)	\$11.00	\$11.00	*

RECREATION AND CULTURE – Other Recreation & Sport

Camping at Donnan Park	per week	\$65.00	\$50.00	*
	per night	\$10.00	\$5.00	
	plus per person	\$10.00	\$5.00	*
Camping Bond		\$100.00	\$100.00	*

Charge for Community Groups wishing to fundraise at

Shire run events

Licensed Bar		\$50.00	\$50.00	*
Food Stalls		\$20.00	\$20.00	*

Bonds (When Hiring Halls, Donnan Park and Kadjininy Kep)

General		\$300.00	\$300.00	*
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Note 1: Rehearsals and decorating may take place free of
 Note 2: Hirers are responsible for setting up, repacking chairs
 Note 3: A bond of \$300.00 must be charged to all hirers
 Note 4: Tammin Primary School – 50% of cost (no bond).

Annual Rentals

Tammin Cricket Club		\$470.00	\$460.00	*
Kellerberrin/Tammin Football Club		\$500.00	\$488.00	*
Tammin Hockey Club		\$225.00	\$220.00	*
Tammin School		\$100.00	\$100.00	*

Oval

Local Commercial/Organisations		\$65.00	\$65.00	*
Commercial/Organisations other than local		\$130.00	\$130.00	*
Circus – With Power		\$130.00	\$130.00	*
Circus – Without Power		\$65.00	\$65.00	*
Deposit		\$100.00	\$100.00	
Master Keys (Donnan Park)				
Sporting Bodies / Community Groups - deposit		\$50.00	\$50.00	

RECREATION & CULTURE – Library

Lost and/or damaged item	Processing fee	\$6.50	\$6.50	*
	Plus actual replacement/repair cost			

TRANSPORT – Traffic Control

Removal of abandoned vehicles		\$130.00	\$130.00	*
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ECONOMIC SERVICES – Saleyards

Saleyard fees (per head)		N/A	N/A	*
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ECONOMIC SERVICES – Other Economic Services

Standpipe Water Charges (all users)	per kilolitre cost price + 10% administration			*
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OTHER PROPERTY & SERVICES – Private Works

Labour/Operator – Outside Staff	per hour	\$60.00	\$55.00	*
Labour – Works Supervisor	per hour	\$65.00	\$60.00	*
Labour –Electrician	per hour	\$110.00	\$99.00	*
Labour –Apprentice Electrician	per hour	\$46.50	\$46.50	*
Grader	per hour plus operator	\$120.00	\$110.00	*
Loader	per hour plus operator	\$105.00	\$100.00	*
Truck (6 wheeler)	per hour plus operator	\$80.00	\$80.00	*

Shire of Tammin Fees and Charges 2013/14

Truck & Trailer Combo	per hour plus operator	\$120.00	\$120.00	*
Self Prop. Roller (multi tyred)	per hour plus operator	\$80.00	\$80.00	*
Self Prop. Roller (steel vibrating)	per hour plus operator	\$85.00	\$85.00	*
Tractor 3380/JXU95	per hour plus operator	\$50.00	\$50.00	*
Mini Excavator	per hour plus operator	\$55.00	\$55.00	*
Broom/Slasher/Mowers	per hour plus operator	\$50.00	\$50.00	*
Utilities	per hour plus operator	\$60.00	\$60.00	*
Hand plant (plate compactor etc.)	per day or part thereof	\$75.00	\$75.00	*

Materials Charge

Sand (yellow/white/soil)	per load 13 Tonne	\$118.00	\$115.00	*
Sand (yellow/white/soil)	per load 1 Tonne	\$45.00	\$44.00	*
Gravel	per load 13 Tonne	\$120.00	\$115.00	*
Gravel	per load 1 Tonne	\$45.00	\$44.00	*
Blue metal	per tonne	Cost+10%	Cost+10%	*
Blue metal (B-Grade)	per tonne	\$30.00	\$0.00	*
Metal dust	per tonne	Cost+10%	Cost+10%	*
All in one	per tonne	Cost+10%	Cost+10%	*
Mulch	trailer load self pick-up	\$20.00	\$20.00	*
Mulch	truck load	\$100.00	\$100.00	*
Electrical Materials		Cost+25%	Cost+25%	*

OTHER PROPERTY & SERVICES – Rental

Hunts Well Repeater Tower	Wireless broadband repeater	\$500.00	\$500.00	
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Shire of Tammin - 2013/14 Budget Notes

Account Number	Account Name Account Detail			2013/14 BUDGET
BALANCE SHEET				
A01101	Municipal Fund Bank			
	Balance brought forward	\$408,488		
	Transfer to Reserve Funds	(\$496,345)		
	Transfers from Reserves	\$310,200		
	Cash movements	\$185,916	Say	\$408,259
A01102	Municipal Fund Short Term Invest			
	Balance brought forward	\$222,921		
	Cash movements - no net activity	\$0	Say	\$222,921
A01105	Municipal Fund DOT Bank			
	Balance brought forward	\$305		
	Cash movements - no net activity	\$0	Say	\$305
A01106	Municipal Fund Term Deposit			
	Balance brought forward	\$662,028		
	Cash movements - no net activity	\$0	Say	\$662,028
A01107	Petty Cash & Cash Float Advance			
	Balance brought forward	\$550	Say	\$550
A01111	Reserve Fund Bank			
	Balance brought forward	\$0		
	All funds invested in separate Reserves	\$0	Say	\$0
A01111	Information & Technology Reserve			
	Balance brought forward	\$5,337		
	Interest	\$304		
	Additions & (utilisation)	\$5,000	Say	\$10,641
A01112	Plant Reserve			
	Balance brought forward	\$125,075		
	Interest	\$7,129		
	Additions (sum similar to allocations depreciation) & (utilisation)	\$20,000	Say	\$152,204
A01113	Long Service Leave Reserve			
	Balance brought forward	\$14,203		
	Interest	\$810		
	Additions (to match projected liability) & (utilisation)	\$2,500	Say	\$17,513
A01114	Housing Reserve			
	Balance brought forward	\$0		
	Interest	\$0		
	Additions & (utilisation)	\$0	Say	\$0
A01115	Entitlements Reserve			
	Balance brought forward	\$5,919		
	Interest	\$337		
	Additions & (utilisation)	\$2,500	Say	\$8,756
A01116	Aged Pensioner Units Reserve			
	Balance Brought Forward	\$19,671		
	Interest	\$1,121		
	Additions & (utilisation)	\$5,000	Say	\$25,792
A01117	Building Reserve			
	Balance Brought Forward	\$17,807		
	Interest	\$712		
	Additions & (utilisation)	\$139,800	Say	\$158,319
A01118	Community Development Reserve			
	Balance Brought Forward	\$2,040		
	Interest	\$82		
	Additions & (utilisation)	\$850	Say	\$2,972

Shire of Tammin - 2013/14 Budget Notes

A01121	Sundry Debtors - Rates			
	<i>Balance brought forward</i>	\$52,481		
	<i>No anticipated net change</i>	\$0	Say	\$52,481
A01122	Sundry Debtors - Other			
	<i>Balance brought forward</i>	\$183,308		
	<i>No anticipated net change</i>	\$0	Say	\$183,308
A01123	Provision for doubtful debts			
	<i>Balance brought forward</i>	\$9,519		
	<i>No anticipated net change</i>	\$0	Say	\$9,519
A01190	Stocks - Fuels & Materials, Books			
	<i>Balance Brought Forward</i>	\$0		
	<i>No anticipated net change</i>	\$0	Say	\$0
L01215	Sundry Creditors Control			
	<i>Balance brought forward</i>	\$107,774		
	<i>No anticipated net change</i>	\$0	Say	\$107,774
L01258	FESA ESL Liability			
	<i>Balance brought forward</i>	\$1,723		
	<i>Collections anticipated</i>	\$14,500		
	<i>Collections disbursed anticipated</i>	(\$14,500)		
	<i>No anticipated net change</i>	\$0	Say	\$1,723
L01259	DOT Liability			
	<i>Balance brought forward</i>	\$305		
	<i>No anticipated net change</i>	\$0	Say	\$305
L0131	PAYG Liability			
	<i>Balance brought forward</i>	\$0		
	<i>No anticipated net change</i>	\$0	Say	\$0
2200	Tax Clearing			
	<i>Balance brought forward</i>	\$0		
	<i>No anticipated net change</i>	\$0	Say	\$0
L0137	Reportable FBT			
	<i>Balance brought forward</i>	\$0		
	<i>No anticipated net change</i>	\$0	Say	\$0
L0134	Child Support Agency			
	<i>Balance brought forward</i>	\$0		
	<i>No anticipated net change</i>	\$0	Say	\$0
L0136	Superannuation			
	<i>Balance brought forward</i>	\$0		
	<i>No anticipated net change</i>	\$0	Say	\$0
L0133	Prepaid Income			
	<i>Balance brought forward</i>	\$0		
	<i>No anticipated net change</i>	\$0	Say	\$0
L0135	MEU			
	<i>Balance brought forward</i>	\$0		
	<i>No anticipated net change</i>	\$0	Say	\$0
L01222	Accrued Interest - Current			
	<i>Balance brought forward</i>	\$2,919		
	<i>Loan interest accrual reversal - 1 July</i>	(\$2,202)		
	<i>Loan interest accrual - 30 June</i>	\$1,736	Say	\$2,453
L01235	Accrued Salaries & Wages			
	<i>Balance brought forward</i>	\$54,351		
	<i>No anticipated net change</i>	\$0	Say	\$54,351

Shire of Tammin - 2013/14 Budget Notes

L01221	Loan Liability - Current			
	<i>Balance brought forward</i>	\$103,693		
	<i>2013/14 Loan repayments - See Appendix</i>	(\$103,693)		
	<i>2014/15 Loan principal repayments (from Loan Liability - Non-Current)</i>	\$54,536	Say	\$54,536
L01225	Provision For Annual Leave Current			
	<i>Balance brought forward</i>	\$47,129		
	<i>No anticipated net change</i>	\$0	Say	\$47,129
L01226	Provision For LSL Current			
	<i>Balance brought forward</i>	\$29,763		
	<i>No anticipated net change</i>		Say	\$29,763
A0151	Land			
	<i>Balance brought forward</i>	\$200,314	Say	\$200,314
A0168000	Land Purchases			
E1680**	<i>Residence - Nottage Way Royalties for Regions</i>	\$30,000	Say	\$30,000
E168000	Land Disposals			
	<i>No anticipated activity</i>	\$0	Say	\$0
A01522	Buildings			
	<i>Balance brought forward</i>	\$3,278,897	Say	\$3,278,897
A01523	Buildings Purchases			
E1680**	Residence - Royalties for Regions Residence	\$313,556		
	- transportable			
	- landfill			
	- carport			
	- septic			
	- fencing			
	- shed			
E1680**	12 Russell St			
	- Shed Concrete	\$1,000		
	- Electricity connection	\$1,400		
	- Awnings for front bedrooms	\$610		
	- Reverse cycle air conditioner	\$2,000		
	- Wages	\$4,030		
E1680**	14 Russell St			
	- Reverse cycle air conditioner	\$4,500		
E1680**	Tamma Village			
	- Various refurbishments	\$16,500		
	- Various refurbishments -wages	\$7,500		
	- Grant Hot water Systems	\$13,160		
E1680**	Donnan Park Storage Cages	\$5,000		
E1680**	RV Dump Site	\$3,500		
E1680**	Caravan Park and Short Stay Accommodation - Royalties for Regions			
	- Royalties for Regions	\$862,000		
	- Council funding - Wages	\$50,000		
	- Council funding - Cash component	\$15,200		
E168066	Depot Construction - Royalties for Regions			
	- Stage 1	\$66,448		
	- Stage 2	\$313,556		
	- Council funding - concrete slab	\$80,000		
	- Council funding - DFES compliance	\$25,000		
	- Council funding - Telephone and other connection i.e. - it	\$10,000		
E1680**	Construction of Sullage Pit	\$9,000		
E1680**	Fencing of Sullage Pit	\$18,000		
E1680**	Town Hall			
	- Window Guards	\$3,500		
	- Blinds	\$3,500		
E1680**	Donnan Park Toilet - replace Cistern	\$5,000	Say	\$1,833,960

Shire of Tammin - 2013/14 Budget Notes

E16800*	Buildings Disposals			
	<i>Disposal of 22 Ridley St</i>	\$120,000		
	<i>Disposal of 4 Russell St</i>	\$100,000		
	<i>Disposal of 81 Barrack Road</i>	\$230,000	Say	\$450,000
A01521	Buildings Accumulated Depreciation			
	<i>Balance brought forward</i>	\$772,796		
	<i>Depreciation raised in Asset Register</i>	\$74,404		
	<i>Less Depreciation written back to Asset Register on Asset disposal</i>	\$0	Say	\$847,200
A0154	Furniture & Equipment			
	<i>Balance brought forward</i>	\$267,563	Say	\$267,563
E168200	Furniture & Equipment Purchases			
	<i>It Supplies - Councillors</i>	\$12,000		
	<i>It Supplies - Office</i>	\$1,500		
	<i>Hall heaters</i>	\$900		
	<i>Hall pots etc</i>	\$1,500		
	<i>Other</i>	\$2,000		
	<i>Depot</i>	\$5,000	Say	\$22,900
E16820*	Furniture & Equipment Disposals			
	<i>No anticipated activity</i>	\$0	Say	\$0
A01541	Furniture & Equipment Accumulated Depreciation			
	<i>Balance brought forward</i>	\$229,561		
	<i>Depreciation raised in Asset Register</i>	\$14,291		
	<i>Less Depreciation written back to Asset Register on Asset disposal</i>	\$0	Say	\$243,852
A01572	Plant & Equipment			
	<i>Balance brought forward</i>	\$1,596,413	Say	\$1,596,413
E1685**	Plant & Equipment Purchases			
E168516	<i>TN.1 Statesman sedan replacement (~30,000km)</i>	\$90,000		
	<i>Mower</i>	\$2,500		
	<i>6x4 Trailer for Spraying</i>	\$5,000		
	<i>Whipper Snipper x2</i>	\$2,000		
	<i>Various Electrician Equipment</i>	\$7,800		
	<i>Slasher Mower</i>	\$7,500	Say	\$114,800
E168***	Plant & Equipment Disposals			
E168525	<i>TN.1 Statesman sedan</i>	\$95,000	Say	\$95,000
A01571	Plant & Equipment Accumulated Depreciation			
	<i>Balance brought forward</i>	\$789,650		
	<i>Depreciation raised in Asset Register</i>	\$172,508		
	<i>Less Depreciation written back to Asset Register on Asset disposal</i>	\$85,000	Say	\$1,047,157
A01582	Tools			
	<i>Balance brought forward</i>	\$2,796	Say	\$2,796
E16860*	Tools Purchases			
	<i>No anticipated activity</i>	\$0	Say	\$0
E16860*	Tools Disposals			
	<i>No anticipated activity</i>	\$0	Say	\$0
A05181	Tools Accumulated Depreciation			
	<i>Balance brought forward</i>	\$2,796		
	<i>Depreciation raised in Asset Register - Assets fully depreciated</i>	\$0		
	<i>Less Depreciation written back to Asset Register on Asset disposal</i>	\$0	Say	\$2,796
A01533	Infrastructure - Roads			
	<i>Balance brought forward</i>	\$32,215,241	Say	\$32,215,241
E16810*	Infrastructure - Road Construction			
A168100	<i>2013/14 Construction - see Schedule 12</i>	\$572,480	Say	\$572,480
A01531	Infrastructure - Roads Accumulated Depreciation			
	<i>Balance brought forward</i>	\$10,728,778		
	<i>Depreciation calculated by Cardno BSD through ROMAN</i>	\$205,000	Say	\$10,933,778
	<i>Balance Carried Forward</i>			

Shire of Tammin - 2013/14 Budget Notes

A0156	Infrastructure - Footpaths			
	<i>Balance brought forward</i>	\$579,231		
E1681**	<i>2013/14 Construction - see Schedule 12</i>	\$0	Say	\$579,231
A01561	Infrastructure - Footpaths Accumulated Depreciation			
	<i>Balance brought forward</i>	\$437,873		
	<i>Depreciation raised in Asset Register</i>	\$40,546	Say	\$478,419
A01552	Infrastructure - Other			
	<i>Balance brought forward</i>	\$1,110,001	Say	\$1,110,001
E1684**	Infrastructure Other - Purchases			
E1684**	<i>Townscaping</i>	\$10,000		
E1684**	<i>Kep Biofilters</i>	\$9,000		
E1684**	<i>Tip Fence</i>	\$13,000		
E1684**	<i>Public Toilets</i>	\$100,000	Say	\$132,000
A01551	Infrastructure Other Accumulated Depreciation			
	<i>Balance brought forward</i>	\$384,775		
	<i>Depreciation raised in Asset Register</i>	\$65,844	Say	\$450,618
L01710	Loan Liability - Non Current			
	<i>Balance brought forward</i>	\$229,316		
	<i>2012/13 Loan principal repayments transferred to Loan Liability - Current</i>	(\$54,536)	Say	\$174,780
L01230	Provision For LSL Non-Current			
	<i>Balance brought forward</i>	\$23,316		
	<i>2012/13 Change - Accrued to 30 June 2014</i>	\$7,326	Say	\$30,642
3-8000	Municipal Accumulation Account			
	<i>Balance brought forward</i>	\$7,969,013		
	<i>Transfers to Reserves - as per Reserve Funds worksheet</i>	(\$496,345)		
	<i>Transfers from Reserves - as per Reserve Funds worksheet</i>	\$310,200	Say	\$7,782,868
L0190*	Reserve Equity			
	<i>Balance brought forward</i>	\$190,052		
	<i>Interest - as per Reserve Funds worksheet</i>	\$10,495		
	<i>Additions - as per Reserve Funds worksheet</i>	\$485,850		
	<i>Utilisations - as per Reserve Funds worksheet</i>	(\$310,200)	Say	\$376,197
L01911	Asset Revaluation Reserve			
	<i>Balance brought forward</i>	\$20,039,815		
	<i>No anticipated activity</i>	\$0	Say	\$20,039,815
A01131	Trust Fund Bank			
	<i>Balance brought forward</i>	\$5,543		
	<i>Anticipated deposits</i>	\$17,420		
	<i>Anticipated disbursements</i>	(\$17,820)		\$5,143
L01265	Trust Creditors - Abattoir Security Deposit			
	<i>Balance brought forward</i>	\$0		
L012651	<i>No anticipated net change</i>	\$0		
L012652	<i>No anticipated net change</i>	\$0		\$0
L01270	Trust Creditors - Nomination Deposits			
	<i>Balance brought forward</i>	\$0		
L012701	<i>4 nomination deposits @ \$80</i>	\$320		
L012702	<i>4 nomination deposits disbursement @ \$80</i>	(\$320)		\$0
L01271	Trust Creditors - Housing Bonds			
	<i>Balance brought forward</i>	\$4,700		
L012711	<i>Anticipated deposits</i>	\$0		
L012712	<i>Anticipated disbursements</i>	\$0		\$4,700
L01276	Trust Creditors - Tamma Village Bonds			
	<i>Balance brought forward</i>	\$0		
L012761	<i>Anticipated deposits</i>	\$0		
L012762	<i>Anticipated disbursements</i>	\$0		\$0

Shire of Tammin - 2013/14 Budget Notes

L01279	Trust Creditors - Best Memorial Trust		
	<i>Balance brought forward</i>	\$843	
L012791	<i>Anticipated deposits</i>	\$100	
L012792	<i>Art purchases</i>	(\$500)	\$443
L01281	Trust Creditors - Sale of Land (Non Payment of Rates)		
	<i>Balance brought forward</i>	\$0	
L012811	<i>Anticipated deposits</i>	\$0	
L012812	<i>Anticipated disbursements</i>	\$0	\$0
L01284	Trust Creditors - Pre-paid Rates		
	<i>Balance brought forward</i>	\$0	
L012841	<i>Anticipated deposits</i>	\$17,000	
L012842	<i>Anticipated disbursements</i>	(\$17,000)	\$0
L01285	Trust Creditors - MYBERT Appeals		
	<i>Balance brought forward</i>	\$0	
L012851	<i>Anticipated deposits</i>	\$0	
L012852	<i>Anticipated disbursements</i>	\$0	\$0

Shire of Tammin - 2013/14 Budget Notes

GOVERNANCE

Members

Operating Revenue

I041020 Reimbursements

Refunds - various

Advertising rebates

\$500 Say \$500

Operating Expenditure

E041005 Presidential Allowance

LG Act s5.98(5) Admin Reg 33 - paid in arrears in October

\$2,509 Say \$2,509

E041006 Deputy Presidential Allowance

LG Act s5.98(5) Admin Reg 33 - paid in arrears in October

\$630 Say \$630

E041010 Election Expenses

Next Ordinary election to be held on 3 October 2013

\$5,500

Advertising - WALGA Group

\$2,500

Poll material

\$1,400

Amalgamation

\$10,550

Estimate as per Allocations worksheet

\$1,050 Say \$21,000

E041020 Meeting Fees

LG Act 5.98(1) Admin Reg 30

Councillors - 14 meetings x 5 Councillors @ \$100

\$7,000

President - 14 meetings @ \$200 per meeting

\$2,800

Special Council & Committee meetings - nominal provision

\$1,000 Say \$10,800

E041025 Expenses Reimbursements

Nominal provision of \$50 per Councillor

\$300 Say \$300

E041030 Travelling

LG Act 5.98(1) Admin Reg 31(4)

Mileage paid at Public Service Award rate

Nominal provision of \$300 average per Councillor

\$2,500 Say \$2,500

E041035 Refreshments & Entertainment

11 Ordinary Council meetings

Special & Committee meetings

Kellerberrin Sub-Group Regional Road Group meeting

Other Council & Executive meetings i.e. SEAVROC

GECZ Special meeting

Citizenship ceremonies

Christmas function

Nominal provision

\$9,500 Say \$9,500

Shire of Tammin - 2013/14 Budget Notes

E041040	Donations & Contributions			
	<i>Royal Flying Doctor Service</i>	\$200		
	<i>Lord Mayors Disaster Appeal</i>	\$500		
	<i>Community Development Individual Achievers - travel assistance</i>	\$500		
	<i>Other - nominal provision</i>	\$500		
	Note: Provision for the following donations are in other Programs / Schedules:			
	<i>Tammin Bowling Club - \$20,000 (E113055)</i>			
	<i>Tammin Golf Club - In-kind labour - Slashing (E113060)</i>			
	<i>Tammin Seniors -Wildflower Tour - \$500 (E081005) plus Bus Hire</i>			
	<i>Tammin Economy Shop - \$5,000 (E103140)</i>			
	<i>Tammin Primary School - In-kind labour - various (E083016)</i>			
	<i>CWA - WA Week Luncheon - \$650 (E116020)</i>			
	<i>Tammin Playgroup - Uniting Church - in-kind labour (E083015)</i>			
	<i>Tammin Art Prize - \$1,000 (E116005)</i>			
	<i>Tammin Community Christmas Tree - \$1,000 (E116045)</i>			
	<i>Central Wheatbelt Visitors Centre - \$1,000 (E132020)</i>			
	<i>Wheatbelt Agcare - \$900 (E073135)</i>			
	<i>Tammin Fitness Club - In-kind facility usage \$200 (E113005)</i>			
	<i>Eastern Districts Display Committee - \$350 (E132020)</i>		Say	\$1,700
E041045	Public Relations			
	<i>6 corporate polo shirts</i>	\$250	Say	\$250
E041050	Other Stationery			
	<i>Nominal provision</i>	\$200	Say	\$200
E041055	Insurance			
	<i>Insurance premiums as per Appendix</i>	\$8,891	Say	\$8,890
E041060	Subscriptions			
	<i>Western Australian Local Government Association (WALGA)</i>			
	<i>WALGA Tax service</i>			
	<i>WALGA Complete Guide to the Local Government Act</i>			
	<i>Great Eastern Country Zone of WALGA (GECZ)</i>			
	<i>Wheatbelt East Regional Organisation of Councils (WE-ROC)</i>			
	<i>Nominal provision</i>	\$35,225	Say	\$35,225
E041065	Other Minor Expenditure			
	<i>General Electors meeting advertising</i>	\$600		
	<i>Council meeting date change advertising</i>	\$600		
	<i>2013-14 Municipal Directories</i>	\$240		
	<i>Name badges</i>	\$150		
	<i>Allowance for cards / flowers / notices etc from Councillors</i>	\$300		
	<i>Nominal provision</i>	\$760	Say	\$2,650
E041070	Conference Expenses			
	<i>Local Government Week Conference (August 2013):</i>	\$10,500		
	<i>- 6 full registration</i>			
	<i>- Parking - 9 days</i>			
	<i>- Supplementary & partner program</i>			
	<i>- 7 bed nights accommodation</i>			
	<i>- 25 meals etc.</i>			
	<i>Roads & Transport Forum</i>			
	<i>- 1 full registration</i>			
	<i>- 1 bed nights accommodation</i>			
	<i>- 1 meals etc.</i>			
	<i>Other Conference ALGA - nominal provision</i>	\$5,330	Say	\$15,830

Shire of Tammin - 2013/14 Budget Notes

E041075	Training			
	<i>Training seminars for Councillors</i>			
	<i>- 6 registration @ \$500</i>			
	<i>- 3 bed nights accommodation including meals @ \$300 pppn</i>			
	<i>Nominal provision</i>	\$3,500	Say	\$3,500
E041098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$74,130	Say	\$74,130
Other Governance				
Operating Revenue				
I045010	Government Grants - Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I045011	Government Grants - Non-Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I045015	Contributions & Donations			
	<i>No expected activity</i>	\$0	Say	\$0
I045020	Reimbursements			
	<i>Returned cheque bank fees</i>	\$0		
	<i>WALGA advertising rebate</i>	\$1,509		
	<i>LGIS Member experience bonus rebate</i>	\$0		
	<i>Workers Compensation rebate</i>	\$0	Say	\$1,509
I045025	Administration Services (ESL)			
	<i>Emergency Services Levy (ESL) administration fee</i>			
	<i>As per clause 6.1 of the ESL Manual of Operating Procedures</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$4,000	Say	\$4,000
I045030	Rents & Leases			
	<i>No expected activity</i>	\$0	Say	\$0
I045040	Other Income			
	<i>Includes insurance claim settlements</i>			
	<i>No expected activity</i>	\$0	Say	\$0
I045097	Profit on Disposal of Assets			
	<i>No expected activity</i>	\$0	Say	\$0
I045098	Administration Allocated to Other Programs			
	<i>ABC allocated as per Appendix</i>	\$0	Say	\$0
Operating Expenditure				
E045401	Salaries			
	<i>Estimate as per Allocations worksheet</i>	\$285,456	Say	\$285,460
E045403	Sick Leave			
	<i>Estimate as per Allocations worksheet</i>	\$6,018	Say	\$6,020
E045404	Annual Leave			
	<i>Estimate as per Allocations worksheet</i>	\$31,028	Say	\$31,030
E045405	Long Service Leave			
	<i>Estimate as per Allocations worksheet</i>	\$0		
	<i>2013/14 Change - Accrued to 30 June 2014</i>	\$3,196	Say	\$3,200
E045406	Workers Compensation			
	<i>Insurance premiums as per Appendix</i>	\$9,407	Say	\$9,410
E045407	Superannuation			
	<i>9.25% SGC plus 3%-5% matching Member voluntary contributions</i>			
	<i>Estimate as per Allocations worksheet</i>	\$38,739	Say	\$38,740
E045408	Relocation Expenses			
	<i>No anticipated activity</i>	\$0	Say	\$0
E045409	Uniforms			
	<i>CEO, SFAO, FO, AO</i>			
	<i>3 Administration Staff @ \$500 per person plus CEO</i>	\$2,500		
	<i>4 corporate polo shirts</i>	\$200	Say	\$2,700

Shire of Tammin - 2013/14 Budget Notes

E045410	Administration Building Maintenance			
	<i>Rising Damp</i>	\$20,000		
	<i>Office security lighting</i>	\$500		
	<i>Repaint outside of building</i>	\$3,500		
	<i>Steam clean Chamber, Foyer & Office carpet</i>	\$300		
	<i>2 flags</i>	\$250		
	<i>Insurance premiums as per Appendix</i>	\$2,896		
	<i>Spider and fly treatment</i>	\$290		
	<i>Termite inspection & treatment</i>	\$350		
	<i>Emergency Services Levy (ESL)</i>	\$60		
	<i>Water service charge</i>	\$0		
	<i>Water consumption</i>	\$1,320		
	<i>Electricity</i>	\$4,400		
	<i>Estimate as per Allocations worksheet</i>	\$5,949		
	<i>Nominal provision based on 2012/13 experience</i>	\$2,190	Say	\$42,000
E045411	Administration Building Garden Mtce			
	<i>Estimate as per Allocations worksheet</i>	\$1,780		
	<i>Water service charge</i>	\$0		
	<i>Water consumption</i>	\$1,320		
	<i>Nominal provision based on 2012/13 experience</i>	\$3,650	Say	\$6,750
E045412	Housing Mtce - 14 Russell St			
	<i>Landscaping</i>	\$1,000		
	<i>Address box gutter blockages</i>	\$1,000		
	<i>Insurance premiums as per Appendix</i>	\$784		
	<i>Spider and fly treatment</i>	\$240		
	<i>Termite inspection & treatment</i>	\$250		
	<i>Emergency Services Levy (ESL)</i>	\$60		
	<i>Water service charge</i>	\$220		
	<i>Water consumption</i>	\$1,100		
	<i>Electricity</i>	\$2,000		
	<i>Gas service charge</i>	\$198		
	<i>Gas consumption</i>	\$0		
	<i>Internet Services - annual fee</i>	\$620		
	<i>Estimate as per Allocations worksheet</i>	\$3,862		
	<i>Sundry</i>	\$3,282	Say	\$14,620
E045413	Fringe Benefit Tax			
	<i>CEO sedan private use</i>			
	<i>Estimate as per statutory formula</i>	\$8,700	Say	\$8,700
E045414	Training			
	<i>Various as per performance review</i>	\$6,000		
	<i>CEO</i>	\$2,000	Say	\$8,000
E045415	Printing & Stationery			
	<i>Letterheads</i>			
	<i>Envelopes</i>			
	<i>Purchase Order books</i>			
	<i>Cheque blanks</i>			
	<i>Photocopy and printer paper</i>			
	<i>Minute books</i>			
	<i>Photocopier and printer consumables (printer ink / toner)</i>			
	<i>Pens, clips, etc</i>			
	<i>Business cards</i>			
	<i>Laminating film</i>			
	<i>Binding covers and spines</i>			
	<i>General stationery requirements</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$6,000	Say	\$6,000

Shire of Tammin - 2013/14 Budget Notes

E045416	Office Equipment Mtce <i>Laminator, guillotine & sundry office equipment</i> <i>Nominal provision based on 2012/13 experience</i>	\$500 Say	\$500
E045417	Computer Maintenance <i>Reckon Quick Books Premier software subscription</i> <i>In2Balance accounting support annual fee</i> <i>WALGA - Linking Councils & Communities (LCC) Web hosting/Gateway</i> <i>Internet Services - Office</i> <i>Domain name registration</i> <i>Data#3 - annual license fees for Microsoft Office</i> <i>Norton Security / System antivirus software annual license fee</i> <i>Software updates</i> <i>Computer and printer repairs</i> <i>IT support</i> <i>Nominal provision based on 2012/13 experience</i>	\$17,735 Say	\$17,740
E045418	Telephone <i>White pages</i> <i>Repairs</i> <i>Office telephone - 9637 1101, 9637 1073, 9637 1066</i> <i>Office facsimile - 9637 1117</i> <i>Office modem - 9637 1167</i> <i>14 Russell St telephone and internet - 9637 1550</i> <i>CEO mobile telephone - 0429 871 101</i> <i>Office mobile telephone -</i>	\$1,400 \$400 \$3,000 \$850 \$20 \$600 \$400 \$100 Say	 \$6,770
E045419	Advertising <i>Statutory advertising</i> <i>Plan for the Future</i> <i>General public notices</i> <i>Governance staff vacancies</i> <i>Death notices</i> <i>Nominal provision based on 2012/13 experience</i>	\$7,500 Say	\$7,500
E045420	Insurance <i>Insurance premiums as per Appendix</i>	\$4,083 Say	\$4,080
E045421	Subscriptions & Memberships <i>WALGA - Workplace Solutions Industrial Service</i> <i>Local Government Managers Association (LGMA) - CEO</i> <i>Time Base Case Link - legislation subscription</i> <i>Nominal provision based on 2012/13 experience</i>	\$3,500 Say	\$3,500
E045422	Photocopier Supplies <i>Photocopier service & maintenance</i> <i>Nominal provision based on 2012/13 experience</i>	\$3,000 Say	\$3,000
E045424	Postage & Freight <i>General postage</i> <i>Un-allocatable general freight</i> <i>Service fees</i> <i>Nominal provision based on 2012/13 experience</i>	\$1,550 \$110 \$50 \$50 Say	 \$1,760
E045425	Legal Expenses <i>Nominal provision for legal opinions & specialist advice</i>	\$5,000 Say	\$5,000
E045426	Travelling & Accommodation <i>Seminars - travelling, accommodation & sustenance</i> <i>Courses - travelling, accommodation & sustenance</i> <i>Be-Active meetings</i> <i>Nominal provision based on 2012/13 experience</i>	\$5,343 Say	\$5,343

Shire of Tammin - 2013/14 Budget Notes

E045427	Office Expenses Other			
	<i>Newspapers - (West Australian / Avon Valley Advocate / Merredin Mercury/ Times)</i>			
	<i>PC User, Windows XP, PC World</i>			
	<i>Municipal Directories</i>	\$120		
	<i>Messages-On-Hold</i>	\$600		
	<i>Name badges</i>	\$50		
	<i>LGMA Diary</i>	\$130		
	<i>Tammin Land Care - pay to</i>	\$10,824		
	<i>Other nominal provision</i>	\$2,000	Say	\$13,724
E045428	Conference Expenses			
	<i>Local Government Week Conference (August 2013):</i>			
	- Registration	\$1,250		
	- Parking - 4 days	\$116		
	- Supplementary & partner program	\$290		
	- 3 bed nights accommodation	\$750		
	- Meals etc.	\$200		
	<i>Roads & Transport Forum</i>			
	- 1 full registration	\$0		
	- 0 bed nights accommodation	\$250		
	- 1 meals etc.	\$50		
	<i>LGMA Conference:</i>			
	- Registration - CEO	\$1,000		
	- 4 bed nights accommodation including meals @ \$300	\$1,200		
	<i>Other Conference - nominal provision</i>	\$1,000	Say	\$6,106
E045429	Sundry Office Furniture & Equipment			
	<i>Prestige Alarms 24 hour security monitoring</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$750	Say	\$750
E045430	Consultant Fees			
	<i>Financial Management Review</i>			
	<i>Asset Management Plan balance funded via RTG</i>			
	<i>AVP Asset revaluation - Fair Value</i>	\$20,000		
	<i>Corporate Plan</i>			
	<i>Long Term Financial plan</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$16,000	Say	\$36,000
E045431	Records Management			
	<i>Files, stickers for filing system</i>			
	<i>Purge old filing system and archive</i>			
	<i>Convert system to Keywords For Councils</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$750	Say	\$750
E045432	Accounting Support			
	<i>Consultancy Fees UHY Haines Norton</i>	\$9,500	Say	\$9,500
E045434	Vehicle Running Expenses			
	<i>CEO vehicle</i>			
	- Insurance premiums as per Appendix	\$878		
	- License	\$300		
	- Tyres	\$500		
	- Service and repairs	\$100		
	- Fuel based on 2012/13 experience	\$6,500	Say	\$8,280
E045444	Workforce Plan			
	<i>Nominal provision</i>	\$20,000	Say	\$20,000

Shire of Tammin - 2013/14 Budget Notes

E045497	Loss On Disposal Of Asset			
	<i>TN.1 Statesman sedan</i>	\$10,000	Say	\$10,000
E045498	Administration Allocated to Other Programs			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$451,430	Say	\$451,430
E045499	Depreciation			
	<i>Asset Register estimate as per schedule</i>	\$32,633	Say	\$32,630

Shire of Tammin - 2013/14 Budget Notes

GENERAL PURPOSE FUNDING

Rate Revenue

I031001	GRV Residential <i>133 assessments (\$78,442) @ 9.1109 cents</i>	\$67,957	Say	\$67,960
I031005	UV Rural <i>188 assessments (\$54,852,658) @ 1.2891 cents</i>	\$703,211	Say	\$703,210
I031010	GRV Residential Minimum Rates <i>53 minimum assessments (\$40,554) @ \$435</i>	\$23,055	Say	\$23,055
I031014	UV Rural Minimum Rates <i>18 minimum assessments (\$302,158) @ \$435</i>	\$7,830	Say	\$7,830
I031020	Non-Payment Penalty <i>11% Penalty Interest on outstanding rates Simple interest calculated daily compounding annually Nominal provision based on 2012/13 experience</i>	\$3,500	Say	\$3,500
I031021	Interim Rating Current Year <i>Interim re-valuations resulting from properties split or amalgamation Nominal provision based on 2012/13 experience</i>	\$500	Say	\$500
I031022	Interim Rating Previous Years <i>No anticipated activity</i>	\$0	Say	\$0
I031024	Instalment Interest <i>5% interest on Instalment Notices Nominal provision based on 2012/13 experience</i>	\$2,000	Say	\$2,000
I031025	Instalment Administration Fees <i>\$10 administration fee on 2nd, 3rd & 4th Instalment Notices Nominal provision based on 2012/13 experience</i>	\$2,500	Say	\$2,500
I031023	Ex Gratia Rates <i>CBH contribution for bin sites at Tammin and Yorkrakine based on tonnage as per Agreement (Agreement File 35)</i>	\$5,430	Say	\$5,430
I031027	Rate Account Enquiry Fees <i>Rate enquiries on advice of sale. Nominal provision based on 2012/13 experience</i>	\$500	Say	\$500
I031028	Discount Allowed - GRV <i>Nominal provision based on 2012/13 experience</i>	\$2,278	Say	\$2,278
I031029	Discount Allowed - UV <i>Nominal provision based on 2012/13 experience</i>	\$28,848	Say	\$28,848
I031030	Reimbursement Legal Costs <i>No anticipated activity</i>	\$0	Say	\$0

Operating Expenditure

E031005	Rates Written Off <i>No anticipated activity</i>	\$0	Say	\$0
E031010	Stationery <i>Rate Notice envelopes</i>	\$0	Say	\$0
E031015	Postage & Freight <i>Rate Notice postage - first, final and collection</i>	\$400	Say	\$400
E031020	Valuation Expenses <i>Unimproved Value annual revaluation Gross Rental Value 5 yearly revaluation due 2017/18 Interim valuations as required</i>	\$4,200 \$0 \$500		\$4,700
E031025	Legal Expenses <i>Legal Expenses for non payment of rates Auctioneers License Nominal provision</i>	\$3,500 \$220 \$4,000		\$7,720
E031030	Title Searches <i>Landgate access Nominal provision based on 2012/13 experience</i>	\$250	Say	\$250

Shire of Tammin - 2013/14 Budget Notes

E031200	Administration <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$75,340 Say	\$75,340
 General Purpose Revenue			
I032010	Grants Commission - General Purpose <i>Federal Assistance Grants (FAGs) - General Purpose With the first quarterly payment made in 2012/13 as part of the Federal Government's stimulus package, the Actual allocation based on 75% of previous year including previous years adjustments</i>	\$405,546 Say	\$405,550
I032020	Grants Commission - Roads <i>Federal Assistance Grants (FAGs) - Roads With the first quarterly payment made in 2012/13 as part of the Federal Government's stimulus package, the Actual allocation based on 75% of previous year including previous years adjustments</i>	\$131,168 Say	\$131,170
I032021	Royalties for Regions <i>State Government Country Local Government Fund Balance of Year 4 (2011/12) allocation Year 5 (2012/13) allocation Year 1 (2012/13) regional allocation -</i>	\$0 \$313,556 \$862,000 Say	 \$1,175,560
I032022	RLCIP <i>2013/14 Grant - no provision of income or expenditure</i>	\$0 Say	\$0
I032023	Workforce Planning <i>2013/14 Grant - no provision of income or expenditure</i>	\$0 Say	\$0
 Other Revenue			
I032025	Pensioner Deferred Rates Grant <i>Nominal provision</i>	\$224 Say	\$220
I032030	Interest - Municipal Fund <i>Conservative provision based on 2012/13 experience</i>	\$35,000 Say	\$35,000
I032040	Interest - Reserve Funds <i>Nominal provision as per Reserve Funds worksheet</i>	\$10,495 Say	\$10,500
I032045	EFT-POS Charges <i>Nominal provision based on 2012/13 experience</i>	\$375 Say	\$375
 General Operating Expenditure			
E032339	Bank Fees <i>Municipal, Trust and Reserve Funds Bank fees Nominal provision based on 2012/13 experience</i>	\$2,500 Say	\$2,500
E032338	EFT-POS Charges <i>Provision of EFT-POS facility Nominal provision based on 2012/13 experience</i>	\$1,250 Say	\$1,250
E032340	Audit Fees <i>G Wylie has contract for 3 years 1/7/2012 to 30/6/2015 2012/13 final audit fees 2013/14 interim audit fees Various other audit R2R, Royalties for regions etc</i>	\$10,000 Say	\$10,000
E032359	Bank Overdraft Interest <i>No expected activity</i>	\$150 Say	\$150

Shire of Tammin - 2013/14 Budget Notes

LAW, ORDER, PUBLIC SAFETY

Fire Prevention

Operating Revenue

I051010	Government Grants - Operating			
	<i>Aware Grant</i>	\$8,500	Say	\$8,500
I051011	Government Grants - Non-Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I051015	Contributions & Donations			
	<i>Nominal provision based on 2012/13 experience</i>	\$250	Say	\$250
I051030	Fines & Penalties			
	<i>No expected activity</i>	\$0	Say	\$0
I051197	Profit on Disposal of Assets			
	<i>No expected activity</i>	\$0	Say	\$0

Operating Expenditure

E051005	Building Maintenance			
	<i>Hunts Well Repeater</i>			
	<i>VHF two-way radio license - 50%</i>	\$80		
	<i>Electricity</i>	\$700		
	<i>Site maintenance</i>	\$500	Say	\$1,280
E051010	Fire Control Measures			
	<i>Permit To Burn books</i>			
	<i>Infringements template</i>			
	<i>Fire fighting</i>			
	<i>Estimate as per Allocations worksheet</i>	\$150	Say	\$150
E051020	Advertising			
	<i>Restricted & Prohibited burning periods</i>	\$150		
	<i>Fire Control Officer and Dual Fire Control Officer appointments</i>	\$260	Say	\$410
E051025	Insurance			
	<i>Insurance premiums as per Appendix</i>	\$87	Say	\$90
E051030	Postage & Freight			
	<i>Postage on permits</i>			
	<i>Firebreak letters</i>	\$50	Say	\$50
E051035	District Maps			
	<i>No expected activity</i>	\$0	Say	\$0
E051040	General Expenses			
	<i>SMS service for harvest and vehicle movement bans (9487 6021)</i>	\$250	Say	\$250
E051065	Aware Grant Expenditure			
	<i>Grant Expenditure</i>	\$8,500	Say	\$8,500
E051097	Loss On Disposal Of Asset			
	<i>No expected activity</i>	\$0	Say	\$0
E051098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$4,740	Say	\$4,740
E051099	Depreciation - Fire Control			
	<i>Asset Register estimate as per schedule</i>	\$120	Say	\$120

Animal Control

Operating Revenue

I052130	Fines & Penalties			
	<i>Dog infringement notices</i>	\$0		
	<i>Prosecutions</i>	\$0	Say	\$0
I052155	Impounding Fees			
	<i>Charges for impounding and releasing animals including sustenance</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$300	Say	\$300
I052170	Dog/Cat Registrations			
	<i>Charges for the licensing of dogs and cats</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$1,200	Say	\$1,200

Shire of Tammin - 2013/14 Budget Notes

I052175	Other Fees & Charges <i>Hire of animal trap</i> <i>Nominal provision based on 2012/13 experience</i>	\$50 Say	\$50
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Operating Expenditure

E052540	Pound Maintenance <i>Dog Pound - located in Shire Depot</i> <i>Dog food (impounded animals)</i> <i>Estimate as per Allocations worksheet</i> <i>Nominal provision based on 2012/13 experience</i>	\$530 \$1,970 Say	\$2,500
E052545	Animal Control Other <i>Nominal provision based on 2012/13 experience</i>	\$1,300 Say	\$1,300
E052550	Advertising <i>Advertising of impounded animals</i>	\$200 Say	\$200
E052555	Postage & Freight <i>Nominal provision based on 2012/13 experience</i>	\$50 Say	\$50
E052565	Registration Disks <i>Registration disks and rings</i>	\$100 Say	\$100
E052570	Control Officer Contract <i>Ranger services - Shire of York</i>	\$5,000 Say	\$5,000
E052598	Administration <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$2,360 Say	\$2,360
E052599	Depreciation Animal Control <i>Asset Register estimate as per schedule</i>	\$6 Say	\$10

Other Law, Order, Public Safety

Operating Revenue

I053010	Government Grants - Operating <i>No expected activity</i>	\$0 Say	\$0
I053011	Government Grants - Non-Operating <i>No expected activity</i>	\$0 Say	\$0
I053035	Emergency Services <i>No provision</i>	\$0 Say	\$0
I053040	Crime Prevention Plan <i>CCTV</i>	\$45,000 Say	\$45,000

Operating Expenditure

E053005	Emergency Services <i>No expected activity</i>	\$0 Say	\$0
E053010	Advertising <i>Officer appointments</i>	\$100 Say	\$100
E053015	Crime Prevention Plan <i>CCTV</i>	\$45,000 Say	\$45,000
E053020	Impounding Vehicles <i>Nominal Provision</i>	\$500 Say	\$500
E053098	Administration <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0 Say	\$0

Shire of Tammin - 2013/14 Budget Notes

HEALTH

Preventative Services - Meat Inspection

Operating Revenue

I072120	Reimbursement - Abattoir		
	<i>No expected activity</i>	\$0	Say \$0
I072130	Rents & Leases		
	<i>No expected activity</i>	\$0	Say \$0

Operating Expenditure

E072105	Salaries - Meat Inspection		
	<i>No expected activity</i>	\$0	Say \$0
E072110	Superannuation		
	<i>No expected activity</i>	\$0	Say \$0
E072113	Long Service Leave		
	<i>No expected activity</i>	\$0	Say \$0
E072115	Workers Compensation Insurance		
	<i>No expected activity</i>	\$0	Say \$0
E072120	Travelling & Laundry		
	<i>No expected activity</i>	\$0	Say \$0
E072125	Protective Clothing		
	<i>No expected activity</i>	\$0	Say \$0
E072131	Housing - 22 Ridley Street		
	<i>No expected activity - moved to other properties and services</i>	\$0	Say \$0
E072150	Other		
	<i>No expected activity</i>	\$0	Say \$0
E072198	Administration		
	<i>No expected activity</i>	\$0	Say \$0

Preventative Services - Administration & Inspection

Operating Revenue

I073030	Fines & Penalties		
	<i>Nominal provision</i>	\$250	Say \$250
I073035	Licenses Other		
	<i>Slaughterhouse License application fee</i>	\$280	Say \$280
I073040	Septic Tank Application Fees		
	<i>Nominal provision</i>	\$300	Say \$300
I073097	Profit on Disposal of Assets		
	<i>No expected activity</i>	\$0	Say \$0
I073098	Administration		
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0	Say \$0

Operating Expenditure

E073110	EHO (Contractors)		
	<i>Environmental Health services provided by the Shire of York</i>		
	<i>Nominal provision</i>	\$7,500	Say \$7,500
E073115	Telephone		
	<i>No expected activity</i>	\$0	Say \$0
E073120	Advertising		
	<i>No expected activity</i>	\$0	Say \$0
E073125	Housing		
	<i>No expected activity</i>	\$0	Say \$0
E073130	Legal Expenses		
	<i>Compliance enforcement nominal provision</i>	\$1,000	Say \$1,000

Shire of Tammin - 2013/14 Budget Notes

E073135	Other Minor Expenditure			
	<i>Analytical charges for food and water sample testing - minimum</i>	\$380		
	<i>Wheatbelt Agcare</i>	\$900		
	<i>Nominal provision</i>	\$110	Say	\$1,390
E073197	Loss On Disposal Of Assets			
	<i>No expected activity</i>	\$0	Say	\$0
E073198	Administration			
	<i>ABC allocation as per Appendix</i>	\$29,880	Say	\$29,880
E073199	Depreciation			
	<i>Asset Register estimate as per schedule</i>	\$0	Say	\$0
Preventative Services - Pest Control				
Operating Revenue				
I074020	Reimbursements			
	<i>No expected activity</i>	\$0	Say	\$0
I074035	Sale of Insecticide/Pesticide			
	<i>No expected activity</i>	\$0	Say	\$0
I074098	Administration			
	<i>No expected activity</i>	\$0	Say	\$0
Operating Expenditure				
E074010	Mosquito Control			
	<i>No expected activity</i>	\$0	Say	\$0
E074098	Administration			
	<i>No expected activity</i>	\$0	Say	\$0
E074099	Depreciation			
	<i>Asset Register estimate as per schedule</i>	\$0	Say	\$0

Shire of Tammin - 2013/14 Budget Notes

EDUCATION & WELFARE

Aged & Disabled

Operating Revenue

I081010	Government Grants - Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I081011	Government Grants - Non-Operating			
	<i>Solar HWS</i>	\$13,160	Say	\$13,160
I081015	Contributions & Donations			
	<i>Nominal provision</i>	\$2,000	Say	\$2,000
I081020	Reimbursements			
	<i>Other</i>	\$500		
	<i>Gas consumption reimbursed</i>	\$1,200	Say	\$1,700
I081035	Aged Units Rentals			
	<i>4 units @ \$123/unit/week x 9 weeks; \$130/unit/week x 43 weeks</i>	\$26,788		
	<i>6 units @ \$95/unit/week x 9 weeks; \$90/unit/week x 43 weeks</i>	\$29,370	Say	\$56,158

Operating Expenditure

E081005	Aged Units (Tamma Village)			
	<i>Insurance premiums as per Appendix</i>	\$3,093		
	<i>Spider and fly treatment</i>	\$1,200		
	<i>Termite inspection & treatment</i>	\$2,490		
	<i>Emergency Services Levy (ESL)</i>	\$250		
	<i>Water service charge</i>	\$0		
	<i>Water consumption</i>	\$7,700		
	<i>Electricity</i>	\$700		
	<i>Gas service charge</i>	\$264		
	<i>Gas consumption</i>	\$2,200		
	<i>Estimate as per Allocations worksheet</i>	\$38,200		
	<i>Seniors - Wild Flower Trip</i>	\$500		
	<i>Nominal provision based on 2012/13 experience</i>	\$18,400	Say	\$75,000
E081****	Contract Residence Inspections			
	<i>Nominal Provision</i>	\$5,000	Say	\$5,000
E081020	Seniors Activities			
	<i>No expected activity</i>	\$0	Say	\$0
E081098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$14,550	Say	\$14,550
E081099	Depreciation			
	<i>Asset Register estimate as per schedule</i>	\$4,602	Say	\$4,600

Care Of Families & Children

Operating Revenue

I083010	Government Grants			
	<i>Thank a volunteer day</i>	\$1,000	Say	\$1,000
I083020	Contributions & Donations			
	<i>No expected activity</i>	\$0	Say	\$0
I083021	Afterschool Care Contributions			
	<i>No expected activity</i>	\$0	Say	\$0

Operating Expenditure

E083015	Playgroup			
	<i>Nominal Provision</i>	\$500	Say	\$500
E083016	Primary School			
	<i>Nominal provision based on 2012/13 experience</i>	\$250		
	<i>Estimate as per Allocations worksheet</i>	\$1,640	Say	\$1,890
E083020	Holiday Program			
	<i>Nominal provision</i>	\$2,500	Say	\$2,500
E083021	Afterschool Care			
	<i>No expected activity</i>	\$0	Say	\$0

Shire of Tammin - 2013/14 Budget Notes

E083025	Thank A Volunteer Day <i>Nominal provision</i>	\$1,000	Say	\$1,000
E083****	New Youth Activities <i>No expected activity</i>	\$0	Say	\$0
E083030	Trainee Youth Development <i>No expected activity</i>	\$0	Say	\$0
E083031	Trainee YDO Sick Leave <i>No expected activity</i>	\$0	Say	\$0
E083032	Trainee YDO Annual Leave <i>No expected activity</i>	\$0	Say	\$0
E083033	Trainee YDO Workers Comp <i>No expected activity</i>	\$0	Say	\$0
E083034	Trainee YDO Superannuation <i>No expected activity</i>	\$0	Say	\$0
E083035	Trainee YDO Uniforms <i>No expected activity</i>	\$0	Say	\$0
E083036	Trainee YDO Training <i>No expected activity</i>	\$0	Say	\$0
E083037	Trainee YDO Advertising <i>No expected activity</i>	\$0	Say	\$0
E083038	Salaries - After care Worker <i>No expected activity</i>	\$0	Say	\$0
E083039	Superannuation - After care Worker <i>No expected activity</i>	\$0	Say	\$0
E083040	Trainee YDO LSL <i>No expected activity</i>	\$0	Say	\$0

Shire of Tammin - 2013/14 Budget Notes

COMMUNITY AMENTIES Sanitation - Household Refuse Operating Revenue

I101110	Government Grants - Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I101111	Government Grants - Non-Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I101115	Contributions & Donations			
	<i>Nominal provision</i>	\$20	Say	\$20
I101135	Domestic Refuse Collections Fees			
	<i>139 chargeable services @ \$145/service</i>			
	<i>Less 50% discount for 24 entitled pensioner properties</i>			
	<i>Excludes 27 non-chargeable services -</i>			
	<i>- 11 Booth St (Tamma Village - 10 services)</i>			
	<i>- 1 Donnan St (Office)</i>			
	<i>- 3 Donnan St (Town Hall)</i>			
	<i>- 3 Redmond St (Depot)</i>			
	<i>- 15 Donnan St (Cooinda)</i>			
	<i>- 45 Draper St (House)</i>			
	<i>- 9 Nottage Way (House)</i>			
	<i>- 11 Nottage Way (House)</i>			
	<i>- 20 Ridley St (House)</i>			
	<i>- 22 Ridley St (House)</i>			
	<i>- 6 Russell St (House)</i>			
	<i>- 12 Russell St (House)</i>			
	<i>- 14 Russell St (House)</i>			
	<i>- 368 Yorkrakine Rd (Tammin Golf Club)</i>			
	<i>- 81 Barrack Rd (Barracks)</i>			
	<i>-52 Tammin- Wyalkatchem Road (New Depot) (Tammin Bowling Club - 3 services)</i>			
	<i>- 1 Station Rd (New depot - 3 services)</i>	\$20,155	Say	\$20,155
I101140	Bulk Service Fees			
	<i>No expected activity</i>	\$0	Say	\$0
I101145	Tip Service Fees			
	<i>Shire of Kellerberrin</i>	\$22,000		
	<i>Shire of Cunderdin</i>	\$25,000		
	<i>Other</i>	\$300	Say	\$47,300
Operating Expenditure				
E101005	Litter Control			
	<i>No expected activity</i>	\$100	Say	\$100
E101010	Refuse Site Mtce			
	DEC License	\$1,762		
	<i>Estimate as per Allocations worksheet</i>	\$1,148		
	<i>Central & Regional Waste Management -</i>			
	<i>- Kellerberrin refuse (80% Tip service fees)</i>	\$17,600		
	<i>- Cunderdin refuse (80% Tip service fees)</i>	\$20,000		
	<i>- Other (80% Tip service fees)</i>	\$240	Say	\$40,750
E101015	Feasibility S/P - Tip			
	<i>No expected activity</i>	\$0	Say	\$0
E101020	Commercial Refuse Collection			
	<i>No expected activity</i>	\$0	Say	\$0
E101025	Street Bin Refuse Collection			
	<i>Estimate as per Allocations worksheet</i>	\$4,870		
	<i>Nominal provision based on 2012/13 experience</i>	\$3,630	Say	\$8,500
E101030	Bulk Service Collection	\$3,000		
	<i>No expected activity</i>	\$0	Say	\$3,000

Shire of Tammin - 2013/14 Budget Notes

E101035	Domestic Refuse Collections			
	<i>169 removals per week @ \$1.87/week/bin</i>	\$16,434	Say	\$16,430
E101040	Effluent Dam Site			
	<i>Nominal provision</i>	\$750	Say	\$750
E101098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$9,500	Say	\$9,500
E101099	Depreciation			
	<i>Asset Register estimate as per schedule</i>	\$850	Say	\$850
Town Planning & Regional Development				
Operating Revenue				
I102135	Town Planning Fees			
	<i>No expected activity</i>	\$1,000	Say	\$1,000
Operating Expenditure				
E102105	Control Expenses			
	<i>TPS No 1 Amendment No 1 re-advertising</i>	\$500	Say	\$500
E102110	Title Fees			
	<i>No expected activity</i>	\$0	Say	\$0
E102115	Planning Services Contractor			
	<i>York</i>	\$5,000	Say	\$5,000
E102198	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$3,210	Say	\$3,210
Other Community Amenities				
Operating Revenue				
I103110	Government Grants - Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I103111	Government Grants - Non-Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I103115	Contributions & Donations			
	<i>No expected activity</i>	\$0	Say	\$0
I103135	Tabloid Office Rent			
	<i>No expected activity</i>	\$0	Say	\$0
I103140	Photocopying Charges			
	<i>In-kind contribution to Tammin Arts Prize - see Account E116005</i>	\$500		
	<i>Nominal provision based on 2012/13 experience</i>	\$500	Say	\$1,000
I103145	Facsimile Charges			
	<i>Nominal provision based on 2012/13 experience</i>	\$50	Say	\$50
I103150	Cemetery Charges			
	<i>Nominal provision based on 2012/13 experience</i>	\$2,000	Say	\$2,000
I103155	Hire Of Community Bus			
	<i>In-kind contribution</i>	\$700		
	<i>Nominal provision based on 2012/13 experience</i>	\$3,000	Say	\$3,700
I103160	Cooinda Centre Rental			
	<i>17-19 Donnan St - 52 weeks @ \$20/week</i>	\$1,040	Say	\$1,040
I103165	Tidy Towns			
	<i>No expected activity</i>	\$0	Say	\$0
I103197	Profit On Sale of Assts			
	<i>No expected activity</i>	\$0	Say	\$0

Shire of Tammin - 2013/14 Budget Notes

Operating Expenditure

E103120	Public Toilets - Reserve 26973 Donnan St			
	<i>Paper and cleaning supplies</i>	\$850		
	<i>Sanitary service</i>	\$250		
	<i>Water service charge</i>	\$0		
	<i>Water consumption</i>	\$0		
	<i>Estimate as per Allocations worksheet</i>	\$2,700		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$2,000	Say	\$5,800
E103125	Community Bus			
	<i>ACROD Parking Permit</i>	\$15		
	<i>Fuels, oils & tyres</i>	\$100		
	<i>Insurance premiums as per Appendix</i>	\$666		
	<i>License</i>	\$150		
	<i>License Inspection</i>	\$130		
	<i>Maintenance & repairs</i>	\$1,000		
	<i>Estimate as per Allocations worksheet</i>	\$750		
	<i>Nominal provision based on 2012/13 experience</i>	\$0	Say	\$2,811
E103130	Grave Digging			
	<i>Expenses associated with excavation and filling in graves</i>			
	<i>Contractors (backhoe hire) if excavator not available</i>	\$700		
	<i>Estimate as per Allocations worksheet</i>	\$4,500	Say	\$5,200
E103135	Cemetery			
	<i>Cemetery expenses other than excavation and filling in graves</i>			
	<i>Insurance premiums as per Appendix</i>	\$0		
	<i>Estimate as per Allocations worksheet</i>	\$4,100		
	<i>Nominal provision based on 2012/13 experience</i>	\$2,000	Say	\$6,100
E103140	Cooinda Centre - 17 Donnan St			
	<i>Insurance premiums as per Appendix</i>	\$869		
	<i>Estimate as per Allocations worksheet</i>	\$3,750		
	<i>Spider and fly treatment</i>	\$180		
	<i>Termite inspection & treatment</i>	\$250		
	<i>Emergency Services Levy (ESL)</i>	\$60		
	<i>Water service charge</i>	\$512		
	<i>Water consumption</i>	\$1,000		
	<i>Contribution to wages</i>	\$5,000		
	<i>Nominal provision based on 2012/13 experience</i>	\$3,500	Say	\$15,120
E103145	Tidy Towns			
	<i>Estimate as per Allocations worksheet</i>	\$380		
	<i>Nominal provision</i>	\$720	Say	\$1,100
E103155	Insurance			
	<i>Insurance premiums as per Appendix</i>	\$215	Say	\$215
E103160	Tammin Tabloid Building			
	<i>Nominal provision based on 2012/13 experience</i>	\$650	Say	\$650
E103197	Loss On Disposal Of Assets			
	<i>No expected activity</i>	\$0	Say	\$0
E103198	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$830	Say	\$830
E103199	Depreciation			
	<i>Asset Register estimate as per schedule</i>	\$2,136	Say	\$2,136

Shire of Tammin - 2013/14 Budget Notes

Protection of the Environment

Operating Revenue

I104*** Government Grants - Operating

No expected activity

\$0 Say

\$0

Operating Expenditure

E104005 NRM Officer - EO & EPO

Contract - Shire of Quairading

\$6,500 Say

\$6,500

Shire of Tammin - 2013/14 Budget Notes

RECREATION & CULTURE

Public Halls, Civic Centres

Operating Revenue

I111010	Government Grants - Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I111011	Government Grants - Non-Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I111015	Contributions & Donations			
	<i>Yorkrakine Hall power & water consumption</i>	\$650	Say	\$650
I111020	Reimbursements			
	<i>No expected activity</i>	\$0	Say	\$0
I111035	Tammin Hall Hire Fees			
	<i>Nominal provision based on 2012/13 experience</i>	\$1,800	Say	\$1,800
I111040	Tammin Hall Hire Deposits			
	<i>Nominal provision based on 2012/13 experience</i>	\$900	Say	\$900

Operating Expenditure

E111005	Tammin Hall Mtce			
	<i>Insurance premiums as per Appendix</i>	\$5,124		
	<i>Steam clean Lesser Hall carpets</i>	\$350		
	<i>Sanitary service</i>	\$200		
	<i>Spider and fly treatment</i>	\$290		
	<i>Termite inspection & treatment</i>	\$4,095		
	<i>Emergency Services Levy (ESL)</i>	\$75		
	<i>Electricity</i>	\$2,500		
	<i>Paper and cleaning materials</i>	\$1,000		
	<i>Kitchen equipment replacement</i>	\$1,500		
	<i>Estimate as per Allocations worksheet</i>	\$6,350		
	<i>Nominal provision based on 2012/13 experience</i>	\$18,000		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$10,000	Say	\$49,480
E111010	Yorkrakine Hall Mtce			
	<i>Insurance premiums as per Appendix</i>	\$1,679		
	<i>Spider and fly treatment</i>	\$280		
	<i>Termite inspection & treatment</i>	\$2,160		
	<i>Emergency Services Levy (ESL)</i>	\$60		
	<i>Water service charge</i>	\$0		
	<i>Water consumption</i>	\$100		
	<i>Electricity</i>	\$600		
	<i>Estimate as per Allocations worksheet</i>	\$1,130	Say	\$6,010
E111015	Tammin Hall Hire Deposit Refunds			
	<i>Nominal provision based on 2012/13 experience</i>	\$900	Say	\$900
E111098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$23,520	Say	\$23,520
E111099	Depreciation			
	<i>Nominal provision based on 2012/13 experience</i>	\$7,000		
	<i>Asset Register estimate as per schedule</i>	\$12,865	Say	\$19,870

Other Recreation & Sport

Operating Revenue

I113010	Government Grants - Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I113011	Government Grants - Non-Operating			
	<i>No expected activity</i>	\$0	Say	\$0

Shire of Tammin - 2013/14 Budget Notes

I113015	Contributions & Donations			
	<i>Wages Reimbursement (Max Employment) Working for the Dole</i>	\$23,000		
	<i>Golf Club insurance policy</i>	\$1,567		
	<i>Golf Club water consumption</i>	\$220		
	<i>KATS Football Club - line marking paint</i>	\$120		
	<i>Tammin Hockey Club - line marking paint</i>	\$120		
	<i>Nominal provision based on 2012/13 experience</i>	\$50	Say	\$25,077
I113040	Donnan Park Ground Lease Rentals			
	<i>Field days</i>	\$100		
	<i>Cricket Club</i>	\$470		
	<i>Football Club</i>	\$500		
	<i>Hockey Club</i>	\$225		
	<i>Tammin Fitness Club In-kind Facility Hire</i>	\$200		
	<i>Tammin Primary School</i>	\$100	Say	\$1,595
I113045	Functions & Events			
	<i>Shows to target audience:</i>			
	<i>- Preschool & Primary school children - box sales \$100 / LotteryWest \$3800</i>	\$3,900		
	<i>- Seniors Audience - box sales \$400/ LotteryWest \$4,000</i>	\$4,400		
	<i>- Children & Family - box sales \$375 / LotteryWest \$4,000</i>	\$4,375		
	<i>- General Public - box sales \$425 / LotteryWest \$4,200</i>	\$4,625		
	<i>- Minority Groups - box sales \$400 / LotteryWest \$4,500</i>	\$4,900		
	<i>- General Public - box sales \$0/ LotteryWest \$12,000</i>	\$8,000	Say	\$30,200
I113050	Kadjininy Kep Hire Fees			
	<i>Nominal provision based on 2012/13 experience</i>	\$300	Say	\$300
I113055	Bonds			
	<i>Nominal provision based on 2012/13 experience</i>	\$300	Say	\$300
I113065	Donnan Park Pavilion			
	<i>Nominal provision based on 2012/13 experience</i>	\$300	Say	\$300
I113070	Donnan Park Change rooms			
	<i>No expected activity</i>	\$0	Say	\$0
I113075	Other Sundry			
	<i>Hire of Chairs & Trestles</i>	\$250	Say	\$250
I113098	Profit on Disposal of Assets			
	<i>No expected activity</i>	\$0	Say	\$0
Operating Expenditure				
E113005	Donnan Park Pavilion & Grandstand Mtce			
	<i>Insurance premiums as per Appendix</i>	\$3,262		
	<i>Estimate as per Allocations worksheet</i>	\$18,750		
	<i>Paper and cleaning supplies</i>	\$200		
	<i>Spider and fly treatment</i>	\$300		
	<i>Termite inspection & treatment</i>	\$655		
	<i>Emergency Services Levy (ESL)</i>	\$85		
	<i>Gas service charge</i>	\$0		
	<i>Gas consumption</i>	\$0		
	<i>Electricity</i>	\$1,950		
	<i>Tammin Fitness In-kind Facility Hire</i>	\$200		
	<i>Nominal provision based on 2012/13 experience</i>	\$7,500		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$5,000	Say	\$37,900
E113010	Donnan Park Change rooms Mtce			
	<i>Estimate as per Allocations worksheet</i>	\$3,750		
	<i>Paper and cleaning supplies</i>	\$900		
	<i>Sanitary service</i>	\$200		
	<i>Nominal provision based on 2012/13 experience</i>	\$1,000		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$1,650	Say	\$7,500

Shire of Tammin - 2013/14 Budget Notes

E113015	Donnan Park Oval Mtce			
	<i>Estimate as per Allocations worksheet</i>	\$29,724		
	<i>Line marking paint (recoverable - see I113015)</i>	\$240		
	<i>Fertiliser</i>	\$1,300		
	<i>Verti-mowing &</i>			
	<i>Verti-boring</i>	\$2,500		
	<i>Water service charge</i>	\$0		
	<i>Water consumption</i>	\$24,200		
	<i>Electricity</i>	\$0		
	<i>Nominal provision based on 2012/13 experience</i>	\$1,000		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$1,000	Say	\$59,960
E113030	Donnan Park Oval Surrounds Mtce			
	<i>Backflow testing</i>	\$1,500		
	<i>Estimate as per Allocations worksheet</i>	\$8,050		
	<i>Nominal provision based on 2012/13 experience</i>	\$450		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$500	Say	\$10,500
E113020	Heritage Park Mtce			
	<i>Estimate as per Allocations worksheet</i>	\$1,500		
	<i>plaque replacement</i>	\$500		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$50	Say	\$2,050
E113025	Parks, Gardens & Reserves Mtce			
	<i>Estimate as per Allocations worksheet</i>	\$23,900		
	<i>Chemicals and ant killer</i>	\$500		
	<i>Water service charge</i>	\$0		
	<i>Water consumption</i>	\$660		
	<i>Water</i>	\$600		
	<i>Nominal provision based on 2012/13 experience</i>	\$25,000		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$100	Say	\$50,760
E113035	Kadjininy Kep Mtce			
	<i>Insurance premiums as per Appendix</i>	\$2,078		
	<i>Estimate as per Allocations worksheet</i>	\$27,840		
	<i>Chemicals</i>	\$0		
	<i>Fertiliser</i>	\$200		
	<i>Spider and fly treatment</i>	\$170		
	<i>Termite inspection & treatment</i>	\$250		
	<i>Emergency Services Levy (ESL)</i>	\$0		
	<i>Water service charge</i>	\$0		
	<i>Water consumption</i>	\$6,600		
	<i>Electricity</i>	\$10,000		
	<i>Nominal provision based on 2012/13 experience</i>	\$4,520		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$500	Say	\$52,160
E113036	Functions & Events			
	<i>Shows to target audience:</i>			
	- Seniors Audience	\$6,215		
	- Preschool & Primary school Children	\$5,715		
	- Children & Family	\$6,190		
	- General Public	\$6,440		
	- Minority Groups	\$7,400		
	- General Public	\$12,000		
	<i>Nominal provision based on 2012/13 experience</i>	\$9,000	Say	\$52,960
E113040	Town Dam Mtce			
	<i>Estimate as per Allocations worksheet</i>	\$876		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$2,120	Say	\$3,000

Shire of Tammin - 2013/14 Budget Notes

E113043	Work for the Dole Projects			
	<i>Nominal provision based on 2012/13 experience</i>	\$500		
	<i>Wage allocation</i>	\$27,134	Say	\$27,630
E113045	Memorial Park Mtce			
	<i>Estimate as per Allocations worksheet</i>	\$4,400		
	<i>Nominal provision based on 2012/13 experience</i>	\$4,600		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$500	Say	\$9,500
E113050	Reserves Mtce			
	<i>Nominal provision based on 2012/13 experience</i>	\$100		
	<i>Estimate as per Allocations worksheet</i>	\$702		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$250	Say	\$1,050
E113055	Bowling Greens Mtce			
	<i>Contribution</i>	\$20,000	Say	\$20,000
E113060	Golf Course Mtce			
	<i>Insurance premiums as per Appendix</i>	\$1,567		
	<i>Emergency Services Levy (ESL)</i>	\$60		
	<i>Water service charge</i>	\$0		
	<i>Termite inspection & treatment</i>	\$1,100		
	<i>Water consumption</i>	\$220		
	<i>Nominal provision based on 2012/13 experience</i>	\$3,500		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$1,000	Say	\$7,450
E113065	Tennis Courts/BMX Track Mtce			
	<i>Estimate as per Allocations worksheet</i>	\$530		
	<i>Nominal provision based on 2012/13 experience</i>	\$200	Say	\$730
E113070	Sport & Recreation Council			
	<i>Be-Active</i>	\$7,900	Say	\$7,900
E113075	Donnan Park Bonds			
	<i>Nominal provision based on 2012/13 experience</i>	\$300	Say	\$300
E113***	Feasibility Studies - Public Toilets			
	<i>Nominal provision based on 2012/13 experience</i>	\$10,000	Say	\$10,000
E113090	Interest On Loans			
	<i>Loan interest accrual reversal - 1 July</i>	(\$249)		
	<i>Loan 76 - Kadjininy Kep - as per Loan Repayment worksheet</i>	\$1,837		
	<i>Loan interest accrual - 30 June</i>	\$205	Say	\$1,790
E113095	Other Club Insurance			
	<i>No expected activity</i>	\$0	Say	\$0
E113097	Loss On Disposal Of Assets			
	<i>No expected activity</i>	\$0	Say	\$0
E113098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$19,330	Say	\$19,330
E113099	Depreciation			
	<i>Asset Register estimate as per schedule</i>	\$20,652		
	<i>Infrastructure Other estimate as per schedule</i>	\$61,569	Say	\$82,220
	Libraries			
	Operating Revenue			
I114115	Contributions & Donations			
	<i>No expected activity</i>	\$0	Say	\$0
I114135	Fines & Penalties			
	<i>No expected activity</i>	\$0	Say	\$0
I114140	Lost Books			
	<i>Nominal provision based on 2012/13 experience</i>	\$50	Say	\$50

Shire of Tammin - 2013/14 Budget Notes

Operating Expenditure

E114020	Other Expenses			
	<i>Steam clean Library carpet</i>	\$200		
	<i>Insurance premiums as per Appendix</i>	\$0		
	<i>Public Internet access (Bigpond)</i>	\$650		
	<i>Nominal provision based on 2012/13 experience</i>	\$150	Say	\$1,000
E114025	Postage & Freight			
	<i>Nominal provision based on 2012/13 experience</i>	\$750	Say	\$750
E114030	Library Mtce			
	<i>Amlib software annual license and support fee</i>	\$1,200		
	<i>Nominal provision based on 2012/13 experience</i>	\$550	Say	\$1,750
E114035	Library Book Purchases			
	<i>Nominal provision based on 2012/13 experience</i>	\$150	Say	\$150
E114098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$22,810	Say	\$22,810
E114099	Depreciation			
	<i>Asset Register estimate as per schedule</i>	\$0	Say	\$0

Other Culture

Operating Revenue

I115010	Government Grants - Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I115011	Government Grants - Non-Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I115035	Tammin Tabloid Publication			
	<i>Subscriptions & advertising fees</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$1,500	Say	\$1,500
I115015	Contributions & Donations			
	<i>No expected activity</i>	\$0	Say	\$0
I115040	Tammin Art Prize			
	<i>No expected activity</i>	\$0	Say	\$0
I115045	History Book Sales			
	<i>Nominal provision based on 2012/13 experience</i>	\$120	Say	\$120

Operating Expenditure

E116005	Tammin Art Prize			
	<i>Cash contribution</i>	\$1,000		
	<i>In-kind photocopying - see I103140</i>	\$500	Say	\$1,500
E116010	Municipal Inventory			
	<i>Nominal provision to progress the completion of the Inventory</i>	\$5,000	Say	\$5,000
E116015	Tammin Tabloid Publication			
	<i>Photocopier services, repairs toner, consumables & paper</i>	\$7,500		
	<i>Computer software & security</i>	\$250	Say	\$7,750
E116020	WA Week			
	<i>CWA Luncheon</i>	\$650	Say	\$650
E116025	Australia Day			
	<i>Food & refreshments</i>	\$250		
	<i>Entertainment</i>	\$350		
	<i>Promotional material</i>	\$150		
	<i>Sundry</i>	\$450	Say	\$1,200
E116030	Anzac Day			
	<i>Food & refreshments</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$200	Say	\$200

Shire of Tammin - 2013/14 Budget Notes

E116040	Banners In The Terrace			
	<i>Banner blank and paint</i>			
	<i>Nominal provision</i>	\$500	Say	\$500
E116045	Carols By Candlelight / Christmas Tree			
	<i>Santa suit / entertainment</i>	\$1,000	Say	\$1,000
E116050	Tammin Awards Night			
	<i>Refreshments</i>	\$650		
	<i>Awards</i>	\$150		
	<i>Sundry</i>	\$200	Say	\$1,000
E116098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0	Say	\$0
E116099	Depreciation			
	<i>Asset Register estimate as per schedule</i>	\$0	Say	\$0

Shire of Tammin - 2013/14 Budget Notes

**TRANSPORT
Streets, Roads, Bridges, Depots
Operating Revenue**

I122011	Direct Grant			
	<i>Main Roads WA - roads maintenance</i>	\$52,282	Say	\$52,280
I122012	Roads To Recovery Grant			
	<i>Federal Government funding - not required to be matched but required to be spent in addition to regular expenditure</i>			
	<i>Federal funding (\$176,438/year for 4 years from 2009/10)</i>	\$150,685	Say	\$150,690
I122013	MRWA Road Project Grant			
	<i>Regional Road Group controlled funding from State which is required to be matched \$1 : \$2</i>			
	<i>York Tammin (Goldfields) Rd</i>	\$104,707		
	<i>Tammin Wyalkatchem Rd</i>	\$44,364	Say	\$149,070
I122014	Black Spot Grant (State)			
	<i>Required to be matched \$1 : \$2</i>			
	<i>No expected activity</i>	\$0	Say	\$0
I122015	Contributions & Donations			
	<i>Rural address numbers</i>	\$10		
	<i>Street lighting subsidy for Great Eastern Hwy</i>	\$3,500		
	<i>CBH Harvest Mass Management Scheme</i>	\$0	Say	\$3,510
I122097	Profit on Disposal of Assets			
	<i>No expected activity</i>	\$0	Say	\$0

Operating Expenditure

E122020	Depot Mtce			
	<i>Extend water supply around site</i>	\$1,000		
	<i>Extend air supply around site</i>	\$500		
	<i>Insurance premiums as per Appendix</i>	\$566		
	<i>Estimate as per Allocations worksheet</i>	\$4,500		
	<i>Spider and fly treatment</i>	\$500		
	<i>Termite inspection & treatment</i>	\$500		
	<i>Emergency Services Levy (ESL)</i>	\$120		
	<i>Water service charge</i>	\$220		
	<i>Water consumption</i>	\$550		
	<i>Electricity</i>	\$1,300		
	<i>Pump septic tank</i>	\$500		
	<i>Paper and cleaning supplies</i>	\$100		
	<i>Minor repairs provision based on 2012/13 experience</i>	\$1,640	Say	\$12,000
E122025	Depot Vandalism Mtce			
	<i>Nominal provision based on 2012/13 experience</i>	\$200	Say	\$200
E122030	Street Cleaning			
	<i>Estimate as per Allocations worksheet</i>	\$10,400		
	<i>Nominal provision based on 2012/13 experience</i>	\$9,400	Say	\$19,800
E122035	Traffic Signs			
	<i>Estimate as per Allocations worksheet</i>	\$7,228		
	<i>Provision for additional signs</i>	\$5,272	Say	\$12,500
E122040	Footpath Mtce			
	<i>Estimate as per Allocations worksheet</i>	\$4,450		
	<i>Nominal provision based on 2012/13 experience</i>	\$1,050	Say	\$5,500
E122045	Street Trees			
	<i>Estimate as per Allocations worksheet</i>	\$830		
	<i>Termite inspection & treatment</i>	\$1,800		
	<i>Nominal provision based on 2012/13 experience</i>	\$13,870	Say	\$16,500
E122050	Storm Damage			
	<i>Nominal provision based on 2012/13 experience</i>	\$2,000	Say	\$2,000

Shire of Tammin - 2013/14 Budget Notes

E122055	Road Mtce			
	<i>RRG Chairman travel (\$100)</i>			
	<i>ROMAN software maintenance (\$770)</i>			
	<i>ROMAN data maintenance & update (Cardno BSD) (\$2,500)</i>			
	<i>Towns streets sweep (\$1,000)</i>			
	<i>Includes tree pruning on various roads</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$103,678		
	<i>Estimate as per Allocations worksheet</i>	\$314,772	Say	\$418,450
E122056	ROMANS Capture			
	<i>Nominal provision based on 2012/13 experience</i>	\$2,500	Say	\$2,500
E122057	ROMANS II License			
	<i>Nominal provision based on 2012/13 experience</i>	\$5,000	Say	\$5,000
E122060	Street Lighting			
	<i>88 existing lamps</i>	\$12,000		
	<i>Nominal provision based on 2012/13 experience</i>	\$10,000	Say	\$22,000
E122070	Advertising			
	<i>Advertising of road closures etc.</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$200	Say	\$200
E122075	Interest on Loans			
	<i>Loan interest accrual reversal - 1 July</i>	(\$1,782)		
	<i>Loan 77 - grader - as per Loan Repayment worksheet</i>	\$10,805		
	<i>Loan interest accrual - 30 June</i>	\$1,531	Say	\$10,550
E122097	Loss on Disposal of Asset			
	<i>No expected activity</i>	\$0	Say	\$0
E122098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$44,010	Say	\$44,010
E122099	Depreciation			
	<i>Asset Register estimate as per schedule</i>	\$159,078		
	<i>Infrastructure Roads estimate as per schedule (calculated by ROMAN)</i>	\$205,000		
	<i>Infrastructure Footpaths estimate as per schedule</i>	\$40,546	Say	\$404,620
E122100	Road Construction			
	<i>Estimate as per Allocations worksheet</i>			
	0047 Strang Street	\$80,000		
	0039 Ridley Street	\$32,500		
	0004 Ralston Road	\$10,000		
	0003 Bungulla North Rd	\$147,522		
	0005 Tammin South Rd	\$78,256		
	0080 Tammin Wyalkatchem Rd	\$67,138		
	0081 York Tammin (Goldfields) Rd	\$157,061	Say	\$572,480
E122100	Less transferred to Roads Infrastructure			
	<i>Road construction projects transferred to Assets</i>	\$572,480	Say	\$572,480
E122111	Footpath Construction - Royalties For Regions			
		\$0	Say	\$0
E122115	Less transferred to Footpaths Infrastructure			
		\$0	Say	\$0

Shire of Tammin - 2013/14 Budget Notes

Traffic Control Operating Revenue

I124020	Reimbursements			
	<i>Reimbursement of DOT training and travel for On-Line Licensing</i>	\$1,000	Say	\$1,000
I124025	Tammin License Plates			
	<i>Sale of Tammin special series plates 10 @ 250</i>	\$2,500	Say	\$2,500
I124040	DOT Licensing Commission			
	<i>Nominal provision based on 2012/13 experience</i>	\$9,000	Say	\$9,000

Operating Expenditure

E124005	DOT Telephone			
	<i>On-Line Licensing computer modem - 9637 1350</i>	\$500		
	<i>HPT computer modem - 9637 1381</i>	\$500	Say	\$1,000
E124010	DOT Postage			
	<i>Nominal provision based on 2012/13 experience</i>	\$10	Say	\$10
E124015	DOT Office Expenses			
	<i>DOT training travel & accommodation for On-Line Licensing</i>			
	<i>Nominal provision based on 2012/13 experience</i>	\$1,500	Say	\$1,500
E124020	Tammin Special Series Plates			
	10 @ \$165	\$1,650		
	<i>Transfer to Reserves</i>	\$850	Say	\$2,500
E124098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$23,060	Say	\$23,060

Shire of Tammin - 2013/14 Budget Notes

ECONOMIC SERVICES

Rural Services

Operating Revenue

I131110	Government Grants - Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I131111	Government Grants - Non-Operating			
	<i>No expected activity</i>	\$0	Say	\$0
I131135	CDO Contributions & Reimbursements			
	<i>No expected activity</i>	\$0	Say	\$0
I131140	Sale of Poisons			
	<i>No expected activity</i>	\$0	Say	\$0

Operating Expenditure

E131030	CDO Salary			
	<i>Estimate as per Allocations worksheet</i>	\$44,660	Say	\$44,660
E131025	CDO Superannuation			
	9.25% SGC plus 3% matching Member voluntary contributions			
	<i>Estimate as per superannuation worksheet</i>	\$5,672	Say	\$5,670
E131035	CDO Sick Leave			
	<i>Nominal provision based on 2012/13 experience</i>	\$650	Say	\$650
E131040	CDO Annual Leave			
	<i>Estimate as per Allocations worksheet</i>	\$3,668	Say	\$3,668
E131043	CDO Long Service Leave			
	<i>Accrued LSL Provision adjustment</i>	\$550	Say	\$550
E131045	CDO Workers Compensation Insurance			
	<i>Insurance premiums as per Appendix</i>	\$1,349	Say	\$1,350
E131020	CDO Training			
	<i>Nominal provision</i>	\$2,000	Say	\$2,000
E131050	CDO Uniform			
	<i>Corporate polo shirt</i>	\$40		
	<i>1 staff @ \$500</i>	\$500	Say	\$540
E131065	CDO Printing & Stationery			
	<i>Nominal provision</i>	\$500	Say	\$500
E131070	CDO Promotions			
	<i>No expected activity</i>	\$0	Say	\$0
E131075	CDO Subscriptions			
	<i>Nominal provision</i>	\$650	Say	\$650
E131080	CDO Postage & Freight			
	<i>No expected activity</i>	\$50	Say	\$50
E131085	CDO Travel & Accommodation			
	<i>CDO Network meetings</i>	\$1,500	Say	\$1,500
E131090	CDO Conference Expenses			
	<i>Circuit West</i>	\$1,200		
	<i>- Registration - CDO</i>	\$200		
	<i>- 1 nights accommodation including meals @ \$300</i>	\$300	Say	\$1,700
E131095	CDO Insurance			
	<i>Insurance premiums as per Appendix</i>	\$996	Say	\$1,000
E131055	Noxious Weed Control			
	<i>Control of declared plants</i>			
	<i>No expected activity</i>	\$0	Say	\$0
E131060	Vermin Control			
	<i>No expected activity</i>	\$0	Say	\$0
E131098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$33,490	Say	\$33,490
E131099	Depreciation			
	<i>Asset Register estimate as per schedule</i>	\$658	Say	\$658

Shire of Tammin - 2013/14 Budget Notes

Tourism & Area Promotion

Operating Revenue

I132010	Government Grants - Operating <i>Funding for Business Case / Development Plan - 2012/13 CLGF (Regional)</i> <i>Funding held by the Shire of York</i>	\$9,843 Say	\$9,843
I132011	Government Grants - Non-Operating <i>No expected activity</i>	\$0 Say	\$0
I132015	Contributions & Donations <i>No expected activity</i>	\$0 Say	\$0
I132016	Sale of Postcards <i>Nominal provision based on 2012/13 experience</i>	\$5 Say	\$5
I132020	Entry Statements <i>No expected activity</i>	\$0 Say	\$0
I132030	Sale of Promotional Material <i>No expected activity</i>	\$0 Say	\$0

Operating Expenditure

E132005	Caravan Park Expenditure - maintenance <i>Nominal provision</i>	\$1,500 Say	\$1,500
E132010	Entry Statements <i>Nominal provision based on 2012/13 experience</i> <i>Estimate as per Allocations worksheet</i>	\$500 \$1,710 Say	 \$2,210
E132020	Area Promotion <i>Next Event signage</i> <i>Eastern Districts Display Committee - Royal Show display</i> <i>Central Wheatbelt Visitors Centre contribution</i> <i>Visitor Centre Association of WA membership</i> <i>Nominal provision based on 2012/13 experience</i>	\$2,000 \$350 \$1,000 \$155 \$650 Say	 \$4,160
E132025	Radio Marketing <i>Nominal provision based on 2012/13 experience</i>	\$1,500 Say	\$1,500
E132030	Feasibilities Studies - C/Park <i>No expected activity</i>	\$0 Say	\$0
E132098	Administration <i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$7,100 Say	\$7,100
E132099	Depreciation <i>Asset Register estimate as per schedule</i>	\$3,826 Say	\$3,826

Building Control

Operating Revenue

I133035	Building Permits Application Fees <i>Nominal provision based on 2012/13 experience</i>	\$500 Say	\$500
I133040	Other Licenses <i>No expected activity</i>	\$200 Say	\$200
I133045	Commissions <i>Building Construction Industry Training Fund (BCITF)</i> <i>No expected activity</i>	\$0 Say	\$0
I133050	Legal Expenses Recovered <i>No expected activity</i>	\$0 Say	\$0

Operating Expenditure

E133005	Building Surveyor Contractors <i>Shire of York</i>	\$6,500 Say	\$6,500
E133010	Advertising <i>No expected activity</i>	\$0 Say	\$0

Shire of Tammin - 2013/14 Budget Notes

E133015	Legal Expenses			
	<i>No expected activity</i>		\$0 Say	\$0
E133020	Building Administration Material			
	<i>Nominal Provision</i>		\$500 Say	\$500
E133098	Administration			
	<i>ABC allocation as per Appendix</i>		\$2,360 Say	\$2,360
Saleyards				
Operating Revenue				
I134135	Saleyard Rental Fees			
	<i>No expected activity</i>		\$0 Say	\$0
Operating Expenditure				
E134005	Saleyard Maintenance			
	<i>No expected activity</i>		\$0 Say	\$0
E134098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>		\$0 Say	\$0
E134099	Depreciation			
	<i>Asset Register estimate as per schedule</i>		\$0 Say	\$0
Other Economic Services				
Operating Revenue				
I135035	Standpipe Water Charges			
	<i>Nominal provision based on 2012/13 experience</i>		\$275 Say	\$275
Operating Expenditure				
E135005	Standpipes			
	<i>Nominal provision based on 2012/13 experience</i>		\$2,145	
	<i>Water consumption</i>		\$3,080	
	<i>Water service charge</i>		\$275 Say	\$5,500
E135098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>		\$0 Say	\$0

Shire of Tammin - 2013/14 Budget Notes

OTHER PROPERTY & SERVICES

Private Works

Operating Revenue

I141035	General Charges			
	<i>Estimate based on works</i>	\$31,250	Say	\$31,250
I141037	Electrician General Charges			
	<i>Estimate based on works</i>	\$121,251	Say	\$121,250

Operating Expenditure

E141035	General Works			
	<i>Nominal provision based on 2012/13 experience</i>	\$14,310		
	<i>Estimate as per Allocations worksheet</i>	\$10,690	Say	\$25,000
E141037	Electrician General Works			
	<i>Nominal provision based on 2012/13 experience</i>	\$35,759		
	<i>Estimate as per Allocations worksheet</i>	\$61,241	Say	\$97,000
E141098	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$19,500	Say	\$19,500

Public Works Overheads

Operating Revenue

I143035	Rentals			
	<i>No expected activity</i>	\$0	Say	\$0
I143015	Contributions & Donations			
	<i>No expected activity</i>	\$0	Say	\$0
I143020	Reimbursements			
	<i>Workers Compensation rebate</i>			
	<i>Nominal provisions</i>	\$7,500	Say	\$7,500

Operating Expenditure

E143005	Salaries			
	<i>Works Supervisor administration</i>			
	<i>Estimate as per Allocations worksheet</i>	\$29,999	Say	\$29,999
E143006	Contract - Works Management			
	<i>Nominal provision based on 2012/13 experience</i>	\$10,000	Say	\$10,000
E143010	Superannuation			
	<i>9.25% SGC plus 3% matching Member voluntary contributions for other than direct allocation staff</i>			
	<i>Estimate as per Allocations worksheet</i>	\$33,421	Say	\$33,420
E143020	Salary Sacrifice			
	<i>No expected activity</i>	\$0	Say	\$0
E143025	Staff Training			
	<i>Nominal provision based on 2012/13 experience</i>	\$4,500		
	<i>Estimate as per Allocations worksheet</i>	\$6,500	Say	\$11,000
E143030	Sick Pay			
	<i>Estimate as per Allocations worksheet</i>	\$7,747	Say	\$7,750
E143035	Holiday Pay			
	<i>Estimate as per Allocations worksheet</i>	\$34,862	Say	\$34,860
E143040	Long Service Leave			
	<i>Estimate as per Allocations worksheet</i>	\$0		
	<i>2012/13 Change - Accrued to 30 June 2013</i>	\$4,082	Say	\$4,082
E143045	Workers Compensation Insurance			
	<i>Insurance premiums as per Appendix</i>	\$11,598	Say	\$11,600
E143055	Protective Clothing			
	<i>Corporate polo shirt - WS</i>	\$40		
	<i>Shirts, trousers, jacket/jumper, boots - 6 staff @ \$400</i>	\$2,400		
	<i>Other protective clothing & equipment</i>	\$500	Say	\$2,940

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E143060	Occupational Health & Safety			
	<i>Regional Risk Coordinator</i>	\$2,100		
	<i>First aid kit supplies</i>	\$50		
	<i>Nominal provision</i>	\$2,500	Say	\$4,650
E143070	Subscriptions/Seminars			
	<i>No expected activity</i>	\$0	Say	\$0
E143075	Supervisor Training			
	<i>Nominal provision based on 2012/13 experience</i>	\$250	Say	\$250
E143080	Accrued Employees Entitlements			
	<i>No expected activity</i>	\$0	Say	\$0
E143085	Office Expenses			
	<i>Outside Staff vacancy advertising</i>	\$500		
	<i>Nominal provision based on 2012/13 experience</i>	\$150	Say	\$650
E143090	Employee Housing Maintenance			
	<i>Estimate as per Allocations worksheet</i>	\$0	Say	\$0
E143095	Depot Two Way Mtce			
	<i>No expected activity</i>	\$0	Say	\$0
E143105	Telephone			
	<i>Depot telephone (9637 1673)</i>	\$900		
	<i>Depot Internet (Westnet)</i>	\$914		
	<i>Works Supervisor mobile (0427 371 101)</i>	\$1,200	Say	\$3,014
E143110	Insurance			
	<i>Insurance premiums as per Appendix</i>	\$5,239	Say	\$5,240
E143115	Fringe Benefits Tax			
	<i>Nominal provision based on 2012/13 experience</i>	\$0	Say	\$0
E143198	Administration			
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$41,720	Say	\$41,720
E143299	Allocated to Works			
	<i>Nominal provision based on 2012/13 experience</i>	\$202,041	Say	\$202,040
Operating Electrician Expenditure				
E143300	Electrician - Vehicle Licensing			
	<i>Nominal provision based on 2012/13 experience</i>	\$500	Say	\$500
E143301	Electrician - Fuels and Repairs			
	<i>Nominal provision based on 2012/13 experience</i>	\$8,000	Say	\$8,000
E143302	Electrician - Minor P&E			
	<i>Nominal provision based on 2012/13 experience</i>	\$4,000	Say	\$4,000
E143303	Electrician - Telephone			
	<i>Nominal provision based on 2012/13 experience</i>	\$1,000	Say	\$1,000
E143304	Electrician - Material Purchase			
	<i>Nominal provision based on 2012/13 experience</i>	\$22,500	Say	\$22,500
E143305	Electrician - Advertising			
	<i>Nominal provision based on 2012/13 experience</i>	\$1,500	Say	\$1,500
E143306	Electrician - Uniforms			
	<i>Nominal provision based on 2012/13 experience</i>	\$2,000	Say	\$2,000
E143307	Electrician - Training			
	<i>Nominal provision based on 2012/13 experience</i>	\$7,500	Say	\$7,500
E143308	Electrician - Consumables			
	<i>Nominal provision based on 2012/13 experience</i>	\$2,000	Say	\$2,000
E143309	Electrician - Office Expenses			
	<i>Nominal provision based on 2012/13 experience</i>	\$15,048	Say	\$15,050
E143310	Electrician - Workers Compensation			
	<i>Nominal provision based on 2012/13 experience</i>	\$2,500	Say	\$2,500
E143311	Electrician - Superannuation			
	<i>Nominal provision based on 2012/13 experience</i>	\$11,992	Say	\$11,990

Shire of Tammin - 2013/14 Budget Notes

E143312	Electrician - Relocation Expenses			
	<i>Nominal provision based on 2012/13 experience</i>		\$0 Say	\$0
E143313	Electrician - Annual Leave			
	<i>Nominal provision based on 2012/13 experience</i>		\$9,483 Say	\$9,480
E143314	Electrician - Public Holidays			
	<i>Nominal provision based on 2012/13 experience</i>		\$4,000 Say	\$4,000
E143315	Electrician - Personal Leave			
	<i>Nominal provision based on 2012/13 experience</i>		\$2,371 Say	\$2,370
E143316	Electrician - Long Service Leave			
	<i>Nominal provision based on 2012/13 experience</i>		\$1,950 Say	\$1,950
E143317	Electrician - Allowances			
	<i>Nominal provision based on 2012/13 experience</i>		\$0 Say	\$0
E1433**	Electrician - Allocated to Works and Services			
	<i>Nominal provision based on 2012/13 experience</i>		(\$18,883) Say	(\$18,880)

Plant Operating Costs

Operating Revenue

I144020	Reimbursements			
	<i>MIBS - Plant insurance claims</i>		\$500 Say	\$500
I144036	Fuel Tax Credit			
	<i>Nominal provision based on 2012/13 experience</i>		\$11,000 Say	\$11,000

Operating Expenditure

E144005	Expendable Tools			
	<i>Tools repaired / replaced / consumed</i>		\$2,500 Say	\$2,500
E144010	Depot Consumables			
	<i>Nominal provision based on 2012/13 experience</i>		\$2,500 Say	\$2,500
E144015	Blades & Points			
	<i>Ripper points</i>		\$0	
	<i>40 Grader blades</i>		\$2,000 Say	\$2,000
E144020	Fuels & Oils			
	<i>Fuels & oils for allocated plant</i>			
	<i>Nominal provision based on 2012/13 experience with increased activity</i>		\$68,500 Say	\$68,500
E144025	Parts & Repairs			
	<i>Parts & repairs for allocated plant</i>			
	<i>Nominal provision based on 2012/13 experience</i>		\$50,000 Say	\$50,000
E144030	Tyres & Tubes			
	<i>Tyres & tubes for allocated plant</i>			
	<i>Nominal provision based on 2012/13 experience</i>		\$5,000 Say	\$5,000
E144035	Licenses			
	<i>Vehicle registration licenses for allocated plant</i>		\$2,600 Say	\$2,600
E144040	Repairs Wages			
	<i>Shire Staff wages for allocated plant</i>		\$1,500	
	<i>Estimate as per Allocations worksheet</i>		\$9,000 Say	\$10,500
E144045	Insurance			
	<i>Insurance premiums as per Appendix</i>		\$15,798 Say	\$15,800
E144099	Plant Depreciation			
	<i>Depreciation raised as per Asset Register</i>		\$7,257	
	<i>Depreciation as per Allocations worksheet</i>		(\$58,055) Say	(\$50,800)
E144299	Allocated to Works			
	<i>Estimate as per Allocations worksheet</i>		\$182,098 Say	\$182,098

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**Salaries & Wages
Operating Revenue**

I146020 Reimbursement - Workers Compensation

No anticipated claims \$0 Say \$0

Operating Expenditure

E146010 Gross Salaries & Wages Paid

Estimate of gross wages as per Salaries worksheet \$902,848 Say \$902,850

E146020 Workers Compensation

Wages - No anticipated claims \$0 Say \$0

E146200 Salaries & Wages - Allocated

Estimate as per Allocations worksheet \$902,848 Say \$902,850

Unclassified

Operating Revenue

I148010 Government Grants - Operating

No expected activity \$0 Say \$0

I148011 Government Grants - Non-Operating

No expected activity \$0 Say \$0

I148015 Contributions & Donations

No expected activity \$0 Say \$0

I148020 Reimbursements

- 6 Russell St \$1,040
 - 9 Nottage Way \$1,040
 - 11 Nottage Way \$1,040
 - 45 Draper St \$1,040
 - 20 Ridley St \$1,680
 - 22 Ridley St \$420
 - 12 Russell St \$1,265
 - 81 Barrack Rd \$21,838 Say \$29,363

I148030 Rental Income

12 Russell St (3 bedroom) - 6 weeks @ 50/week 46 @ \$52.50 \$2,715
 6 Russell St (3 bedroom) - 6 weeks @ \$160/week 46 @ \$170 \$8,780
 9 Nottage Way (2 bedroom) - 6 weeks @ \$140/week 46 @ \$150 \$7,740
 11 Nottage Way (2 bedroom) - 52 weeks @ \$75 \$3,900
 45 Draper St (3 bedroom) - 6 weeks @ \$160/week 46 @ \$170 \$8,780
 20 Ridley St (3 bedroom) - 6 weeks @ \$160/week 46 @ \$170 \$8,780
 22 Ridley St (4 bedroom) - 3 weeks \$570
 Barracks -2mths @ \$2000/month \$4,000
 Lot 51 Tammin Wyalkatchem Rd - cropping in return for fire breaks & weeds \$0
 Hunts Well Repeater Tower - Intelligent IP \$500 Say \$45,765

I148050 Sale of Land

No expected activity \$0 Say \$0

I148097 Profit on Disposal of Assets

No expected activity \$0 Say \$0

Shire of Tammin - 2013/14 Budget Notes

Operating Expenditure

E148101	Other Housing - 6 Russell St			
	<i>Insurance premiums as per Appendix</i>	\$409		
	<i>Spider and fly treatment</i>	\$170		
	<i>Termite inspection & treatment</i>	\$250		
	<i>Emergency Services Levy (ESL)</i>	\$60		
	<i>Water service charge</i>	\$220		
	<i>Water consumption</i>	\$275		
	<i>Gas service charge</i>	\$65		
	<i>Gas consumption</i>	\$0		
	<i>Estimate as per Allocations worksheet</i>	\$1,556		
	<i>Nominal provision based on 2012/13 experience</i>	\$2,000	Say	\$5,000
E148102	Other Housing - 9 Nottage Way			
	<i>Insurance premiums as per Appendix</i>	\$324		
	<i>Spider and fly treatment</i>	\$170		
	<i>Termite inspection & treatment</i>	\$250		
	<i>Emergency Services Levy (ESL)</i>	\$60		
	<i>Water service charge</i>	\$220		
	<i>Water consumption</i>	\$275		
	<i>Gas service charge</i>	\$65		
	<i>Gas consumption</i>	\$0		
	<i>Estimate as per Allocations worksheet</i>	\$1,556		
	<i>Nominal provision based on 2012/13 experience</i>	\$2,000	Say	\$4,920
E148103	Other Housing - 11 Nottage Way			
	<i>Insurance premiums as per Appendix</i>	\$324		
	<i>Spider and fly treatment</i>	\$170		
	<i>Termite inspection & treatment</i>	\$250		
	<i>Emergency Services Levy (ESL)</i>	\$60		
	<i>Water service charge</i>	\$220		
	<i>Water consumption</i>	\$275		
	<i>Gas service charge</i>	\$65		
	<i>Gas consumption</i>	\$0		
	<i>Estimate as per Allocations worksheet</i>	\$1,556		
	<i>Nominal provision based on 2012/13 experience</i>	\$2,000	Say	\$4,920
E148104	Other Housing - 45 Draper St			
	<i>Insurance premiums as per Appendix</i>	\$520		
	<i>Termite inspection & treatment</i>	\$170		
	<i>Emergency Services Levy (ESL)</i>	\$60		
	<i>Water service charge</i>	\$220		
	<i>Water consumption</i>	\$275		
	<i>Gas service charge</i>	\$65		
	<i>Gas consumption</i>	\$0		
	<i>Spider and fly treatment</i>	\$250		
	<i>Estimate as per Allocations worksheet</i>	\$1,556		
	<i>Nominal provision based on 2012/13 experience</i>	\$2,000	Say	\$5,120
E148105	Other Housing - 22 Ridley St			
	<i>Insurance premiums as per Appendix</i>	\$0		
	<i>Termite inspection & treatment</i>	\$0		
	<i>Emergency Services Levy (ESL)</i>	\$0		
	<i>Water service charge</i>	\$0		
	<i>Water consumption</i>	\$0		
	<i>Gas service charge</i>	\$0		
	<i>Gas consumption</i>	\$0		
	<i>Spider and fly treatment</i>	\$0		
	<i>Estimate as per Allocations worksheet</i>	\$1,556		
	<i>Nominal provision based on 2012/13 experience</i>	\$200	Say	\$1,760

Shire of Tammin - 2013/14 Budget Notes

E148107	Other Housing - 20 Ridley St		
	<i>Spider and fly treatment</i>	\$170	
	<i>Termite inspection & treatment</i>	\$250	
	<i>Emergency Services Levy (ESL)</i>	\$60	
	<i>Water service charge</i>	\$385	
	<i>Water consumption</i>	\$750	
	<i>Gas service charge</i>	\$65	
	<i>Gas consumption</i>	\$0	
	<i>Insurance premiums as per Appendix</i>	\$554	
	<i>Estimate as per Allocations worksheet</i>	\$1,557	
	<i>Nominal provision based on 2012/13 experience</i>	\$3,500	Say \$7,290
E148108	Other Housing - 12 Russell St		
	<i>Door lock repair, cornice repairs & storm water connection</i>	\$1,500	
	<i>Yard enclosure (gates)</i>	\$1,000	
	<i>Spider and fly treatment</i>	\$170	
	<i>Termite inspection & treatment</i>	\$250	
	<i>Emergency Services Levy (ESL)</i>	\$60	
	<i>Water service charge</i>	\$220	
	<i>Water consumption</i>	\$500	
	<i>Gas service charge</i>	\$65	
	<i>Gas consumption</i>	\$0	
	<i>Insurance premiums as per Appendix</i>	\$581	
	<i>Estimate as per Allocations worksheet</i>	\$8,309	
	<i>Nominal provision based on 2012/13 experience</i>	\$200	Say \$12,850
E148109	Other Buildings - 81 Barrack Rd		
	<i>Estimate as per Allocations worksheet</i>	\$1,950	
	<i>Spider and fly treatment</i>	\$600	
	<i>Termite inspection & treatment</i>	\$3,380	
	<i>Emergency Services Levy (ESL)</i>	\$0	
	<i>Water service charge</i>	\$198	
	<i>Water consumption</i>	\$8,500	
	<i>Gas service charge</i>	\$660	
	<i>Gas consumption</i>	\$0	
	<i>Electricity</i>	\$8,500	Say \$23,790
E148110	Miscellaneous Land Mtce		
	<i>Estimate as per Allocations worksheet</i>	\$750	
	<i>Nominal provision based on 2012/13 experience</i>	\$0	Say \$750
E148111	Other Housing - 5 Nottage Way		
	<i>Estimate as per Allocations worksheet</i>	\$809	
	<i>Nominal provision</i>	\$0	Say \$809
E148112	Other Housing - 7 Nottage Way		
	<i>Estimate as per Allocations worksheet</i>	\$809	
	<i>Nominal provision</i>	\$0	Say \$809
E148120	Interest On Loans		
	<i>Loan interest accrual reversal - 1 July</i>	(\$1,059)	
	<i>Loan 79 - public housing - as per Loan Repayments worksheet</i>	\$5,103	Say \$4,040
E148***	Consultancy Fees - Business Plan Disposal of Barracks		
	<i>Nominal provision</i>	\$4,000	Say \$4,000
E148***	Contract Residence Inspection		
	<i>Nominal provision</i>	\$5,000	Say \$5,000
E148197	Loss On Disposal Of Asset		
	<i>No expected activity</i>	\$0	Say \$0
E148198	Administration		
	<i>Activity Based Costing (ABC) allocation as per Appendix</i>	\$0	Say \$0
E148199	Depreciation		
	<i>Asset Register estimate as per schedule</i>	\$20,793	Say \$20,790

BALANCE SHEET		2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
		\$	\$	\$	\$	\$	\$
CURRENT ASSETS							
Cash							
A01101	Municipal Fund Bank	408,259		408,487.98		25,000	
A01102	Municipal Short Term Investment	222,921		222,920.67		30,000	
A01105	Municipal Fund DOT Bank	305		304.50		13,045	
A01106	Municipal Term Deposit	662,028		662,028.00		35,000	
A01107	Petty Cash Advance	<u>550</u>	1,294,062	<u>550.00</u>	1,294,291.15	<u>550</u>	103,595
A01110	Reserve Fund Bank		0		0.00		0
Reserve Fund Investments							
A01111	Information Technology Reserve	10,641		5,336.61		5,479	
A01112	Plant Reserve	152,204		125,075.12		124,237	
A01113	LSL Reserve	17,513		14,202.63		14,335	
A01114	Housing Reserve	0		0.00		0	
A01115	Entitlements Reserve	8,756		5,918.84		5,973	
A01116	Aged Pensioner Units Reserve	25,792		19,670.60		20,132	
A01117	Building Reserve	158,319		17,807.45		268,084	
A01118	Community Development Reserve	<u>2,972</u>	376,197	<u>2,040.00</u>	190,051.25	<u>0</u>	438,240
Receivables							
A01121	Sundry Debtors - Rates	52,481		52,480.80		39,240	
A01122	Sundry Debtors - Other	<u>183,308</u>	235,789	<u>183,308.03</u>	235,788.83	<u>84,751</u>	123,991
Inventories							
A01190	Materials & Stock	0	0	0.00	0.00	0	0
TOTAL CURRENT ASSETS			1,906,048		1,720,131.23		665,826
CURRENT LIABILITIES							
Payables							
L01215	Sundry Creditors	107,774		108,002.64		50,690	
L01258	FESA ESL Liability	1,723		1,722.66		1,430	
L01259	DPI Liability	305		976.80		13,045	
L0131	PAYG Liability	0		0.00		0	
2200	Tax Clearing	0		0.00		0	
L0137	Reportable FBT	0		0.00		0	
L0134	Child Support Agency	0		0.00		0	
L0136	Superannuation	0		0.00		0	
L0133	Prepaid Income	0		0.00		0	
L0135	MEU	0		0.00		0	
L01222	Accrued Interest - Current	2,453		3,385.19		3,854	
L01235	Accrued Salaries & Wages	<u>54,351</u>	166,605	<u>54,350.76</u>	168,438.05	<u>31,151</u>	100,170
Interest Bearing Liabilities							
L01221	Loan Liability (Debentures)	54,536	54,536	103,693.34	103,693.34	103,693	103,693
Provisions							
L01225	Provision For Annual Leave	47,129		47,128.50		52,432	
L01226	Provision For LSL	<u>29,763</u>	76,892	<u>29,763.34</u>	76,891.84	<u>23,109</u>	75,541
TOTAL CURRENT LIABILITIES			298,033		349,023.23		279,405
NET CURRENT POSITION			1,608,015		1,371,108.00		386,421

BALANCE SHEET (continued)		2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
		\$	\$	\$	\$	\$	\$
NON CURRENT ASSETS							
Property, Plant & Equipment							
A01512	Land	230,314	230,314	200,313.63	200,313.63	203,718	203,718
A01522	Buildings	4,662,856		3,278,896.94		4,925,571	
A01521	Less Accumulated Depreciation	<u>(847,200)</u>	3,815,656	<u>(772,796.00)</u>	2,506,100.94	<u>(772,796)</u>	4,152,775
A01542	Furniture & Equipment	290,463		267,563.37		269,586	
A01541	Furniture & Equipment Accumulated D	<u>(243,852)</u>	46,611	<u>(229,561.16)</u>	38,002.21	<u>(229,561)</u>	40,025
A01572	Plant & Equipment	1,616,213		1,596,412.94		1,543,120	
A01571	Less Accumulated Depreciation	<u>(1,047,157)</u>	569,056	<u>(789,649.51)</u>	806,763.43	<u>(988,868)</u>	554,252
A01582	Tools	2,796		2,795.93		10,596	
A01581	Less Accumulated Depreciation	<u>(2,796)</u>	0	<u>(2,795.93)</u>	0.00	<u>(2,796)</u>	7,800
Infrastructure							
A01533	Infrastructure - Roads	32,787,721		32,215,241.41		32,353,143	
A01531	Less Accumulated Depreciation	<u>(10,933,778)</u>	21,853,943	<u>(10,728,778.40)</u>	21,486,463.01	<u>(10,828,778)</u>	21,524,365
A0156	Infrastructure - Footpaths	579,231		579,231.01		579,231	
A01561	Less Accumulated Depreciation	<u>(478,419)</u>	100,812	<u>(437,872.67)</u>	141,358.34	<u>(437,873)</u>	141,358
A01552	Other Infrastructure	1,242,001		1,110,001.13		1,120,538	
A01551	Less Accumulated Depreciation	<u>(450,618)</u>	791,383	<u>(384,774.64)</u>	725,226.49	<u>0</u>	1,120,538
TOTAL NON CURRENT ASSETS			27,407,775		25,904,228		27,744,832
NON CURRENT LIABILITIES							
Interest Bearing Liabilities							
L01710	Loan Liability (Debentures)	174,780	174,780	229,315.74	229,315.74	229,316	229,316
Provisions							
L01230	Provision For LSL Non-Current	<u>30,642</u>	30,642	<u>30,641.40</u>	30,641.40	<u>30,641</u>	30,641
TOTAL NON CURRENT LIABILITIES			205,421		259,957.14		259,957
EQUITY			28,810,369		27,015,378.91		27,871,295
EQUITY							
3-8000	Municipal Accumulation Account	7,782,868		5,849,233.88		5,849,234	
3-8000	Plus Nett Operating Statement	663,373		974,913.57		1,610,406	
L01900	Reserves - Accumulation Account	376,197		190,051.25		438,240	
L01911	Reserves - Asset Revaluation	<u>20,039,815</u>	28,862,253	<u>20,039,815.46</u>	27,054,014.16	<u>20,039,815</u>	27,937,695
			(51,884)				
SUMMARY							
Current Assets			1,906,048		1,720,131.23		665,826
Non-Current Assets			<u>27,407,775</u>		<u>25,904,228.05</u>		<u>27,744,832</u>
TOTAL ASSETS			29,313,823		27,624,359.28		28,410,658
Current Liabilities			298,033		349,023.23		279,405
Non-Current Liabilities			<u>205,421</u>		<u>259,957.14</u>		<u>259,957</u>
TOTAL LIABILITIES			503,454		608,980.37		539,362
EQUITY			28,810,369		27,015,378.91		27,871,295

PROGRAMS SUMMARY	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Governance	6,009		18,915.43		10,533	
General Purpose Funding	2,543,504		2,437,270.12		3,119,488	
Law, Order, Public Safety	55,300		9,678.64		910	
Health	830		65,301.46		82,120	
Education & Welfare	74,018		55,756.40		60,994	
Housing						
Community Amenities	0		0.00		0	
Recreation & Culture	63,042		34,413.81		46,438	
Transport	368,050		443,520.21		378,272	
Economic Services	10,823		72.72		755	
Other Property & Services	246,628		264,199.59		245,920	
Governance		393,750		288,286.70		257,764
General Purpose Funding		102,310		80,205.84		97,429
Law, Order, Public Safety		72,710		18,208.81		13,794
Health		39,770		93,995.47		113,534
Education & Welfare		104,040		167,439.86		176,949
Housing						
Community Amenities		0		0.00		0
Recreation & Culture		609,730		443,323.85		514,419
Transport		1,003,900		918,316.98		802,463
Economic Services		133,793		124,560.86		129,526
Other Property & Services		244,827		219,876.44		229,146
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	3,368,204	2,704,830	3,329,128.38	2,354,214.81	3,945,430	2,335,024
NETT		663,373		974,913.57		1,610,406

PROGRAM / SCHEDULE 4 GOVERNANCE	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Members						
Operating Revenue						
I041020 Reimbursements	500		0.00		500	
Operating Expenditure						
E041005 Presidential Allowance		2,509		2,290.91		2,400
E041006 Deputy Presidential Allowance		630		569.99		600
E041010 Election Expenses		21,000		6,440.84		0
E041020 Meeting Fees		10,800		10,700.00		9,800
E041025 Expenses Reimbursements		300		0.00		300
E041030 Travelling		2,500		2,331.50		1,800
E041035 Refreshments & Entertainment		9,500		7,783.79		9,500
E041040 Donations & Contributions		1,700		800.00		2,400
E041045 Public Relations		250		0.00		250
E041050 Other Stationery		200		186.90		175
E041055 Insurance		8,890		8,508.74		8,702
E041060 Subscriptions		35,225		30,389.74		32,208
E041065 Other Minor Expenditure		2,650		2,314.58		1,850
E041070 Conference Expenses		15,830		15,332.87		10,890
E041075 Training		3,500		14.82		3,900
E041098 Allocation from Governance		74,130		53,040.00		65,753

PROGRAM / SCHEDULE 4 GOVERNANCE (Continued)	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET		
	Revenue	Expend	Revenue	Expend	Revenue	Expend	
	\$	\$	\$	\$	\$	\$	
Other Governance							
Operating Revenue							
I045010	Government Grants - Operating	0	0.00		0		
I045011	Government Grants - Non Operating	0	0.00		0		
I045015	Contributions & Donations	0	0.00		0		
I045020	Reimbursements	1,509	30.79		3,670		
I045025	Administration Services (ESL)	4,000	4,000.00		4,000		
I045030	Rents & Leases	0	1,272.74		2,363		
I045040	Other Income	0	13,611.90		0		
I045097	Profit on Disposal of Assets	0	0.00		0		
I045413	Fringe Benefits Tax Refund	0	0.00		0		
I045098	Governance Allocated to Other Program	0	0.00		0		
Operating Expenditure							
E045401	Salaries		285,460	232,312.57		238,930	
E045403	Sick Leave		6,020	2,240.29		4,745	
E045404	Annual Leave		31,030	25,078.47		23,056	
E045405	Long Service Leave		3,200	15,670.10		4,627	
E045406	Workers Compensation Insurance		9,410	6,904.01		4,787	
E045407	Superannuation		38,740	38,333.58		33,936	
E045408	Relocation Expenses		0	2,208.86		3,000	
E045409	Uniforms		2,700	1,050.60		2,250	
E045410	Administration Building Maintenance		42,000	20,763.17		35,576	
E045411	Administration Building Garden Mtce		6,750	5,230.64		6,315	
E045412	Housing Mtce		14,620	6,780.03		8,689	
E045413	Fringe Benefit Tax		8,700	8,596.85		6,000	
E045414	Training		8,000	5,295.04		5,000	
E045415	Printing & Stationery		6,000	5,422.63		5,910	
E045416	Office Equipment Mtce		500	1,115.98		400	
E045417	Computer Maintenance		17,740	12,711.38		16,519	
E045418	Telephone		6,770	5,799.65		6,414	
E045419	Advertising		7,500	5,419.26		9,799	
E045420	Insurance		4,080	3,944.27		3,903	
E045421	Subscriptions		3,500	1,809.00		3,379	
E045422	Photocopier Supplies		3,000	1,290.28		4,500	
E045424	Postage & Freight		1,760	0.00		2,590	
E045425	Legal Expenses		5,000	2,810.79		5,000	
E045426	Travelling & Accommodation		5,343	2,014.71		4,250	
E045427	Office Expenses Other		13,724	4,726.35		1,147	
E045428	Conference Expenses		6,106	520.00		4,986	
E045429	Sundry Office Furniture & Equipment		750	520.00		700	
E045430	Consultant Fees		36,000	12,480.00		30,500	
E045431	Records Management		750	91.34		650	
E045432	Accounting Support		9,500	14,300.00		20,000	
E045434	Vehicle Running Expenses		8,280	7,815.55		7,445	
E045444	Workforce Plan		20,000	5,000.00		0	
E045497	Loss On Disposal Of Asset		10,000	2,701.46		0	
E045498	Governance Allocated to Other Programs		(451,430)	(346,008.00)		(428,942)	
E045499	Depreciation		32,633	32,633.16		31,175	
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		6,009	393,750	18,915.43	288,286.70	10,533	257,764

PROGRAM / SCHEDULE 3 GENERAL PURPOSE FUNDING	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Rate Revenue						
I031001 GRV Residential	67,960		63,362.80		63,363	
I031005 UV Rural	703,210		655,827.50		655,828	
I031010 GRV Residential Minimum Rates	23,055		21,060.00		21,060	
I031014 UV Rural Minimum Rates	7,830		6,480.00		6,480	
I031020 Non-Payment Penalty Interest	3,500		4,163.33		3,000	
I031021 Interim Rating Current Year	500		399.21		500	
I031022 Interim Rating Previous Years	0		605.00		0	
I031024 Instalment Interest	2,000		1,214.40		3,000	
I031025 Instalment Administration Fees	2,500		2,181.90		1,300	
I031023 Ex Gratia Rates	5,430		5,075.00		5,086	
I031027 Rate Account Enquiry Fees	500		405.00		350	
I031028 Discount Allowed - GRV	(2,278)		(2,121.00)		(2,365)	
I031029 Discount Allowed - UV	(28,848)		(26,857.80)		(26,495)	
I031030 Reimbursement Legal Costs	0		0.00		0	
Operating Expenditure						
E031005 Rates Written Off		0		0.00		0
E031010 Stationery		0		0.00		0
E031015 Postage & Freight		400		386.25		275
E031020 Valuation Expenses		4,700		3,996.93		3,800
E031025 Legal Expenses		7,720		0.00		3,500
E031030 Title Searches		250		256.71		100
E031200 Allocation from Governance		75,340		62,700.00		77,729
General Purpose Revenue						
I032010 Grants Commission - General Purpose	405,550		686,921.00		339,063	
I032020 Grants Commission - Roads	131,170		265,385.00		113,933	
I032021 Royalties for Regions	1,175,560		670,254.00		1,888,810	
I032023 Workforce Planning	0		25,000.00		0	
Other Revenue						
I032025 Pensioner Deferred Rates Grant	220		0.00		200	
I032030 Interest - Municipal Fund	35,000		46,837.03		35,000	
I032040 Interest - Reserve Funds	10,270		10,741.23		11,000	
I032045 EFT-POS Charges	375		336.52		375	
General Operating Expenditure						
E032339 Bank Fees		2,500		2,476.53		2,750
E032338 EFT-POS Charges		1,250		1,214.89		1,200
E032340 Audit Fees		10,000		9,030.00		8,000
E032359 Bank Overdraft Interest		150		144.53		75
E032360 Unders/Overs		0		0.00		0
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	2,543,504	102,310	2,437,270.12	80,205.84	3,119,488	97,429

PROGRAM / SCHEDULE 5 LAW, ORDER, PUBLIC SAFETY	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET		
	Revenue	Expend	Revenue	Expend	Revenue	Expend	
	\$	\$	\$	\$	\$	\$	
Fire Prevention							
Operating Revenue							
I051010	Government Grants - Operating	8,500		8,613.64		0	
I051011	Government Grants - Non-Operating	0		0.00		0	
I051015	Contributions & Donations	250		349.50		100	
I051030	Fines & Penalties	0		0.00		0	
I051097	Profit on Disposal of Assets	0		0.00		0	
Operating Expenditure							
E051005	Building Maintenance		1,280		1,140.82	250	
E051010	Fire Control Measures		150		0.00	0	
E051015	Brigade Vehicle Maintenance		0		0.00	0	
E051020	Advertising		410		0.00	180	
E051025	Fire Insurance		90		80.20	80	
E051030	Postage & Freight		50		0.00	12	
E051035	District Maps		0		0.00	0	
E051040	General Expenses		250		195.00	187	
E051065	Aware Grant Expenditure		8,500		8,172.73	0	
E051097	Loss on Disposal of Assets		0		0.00	0	
E051098	Allocation from Governance		4,740		3,024.00	3,749	
E051099	Depreciation		120		120.40	120	
Animal Control							
Operating Revenue							
I052130	Fines & Penalties	0		0.00		0	
I052155	Impounding Fees	300		0.00		40	
I052170	Dog Registrations	1,200		675.50		750	
I052175	Other Fees & Charges	50		40.00		20	
Operating Expenditure							
E052540	Pound Maintenance		2,500		0.00	1,636	
E052545	Animal Control		1,300		364.83	1,300	
E052550	Advertising		200		0.00	0	
E052555	Postage & Freight		50		0.00	0	
E052565	Registration Disks		100		73.80	250	
E052570	Control Officer Contract		5,000		3,519.03	4,000	
E052598	Allocation from Governance		2,360		1,512.00	1,874	
E052599	Depreciation		10		6.00	6	
Other Law, Order, Public Safety							
Operating Revenue							
I053010	Government Grants - Operating	0		0.00		0	
I053011	Government Grants - Non-Operating	0		0.00		0	
I053035	Emergency Services	0		0.00		0	
I053040	Crime Prevention Plan	45,000		0.00		0	
Operating Expenditure							
E053005	Emergency Services		0		0.00	0	
E053010	Advertising		100		0.00	0	
E053020	Impounding Vehicles		500		0.00	150	
E053015	Crime Prevention Plan		45,000		0.00	0	
E053098	Allocation from Governance		0		0.00	0	
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		55,300	72,710	9,678.64	18,208.81	910	13,794

PROGRAM / SCHEDULE 7 HEALTH	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Preventative Services - Meat Inspection						
Operating Revenue						
I072120	Reimbursement - Abattoir	0	54,247.76		72,392	
I072130	Rents & Leases	0	9,440.00		8,900	
Operating Expenditure						
E072105	Meat Inspection Salaries	0		50,760.65		65,850
E072110	Superannuation	0		1,607.47		5,044
E072113	Long Service Leave	0		(211.00)		0
E072115	Workers Compensation Insurance	0		1,763.73		1,223
E072120	Travelling & Laundry	0		0.00		0
E072125	Protective Clothing	0		0.00		0
E072130	Housing	0		6,218.40		5,166
E072150	Other	0		300.00		0
E072198	Allocation from Governance	0		5,004.00		6,203
Preventative Services - Administration & Inspection						
Operating Revenue						
I073030	Fines & Penalties	250	1,288.70		250	
I073035	Licenses Other	280	325.00		278	
I073040	Septic Tank Application Fees	300	0.00		300	
I073097	Profit on Disposal of Assets	0	0.00		0	
I073098	Allocation from Governance	0	0.00		0	
Operating Expenditure						
E073110	EHO Contractors	7,500		5,372.78		3,500
E073115	Telephone	0		0.00		0
E073120	Advertising	0		0.00		0
E073125	Housing	0		0.00		0
E073130	Legal Expenses	1,000		0.00		0
E073135	Other Minor Expenditure	1,390		2,119.44		440
E073197	Loss on Disposal of Assets	0		0.00		0
E073198	Allocation from Governance	29,880		21,060.00		26,108
E073199	Depreciation	0		0.00		0
Preventative Services - Pest Control						
Operating Revenue						
I074020	Reimbursements	0	0.00		0	
I074035	Sale of Insecticide/Pesticide	0	0.00		0	
I074098	Allocation from Governance	0	0.00		0	
Operating Expenditure						
E074010	Mosquito Control	0		0.00		0
E074098	Allocation from Governance	0		0.00		0
E074099	Depreciation	0		0.00		0
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		830	39,770	65,301.46	93,995.47	82,120 113,534

PROGRAM / SCHEDULE 8 EDUCATION & WELFARE	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Aged & Disabled						
Operating Revenue						
I081010	Government Grants - Operating	0	0.00		0	
I081011	Government Grants - Non-Operating	13,160	0.00		0	
I081015	Contributions & Donations	2,000	2,209.05		3,000	
I081020	Reimbursements	1,700	1,129.16		800	
I081035	Tamma Village Aged Units Rentals	56,158	50,646.00		49,944	
Operating Expenditure						
E081005	Tamma Village Aged Units Mtce			112,315.31		85,237
E081***	Contract Residence Inspections		5,000		0.00	3,900
E081020	Seniors Activities		0		0.00	0
E081098	Allocation from Governance		14,550		12,576.00	15,590
E081099	Depreciation		4,600		4,602.27	9,645
Care Of Families & Children						
I083020	Contributions & Donations	1,000	0.00		6,000	
I083021	Afterschool Care Contribution	0	270.01		250	
I083010	Government Grants	0	1,502.18		1,000	
Operating Expenditure						
E083015	Playgroup		500		786.47	0
E083016	Tammin Primary School		1,890		1,052.22	968
E083020	Healthway Kids Club - Holiday		2,500		1,794.20	4,500
E083021	Afterschool Care		0		1,674.78	3,500
E083025	Thank A Volunteer Day		0		0.00	1,800
E083****	New Youth Activities		0		0.00	5,000
E083030	Trainee Youth Development		0		20,089.03	29,399
E083031	Trainee YDO Sick Leave		0		661.45	625
E083032	Trainee YDO Annual Leave		0		4,275.82	2,940
E083033	Trainee YDO Workers Comp		0		881.45	612
E083034	Trainee YDO Superannuation		0		2,466.11	4,083
E083035	Trainee YDO Uniforms		0		491.05	350
E083037	Trainee YDO Advertising		0		766.03	1,200
E083036	Trainee YDO Training		0		0.00	300
E083038	Salaries - After care Worker		0		2,220.29	6,138
E083039	Superannuation - After care Worker		0		0.00	552
E083040	Trainee YDO LSL		0		787.38	610
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		74,018	104,040	55,756.40	167,439.86	60,994
						176,949

PROGRAM / SCHEDULE 10 COMMUNITY AMENITIES	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Sanitation - Household Refuse						
Operating Revenue						
I101110	Government Grants - Operating	0	0.00		0	
I101111	Government Grants - Non-Operating	0	0.00		0	
I101115	Contributions	20	0.00		20	
I101135	Domestic Refuse Collections Fees	20,155	17,220.00		21,420	
I101140	Bulk Service Fees	0	0.00		0	
I101145	Tip Service Fees	47,300	47,214.10		45,058	
Operating Expenditure						
E101005	Litter Control			50.64		100
E101010	Refuse Site Mtce		40,750	35,718.98		40,608
E101015	Feasibility S/P - Tip		0	12,730.00		13,000
E101020	Commercial Refuse Collection		0	0.00		0
E101025	Street Bin Refuse Collection		8,500	7,578.32		6,175
E101030	Bulk Service Collection		3,000	2,258.42		800
E101035	Domestic Refuse Collections		16,430	13,498.00		16,686
E101040	Effluent Dam Site		750	185.70		500
E101098	Allocation from Governance		9,500	10,836.00		13,433
E101099	Depreciation		850	849.73		700
Town Planning & Regional Development						
Operating Revenue						
I102135	Town Planning Fees	1,000	696.00		500	
Operating Expenditure						
E102105	Control Expenses		500	0.00		0
E102110	Title Fees		0	0.00		0
E102115	Planning Services Contractor		5,000	1,575.97		1,500
E102198	Allocation from Governance		3,210	1,823.00		1,874
Other Community Amenities						
Operating Revenue						
I103110	Government Grants - Operating	0	0.00		0	
I103111	Government Grants - Non-Operating	0	0.00		0	
I103115	Contributions & Donations	0	0.00		0	
I103135	Tabloid Office Rent	0	0.00		0	
I103140	Photocopying Charges	1,000	148.35		600	
I103145	Facsimile Charges	50	25.63		40	
I103150	Cemetery Charges	2,000	2,588.17		750	
I103155	Hire of Community Bus	3,700	3,735.16		2,600	
I103160	Cooinda Centre Rental	1,040	3,301.98		1,040	
I103165	Tidy Towns	0	0.00		0	
I103197	Profit on Disposal of Assts	0	0.00		0	
Operating Expenditure						
E103120	Public Toilets		5,800	5,122.98		7,376
E103125	Community Bus		2,811	988.79		1,216
E103130	Grave Digging		5,200	2,140.02		2,244
E103135	Cemetery		6,100	6,276.84		4,712
E103140	Cooinda Centre		15,120	15,380.14		13,561
E103145	Tidy Towns		1,100	0.00		175
E103155	Insurance		215	0.00		0
E103160	Tammin Tabloid Building Mtce		650	514.35		395
E103197	Loss on Disposal of Assets		0	0.00		0
E103198	Allocation from Governance		830	0.00		0
E103199	Depreciation		2,136	2,135.58		9,892
Other Community Amenities						
Operating Revenue						
Operating Expenditure						
E104005	NRM Officer - EO & EPO		6,500	2,365.00		13,000
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		76,265	135,051	74,929.39	122,028.46	72,028 147,947

PROGRAM / SCHEDULE 11 RECREATION & CULTURE	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Public Halls, Civic Centres						
Operating Revenue						
I111010	Government Grants - Operating	0	0.00		0	
I111011	Government Grants - Non-Operating	0	0.00		0	
I111015	Contributions & Donations	650	305.02		590	
I111020	Reimbursements	0	0.00		0	
I111035	Hall Hire Fees	1,800	1,186.34		1,500	
I111040	Hall Hire Deposits	900	900.00		1,000	
Operating Expenditure						
E111005	Tammin Hall Mtce			23,901.40		42,783
E111010	Yorkrakine Hall Mtce			5,631.70		6,364
E111015	Tammin Hall Bonds Refunds			700.00		1,200
E111098	Allocation from Governance			22,152.00		27,462
E111099	Depreciation			12,865.20		13,514
Other Recreation & Sport						
Operating Revenue						
I113010	Government Grants - Operating	0	0.00		0	
I113011	Government Grants - Non-Operating	0	0.00		0	
I113015	Contributions	25,077	3,271.51		1,460	
I113040	Donnan Park Ground Lease Rentals	1,595	1,161.82		1,368	
I113045	Functions & Events	30,200	25,200.66		38,700	
I113050	Kadjininy Kep Hire Fees	300	0.00		200	
I113055	Bonds	300	600.00		100	
I113065	Donnan Park Pavilion	300	527.27		100	
I113070	Donnan Park Changerooms	0	0.00		0	
I113075	Other Sundry	250	60.00		200	
I113098	Profit On Disposal Of Assets	0	0.00		0	
Operating Expenditure						
E113005	Donnan Park Pavilion & Grandstand Mtce	37,900		41,020.72		21,756
E113010	Donnan Park Changerooms Mtce	7,500		2,944.54		8,339
E113015	Donnan Park Oval Mtce	59,960		41,589.54		53,506
E113030	Donnan Park Oval Surrounds Mtce	10,500		8,889.11		7,737
E113020	Heritage Park Mtce	2,050		714.22		769
E113025	Parks, Gardens & Reserves Mtce	50,760		52,445.63		41,407
E113035	Kadjininy Kep Mtce	52,160		22,936.83		51,205
E113036	Functions & Events	52,960		32,755.12		52,735
E113040	Town Dam Mtce	3,000		2,673.50		3,675
E113043	Work for the Dole Projects	27,630		6,656.18		6,000
E113045	Memorial Park Mtce	9,500		8,453.46		9,637
E113050	Reserves Mtce	1,050		0.00		194
E113055	Bowling Club Mtce	20,000		20,000.00		20,000
E113060	Golf Club Mtce	7,450		3,924.91		3,049
E113065	Tennis Courts/BMX Track Mtce	730		2,113.37		1,625
E113070	Sports & Recreation Council	7,900		6,909.09		7,600
E113075	Donnan Park Bonds	300		873.01		200
E113***	Feasibility Studies - Public Toilets	10,000		0.00		10,000
E113090	Interest On Loans	1,790		4,621.43		4,642
E113097	Loss on disposal of assets	0		0.00		0
E113098	Allocation from Governance	19,330		12,792.00		15,858
E113099	Depreciation	82,220		82,200.24		67,651

PROGRAM / SCHEDULE 11 RECREATION & CULTURE (continued)	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Libraries						
Operating Revenue						
I114115	Contributions & Donations	0		0.00		0
I114135	Fines & Penalties	0		0.00		0
I114140	Lost Books	50		0.00		50
Operating Expenditure						
E114020	Other Expenses		1,000		599.50	950
E114025	Postage & Freight		750		377.30	400
E114030	Library Mtce		1,750		1,485.27	1,450
E114035	Library Book Purchases		150		27.00	150
E114098	Allocation from Governance		22,810		15,900.00	19,711
E114099	Depreciation		0		0.00	0
Other Culture						
Operating Revenue						
I115010	Government Grants - Operating	0		0.00		0
I115011	Government Grants - Non-Operating	0		0.00		0
I115035	Tammin Tabloid Publication	1,500		1,121.19		1,000
I115040	Tammin Art Prize	0		0.00		0
I115015	Contributions & Donations	0		0.00		20
I115045	History Book Sales	120		80.00		150
Operating Expenditure						
E116005	Art Prize		1,500		0.00	1,000
E116010	Municipal Heritage Inventory		5,000		0.00	5,000
E116015	Tammin Tabloid Publication		7,750		1,389.98	1,250
E116020	WA Week		650		1,200.00	2,100
E116025	Australia Day		1,200		609.07	1,050
E116030	Anzac Day		200		0.00	200
E116040	Banners In The Terrace		500		0.00	500
E116045	Carols By Candlelight		1,000		1,000.00	1,000
E116050	Tammin Awards Night		1,000		972.53	750
E116098	Allocation from Governance		0		0.00	0
E116099	Depreciation		0		0.00	0
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		63,042	609,730	34,413.81	443,323.85	46,438
						514,419

PROGRAM / SCHEDULE 12 TRANSPORT	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET		
	Revenue	Expend	Revenue	Expend	Revenue	Expend	
	\$	\$	\$	\$	\$	\$	
Streets, Roads, Bridges, Depots							
Operating Revenue							
I122011	Direct Grant	52,280	48,620.00		48,620		
I122012	Roads To Recovery Grant	150,690	163,008.00		141,151		
I122013	MRWA Road Project Grant	149,070	149,670.00		127,534		
I122014	Black Spot Grant (State)	0	48,967.00		48,967		
I122015	Contributions & Donations	3,510	50.00		3,500		
I122097	Profit on Disposal of Assets	0	15,464.17		0		
Operating Expenditure							
E122020	Depot Mtce			11,366.03		10,318	
E122025	Depot Vandalism Mtce			0.00		200	
E122030	Street Cleaning			18,480.87		16,050	
E122035	Traffic Signs			12,182.80		10,469	
E122040	Footpath Mtce			4,885.44		4,694	
E122045	Street Trees			15,519.21		13,035	
E122050	Storm Damage			601.46		2,500	
E122055	Road Maintenance	418,450		350,159.44		306,232	
E122056	ROMANS Capture	2,500		0.00		2,500	
E122057	ROMANS II License	5,000		4,659.00		4,659	
E122060	Street Lighting	22,000		18,330.03		22,000	
E122070	Advertising	200		0.00		200	
E122075	Interest on Loans	10,550		11,271.11		11,650	
E122097	Loss on Disposal of Asset	0		0.00		0	
E122098	Allocation from Governance			42,636.00		52,855	
E122099	Depreciation	404,620		404,624.03		324,445	
Capital Expenditure							
E122100	Road Construction	572,480		564,050.71		701,952	
E122100	Less transferred to Infrastructure	(572,480)		(564,050.71)		(701,952)	
Traffic Control							
Operating Revenue							
I124020	Reimbursements	1,000	3,028.28		0		
I124025	Shire of Tammin Special Series Plates	2,500	6,000.00		0		
I124040	DOT Licensing Commission	9,000	8,712.76		8,500		
Operating Expenditure							
E124005	DOT Telephone			802.71		785	
E124010	DOT Postage			0.00		10	
E124015	DOT Office Expenses			1,783.85		150	
E124005	Shire of Tammin Special Series Plates			5,115.00		0	
E124098	Allocation from Governance			15,900.00		19,711	
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		368,050	1,003,900	443,520.21	918,316.98	378,272	802,463

PROGRAM / SCHEDULE 13 ECONOMIC SERVICES	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Rural Services						
Operating Revenue						
I131110	Government Grants - Operating	0	0.00		0	
I131111	Government Grants - Non-Operating	0	0.00		0	
I131135	CDO Contributions & Reimbursements	0	0.00		0	
I131140	Sale of Poisons	0	0.00		0	
Operating Expenditure						
E131030	CDO Salary	44,660		41,614.27		37,722
E131025	CDO Superannuation	5,670		1,790.80		3,939
E131035	CDO Sick Leave	650		640.10		593
E131040	CDO Annual Leave	3,668		7,496.06		2,902
E131043	CDO Long Service Leave	550		0.00		578
E131045	CDO Workers Compensation Insurance	1,350		2,046.55		1,419
E131020	CDO Training	2,000		0.00		1,000
E131050	CDO Uniforms	540		244.55		540
E131065	CDO Printing & Stationery	500		327.32		100
E131070	CDO Promotions	0		0.00		0
E131075	CDO Subscriptions	650		467.50		250
E131080	CDO Postage & Freight	50		30.06		10
E131085	CDO Travel & Accommodation	1,500		1,270.50		500
E131090	CDO Conference	1,700		0.00		1,200
E131095	CDO Insurance	1,000		917.42		917
E131055	Noxious Weed Control	0		0.00		0
E131060	Vermin Control	0		0.00		0
E131098	Allocation from Governance	33,490		24,672.00		30,586
E131099	Depreciation	658		0.00		0
Tourism & Area Promotion						
Operating Revenue						
I132010	Government Grants - Operating	9,843	0.00		0	
I132011	Government Grants - Non-Operating	0	0.00		0	
I132015	Contributions & Donations	0	72.72		0	
I132016	Sale of Postcards	5	0.00		5	
I132020	Entry Statements	0	0.00		0	
I132016	Sale of Promotional Material	0	0.00		0	
Operating Expenditure						
E132005	Caravan Park Expenditure - maintenance	1,500		0.00		0
E132010	Entry Statements	2,210		0.00		500
E132020	Area Promotion	4,160		1,090.61		2,540
E132025	Radio Marketing	1,500		802.00		750
E132030	Feasibilities Studies - C/Park	0		19,407.11		25,000
E132098	Allocation from Governance	7,100		4,536.00		5,623
E132099	Depreciation	3,826		4,484.80		230
Building Control						
Operating Revenue						
I133035	Building Permits Application Fees	500	0.00		400	
I133040	Other Licenses	200	0.00		200	
I133045	Commissions	0	0.00		0	
I133050	Legal Expenses Recovered	0	0.00		0	
Operating Expenditure						
E133005	Building Surveyor Contractor	6,500		5,520.13		5,000
E133010	Advertising	0		0.00		0
E133015	Legal Expenses	0		0.00		0
E133020	Building Administration Material	500		0.00		500
E133098	Allocation from Governance	2,360		1,512.00		1,874

PROGRAM / SCHEDULE 13 ECONOMIC SERVICES (continued)	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Saleyards						
Operating Revenue						
I134135 Saleyard Rental Fees	0		0.00		0	
Operating Expenditure						
E134005 Saleyard Maintenance		0		319.25		567
E134098 Allocation from Governance		0		0.00		0
E134099 Depreciation Buildings		0		20.83		0
Other Economic Services						
Operating Revenue						
I135035 Standpipe Water Charges	275		0.00		150	
Operating Expenditure						
E135005 Standpipe Water Utility		5,500		5,351.00		4,686
E135098 Allocation from Governance		0		0.00		0
	-----	-----	-----	-----	-----	-----
	10,823	133,793	72.72	124,560.86	755	129,526

PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Private Works						
Operating Revenue						
I141035 General Charges	31,250		13,701.64		40,000	
I141037 Electrician Private Works	121,250		138,335.25		118,000	
Operating Expenditure						
E141035 General Works		25,000		9,570.33		28,000
E141037 Electrician Private Works		97,000		98,557.91		106,582
E141098 Allocation from Governance		19,500		7,644.00		9,476
Public Works Overheads						
Operating Revenue						
I143035 Rentals	0		0.00		0	
I143015 Contributions & Donations	0		0.00		0	
I143020 Reimbursements	7,500		780.00		7,500	
Operating Expenditure						
E143005 Salaries		29,999		23,875.94		14,715
E143006 Contract - Works Management		10,000		150.00		18,000
E143010 Superannuation		33,420		31,219.83		30,662
E143020 Salary Sacrifice		0		0.00		0
E143025 Staff Training		11,000		5,070.02		10,165
E143030 Sick Pay		7,750		14,103.41		5,617
E143035 Holiday Pay		34,860		26,530.19		40,072
E143040 Long Service Leave		4,082		13,583.31		5,476
E143045 Workers Compensation		11,600		9,821.04		6,556
E143055 Protective Clothing		2,940		3,959.89		4,750
E143060 Occupational Health & Safety		4,650		3,324.87		2,650
E143075 Supervisor Training		250		0.00		250
E143085 Office Expenses		650		519.38		950
E143105 Telephone		3,014		1,752.33		2,400
E143110 Insurance		5,240		4,847.12		4,847
E143115 Fringe Benefits Tax		0		0.00		0
E143198 Allocation from Governance		41,720		27,000.00		33,472
E143299 Less Allocated to Works		(202,040)		(227,536.79)		(180,582)
Electrician Operating Expenditure						
E143300 Electrician - Vehicle Licensing		500		282.65		0
E143301 Electrician - Fuels and Repairs		8,000		8,528.22		5,000
E143302 Electrician - Minor P&E		4,000		3,613.08		5,000
E143303 Electrician - Telephone		1,000		973.87		750
E143304 Electrician - Material Purchase		22,500		21,329.99		15,000
E143305 Electrician - Advertising		1,500		853.93		1,000
E143306 Electrician - Uniforms		2,000		692.89		1,500
E143307 Electrician - Training		7,500		3,684.90		13,000
E143308 Electrician - Consumables		2,000		0.00		0
E143309 Electrician - Office Expenses		15,050		15,317.27		6,500
E143310 Electrician - Workers Compensation		2,500		2,292.73		4,117
E143311 Electrician - Superannuation		11,990		9,375.40		11,973
E143312 Electrician - Relocation Expenses		0		0.00		0
E143313 Electrician - Annual Leave		9,480		6,730.40		8,118
E143314 Electrician - Public Holidays		4,000		4,829.07		4,000
E143315 Electrician - Personal Leave		2,370		2,095.79		1,956
E143316 Electrician - Long Service Leave		1,950		324.00		1,908
E143317 Electrician - Allowances		0		0.00		0
E1433** Electrician - Allocated to Works and Services		(18,880)		0.00		(79,822)

PROGRAM / SCHEDULE 14 OTHER PROPERTY & SERVICES	2013/14 BUDGET		2012/13 ACTUAL		2012/13 BUDGET	
	Revenue	Expend	Revenue	Expend	Revenue	Expend
	\$	\$	\$	\$	\$	\$
Plant Operating Costs						
Operating Revenue						
I144020 Reimbursements	500		0.00		0	
I144036 Fuel Tax Credit	11,000		11,915.00		6,500	
Operating Expenditure						
E144005 Expendable Tools		2,500		1,093.30		2,500
E144010 Depot Consumables		2,500		1,313.89		3,000
E144015 Blades & Points		2,000		0.00		2,000
E144020 Fuels & Oils		68,500		59,899.55		58,500
E144025 Parts & Repairs		50,000		44,917.84		67,000
E144030 Tyres & Tubes		5,000		2,992.73		5,000
E144035 Licenses		2,600		2,019.29		2,700
E144040 Repairs Wages		10,500		10,308.51		10,343
E144045 Insurance		15,800		15,192.17		12,356
E144099 Less Allocated to Depreciation		(50,800)		7,257.30		0
E144299 Less Allocated to Works		(182,098)		(152,712.17)		(163,399)
Salaries & Wages						
Operating Revenue						
I146020 Reimbursement - Workers Compensat	0		0.00		0	
Operating Expenditure						
E146010 Gross Salaries & Wages Paid		902,850		805,111.80		881,286
E146020 Workers Compensation		0		5,623.05		0
E146200 Salaries & Wages - Allocated		(902,850)		(805,111.80)		(881,286)
Unclassified						
Operating Revenue						
I148010 Government Grants - Operating	0		0.00		0	
I148011 Government Grants - Non-Operating	0		0.00		0	
I148015 Contributions & Donations	0		0.00		0	
I148020 Reimbursements	29,363		33,537.70		14,200	
I148030 Rental Income	45,765		65,930.00		59,720	
I148050 Sale of Land	0		0.00		0	
I148097 Profit On Disposal of Assets	0		0.00		0	
Operating Expenditure						
Other Housing						
E148101 - 6 Russell St		5,000		3,317.38		5,206
E148102 - 9 Nottage Way		4,920		3,196.70		5,964
E148103 - 11 Nottage Way		4,920		3,733.16		9,083
E148104 - 45 Draper St		5,120		2,282.11		6,639
E148105 - 22 Ridley St		1,760		0.00		0
E148107 Other Housing - 20 Ridley St		7,290		4,466.42		2,618
E148108 Other Housing - 12 Russell St		12,850		10,927.39		3,500
Other Buildings -						
E148109 - 81 Barrack Rd		23,790		33,275.84		20,601
E148110 Miscellaneous Land Mtce		750		609.34		200
E148120 Interest On Loans		4,040		4,452.35		4,521
E148*** Consultancy Fees - Business Plan Disposal of Barracjs		4,000		0.00		4,000
E148*** Contract Residence Inspection		5,000		0.00		3,930
E148197 Loss On Disposal Of Assets		0		0.00		0
E148198 Allocation from Governance		0		0.00		0
E148199 Depreciation		20,790		20,793.32		18,826
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	246,628	244,827	264,199.59	219,876.44	245,920	229,146

2012/13 TRUST FUND ACTUAL

	Balance 1-7-2012	Receipts	Payments	Balance 30-6-2013
L01265 Abbattoir Security Deposit	11,000.00	0.00	11,000.00	0.00
L01270 Nomination Deposit	0.00	160.00	160.00	0.00
L01271 Housing Bonds	2,600.00	2,640.00	540.00	4,700.00
L01279 Best Memorial Trust	742.05	100.76	0.00	842.81
L01281 Sale of Land (Non Payment of Rates)	0.00	0.00	0.00	0.00
L01284 Prepaid Rates	16,000.00	0.00	16,000.00	0.00
L01285 MYBERT Appeal	500.00	0.00	500.00	0.00
Trust Balance	30,342.05	2,900.76	28,200.00	5,542.81
L01131 Trust Fund Cash Management - Closing balance				5,542.81
				5,542.81

L01265 Abbattoir Security Deposit				
Westone Pty Ltd (08 January 2013)			(11,000.00)	(11,000.00)
L01270 Nomination Deposit				
P Bell - receipt (13/012/2012) - payment (08/01/2013) -\$80.00			0.00	
D Thomson - receipt (12/012/2012) - payment (08/01/2013) -\$80.00			0.00	0.00
L01271 Housing Bonds Detail				
Westone Pty Ltd - Barracks (08 January 2013)			2,000.00	
S Byrnes - 20 Ridley St (30 January 2013)			(540.00)	
R Jefferies - 20 Ridley St (29 January 2013)			640.00	2,100.00
L01279 Best Memorial Trust				
Receipt 12 October 2009			100.76	100.76
L01284 Prepaid Rates				
John Packham & Sons (Assessments 51, 52, 146, 147, 289)			(16,000.00)	(16,000.00)
L01285 MYBERT Appeal				
Mybert - 08 January 2013			(500.00)	(500.00)
				(25,299.24)

2013/14 TRUST FUND BUDGET

	Balance 1-7-2013	Receipts	Payments	Balance 30-6-2014
L01265 Abbattoir Security Deposit	0.00	0.00	0.00	0.00
L01270 Nomination Deposit	0.00	320	320	0
L01271 Housing Bonds	4,700.00	0	0	4,700
L01279 Best Memorial Trust	842.81	100	500	443
L01281 Sale of Land (Non Payment of Rates)	0.00	0	0	0
L01284 Prepaid Rates	0.00	17,000	17,000	0
L01285 MYBERT Appeal	0.00	0	0	0
Trust Balance	5,543	17,420	17,820	5,143
L01131 Trust Fund Cash Management - Closing balance				5,143
				5,143

RESERVE FUNDS

	Budget	Actual	Budget
	2013/14	2012/13	2012/13
	\$	\$	\$
A01111 Information & Technology Reserve			
Balance 1st July	5,337	14,741.91	14,742
Interest (assuming rate of 5.7%)	304	594.70	737
Additions	<u>5,000</u>	<u>0.00</u>	<u>0</u>
Sub Total	10,641	15,336.61	15,479
Utilised	<u>0</u>	<u>10,000.00</u>	<u>10,000</u>
Balance 30th June	10,641	5,336.61	5,479
A01112 Plant Reserve			
Balance 1st July	125,075	138,218.90	138,189
Interest (assuming rate of 5.7%)	7,129	6,856.22	6,048
Additions	<u>20,000</u>	<u>0.00</u>	<u>0</u>
Sub Total	152,204	145,075.12	144,237
Utilised	<u>0</u>	<u>20,000.00</u>	<u>20,000</u>
Balance 30th June	152,204	125,075.12	124,237
A01113 Long Service Leave Reserve			
Balance 1st July	14,203	13,651.89	13,653
Interest (assuming rate of 5.7%)	810	550.74	682
Additions	<u>2,500</u>	<u>0.00</u>	<u>0</u>
Sub Total	17,513	14,202.63	14,335
Utilised	<u>0</u>	<u>0.00</u>	<u>0</u>
Balance 30th June	17,513	14,202.63	14,335
A01116 Aged Pensioner Units Reserve			
Balance 1st July	19,671	47,744.53	47,745
Interest (assuming rate of 5.7%)	1,121	1,926.07	2,387
Additions	<u>5,000</u>	<u>0.00</u>	<u>0</u>
Sub Total	25,792	49,670.60	50,132
Utilised	<u>0</u>	<u>30,000.00</u>	<u>30,000</u>
Balance 30th June	25,792	19,670.60	20,132
A01115 Entitlements Reserve			
Balance 1st July	5,919	5,689.33	5,688
Interest (assuming rate of 5.7%)	337	229.51	285
Additions	<u>2,500</u>	<u>0.00</u>	<u>0</u>
Sub Total	8,756	5,918.84	5,973
Utilised	<u>0</u>	<u>0.00</u>	<u>0</u>
Balance 30th June	8,756	5,918.84	5,973
A01114 Housing Reserve			
Balance 1st July	0	0.00	0
Interest (assuming rate of 5.7%)	0	0.00	0
Additions	<u>0</u>	<u>0.00</u>	<u>0</u>
Sub Total	0	0.00	0
Utilised	<u>0</u>	<u>0.00</u>	<u>0</u>
Balance 30th June	0	0.00	0
A01117 Building Reserve			
Balance 1st July	17,807	17,223.46	17,223
Interest (assuming rate of 5.7%)	712	583.99	861
Additions	<u>450,000</u>	<u>0.00</u>	<u>250,000</u>
Sub Total	468,519	17,807.45	268,084
Utilised	<u>310,200</u>	<u>0.00</u>	<u>0</u>
Balance 30th June	158,319	17,807.45	268,084

A01118 Community Development Reserve

Balance 1st July	2,040	0.00	0
Interest (assuming rate of 5.7%)	82	0.00	0
Additions	850	<u>2,040.00</u>	<u>0</u>
Sub Total	2,972	2,040.00	0
Utilised	<u>0</u>	<u>0.00</u>	<u>0</u>
Balance 30th June	2,972	2,040.00	0

Summary

Balance 1st July	190,052	237,270.02	237,240
Interest	10,495	10,741.23	11,000
Additions	<u>485,850</u>	<u>2,040.00</u>	<u>250,000</u>
Sub Total	686,397	250,051.25	498,240
Utilised	<u>310,200</u>	<u>60,000.00</u>	<u>60,000</u>
Balance 30th June	<u>376,197</u>	<u>190,051.25</u>	<u>438,240</u>
Transfer From Municipal	496,345	12,781.23	261,000
Transfer To Municipal	<u>310,200</u>	<u>60,000.00</u>	<u>60,000</u>
Transfer (To)/From Municipal	<u>186,145</u>	<u>(47,218.77)</u>	<u>201,000</u>

Funds To Be Utilised**A01111 Information & Technology Reserve - To fund IT requirements**

No anticipated drawings	<u>0</u>
	0

A01112 Plant Reserve - For the purchase of major plant and machinery

No anticipated drawings	<u>0</u>
	0

A01113 Long Service Leave Reserve - To fund Staff long service leave liabilities

No anticipated drawings	<u>0</u>
	0

A01116 Aged Pensioner Units Reserve - For the maintenance Tamma Village units

No anticipated drawings	<u>0</u>
	0

A01115 Entitlements Reserve - To fund Staff leave entitlement liabilities

No anticipated drawings	<u>0</u>
	0

A01114 Building Reserve - For the provision of council buildings

Public Toilets	\$100,000
Purchase of Nottage	\$30,000
Depot Construct - DFES, Concrete, other connections	\$115,000
Caravan Park own council funding	<u>\$65,200</u>
	310,200

A01118 Community Development Reserve - For the Community Development projects

No anticipated drawings	<u>0</u>
	0

Council resolved on 11 February 2004, following Staff advice and direction from the Department of Housing and Works

2012/13 Budget - Royalties for Regions and RLCIP Grant Funds

	Project Estimate	Total	2011/12 Actual	2012/13 Actual	2013/14 Budget
Royalties for Regions					
I032021 Year 3 (2010/11) allocation	\$356,698	\$356,698	\$0	\$356,698	\$0
Projects:					
E168066 Depot Construction - Stage 1	(\$356,698)	(\$356,698)	(\$10,001)	(\$280,249)	(\$66,448)
Total Year 3	\$0	\$0	(\$10,001)	\$76,449	(\$66,448)
I032021 Year 4 (2011/12) allocation	\$313,556	\$313,556	\$0	\$313,556	\$0
Projects:					
E168066 Depot Construction - Stage 2	(\$313,556)	(\$313,556)	\$0	\$0	(\$313,556)
Total Year 3	\$0	\$0	\$0	\$313,556	(\$313,556)
I032021 Year 5 (2012/13) allocation	\$313,556	\$313,556	\$0	\$0	\$313,556
Projects:					
E1680** New Staff Housing	(\$313,556)	(\$313,556)	\$0	\$0	(\$313,556)
Total Year 3	\$0	\$0	\$0	\$0	\$0
I032021 Year (2012/13) regional allocation	\$927,200	\$862,000	\$0	\$0	\$862,000
Projects:					
E168*** Caravan Park	(\$927,200)	(\$862,000)			(\$862,000)
Total Year 2 Regional	\$0	\$0		\$0	\$0
Total Royalties for Regions	\$0	\$0	(\$10,001)	\$390,005	(\$380,004)

2013/14 LOAN REPAYMENTS

LOAN N°	LENDER	FINAL PAYMENT	REPAYMENT				PURPOSE	E113090	E122075	E148120	
			DUE DATE	PRINCIPAL	INTEREST	OTHER					TOTAL
78	WA Treasury Corporation	31/12/2021	1/07/2013	\$3,122.16	\$1,585.11	\$20.28	\$4,727.55	Shire Depot		\$1,605.39	
79	WA Treasury Corporation	31/12/2021	1/07/2013	\$2,081.44	\$1,056.74	\$13.52	\$3,151.70	Housing - 12 Russell			\$1,070.26
77	WA Treasury Corporation	27/04/2015	26/07/2013	\$7,397.24	\$917.65	\$35.06	\$8,349.95	Plant		\$952.71	
76	WA Treasury Corporation	23/06/2014	23/09/2013	\$11,431.45	\$717.29	\$11.70	\$12,160.44	Kadjininy Kep	\$728.99		
78	WA Treasury Corporation	31/12/2021	1/10/2013	\$3,159.01	\$1,548.26	\$20.28	\$4,727.55	Shire Depot		\$1,568.54	
79	WA Treasury Corporation	31/12/2021	1/10/2013	\$2,106.00	\$1,032.18	\$13.52	\$3,151.70	Housing - 12 Russell			\$1,045.70
77	WA Treasury Corporation	27/04/2015	28/10/2013	\$7,506.17	\$808.72	\$35.06	\$8,349.95	Plant		\$843.78	
76	WA Treasury Corporation	23/06/2014	23/12/2013	\$11,609.50	\$542.10	\$8.84	\$12,160.44	Kadjininy Kep	\$550.94		
78	WA Treasury Corporation	31/12/2021	31/12/2013	\$3,196.28	\$1,510.99	\$20.28	\$4,727.55	Shire Depot		\$1,531.27	
79	WA Treasury Corporation	31/12/2021	31/12/2013	\$2,130.85	\$1,007.33	\$13.52	\$3,151.70	Housing - 12 Russell			\$1,020.85
77	WA Treasury Corporation	27/04/2015	27/01/2014	\$7,616.69	\$698.20	\$35.06	\$8,349.95	Plant		\$733.26	
76	WA Treasury Corporation	23/06/2014	24/03/2014	\$11,790.31	\$364.19	\$5.94	\$12,160.44	Kadjininy Kep	\$370.13		
78	WA Treasury Corporation	31/12/2021	31/03/2014	\$3,234.00	\$1,473.27	\$20.28	\$4,727.55	Shire Depot		\$1,493.55	
79	WA Treasury Corporation	31/12/2021	31/03/2014	\$2,156.00	\$982.18	\$13.52	\$3,151.70	Housing - 12 Russell			\$995.70
77	WA Treasury Corporation	27/04/2015	28/04/2014	\$7,728.85	\$586.04	\$35.06	\$8,349.95	Plant		\$621.10	
76	WA Treasury Corporation	23/06/2014	23/06/2014	\$11,973.79	\$183.50	\$2.99	\$12,160.28	Kadjininy Kep	\$186.49		
78	WA Treasury Corporation	31/12/2021	30/06/2014	\$3,272.16	\$1,435.11	\$20.28	\$4,727.55	Shire Depot		\$1,455.39	
79	WA Treasury Corporation	31/12/2021	30/06/2014	\$2,181.44	\$956.74	\$13.52	\$3,151.70	Housing - 12 Russell			\$970.26
Total				\$103,693.34	\$17,405.60	\$338.71	\$121,437.65		\$1,836.55	\$10,804.99	\$5,102.77

LOAN N°	LENDER	FINAL PAYMENT	OUTSTAND 01/07/2013	PRINCIPAL REPAID		INTEREST REPAID	OUTSTAND 30/06/2014
76	WA Treasury Corporation	23/06/2014	\$46,805.05	\$46,805.05		\$1,836.55	\$0.00
77	WA Treasury Corporation	27/04/2015	\$62,319.04	\$30,248.95		\$3,150.85	\$32,070.09
78	WA Treasury Corporation	31/12/2021	\$134,331.00	\$15,983.61		\$7,654.14	\$118,347.39
79	WA Treasury Corporation	31/12/2021	\$89,553.99	\$10,655.73		\$5,102.77	\$78,898.26
			\$333,009.08	\$103,693.34		\$17,744.31	\$229,315.74

2013/14 ROADWORKS PROGRAM - Source of Funds & Budget Allocation

Prop Number	Job-Road Name	Section		Distance km	WALGGC FAG \$	Direct Grant Maintenance \$	Roads To Recovery \$	State Black Spot \$	Road Project Grant Construction \$	Own Resources/ Other \$	Program Total \$
		From	To								
		SLK	SLK								
0047	Strang Street										
	Reconstruct, kerb and Reseal - Whole section	0.00	0.00	0.00						80,000	80,000
0039	Ridley Street										
	Final Reseal - whole section	0.00	0.00	0.00			32,500				32,500
0004	Ralston Road										
	Final Reseal Blackspot	0.00	0.00	0.00						10,000	10,000
0003	Bungulla North Rd										
	Corrector Course - Various Sections along whole road	0.00	0.00	0.00			118,399			29,123	147,522
0005	Tammin South Rd										
	Reconstruct Narrow Sections	0.30	0.95	0.65						78,256	78,256
0080	Tammin Wyalkatchem Rd	2.10	2.30	0.20							
	Final Seal	4.60	5.80	1.20					44,364	22,774	67,138
0081	York Tammin (Goldfields) Rd										
	Reconstruct and Widen	0.00	2.00	2.00					104,707	52,354	157,061
Total Construction							150,899	0	149,071	272,506	572,476
Road maintenance											
	Including Direct Grant work				131,168	52,282				235,000	418,450
					<u>131,168</u>	<u>52,282</u>	<u>150,899</u>	<u>0</u>	<u>149,071</u>	<u>507,506</u>	<u>990,926</u>
Available Funds											
	WA Local Government Grants Commission (FAGS) (I032020)				131,168						131,168
	2013/14 Direct Grant (I22011)					52,282					52,282
	2013/14 Main Roads WA Road Project (RRG) Grant (I122013)							149,071			149,071
	2013/14 Roads To Recovery (R ² R) Grant unspent (I1220120)						150,899				150,899
	Own resources (rates)									507,506	507,506
					<u>131,168</u>	<u>52,282</u>	<u>150,899</u>	<u>0</u>	<u>149,071</u>	<u>507,506</u>	<u>990,926</u>
					0	0	0	0	0	0	0

2013/2014 RATES MODELLING

UV Base Rate Calculation

30th June, 2013 UV = \$60,386,358 x 2012/13 Rate \$1.0918¢
1st July, 2013 UV = \$54,852,658

0% increase = 0.012019¢ in the dollar

GRV Base Rate Calculation

30th June, 2013 GRV = \$786,442 x 2012/13 Rate \$8.4950¢
1st July, 2013 GRV = \$786,442

0% increase = 0.008580¢ in the dollar

Rates Model Options Summary

% Change	Rates In Dollar		Minimum Levies		Gross Levies	Additional \$'s
	UV	GRV	UV Min	GRV Min		
Base						
0.00%	\$0.012019	\$0.084950	\$405	\$405		\$0.00
1.30%	\$0.012176	\$0.086054	\$410	\$410		\$0.00
3.00%	\$0.012380	\$0.087499	\$415	\$415		\$0.00
3.50%	\$0.012440	\$0.087923	\$420	\$420		\$0.00
4.00%	\$0.012500	\$0.088348	\$420	\$420		\$0.00
4.50%	\$0.012560	\$0.088773	\$425	\$425		\$0.00
5.00%	\$0.012620	\$0.089198	\$425	\$425		\$0.00
6.00%	\$0.012741	\$0.090047	\$430	\$430		\$0.00
7.00%	\$0.012861	\$0.090897	\$435	\$435		\$0.00
7.25%	\$0.012891	\$0.091109	\$435	\$435		\$0.00
7.50%	\$0.012921	\$0.091321	\$435	\$435		\$0.00
8.00%	\$0.012981	\$0.091746	\$435	\$435		\$0.00
9.00%	\$0.013101	\$0.092596	\$440	\$440		\$0.00
10.00%	\$0.013221	\$0.093445	\$445	\$445		\$0.00
11.00%	\$0.013342	\$0.094295	\$450	\$450		\$0.00
12.00%	\$0.013462	\$0.095144	\$455	\$455		\$0.00
Model	\$0.012891	\$0.091109	\$435.00	\$435.00	\$802,052.61	
	\$1.2891	\$9.1109				

2012/13 Budget			2012/13 Valuations & Minimums			2013/14	2012/13 Budget	increase %
No.	Valuations		No.	Values	Rate/Minimum	Levies	Levies	
187	\$60,355,378	Total UV's	188	\$54,852,658				
16	-\$286,878	Less UV Minimums		-\$302,158	\$54,550,500	\$0.012891	\$703,210.50	7.22%
	\$60,068,500	UV Minimums			18	\$435	\$7,830.00	5.19%
132	\$786,087	Total GRV's	133	\$786,442				
52	-\$40,199	Less GRV Minimums		-\$40,554	\$745,888	\$0.091109	\$67,957.11	7.25%
	\$745,888	GRV Minimums			53	\$435	\$23,055.00	5.19%
107		Non Rateable	100					
494		Total Levies	421				\$802,052.61	7.41%
							\$746,731	

Other Information To Be Completed

	No	Charge	Minimum Calculation	Additional	Levied
ESL Levies	324	\$60.00 0.0060	\$19,440.00	\$870.00	\$20,310.00
Issue Date		19/08/2013			
Due Date		24/09/2012			
Rubbish Charge	139	\$145.00			\$20,155.00
Instalment Charge		\$10.00			
Instalment Interest		5.50%			
2nd Instalment Due Days		95		22/11/2013	
3rd Instalment Due Days		158		24/01/2014	
4th Instalment Due Days		217		24/03/2014	
Discount		5.00%			