

# **SHIRE OF LEONORA**

## **NOTICE OF AN ORDINARY COUNCIL MEETING**



**MINUTES OF ORDINARY MEETING HELD  
IN SHIRE CHAMBERS, LEONORA  
ON TUESDAY 15<sup>TH</sup> JULY 2014  
COMMENCING AT 9:36 AM**

**1.0 DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS / FINANCIAL INTEREST DISCLOSURE**

**1.1 President Cr Peter Craig declared the meeting open at 9:36 am**

**1.3 Visitors or members of the public in attendance**  
At 10:30am: Mr Robert Northcoat, Event Director, Goldfields Cyclastic

**1.4 Financial Interests Disclosure**  
Nil

**2.0 DISCLAIMER NOTICE**

**3.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**

**3.1 Present**

<b>President</b>	<b>PJ Craig</b>	
<b>Councillors</b>	<b>LR Petersen</b>	
	<b>AE Taylor</b>	
	<b>RM Cotterill</b>	
	<b>GW Baker</b>	
	<b>MWV Taylor</b>	
<b>Chief Executive Officer</b>	<b>JG Epis</b>	
<b>Deputy Chief Executive Officer</b>	<b>TM Browning</b>	
<b>Contract Environmental Health Officer/ Building Surveyor</b>	<b>D Hadden</b>	<b>(from 10:10am to 10:30am)</b>
<b>Visitors</b>	<b>R Northcoat</b>	<b>(from 10:50am to 11:35am)</b>
	<b>B Greateorex</b>	<b>(from 10:50am to 11:35am)</b>
	<b>G Dwyer</b>	<b>(from 10:50am to 11:35am)</b>

**3.2 Apologies**  
**Deputy President** **RA Norrie**

**3.3 Leave Of Absence (Previously Approved)**  
Nil

**4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**5.0 PUBLIC QUESTION TIME**

Nil

**6.0 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**7.0 PETITIONS / DEPUTATIONS / PRESENTATION**

Nil

**8.0 CONFIRMATION OF THE MINUTES OF THE PREVIOUS MEETINGS**

**Moved Cr LR Petersen, Seconded Cr GW Baker** that the Minutes of the Ordinary Meeting held on 17<sup>th</sup> June, 2014 be confirmed as a true and accurate record.

**CARRIED (6 VOTES TO 0)**

## **9.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

- Minister for Regional Development, Terry Redman, will be visiting Leonora on the 17<sup>th</sup> July 2014 for the launch of the Northern Goldfields Regional Office and Administration Centre.
- Minister for Mines and Petroleum, Bill Marmion, will be visiting Leonora on the 30<sup>th</sup> July 2014. Cr Craig requested that any issues to be raised with the Minister should be forwarded to CEO, Mr JG Epis for consideration. Currently, it is noted that the mining exploration incentives are to be discussed, as well as the mining rehabilitation fund.

**10.0 REPORTS OF OFFICERS**  
**10.1 CHIEF EXECUTIVE OFFICER**  
**10.1(A) REVESTMENT OF LAND**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 15th July, 2014

**AGENDA REFERENCE:** 10.1 (A) JUL 14

**SUBJECT:** Revestment of Land

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Shire of Leonora

**FILE REFERENCE:** Rateable Property – Revestments 16.3

**AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** Jim Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 18<sup>th</sup> June, 2014

**BACKGROUND**

Municipal rates on Lot 254 Queen Victoria Street, Leonora remain outstanding since the 1<sup>st</sup> July, 2011. Attempts to contact the owner, Hippolte ROUX since that date have been unsuccessful.

Description of land referred to is title reference Volume 270 Folio 29. The land is VACANT.

As of this date an amount of \$1,204.92 is owing. Following the adoption of the 2014/2015 budget, an additional charge will need to be taken to account, albeit a minimum rate charge.

Notice of intent to have the land revested in the Crown was advertised in the Government Gazette on the 16<sup>th</sup> May, 2014 and the Kalgoorlie Miner on the 14<sup>th</sup> May, 2014. No objection to the revestment of the land was received within the prescribed 30 day objection period.

**STATUTORY ENVIRONMENT**

In accordance with Section 6.74(1) of the Local Government Act 1995 which states:

*If land is –*

- (a) rateable;*
- (b) vacant land; and*
- (c) land in respect of which any rates or services charges have been unpaid for a period of at least 3 years,*

*the local government in whose district the land is situated may apply in the form and manner prescribed to the minister to have the land revested in the Crown in right of the State.*

**POLICY IMPLICATIONS**

There are no policy implications resulting from the recommendation of this report.

## **FINANCIAL IMPLICATIONS**

There are no financial implications resulting from the recommendation of this report. Annual rate loss would be the minimum rate charge, possibly \$280.00

## **STRATEGIC IMPLICATIONS**

There are no strategic implications resulting from the recommendation of this report.

## **RECOMMENDATIONS**

That Council resolve:

- (i) that the Application for Revestment of Land in the Crown, being Lot 254 Queen Victoria Street, Leonora (Volume 270 Folio 29) be referred to the Minister for Local Government with a request that he grant the application; and
- (ii) that if application is approved by the Minister, the rate arrears including the Emergency Services Levy amounting to \$1,204.92 plus other rates and charges raised for the 2014/2015 financial year be written off.

## **VOTING REQUIREMENT**

Absolute Majority

## **COUNCIL DECISION**

**Moved Cr GW Baker, Seconded Cr MWV Taylor** that Council resolve:

- (i) that the Application for Revestment of Land in the Crown, being Lot 254 Queen Victoria Street, Leonora (Volume 270 Folio 29) be referred to the Minister for Local Government with a request that he grant the application; and
- (ii) that if application is approved by the Minister, the rate arrears including the Emergency Services Levy amounting to \$1,204.92 plus other rates and charges raised for the 2014/2015 financial year be written off.

**CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)**

**10.0 REPORTS OF OFFICERS**  
**10.1 CHIEF EXECUTIVE OFFICER**  
**10.1(B) ROAD CLOSURE**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 15<sup>th</sup> July, 2014

**AGENDA REFERENCE:** 10.1 (B) JUL 14

**SUBJECT:** Road Closure

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Shire of Leonora

**FILE REFERENCE:** Road Closure 7.7

**AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** Jim Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 2<sup>nd</sup> July, 2014

**BACKGROUND**

Council at its meeting on the 20<sup>th</sup> May, 2014 resolved to:

- 1) permanently close that portion of road truncation fenced into reserve No 31222 and detailed at the most north east corner of Lot 139 and that the area of the road truncation be amalgamated with Lot 139; and
- 2) that objections or submissions in regard the road closure be invited within the 35 day advertising period and that public utility service providers be advised of the proposal.

**STATUTORY ENVIRONMENT**

Any road closure must comply with section 58 of the Land Administration Act and regulation 9 of the Land Administration Regulations 1998.

Section 58(3) of the Land Administration Act states *“a local government must not resolve to make a request to the Minister to close a road until a period of 35 days has elapsed from the publication in a newspaper circulating in its district of notice of motion for that resolution, and that the local government has considered any objection made to it within that period concerning the proposals set out in that notice”*.

The “Road Closure” notice was published in the Kalgoorlie Miner on the 22<sup>nd</sup> May, 2014. No objections or submissions were received within the 35 day advertising period which expired on the 27<sup>th</sup> June, 2014. The Department of Planning, Telstra Corporation Ltd and the Department of Mines and Petroleum responded without objection. Water Corporation and Horizon Power did not respond.

**POLICY IMPLICATIONS**

There are no policy implications resulting from the recommendation of this report.

**FINANCIAL IMPLICATIONS**

There are no financial implications resulting from the recommendation of this report.

## **STRATEGIC IMPLICATIONS**

There are no strategic implications resulting from the recommendation of this report.

## **RECOMMENDATIONS**

That as no submissions or objections were received from public utility service providers within the 35 day statutory advertising period, Council resolve to proceed with the permanent closure of that portion of road truncation fenced into reserve No 31222 and detailed at the most north east corner of Lot 139 and that the area of the road truncation be amalgamated with Lot 139.

## **VOTING REQUIREMENT**

Simple Majority Required

## **COUNCIL DECISION**

**Moved Cr MWV Taylor, Seconded Cr LR Petersen,** that as no submissions or objections were received from public utility service providers within the 35 day statutory advertising period, Council resolve to proceed with the permanent closure of that portion of road truncation fenced into reserve No 31222 and detailed at the most north east corner of Lot 139 and that the area of the road truncation be amalgamated with Lot 139.

**CARRIED (6 VOTES TO 0)**

## 10.0 REPORTS OF OFFICERS

### 10.1 CHIEF EXECUTIVE OFFICER

#### 10.1(C) DETERMINATION FOR LOCAL GOVERNMENT ELECTED MEMBERS FEES

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 15<sup>th</sup> July, 2014

**AGENDA REFERENCE:** 10.1 (C) JUL 14

**SUBJECT:** Determination for Local Government Elected Members Fees

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** N/A

**FILE REFERENCE:** 2.1

#### AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

**NAME:** JG Epis

**OFFICER:** Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 8<sup>th</sup> July 2014

#### BACKGROUND

Elected member sitting fees had remained unchanged for some time (since 2005), where fees and allowances prescribed for elected members had been restricted under the Local Government Act 1995, until proclamations made under the Local Government Amendment Bill 2012 empowered the Salaries and Allowances Tribunal (SAT) with determining the fees and allowances payable to local government elected members from 1 July 2013. Under this change, the fees and allowances payable to elected members are to be reviewed at least once each financial year.

The determination from the 1<sup>st</sup> July 2014 was circulated to local governments on 26<sup>th</sup> June 2014. The determination has issued a band structure, similar to the structure used for the determination of CEO salaries, and Leonora is included within Band 3 of that structure. The bands give consideration to the different roles, responsibilities, duties etc of mayors, presidents and Councillors of different sizes and types of local governments.

It is interesting to note the SAT's comments within the determination that it intends to monitor the situation relating to elected member training and developing some correlation in the remuneration framework to appropriately reward elected members who complete appropriate training.

The table below provides a comparison of what has been recommended under the new determination, compared with the current fees and allowances in place for the Shire of Leonora (as at 1<sup>st</sup> July 2013):

<b>Description:</b>	<b>Currently paid (13/14):</b>	<b>Minimum (band 3) 14/15:</b>	<b>Maximum (band 3) 14/15:</b>
President's Allowance	\$17,200	\$1,000	\$36,050 * (approx. \$17,200)
Deputy President's Allowance	\$4,300	\$250	\$8,750* (approx. \$4,300)
Council Meeting fee-President	\$600	\$188	\$618
Council Meeting fee-Councillor	\$388	\$188	\$400
Committee Meet fee-President	\$194	\$94	\$200
Committee Meet fee-Councillor	\$194	\$94	\$200
ICT Allowance	\$3,500	\$500	\$3,500
Annual Attend. fee-President**	N/A	\$7,500	\$24,720
Annual Attend. fee-Councillor **	N/A	\$7,500	\$15,965



\* Part 3.1 (4) of the Salaries and Allowances Tribunal's determination provides that the maximum annual allowance for a mayor or president must not exceed the band maximum, or 0.2 per cent of the local government's operating revenue for the 2013-14 financial year, whichever is the lesser. As this data is not yet available, an exact figure cannot be provided, however based on the previous year and projected estimates, an estimated figure is included within the brackets. This figure within the brackets represents an approximate maximum allowance payable.

\*\* The Shire of Leonora Council has not previously paid an annual allowance in lieu of attendance fees, although provision under the Local Government Act did allow it. Annual attendance allowances can sometimes represent imbalanced remuneration to members, as all members are paid the same, regardless of their meeting attendances compared to other members. As it has not been paid previously, no data is recorded as 'current' for comparison.

It should be noted that there does not appear to be any documentation within the determination restricting the amounts payable to elected members on the basis of training undertaken etc.

## **STATUTORY ENVIRONMENT**

Section 5.98 (1)(b) of the Local Government Act 1995 and Part 2.2 (1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act provides for a local government to pay a council member a fee for attendance at a council meeting.

Section 5.98 (1)(b) of the Local Government Act 1995 and Part 2.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act provides for a local government to pay a council member a fee for attendance at a committee meeting.

Section 5.98 (1) of the Local Government Act 1995 and Part 2.4 (1) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act provides for a local government to instead pay a council member an annual fee for attendance at committee and council meetings, rather than attendance fees referred to in Section 5.98 (1)(b) of the Local Government Act 1995.

Section 5.98 (5) of the Local Government Act 1995 and Part 3.2 (4) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act provides for a local government to set an annual allowance for its mayor or president.

Section 5.98A (1) of the Local Government Act 1995 and Part 3.3 of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act provides for a local government to set an annual allowance for its deputy mayor or deputy president, which is set at 25 per cent of the allowance payable to the mayor or president.

## **POLICY IMPLICATIONS**

There are no policy implications resulting in the recommendation of this report.

## **FINANCIAL IMPLICATIONS**

The fees and allowances payable to elected members under the Determination of the Salaries and Allowances Tribunal will be required to be included in the 2014/15 budget.

## **STRATEGIC IMPLICATIONS**

The policies have been assessed in relation to their implications to the strategic community plan and there does not appear to be any conflicts.

## **RECOMMENDATIONS**

That the Council set meeting attendances fees and allowances for 2014/15 as follows:

President's Allowance \$17,200 per annum  
Deputy President's Allowance \$4,300 per annum  
Council Meeting attendance fee-President \$618 per meeting  
Council Meeting attendance fee-Councillor \$400 per meeting  
Committee Meeting attendance fee-President \$200 per meeting  
Committee Meeting attendance fee-Councillor \$200 per meeting  
ICT Allowance \$3,500 per annum

## **VOTING REQUIREMENT**

Absolute Majority

## **COUNCIL DECISION**

**Moved Cr MWV Taylor, Seconded Cr GW Baker**, that the Council set meeting attendances fees and allowances for 2014/15 as follows:

President's Allowance \$17,200 per annum  
Deputy President's Allowance \$4,300 per annum  
Council Meeting attendance fee-President \$618 per meeting  
Council Meeting attendance fee-Councillor \$400 per meeting  
Committee Meeting attendance fee-President \$200 per meeting  
Committee Meeting attendance fee-Councillor \$200 per meeting  
ICT Allowance \$3,500 per annum

**CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)**

**10.0 REPORTS OF OFFICERS**  
**10.2 DEPUTY CHIEF EXECUTIVE OFFICER**  
**10.2(A) MONTHLY FINANCIAL STATEMENTS**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 15<sup>th</sup> July, 2014

**AGENDA REFERENCE:** 10.2 (A) JUL 14

**SUBJECT:** Monthly Financial Statements

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** Shire of Leonora

**FILE REFERENCE:** Nil

**AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** Tanya Browning

**OFFICER:** Deputy Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 8<sup>th</sup> July, 2014

**BACKGROUND**

In complying with the Local Government Financial Management Regulations 1996, a monthly statement of financial activity must be submitted to an Ordinary Council meeting within 2 months after the end of the month to which the statement relates. The statement of financial activity is a complex document but gives a complete overview of the “cash” financial position as at the end of each month. The statement of financial activity for each month must be adopted by Council and form part of the minutes.

It is understood that parts of the statement of financial activity have been submitted to Ordinary Council meetings previously. In reviewing the Regulations the complete statement of financial activity is to be submitted, along with the following reports that are not included in the statement.

Monthly Financial Statements submitted for adoption include:

- (a) Statement of Financial Activity – 30<sup>th</sup> June, 2014
- (b) Compilation Report
- (c) Material Variances – 30<sup>th</sup> June, 2014

**STATUTORY ENVIRONMENT**

***Part 4 — Financial reports— s. 6.4***

34. *Financial activity statement report – s. 6.4*
- (1A) *In this regulation —*  
***committed assets*** means revenue unspent but set aside under the annual budget for a specific purpose.
34. (1) *A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —*
- (a) *annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c);*

- (b) *budget estimates to the end of the month to which the statement relates;*
  - (c) *actual amounts of expenditure, revenue and income to the end of the month to which the statement relates;*
  - (d) *material variances between the comparable amounts referred to in paragraphs (b) and (c); and*
  - (e) *the net current assets at the end of the month to which the statement relates.*
34. (2) *Each statement of financial activity is to be accompanied by documents containing —*
- (a) *an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets;*
  - (b) *an explanation of each of the material variances referred to in subregulation (1)(d); and*
  - (c) *such other supporting information as is considered relevant by the local government.*
34. (3) *The information in a statement of financial activity may be shown —*
- (a) *according to nature and type classification; or*
  - (b) *by program; or*
  - (c) *by business unit.*
34. (4) *A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —*
- (a) *presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and*
  - (b) *recorded in the minutes of the meeting at which it is presented.*
34. (5) *Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.*

#### **POLICY IMPLICATIONS**

There are no policy implications resulting from the recommendation of this report.

#### **FINANCIAL IMPLICATIONS**

There are no financial implications resulting from the recommendation of this report.

#### **STRATEGIC IMPLICATIONS**

There are no strategic implications resulting from the recommendation of this report.

#### **RECOMMENDATIONS**

That the Monthly Financial Statements for the month ended 30<sup>th</sup> June, 2014 consisting of:

- (a) Statement of Financial Activity – 30<sup>th</sup> June, 2014
- (b) Compilation Report
- (c) Material Variances – 30<sup>th</sup> June, 2014

be accepted.

#### **VOTING REQUIREMENT**

Simple Majority

**COUNCIL DECISION**

**Moved Cr LR Petersen, Seconded Cr RM Cotterill** that the Monthly Financial Statements for the month ended 30<sup>th</sup> June, 2014 consisting of:

- (a) Statement of Financial Activity – 30<sup>th</sup> June, 2014
- (b) Compilation Report
- (c) Material Variances – 30<sup>th</sup> June, 2014

be accepted.

**CARRIED (6 VOTES TO 0)**

**Shire of Leonora**  
**MONTHLY FINANCIAL REPORT**  
**For the Period Ended 30 June 2014**

LOCAL GOVERNMENT ACT 1995  
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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**Shire of Leonora**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 30 June 2014**

Note	Amended Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(b)	Var.
<b>Operating Revenues</b>						
	\$	\$	\$	\$	%	
Governance	2,320	2,320	2,148	(172)	(8.01%)	
General Purpose Funding	964,671	964,671	949,505	(15,166)	(1.60%)	▼
Law, Order and Public Safety	13,470	13,470	17,773	4,303	24.21%	
Health	84,693	84,693	48,735	(35,958)	(73.78%)	▼
Education and Welfare	191,211	191,211	205,758	14,547	7.07%	
Housing	48,960	48,960	43,894	(5,066)	(11.54%)	
Community Amenities	165,464	165,464	195,147	29,683	15.21%	▲
Recreation and Culture	179,400	179,400	181,384	1,984	1.09%	
Transport	1,075,785	1,075,785	952,742	(123,043)	(12.91%)	▼
Economic Services	576,960	576,960	540,003	(36,957)	(6.84%)	▼
Other Property and Services	124,270	124,270	81,227	(43,043)	(52.99%)	▼
<b>Total (Ex. Rates)</b>	<b>3,427,204</b>	<b>3,427,204</b>	<b>3,218,316</b>	<b>(208,888)</b>		
<b>Operating Expense</b>						
Governance	(498,465)	(498,465)	(393,575)	104,890	26.65%	▼
General Purpose Funding	(326,685)	(326,685)	(294,111)	32,574	11.08%	▼
Law, Order and Public Safety	(112,075)	(112,075)	(147,915)	(35,840)	(24.23%)	▲
Health	(694,900)	(694,900)	(536,083)	158,817	29.63%	▼
Education and Welfare	(506,656)	(506,656)	(438,844)	67,812	15.45%	▼
Housing	0	0	0	0		
Community Amenities	(216,959)	(216,959)	(175,420)	41,539	23.68%	▼
Recreation and Culture	(1,315,046)	(1,315,046)	(997,455)	317,591	31.84%	▼
Transport	(4,001,498)	(4,001,498)	(4,264,730)	(263,232)	(6.17%)	▲
Economic Services	(1,655,916)	(1,655,916)	(1,331,321)	324,595	24.38%	▲
Other Property and Services	(70,005)	(70,005)	13,177	83,182	(631.27%)	
<b>Total</b>	<b>(9,398,205)</b>	<b>(9,398,205)</b>	<b>(8,566,277)</b>	<b>831,928</b>		
<b>Funding Balance Adjustment</b>						
Add back Depreciation	1,718,196	1,718,196	2,088,460	370,264	17.73%	▲
Adjust (Profit)/Loss on Asset Disposal	6,683	6,683	(19,096)	(25,779)	135.00%	
Adjust Provisions and Accruals	0	0	28,406	28,406	(100.00%)	
<b>Net Operating (Ex. Rates)</b>	<b>(4,246,122)</b>	<b>(4,246,122)</b>	<b>(3,250,191)</b>	<b>995,931</b>		
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	323,243	323,243	4,941,492	4,618,249	(93.46%)	
Proceeds from Disposal of Assets	252,726	252,726	225,136	(27,590)	(12.25%)	▼
Transfer from Reserves	90,000	90,000	72,883	(17,117)	(23.49%)	▼
<b>Total</b>	<b>665,969</b>	<b>665,969</b>	<b>5,239,511</b>	<b>4,573,542</b>		
<b>Capital Expenses</b>						
Land and Buildings	(470,124)	(470,124)	(281,236)	188,888	67.16%	▼
Plant and Equipment	(805,833)	(805,833)	(726,134)	79,699	10.98%	▼
Furniture and Equipment	(40,049)	(40,049)	(35,375)	4,674	13.21%	
Infrastructure Assets - Roads	(511,000)	(511,000)	(322,421)	188,579	58.49%	▼
Infrastructure Assets - Other	(330,553)	(330,553)	(193,854)	136,699	70.52%	▼
Transfer to Reserves	(330,798)	(330,798)	(332,273)	(1,475)	(0.44%)	
<b>Total</b>	<b>(2,488,357)</b>	<b>(2,488,357)</b>	<b>(1,891,293)</b>	<b>597,064</b>		
<b>Net Capital</b>	<b>(1,822,388)</b>	<b>(1,822,388)</b>	<b>3,348,218</b>	<b>5,170,606</b>		
<b>Total Net Operating + Capital</b>	<b>(6,068,510)</b>	<b>(6,068,510)</b>	<b>98,027</b>	<b>6,166,537</b>		
Opening Funding Surplus(Deficit)	1,083,479	1,083,479	1,134,984	51,505	4.54%	▲
Rate Revenue	4,985,031	4,985,031	5,011,677	26,646	0.53%	▲
<b>Closing Funding Surplus(Deficit)</b>	<b>0</b>	<b>0</b>	<b>6,244,688</b>	<b>6,244,688</b>		

Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. ▲ ▼

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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 statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

All figures shown in this statement are rounded to the nearest dollar.

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

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

**(e) Goods and Services Tax**

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

**(f) Cash and Cash Equivalents**

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

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

**(g) Trade and Other Receivables**

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

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



**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

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

**(h) Inventories**

**General**

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated Closing Funding Surplus(Deficit)

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

**Land Held for Resale**

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

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

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

**(i) Fixed Assets**

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

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value 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.

**(j) 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.

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

Buildings	30 to 50 years
Furniture and Equipment	2 to 15 years
Plant and Equipment	5 to 15 years
Roads - Aggregate	25 years
Roads - Unsealed - Gravel	35 years
Drains and Sewers	75 years
Airfield - Runways	12 years

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

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

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

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

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

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

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

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

**(m) Interest-bearing Loans and Borrowings**

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

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

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

***Borrowing Costs***

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.

**(n) Provisions**

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

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

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

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

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

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

**(p) Nature or Type Classifications**

**Rates**

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**Operating Grants, Subsidies and Contributions**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**Non-Operating Grants, Subsidies and Contributions**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**Profit on Asset Disposal**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**Fees and Charges**

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**Service Charges**

Service charges imposed under Division 6 of Part 6 of the Local Government Act 1995. Regulation 54 of the Local Government (Financial Management) Regulations 1996 identifies the These are television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Other Revenue / Income**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**Employee Costs**

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

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

**(q) Nature or Type Classifications (Continued)**

**Materials and Contracts**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**Utilities (Gas, Electricity, Water, etc.)**

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**Insurance**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**Other expenditure**

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

**(r) Statement of Objectives**

In order to discharge its responsibilities to the community, the 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 statement encompass the following service orientated activities/programs:

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

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

**GOVERNANCE**

Includes costs and revenues associated with the President and Councillors in the exercise of their obligations as a governing body. Items of expenditure include conference, travel, meeting attendance fees, presidential allowance, receptions, donations, subscriptions and phone rentals. Costs of advertising and conducting elections are also included. Revenues include election nomination fees and reimbursements by members for private expenses.

An administration cost is also allocated which enables staff to process Council Meeting procedures, implement all government decisions and conduct Council meetings. Cost of conducting audit of Council books of accounts and procedures is also include under this heading.

**GENERAL PURPOSE FUNDING**

*1 Rates*

- (a) GRV (gross rental value) refers to property rates for Leonora, Gwalia, Leinster and Agnew town sites and operational mines and associated infrastructure.
- (b) UV (unimproved value) refers to mining properties and tenements (other than mines and other associated infrastructure) and includes prospecting licences, exploration licences and mining leases. It also refers to broad acre rural pastoral properties.
- (c) Additional rates and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of the budget.
- (d) Administration charge refers to the charge levied on ratepayers electing to make payment of rates on the offered instalment plan and is based on the actual cost involved in administering this process
- (e) Administration costs allocated are the costs of maintaining records, levying and collecting all rates.

*2 Grants*

- (a) Grants Commission - a general purpose grant allocated annually by the Federal Government to all local governments. The amount is determined by various formulae devised by the Grants Commission, with a significant component being based on population.
- (b) Roads Grant - An untied road grant allocated by the Federal Government and again distributed by the Grants Commission utilising a pre-determined formula.
- (c) Administration costs allocated to grants refers to the costs associated in collection of Federal Government grants including provision and updating of data used in grants commission formula.

*3 Interest from Investments*

Includes interest received on surplus funds invested throughout the year from both operating and reserve accounts.

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

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

**(r) STATEMENT OF OBJECTIVE (Continued)**

**LAW, ORDER, PUBLIC SAFETY**

Costs and revenues associated with animal control within the Shire and also includes fire insurance, dog control and registration.

**HEALTH**

Costs and revenues associated with compliance with the Health Act including inspections and approvals, food quality control, mosquito control, septic tank inspection/control, food hygiene inspection/control, contribution to doctors expenses, Royal Flying Doctor donation and notification of disease.

**EDUCATION AND WELFARE**

Provision of support for education and aged and disabled facilities within the district for the betterment of the residents.

**HOUSING**

Costs of maintaining Council owned accommodation units and collection of rentals paid by staff for use of those buildings. Costs that can be accurately attributed to other programs are allocated. Revenue associated with a State Government owned house by way of loan repayments to Council are also included.

Accommodation units include 3 houses, 2 duplexes and a single persons quarters.

**COMMUNITY AMENITIES**

Costs of collection and disposal of domestic and commercial refuse for town site of Leonora and Gwalia and maintenance of the landfill refuse site. Revenue collection by way of an annual fee for this service which is included on rate assessment notices.

Costs associated with review and administration of Council's Town Planning Scheme.

Provision of Christmas decorations in Leonora Town site.

Operation of the Leonora Cemetery.

**RECREATION AND CULTURE**

Provision and maintenance of Council owned parks, gardens and grassed oval/recreation ground at Leonora and a contribution to similar facilities within Leinster town site.

Costs of operation and maintenance of a purpose built recreation centre which includes indoor basketball court, two squash courts, kitchen, gymnasium and associated facilities and revenues collected from the public for use of these facilities.

Costs of maintenance of Council owned and provided television and radio re-transmission service which includes GWN, WIN and SBS television and WAFM and ABC fine music radio.

Costs and revenues associated with the operation and maintenance of library facilities at Leonora in conjunction with the Library Board of Western Australia.

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

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

**(r) STATEMENT OF OBJECTIVE (Continued)**

**TRANSPORT**

Maintenance and improvements of 1,300 kilometres of Council controlled unsealed roads, town site footpaths and streets, drainage control, street cleaning and provision and maintenance of street trees. Costs of providing electricity for steel lights in the Leonora/Gwalia town sites and maintenance of Council's works depot and associated infrastructure.

Operation, maintenance and management of Leonora Aerodrome including runways, runway lighting, tarmac and terminal building and gardens. Purchase of aviation fuel for resale to aircraft operators.

Revenues by way of landing fees and Head Tax charges charged to all aircraft with the exception of the Royal Flying Doctors Service, lease/renting of building to all users of facilities and charges for fuel supplied to aircraft.

**ECONOMIC SERVICES**

Costs associated with tourism promotion throughout the Shire including employment of a Curator/Promotion Officer at the Gwalia Museum and historic precinct.

Contribution to employment of a Goldfields/Esperance Development Officer operating from Shire Offices - Leonora.

Costs and revenues associated with building control under building regulations, including inspections and issuing building permits.

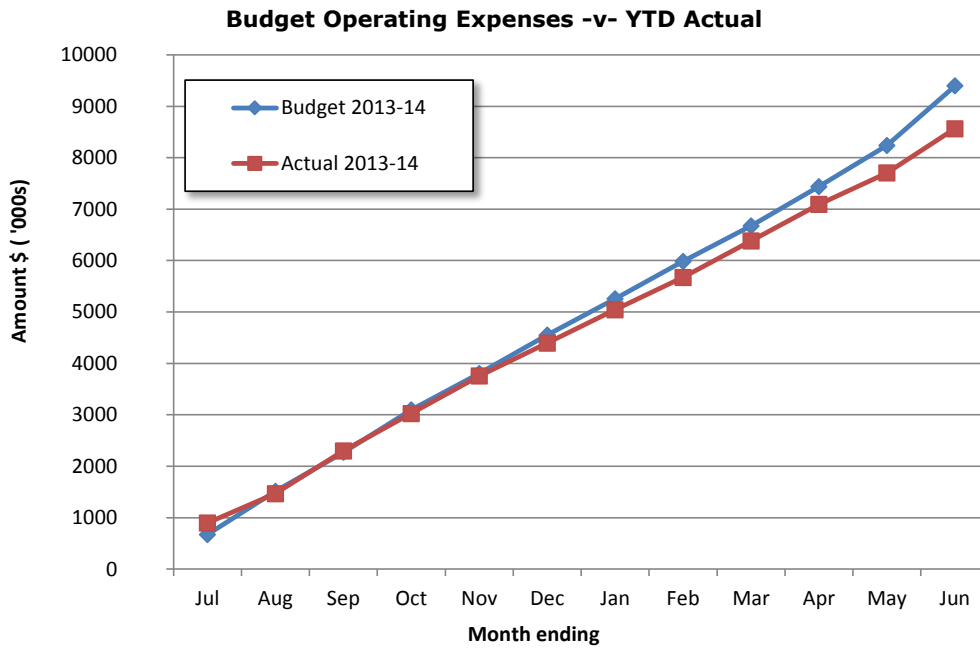
**OTHER PROPERTY & SERVICES**

Costs and revenues for private hire of Council machinery and operators for completion of private works for ratepayers and others.

Costing allocation pools including administration, overheads, plant operation costs and salaries and wages which are all individually detailed and then allocated throughout all previously mentioned operating activities, works and services.

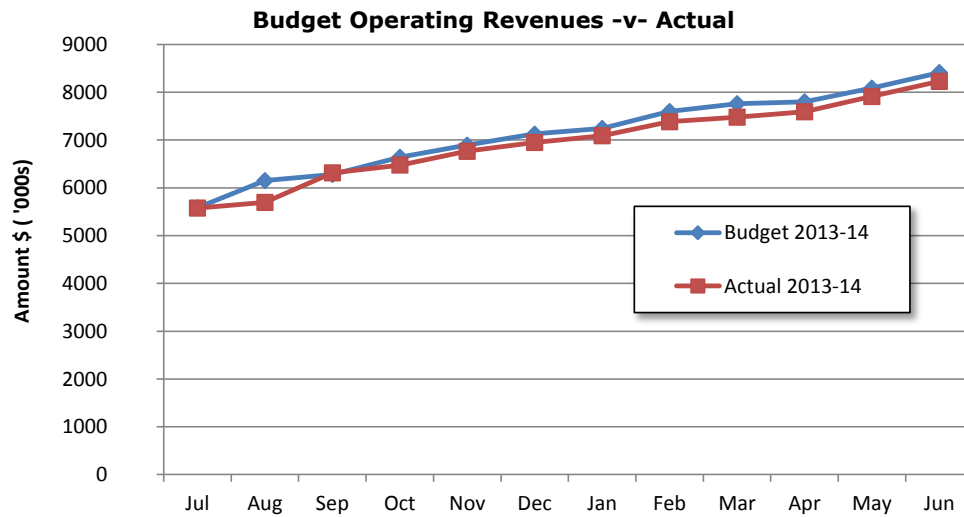
**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Operating Expenses**

No significant activity to report (completed period tracking close to budget estimates)



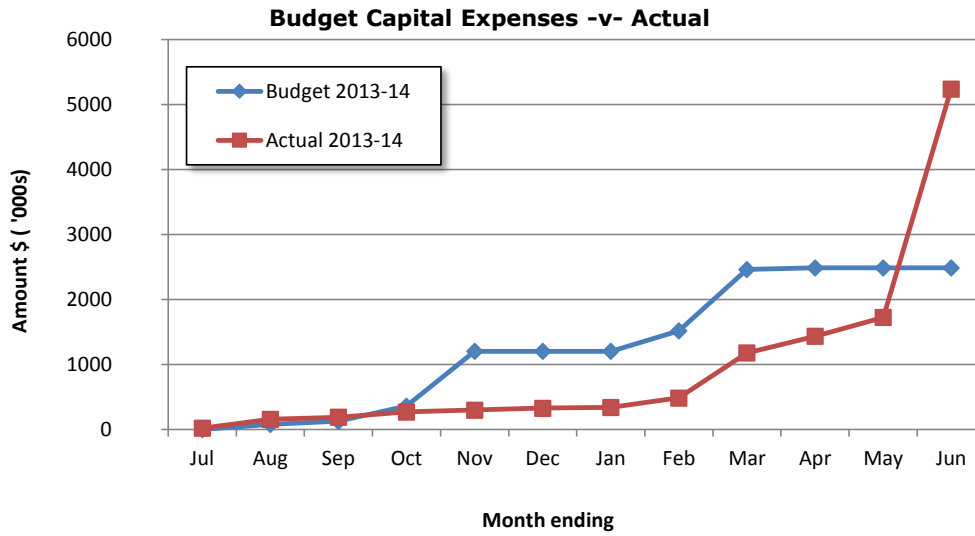
**Comments/Notes - Operating Revenues**

No significant activity to report (completed period tracking close to budget estimates)



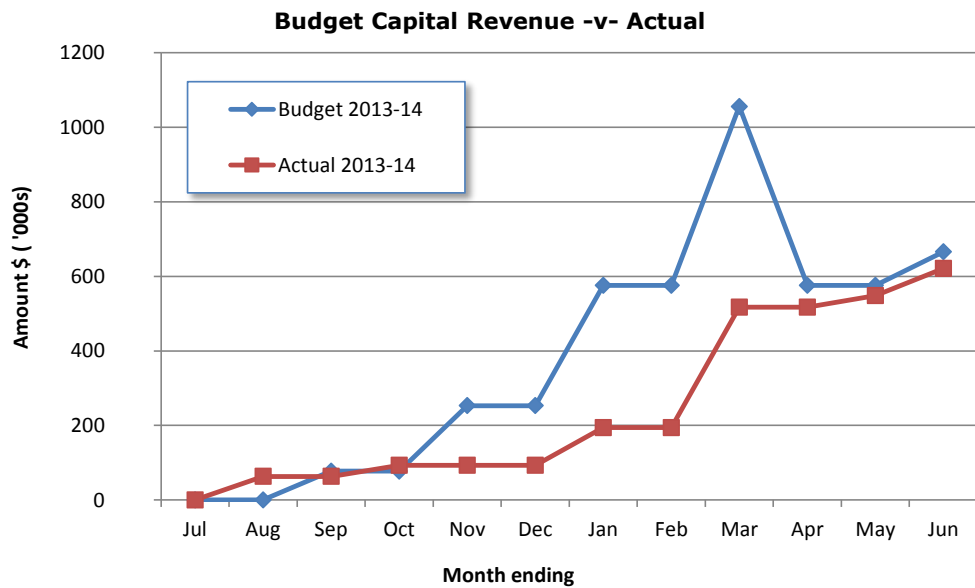
**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**Note 2 - Graphical Representation - Source Statement of Financial Activity**



**Comments/Notes - Capital Expenses**

Increase in June period relates to grant received for NGROAC, which was transferred to a WATC OCDF, and held as restricted cash.



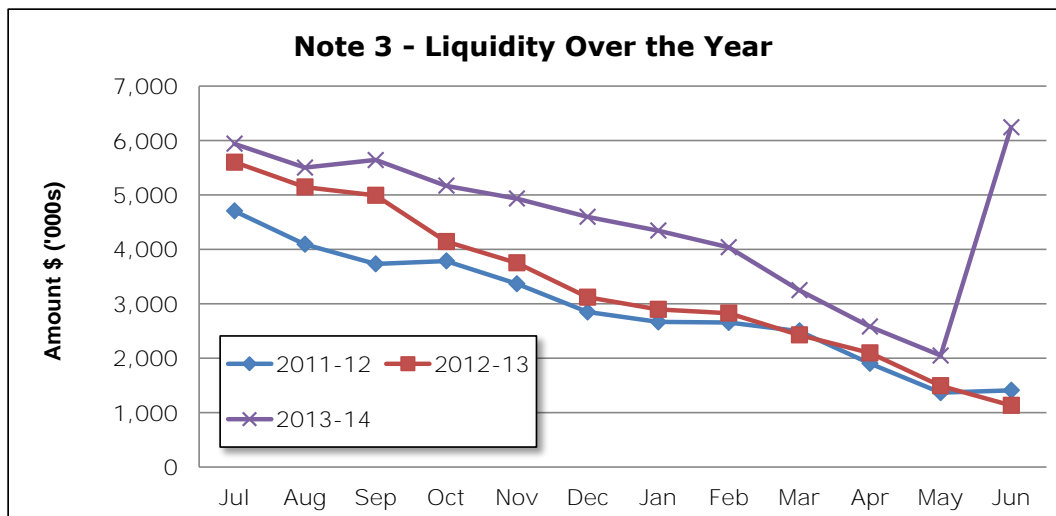
**Comments/Notes - Capital Revenues**

No significant activity to report (completed period tracking close to budget estimates)

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**Note 3: NET CURRENT FUNDING POSITION**

		Positive=Surplus (Negative=Deficit)		
		2013-14		
	Note	YTD 30 June 2014	30th June 2013	YTD 30 June 2013
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	1,521,007	1,195,818	1,195,818
Cash Restricted	4	5,348,106	470,467	470,467
Receivables - Rates	6	162,802	58,144	58,144
Receivables -Other	6	338,115	222,813	222,813
Inventories		95,249	48,918	48,918
		7,465,279	1,996,160	1,996,160
<b>Less: Current Liabilities</b>				
Payables		(490,734)	(390,709)	(390,709)
Provisions		(324,167)	(295,761)	(295,761)
		(814,901)	(686,470)	(686,470)
Less: Cash Reserves	7	(729,857)	(470,467)	(470,467)
Add: Cash Backed Provisions		324,167	295,761	295,761
<b>Net Current Funding Position</b>		<b>6,244,688</b>	<b>1,134,984</b>	<b>1,134,984</b>



**Comments - Net Current Funding Position**

The large increase in surplus at 30 June 2014 relates to revenue from the Royalties for Regions grant of \$4,618,249 currently held in an Overnight Cash Deposit Facility with the WA Treasury Corp.

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**Note 4: CASH AND INVESTMENTS**

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Total Amount \$	Institution	Maturity Date
<b>(a) Cash Deposits</b>							
Municipal Account	Variable	1,519,737			1,519,737	NAB	Cheque Acc.
Trust Account	Variable			16,112	16,112	NAB	Cheque Acc.
LSL Maximiser	Variable		126,415		126,415	NAB	Cheque Acc.
Fire Maximiser	Variable		17,974		17,974	NAB	Cheque Acc.
Plant Maximiser	Variable		203,274		203,274	NAB	Cheque Acc.
Annual Leave Maximiser	Variable		154,692		154,692	NAB	Cheque Acc.
Gwalia Precinct Maximiser	Variable		85,839		85,839	NAB	Cheque Acc.
Building Maintenance Maximiser	Variable		141,663		141,663	NAB	Cheque Acc.
Cash On Hand	Nil	1,270			1,270	NAB	On Hand
<b>(b) Term Deposits</b>							
N/A					0		
<b>(c) Other Investments</b>							
OCDF R4R	2.45%		4,618,249		0		
<b>Total</b>		<b>1,521,007</b>	<b>5,348,106</b>	<b>16,112</b>	<b>2,266,976</b>		

**Comments/Notes - Investments**

OCDF relates to R4R funding for Northern Goldfields Regional Office & Administration Centre

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**Note5: BUDGET AMENDMENTS**

**Amendments to original budget since budget adoption. Surplus/(Deficit)**

GL Account Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	<b>Amendments as at 30 April 2014</b>			\$	\$	\$	\$
							<b>0</b>
C14L004	Upgrade Rec Centre/Gym	10.2(c) Apr 14 OMC	Capital Expenses		100,000		<b>100,000</b>
C14L005	Solar Panels (Rec Centre)	10.2(c) Apr 14 OMC	Capital Expenses		100,000		<b>200,000</b>
C14L006	Building for Vintage Vehicles	10.2(c) Apr 14 OMC	Capital Expenses			(31,514)	<b>168,486</b>
C14F003	Aerodrome Security Screening Eq	10.2(c) Apr 14 OMC	Capital Expenses		480,000		<b>648,486</b>
E113092	Swimming Pool Maintenance	10.2(c) Apr 14 OMC	Operating Expenses			(130,000)	<b>518,486</b>
E113110	Oval Complex Maintenance	10.2(c) Apr 14 OMC	Operating Expenses			(7,929)	<b>510,557</b>
E114280	Rec Centre Superannuation	10.2(c) Apr 14 OMC	Operating Expenses		3,693		<b>514,250</b>
E114290	Rec Centre Salaries	10.2(c) Apr 14 OMC	Operating Expenses		65,850		<b>580,100</b>
E134037	SOG Honour Board & WWI Comm	10.2(c) Apr 14 OMC	Operating Expenses			(10,000)	<b>570,100</b>
I126496	Security Screening Equipment Grant	10.2(c) Apr 14 OMC	Operating Revenue			(480,000)	<b>90,100</b>
I126410	Fees Landing at Airport	10.2(c) Apr 14 OMC	Operating Revenue			(37,000)	<b>53,100</b>
I126415	Passenger Head Tax	10.2(c) Apr 14 OMC	Operating Revenue			(53,100)	<b>0</b>
<b>Closing Funding Surplus (Deficit)</b>				<b>0</b>	<b>749,543</b>	<b>(749,543)</b>	<b>0</b>

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

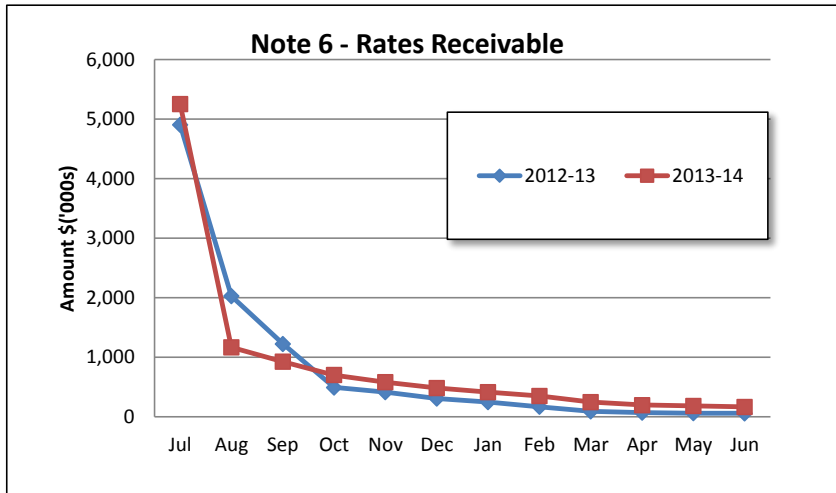
**Note 6: RECEIVABLES**

**Receivables - Rates Receivable**

Opening Arrears Previous Years  
 Levied this year  
Less Collections to date  
 Equals Current Outstanding

**Net Rates Collectable**  
 % Collected

	YTD 30 June 2014	YTD 30th June 2013
	\$	\$
Opening Arrears Previous Years	58,144	41,773
Levied this year	5,284,211	4,977,405
<u>Less</u> Collections to date	(5,179,553)	(4,961,034)
Equals Current Outstanding	<b>162,802</b>	<b>58,144</b>
<b>Net Rates Collectable</b>	<b>162,802</b>	<b>58,144</b>
% Collected	96.95%	98.84%



**Comments/Notes - Receivables Rates and Rubbish**

Currently instalment payments remaining outstanding on a large number of mining tenements held by a single owner. Efforts are still being undertaken to recover this

**Receivables - General**

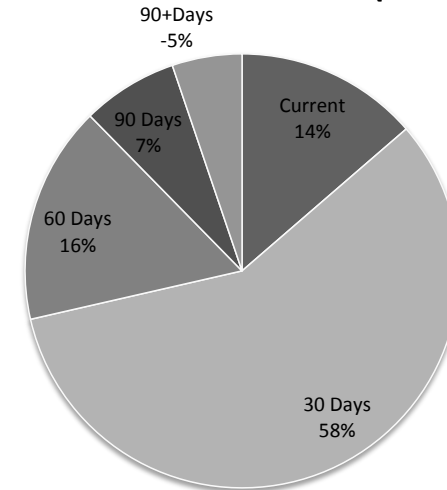
Receivables - General

**Total Receivables General Outstanding**

Amounts shown above include GST (where applicable)

	Current	30 Days	60 Days	90 Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	51,536	218,002	61,275	26,950	(19,648)
<b>Total Receivables General Outstanding</b>					<b>338,115</b>

**Note 7 - Accounts Receivable (non-rates)**



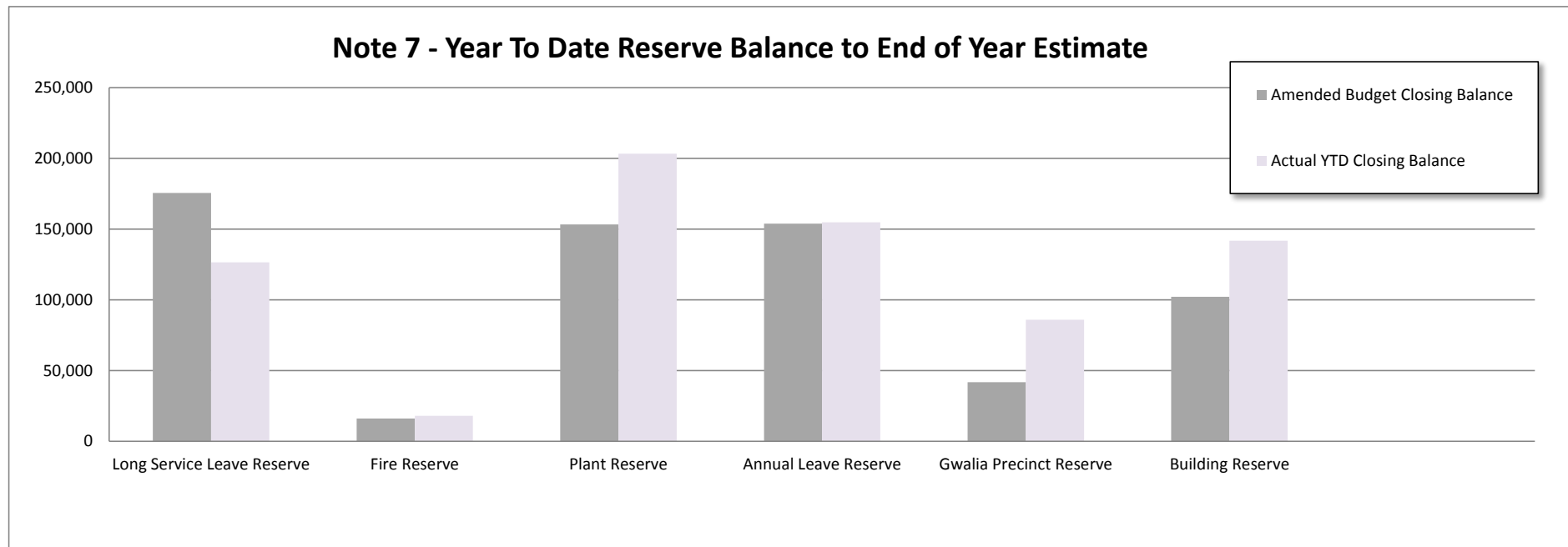
**Comments/Notes - Receivables General**

The 90+ negative balance is due to a timing difference between refunds and charges with Avdata Services.

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**Note 7: Cash Backed Reserve**

2013-14 Name	Amended Budget Opening Balance	Actual Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$
Long Service Leave Reserve	172,725	123,428	2,777	2,987	0	0	0	0		175,502	126,415
Fire Reserve	11,566	13,620	396	354	4,000	4,000	0	0		15,962	17,974
Plant Reserve	992	51,127	2,275	2,147	150,000	150,000	0	0		153,267	203,274
Annual Leave Reserve	150,391	151,037	3,398	3,655	0	0	0	0		153,789	154,692
Gwalia Precinct Reserve	65,801	91,150	925	2,572	65,000	65,000	(90,000)	(72,883)		41,726	85,839
Building Reserve	0	40,105	2,027	1,558	100,000	100,000	0	0		102,027	141,663
	<b>401,475</b>	<b>470,467</b>	<b>11,798</b>	<b>13,273</b>	<b>319,000</b>	<b>319,000</b>	<b>(90,000)</b>	<b>(72,883)</b>		<b>642,273</b>	<b>729,857</b>



**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Actual YTD Profit(Loss) of Asset Disposal				Disposals	Amended Current Budget		
Cost	Accum Depr	Proceeds	Profit (Loss)		YTD 30 June 2014		
					Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance
\$	\$	\$	\$	\$	\$	\$	
				<b>Plant and Equipment</b>			
24,200	(312)	22,727	(1,161)	Asset 319 2011 Ford FG Falcon	(15,597)	(1,161)	14,436
25,300	(391)	24,545	(364)	Asset 504 2012 Ford Territory TX	(16,812)	(364)	16,448
30,000	(2,137)	31,500	3,637	Asset 19 P819 1994 Roadwest Low Loader	30,000	3,637	(26,363)
178,200	(101,061)	100,909	23,770	Asset 11 P289 2006 Cat 12H Grader	38,324	23,770	(14,554)
			0	Asset 301 Nissan Navara King Cab	(26,092)	0	26,092
32,000	(489)	30,000	(1,511)	Asset 502 2012 Ford Territory Titanium	(16,506)	(1,511)	14,995
21,000	(270)	15,455	(5,275)	Asset 310 2010 Ford Ranger PK XL	0	(5,275)	(5,275)
<b>310,700</b>	<b>(104,660)</b>	<b>225,136</b>	<b>19,096</b>		<b>(6,683)</b>	<b>19,096</b>	<b>25,779</b>

**Comments - Capital Disposal/Replacements**

Comments	Summary Acquisitions	Amended Current Budget		
		YTD 30 June 2014		
		Budget	Actual	Variance
	<b>Plant &amp; Equipment</b>	\$ 805,833	\$ 726,134	\$ (79,699)
	<b>Land and Buildings</b>	470,124	281,236	(188,888)
	<b>Furniture and Equipment</b>	40,049	35,375	(4,674)
	<b>Infrastructure Roads</b>	511,000	322,421	(188,579)
	<b>Infrastructure Other</b>	330,553	193,854	(136,699)
	<b>Capital Totals</b>	<b>2,157,559</b>	<b>1,559,020</b>	<b>(598,539)</b>

Comments	Land & Buildings	Amended Current Budget		
		YTD 30 June 2014		
		Budget	Actual	Variance
		\$	\$	\$
Project completion delayed, but will be complete July	Youth Centre External Refurb	60,000	50,743	(9,257)
Works completed under budget estimates.	Complete Construction Staff Housing	41,000	26,691	(14,309)
Architect has been engaged to assist with design	Upgrade Rec Centre (Gym)	0	2,500	2,500
Project unlikely to proceed due to limitations on solar	Solar Panels	0	0	0
Works progressing, completion to occur in 14/15	Building for Vintage Hearse & Truck	369,124	201,302	(167,822)
				0
	<b>Capital Totals</b>	<b>470,124</b>	<b>281,236</b>	<b>(188,888)</b>

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**Note 8: CAPITAL DISPOSALS AND ACQUISITIONS**

Comments	Plant & Equipment	Amended Current Budget		
		YTD 30 June 2014		
		Budget	Actual	Variance (Under)Over
		\$	\$	\$
Complete	2013 Ford Territory TX RWD 4L	35,778	35,778	0
Complete	2013 Ford Territory TX RWD 3L	35,098	35,098	0
Complete	Nissan Dualis ST Hatch (Mgr Ed)	24,478	24,478	0
Complete	Drop Deck/Float	90,000	80,300	(9,700)
Complete	14 tonne Padfoot Roller	150,000	140,000	(10,000)
Complete	Grader	400,000	340,000	(60,000)
Complete	2013 Ford Ranger Utility	23,873	23,873	0
Complete	DCEO Vehicle	46,606	46,607	1
		0		0
	<b>Capital Totals</b>	<b>805,833</b>	<b>726,134</b>	<b>(79,699)</b>

Comments	Furniture & Equipment	Amended Current Budget		
		YTD 30 June 2014		
		Budget	Actual	Variance (Under)Over
		\$	\$	\$
Completed	Upgrade FM Radio to ABC Country	15,642	15,642	0
Completed	Server Upgrade	24,407	19,733	(4,674)
				0
	<b>Capital Totals</b>	<b>40,049</b>	<b>35,375</b>	<b>(4,674)</b>

Comments	Roads	Amended Current Budget		
		YTD 30 June 2014		
		Budget	Actual	Variance (Under)Over
		\$	\$	\$
Reseals carried out in first week of April 2014, other works progressing to be completed in July 2014	Resealing Town Streets (inc Kerb renewal)	416,000	322,421	(93,579)
Project to be carried forward in 2014/15	Footpath Renewal	95,000	0	(95,000)
	<b>Capital Totals</b>	<b>511,000</b>	<b>322,421</b>	<b>(188,579)</b>

Comments	Other Infrastructure	Amended Current Budget		
		YTD 30 June 2014		
		Budget	Actual	Variance (Under)Over
		\$	\$	\$
Works completed	Dual Purpose Pound Facility	30,000	19,414	(10,586)
To be carried forward in 2014/15	Refuse Recycling	10,000	0	(10,000)
To be carried forward in 2014/15	Playground Fitness Equipment	24,000	0	(24,000)
Completed	Event Marquee	13,044	13,684	640
Goods ordered and deposits paid, completion in 14/15	Upgrade Apron lights & Standby Genset	88,509	46,008	(42,501)
Next stages to continue in 14/15 & 15/16	Gwalia Headframe Renewal	90,000	72,883	(17,117)
Works 50% completed (c/f remaining in 14/15)	Restoration Leonora Electric Tram	75,000	39,325	(35,675)
Completed	Extension to Street Lighting	0	2,540	2,540
				0
	<b>Capital Totals</b>	<b>330,553</b>	<b>193,854</b>	<b>(136,699)</b>



**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**Note 9: RATING INFORMATION**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Amended Budget Rate Revenue \$	Amended Budget Interim Rate \$	Amended Budget Back Rate \$	Amended Budget Total Revenue \$
<b>General Rates</b>											
GRV	0.0610	588	16,665,696	1,016,607	1,076	0	1,017,683	1,009,101	1,500	0	1,010,601
UV	0.1340	1,107	28,001,802	3,769,795	36,431	0	3,806,226	3,775,665	15,000	0	3,790,665
<b>Sub-Totals</b>		1,695	44,667,498	4,786,402	37,507	0	4,823,909	4,784,766	16,500	0	4,801,266
<b>Minimum Rates</b>	<b>Minimum \$</b>										
GRV	279	104	160,751	29,016	0	0	29,016	27,342	0	0	27,342
UV	279	928	1,046,448	261,702	0	0	261,702	261,423	0	0	261,423
<b>Sub-Totals</b>		1,032	1,207,199	290,718	0	0	290,718	288,765	0	0	288,765
Concession							5,114,627				5,090,031
							(94,502)				(90,000)
Written Back							5,020,125				5,000,031
							(8,448)				(15,000)
<b>Totals</b>							5,011,677				4,985,031

**Comments - Rating Information**

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

The general rates detailed above for the 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 bearing 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 Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**10. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

The Shire of Leonora has no borrowings.

(b) New Debentures

No new debentures were raised during the reporting period.

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**Note 11: GRANTS AND CONTRIBUTIONS**

Program/Details GL	Grant Provider	Approval (Y/N)	2013-14 Amended Budget \$	Variations Additions (Deletions) \$	Operating \$	Capital \$	Recoup Status	
							Received \$	Not Received \$
<b>GENERAL PURPOSE GRANTS</b>								
I030019- Grants Commission	WALGGC	Y	307,857	0	307,857	0	299,910	7,947
I030021- Federal Roads	WALGGC	Y	272,188	0	272,188	0	270,715	1,473
I030031- Country Local	RDL	Y	337,610	0	337,610	0	337,610	0
<b>LAW, ORDER, PUBLIC SAFETY</b>								
I053402- Fire Prevention Grant	DFES	Y	7,220	0	7,220	0	7,220	0
I052422- Sterilisation Program Grant	Dept LG & Communities	Y	0	2,500	2,500	0	2,500	0
<b>HEALTH</b>								
I076475-Medical Centre Equipment	Munara	Y	23,125	0	23,125	0	23,125	0
I076473- Aged Care Feasibility	Lotterywest	N	20,000	0	20,000	0	0	20,000
<b>WELFARE SERVICES</b>								
I080009 - Graffiti Hotspot	DPC	N	2,500		2,500		0	2,500
I080002- Childcare sustainability	DWEER	Y	53,110		53,110		53,110	0
I080014- Childcare	Minara	Y	10,981	1,153	12,134	0	12,134	0
I082001-Youth Programs	DCP	Y	38,318	25,403	63,721	0	63,721	0
I082002-Youth Programs	DCP	y	0	3,179	3,179	0	3,179	0
<b>RECREATION AND CULTURE</b>								
I114467 - Recreation Centre	DTF	Y	3,000	0	3,000	0	0	3,000
I117001-CRC Operational Wages	RDL	Y	60,000	0	60,000	0	60,000	0
I117002-CRC Equipment	RDL	Y	10,000	10,000	20,000	0	20,000	0
I117003-CRC Other	RDL	Y	20,000	0	20,000	0	20,000	0
I117010-CRC Other	RDL	N	20,000	0	20,000	0	0	20,000
<b>ECONOMIC SERVICES</b>								
I134458- Gwalia Historial (Projects)	Various	N	117,500	3,600	121,100	0	121,100	0
I134461- Heritage Advisory Services	State Heritage	Y	5,000	0	5,000	0	0	5,000
I134462- Gwalia 50th Ann. Fundraising	Office	N	7,500	150	7,650	0	7,650	0
I138002 - Golden Gift Contribution	Various	N	115,000	38,305	153,305	0	153,305	0
I138005- Golden Gift Contribution	Various	N	55,000	0	55,000	0	5,500	49,500
I137001- R4R Business Case Funding	RDL	Y	22,500	5,000	27,500	0	27,500	0
I137004 - R4R Revitalisation	RDL	Y		4,618,249		4,618,249	4,618,249	0
<b>TRANSPORT</b>								
<b>MRWA ROAD FUNDING</b>								
I122214/15/16- Project Grants	RRG	Y	428,693	163,454	592,147	0	370,307	221,840
I122042/52/200- Direct Grants	MWRA	Y	106,223	2,168	108,391	0	108,391	0
<b>OTHER ROAD/STREETS GRANTS</b>								
I122206- Roads To Recovery	Building Program	Y	323,243	0	0	323,243	323,243	0
<b>TOTALS</b>			<b>2,366,568</b>	<b>4,873,161</b>	<b>2,298,237</b>	<b>4,941,492</b>	<b>6,908,469</b>	<b>331,260</b>
	Operating		2,043,325				1,966,977	
	Non-Operating		323,243				4,941,492	
			<u>2,366,568</u>				<u>6,908,469</u>	

**Shire of Leonora**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 30 June 2014**

**Note 12: TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 July 2013	Amount Received	Amount Paid	Closing Balance YTD 30 June 2014
Proceeds from sale of impounded cattle	\$ 0	\$ 16,112	\$ 0	\$ 16,112
	<b>0</b>	<b>16,112</b>	<b>0</b>	<b>16,112</b>

Shire of Leonora  
Material Variances as at 30th June 2014

ACCOUNT	NAME	ACTUAL	Year To Date BUDGET	DIFFERENCE	REASON FOR VARIATION
<b>Income</b>					
I030009	· Rates Additional UV	\$ 36,430.15	\$ 21,430.15	\$ 15,000.00	
I030011	· Rates - Mining Written Back	\$ -	\$ 15,000.00	\$ (15,000.00)	
I030022	· Interest Revenue - Muni	\$ 13,926.33	\$ 30,000.00	\$ (16,073.67)	
I074421	· Cont Towards Contract EHO	\$ 23,310.19	\$ 39,090.00	\$ (15,779.81)	Contract position vacant for a short period
I076473	· Grant Aged Care Feasibility	\$ -	\$ 20,000.00	\$ (20,000.00)	Alteration to timing of project (c/f to 14/15)
I082001	· Youth Support DCP Grant	\$ 63,721.35	\$ -	\$ 63,721.35	Some back payment received (need re-allocation to I082002)
I082002	· Youth Program Grants	\$ 3,178.73	\$ 38,318.00	\$ (35,139.27)	Some back payment received (need re-allocation from I082001)
I103431	· Liquid Waste Disposal Fee	\$ 14,665.64	\$ 1,500.00	\$ 13,165.64	Increased volume of waste being received at liquid waste site
I122215	· RRG Improve Old Agnew 12-13	\$ -	\$ 81,840.00	\$ (81,840.00)	Payment received in previous reporting period (C/F balance reflects this adjustment)
I122216	· RRG 2013-14 Old Agnew Road	\$ 256,787.00	\$ 233,333.00	\$ 23,454.00	Additional surplus project funds received
I122300	· Gain on Disposal of Assets	\$ 27,407.45	\$ 68,324.00	\$ (40,916.55)	Lower than budget estimate (plant revaluations)
I126415	· Passenger Head Tax	\$ 233,889.00	\$ 245,000.00	\$ (11,111.00)	Lower passenger numbers than budgeted
I133451	· Contract Building Surveyor	\$ 24,273.93	\$ 39,060.00	\$ (14,786.07)	Contract position vacant for a short period
I133410	· Charges Building Permits	\$ 1,222.00	\$ 9,000.00	\$ (7,778.00)	Less building applications processed than budgeted
I137004	· R4R Infrastructure Funding	\$ 4,618,249.00	\$ -	\$ 4,618,249.00	Grant received earlier than expected
I138001	· Raffle Proceeds	\$ 18,100.00	\$ 3,000.00	\$ 15,100.00	Fundraising activity pursued more actively
I141450	· Charges - Plant Hire	\$ 45,289.94	\$ 100,000.00	\$ (54,710.06)	Less private works undertaken than budgeted
		<u>\$ 5,380,450.71</u>	<u>\$ 944,895.15</u>	<u>\$ 4,435,555.56</u>	
<b>Expenditure</b>					
E030013	· Admin Allocated to Rates	\$ 255,149.78	\$ 289,385.00	\$ (34,235.22)	Administration costs less than budgeted
E041187	· Strategic Plan Development	\$ 21,557.20	\$ 75,000.00	\$ (53,442.80)	Alteration to timing of programme (works commenced and to be carried forward)
E041184	· Admin Allocated-Governance	\$ 182,249.82	\$ 206,704.00	\$ (24,454.18)	Alteration to timing, likely to increase
E052014	· Salaries-Ranger	\$ 38,089.92	\$ -	\$ 38,089.92	Includes final payment to retiring ranger
E074011	· Contract Health Surveyor	\$ 75,503.25	\$ 90,871.00	\$ (15,367.75)	Contract position vacant for a short period
E074064	· Staff Housing Allocation	\$ 40,527.82	\$ 56,174.00	\$ (15,646.18)	Will increase as further maintenance carried out
E074071	· Loss on Disposal of Assets	\$ 363.61	\$ 16,812.00	\$ (16,448.39)	Loss lower than budgeted
E074084	· Doctor Housing Allocation	\$ 22,523.96	\$ 72,634.00	\$ (50,110.04)	Less maintenance carried out than budgeted
E077002	· Aged Care Feasibility Study	\$ -	\$ 30,000.00	\$ (30,000.00)	Study not yet commenced (grant not applied for)
E077067	· Loss on Sale of Assets	\$ 1,161.11	\$ 15,597.00	\$ (14,435.89)	Less than budgeted disposal calculation
E080005	· Childcare Centre Salaries	\$ 190,750.05	\$ 177,070.00	\$ 13,680.05	Some reallocation required from E082001
E082001	· Youth Service Wages	\$ 27,692.04	\$ 58,938.00	\$ (31,245.96)	Some reallocation required from E080005
E082006	· Youth Service Activity Costs	\$ 2,010.06	\$ 22,500.00	\$ (20,489.94)	Planned activities to date are lower cost options
E091045	· Mtce - Lot 792 Cohen St	\$ 46,975.69	\$ 69,922.00	\$ (22,946.31)	Works still progressing and to be c/f in 14/15
E091451	· Allocated to Other Programs	\$ (225,154.57)	\$ (312,079.00)	\$ 86,924.43	Will balance out as further works progress
E091048	· Mtce - Lot 294 Queen Vic St	\$ 18,094.98	\$ 68,200.00	\$ (50,105.02)	Some works to be c/f in 14/15
E092299	· Allocated to Health Program	\$ (22,523.96)	\$ (72,634.00)	\$ 50,110.04	Allocation only reflects amounts actually spent
E101030	· Refuse Site Maintenance	\$ 29,301.60	\$ 45,735.00	\$ (16,433.40)	Alteration to timing of programme
E106010	· Town Planning Expenses	\$ 1,154.00	\$ 15,000.00	\$ (13,846.00)	Lower costs to date than expected
E107040	· Public Toilets	\$ 16,554.16	\$ 7,333.00	\$ 9,221.16	Higher costs to date than expected
E113050	· Sporting Leonora	\$ 17,070.20	\$ 40,000.00	\$ (22,929.80)	All grants are not yet fully expended
E113060	· Sporting Leinster	\$ 26,324.14	\$ 40,000.00	\$ (13,675.86)	All grants are not yet fully expended
E113070	· Oval	\$ 65,970.54	\$ 82,000.00	\$ (16,029.46)	Alteration to timing of programme
E113092	· Swimming Pool Mtce	\$ 211,555.74	\$ 227,000.00	\$ (15,444.26)	Provision increased at budget review to annual provision of \$227,000, exp. In line with review
E113109	· Bowling Club Mtce	\$ 18,988.25	\$ 69,974.00	\$ (50,985.75)	Works programme adjusted at budget review
E113111	· Country Arts	\$ -	\$ 22,500.00	\$ (22,500.00)	Alteration to timing of programme
E114294	· Repairs & Mtce Rec Centre	\$ 22,579.95	\$ 105,000.00	\$ (82,420.05)	Repairs to floors to be c/f in 14/15
E122040	· Roadworks - Maintenance	\$ 674,545.49	\$ 1,071,117.00	\$ (396,571.51)	Review of costing between bush & mtce grading
E122043	· Bush Grading	\$ 748,355.99	\$ 280,000.00	\$ 468,355.99	Review of costing between bush & mtce grading
E122160	· Street Cleaning	\$ 211,569.14	\$ 180,000.00	\$ 31,569.14	Higher costs to date than expected
E122180	· Street Trees & Watering	\$ 63,334.18	\$ 85,000.00	\$ (21,665.82)	Lower costs to date than expected
E122190	· Loss on Disposal of Assets	\$ 5,275.04	\$ 26,092.00	\$ (20,816.96)	Lower than budgeted expenses

E122298	· Depreciation Expense Depot	\$ 523,875.39	\$	264,042.00	\$	259,833.39	Result of revaluations which not inc. in budget
E126010	· Aerodrome Maintenance	\$ 229,914.70	\$	276,640.00	\$	(46,725.30)	Some savings made to works carried out
E133052	· Contract Building Surveyor	\$ 31,679.41	\$	39,000.00	\$	(7,320.59)	Contract position vacant for a short period
E134010	· Gwalia Salaries & Wages	\$ 198,200.14	\$	219,242.00	\$	(21,041.86)	Savings will offset other expenses
E134036	· Gwalia 50th Anniversary Event	\$ 31,726.67	\$	50,000.00	\$	(18,273.33)	Lower than budgeted expenses
E137010	· Consultant Expenses	\$ 46,811.97	\$	22,500.00	\$	24,311.97	Alteration to timing of programme
E137011	· Site Clearing/Cleanup	\$ 23,614.78	\$	80,000.00	\$	(56,385.22)	Alteration to timing of programme
E138002	· Golden Gift Entertainment	\$ 46,348.40	\$	120,000.00	\$	(73,651.60)	Savings made to programme & events
E138006	· Golden Gift Security	\$ 21,367.50	\$	38,000.00	\$	(16,632.50)	Savings made to programme & events
E138007	· Athletics/Cyclist Expenses	\$ 35,978.30	\$	66,000.00	\$	(30,021.70)	Savings made to programme & events
E141010	· Private Works	\$ 13,856.68	\$	70,000.00	\$	(56,143.32)	Less private works undertaken than budgeted
E142011	· Salaries - Admin	\$ 605,288.89	\$	642,254.00	\$	(36,965.11)	Alteration to timing of programme
E142140	· Computer Operating Expenses	\$ 37,433.84	\$	18,030.00	\$	19,403.84	Higher than expected costs
E142143	· Freehold Council Properties	\$ -	\$	20,000.00	\$	(20,000.00)	Progressing slowly (liaising with Dept Lands)
E142251	· Staff Housing Allocated	\$ 117,080.38	\$	162,281.00	\$	(45,200.62)	Less expenditure than budgeted to date
E143070	· Staff Housing Allocated	\$ 45,030.93	\$	62,416.00	\$	(17,385.07)	Less expenditure than budgeted to date
E143290	· Less PWOH Allocated	\$ (497,041.54)	\$	(543,555.00)	\$	46,513.46	Some review of rates required
E144010	· Fuels & Oils	\$ 224,805.58	\$	240,000.00	\$	(15,194.42)	Less expenditure than budgeted to date
E148298	· Depn Expense Plant/Equip	\$ 193,550.87	\$	102,288.00	\$	91,262.87	Result of revaluations. New calcs being done
E148299	· Less Depn Allocated	\$ (144,669.00)	\$	(102,288.00)	\$	(42,381.00)	Result of revaluations, currently under review
		<u>\$ 4,572,403.07</u>	<u>\$</u>	<u>5,008,695.00</u>	<u>\$</u>	<u>(436,291.93)</u>	

#### Capital Revenue (See Statement of Financial Activity)

Note 8	· Proceeds from Disposals of Ass	\$ 225,136.00	\$	252,729.00	\$	(27,593.00)	Lower than original budget estimates
					\$	-	
		<u>\$ 225,136.00</u>	<u>\$</u>	<u>252,729.00</u>	<u>\$</u>	<u>(27,593.00)</u>	

#### Capital Expenditure (See Statement of Financial Activity)

Note 8	· Land & Buildings	\$ 204,692.00	\$	470,124.00	\$	(265,432.00)	Alteration to timing of programs
Note 8	· Plant & Equipment	\$ 726,134.00	\$	805,833.00	\$	(79,699.00)	Savings made on original budget estimates
Note 8	· Infrastructure Assets Other	\$ 154,529.00	\$	330,553.00	\$	(176,024.00)	Alteration to timing of programs
Note 8	· Infrastructure Assets Roads	\$ 276,971.00	\$	511,000.00	\$	(234,029.00)	Alteration to timing of programs
		<u>\$ 1,362,326.00</u>	<u>\$</u>	<u>2,117,510.00</u>	<u>\$</u>	<u>(755,184.00)</u>	

## **10.0 REPORTS OF OFFICERS**

### **10.2 DEPUTY CHIEF EXECUTIVE OFFICER**

#### **10.2(B) ACCOUNTS FOR PAYMENT**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 15<sup>th</sup> July, 2014

**AGENDA REFERENCE:** 10.2 (B) JUL 14

**SUBJECT:** Accounts for Payment

**LOCATION / ADDRESS:** Nil

**NAME OF APPLICANT:** Nil

**FILE REFERENCE:** Nil

#### **AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** Tanya Browning

**OFFICER:** Deputy Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 8<sup>th</sup> July, 2014

#### **BACKGROUND**

Attached statement consists of accounts paid by Delegated Authority and Direct Bank Transactions represented by **18810 to 18933** and totalling **\$731,339.76** and accounts paid by Council Authorisation represented by **Cheques 18934 to 18959** totalling **\$60,835.36** be authorised for payment.

#### **POLICY IMPLICATIONS**

There are no policy implications resulting from the recommendation of this report.

#### **FINANCIAL IMPLICATIONS**

There are no financial implications resulting from the recommendation of this report.

#### **STRATEGIC IMPLICATIONS**

There are no strategic implications resulting from the recommendation of this report.

#### **RECOMMENDATIONS**

That accounts paid by Delegated Authority and Direct Bank Transactions represented by **18810 to 18933** and totalling **\$731,339.76** and accounts paid by Council Authorisation represented by **Cheques 18934 to 18959** totalling **\$60,835.36** be authorised for payment.

#### **VOTING REQUIREMENT**

Simple Majority

**COUNCIL DECISION**

**Moved Cr MWV Taylor, Seconded Cr GW Baker** that accounts paid by Delegated Authority and Direct Bank Transactions represented by **18810 to 18933** and totalling **\$731,339.76** and accounts paid by Council Authorisation represented by **Cheques 18934 to 18959** totaling **\$60,835.36** be authorised for payment.

**CARRIED (6 VOTES TO 0)**



**Shire of Leonora****Monthly Report - List of Accounts Paid by Delegated Authority****Submitted to Council on the 15th July, 2014**

The following list of accounts has been paid via **direct bank transactions** since the previous list of accounts, totalling **\$2,642.63**

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**CHIEF EXECUTIVE OFFICER**

<b>Direct Deposits</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
1DD	17/06/2014	Toyota Financial Services	GEDC Vehicle June B/S	1476.05
1DD	17/6/2014	National Australia Bank	NAB Connect fee June 2014 B/S	27.50
1DD	30/6/2014	National Australia Bank	Bank Fee June 2014	148.70
1DD	2/7/2014	National Australia Bank	Bank Fee (EFTPOS) June B/S	117.88
1DD	2/7/2014	National Australia Bank	Photocopier Office lease July B/S	861.50
1DD	7/7/2014	Westnet Pty Ltd	CRC Internet July B/S	11.00
			<b>GRAND TOTAL</b>	<b>\$2,642.63</b>

<b>Shire of Leonora</b>				
<b>Monthly Report - List of Accounts Paid by Delegated Authority</b>				
<b>Submitted to Council on the 15th July, 2014</b>				
The following list of accounts has been paid under delegation, by the Chief Executive Officer, since the previous list of accounts. Cheques numbered from <b>18810</b> to <b>18933</b> and totaling <b>\$728,697.13</b>				
<b>CHIEF EXECUTIVE OFFICER</b>				
<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
18810	11/06/2014	Australian Taxation Office	2013-14 FBT Return	595.74
18811	17/06/2014	Forman Bros	Supply and Delivery of Aco Drain and components, Landscaping in relation to installation/re-pair of Retic at Shire Properties & Rapid Set Concrete	36495.25
18812	17/06/2014	Holman Cabinets	Supply kitchen as per Quote # C C C for Single Persons Quarters	7150.00
18813	17/06/2014	Sparlon Electrical	Install Sensor Lights at 29 Hoover Street & repairs to Genset and Lights on Maintenance Grading Camp	674.30
18814	18/06/2014	Marie Pointon	Reimbursement for Cert III In Children's Services	900.00
18815	19/6/2014	Sparlon Electrical	Check and repair Lights at Hoover House & repair Hot Water System at 289 Hoover Street	444.40
18816	20/6/2014	Dave Hadden CANCELLED CHEQUE	Health & Building Contract	9872.00
18817	25/6/2014	LGRCEU	Union Fees PPE: 25/6/2014	19.4
18818	25/6/2014	Shire of Leonora	Tax/Rent PPE: 25/6/2014	19306.60
18819	25/6/2014	WA Super	Superannuation PPE: 25/6/2014	7522.55
18820	25/6/2014	Child Support Agency	Child Support PPE: 25/6/2014	680.19
18821	25/6/2014	BT Super for Life	Superannuation PPE: 25/6/2014	146.75
18822	25/6/2014	Australian Super	Superannuation PPE: 25/6/2014	274.43
18823	25/6/2014	AMP	Superannuation PPE: 25/6/2014	318.20
18824	25/6/2014	MLC Nominees Pty Ltd	Superannuation PPE: 25/6/2014	150.38
1DD	25/6/2014	Shire of Leonora	Salaries & Wages PPE: 25/6/2014	59340.00
18825	26/06/2014	Randstad	Permanent Placement - L Zacklova (Diploma Trained Educator)	11,221.93
18826	26/06/2014	Aviation ID Australia Pty Ltd	Renewal of ASIC for M Molloy	216.00
18829	30/06/2014	Australian Taxation Office	July 2013 Amended BAS	6,083.00
18830	30/06/2014	Custom Creative Carpentry	Maintenance and repairs at 13 Fitzgerald Drive	3,758.00
18831	30/06/2014	Deakin University	Master of Cultural Heritage Course - E Labushagne	2,229.00
<b>Sub Total</b>				<b>\$167,398.12</b>

<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
			<b>Balance Brought Forward</b>	<b>\$167,398.12</b>
18832	30/06/2014	Debbie Lynn	Reimbursement for Mileage (Records Storage) (Direct Deposit)	283.48
18833	30/06/2014	Dell Australia	Toners for Medical Centre Printer	165.00
18834	30/06/2014	Gareth Elliot	Payment for Event Director - Leonora Golden Gift 2014	1,000.00
18835	30/06/2014	Goldfields Pilbara Forklift Services	Service Hyster Forklift	2,079.00
18836	30/06/2014	Gregory McEnally	3 Months Cleaning at Malcolm Dam @ \$300 a month	900.00
18837	30/06/2014	Ibis Styles Albany	Accommodation - E Labushagne and R Horner	507.60
18838	30/06/2014	Jeffrey Riseley	Flight Reimbursement J Risley	367.00
18839	30/06/2014	Leinster Drive-In	Re-issue of Cheque 18624	7,500.00
18840	30/06/2014	Reckon Limited	Payroll Premier - 2014/15 financial year	999.00
18841	30/06/2014	RiskID	Review and update document development of 2014 Golden Gift and Assessment against Australian Standard	550.00
18842	30/06/2014	Rylan Pty Ltd	Kerbing Repairs in Leonora	42,900.00
18843	30/06/2014	Sparlon Electrical	Account for upgrade of electrical installation at Masonic Hall in Gwalia Street	2,875.40
18844	30/06/2014	Telstra DCR&M	Repairs to damaged property assets Racecourse Road Leonora	1,546.13
18845	30/06/2014	Trisley's Hydraulic Services Pty Ltd	Service and parts for Granudos	1,277.10
18846	30/06/2014	Turbos WA Pty Ltd	Vehicle Repairs - P249, P2087 & P2221	4,312.91
18847	30/06/2014	Custom Creative Carpentry	40A Hoover Street Kitchen Renovation	7,200.00
18848	30/06/2014	Majstrovich Building Co	Progress Claim 2 - Gwalia Museum Shed	70,000.00
18849	30/06/2014	Pipeline Mining & Civil Contracting	50% Completion Claim - Tram Restoration	43,257.50
18850	30/06/2014	Custom Creative Carpentry	Single Persons Quarters Kitchen Renovation and internal cladding	6,534.00
18851	30/06/2014	Shire Of Leonora	Petty Cash Recoup	201.20
18852	30/06/2014	A. E. Taylor	2013/14 Meeting Attendance Fees and Telecommunications Allowance	7,467.61
18853	30/06/2014	Aerodrome Management Services	Provision of an aerodrome technical specialist to provide airport compliance assistance	5,870.28
18854	30/06/2014	ALU Glass	Polycarbonate windows for Marlarthunoo Art Centre (Leonora Community Grant)	2,376.00
18855	30/06/2014	Anne Skinner Media	Identification of Names of Servicemen listed on Sons of Gwalia Honour Board	1,529.00
18856	30/06/2014	APD Pest Control	Cactus Eradication Gwalia Settlement and Noxious Weed Control Doyles Well and Murrin Murrin	22,935.00
18857	30/06/2014	APRA Ltd	Licence fees for Golden Gift - Public Performance, communication and/or reproduction of copyright	330.95
18858	30/06/2014	Astro Contracting	Truck and Trailer Hire - Toilet Block Golden Gift	1,478.40
18859	30/06/2014	Avago Running Pty Ltd	Reimbursement for Flights over Golden Gift weekend	692.97
			<b>Sub Total</b>	<b>\$404,533.65</b>

<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
			<b>Balance Brought Forward</b>	<b>\$404,533.65</b>
18860	30/06/2014	B.T. & M.A. Salmon	Street Sweeping on tower, Rochester, Trump and Otterburn Streets	6,309.60
18861	30/06/2014	Bunnings Building Supplies Pty Ltd	Plants and Garden Tools for Child Care Centre, Tools and Parts for Works depot, Paint Strupper, Cabothane Gloss and Turp for Museum and Goods for Marlarthunoo Art Centre (Leonora Community Grant)	2,363.47
18862	30/06/2014	Butsons Building Service	Accommodation for Sarah and John Zimmerman over Golden gift Weekend	1,155.00
18863	30/06/2014	Canine Control	Ranger Services - 17-18th June, 2014	2,612.50
18864	30/06/2014	Clip Media Motion	Leonora Golden Gift Video Production	2,596.00
18865	30/06/2014	Coolgardie Tyre Service	Tyre Changeout for P334	220.00
18866	30/06/2014	Department Of Transport	Licence and Registration - P2253	51.40
18867	30/06/2014	E. Fire and Safety	Service Fire Equipment around Shire	872.30
18868	30/06/2014	Earth Australia Contracting Pty Ltd	Remove old Kerbing and prepare for new concrete - 1000m - various locations + Excavations at Rubbish Tip	14,498.00
18869	30/06/2014	Express Yourself Printing	Goods sold on consignment at CRC	100.80
18870	30/06/2014	Forman Bros	Clean out drains at Public Toilets, Investigate and repair hot water system at 289 Queen Victoria Street & Repair Water Leak in Men's toilet at Shire	788.70
18871	30/06/2014	G. W. Baker	2013/14 Meeting Attendance Fees + Telecommunications Allowance	7,170.22
18872	30/06/2014	Galaxy Embroidery and Printing	Clutch Pins for Resale at Hoover House	174.19
18873	30/06/2014	GDG Developments Pty ltd	Supply of Batteries for Audio Tour at Museum	505.00
18874	30/06/2014	Goldfields Tourism Network Assoc Inc	Postcards for resale	719.40
18875	30/06/2014	Goldfields Truck Power	Hire and Demobilisation of Roller	495.00
18876	30/06/2014	Goldline Distributors	Goods for Hoover House & Child Care Centre	1,109.63
18877	30/06/2014	Halfway Studios	Cakes for Seniors Morning Tea (Leonora Community Grant)	99.00
18878	30/06/2014	Harvey Norman AV/IT Superstore Kalgoorlie	Top Load Washer for Lot 144 Gwalia Street	783.95
18879	30/06/2014	Horizon Power	Power Usage - May-June, 2014	16,403.55
18880	30/06/2014	Ian Diffen Tyres & Mufflers	Tyres for P6	130.00
18881	30/06/2014	J.R. & A. Hersey Pty Ltd	Torch Kit, Scissors, Gun Skeleton, Skepter Parts Kit, Fuel Treatment, Grease Couplers, rags, Shockproof Case, Hose Tails Socket Shovel	702.57
18882	30/06/2014	Journey Jottings	Mail-It Map for resale at museum	83.15
18883	30/06/2014	JS Roadside Products Pty Ltd	Budget Posts Road Maintenance	990.00
18884	30/06/2014	Kalgoorlie Retravisoin	Vacuum Cleaner for 29 Hoover Street and new Phone system for Child Care Centre	689.00
18885	30/06/2014	Kerion Pty. Ltd.	Flight for M Fitzgerald - 12th march, 2014	200.00
18886	30/06/2014	Kleenheat Gas	Facility Fee - 51 Gwalia Street	112.00
18887	30/06/2014	Leinster Contracting Services	Labour Hire	9,388.50
			<b>Sub Total</b>	<b>\$475,856.58</b>

<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
			<b>Balance Brought Forward</b>	<b>\$475,856.58</b>
18888	30/06/2014	Leonora Drive Connectors	Swap and Go LPG	199.98
18889	30/06/2014	Leonora Painting Services	Painting over of Graffiti prior to Golden Gift	2,365.00
18890	30/06/2014	Leonora Post Office	Postage Costs for June 2014	428.89
18891	30/06/2014	M.W.V. Taylor	2013/14 Meeting Attendance Fees + Telecommunications Allowance	6,992.00
18892	30/06/2014	McLean Print	Overprint Envelopes	192.50
18893	30/06/2014	McMahon Burnett Transport	Freight	59.96
18894	30/06/2014	MLG OZ Pty Ltd	Supply and Delivery of Roadbase to Old Agnew Road	2,553.28
18895	30/06/2014	Mukinbudin Agencies July 08	Dog Food, Roundup and Niteroad	789.80
18896	30/06/2014	Natale Security Services	Security Services over Golden Gift Weekend 2014	23,504.25
18897	30/06/2014	Netlogic Information Technology	Remote Consultations as required	980.00
18898	30/06/2014	Office National Kalgoorlie	Inks for Child Care Centre, Photocopier fees & Diary for Depot	2,244.53
18899	30/06/2014	Peter Craig.	2013/14 Meeting Attendance Fees + Telecommunications Allowance	16,509.91
18900	30/06/2014	Petersen L	2013/14 Meeting Attendance Fees+ Telecommunications Allowance	7,380.00
18901	30/06/2014	R M Cotterill	2013/14 Meeting Attendance Fees and Telecommunications Allowance	5,828.00
18902	30/06/2014	Reliance Petroleum	Bulk Fuel Purchase (Approx: 30,000L)	51,703.42
18903	30/06/2014	Reynolds Graphics Pty Ltd	Golden Gift Website	888.80
18904	30/06/2014	Rocky's Own Transport Co	Transport Fireworks	1,320.00
18905	30/06/2014	Rolsh Productions	Calender's sold on consignment at Museum	143.55
18906	30/06/2014	Ross Norrie -	2013/14 Meeting Attendance Fees + Telecommunications Allowance	7,768.00
18907	30/06/2014	Royal Flying Doctor Service	Historical Cookbooks for Resale at Info Centre	600.00
18908	30/06/2014	Skippers Aviation Pty Ltd	Flights for K Ferguson	301.00
18909	30/06/2014	Squire Sanders (AU)	Fees and Disbursements - North East Independent Body Aboriginal Corporation Local Government Agreement	1,289.20
18910	30/06/2014	Staples Australia Pty Limited	Art supplies for Child Care Centre	114.53
18911	30/06/2014	Sunny Sign Company Pty Ltd	Signs as requested	1,054.39
18912	30/06/2014	Telstra	Phone Usage - Camp Requisites, CRC & Youth Centre	389.00
18913	30/06/2014	The Leonora United Lodge	Rent Paid as a result of ICV Member Ton Van Hattem Volunteering his time to work and manage project	1,000.00
			<b>Sub Total</b>	<b>\$612,456.57</b>

<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment by Delegated Authority</b>
			<b>Balance Brought Forward</b>	<b>\$612,456.57</b>
18914	30/06/2014	Threat Protect	Service call to Fix Swipe Access as well as standard Security monitoring charges for June, 2014	1,395.36
18915	30/06/2014	Tjuma Pulka (Media) Aboriginal Corporation	Reimburse Telstra Phone Line Connection - Streaming Leonora 92.1	155.00
18916	30/06/2014	Toll Fast	Storage Fees	295.21
18917	30/06/2014	Toll Ipec Pty Ltd	Freight	209.01
18918	30/06/2014	Tourism Council Western Australia	Renewal of Accredited Membership	299.00
18919	30/06/2014	Turbos WA Pty Ltd	Repairs to P2334, P2333 and Replace Alternator on Tennent Sweeper	2,101.79
18920	30/06/2014	UHY Haines Norton	Analysis of FBT Questionnaire, Preparation of FBT return for year ended 31st march, 2014 & Analysis	1,320.00
18921	30/06/2014	WA Country Health Service - Goldfields	Rental of Surgery and Consulting Rooms - May, 2014	417.38
18922	30/06/2014	Westland Autos No1 Pty Ltd	Strainer Assy Fuel and intercooler to suit P6	1,639.19
18923	30/06/2014	WesTrac Pty Ltd	Parts for P2221	7,439.87
1	08/07/2014	Shire Of Leonora - Salaries & Wages	Salaries & Wages PPE: 9/7/2014	66,244.36
18924	08/07/2014	L.G.R.C.E.U.	Union Fee PPE: 9/7/2014	19.40
18925	08/07/2014	Shire of Leonora - Tax/Rent	Tax/Rent PPE: 9/7/2014	24,477.82
18926	08/07/2014	Child Support Agency	Child Support PPE: 9/7/2014	680.19
18927	08/07/2014	BT Super for Life	Superannuation PPE: 9/7/2014	150.71
18928	08/07/2014	Australian Super	Superannuation PPE: 9/7/2014	272.84
18929	08/07/2014	AMP	Superannuation PPE: 9/7/2014	380.00
18930	08/07/2014	MLC Nominees Pty Ltd	Superannuation PPE: 9/7/2014	161.19
18931	08/07/2014	WA Super	VOID: Superannuation PPE: 9/7/2014 WRONG INFORMATION	0.00
18932	08/07/2014	WA Super	VOID: PRINTED WRONG INFO	0.00
18933	08/07/2014	WA Super	Superannuation PPE: 9/7/2014	8,582.24
			<b>GRAND TOTAL</b>	<b>\$728,697.13</b>

<b>Shire of Leonora</b>				
<b>Monthly Report - List of Accounts Paid by Authorisation of Council</b>				
<b>Submitted to Council on the 15th July, 2014</b>				
<p>Cheques numbered from <b>18934</b> to <b>18959</b> totaling <b>\$60,835.36</b> submitted to each member of the Council on 15th July, 2014 have been checked and are fully supported by remittances and duly certified invoices with checks being carried out as to prices, computations and costing.</p>				
<b>CHIEF EXECUTIVE OFFICER</b>				
<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
18934	15/07/2014	Air BP	Jet Fuel purchased using Shire Card and Avgas Purchase	2,908.72
18935	15/07/2014	Australia's Golden Outback	Shire of Leonora Membership 2014/15	295.00
18936	15/07/2014	Bunnings Building Supplies Pty Ltd	Sink for Depot	152.48
18937	15/07/2014	Debbie Lynn	Reimbursement for Mileage to attend Records Storage Centre	450.02
18938	15/07/2014	Department Of Transport	Licence and Third Party Insurance for 2014/15 Financial Year	3,264.00
18939	15/07/2014	Eagle Petroleum (WA) Pty Ltd	Fuel Purchases and Fuel Card Account for June, 2014	592.61
18940	15/07/2014	Elite Gym Hire	Gym Equipment Hire - July, 2014	726.00
18941	15/07/2014	Forman Bros	Supply and Install Aquatrip Devices at Gwalia Museum and Pump out Septic Tank at Information Bay Dump Point	2,200.00
18942	15/07/2014	Goldfields Truck Power	Brake Booster for P850 & Filters for P03	75.10
18943	15/07/2014	Griffin Valuation Advisory	Professional Valuation and Advisory Services - 20% of agreed fee	2,464.00
18944	15/07/2014	GVROC	Annual Subscription + Contribution to Royal Show Display & General Projects - 2014/15	17,270.00
18945	15/07/2014	Halfway Studios	Cakes for Seniors Morning Tea - Leonora Community Grant	55.00
18946	15/07/2014	Horizon Power	Power Usage - Streetlights & Office - June, 2014	4,716.85
18947	15/07/2014	In2balance	Annual Licence Maintenance and Support Fees for year ended June 2015	12,815.00
18948	15/07/2014	Kerion Pty. Ltd.	Golden Gift Flights (Athletes)	2,207.12
18949	15/07/2014	Kleenwest Distributors	Toilet paper - Depot	190.58
18950	15/07/2014	Landgate	Mining tenements and Gross Rental Valuations Chargeable	966.17
18951	15/07/2014	Leinster Contracting Services	Remove 2 Skip Bins from Malcolm Dam to Domestic tip	1,059.52
18952	15/07/2014	Leonora Supermarket and Hardware	Supermarket Purchases, June, 2014	741.95
			<b>Sub Total</b>	<b>\$53,150.12</b>

<b>Cheque</b>	<b>Date</b>	<b>Name</b>	<b>Item</b>	<b>Payment</b>
			<b>Balance Brought Forward</b>	<b>\$53,150.12</b>
18953	15/07/2014	LIWA Aquatics	LIWA Aquatics Membership/Accreditation - S Butson	720.00
18954	15/07/2014	McMahon Burnett Transport	Freight	82.52
18955	15/07/2014	Telstra	Phone/Internet Usage - June, 2014	4,409.68
18956	15/07/2014	The Central Hotel	Accommodation and Meals for B Gawronski	571.00
18957	15/07/2014	Threat Protect	Security Monitoring June & July, 2014	332.86
18958	15/07/2014	Water Corporation	Water Usage - Oval & Standpipe	1,279.22
18959	15/07/2014	West Australian Newspapers Ltd	Tender Advertisement - 28/6/2014	289.96
			<b>GRAND TOTAL</b>	<b>\$60,835.36</b>



*Mr D Hadden, Contract Environmental Health Officer/Building Surveyor for the Shire of Leonora entered the meeting at 10:10 am.*

**10.0 REPORTS OF OFFICERS**

**10.3 ENVIRONMENTAL HEALTH OFFICER/BUILDING SURVEYOR**

Nil

Moved Cr LR Petersen, Seconded Cr RM Cotterill that the Council receive late items 11.0B(i) and 11.0B(ii) for consideration.

**CARRIED (6 VOTES TO 0)**

**11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING.**

**A. ELECTED MEMBERS**

Nil

**B. OFFICERS**

**11.0(B)(i) ENVIRONMENTAL PROTECTION ACT 1986: DRAFT DECISION DOCUMENT AND LICENCE**

**SUBMISSION TO:** Meeting of Council  
Meeting Date: 15 July, 2014

**AGENDA REFERENCE:** 11.0(B)(i) JUL 14

**SUBJECT:** Draft Licence – Liquid Waste Facility

**LOCATION / ADDRESS:** Reserve 31924 Location 21 Leonora Laverton Road, Leonora.

**NAME OF APPLICANT:** Department of Environment Regulation

**FILE REFERENCE:** 28.1.0 Sewerage Disposal General

**AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**NAME:** David Hadden

**OFFICER:** Environmental Health Officer/Building Surveyor

**INTEREST DISCLOSURE:** Nil

**ATTACHMENTS:** 1). Correspondence 2). Draft Decision Document 3). Draft Licence

**DATE:** 9<sup>th</sup> July 2014

**BACKGROUND**

**Summary**

Correspondence has been received from the Department of Environment Regulation seeking comment on Draft Decision Document and Draft Licence for the Leonora Waste Water Ponds as discussed at the June 2014 Council Meeting.

**Comment**

As explained at last month's meeting, staff have made a licence application to the Department of Environment Regulation to allow the waste water ponds at the refuse site to remain open. The Environmental Protection Act requires

waste water treatment ponds receiving more than 100 tonnes annually to be licenced. As Leonora received over 1 550 tonnes last year Council was given the option to apply for licence over the ponds or to close the facility. Staff submitted an application for a licence on 26 February 2014 which has resulted in the two draft documents that Council is requested to comment on.

The Decision Document (attachment two) indicates how the Department has assessed Council's application for licence and does not really require comment. The Draft Licence (attachment 3) contains a series of licence conditions that must be complied with to ensure that the environment is protected and control how the ponds are operated. The licence conditions are quite reasonable with staff having concern only with Condition 4.1.1 Improvement Program which requires the listed Improvement Program under Table 4.1.1 to be completed within 12 months from signing date of licence. Staff believe that this timeline is too onerous for a small local authority trying to prepare/budget for a huge capital works project. Staff believe that 24 to 36 months would be a more appropriate timeline for improvement condition 4.1.1.

### **STATUTORY IMPLICATIONS**

Environmental Protection Act 1986

### **POLICY IMPLICATIONS**

There are no policy implications resulting from the recommendation of this report.

### **FINANCIAL IMPLICATIONS**

Reconstruction of ponds in accordance with environmental legislation will require significant planning and budget provision.

### **STRATEGIC IMPLICATIONS**

If Council were to close the existing pond system it would result in increased disposal costs for locals.

### **VOTING REQUIREMENT**

Simple Majority

### **RECOMMENDATIONS**

That Council advise the Department of Environment:

- That Council has no comments regarding the Decision Document; and
- That Council would like to advise that it would prefer a 24 month Date of Completion timeline against Condition 4.1.1 Improvement Program in Draft Licence L8815/2014/1 to allow Council to budget accordingly for preparation of the construction design and property works associated with this project.

### **COUNCIL DECISION**

**Moved Cr MWV Taylor, Seconded Cr LR Petersen** that Council advise the Department of Environment:

- That Council has no comments regarding the Decision Document; and
- That Council would like to advise that it would prefer a 24 month Date of Completion timeline against Condition 4.1.1 Improvement Program in Draft Licence L8815/2014/1 to allow Council to budget accordingly for preparation of the construction design and property works associated with this project.

**CARRIED (6 VOTES TO 0)**

*Mr D Hadden left the meeting at 10:30am*

*Cr PJ Craig adjourned the meeting at 10:30 am for a morning tea break.*

*Cr PJ Craig reconvened the meeting at 10:50am.*

*All those listed previously in the record of attendance were present, as well as Mr Rob Northcoat and Mr Bryce Greatorex of the Eastern Goldfields Cycle Club and Cr Greg Dwyer, President of the Shire of Menzies.*

*Cr PJ Craig invited Mr Northcoat to address the Council on the recent Goldfields Cyclassic which concluded in Leonora in conjunction with the Leonora Golden Gift.*

*Mr R Northcoat expressed his appreciation to the Council for the financial contribution made to the Goldfields Cyclassic, as well as the assistance with preparation for the event in conjunction with the Golden Gift weekend. He conveyed that the liaison between the Shire of Leonora's employees, the local police etc was very good, which contributed to a very successful event. He also commented that the participation rate was very good this year, and that this was the first year that hand cyclists had competed.*

*Some discussion ensued on the tourism opportunities with cyclists visiting regional areas, as well as opportunities for jointly pursuing funding opportunities for the Golden Gift and Goldfields Cyclassic as a joint event.*

*Mr Northcoat again thanked Council for the opportunity to collaborate the event with the Golden Gift, and presented Council with a framed winner's jersey from the 2014 Goldfields Cyclassic event.*

*Cr PJ Craig thanked Mr Northcoat, Mr Greatorex and Cr G Dwyer for attending the Council meeting.*

*Mr Northcoat, Mr Greatorex and Cr G Dwyer left the meeting at 11:35am.*

*Cr PJ Craig adjourned the meeting for a short refreshment break at 11:35am.*

*Cr PJ Craig reconvened the meeting at 11:46am, with all those previously listed in the record of attendance present.*

## **11.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

### **11.B OFFICERS**

#### **11.B (ii) 2014/15 DRAFT BUDGET**

**SUBMISSION TO:** Meeting of Council  
Meeting Date 15th July, 2014

**AGENDA REFERENCE:** 11.B(ii) JUL 14

**SUBJECT:** 2014/2015 Budget for Adoption

**LOCATION / ADDRESS:** Leonora

**NAME OF APPLICANT:** N/A

**FILE REFERENCE:** 1.6

**AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT**

**AUTHOR:** Tanya Browning

**POSITION:** Deputy Chief Executive Officer

**INTEREST DISCLOSURE:** Nil

**DATE:** 12<sup>th</sup> July, 2014

## **BACKGROUND**

Attached is the 2014/2015 Draft Budget and associated requirements for consideration and subsequent adoption.

Generally, operational expenses have been increased by approximately 2.7%, and a review of fees and charges has been carried out, as well operating grants etc. Any grants not fully expended during 2013/14 have been carried forward and included as expenditure in the 2014/15 draft budget. Some general commentary to the draft budget is included by program below for Councillor's information.

### **General Purpose Funding:**

Once again, differential rating has not been implemented for the 2014/15 period. Although advice has been received from the Department of Local Government and Communities (DLGC) with regard to Council's decision last year not to proceed with differential rates, management have followed the opinion of the Shire of Leonora's solicitors that the provisions under the Act and the regulations clearly set out that this process is appropriate.

The rate model has seen an increase of 3.3% on the rate levy for GRV properties to \$0.063, which will generate approximately \$30,000 in additional revenue from last year. UV properties are shown with an increase of 3% to the rate levy to \$0.138, which will generate approximately \$88,000 in additional revenue. Overall, there are just over 200 fewer mining tenements (as at the most recent mining roll) when compared to last year.

The model (if adopted) will see an increase of approximately 2% in budgeted rate revenue when compared to last year's model (not including provision for concessions).

A provision for rate write offs has been included in the budget, which may be applied following application by ratepayers, and an absolute majority decision of Council. This takes into consideration the possibility of mining rates being written back, and also provides for rates that cannot be recovered should a company be unable to pay after all collection options have been exhausted. Further detail is provided in the 'Discounts, Concessions and Waivers' document.

In 2014/15, GRV revaluations are due to occur. This will be at a cost of approximately \$24,000 which is in addition to general provision for valuations received via monthly mining tenement rolls and occasional GRV valuations rolls received (usually following building applications etc).

Financial Assistance Grants (FAGs) payments have not yet been confirmed and are based on notional allocations. This year, no advance payment was received, which has left the full 2014/15 allocation to be received in the 2014/15 (rather than a part payment received in June and then balance split over quarterly payments for the rest of the year).

### **Governance:**

Elected member fees have been reviewed following the Salaries and Allowances Tribunal's (SAT) determination received in late June. This has been included as a separate agenda item to Council for consideration. Councillor travelling expenses includes attendance at Council and Committee meetings, as well as a provision for travel whilst on Council business (such as GVROC meetings) and training courses etc.

Provision has again been included to further progress with Integrated Planning and Reporting (account name 'Strategic Planning Development'). Although significant work has been undertaken to date, there is still much room for improvement and further work to be undertaken to ensure compliance and general best practice.

Participation in Goldfields Voluntary Regional Organisation of Councils (GVROC) projects, as well as a contribution applied for each member Council has also been included in the draft budget, as per resolutions of GVROC meetings. Some documents may also refer to GVROC as 'GERCG' or Goldfields Esperance Regional Collaborative Group.

Subscription costs include industrial relations services, Western Australian Local Government Association (WALGA) membership and subscriptions (which includes hosting and platform for Council's website), LGMA WA Corporate Council Membership and other subscriptions. Contributions to 'Sponsorship Advertising' remains reduced following overwhelming requests for support and the need to rationalise support. Generally, locally based organisations are considered priorities when considering requests for sponsorship and/or support.

### **Law Order and Public Safety:**

A new account has been established in the 2014/15 draft budget, in an effort to capture the actual cost of graffiti removal and clean up following random acts of vandalism within the community. This account will be closely monitored and any budget amendments required (should expenditure materially affect the draft budget recommendation) will be submitted to Council for consideration.

The contract ranger provision for dog and cat control will enter its second year in 2014/15, with 50% of contract expenses allocated to each account. Registration income has increased in line with actual revenue achieved in 2013/14. A grant received to assist with cat and dog sterilisation programs has also been carried forward to be expended in 2014/15.

### **Health:**

An extensive review has been undertaken by management into the costs and recovery of the contract Environmental Health Officer/ Building Surveyor (currently Dave Hadden) and correspondence issued to neighbouring local governments utilising these services. Income and expenses have been increased accordingly following the result of this review, and will continue to be monitored to ensure that expenses and services are shared equitably.

Grant income and expenditure for the feasibility study for Aged Care Accommodation has again been included in the 2014/15 draft budget, as per previous budget. This project has not yet been carried out, due to large number of other staff responsibilities and activities undertaken by the Shire. It is hoped that the project will be able to be completed in this period, given that staff base is now more stable and other projects are in progress.

Medical centre operational expenses have also been included with nominal increases included for surgery rent, equipment and IT maintenance etc.

### **Education and Welfare:**

Council will recall a presentation at a recent Council meeting from Ngalia Foundation, to provide contract Youth Services on behalf of the Shire of Leonora. As was discussed, there are many benefits to entering into a partnership to deliver this service. Currently, budgets are still being negotiated, to ensure that an adequate service is delivered whilst at the same time remaining with budget parameters that can be realistically achieved. As funding from the Department of Communities only funds approximately one third of the service, the Shire of Leonora is somewhat limited between the service it would like to deliver, and what it is able to deliver. Management remains optimistic that a balance can be achieved, and will keep Council updated with any progress on this matter.

Currently, some wages provision remains in the Youth Services budget, as part time staff will be employed by the Shire of Leonora, but will be under the management and supervision of Ngalia Foundation staff. The Shire will also still need to allocate a provision for building maintenance, insurance etc. Some estimates have been included for these expenses, as well expenses toward management of the service of Ngalia Foundation.

The Child Care Centre continues to be reasonably utilised, which is reflected in income received during 2013/14. One of the challenges at the Child Care Centre includes the necessity for qualified staff at the service, which has put some pressure on the wages budget. Currently, it could be argued that one staff member could be kept on a casual, but the reality is that Leonora does not have a big enough pool of individuals with relevant qualifications to fill any voids in the event of a staff member being absent or sick. This could result in the service having to close and/or turn away families that have regular bookings.

Currently, any staff that at the centre who are unqualified are enrolled in traineeships working toward their qualification. They are all local and committed to the service, so investment in these individuals is probably deserved. Whilst traineeships are completed in the upcoming 18 months, some regular travel will be required to Kalgoorlie, so to alleviate the burden of mileage costs, the vehicle allocated to the previous Manager Education and Welfare Services position will be retained for use for the aforementioned purpose.

### **Housing:**

In keeping with good asset management practices, further renewal is planned for Council housing, along with some works not completed during 2013/14 to be carried forward. Housing budgets also include allocations for utilities, which are then recouped from tenants as accounts are received.

A provision has also been included again in the event that furniture is required to be purchased for the doctor's house, as well as renewal expenses and maintenance items to ensure that an appropriate level of accommodation is provided to the doctor.

Further housing inspections will be carried out when resources permit, which will review and formulate renewals and maintenance plans for upcoming budgets and maintenance programs.

#### **Community Amenities:**

Some careful consideration will need to be considered as to the extent of projects for liquid waste disposal, and associated fees for this service. Currently, the Shire of Leonora has been accepting more waste than allowable for an unlicensed facility. This is due to neighbouring sites either closing down or refusing to accept waste generated from outside of townsites. Although a license for the Leonora facility has been applied for, the requirements that will be required to be implemented at the site are likely to be onerous and expensive. Any reduction in the acceptance of waste will also result in a decrease in revenue. Alternately, any increase or maintenance in the level of waste currently being accepted will result in increased revenue that will compensate the cost of any works to be undertaken.

Maintenance on the refuse disposal site was slightly under expenditure, as no new trenches were dug, but will be required during 2014/15. To enable these activities to be carried out, budgeted expenditure has been slightly increased from 2013/14 provision. A reduction in revenue for commercial refuse collection has also been factored in, following closure of the Leonora APOD and the removal of bins from this facility.

Town planning expenses are also subject to some consideration. These costs will depend on how far future residential subdivisions are progressed. Various planning, engineering and design costs will need to be considered.

#### **Recreation and Culture:**

Following the digital upgrade of the television and radio transmission equipment, the Shire now need to enter into an agreement for the continued maintenance of this equipment. This service was provided for the first two years as part of the initial contract price when the tender was awarded. Provision has been included for Satellite Television and Radio Australia (STRA) to continue to provide this service. A recommendation was also received to upgrade the satellite dish at the site, which would improve the digital television services during rain periods, which currently experiences interruptions during inclement weather. This upgrade has also been included in the draft budget.

Provision has also been included to support the 2014 Regional Arts Summit to be held in Kalgoorlie. This will help support local artists who are unable to meet registration costs (and other incidental costs) to attend the summit. This has been an initiative supported through the GVROC for two years.

Consideration to potential upgrade to the gym area is also needed. Options include the construction of a new gym, or the conversion of one of the squash courts in the recreation centre to a new gym facility. The old gym can then be used again as a storage area for equipment, tables and chairs etc. The purchase of new tables and chairs has been carried forward from 2013/14, which was deferred due to the lack of suitable storage. Provision has also been carried forward to renew the flooring at the recreation centre.

Swimming pool maintenance has been greatly reduced, following significant works carried out during 2013/14 to bring the facility up to scratch and fully operational again. The new manager has established excellent maintenance and operational plans, and is progressing budgets etc for future operations etc. Some increases to staff costs have been included to allow for lifeguards and admin assistance during school holidays and other busy periods.

#### **Transport:**

A review has been undertaken in relation to Roadworks Maintenance and Road Maintenance Bush Grading to correctly reflect the costs actually incurred with the current roadworks program. This has resulted in adjustments to both of these accounts.

Roadworks and footpath renewals are also included in the capital program, along with the purchase of plant in accordance with the plant replacement program. Some renewal of the office at the depot has also been included in the draft budget. Upgrade to the workshop is also included for consideration (moving into the old powerhouse building).

Significant allowance is included for reinstatement works following flood events in 2013/14. Tenders for the supply of plant for contractors to carry out these works have been called, so that works can commence. Funding is also included within the budget to offset these works.

Expenditure for the aerodrome has also been reduced, following the completion of works (including enrichment etc) during 2013/14. Reduced air traffic activity has also resulted in income for landing fees and passenger head tax being revised down.

**Economic Services:**

In June 2014, funding was approved and received for the Northern Goldfields Regional Office and Administration Centre (NGROAC). This project has been included in the capital works program, along with additional funding for the project from other bodies.

Golden Gift activities have been included again, with some revision of figures to compensate for the difficulty in securing grant funding etc. A new account has been added to this program, which will allow the capture of staff wage expenses during the Golden Gift. Currently these costs are absorbed through staff wage budgets, and do not provide an accurate cost of the Golden Gift.

Expenses allocated to Gwalia are extensive. Despite some anticipated grant funds the cost to Council is significant, especially on top of annual maintenance and operational expenditure. Various projects are included in the capital program, and others noted in operational expenses. Some reserve funds are expected to be utilised for the renewal of the headframe as these works progress.

Once again, expenditure provision has been included for the continued efforts to combat invasive cacti and eradicating or controlling this concern.

**Other Property and Services:**

Some increases have been included to staff wages, in line with reviews and operational needs. Legal expenses may also require some consideration given the engagement of Council's solicitors to provide advice following DLGC advice on differential rating etc.

Some alteration to works overheads have also been considered to allow for the capture of supervision and management wages. This will result in adjusted overhead rates that will be applied against different programs as timesheets and wages are processed.

Reviews of plants rates and plant operation costs have been undertaken, along with a review of depreciation rates following the revaluation of plant and equipment for fair value recording. Minor increases have been applied to most of these accounts to allow for inflation.

**STATUTORY ENVIRONMENT**

Section 6.2 of the Local Government Act 1995 requires council to prepare and adopt an annual budget for each Financial Year prior to the 31<sup>st</sup> August, unless otherwise extended by the Minister.

**POLICY IMPLICATIONS**

Policies in place have been adhered to in preparation of this budget.

**FINANCIAL IMPLICATIONS**

The draft proposes a balanced budget with no borrowings, and will form the basis of income and expenditure for the next twelve months.

**STRATEGIC IMPLICATIONS**

Councils adopted Forward Capital Works Plan and Strategic Community Plan and Corporate Business Plan (as well as Asset Management and Long Term Financial Plans) have been drivers in the compilation of this budget.

***Cr PJ Craig adjourned the meeting at 12:38pm for a lunch break.***

***Cr PJ Craig reconvened the meeting at 1:28pm, with all those previously listed in the record of attendance present.***

## **RECOMMENDATION**

That the attached 2014/2015 Budget Document, as items listed below be adopted:

- 1) Statutory Budget – 2014/2015
- 2) Detailed budget – 2014/2015
- 3) Reserve Transfers – 2014/2015
- 4) Fees and Charges
- 5) Discounts, Concessions and Waivers

### **RATING DETAIL**

- GRV Rate 6.3 cents in the dollar of gross rental valuations supplied by the Valuer General
- UV Rate 13.8 cents in the dollar of unimproved valuations supplied by the Valuer General
- Minimum payment GRV \$287.00 per assessment
- Minimum payment UV \$287.00 per assessment
- Instalment plan offered be four (4) equal payments with due dated being
  - 27/08/2014
  - 27/10/2014
  - 27/12/2014
  - 27/02/2015
- The Administration Charge for payment by instalment be \$24.00 per assessment
- That there be no interest charge for late payment of rates in 2014/2015
- That there be no discount period offered for early payment of rates in 2014/2015
- Instalment plan applies to assessment in excess of \$200.00 only
- Rubbish Charges be set at
  - \$175.00 per bin per year for domestic removals and
  - \$379.00 per bin per year for commercial removals

### **MATERIAL VARIANCE**

- In accordance with Local Government Financial Management Regulation 34 (1) (D) the material variance for the reporting period July 2014 to June 2015 be \$15,000.00, or 8%.

### **COUNCILLOR REMUNERATION**

- In accordance with Section 5.98(1)(b) of the Local Government Act, Financial Management Regulation 30, Part 2.2 (1) and Part 2.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, Councillor meeting attendance fees be set at \$400 per Council meeting, and \$200 per committee meeting.
- In accordance with Section 5.98(1) (b) of the Local Government Act, Financial Management Regulation 30, Part 2.2 (1) and Part 2.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, meeting attendance fees for the President be set at \$618 per Council meeting and \$200 per committee meeting.



- In accordance with Section 5.98(5) of the Local Government Act, Financial Management Regulation 33 and Part 3.2 (4) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for the Shire President be set at \$17,200.
- In accordance with Section 5.98A(1) of the Local Government Act, Financial Management Regulation 33A and Part 3.3 of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for the Deputy Shire President be set at \$4,300.
- In accordance with Section 5.99A(b) of the Local Government Act, Financial Management Regulation 34A, and Part 5.2 (2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for telecommunication expenses for Councillors be set at \$3,500.

## **VOTING REQUIREMENTS**

Absolute Majority

## **COUNCIL DECISION**

**Moved Cr GW Baker, Seconded Cr LR Petersen** that the attached 2014/2015 Budget Document, as items listed below be adopted:

- 6) Statutory Budget – 2014/2015
- 7) Detailed budget – 2014/2015
- 8) Reserve Transfers – 2014/2015
- 9) Fees and Charges
- 10) Discounts, Concessions and Waivers

## **RATING DETAIL**

- GRV Rate 6.3 cents in the dollar of gross rental valuations supplied by the Valuer General
- UV Rate 13.8 cents in the dollar of unimproved valuations supplied by the Valuer General
- Minimum payment GRV \$287.00 per assessment
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  - 27/08/2014
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- In accordance with Section 5.99A(b) of the Local Government Act, Financial Management Regulation 34A, and Part 5.2 (2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for telecommunication expenses for Councillors be set at \$3,500.

**CARRIED BY ABSOLUTE MAJORITY (6 VOTES TO 0)**

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

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

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUE</b>				
Rates	8	5,107,553	5,011,677	4,985,031
Operating Grants, Subsidies and Contributions		3,534,926	1,966,976	2,043,325
Fees and Charges	11	1,258,263	1,094,698	1,261,967
Interest Earnings	2(a)	37,781	26,537	41,798
Other Revenue		96,777	102,701	101,890
		<u>10,035,300</u>	<u>8,202,589</u>	<u>8,434,011</u>
<b>EXPENSES</b>				
Employee Costs		(2,404,210)	(2,546,238)	(2,831,356)
Materials and Contracts		(6,051,460)	(3,175,295)	(4,170,039)
Utility Charges		(237,815)	(297,346)	(71,233)
Depreciation	2(a)	(2,097,158)	(2,088,462)	(1,718,196)
Insurance Expenses		(293,111)	(301,237)	(274,364)
Other Expenditure		(175,116)	(163,327)	(179,624)
		<u>(11,258,870)</u>	<u>(8,571,905)</u>	<u>(9,244,812)</u>
		(1,223,570)	(369,316)	(810,801)
Non-Operating Grants, Subsidies and Contributions		2,954,255	4,941,493	803,243
Profit on Asset Disposals	4	0	27,407	68,324
Loss on Asset Disposals	4	(254,655)	(8,311)	(75,007)
		<u>1,476,030</u>	<u>4,591,273</u>	<u>(14,241)</u>
<b>NET RESULT</b>				
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	0	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><u>1,476,030</u></u>	<u><u>4,591,273</u></u>	<u><u>(14,241)</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 LEONORA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
Governance		3,027	2,148	2,320
General Purpose Funding		6,351,525	5,961,182	5,949,704
Law, Order, Public Safety		13,636	17,773	13,470
Health		73,335	48,735	84,693
Education and Welfare		191,602	205,758	191,209
Housing		48,748	43,894	48,960
Community Amenities		206,435	195,147	165,464
Recreation and Culture		197,900	181,384	179,400
Transport		2,274,958	925,334	1,097,561
Economic Services		544,707	540,003	576,960
Other Property and Services		129,427	81,231	124,270
		<u>10,035,300</u>	<u>8,202,589</u>	<u>8,434,011</u>
<b>EXPENSES EXCLUDING</b>				
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
Governance		(518,232)	(393,619)	(498,466)
General Purpose Funding		(400,166)	(295,077)	(326,685)
Law, Order, Public Safety		(122,052)	(147,915)	(112,075)
Health		(690,131)	(534,563)	(662,491)
Education and Welfare		(578,231)	(439,124)	(506,656)
Community Amenities		(242,032)	(175,420)	(216,959)
Recreation & Culture		(1,304,981)	(997,805)	(1,246,658)
Transport		(5,711,330)	(4,268,992)	(3,975,406)
Economic Services		(1,622,261)	(1,331,326)	(1,645,915)
Other Property and Services		(69,454)	11,936	(53,501)
		<u>(11,258,870)</u>	<u>(8,571,905)</u>	<u>(9,244,812)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
Transport		504,576	4,618,249	803,243
Economic Services		2,449,679	323,244	0
		<u>2,954,255</u>	<u>4,941,493</u>	<u>803,243</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Health		(12,610)	(1,525)	(32,409)
Transport		(197,869)	22,132	42,232
Other Property and Services		(44,176)	(1,511)	(16,506)
		<u>(254,655)</u>	<u>19,096</u>	<u>(6,683)</u>
<b>NET RESULT</b>		<b>1,476,030</b>	<b>4,591,273</b>	<b>(14,241)</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	0	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>1,476,030</u></b>	<b><u>4,591,273</u></b>	<b><u>(14,241)</u></b>

**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 LEONORA  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		5,207,553	5,011,677	4,985,031
Operating Grants, Subsidies and Contributions		4,075,671	1,759,943	2,043,325
Fees and Charges		1,258,263	871,169	1,562,484
Interest Earnings		37,781	26,537	41,798
Goods and Services Tax		458,905	679,051	350,000
Other Revenue		96,777	102,700	101,890
		<u>11,134,950</u>	<u>8,451,077</u>	<u>9,084,528</u>
<b>Payments</b>				
Employee Costs		(2,881,634)	(2,517,832)	(3,081,356)
Materials and Contracts		(5,883,452)	(3,103,059)	(4,303,159)
Utility Charges		(237,815)	(297,346)	(71,233)
Insurance Expenses		(293,111)	(301,237)	(274,364)
Goods and Services Tax		(698,733)	(472,018)	(350,000)
Other		(175,116)	(163,326)	(179,623)
		<u>(10,169,861)</u>	<u>(6,854,818)</u>	<u>(8,259,735)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>965,089</u>	<u>1,596,259</u>	<u>824,793</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Purchase of Property, Plant & Equipment	3	(9,149,151)	(1,042,745)	(1,964,492)
Payments for Construction of Infrastructure	3	(1,086,928)	(516,275)	(841,553)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,954,255	4,941,493	803,243
Proceeds from Sale of Plant & Equipment	4	397,000	225,136	252,726
<b>Net Cash Used in Investing Activities</b>		<u>(6,884,824)</u>	<u>3,607,609</u>	<u>(1,750,076)</u>
<b>Net Increase (Decrease) in Cash Held</b>		(5,919,734)	5,203,868	(925,283)
Cash at Beginning of Year		6,869,112	1,665,244	1,567,556
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u>949,378</u>	<u>6,869,112</u>	<u>642,273</u>

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

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

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUES</b>	1,2			
Governance		3,027	2,148	2,320
General Purpose Funding		1,243,972	949,505	964,673
Law, Order, Public Safety		13,636	17,773	13,470
Health		73,335	48,735	84,693
Education and Welfare		191,602	205,758	191,209
Housing		48,748	43,894	48,960
Community Amenities		206,435	195,147	165,464
Recreation and Culture		197,900	181,384	179,400
Transport		2,779,534	1,275,985	1,969,128
Economic Services		2,994,386	5,158,252	576,960
Other Property and Services		129,427	81,231	124,270
		<u>7,882,002</u>	<u>8,159,812</u>	<u>4,320,547</u>
<b>EXPENSES</b>	1,2			
Governance		(518,232)	(393,619)	(498,466)
General Purpose Funding		(400,166)	(295,077)	(326,685)
Law, Order, Public Safety		(122,052)	(147,915)	(112,075)
Health		(702,741)	(536,088)	(694,900)
Education and Welfare		(578,231)	(439,124)	(506,656)
Community Amenities		(242,032)	(175,420)	(216,959)
Recreation & Culture		(1,304,981)	(997,805)	(1,246,658)
Transport		(5,909,199)	(4,268,992)	(4,001,498)
Economic Services		(1,622,261)	(1,336,602)	(1,645,915)
Other Property and Services		(113,630)	10,426	(70,007)
		<u>(11,513,525)</u>	<u>(8,580,216)</u>	<u>(9,319,819)</u>
<b>Net Operating Result Excluding Rates</b>		(3,631,523)	(420,404)	(4,999,272)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	254,655	(19,096)	6,683
Depreciation on Assets	2(a)	2,097,158	2,088,462	1,718,196
Movement in Non-Current Staff Leave Provisions		0	28,408	0
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	3	(8,077,151)	(281,236)	(638,610)
Purchase Infrastructure Assets - Roads	3	(690,243)	(322,421)	(511,000)
Purchase Infrastructure Assets - Other	3	(396,685)	(193,854)	(330,553)
Purchase Plant and Equipment	3	(1,072,000)	(726,134)	(805,833)
Purchase Furniture and Equipment	3	0	(35,375)	(520,049)
Proceeds from Disposal of Assets	4	397,000	225,136	252,726
Transfers to Reserves (Restricted Assets)	6	(301,781)	(332,273)	(330,798)
Transfers from Reserves (Restricted Assets)	6	82,260	72,883	90,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	6,230,757	1,134,984	1,083,479
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	6,230,757	0
<b>Total Amount Raised from General Rate</b>	8	<u>(5,107,553)</u>	<u>(5,011,677)</u>	<u>(4,985,031)</u>

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

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

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

**The Local Government Reporting Entity**

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

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

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

**(b) 2013/14 Actual Balances**

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

**(c) Rounding Off Figures**

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

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

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

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

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

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

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

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

**(f) Superannuation**

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

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



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

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

**(g) Cash and Cash Equivalents**

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

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

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(j) Fixed Assets**

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

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

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

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

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

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

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

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

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

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

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

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

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

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

***Land Under Control***

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

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

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

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

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

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

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

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

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

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

***Revaluation***

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

***Transitional Arrangement***

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

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

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

***Land Under Roads***

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

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

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

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

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

***Depreciation***

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

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

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

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

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

Buildings	30 to 50 years
Plant and Equipment	5 to 15 years
Furniture and Equipment	2 to 15 years
Infrastructure	10 to 40 years

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

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

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

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

***Capitalisation Threshold***

The Shire of Leonora does not have a capitalisation threshold. Capitalisation of assets will be the discretion of the Chief Executive Officer in accordance with good asset management practices and considerations

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

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

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

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

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

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

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

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

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

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

**Income approach**

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

**Cost approach**

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

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

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

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

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

**(I) Financial Instruments (Continued)**

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

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

*(iv) Available-for-sale financial assets*

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

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

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

*(v) Financial liabilities*

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

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

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

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

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(m) Impairment of Assets**

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

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

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



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

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

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

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

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

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

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

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

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

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

**(p) Borrowing Costs**

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

**(q) Provisions**

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

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

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

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

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

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

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	14,173	9,401	13,800
Other Services	0	0	0
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Law, Order, Public Safety	617	617	854
Health	19,849	19,849	13,573
Education and Welfare	13,314	10,171	7,499
Housing	32,771	32,771	27,895
Community Amenities	48,002	47,172	56,895
Recreation and Culture	134,977	133,230	136,707
Transport	1,563,600	1,563,601	1,304,300
Economic Services	30,192	27,215	19,425
Other Property and Services	253,836	253,836	151,048
	<u>2,097,158</u>	<u>2,088,462</u>	<u>1,718,196</u>
<b><u>By Class</u></b>			
Land and Buildings	202,900	197,375	173,557
Furniture and Equipment	12,675	10,916	11,784
Plant and Equipment	912,408	755,790	314,776
Infrastructure - Roads	865,958	1,024,362	1,129,218
Infrastructure - Other	103,217	100,019	88,861
	<u>2,097,158</u>	<u>2,088,462</u>	<u>1,718,196</u>
<b>Rental Charges</b>			
- Operating Leases	<u>12,558</u>	<u>14,791</u>	<u>20,132</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	17,781	13,264	11,798
- Other Funds	20,000	13,273	30,000
	<u>37,781</u>	<u>26,537</u>	<u>41,798</u>

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

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

**(b) Statement of Objective**

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

**COMMUNITY VISION**

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

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

**GOVERNANCE**

Includes costs and revenues associated with the President and Councillors in the exercise of their obligations as a governing body. Items of expenditure include conference, travel, meeting attendance fees, presidential allowance, receptions, donations, subscriptions and phone rentals. Costs of advertising and conducting elections are also included. Revenues include election nomination fees and reimbursements by members for private expenses.

An administration cost is also allocated which enables staff to process Council Meeting procedures, implement all government decisions and conduct Council meetings. Cost of conducting audit of Council books of accounts and procedures is also included under this heading.

**GENERAL PURPOSE FUNDING**

**1 Rates**

(a) GRV (gross rental value) refers to property rates for Leonora, Gwalia, Leinster and Agnew town sites and operational mines and associated infrastructure.

(b) UV (unimproved value) refers to mining properties and tenements (other than mines and other associated infrastructure) and included prospecting licences, exploration licences and mining leases. It also refers to broad acre rural pastoral properties.

(c) Additional rates and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of a budget.

(d) Administration charge refers to the charge levied on ratepayers electing make payment of rates on the offered instalment plan and is based on the actual cost involved in administering this process.

(e) Administration costs allocated are the costs of maintaining records, levying and collecting all rates.

**2. Grants**

(a) Grants Commission - a general purpose grant allocated annually by the Federal Government to all local Governments. The amount is determined by various formulae devised by the Grants Commission, with a significant component being based on population.

(b) Roads Grant - an untied road grant allocated by the Federal Government and again distributed by the Grants Commission utilizing a pre-determined formula.

(c) Administration costs allocated to grants refers to the costs associated in collection of Federal Government grants including provision and updating of data used in grants commission formula.

**LAW, ORDER, PUBLIC SAFETY**

Costs and revenues associated with animal control within the Shire and also includes fire insurance, dog control and registration.

**HEALTH**

Costs and revenues associated with compliance with the Health Act including inspections and approvals, food quality control, mosquito control, septic tank inspection/control, food hygiene inspection/control, contribution to doctors expenses, Royal Flying Doctor donation and notification of disease.

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

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

**(b) Statement of Objective**

**EDUCATION AND WELFARE**

Provision of support for education and aged and disabled facilities within the district for the betterment of the residents.

**HOUSING**

Costs of maintaining Council owned accommodation units and collection of rentals paid by staff with use of those buildings. Costs that can be accurately attributed to other programs are allocated. Revenue associated with a State Government owned house by way of loan repayments to Council are also included.

Accommodation units included 3 houses, 2 duplexes and a single persons quarters.

**COMMUNITY AMENITIES**

Costs of collection and disposal of domestic and commercial refuse for townsite of Leonora and Gwalia and maintenance of the landfill refuse site. Revenue collection by way of an annual fee for this service which is included on rate assessment notice.

Costs associated with review and administration of Council's Town Planning Scheme.

Provision of Christmas decorations in the Leonora Town site.

Operation of the Leonora Cemetery.

**RECREATION AND CULTURE**

Provision and maintenance of Council owned parks, gardens and grassed oval/recreation ground at Leonora and a contribution to similar facilities with Leinster townsite.

Costs of operations and maintenance of a purpose built recreation centre which includes an indoor basketball court, two squash courts, kitchen, gymnasium and associated facilities and revenues collected from the public for use of these facilities.

Costs of maintenance of Council owned and provided television and radio re-transmission service which includes GWN, WIN and SBS television and WAFM and ABC fine music radio.

Costs and revenues associated with the operation and maintenance of library facilities at Leonora in conjunction with the Library Board of Western Australia.

**TRANSPORT**

Maintenance and improvements of 1,300 kilometres of Council controlled unsealed roads, townsite footpaths and streets, drainage control, street cleaning and provision and maintenance of street trees. Costs of providing electricity for steel lights in the Leonora/Gwalia townsites and maintenance of Council's work depot and associated infrastructure.

Operation, maintenance and management of Leonora Aerodrome including runways, runway lighting, tarmac and terminal buildings and gardens. Purchase of aviation fuel for resale by aircraft operators.

Revenues by way of landing fees and Head Tax charges to all aircraft with the exception of the Royal Flying Doctors Service, lease/renting of building to all users of facilities and charges for fuel supplied to aircraft.

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

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

**(b) Statement of Objective (Continued)**

**ECONOMIC SERVICES**

Costs associated with tourism promotion throughout the Shire including employment of a Curator/Promotion Officer at the Gwalia Museum and historic precinct.

Contribution to employment of a Goldfields/Esperance Development Officer operating from Shire Offices - Leonora.

Contribution to costs of North Eastern Goldfields Landcare Organisation.

Costs and revenues associated with building control under building regulations, including inspections and issuing building permits.

**OTHER PROPERTY & SERVICES**

Costs and revenues for private hire of Council machinery and operators for completion of private works for ratepayers and others.

Costing allocation pools including administration, overheads, plant operation costs and salaries and wages which are all individually detailed and then allocated throughout all previously mentioned operating activities, works and services.

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

<b>3. ACQUISITION OF ASSETS</b>	<b>2014/15 Budget \$</b>
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Health</b>	
EHO Vehicle	PE 34,000
<b>Education and Welfare</b>	
Youth Centre Refurbishment	LB 15,000
<b>Community Amenities</b>	
Treatment Pond Upgrade	IO 50,000
Recycling Equipment	PE 10,000
<b>Recreation and Culture</b>	
Cat 962 Loader P011	PE 300,000
Gym Upgrade	LB 200,000
Fitness/Playground Equipment	IO 24,000
<b>Transport</b>	
Nissan Patrol P448	PE 45,000
Cat Road Grader L2221	PE 400,000
Grader Vehicle 2008 Ford Ute P2230	PE 37,000
MWS Vehicle 6L	PE 65,000
Navara Utility P33	PE 36,000
Depot Workshop Renewal	LB 130,000
RRG 2014-15 Weebo Wildara	IR 272,000
R2R Renewals	IR 323,243
Footpath Renewals	IR 95,000
Upgrade Aerodrome Lighting Genset	IO 50,000
<b>Economic Services</b>	
Vintage Vehicle Building	LB 190,518
Northern Goldfields Regional Office and Administration Centre	LB 6,817,943
Gwalia Cottages	LB 546,290
Barnes Federal Theatre	LB 22,200
Patroni's Guest House Interpretation	LB 44,000
Major's Boarding House	LB 111,200
MEHS Vehicle	PE 24,000
Gwalia Headframe Renewal	IO 208,360
Gwalia Entrance Upgrade	IO 20,000
Restoration Electric Tram	IO 39,325
Restoration 'Ken' Locomotive	IO 5,000
<b>Other Property and Services</b>	
CEO Vehicle 1L	PE 75,000
DCEO Vehicle 2L	PE 46,000
	<b><u>10,236,079</u></b>
<b><u>By Class</u></b>	
Land and Buildings	8,077,151
Infrastructure Assets - Roads	690,243
Infrastructure Assets - Other	396,685
Plant and Equipment	1,072,000
	<b><u>10,236,079</u></b>

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

**4. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET \$	2014/15 BUDGET \$	2014/15 BUDGET \$
<b>Health</b>			
EHO Vehicle - 4L	35,610	23,000	(12,610)
<b>Transport</b>			
Loader - 1CVT011	177,982	85,000	(92,982)
Works Utility - P448D	41,348	22,000	(19,348)
Grader - L2221	145,722	130,000	(15,722)
Dual Cab Utility - P534	33,679	19,000	(14,679)
Works Utility	36,328	11,000	(25,328)
MWS Vehicle - 6L	59,810	30,000	(29,810)
<b>Other Property and Services</b>			
CEO Vehicle - 1L	48,596	31,000	(17,596)
DCEO Vehicle - 2L	46,207	30,000	(16,207)
MEHS Vehicle	26,373	16,000	(10,373)
	651,655	397,000	(254,655)

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET \$	2014/15 BUDGET \$	2014/15 BUDGET \$
<b>Plant and Equipment</b>			
EHO Vehicle - 4L	35,610	23,000	(12,610)
Loader - 1CVT011	177,982	85,000	(92,982)
Works Utility - P448D	41,348	22,000	(19,348)
Grader - L2221	145,722	130,000	(15,722)
Dual Cab Utility - P534	33,679	19,000	(14,679)
Works Utility	36,328	11,000	(25,328)
MWS Vehicle - 6L	59,810	30,000	(29,810)
CEO Vehicle - 1L	48,596	31,000	(17,596)
DCEO Vehicle - 2L	46,207	30,000	(16,207)
MEHS Vehicle	26,373	16,000	(10,373)
	651,655	397,000	(254,655)

**Summary**

	<b>2014/15 BUDGET \$</b>
Profit on Asset Disposals	0
Loss on Asset Disposals	(254,655)
	<u>(254,655)</u>



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

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

The Shire has no borrowings

(b) New Debentures - 2014/15

The Shire has no plans to apply for any new debentures.

(c) Unspent Debentures

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

(d) Overdraft

Council has no overdraft facility and it is anticipated an overdraft facility will not be required during 2014/15.

SHIRE OF LEONORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>6. RESERVES</b>			
<b>(a) Long Service Leave Reserve</b>			
Opening Balance	126,415	123,428	172,725
Amount Set Aside / Transfer to Reserve	3,155	2,987	2,777
Amount Used / Transfer from Reserve	0	0	0
	<u>129,570</u>	<u>126,415</u>	<u>175,502</u>
<b>(b) Fire Disaster Reserve</b>			
Opening Balance	17,974	13,620	11,566
Amount Set Aside / Transfer to Reserve	4,450	4,354	4,396
Amount Used / Transfer from Reserve	0	0	0
	<u>22,424</u>	<u>17,974</u>	<u>15,962</u>
<b>(c) Plant Purchase Reserve</b>			
Opening Balance	203,274	51,127	992
Amount Set Aside / Transfer to Reserve	105,085	152,147	152,275
Amount Used / Transfer from Reserve	0	0	0
	<u>308,359</u>	<u>203,274</u>	<u>153,267</u>
<b>(d) Annual Leave Capital Reserve</b>			
Opening Balance	154,692	151,037	150,391
Amount Set Aside / Transfer to Reserve	3,861	3,655	3,398
Amount Used / Transfer from Reserve	0	0	0
	<u>158,553</u>	<u>154,692</u>	<u>153,789</u>
<b>(e) Gwalia Precinct Reserve</b>			
Opening Balance	85,839	91,150	65,801
Amount Set Aside / Transfer to Reserve	81,677	67,572	65,925
Amount Used / Transfer from Reserve	(82,260)	(72,883)	(90,000)
	<u>85,256</u>	<u>85,839</u>	<u>41,726</u>
<b>(f) Building Reserve</b>			
Opening Balance	141,663	40,105	0
Amount Set Aside / Transfer to Reserve	103,553	101,558	102,027
Amount Used / Transfer from Reserve	0	0	0
	<u>245,216</u>	<u>141,663</u>	<u>102,027</u>
<b>Total Reserves</b>	<u>949,378</u>	<u>729,857</u>	<u>642,273</u>

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

SHIRE OF LEONORA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

6. RESERVES (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
Long Service Leave Reserve	3,155	2,987	2,777
Fire Disaster Reserve	4,450	4,354	4,396
Plant Purchase Reserve	105,085	152,147	152,275
Annual Leave Capital Reserve	3,861	3,655	3,398
Gwalia Precinct Reserve	81,677	67,572	65,925
Building Reserve	103,553	101,558	102,027
	<u>301,781</u>	<u>332,273</u>	<u>330,798</u>
<b>Transfers from Reserves</b>			
Long Service Leave Reserve	0	0	0
Fire Disaster Reserve	0	0	0
Plant Purchase Reserve	0	0	0
Annual Leave Capital Reserve	0	0	0
Gwalia Precinct Reserve	(82,260)	(72,883)	(90,000)
Building Reserve	0	0	0
	<u>(82,260)</u>	<u>(72,883)</u>	<u>(90,000)</u>
	<u>219,521</u>	<u>259,390</u>	<u>240,798</u>

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

Long Service Leave Reserve

- This reserve is to offset Council's long service leave liabilities to its employees

Fire Disaster Reserve

- This reserve will assist in the provision of emergency contingencies in the case of a fire disaster

Plant Replacement Reserve

- to be used for the purchase of major plant

Annual Leave Capital Reserve

- This reserve is to offset Council's leave liability to its employees

Gwalia Reserve

- to be used for restoration and historical projects in the Gwalia precinct

Building Reserve

- to be used for the construction and preservation of Council buildings and urgent repairs and maintenance.

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 2014/15.

**SHIRE OF LEONORA**

**NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDED 30TH JUNE 2015**

	Note	2014/15 Budget \$	2013/14 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	0	6,139,256
Cash - Restricted Reserves	15(a)	949,378	729,857
Receivables		100,000	500,917
Inventories		40,000	95,249
		<u>1,089,378</u>	<u>7,465,279</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		<u>(464,167)</u>	<u>(828,832)</u>
<b>NET CURRENT ASSET POSITION</b>		625,211	6,636,447
Less: Cash - Restricted Reserves	15(a)	(949,378)	(729,857)
Add: Cash Backed Provision		<u>324,167</u>	<u>324,167</u>
<b>ESTIMATED SURPLUS C/FWD</b>		<u><u>0</u></u>	<u><u>6,230,757</u></u>

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

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

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

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR**

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
<b>General Rate</b>								
<b>GRV</b>								
Industrial	0.0630	48	3,545,980	223,397	0	0	223,397	216,179
Commercial	0.0630	30	3,541,182	223,094	0	0	223,094	216,470
Mining Tenement	0.0630	6	2,399,248	151,153	1,541	0	152,694	147,430
Residential	0.0630	486	6,498,180	409,385	0	0	409,385	396,105
Town Centre	0.0630	5	252,770	15,925	0	0	15,925	15,419
Miscellaneous	0.0630	12	356,524	22,461	0	0	22,461	26,081
<b>UV</b>								
Mining Tenement	0.1380	1,068	26,805,843	3,699,206	15,405	(104,595)	3,610,016	3,716,467
Pastoral	0.1380	30	1,264,312	174,475	0	0	174,475	78,228
Rural	0.1380	2	50,000	6,900	0	0	6,900	3,082
<b>Sub-Totals</b>		1,687	44,714,039	4,925,996	16,946	(104,595)	4,838,347	4,815,461
<b>Minimum Payment</b>	<b>Minimum \$</b>							
<b>GRV</b>								
Industrial	287	13	32,270	3,731	0	0	3,731	3,348
Commercial	287	4	10,140	1,148	0	0	1,148	1,116
Residential	287	19	50,521	5,453	0	0	5,453	5,301
Town Centre	287	2	875	574	0	0	574	558
Vacant	287	63	60,731	18,081	0	0	18,081	17,577
Miscellaneous	287	4	2,910	1,148	0	0	1,148	1,116
<b>UV</b>								
Mining Tenement	287	830	944,662	238,210	0	0	238,210	260,865
Rural	287	3	3,501	861	0	0	861	837
<b>Sub-Totals</b>		938	1,105,610	269,206	0	0	269,206	290,718
Discounts (Note 12)							0	(94,502)
<b>Total Amount Raised from General Rate</b>							5,107,553	5,011,677
<b>Total Rates</b>							5,107,553	5,011,677

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

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

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

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

**9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR**

No specified area rates will be raised in 2014/15.

**10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR**

No Service Charges will be raised in 2014/15.

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>
General Purpose Funding	13,935	14,292
Law, Order, Public Safety	9,084	8,054
Health	53,335	25,610
Education and Welfare	87,720	72,961
Housing	34,370	28,780
Community Amenities	203,354	189,191
Recreation & Culture	75,332	68,816
Transport	477,296	446,593
Economic Services	199,337	188,899
Other Property & Services	104,500	51,502
	<u>1,258,263</u>	<u>1,094,698</u>

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

A provision of \$104,545 is also included to write back mining rates that are unrecoverable due to companies entering into administration, or where all other avenues of debt recovery have been exhausted.

The Royal Flying Doctor Service (RFDS) has been granted a continuous waiver on landing fees at the airport. The waiver is in recognition of the valuable community service provided by the RFDS to the district and is estimated at \$ 3000.

The Shire of Leonora provides housing to the local Doctor who resides in Leonora and all rent is waived as per contract between Council and the Doctor.

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

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

No interest is charged on overdue rates.

Ratepayers have the option of paying in four instalments, due 35 days after the date of issue of the rate notice

First instalment is due on the 27th August 2014 and includes any arrears and a quarter of the current rates

Second instalment is due on the 27th October 2014.

Third instalment is due on the 27th December 2014.

Fourth instalment is due on the 27th February 2015.

An administration fee of \$24 is levied per assessment for payment in four instalment option. The expected income for 2014/15 is \$ 13,135.

	<b>2014/15 Budget \$</b>
Administration Charges	13,135
Interest Charges	<u>0</u>
	<u><u>13,135</u></u>

**14. ELECTED MEMBERS REMUNERATION**

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

	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>
Meeting Fees	43,216	28,752
President's Allowance	17,200	15,767
Deputy President's Allowance	4,300	4,300
Travelling Expenses	8,455	9,493
Telecommunications Allowance	<u>24,500</u>	<u>27,515</u>
	<u><u>97,671</u></u>	<u><u>85,827</u></u>



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

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

**(a) Reconciliation of Cash**

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

	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>
Cash - Unrestricted	0	6,139,255
Cash - Restricted	949,378	729,857
	<u>949,378</u>	<u>6,869,112</u>

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

Long Service Leave Reserve	129,570	126,415
Fire Disaster Reserve	22,424	17,974
Plant Purchase Reserve	308,359	203,274
Annual Leave Capital Reserve	158,553	154,692
Gwalia Precinct Reserve	85,256	85,839
Building Reserve	245,216	141,663
	<u>949,378</u>	<u>729,857</u>

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

Net Result	1,476,030	4,591,273
Depreciation	2,097,158	2,088,462
(Profit)/Loss on Sale of Asset	254,655	(19,096)
(Increase)/Decrease in Receivables	400,917	(223,529)
(Increase)/Decrease in Inventories	55,249	(46,331)
Increase/(Decrease) in Payables	(364,665)	118,567
Increase/(Decrease) in Employee Provisions	0	28,406
Grants/Contributions for the Development of Assets	(2,954,255)	(4,941,493)
<b>Net Cash from Operating Activities</b>	<u>965,089</u>	<u>1,596,259</u>

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

Bank Overdraft limit	0	0
Bank Overdraft at Balance Date	0	0
Credit Card limit	20,000	20,000
Credit Card Balance at Balance Date	0	0
<b>Total Amount of Credit Unused</b>	<u>20,000</u>	<u>20,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>Nil</u>	<u>Nil</u>
Unused Loan Facilities at Balance Date	<u>Nil</u>	<u>Nil</u>

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**2013/14  
Budget  
\$**

0  
642,273  
642,273

175,502  
15,962  
153,267  
153,789  
41,726  
102,027  
642,273

(14,241)

1,718,196  
6,683  
300,517  
5,507  
(388,626)  
0

(803,243)  
824,793

0  
0  
20,000  
0  
20,000

Nil

Nil

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

**16. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-14 \$</b>	<b>Estimated Amounts Received \$</b>	<b>Estimated Amounts Paid (\$)</b>	<b>Estimated Balance 30-Jun-15 \$</b>
Proceeds from sale of impounded cattle	16,112	0	0	16,112
	<u>16,112</u>	<u>0</u>	<u>0</u>	<u>16,112</u>

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

**17. MAJOR LAND TRANSACTIONS**

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

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

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

**Shire of Leonora**  
**Budget Statement of Funding**  
**Budget Year ended 30 June 2015**

	2013/14 Budget \$	2013/14 Estimated Actual \$	2014/15 Budget \$	Variance PY Budget \$	Variance PY Actual \$
<b>FUNDING FROM OPERATIONAL ACTIVITIES</b>					
<b>Revenues</b>					
Governance	2,320	2,148	3,027	30%	41%
General Purpose Funding	5,949,702	5,960,741	6,351,525	7%	7%
Law, Order, Public Safety	13,470	17,774	13,636	1%	-23%
Health	84,693	48,735	73,335	-13%	50%
Education and Welfare	191,211	205,758	191,602	0%	-7%
Housing	48,960	43,894	48,748	0%	11%
Community Amenities	165,464	195,147	206,435	25%	6%
Recreation and Culture	179,400	180,785	197,900	10%	9%
Transport	1,165,885	952,741	2,274,958	95%	139%
Economic Services	576,960	540,003	544,707	-6%	1%
Other Property and Services	124,270	82,268	129,427	4%	57%
	<u>8,502,335</u>	<u>8,229,992</u>	<u>10,035,300</u>	<u>18%</u>	<u>22%</u>
<b>Expenses</b>					
Governance	( 498,465)	(393,619)	( 518,232)	4%	32%
General Purpose Funding	( 326,685)	(295,077)	(400,166)	22%	36%
Law, Order, Public Safety	( 112,075)	(147,915)	(122,052)	9%	-17%
Health	( 694,900)	(536,088)	(702,741)	1%	31%
Education and Welfare	( 506,656)	(439,124)	(578,231)	14%	32%
Housing	0	0	0	0%	0%
Community Amenities	( 216,959)	(175,420)	(242,032)	12%	38%
Recreation and Culture	( 1,246,660)	(997,805)	(1,304,981)	5%	31%
Transport	( 4,001,498)	(4,268,992)	(5,909,199)	48%	38%
Economic Services	( 1,645,916)	(1,336,602)	(1,622,261)	-1%	21%
Other Property and Services	( 70,005)	10,428	(113,630)	62%	-1190%
	<u>( 9,319,819)</u>	<u>( 8,580,214)</u>	<u>(11,513,525)</u>	<u>24%</u>	<u>34%</u>
	( 817,484)	( 350,221)	( 1,478,225)	81%	322%
<b>Funding Position Adjustments</b>					
Depreciation on non-current assets	1,718,196	2,088,460	2,097,158	22%	0%
Net (profit) and losses on disposal	6,683	( 19,097)	254,655	3710%	-1433%
Movement in employee benefit provisions	0	28,406	0	0%	-100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0%</u>
<b>Net Funding From Operational Activities</b>	<u>907,395</u>	<u>1,747,548</u>	<u>873,588</u>	<u>-4%</u>	<u>-50%</u>
<b>FUNDING FROM CAPITAL ACTIVITIES</b>					
<b>Inflows</b>					
Proceeds on disposal	252,726	225,136	397,000	57%	76%
Non-operating grants, subsidies and contributions	803,243	4,941,493	2,954,255	268%	-40%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0%</u>
<b>Outflows</b>					
Purchase of land held for resale	( 638,610)	0	0	-100%	0%
Purchase of property plant and equipment	( 1,325,882)	( 1,042,745)	( 9,149,151)	590%	777%
Purchase of infrastructure	( 841,553)	( 516,269)	( 1,086,928)	29%	111%
<b>Net Funding From Capital Activities</b>	<u>( 1,750,076)</u>	<u>3,607,615</u>	<u>( 6,884,824)</u>	<u>293%</u>	<u>-291%</u>
<b>FUNDING FROM FINANCING ACTIVITIES</b>					
<b>Inflows</b>					
Transfer from reserves	90,000	72,883	82,260	-9%	13%
New borrowings	0	0	0	0%	0%
Self supporting loan	0	0	0	0%	0%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0%</u>
<b>Outflows</b>					
Transfer to reserves	( 330,798)	( 332,273)	( 301,781)	-9%	-9%
Advances to community groups	0	0	0	0%	0%
Repayment of past borrowings	0	0	0	0%	0%
<b>Net Funding From Financing Activities</b>	<u>( 240,798)</u>	<u>( 259,390)</u>	<u>( 219,521)</u>	<u>-9%</u>	<u>-15%</u>
Estimated Surplus/Deficit July 1 B/Fwd	1,083,479	1,134,984	6,230,757	475%	449%
<b>Estimated Surplus/Deficit June 30 C/Fwd</b>	<u><b>0</b></u>	<u><b>6,230,757</b></u>	<u><b>0</b></u>	<u><b>0%</b></u>	<u><b>-100%</b></u>
<b>COMPOSITION OF CLOSING POSITION</b>					
<b>CURRENT ASSETS</b>					
Unrestricted Cash and Equivalents	0	1,521,007	0		
Restricted Cash and Cash Equivalent	642,273	5,348,106	1,134,378		
Trade and Other Receivables	100,000	500,917	100,000		
Inventories	30,000	95,249	40,000		
<b>CURRENT LIABILITIES</b>					
Trade and Other Payables	( 380,000)	( 504,665)	( 464,167)		
Reserves	( 642,273)	( 324,167)	( 1,134,378)		
Cash Backed Provisions	0	( 405,690)	0		
Cash Backed Provisions	250,000	0	324,167		
Estimated Surplus/Deficit June 30 C/Fwd	<u>0</u>	<u>6,230,757</u>	<u>0</u>		

**Shire of Leonora**  
**Budget Statement of Funding**  
**Budget Year ended 30 June 2015**

	2013/14 Budget \$	2013/14 Estimated Actual \$	2014/15 Budget \$	Variance PY Budget \$	Variance PY Actual \$
<b>FUNDING FROM OPERATIONAL ACTIVITIES</b>					
<b>Revenues</b>					
Rates	4,985,031	5,011,677	5,107,553	2%	2%
Operating grants, subsidies and contributions	2,043,325	1,966,976	3,534,926	73%	80%
Profit on disposal of assets	68,324	27,407	0	-100%	-100%
Fees and charges	1,261,967	1,094,697	1,258,263	0%	15%
Service charges	0	0	0	0%	0%
Interest earnings	41,798	28,680	37,781	-10%	32%
Other revenue	101,890	100,555	96,777	-5%	-4%
	<u>8,502,335</u>	<u>8,229,993</u>	<u>10,035,300</u>	<u>18%</u>	<u>22%</u>
<b>Expenses</b>					
Employee costs	( 2,831,356)	( 2,546,238)	( 2,404,210)	-15%	-6%
Materials and contracts	( 4,170,039)	( 3,175,295)	( 6,051,460)	45%	91%
Utility charges (electricity, gas, water etc.)	( 71,233)	( 297,346)	( 237,815)	234%	-20%
Depreciation on non-current assets	( 1,718,196)	( 2,088,460)	( 2,097,158)	22%	0%
Loss on asset disposal	( 75,007)	( 8,311)	( 254,655)	240%	2964%
Interest expense	0	0	0	0%	0%
Insurance expense	( 274,364)	( 301,237)	( 293,111)	7%	-3%
Other expenditure	( 179,624)	( 163,327)	( 175,116)	-3%	7%
	<u>( 9,319,819)</u>	<u>( 8,580,215)</u>	<u>( 11,513,525)</u>	<u>24%</u>	<u>34%</u>
	<u>( 817,484)</u>	<u>( 350,222)</u>	<u>( 1,478,225)</u>	<u>81%</u>	<u>322%</u>
<b>Funding Position Adjustments</b>					
Depreciation on non-current assets	1,718,196	2,088,460	2,097,158	22%	0%
Net profit and losses on disposal	6,683	( 19,097)	254,655	3710%	-1433%
Movement in employee benefit provisions	0	28,406	0	0%	-100%
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0%</u>	<u>0%</u>
<b>Net Funding From Operational Activities</b>	<u>907,395</u>	<u>1,747,548</u>	<u>873,588</u>	<u>-4%</u>	<u>-50%</u>
<b>FUNDING FROM CAPITAL ACTIVITIES</b>					
<b>Inflows</b>					
Proceeds on disposal	252,726	225,136	397,000	57%	76%
Non-operating grants, subsidies and contributions	803,243	4,941,493	2,954,255	268%	-40%
				0%	0%
<b>Outflows</b>					
Purchase of land held for resale	( 638,610)	0	0	-100%	0%
Purchase of property plant and equipment	( 1,325,882)	( 1,042,745)	( 9,149,151)	590%	777%
Purchase of infrastructure	( 841,553)	( 516,269)	( 1,086,928)	29%	111%
	<u>( 1,750,076)</u>	<u>3,607,615</u>	<u>( 6,884,824)</u>	<u>293%</u>	<u>-291%</u>
<b>Net Funding From Capital Activities</b>	<u>( 1,750,076)</u>	<u>3,607,615</u>	<u>( 6,884,824)</u>	<u>293%</u>	<u>-291%</u>
<b>FUNDING FROM FINANCING ACTIVITIES</b>					
<b>Inflows</b>					
Transfer from reserves	90,000	72,883	82,260	-9%	13%
New borrowings	0	0	0	0%	0%
Self supporting loan	0	0	0	0%	0%
<b>Outflows</b>					
Transfer to reserves	( 330,798)	( 332,273)	( 301,781)	-9%	-9%
Advances to community groups	0	0	0	0%	0%
Repayment of past borrowings	0	0	0	0%	0%
	<u>( 240,798)</u>	<u>( 259,390)</u>	<u>( 219,521)</u>	<u>-9%</u>	<u>-15%</u>
<b>Net Funding From Financing Activities</b>	<u>( 240,798)</u>	<u>( 259,390)</u>	<u>( 219,521)</u>	<u>-9%</u>	<u>-15%</u>
Estimated Surplus/Deficit July 1 B/Fwd	1,083,479	1,134,984	6,230,757	475%	449%
<b>Estimated Surplus/Deficit June 30 C/Fwd</b>	<u><u>0</u></u>	<u><u>6,230,757</u></u>	<u><u>( 0)</u></u>	<u><u>0%</u></u>	<u><u>-100%</u></u>
<b>COMPOSITION OF CLOSING POSITION</b>					
<b>CURRENT ASSETS</b>					
Unrestricted Cash and Equivalents	0	1,521,007	0		
Restricted Cash and Cash Equivalent	642,273	5,348,106	1,134,378		
Trade and Other Receivables	100,000	500,917	100,000		
Inventories	30,000	95,249	40,000		
<b>CURRENT LIABILITIES</b>					
Trade and Other Payables	( 380,000)	( 504,665)	( 464,167)		
Reserves	( 642,273)	( 324,167)	( 1,134,378)		
Cash Backed Provisions	0	( 405,690)	0		
Cash Backed Provisions	250,000	0	324,167		
Estimated Surplus/Deficit June 30 C/Fwd	<u>0</u>	<u>6,230,757</u>	<u>0</u>		



Shire of Leonora						
Summary of Operating Revenue and Expenditure						
Budget Year ended 30 June 2015						
				Values		
Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
Operating Revenue	General purpose funding	2325 I030002	UV - Rate - \$0.134	\$3,775,665	\$3,769,795	\$3,880,581
		2325 I030004	GRV - Rate - \$0.058	\$1,009,101	\$1,016,608	\$1,045,415
		2325 I030005	UV Mining - Rate - \$0.128	\$0	\$0	\$0
		2325 I030006	GRV Minimum - \$267	\$27,342	\$29,016	\$30,135
		2325 I030007	UV Minimum - \$267	\$261,423	\$261,702	\$239,071
		2325 I030008	Rates - Additional GRV	\$1,500	\$1,076	\$1,541
		2312 I030008	Rates - Additional GRV	\$0	\$0	\$0
		2325 I030009	Rates - Additional UV	\$15,000	\$36,430	\$15,405
		2312 I030010	Charges - Instalment Option	\$4,620	\$13,135	\$13,135
		2325 I030011	Rates - Mining Written Back	(\$15,000)	(\$8,448)	(\$104,595)
		2312 I030013	Rates - General Enquiries	\$600	\$914	\$800
		2312 I030022	Interest Revenue - Municipal	\$0	\$662	\$0
		2312 I030014	UV Interim	\$0	(\$420)	\$0
		2325 I030015	UV Pastoral Rates Concessio	(\$90,000)	(\$94,502)	\$0
		2319 I030019	Grant - Equalisation	\$307,855	\$299,910	\$598,006
		2319 I030021	Grant - Roads (Untied)	\$272,188	\$270,715	\$594,250
		2314 I030022	Interest Revenue -Municipal	\$30,000	\$13,264	\$20,000
		2314 I030023	Interest Revenue - Reserves	\$11,798	\$13,273	\$17,781
		2319 I030031	Grant - CLGF 12/13	\$337,610	\$337,610	\$0
			<b>General purpose funding Total</b>			<b>\$5,949,702</b>
Governance	Governance	2422 I041426	Nomination Deposit	\$320	\$0	\$0
		2422 I041427	Reimb. - Members	\$1,000	\$0	\$1,000
		2414 I041429	Reimbursements	\$0	\$46	\$0
		2422 I041429	Reimbursements	\$1,000	\$2,101	\$2,027
		2412 I041430	Structural Reform Funding	\$0	\$0	\$0
	<b>Governance Total</b>			<b>\$2,320</b>	<b>\$2,148</b>	<b>\$3,027</b>
Law, order, public sa	Law, order, public sa	2712 I052400	Fines & Penalties	\$300	\$0	\$310
		2712 I052410	Fees - Impounding	\$750	\$460	\$774
		2712 I052420	Fees - Dog Registrations	\$1,200	\$3,269	\$3,500

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
	Law, order, public safety	2719 I052422	Contributions	\$0	\$2,500	\$0
		2712 I052423	Fees - Cat Registrations	\$0	\$325	\$500
		2719 I053402	Operational Grant - Bush Fire	\$7,220	\$7,220	\$4,552
		2712 I053403	ESL Admin Fee	\$4,000	\$4,000	\$4,000
	<b>Law, order, public safety Total</b>			<b>\$13,470</b>	<b>\$17,774</b>	<b>\$13,636</b>
	Health	2512 I074421	Contr Towards Contract EH	\$39,060	\$23,310	\$50,781
		2512 I074422	Caravan Park Licence	\$1,068	\$1,040	\$1,068
		2512 I076470	Fees - Lodging House Register	\$1,260	\$1,260	\$1,300
		2512 I076471	Fees - Itinerant Food Vendor	\$180	\$0	\$186
		2519 I076473	Grant-Aged Care Feasability	\$20,000	\$0	\$20,000
		2519 I076475	Grant - Medical Centre Equip	\$23,125	\$23,125	\$0
	<b>Health Total</b>			<b>\$84,693</b>	<b>\$48,735</b>	<b>\$73,335</b>
	Education and welfare	2219 I080002	Grant- Sustainability Child Ca	\$53,112	\$53,110	\$54,546
		2212 I080008	Childcare Centre Income	\$85,000	\$72,727	\$87,720
		2219 I080009	Graffiti Hotspot Fund - 08 09	\$2,500	\$0	\$0
		2219 I080014	Childcare Grants (Misc)	\$10,981	\$12,134	\$0
		2219 I082001	Youth Support DCP Grant	\$0	\$63,721	\$0
		2219 I082002	Youth Program Grants	\$38,318	\$3,179	\$48,000
		2222 I082003	Youth Reimbursements	\$800	\$554	\$822
		2212 I082003	Youth Reimbursements	\$0	\$93	\$0
		2222 I082004	Youth Contributions	\$500	\$0	\$514
		2212 I082004	Youth Contributions	\$0	\$141	\$0
		2222 I080008	Childcare Centre Income	\$0	\$99	\$0
	<b>Education and welfare Total</b>			<b>\$191,211</b>	<b>\$205,758</b>	<b>\$191,602</b>
	Housing	2622 I091420	Reimbursement Ph/Electric	\$14,000	\$15,114	\$14,378
		2614 I091420	Reimbursement Ph/Electric	\$0	\$1	\$0
		2612 I091420	Reimbursement Ph/Electric	\$0	\$910	\$0
		2612 I091423	Lot 1142 Walton (North)	\$3,380	\$3,120	\$3,380
		2612 I091424	Lot 972 SMQ	\$1,500	\$130	\$500
		2612 I091425	Lot 240 Hoover St	\$5,200	\$4,660	\$3,380
		2612 I091426	Lot 240 Hoover St	\$0	\$130	\$3,380
		2612 I091427	Lot 137 South Hoover	\$2,000	\$130	\$2,600
		2612 I091428	Lot 137 North Hoover	\$5,200	\$2,400	\$2,600
		2612 I091429	Lot 289 Queen Victoria St	\$3,380	\$3,380	\$3,380
		2612 I091430	Lot 229 Hoover	\$3,380	\$3,450	\$3,380
		2612 I091431	Lot 792 Cohen Street	\$780	\$390	\$3,320

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
	<b>Housing</b>	2612 I091432	Lot 250 Queen Victoria St	\$3,380	\$3,450	\$1,690
		2612 I091434	1260 Fitzgerald St	\$3,380	\$3,380	\$3,380
		2614 I091435	Lot 144 Gwalia Street	\$0	\$2,080	\$0
		2612 I091435	Lot 144 Gwalia Street	\$3,380	\$0	\$3,380
		2622 I091438	51 (Lot 144) Gwalia St	\$0	(\$2,080)	\$0
		2612 I091438	51 (Lot 144) Gwalia St	\$0	\$3,250	\$0
	<b>Housing Total</b>			<b>\$48,960</b>	<b>\$43,894</b>	<b>\$48,748</b>
	<b>Community amenities</b>	2012 I101410	Charges Domestic Refuse Re	\$72,250	\$71,258	\$74,025
		2012 I101504	Charges - Sale of Bins	\$2,000	\$1,177	\$2,064
		2012 I101505	Used Oil Rebate	\$500	\$0	\$500
		2012 I102410	Charges - Commercial Refus	\$82,064	\$85,008	\$70,115
		2012 I102413	Fees - Cemetery	\$0	\$0	\$0
		2012 I102414	Undertaker's Licence	\$0	\$0	\$0
		2012 I103430	Fees - Septic Tank Fees	\$600	\$0	\$600
		2012 I103431	Liquid Waste Disposal Fee	\$1,500	\$23,441	\$48,000
		2012 I107412	Fees - Cemetery	\$3,500	\$6,964	\$7,000
		2012 I107414	Undertaker's Licence	\$50	\$50	\$50
		2022 I107458	Other Community Amenities	\$3,000	\$5,956	\$3,081
		2012 I107458	Other Community Amenities	\$0	\$1,293	\$1,000
	<b>Community amenities Total</b>			<b>\$165,464</b>	<b>\$195,147</b>	<b>\$206,435</b>
	<b>Recreation and cultu</b>	2912 I113001	Reimbursement	\$0	\$0	\$0
		2922 I113001	Reimbursements	\$0	\$1,005	\$0
		2922 I113002	Goodwill Games Contributio	\$7,500	\$10,868	\$0
		2912 I114167	BHP Piano Recital	\$0	\$327	\$0
		2912 I114174	Oval Facility Hall - Hire	\$1,000	\$1,050	\$1,032
		2912 I114176	Oval Income	\$4,500	\$11,950	\$5,500
		2912 I114450	Charges - Hall Hire	\$5,000	\$8,325	\$8,500
		2912 I114451	Charges - Sport Hire	\$15,000	\$8,728	\$8,500
		2912 I114453	Charges - Misc Pool Re-sale	\$0	\$80	\$0
		2912 I114458	Charges - Tennis court	\$2,000	\$4,118	\$15,000
		2912 I114465	Charges - Swimming Pool	\$15,000	\$15,191	\$16,000
		2919 I114467	Grant - Swimming Pool	\$3,000	\$0	\$0
		2912 I114472	Bonds	\$100	\$0	\$103
		2919 I117001	CRC Operational Wages Gra	\$60,000	\$60,000	\$0
		2919 I117002	Grant - CRC Equipment	\$10,000	\$20,000	\$0
		2919 I117003	Grant - CRC Other	\$20,000	\$20,000	\$0

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2922 I117004	CRC Memberships	\$0	\$80	\$0
		2912 I117004	CRC Memberships	\$3,600	\$2,809	\$2,697
		2912 I117005	Tower Street Times Income	\$4,500	\$4,067	\$4,000
		2912 I117006	CRC Computer Usage	\$2,500	\$3,042	\$3,500
		2912 I117007	CRC Secretarial Services	\$2,700	\$6,791	\$7,500
		2914 I117007	CRC Secretarial Services	\$0	\$16	\$0
		2912 I117008	CRC Training Programs	\$500	\$0	\$500
		2922 I117009	Sale of Goods	\$2,500	\$0	\$2,568
		2912 I117009	Sale of Goods	\$0	\$2,337	\$2,500
		2919 I117010	Other Grant Funding	\$20,000	\$0	\$120,000
		2912 I118001	Grant - Centrelink Agent	\$0	\$0	\$0
	<b>Recreation and culture Total</b>			<b>\$179,400</b>	<b>\$180,785</b>	<b>\$197,900</b>
	<b>Transport</b>	3019 I122042	Contrib. - Crossovers	\$1,500	\$0	\$1,500
		3019 I122052	Contrib. - Street Lights	\$4,000	\$0	\$4,108
		3012 I122052	Contrib. - Street Lights	\$0	\$3,817	\$4,000
		3019 I122200	Grants - MRWA Direct	\$100,723	\$108,391	\$117,800
		3019 I122211	RRG - Kookynie Malcolm Rd	\$0	\$0	\$0
		3019 I122212	RRG - Leonora Mt Ida Road	\$0	\$0	\$0
		3019 I122213	Natural Disaster Reinstatement	\$0	\$0	\$1,630,000
		3019 I122214	RRG - Preserv. Old Agnew 1	\$113,520	\$113,520	\$0
		3019 I122215	RRG - Improve Old Agnew 1	\$81,840	\$0	\$0
		3019 I122216	RRG 2013-14 Old Agnew Road	\$233,333	\$256,787	\$0
		3012 I126410	Fees - Landing at Airport	\$202,000	\$162,732	\$165,000
		3012 I126415	Passenger Head Tax	\$298,100	\$233,889	\$245,000
		3012 I126420	Charges - Leases/rentals Airport	\$2,800	\$2,000	\$2,890
		3012 I126430	Charges - Fuel at Airport drug	\$38,000	\$33,272	\$39,216
		3012 I126431	Charges - Avgas Bulk	\$0	\$0	\$0
		3012 I126440	Charges - Fuel Sampling	\$16,000	\$6,000	\$16,000
		3012 I126491	Coffee Machine Sales	\$1,200	\$337	\$500
		3022 I126493	Other Reimbursement/Cont	\$0	\$43	\$0
		3019 I126494	RADS Grant	\$0	\$0	\$44,254
		3012 I126495	Advertising at Leonora Airport	\$4,545	\$4,545	\$4,690
	<b>Transport Total</b>			<b>\$1,097,561</b>	<b>\$925,334</b>	<b>\$2,274,958</b>
	<b>Economic services</b>	2122 I132002	Contribution Golden Gift	\$0	\$0	\$0
		2112 I132093	Leonora Loop Guide Books	\$500	\$544	\$516
		2122 I132093	Leonora Loop Guide Books	\$0	\$15	\$0

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2112 I132094	Information Bay Advertising	\$7,000	\$7,000	\$7,000
		2122 I136440	Information Centre Sales	\$0	\$0	\$0
		2112 I136460	Contribution Xmas Festival	\$5,800	\$3,750	\$5,800
		2112 I136490	Tidy Towns Contributions	\$1,000	\$0	\$0
		2112 I133410	Charges - Building Permits	\$9,000	\$1,222	\$2,000
		2112 I133412	Charges - Demolition Licence	\$100	\$181	\$100
		2112 I133450	Fees - BCITF	\$7,000	\$1,741	\$1,000
		2112 I133451	Contract Building Surveyor	\$39,060	\$24,274	\$50,781
		2112 I134451	Museum Entry	\$30,000	\$34,629	\$34,000
		2112 I134452	Hoover House Accommodat	\$50,000	\$42,749	\$42,000
		2122 I134453	Gwalia Precinct Donations	\$2,200	\$0	\$2,259
		2112 I134453	Gwalia Precinct Donations	\$0	\$1,769	\$2,000
		2112 I134454	Merchandise Sales	\$17,000	\$15,562	\$17,544
		2112 I134455	Catering & Coffee Sales	\$23,000	\$24,093	\$23,736
		2112 I134456	Museum Membership	\$1,000	\$0	\$0
		2122 I134457	Other Income	\$0	\$1,818	\$0
		2119 I134458	Grant Income (Projects)	\$117,500	\$121,100	\$127,910
		2122 I134459	Friends of Gwalia Subscriptio	\$800	\$0	\$822
		2112 I134459	Friends of Gwalia Subscriptio	\$0	\$800	\$1,000
		2112 I134460	Function/Hire Income	\$5,000	\$5,440	\$5,160
		2122 I134460	Function/Hire Income	\$0	(\$1,773)	\$0
		2119 I134461	Heritage Advisory Services S	\$5,000	\$0	\$0
		2119 I134462	Gwalia 50th Ann. Fundraisin	\$7,500	\$7,650	\$0
		2112 I134461	Function/Hire Income	\$0	\$5,000	\$0
		2112 I134462	Gwalia 50th Ann. Fundraisin	\$0	\$4,175	\$0
		2122 I134462	Gwalia 50th Ann. Fundraisin	\$0	\$5,723	\$0
		2112 I135001	Gifts/Other Product Sales	\$7,000	\$4,867	\$5,000
		2122 I135001	Gifts/Other Product Sales	\$0	\$160	\$0
		2112 I135002	Tourist Souvenior Sales	\$2,000	\$1,047	\$1,200
		2112 I135003	Tourism Publication Sales	\$2,000	\$0	\$500
		2112 I135004	Community Activities Incom	\$0	\$166	\$0
		2112 I135005	Info Centre Reimbursement	\$500	\$0	\$0
		2112 I136451	Charges - Photocopying	\$500	\$0	\$0
		2122 I136452	Contributions & Reimbursen	\$500	\$0	\$514
		2122 I136456	Contribution-GEDC Officer	\$13,500	\$13,636	\$13,865
		2122 I136468	Contr to Gold Treat Plant Fe	\$0	\$0	\$0

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2119 I137001	R4R Business Case Funding	\$22,500	\$27,500	\$0
		2122 I138001	Raffle Proceeds	\$3,000	\$13,400	\$3,000
		2112 I138001	Raffle Proceeds	\$0	\$4,700	\$0
		2119 I138002	Sponsorship	\$115,000	\$108,805	\$115,000
		2122 I138002	Sponsorship	\$0	\$2,700	\$0
		2122 I138003	Airfare Charter Sales	\$10,000	\$0	\$10,000
		2112 I138003	Airfare Charter Sales	\$0	\$4,000	\$0
		2122 I138004	Athletic Registrations	\$2,000	\$0	\$2,000
		2112 I138004	Athletic Registrations	\$0	\$1,190	\$0
		2119 I138005	Grant Income	\$55,000	\$50,000	\$55,000
		2122 I138006	Contribution to Security	\$5,000	\$0	\$5,000
		2122 I138008	Other Income	\$10,000	\$370	\$10,000
	<b>Economic services Total</b>			<b>\$576,960</b>	<b>\$540,003</b>	<b>\$544,707</b>
	<b>Other property and services</b>	2812 I141450	Charges - plant hire	\$100,000	\$45,290	\$100,000
		2822 I142301	Fair Value Increment	\$0	\$0	\$0
		2822 I142400	Admin Reimbursements	\$500	\$716	\$514
		2822 I144440	Sundry Income	\$2,000	\$4,311	\$2,054
		2822 I144445	Legal Costs Recoverable	\$500	\$0	\$514
		2812 I144445	Legal Costs Recoverable	\$0	\$3,555	\$3,500
		2822 I144451	Reimb. - insurance recoveries	\$1,000	\$7,054	\$1,027
		2822 I144456	Diesel Fuel Rebate	\$19,770	\$18,800	\$20,304
		2822 I145145	Reimbursements	\$500	\$0	\$514
		2812 I145500	Suspense	\$0	\$2,657	\$1,000
		2822 I145500	Suspense	\$0	(\$115)	\$0
	<b>Other property and services Total</b>			<b>\$124,270</b>	<b>\$82,268</b>	<b>\$129,427</b>
<b>Operating Revenue Total</b>				<b>\$8,434,011</b>	<b>\$8,202,585</b>	<b>\$10,035,300</b>
<b>Operating Expenditure</b>	<b>General purpose funding</b>	2317 E030010	Valuation Expenses	(\$20,000)	(\$12,471)	(\$45,040)
		2317 E030012	Title Searches	(\$1,500)	(\$2,159)	(\$3,041)
		2317 E030013	Admin Allocated To Rates	(\$289,385)	(\$255,150)	(\$323,773)
		2317 E030014	Refund of Rates	(\$5,000)	(\$14,023)	(\$15,135)
		2317 E030015	Rates Stationery	(\$1,000)	(\$574)	(\$1,527)
		2317 E030016	Ratebook Online Annual Fee	(\$9,800)	(\$10,700)	(\$11,650)
	<b>General purpose funding Total</b>			<b>(\$326,685)</b>	<b>(\$295,077)</b>	<b>(\$400,166)</b>
	<b>Governance</b>	2420 E041020	Councillors Travelling	(\$8,810)	(\$9,493)	(\$8,455)
		2417 E041020	Councillors Travelling	\$0	\$0	(\$4,000)
		2420 E041025	Meeting Attendance Fees	(\$36,494)	(\$28,752)	(\$43,216)

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
	<b>Governance</b>	2417 E041025	Meeting Attendance Fees	\$0	\$0	\$0
		2420 E041030	Conference expenses	(\$17,000)	(\$11,857)	(\$17,459)
		2417 E041030	Conference expenses	\$0	\$260	\$0
		2420 E041040	Election expenses	(\$10,000)	(\$1,600)	\$0
		2417 E041040	Election expenses	\$0	\$0	\$0
		2420 E041070	Presidential Allowance	(\$17,200)	(\$15,767)	(\$17,200)
		2417 E041070	Presidential Allowance	\$0	\$0	\$0
		2420 E041071	Refund Nomination Deposit	(\$320)	\$0	\$0
		2420 E041072	Deputy President's Allowance	(\$4,300)	(\$4,300)	(\$4,300)
		2417 E041072	Deputy President's Allowance	\$0	\$0	\$0
		2420 E041110	Refreshments & Receptions	(\$21,000)	(\$712)	(\$21,567)
		2417 E041110	Refreshments & Receptions	\$0	(\$17,588)	\$0
		2413 E041150	Insurances -Councillors	(\$4,089)	(\$4,093)	(\$4,365)
		2417 E041160	Subscriptions	(\$26,926)	(\$30,112)	(\$27,653)
		2420 E041182	Phone Rental - Members	(\$24,500)	(\$27,515)	(\$24,500)
		2417 E041182	Phone Rental - Members	\$0	\$0	\$0
		2420 E041183	Donations	(\$6,000)	(\$1,500)	(\$6,162)
		2417 E041183	Donations	\$0	(\$4,000)	\$0
		2417 E041184	Admin Allocated - Governan	(\$206,704)	(\$182,250)	(\$231,267)
		2417 E041187	Strategic Plan Development	(\$75,000)	(\$21,557)	(\$57,883)
		2417 E041188	Sponsorship Advertising	(\$750)	\$0	(\$770)
		2417 E041189	GVROC Project Participation	(\$23,572)	(\$22,136)	(\$33,208)
		2417 E041190	Interagency Meeting Expenses	(\$2,000)	(\$1,246)	(\$2,054)
		2417 E042200	Audit Fees	(\$13,800)	(\$9,401)	(\$14,173)
	<b>Governance Total</b>			<b>(\$498,465)</b>	<b>(\$393,619)</b>	<b>(\$518,232)</b>
	<b>Law, order, public sa</b>	2713 E051050	Insurance - Fire Control	(\$1,500)	(\$1,500)	\$0
		2717 E051053	Grant - FESA Equipment	\$0	\$0	\$0
		2717 E052010	Dog Control Expenses	(\$24,410)	(\$31,989)	(\$25,069)
		2713 E052010	Dog Control Expenses	\$0	(\$501)	(\$319)
		2717 E052011	Administration Allocated	(\$41,341)	(\$36,450)	(\$46,253)
		2711 E052014	Salaries - Ranger	\$0	(\$38,090)	\$0
		2711 E052015	Superannuation	\$0	(\$66)	\$0
		2727 E052017	Vehicle & Other Expenses	\$0	(\$45)	\$0
		2717 E052017	Vehicle & Other Expenses	\$0	(\$893)	\$0
		2717 E052021	Cat Control Expenses	(\$23,750)	(\$26,886)	(\$24,391)
		2717 E052120	Cat Act Implementation Cos	\$0	\$934	(\$2,500)



Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
	Law, order, public sa	2710 E052298	Depreciation Expense - Anin	(\$854)	(\$617)	(\$617)
		2717 E053417	CCTV Camera Maint & Repa	(\$13,000)	(\$9,867)	(\$13,351)
		2717 E053418	Operational Grant - Bush Fir	(\$7,220)	(\$1,946)	(\$4,552)
		2717 E053419	Graffiti Removal	\$0	\$0	(\$5,000)
	<b>Law, order, public safety Total</b>			<b>(\$112,075)</b>	<b>(\$147,915)</b>	<b>(\$122,052)</b>
	Health	2517 E074010	Employees Costs-Salaries He	\$0	(\$3,277)	\$0
		2517 E074011	Contract Health Surveyor	(\$90,871)	(\$75,503)	(\$109,325)
		2517 E074050	Vehicle operating expenses-	(\$6,702)	(\$1,508)	(\$6,883)
		2513 E074050	Vehicle operating expenses-	\$0	(\$1,442)	(\$491)
		2527 E074061	Telephone - Health	\$0	(\$366)	\$0
		2517 E074061	Telephone - Health	(\$1,200)	(\$619)	(\$1,232)
		2517 E074062	Administration Allocated - H	(\$68,901)	(\$60,750)	(\$77,089)
		2517 E074063	Subscriptions	(\$700)	\$0	(\$719)
		2517 E074064	Staff Housing Allocated	(\$56,174)	\$0	\$0
		2511 E074064	Staff Housing Allocated	\$0	(\$40,528)	(\$47,677)
		2517 E074065	Advertising Health	(\$900)	\$0	(\$924)
		2517 E074066	General Expenses - Health	(\$1,056)	(\$2,659)	(\$1,085)
		2513 E074066	General Expenses - Health	\$0	(\$56)	(\$56)
		2517 E074069	Conference & Travelling Exp	(\$1,500)	\$0	(\$1,541)
		2520 E074070	Donation - Flying Doctor Ser	(\$2,000)	(\$2,000)	(\$2,000)
		2510 E074298	Depreciation Expense - Heal	(\$13,573)	(\$19,849)	(\$19,849)
		2517 E076020	Analytical expenses	(\$800)	(\$464)	(\$822)
		2517 E074068	Doctor Recruitment	(\$10,000)	\$0	(\$10,270)
		2517 E074073	Medical Cent- Superannuati	(\$5,744)	\$0	(\$5,899)
		2511 E074073	Medical Cent- Superannuati	\$0	(\$6,364)	\$0
		2517 E074075	Doctor- Top up Salary	(\$144,924)	(\$141,389)	(\$148,837)
		2527 E074076	Doctor- Telephone	\$0	(\$448)	\$0
		2517 E074076	Doctor- Telephone	(\$1,200)	(\$544)	(\$1,232)
		2517 E074080	Doctor- Vehicle Expenses	(\$3,702)	(\$372)	(\$3,802)
		2513 E074080	Doctor- Vehicle Expenses	\$0	(\$770)	(\$491)
		2517 E074082	Medical Centre Wages	(\$63,510)	\$0	\$0
		2511 E074082	Medical Centre Wages	\$0	(\$76,327)	(\$71,178)
		2527 E074083	Medical Centre Telephone	\$0	(\$2,453)	\$0
		2517 E074083	Medical Centre Telephone	(\$6,000)	(\$2,616)	(\$6,162)
		2517 E074084	Doctor- Housing Allocation	(\$72,634)	(\$22,102)	\$0
		2511 E074084	Doctor- Housing Allocation	\$0	(\$422)	(\$57,541)



Type	Program	COA	COA Description	Sum of Prior Year Bl	Sum of Prior Year Actual	Sum of Draft Budget
	Health	2517 E074085	Medical Centre equipment	(\$33,875)	(\$33,147)	(\$34,790)
		2517 E074086	Medical Centre Admin Alloc	(\$27,561)	(\$24,601)	(\$30,836)
		2517 E074090	Medical Center Rent	(\$4,554)	(\$4,174)	(\$4,677)
		2513 E074091	Medical Centre Insurance	(\$3,910)	(\$3,972)	(\$3,939)
		2517 E075020	Mosquito Control	(\$10,000)	(\$5,833)	(\$10,270)
		2517 E075021	Analytical expenses	(\$500)	(\$9)	(\$514)
		2517 E077002	Aged Care Feasability Study	(\$30,000)	\$0	(\$30,000)
	<b>Health Total</b>			<b>(\$662,491)</b>	<b>(\$534,563)</b>	<b>(\$690,131)</b>
	Education and welfare	2217 E080005	Childcare Centre Salaries	(\$177,070)	\$0	\$0
		2211 E080005	Childcare Centre Salaries	\$0	(\$190,750)	(\$221,156)
		2217 E080007	Childcare Superannuation	(\$15,909)	\$0	(\$16,339)
		2211 E080007	Childcare Superannuation	\$0	(\$16,306)	\$0
		2217 E080008	Childcare Centre maintenanc	(\$15,000)	(\$8,047)	(\$12,405)
		2211 E080008	Childcare Centre maintenanc	\$0	(\$1,246)	(\$3,000)
		2217 E080009	Childcare Activity Expenses	(\$7,800)	(\$2,714)	(\$8,011)
		2217 E080010	Childcare Staff Training	(\$15,000)	(\$15,616)	(\$15,405)
		2211 E080010	Childcare Staff Training	\$0	(\$3,203)	\$0
		2217 E080011	Childcare Equip & Office Ma	(\$5,250)	(\$3,489)	(\$5,392)
		2227 E080012	Childcare Centre Phone/Inte	\$0	(\$875)	\$0
		2217 E080012	Childcare Centre Phone/Inte	(\$2,000)	(\$1,433)	(\$2,054)
		2217 E080013	Childcare Centre Utilities	\$0	(\$801)	\$0
		2227 E080013	Childcare Centre Utilities	(\$5,591)	(\$4,943)	(\$6,742)
		2213 E080014	Child Care Centre Insurance	(\$8,615)	(\$8,843)	(\$8,751)
		2217 E080015	Chilcare Centre Admin Alloc	(\$55,121)	(\$48,600)	(\$61,671)
		2217 E080016	Learning Environ Makeover	(\$10,981)	(\$8,831)	\$0
		2227 E081004	Youth Support Services	\$0	(\$45)	\$0
		2217 E081004	Youth Support Services	\$0	(\$64)	\$0
		2220 E081008	Youth Vehicle Expenses	\$0	\$320	\$0
		2217 E081008	Youth Vehicle Expenses	\$0	\$64	\$0
		2213 E081008	Youth Vehicle Expenses	\$0	(\$320)	\$0
		2227 E081011	Coomanoo Evans Centre - M	\$0	(\$162)	\$0
		2217 E081011	Coomanoo Evans Centre - M	\$0	(\$341)	\$0
		2220 E081011	Coomanoo Evans Centre - M	\$0	\$162	\$0
		2211 E081011	Coomanoo Evans Centre - M	\$0	(\$424)	\$0
		2210 E081098	Ed & Welfare - Depreciation	(\$4,439)	(\$10,171)	(\$10,171)
		2217 E082001	Youth Services Wages	(\$58,938)	\$0	\$0

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2211 E082001	Youth Services Wages	\$0	(\$27,692)	(\$13,513)
		2217 E082002	Youth Services Super	(\$5,312)	\$0	(\$1,352)
		2211 E082002	Youth Services Super	\$0	(\$1,444)	\$0
		2217 E082003	Youth Services Training	(\$5,000)	\$0	\$0
		2213 E082004	Youth Services Insurance	(\$7,599)	(\$7,629)	(\$7,447)
		2217 E082005	Youth Services Telephone	(\$3,500)	(\$2,121)	(\$3,595)
		2227 E082005	Youth Services Telephone	\$0	(\$605)	\$0
		2217 E082006	Youth Services Activity Costs	(\$22,500)	(\$2,010)	\$0
		2217 E082007	Youth Services Building Maint	(\$8,000)	(\$15,326)	(\$8,216)
		2220 E082007	Youth Services Building Maint	\$0	(\$162)	\$0
		2211 E082007	Youth Services Building Maint	\$0	(\$144)	\$0
		2227 E082007	Youth Services Building Maint	\$0	(\$3,873)	\$0
		2220 E082008	Youth Services Vehicle Expense	\$0	(\$320)	\$0
		2217 E082008	Youth Services Vehicle Expense	(\$2,000)	(\$304)	\$0
		2217 E082009	Youth Services Sundry Expense	(\$2,850)	(\$1,214)	(\$2,927)
		2217 E082010	Youth Services Admin Alloc	(\$55,121)	(\$48,600)	(\$61,671)
		2217 E082011	Contribution - Operation De	(\$10,000)	(\$1,000)	(\$10,270)
		2217 E082012	Youth Services Management	\$0	\$0	(\$95,000)
		2210 E082098	Youth Services - Depreciation	(\$3,060)	\$0	(\$3,143)
	<b>Education and welfare Total</b>			<b>(\$506,656)</b>	<b>(\$439,124)</b>	<b>(\$578,231)</b>
	<b>Housing</b>	2611 E091033	Mtce - Lot 1142 Walton (Sou	(\$18,883)	(\$346)	(\$10,893)
		2617 E091033	Mtce - Lot 1142 Walton (Sou	\$0	(\$4,860)	(\$4,000)
		2627 E091033	Mtce - Lot 1142 Walton (Sou	\$0	(\$5,046)	(\$4,500)
		2611 E091034	Mtce - Oval Caretaker Resid	(\$15,000)	(\$83)	(\$3,405)
		2617 E091034	Mtce - Oval Caretaker Resid	\$0	(\$515)	(\$9,000)
		2611 E091035	Mtce - Lot 240 Hoover St	(\$9,600)	\$0	(\$5,859)
		2617 E091035	Mtce - Lot 240 Hoover St	\$0	(\$12,625)	(\$1,500)
		2627 E091035	Mtce - Lot 240 Hoover St	\$0	(\$2,538)	(\$3,000)
		2620 E091036	Mtce - Lot 1142 Walton (No	\$0	(\$108)	\$0
		2611 E091036	Mtce - Lot 1142 Walton (No	(\$10,600)	(\$793)	(\$4,086)
		2617 E091036	Mtce - Lot 1142 Walton (No	\$0	(\$2,747)	(\$2,000)
		2627 E091036	Mtce - Lot 1142 Walton (No	\$0	(\$2,385)	(\$3,400)
		2611 E091037	Mtce - Lot 137A Hoover Sou	(\$27,522)	(\$186)	(\$7,265)
		2617 E091037	Mtce - Lot 137A Hoover Sou	\$0	(\$15,443)	(\$5,000)
		2627 E091037	Mtce - Lot 137A Hoover Sou	\$0	(\$1,533)	(\$2,800)
		2611 E091038	Mtce - Lot 137B Hoover Nor	(\$11,712)	(\$215)	(\$1,028)

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2617 E091038	Mtce - Lot 137B Hoover Nor	\$0	(\$4,390)	(\$3,000)
		2627 E091038	Mtce - Lot 137B Hoover Nor	\$0	(\$1,911)	(\$3,000)
		2611 E091039	Mtce - Lot 289 Queen Victor	(\$20,420)	(\$228)	(\$1,971)
		2617 E091039	Mtce - Lot 289 Queen Victor	\$0	(\$2,831)	(\$6,000)
		2627 E091039	Mtce - Lot 289 Queen Victor	\$0	(\$2,884)	(\$3,000)
		2611 E091040	Mtce - Lot 229 Hoover	(\$35,110)	\$0	(\$2,058)
		2617 E091040	Mtce - Lot 229 Hoover	\$0	(\$29,190)	(\$30,000)
		2627 E091040	Mtce - Lot 229 Hoover	\$0	(\$6,012)	(\$10,000)
		2611 E091045	Mtce - Lot 792 Cohen Street	(\$69,922)	\$0	(\$1,810)
		2617 E091045	Mtce - Lot 792 Cohen Street	\$0	(\$46,237)	(\$30,000)
		2627 E091045	Mtce - Lot 792 Cohen Street	\$0	(\$739)	(\$1,500)
		2611 E091046	Mtce - Lot 250 Queen Victor	(\$23,420)	\$0	(\$1,052)
		2617 E091046	Mtce - Lot 250 Queen Victor	\$0	(\$8,326)	(\$15,500)
		2627 E091046	Mtce - Lot 250 Queen Victor	\$0	(\$3,959)	(\$8,000)
		2610 E091298	Depreciation Expense - Shire	(\$23,461)	(\$28,342)	(\$28,342)
		2617 E091451	Allocated to Other Programs	\$312,079	\$0	\$264,871
		2611 E091451	Allocated to Other Programs	\$0	\$225,155	\$0
		2611 E091452	1260 Fitzgerald Street	(\$15,345)	\$0	(\$1,759)
		2617 E091452	1260 Fitzgerald Street	\$0	(\$8,023)	(\$9,500)
		2627 E091452	1260 Fitzgerald Street	\$0	(\$5,426)	(\$5,000)
		2613 E091454	Housing Insurance	(\$11,084)	(\$12,724)	(\$11,674)
		2617 E091455	Lot 144 Gwalia Street	(\$20,000)	(\$11,837)	(\$14,540)
		2627 E091455	Lot 144 Gwalia Street	\$0	(\$2,675)	(\$5,000)
		2617 E091048	Mtce - Lot 294 Queen Victor	(\$68,200)	(\$12,213)	(\$50,041)
		2627 E091048	Mtce - Lot 294 Queen Victor	\$0	(\$5,882)	(\$7,500)
		2610 E092298	Depreciation Expense - Othe	(\$4,434)	(\$4,429)	(\$4,429)
		2617 E092299	Allocated to Health Program	\$72,634	\$22,102	\$57,541
		2611 E092299	Allocated to Health Program	\$0	\$422	\$0
	<b>Housing Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Community amenitie</b>	2017 E101020	Domestic Refuse	(\$25,000)	(\$16,982)	(\$18,675)
		2011 E101020	Domestic Refuse	\$0	(\$8,079)	(\$9,000)
		2017 E101030	Refuse Site Maintenance	(\$45,735)	(\$26,589)	(\$46,970)
		2013 E101030	Refuse Site Maintenance	\$0	(\$807)	(\$514)
		2011 E101030	Refuse Site Maintenance	\$0	(\$1,906)	\$0
		2017 E101505	Purchase Rubbish Bins	(\$2,000)	(\$1,788)	(\$1,054)
		2017 E101506	Used Oil Expenses	(\$1,500)	(\$1,370)	(\$1,541)

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
	Community amenities	2010 E102298	Depreciation Expense - Sanit	(\$32,928)	(\$23,230)	(\$23,230)
		2017 E102020	Commercial Refuse Collectio	(\$30,000)	(\$17,786)	(\$30,810)
		2011 E102020	Commercial Refuse Collectio	\$0	(\$7,705)	\$0
		2010 E108298	Depreciation Expense - Plan	(\$809)	\$0	(\$831)
		2017 E103010	Liquid Waste Disposal Site M	(\$1,000)	(\$942)	(\$2,027)
		2010 E103298	Depreciation Expense - Plan	\$0	(\$809)	(\$809)
		2017 E106010	Town Planning Expenses	(\$15,000)	(\$1,154)	(\$16,218)
		2017 E106011	Administration Allocated- T/	(\$13,780)	(\$12,150)	(\$15,418)
		2013 E106012	Insurance Town Planning	(\$56)	(\$56)	(\$56)
		2017 E107030	Cemeteries - Leonora	(\$10,000)	(\$3,293)	(\$30,270)
		2027 E107030	Cemeteries - Leonora	\$0	(\$501)	\$0
		2011 E107030	Cemeteries - Leonora	\$0	(\$630)	\$0
		2017 E107033	Grave Restoration	(\$3,000)	\$0	(\$3,081)
		2017 E107039	Cemetery Grave digging	(\$3,000)	(\$2,544)	(\$3,081)
		2017 E107040	Public Toilets	(\$8,000)	(\$8,604)	(\$8,216)
		2027 E107040	Public Toilets	\$0	(\$9,990)	(\$5,000)
		2017 E107041	Sale of Indust. Blocks (Costs)	\$0	(\$2,681)	\$0
		2027 E107041	Sale of Indust. Blocks (Costs)	\$0	(\$611)	\$0
		2013 E107042	Other Comm Amen. Insuran	(\$1,993)	(\$2,080)	(\$2,099)
		2010 E107298	Depreciation Expense	(\$23,158)	(\$23,132)	(\$23,132)
	<b>Community amenities Total</b>			<b>(\$216,959)</b>	<b>(\$175,420)</b>	<b>(\$242,032)</b>
	Recreation and cultu	2917 E113030	Parks & gardens	(\$59,214)	(\$18,318)	(\$20,813)
		2927 E113030	Parks & gardens	\$0	(\$11,449)	(\$10,000)
		2913 E113030	Parks & gardens	\$0	(\$1,714)	(\$1,767)
		2911 E113030	Parks & gardens	\$0	(\$14,513)	(\$30,000)
		2917 E113050	Sporting Leonora	(\$40,000)	(\$24,931)	(\$40,000)
		2920 E113050	Sporting Leonora	\$0	(\$220)	\$0
		2917 E113051	Skatepark Mtce	(\$2,000)	(\$129)	(\$2,000)
		2927 E113051	Skatepark Mtce	\$0	(\$136)	\$0
		2911 E113051	Skatepark Mtce	\$0	(\$161)	\$0
		2917 E113060	Sporting Leinster	(\$40,000)	(\$28,846)	(\$40,000)
		2917 E113070	Oval	(\$82,000)	(\$39,368)	(\$99,214)
		2927 E113070	Oval	\$0	(\$23,759)	(\$5,000)
		2911 E113070	Oval	\$0	(\$2,893)	\$0
		2917 E113091	Rudnytsky Piano Recital	(\$3,000)	(\$2,518)	\$0
		2917 E113092	Swimming Pool Mtce	(\$97,000)	(\$94,764)	(\$44,619)

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2927 E113092	Swimming Pool Mtce	\$0	(\$28,270)	(\$26,000)
		2913 E113092	Swimming Pool Mtce	\$0	\$1,079	\$0
		2911 E113092	Swimming Pool Mtce	\$0	(\$89,600)	(\$90,368)
		2917 E113108	Admin allocated	(\$41,341)	(\$36,450)	(\$46,253)
		2917 E113109	Bowl Club Maint	(\$69,974)	(\$8,064)	(\$31,863)
		2927 E113109	Bowl Club Maint	\$0	(\$4,539)	(\$4,000)
		2913 E113109	Bowl Club Maint	\$0	(\$5,827)	(\$5,881)
		2911 E113109	Bowl Club Maint	\$0	(\$558)	\$0
		2917 E113110	Oval Sport Complex Maint	(\$7,757)	(\$3,843)	(\$5,966)
		2927 E113110	Oval Sport Complex Maint	\$0	(\$243)	(\$500)
		2913 E113110	Oval Sport Complex Maint	\$0	(\$8,021)	(\$8,131)
		2911 E113110	Oval Sport Complex Maint	\$0	(\$537)	(\$2,000)
		2917 E113111	Country Arts	(\$22,500)	\$0	(\$13,500)
		2917 E113112	Childrens Playground	(\$1,500)	\$0	(\$1,541)
		2913 E113113	Swimming Pool Insurance	(\$13,028)	(\$13,028)	(\$12,132)
		2917 E113114	Goodwill Games Contributio	(\$12,500)	(\$14,611)	\$0
		2917 E113115	Malcolm Dam Rubbish Remo	(\$12,000)	(\$3,486)	(\$12,324)
		2910 E113298	Depreciation Expense	(\$71,082)	(\$68,304)	(\$68,304)
		2917 E114280	Superannuation - Rec Centre	(\$6,746)	\$0	\$0
		2911 E114280	Superannuation - Rec Centre	\$0	(\$4,109)	\$0
		2917 E114290	Salaries & Wages - Rec Cent	(\$74,443)	\$0	\$0
		2911 E114290	Salaries & Wages - Rec Cent	\$0	(\$8,593)	\$0
		2917 E114291	Electricity - Rec Centre	(\$13,500)	(\$2,056)	\$0
		2927 E114291	Electricity - Rec Centre	\$0	(\$6,979)	(\$13,865)
		2927 E114292	Water - Rec Centre	(\$11,100)	(\$7,137)	(\$11,400)
		2917 E114293	Cleaning - Rec Centre	(\$9,000)	(\$1,886)	(\$7,243)
		2927 E114293	Cleaning - Rec Centre	\$0	(\$217)	(\$2,000)
		2911 E114293	Cleaning - Rec Centre	\$0	(\$10,153)	(\$8,000)
		2917 E114294	Repairs & maintenance - Rec	(\$105,000)	(\$19,279)	(\$107,835)
		2911 E114294	Repairs & maintenance - Rec	\$0	(\$3,301)	\$0
		2917 E114295	Telephone - Rec Centre	(\$2,000)	(\$764)	\$0
		2927 E114295	Telephone - Rec Centre	\$0	(\$644)	(\$2,054)
		2917 E114296	Sporting equipment	(\$7,920)	(\$8,925)	(\$11,134)
		2917 E114297	Annual Leave - Rec Centre	\$0	\$0	\$0
		2910 E114298	Depreciation Expense - Rec	(\$61,227)	(\$64,807)	(\$64,807)
		2917 E114299	Administration Allocated - R	(\$41,341)	(\$36,450)	(\$46,253)

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2917 E114300	Tennis Courts	(\$8,000)	(\$596)	(\$8,216)
		2927 E114300	Tennis Courts	\$0	(\$729)	\$0
		2917 E114303	Security system	(\$5,000)	(\$1,174)	(\$5,135)
		2927 E114303	Security system	\$0	(\$117)	\$0
		2920 E114308	Donation - WA Football Com	(\$2,000)	\$0	\$0
		2920 E114311	Bond Refund on Hall Hire	\$0	(\$200)	\$0
		2917 E114311	Bond Refund on Hall Hire	(\$100)	\$0	(\$100)
		2917 E114320	Staff Housing Allocation	(\$31,208)	\$0	\$0
		2911 E114320	Staff Housing Allocation	\$0	(\$22,515)	(\$26,487)
		2917 E114350	Other expenses	(\$7,690)	\$0	(\$7,898)
		2913 E114353	Recreation Centre Insurance	(\$13,892)	(\$14,385)	(\$14,450)
		2917 E115040	TV & Radio Maintenance	(\$12,000)	(\$7,770)	(\$40,224)
		2927 E115040	TV & Radio Maintenance	\$0	(\$6,536)	(\$5,000)
		2910 E115298	Depreciation Expense - T.V.	(\$2,700)	(\$120)	(\$120)
		2917 E116010	Libraries - Salaries	(\$25,633)	\$0	\$0
		2911 E116010	Libraries - Salaries	\$0	(\$29,228)	(\$58,283)
		2917 E116011	Postage and Freight	(\$2,000)	(\$1,337)	(\$2,054)
		2917 E116012	Reimbursement Lost Books	(\$200)	\$0	(\$205)
		2917 E116013	Admin allocated To library &	(\$27,561)	(\$24,300)	(\$30,836)
		2917 E116016	Library Maintenance	(\$6,221)	(\$4,688)	(\$6,389)
		2913 E116016	Library Maintenance	\$0	(\$1,274)	(\$1,286)
		2917 E116022	Telecentre - Salaries	\$0	\$0	\$0
		2917 E116030	Centrelink Expenses	\$0	\$0	\$0
		2917 E116032	Library Superannuation	(\$2,311)	\$0	(\$2,373)
		2911 E116032	Library Superannuation	\$0	(\$2,460)	\$0
		2917 E117001	CRC Wages	(\$76,016)	\$0	\$0
		2911 E117001	CRC Wages	\$0	(\$77,480)	(\$75,220)
		2917 E117002	CRC Super	(\$6,816)	\$0	(\$7,000)
		2911 E117002	CRC Super	\$0	(\$7,091)	\$0
		2917 E117003	CRC Equipment	(\$3,000)	(\$633)	(\$3,081)
		2917 E117004	Staff Training	(\$9,460)	(\$303)	(\$9,715)
		2927 E117005	CRC Phone/Internet	\$0	(\$3,513)	\$0
		2917 E117005	CRC Phone/Internet	(\$8,370)	(\$5,208)	(\$8,596)
		2917 E117006	Tower Street Times Publicat	(\$1,200)	(\$76)	(\$1,232)
		2913 E117007	CRC Insurance	(\$1,148)	(\$1,198)	(\$1,209)
		2917 E117007	CRC Insurance	\$0	(\$55)	\$0



Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2917 E117008	Building Maintenance	(\$8,355)	(\$2,799)	(\$8,581)
		2917 E117009	CRC Equipment Maintenance	(\$15,000)	(\$555)	(\$15,405)
		2917 E117010	CRC Photocopier Lease	(\$8,712)	(\$10,174)	(\$8,947)
		2917 E117011	CRC Office Expenses	(\$5,245)	(\$3,016)	(\$5,387)
		2917 E117012	CRC Utilities	\$0	(\$1,288)	\$0
		2927 E117012	CRC Utilities	(\$6,608)	(\$7,214)	(\$6,786)
		2917 E117013	Admin Allocation	(\$41,341)	(\$36,450)	(\$46,253)
		2910 E117298	Depreciation CRC	(\$1,700)	\$0	(\$1,746)
		2917 E118001	Centrelink Wages	\$0	\$0	\$0
		2917 E118002	Centrelink Super	\$0	\$0	\$0
		2917 E118003	Centrelink Property Rental	\$0	\$0	\$0
		2917 E118004	Centrelink General Expenses	\$0	\$13	\$0
		2927 E118004	Centrelink General Expenses	\$0	(\$13)	\$0
	<b>Recreation and culture Total</b>			<b>(\$1,246,660)</b>	<b>(\$997,805)</b>	<b>(\$1,304,981)</b>
	<b>Transport</b>					
		3017 E122040	Roadworks - Maintenance	(\$1,071,117)	(\$371,765)	(\$689,437)
		3011 E122040	Roadworks - Maintenance	\$0	(\$302,781)	\$0
		3017 E122041	Crossovers	(\$2,500)	\$0	(\$2,568)
		3017 E122043	Road Maintenance - Bush Gr	(\$280,000)	(\$564,759)	(\$519,750)
		3011 E122043	Road Maintenance - Bush Gr	\$0	(\$183,597)	(\$155,250)
		3010 E122044	Depreciation - Roads Infrastr	(\$972,953)	(\$972,948)	(\$972,948)
		3017 E122120	Depot maintenance	(\$67,200)	(\$20,017)	(\$89,014)
		3027 E122120	Depot maintenance	\$0	(\$20,723)	(\$5,000)
		3013 E122120	Depot maintenance	\$0	(\$8,343)	\$0
		3011 E122120	Depot maintenance	\$0	(\$4,213)	\$0
		3017 E122150	Street Lighting	(\$37,480)	(\$3,162)	(\$38,492)
		3027 E122150	Street Lighting	\$0	(\$34,197)	\$0
		3017 E122160	Street cleaning	(\$180,000)	(\$110,392)	(\$184,860)
		3011 E122160	Street cleaning	\$0	(\$101,177)	\$0
		3017 E122180	Street trees & watering	(\$85,000)	(\$46,046)	(\$87,295)
		3011 E122180	Street trees & watering	\$0	(\$17,288)	\$0
		3017 E122182	Traffic Signs	(\$5,000)	\$0	(\$5,135)
		3017 E122191	Aboriginal Site Survey	(\$5,000)	\$0	(\$5,135)
		3017 E122199	Boundary Signs	(\$1,000)	\$0	(\$1,027)
		3017 E122200	Tree Lopping	(\$30,000)	(\$30,000)	(\$30,810)
		3017 E122207	RRG Kookynie Malcolm Rd	\$0	\$0	\$0
		3017 E122208	RRG Leonora Mt Ida Rd	\$0	\$0	\$0

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		3017 E122209	Natural Disaster Reinstatement	\$0	(\$41,783)	(\$1,880,000)
		3011 E122209	Natural Disaster Reinstatement	\$0	(\$13,079)	\$0
		3017 E122210	SPQ (Depot) Maintenance	(\$26,500)	(\$27,879)	(\$8,000)
		3013 E122211	Depot Insurance	(\$7,995)	\$0	(\$8,420)
		3017 E122212	RRG - Preserv. Old Agnew 12	\$0	\$0	\$0
		3017 E122213	RRG-Improvement Old Agnew	\$0	\$0	\$0
		3017 E122214	RRG 2013-14 Old Agnew Road	(\$350,000)	(\$274,822)	\$0
		3011 E122214	RRG 2013-14 Old Agnew Road	\$0	(\$74,950)	\$0
		3010 E122298	Depreciation Expense - Depo	(\$264,042)	(\$523,875)	(\$523,875)
		3017 E126010	Aerodrome maintenance	(\$276,640)	(\$166,770)	(\$122,709)
		3027 E126010	Aerodrome maintenance	\$0	(\$8,228)	(\$8,000)
		3011 E126010	Aerodrome maintenance	\$0	(\$54,917)	(\$42,000)
		3017 E126011	Admin Allocated to Airport	(\$137,803)	(\$121,500)	(\$154,178)
		3027 E126019	Airport Water	(\$5,000)	(\$4,599)	(\$5,135)
		3013 E126021	Insurance - Aerodrome	(\$22,204)	(\$23,060)	(\$22,670)
		3017 E126023	Avdata Charges	(\$23,000)	(\$19,584)	(\$23,621)
		3017 E126050	Aviation Fuel - drums	(\$31,000)	(\$28,643)	(\$31,837)
		3011 E126050	Aviation Fuel - drums	\$0	(\$257)	\$0
		3017 E126101	Consultant	(\$20,867)	(\$20,899)	(\$21,430)
		3017 E126104	Airport Cleaning	(\$5,000)	(\$687)	(\$5,135)
		3017 E126105	Coffee Machine Expenses	(\$800)	\$0	(\$822)
		3010 E126298	Depreciation Expense - Aero	(\$67,305)	(\$66,777)	(\$66,777)
	<b>Transport Total</b>			<b>(\$3,975,406)</b>	<b>(\$4,263,717)</b>	<b>(\$5,711,330)</b>
	<b>Economic services</b>	2117 E131040	Weed Control	(\$2,000)	(\$2,668)	(\$2,054)
		2117 E131045	Gwalia Cactus Eradication	(\$40,000)	(\$31,180)	(\$41,080)
		2120 E132040	Donation -Golden Quest Tra	(\$11,500)	(\$11,500)	(\$11,500)
		2117 E132041	Donation -Leonora Tourism	(\$2,000)	(\$1,000)	(\$2,054)
		2117 E132042	Tourist Information Bay	(\$3,000)	(\$1,181)	(\$3,081)
		2127 E132042	Tourist Information Bay	\$0	(\$236)	\$0
		2120 E132049	Donation-Christian Bush Car	(\$4,000)	(\$4,000)	(\$4,000)
		2117 E132052	Donation-Regional Tourism	\$0	(\$229)	\$41
		2120 E132052	Donation-Regional Tourism	(\$1,500)	\$0	(\$1,541)
		2120 E132054	Christmas Festivities	(\$8,000)	\$0	(\$8,216)
		2117 E132054	Christmas Festivities	\$0	(\$2,812)	\$0
		2120 E132064	Leonora Information Centre	\$0	\$398	\$0
		2117 E132064	Leonora Information Centre	\$0	\$4,896	\$0



Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2111 E132064	Leonora Information Centre	\$0	(\$9,014)	\$0
		2117 E132065	Native Title Expenses	(\$5,000)	(\$10,757)	(\$11,000)
		2117 E132075	Golden Quest Trail Marketin	(\$25,000)	(\$25,000)	(\$25,000)
		2117 E132076	NG Tourism Working Group	(\$25,373)	(\$24,452)	(\$1,000)
		2117 E132078	Leonora Golden Gift	\$0	\$0	\$0
		2117 E132079	Tourism Publications	(\$2,500)	(\$4,654)	(\$2,568)
		2117 E132090	Admin Alloc - Tourism	(\$41,341)	(\$36,450)	(\$46,253)
		2117 E132094	Info Center Wages	\$0	\$0	\$0
		2117 E132096	Royal Show District Display	(\$600)	(\$2,370)	(\$2,200)
		2117 E132099	Loop Trail Marketing	(\$5,000)	(\$1,546)	(\$5,135)
		2117 E132100	Golden Gift Website	\$0	\$0	\$0
		2117 E132101	Promoting Leonora TV	(\$5,000)	\$0	(\$30,135)
		2117 E132102	Develop Info Video-Gold Mi	\$0	\$0	\$0
		2117 E132103	Leonora Tourism Advertising	(\$1,500)	(\$200)	(\$1,541)
		2117 E132104	Melbourne Cup Tour 2013	(\$5,000)	\$0	\$0
		2110 E132298	Depreciation Expense	(\$8,505)	(\$8,494)	(\$8,494)
		2117 E133012	Administration Allocated	(\$41,341)	(\$36,450)	(\$46,253)
		2117 E133050	BCITF Levy	(\$7,000)	(\$1,949)	(\$7,189)
		2117 E133052	Contract Building Surveyor	(\$39,000)	(\$30,019)	(\$109,325)
		2113 E133052	Contract Building Surveyor	\$0	(\$56)	(\$56)
		2111 E133052	Contract Building Surveyor	\$0	(\$1,605)	\$0
		2117 E134010	Gwalia Salaries and Wages	(\$219,242)	\$0	\$0
		2111 E134010	Gwalia Salaries and Wages	\$0	(\$198,200)	(\$202,250)
		2117 E134011	Superannuation	(\$19,800)	\$0	(\$20,335)
		2111 E134011	Superannuation	\$0	(\$13,014)	\$0
		2117 E134012	Merchandise for Resale	(\$12,000)	(\$8,423)	(\$12,324)
		2117 E134013	Museum Maintenance	(\$20,000)	(\$15,176)	(\$20,540)
		2117 E134014	Hoover House Maintenance	(\$23,900)	(\$25,832)	(\$35,695)
		2117 E134015	Gardens & Grounds Mainter	(\$20,000)	(\$27,279)	(\$23,540)
		2111 E134015	Gardens & Grounds Mainter	\$0	(\$3,554)	\$0
		2117 E134016	Catering & Consumables	(\$12,000)	(\$13,188)	(\$12,324)
		2127 E134017	Utilities	(\$21,000)	(\$16,320)	(\$21,567)
		2117 E134017	Utilities	\$0	(\$2,057)	\$0
		2117 E134018	Advertising	(\$2,500)	(\$991)	(\$2,568)
		2117 E134019	Printing & Stationery	(\$5,020)	(\$1,891)	(\$5,156)
		2127 E134020	Phone and Internet Usage	\$0	(\$2,095)	\$0

Type	Program	COA	COA Description	Sum of Prior Year Bl	Sum of Prior Year Actual	Sum of Draft Budget
		2117 E134020	Phone and Internet Usage	(\$6,000)	(\$2,753)	(\$6,162)
		2113 E134021	Insurance	(\$22,190)	(\$23,366)	(\$23,036)
		2117 E134022	Staff Training	(\$1,200)	(\$1,059)	(\$3,800)
		2117 E134023	Bank Charges (EFTPOS)	(\$1,700)	(\$1,214)	(\$1,746)
		2117 E134024	Office and Equipment Maint	(\$2,850)	(\$586)	(\$2,927)
		2117 E134025	Consultants Fees	(\$5,000)	(\$5,827)	(\$5,135)
		2117 E134026	Website Maintenance	(\$23,960)	(\$24,885)	(\$2,000)
		2117 E134028	Cottage Interpretation Plan	\$0	\$0	\$0
		2117 E134029	Collections Care	\$0	\$0	\$0
		2117 E134030	Administration Alloc	(\$41,341)	(\$36,450)	(\$46,253)
		2117 E134031	Gwalia Buildings Maintenance	(\$30,000)	(\$28,180)	(\$50,810)
		2117 E134032	Heritage Council Advisory Se	(\$9,980)	(\$10,515)	(\$10,249)
		2117 E134033	Vintage Vehicle Renewal	(\$15,000)	\$0	\$0
		2117 E134034	Lotterywest 'Pink Camp" Pro	(\$54,450)	(\$49,643)	\$0
		2117 E134035	Lotterywest DeRubies Camp	(\$61,500)	(\$52,218)	\$0
		2117 E134036	Gwalia 50th Anniversary Eve	(\$50,000)	(\$31,727)	\$0
		2117 E134037	SOG Honour Board	\$0	(\$3,739)	\$0
		2117 E134038	Heritage Trail	\$0	\$0	(\$98,903)
		2117 E134039	Oral Histories Project	\$0	\$0	(\$2,050)
		2117 E134040	Conservation Works (Object	\$0	\$0	(\$20,000)
		2117 E134041	WW1 Exhibition	\$0	\$0	(\$12,000)
		2117 E134042	Small Projects	\$0	\$0	(\$6,000)
		2117 E135001	Info Centre Wages	(\$25,633)	\$0	(\$26,325)
		2111 E135001	Info Centre Wages	\$0	(\$35,512)	\$0
		2117 E135002	Info Centre Super	(\$2,311)	\$0	(\$2,373)
		2111 E135002	Info Centre Super	\$0	(\$2,537)	\$0
		2117 E135003	Info Centre Building Maint	(\$5,000)	(\$2,671)	(\$15,135)
		2117 E135004	Info Centre Cleaning	(\$2,000)	(\$343)	(\$2,054)
		2117 E135005	Info Centre Equipment Mair	(\$1,500)	(\$286)	(\$1,541)
		2117 E135006	Training	(\$1,000)	\$0	(\$1,027)
		2117 E135007	Community Activities	(\$500)	\$0	(\$514)
		2120 E135008	Office Expenses	\$0	(\$398)	\$0
		2117 E135008	Office Expenses	(\$2,800)	(\$1,045)	(\$2,876)
		2127 E135009	Info Centre Utilities	(\$8,830)	(\$7,965)	(\$9,068)
		2117 E135009	Info Centre Utilities	\$0	(\$1,002)	\$0
		2127 E135010	Phone/Internet Expenses	\$0	(\$915)	\$0

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2117 E135010	Phone/Internet Expenses	(\$2,000)	(\$1,109)	(\$2,054)
		2117 E135011	Purchase of Goods for Resale	(\$5,500)	(\$3,431)	(\$5,649)
		2113 E135012	Insurance	(\$1,148)	(\$1,198)	(\$1,209)
		2117 E135013	Administration Alloc	(\$41,341)	(\$36,450)	(\$46,253)
		2110 E135298	Info Centre Depreciation	(\$2,900)	\$0	(\$2,978)
		2117 E132060	ATM Install & Run	(\$25,000)	(\$16,787)	(\$25,675)
		2117 E136004	CCTV Camera Maintenance	(\$2,000)	\$0	(\$2,054)
		2127 E136005	GEDC Officer	\$0	(\$1,010)	\$0
		2117 E136005	GEDC Officer	(\$18,140)	(\$13,935)	(\$18,630)
		2113 E136005	GEDC Officer	\$0	(\$896)	(\$572)
		2120 E136005	GEDC Officer	\$0	(\$5,367)	\$0
		2117 E136040	Standpipe	(\$20,000)	\$0	\$0
		2127 E136040	Standpipe	\$0	(\$14,735)	(\$20,540)
		2117 E136143	Tidy Towns Program Expenses	(\$3,000)	\$0	\$0
		2120 E136145	Sale of Impounded Cattle	\$0	(\$16,112)	\$0
		2110 E136298	Depreciation Other Econom	(\$8,020)	(\$18,720)	(\$18,720)
		2117 E137010	Consultant Expenses	(\$22,500)	(\$46,812)	\$0
		2117 E137011	Site Clearing/Cleanup	(\$80,000)	(\$23,615)	\$0
		2117 E138001	Advertising	(\$35,000)	(\$20,825)	(\$35,000)
		2117 E138002	Entertainment	(\$120,000)	(\$46,348)	(\$120,000)
		2120 E138004	Athletics Events Prizemoney	\$0	(\$19,300)	\$0
		2117 E138004	Athletics Events Prizemoney	(\$55,000)	(\$29,600)	(\$55,000)
		2117 E138005	Fireworks	(\$24,000)	(\$16,000)	(\$24,000)
		2117 E138006	Security	(\$38,000)	(\$21,368)	(\$38,000)
		2117 E138007	Aircraft Charter/Hire	(\$30,000)	(\$29,512)	(\$30,000)
		2117 E138008	Accommodation and Meals	(\$27,000)	(\$13,577)	(\$27,010)
		2117 E138009	Athletics/Cyclists Expenses	(\$66,000)	(\$35,978)	(\$66,000)
		2120 E138010	Other expenses	(\$5,000)	(\$180)	(\$5,000)
		2117 E138010	Other expenses	\$0	(\$6,414)	\$0
		2111 E138010	Other expenses	\$0	(\$1,940)	\$0
	<b>Economic services Total</b>			<b>(\$1,645,916)</b>	<b>(\$1,336,602)</b>	<b>(\$1,622,261)</b>
	<b>Other property and services</b>	2817 E141010	Private Works	(\$70,000)	(\$10,288)	(\$71,890)
		2811 E141010	Private Works	\$0	(\$3,569)	\$0
		2810 E142010	Depreciation- Admin	(\$48,758)	(\$60,278)	(\$60,278)
		2817 E142011	Salaries Admin	(\$642,254)	\$0	\$0
		2811 E142011	Salaries Admin	\$0	(\$605,289)	(\$773,661)

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
	Other property and s	2817 E142012	Annual Leave - Admin.	\$0	\$0	\$0
		2817 E142016	Grants Officer Expenses	(\$5,000)	\$0	(\$5,135)
		2811 E142020	Superannuation - Admin	(\$64,517)	(\$63,807)	(\$66,259)
		2813 E142030	Insurance Admin	(\$54,856)	(\$54,911)	(\$54,692)
		2811 E142035	Staff Training	(\$15,000)	(\$342)	(\$18,405)
		2817 E142035	Staff Training	\$0	(\$4,194)	\$0
		2827 E142050	Office Building Mtce	\$0	(\$45)	\$0
		2817 E142050	Office Building Mtce	(\$13,000)	(\$6,508)	(\$13,351)
		2827 E142052	Utilities - Power & Water	(\$13,104)	(\$11,365)	(\$13,458)
		2817 E142052	Utilities - Power & Water	\$0	(\$102)	\$0
		2817 E142053	Cleaning	(\$11,000)	(\$2,156)	(\$11,297)
		2811 E142053	Cleaning	\$0	(\$10,330)	\$0
		2817 E142070	Printing & Stationery	(\$12,500)	(\$9,333)	(\$12,838)
		2827 E142080	Telephone	\$0	(\$6,565)	\$0
		2817 E142080	Telephone	(\$16,000)	(\$7,150)	(\$16,432)
		2817 E142090	Postage & Freight	(\$9,000)	(\$5,866)	(\$9,243)
		2817 E142100	Advertising	(\$9,000)	(\$10,978)	(\$9,243)
		2817 E142110	Office Equip Mtce	(\$13,250)	(\$1,728)	(\$13,608)
		2817 E142111	Lease Photocopier	(\$12,228)	(\$14,791)	(\$12,558)
		2820 E142120	Bank Charges	\$0	(\$5)	\$0
		2817 E142120	Bank Charges	(\$6,800)	(\$3,654)	(\$6,984)
		2817 E142121	Relocation Exps CEO	(\$3,000)	(\$3,100)	(\$3,081)
		2817 E142123	Records Storage (Offsite)	(\$3,000)	(\$621)	(\$7,081)
		2815 E142125	Interest Expense	\$0	\$0	\$0
		2817 E142140	Computer operating exps	(\$18,030)	(\$37,434)	(\$28,517)
		2817 E142143	Freehold Council Properties	(\$20,000)	\$0	(\$20,540)
		2817 E142144	Consultants Fees	(\$25,000)	(\$19,065)	(\$25,675)
		2811 E142145	Fringe Benefits Tax	(\$32,046)	(\$32,640)	(\$32,911)
		2811 E142146	Worksafe Consultant	(\$9,000)	\$0	(\$9,243)
		2811 E142180	Travel & Accomodation	(\$12,500)	(\$485)	(\$12,838)
		2817 E142180	Travel & Accomodation	\$0	(\$12,255)	\$0
		2811 E142181	Conference exps	(\$6,500)	\$0	(\$6,676)
		2817 E142181	Conference exps	\$0	(\$4,273)	\$0
		2820 E142182	Senior Staff Rec. Expenses	\$0	\$1,300	\$0
		2811 E142182	Senior Staff Rec. Expenses	(\$19,680)	(\$1,816)	(\$23,500)
		2817 E142182	Senior Staff Rec. Expenses	\$0	(\$18,429)	\$0

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2817 E142210	Accounting fees	(\$74,220)	(\$72,700)	(\$76,800)
		2817 E142230	Legal Exps	(\$28,000)	(\$16,599)	(\$28,756)
		2817 E142240	Contr - VROC	\$0	\$0	\$0
		2817 E142242	Security	(\$2,000)	(\$488)	(\$2,054)
		2817 E142243	Contr-Shared Sevices Model	\$0	\$0	\$0
		2817 E142251	Staff Housing Allocated	(\$162,281)	\$0	\$0
		2811 E142251	Staff Housing Allocated	\$0	(\$117,080)	(\$164,220)
		2817 E142299	LESS Allocated To Programs	\$1,378,025	\$1,214,999	\$1,541,777
		2817 E143020	Engineering Expenses	(\$15,000)	(\$3,730)	(\$30,000)
		2817 E143030	Sick & Holiday	(\$113,629)	(\$8,154)	(\$116,697)
		2811 E143030	Sick & Holiday	\$0	(\$102,574)	\$0
		2817 E143031	Location allowance	(\$13,218)	\$0	(\$13,575)
		2811 E143031	Location allowance	\$0	(\$9,452)	\$0
		2817 E143032	Industry allowance	(\$9,847)	\$0	(\$10,113)
		2811 E143032	Industry allowance	\$0	(\$9,133)	\$0
		2811 E143034	Compassionate Leave	\$0	(\$352)	\$0
		2817 E143034	Compassionate Leave	(\$2,000)	\$0	(\$2,054)
		2811 E143035	W/Comp Medical Expenses	(\$1,000)	\$0	(\$1,027)
		2813 E143040	Insurance on Works	(\$49,228)	(\$47,107)	(\$46,224)
		2817 E143070	Staff Housing Allocated	(\$62,416)	\$0	\$0
		2811 E143070	Staff Housing Allocated	\$0	(\$45,031)	(\$26,487)
		2811 E143075	Staff Training	(\$22,000)	(\$2,430)	(\$22,594)
		2817 E143075	Staff Training	\$0	(\$6,498)	\$0
		2811 E143080	Superannuation	(\$84,854)	(\$74,685)	(\$87,145)
		2817 E143100	Two-way Radios	\$0	\$0	\$0
		2811 E143140	Camping Requisites	(\$5,000)	\$0	(\$5,135)
		2817 E143140	Camping Requisites	\$0	(\$1,814)	\$0
		2827 E143140	Camping Requisites	\$0	(\$77)	\$0
		2817 E143144	Administration Services Allo	(\$165,363)	(\$145,800)	(\$185,013)
		2817 E143290	Less PWOH Allocated to Pro	\$543,555	\$497,042	\$546,064
		2817 E144010	Fuels & Oils	(\$240,000)	(\$224,447)	(\$246,480)
		2827 E144010	Fuels & Oils	\$0	(\$758)	\$0
		2817 E144020	Tyres	(\$35,000)	(\$27,144)	(\$35,945)
		2817 E144030	Parts & Repairs	(\$100,000)	(\$109,806)	(\$102,700)
		2817 E144040	Repair Wages	(\$18,000)	(\$10,196)	(\$18,486)
		2811 E144040	Repair Wages	\$0	(\$1,580)	\$0

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
		2813 E144050	Insurances & Licenses	(\$49,829)	(\$53,141)	(\$51,174)
		2817 E144050	Insurances & Licenses	\$0	(\$1,971)	\$0
		2817 E144060	Expendable Tools & Freight	(\$30,000)	(\$42,305)	(\$30,810)
		2817 E144070	Cutting Edges	(\$15,000)	(\$7,826)	(\$15,405)
		2817 E144290	Less POC Allocated to Project	\$487,829	\$515,237	\$501,000
		2817 E146010	Gross Salaries & Wages for Year	\$0	(\$22,836)	\$0
		2811 E146010	Gross Salaries & Wages for Year	(\$2,301,725)	(\$2,318,006)	(\$2,613,456)
		2817 E146200	Less Salaries & Wages Allocated	\$2,301,725	\$0	\$0
		2811 E146200	Less Salaries & Wages Allocated	\$0	\$2,340,842	\$2,613,456
		2810 E147098	Depreciation - Unclassified	\$0	(\$7)	(\$7)
		2810 E148298	Depreciation Expense - Plant	(\$102,288)	(\$193,551)	(\$193,551)
		2817 E148299	Less Depn. Allocated to Project	\$102,288	\$144,669	\$193,551
		2817 E149999	Suspense Account	\$0	\$2,793	\$0
		2811 E149999	Suspense Account	\$0	(\$50)	\$0
		2820 E149999	Suspense Account	\$0	(\$4,135)	\$0
		2827 E149999	Suspense Account	\$0	(\$108)	\$0
	<b>Other property and services Total</b>			<b>(\$53,499)</b>	<b>\$11,939</b>	<b>(\$69,454)</b>
<b>Operating Expenditure Total</b>				<b>(\$9,244,812)</b>	<b>(\$8,571,902)</b>	<b>(\$11,258,870)</b>
<b>Capital Revenue</b>	<b>Transport</b>	3018 I122206	Grant - Roads to Recovery	\$323,243	\$323,244	\$323,243
		3018 I122217	RRG 2014-15 Weebo Wildar	\$0	\$0	\$181,333
		3023 I122300	Gain on Disposal of Assets	\$68,324	\$27,407	\$0
		3018 I126496	Security Screening Equip Gra	\$480,000	\$0	\$0
	<b>Transport Total</b>			<b>\$871,567</b>	<b>\$350,651</b>	<b>\$504,576</b>
	<b>Economic services</b>	2118 I134463	Lotterywest Headframe Stag	\$0	\$0	\$126,100
		2118 I134464	Lotterywest Cottages Conse	\$0	\$0	\$233,861
		2118 I134465	Lotterywest Barnes Federal	\$0	\$0	\$26,018
		2118 I134466	Lotterywest Patroni's Interp	\$0	\$0	\$40,000
		2118 I134467	Minara Historic Cottages Pre	\$0	\$0	\$99,000
		2118 I137002	CRC Special Project Fund Bu	\$0	\$0	\$60,000
		2118 I137003	CRC Special Project Fund Inf	\$0	\$0	\$300,000
		2118 I137004	R4R Infrastructure funding	\$0	\$4,618,249	\$0
		2118 I137008	Lotterwest Fitout Funding	\$0	\$0	\$1,564,700
	<b>Economic services Total</b>			<b>\$0</b>	<b>\$4,618,249</b>	<b>\$2,449,679</b>
	<b>Other property and s</b>	2823 I142300	Gain on Sale of Assets (Adm	\$0	\$0	\$0
	<b>Other property and services Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Revenue Total</b>				<b>\$871,567</b>	<b>\$4,968,900</b>	<b>\$2,954,255</b>

Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
<b>Capital Expenditure</b>	<b>Health</b>	2524 E530008	EHO Vehicle	\$0	\$0	\$34,000
		2516 E074071	Loss on Sale of Assets	(\$16,812)	(\$364)	(\$12,610)
		2516 E077067	Loss on Sale of Assets	(\$15,597)	(\$1,161)	\$0
	<b>Health Total</b>			<b>(\$32,409)</b>	<b>(\$1,525)</b>	<b>\$21,390</b>
	<b>Education and welfare</b>	2228 E520001	Complete Youth Centre Refu	\$0	\$0	\$15,000
	<b>Education and welfare Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$15,000</b>
	<b>Housing</b>	2616 E091050	Loss on Disposal of Asset	\$0	\$0	\$0
	<b>Housing Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	<b>Community amenities</b>	2021 E510004	Waste Water Treatment Por	\$0	\$0	\$50,000
		2024 E530011	Rubbish Recycling Equipmer	\$0	\$0	\$10,000
	<b>Community amenities Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$60,000</b>
	<b>Recreation and cultu</b>	2921 E510008	Fitness/Playground Equipme	\$0	\$0	\$24,000
		2928 E520008	Gym Upgrade	\$0	\$0	\$200,000
		2916 E113080	Loss on Disposal of Asset	\$0	\$0	\$0
		2916 E114398	Loss on sale of Asset	\$0	\$0	\$0
		2916 E115041	Loss on disposal	\$0	\$0	\$0
	<b>Recreation and culture Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$224,000</b>
	<b>Transport</b>	3026 E500001	RRG 2014-15 Weebo Wildar	\$0	\$0	\$272,000
		3026 E500002	R2R Renewals	\$0	\$0	\$323,243
		3026 E500003	Footpath Renewals	\$0	\$0	\$95,000
		3021 E510003	Upgrade Aerodrome Lightin	\$0	\$0	\$50,000
		3024 E530001	Loader	\$0	\$0	\$300,000
		3024 E530004	Works Utility	\$0	\$0	\$45,000
		3024 E530005	Grader	\$0	\$0	\$400,000
		3024 E530006	Dual cab utility	\$0	\$0	\$37,000
		3024 E530007	Works Utility	\$0	\$0	\$36,000
		3024 E530009	MWS Vehicle	\$0	\$0	\$65,000
		3028 E520009	Renewal - Depot Workshop	\$0	\$0	\$130,000
		3016 E122190	Loss on Disposal of Asset(s)	(\$26,092)	(\$5,275)	(\$197,869)
	<b>Transport Total</b>			<b>(\$26,092)</b>	<b>(\$5,275)</b>	<b>\$1,555,374</b>
	<b>Economic services</b>	2128 E520002	Complete Vintage Vehicle B	\$0	\$0	\$190,518
		2128 E520003	NGROAC	\$0	\$0	\$6,817,943
		2121 E510005	Gwalia Headframe Renewal	\$0	\$0	\$208,360
		2128 E520004	Gwalia Cottages Conservatio	\$0	\$0	\$546,290
		2128 E520005	Barnes Federal Theatre Ren	\$0	\$0	\$22,200
		2128 E520006	Patroni's Guest House Interp	\$0	\$0	\$44,000



Type	Program	COA	COA Description	Sum of Prior Year Budget	Sum of Prior Year Actual	Sum of Draft Budget
	<b>Economic services</b>	2128 E520007	Major's Boarding House (Mi	\$0	\$0	\$111,200
		2121 E510006	Upgrade Gwalia Entrance	\$0	\$0	\$20,000
		2121 E510001	Restoration Electric Tram	\$0	\$0	\$39,325
		2121 E510002	Restoration 'Ken' Locomotiv	\$0	\$0	\$5,000
	<b>Economic services Total</b>			<b>\$0</b>	<b>\$0</b>	<b>\$8,004,836</b>
	<b>Other property and s</b>	2824 E530002	CEO Vehicle	\$0	\$0	\$75,000
		2824 E530003	DCEO Vehicle	\$0	\$0	\$46,000
		2824 E530010	MEHS Vehicle	\$0	\$0	\$24,000
		2816 E142183	Loss on Disposal of Assets	(\$16,506)	(\$1,511)	(\$44,176)
	<b>Other property and services Total</b>			<b>(\$16,506)</b>	<b>(\$1,511)</b>	<b>\$100,824</b>
<b>Capital Expenditure Total</b>				<b>(\$75,007)</b>	<b>(\$8,311)</b>	<b>\$9,981,424</b>
<b>Grand Total</b>				<b>(\$14,241)</b>	<b>\$4,591,273</b>	<b>\$11,712,109</b>



## Shire of Leonora

### Summary of Capital Activities

Budget Year ended 30 June 2015

Row Labels	Sum of Total Line Cost
<b>Property Plant and Equipment</b>	
<b>Buildings</b>	
New	
<b>Complete Youth Centre Ext. Refurb.</b>	
2228 E520001	15,000
<b>Complete Vintage Vehicle Building</b>	
2128 E520002	190,518
<b>NGROAC</b>	
2128 E520003	6,817,943
<b>Gym Upgrade</b>	
2928 E520008	200,000
New Total	7,223,461
Renewal	
<b>Gwalia Cottages Conservation</b>	
2128 E520004	546,290
<b>Barnes Federal Theatre</b>	
2128 E520005	22,200
<b>Patroni's Interpretation</b>	
2128 E520006	44,000
<b>Minara Cottages Preservation</b>	
2128 E520007	111,200
<b>Renewal - Works Depot</b>	
3028 E520009	130,000
Renewal Total	853,690
<b>Plant and Equipment</b>	
New	
<b>Rubbish Recycling</b>	
2024 E530011	10,000
<b>Loader</b>	
3024 E530001	300,000
<b>CEO Vehicle</b>	
2824 E530002	75,000
<b>DCEO Vehicle</b>	
2824 E530003	46,000
<b>Works Utility</b>	
3024 E530004	45,000
3024 E530007	36,000
<b>Grader</b>	
3024 E530005	400,000
<b>Dual cab utility</b>	
3024 E530006	37,000
<b>EHO Vehicle</b>	
2524 E530008	34,000
<b>MWS Vehicle</b>	
3024 E530009	65,000
<b>MEHS Vehicle</b>	

## Shire of Leonora

### Summary of Capital Activities

Budget Year ended 30 June 2015

Row Labels	Sum of Total Line Cost
2824 E530010	24,000
New Total	1,072,000
<b>Property Plant and Equipment Total</b>	<b>9,149,151</b>
<b>Infrastructure</b>	
<b>Infrastructure - Other</b>	
Renewal	
<b>Gwalia Headframe</b>	
2121 E510005	208,360
<b>Restoration Electric Tram</b>	
2121 E510001	39,325
<b>Restoration Ken Locomotive</b>	
2121 E510002	5,000
Renewal Total	252,685
Upgrade	
<b>Upgrade Gwalia Entrance</b>	
2121 E510006	20,000
Upgrade Total	20,000
<b>Infrastructure - Roads</b>	
Renewal	
<b>Road Renewal - RRG</b>	
3026 E500001	272,000
<b>Road Renewal - RTR</b>	
3026 E500002	323,243
Renewal Total	595,243
<b>Infrastructure - Footpaths and Cycleways</b>	
Renewal	
<b>Footpath Renewal</b>	
3026 E500003	95,000
Renewal Total	95,000
<b>Infrastructure - Airports</b>	
Upgrade	
<b>Upgrade Aerodrome Lighting/Genset</b>	
3021 E510003	50,000
Upgrade Total	50,000
<b>Infrastructure - Sewerage</b>	
Upgrade	
<b>Waste Water Treatment Pond Upgrade</b>	
2021 E510004	50,000
Upgrade Total	50,000
<b>Infrastructure - Parks, Gardens and Reserves</b>	
Upgrade	
<b>Install fitness/playground equipment</b>	
2921 E510008	24,000
Upgrade Total	24,000
<b>Infrastructure Total</b>	<b>1,086,928</b>
<b>Grand Total</b>	<b>10,236,079</b>



**SHIRE OF LEONORA  
RESERVE FUND TRANSFERS FOR PERIOD ENDED 30 JUNE 2015**

PARTICULARS	BALANCE AT 1/07/2014	TRANSFER FROM MUNICIPAL	TRANSFER TO MUNICIPAL	INTEREST EARNED IN 2014/15	BALANCE AS AT 30/06/2015
A01331 - Long Service Leave Reserve	\$126,415.00	\$0.00	\$0.00	\$3,155.00	\$129,570.00
A01333 - Fire Disaster Reserve	\$17,974.00	\$4,000.00	\$0.00	\$450.00	\$22,424.00
A01339 - Plant Purchase Reserve	\$203,274.00	\$100,000.00	\$0.00	\$5,085.00	\$308,359.00
A01341 - Annual Leave Reserve	\$154,692.00	\$0.00	\$0.00	\$3,861.00	\$158,553.00
A01343 - Gwalia Precinct Reserve	\$85,839.00	\$80,000.00	-\$82,260.00	\$1,677.00	\$85,256.00
A01344 - Building Maintenance Reserve	\$141,663.00	\$100,000.00	\$0.00	\$3,553.00	\$245,216.00
<b>BALANCE</b>	\$729,857.00	\$284,000.00	-\$82,260.00	\$17,781.00	\$949,378.00



## Shire of Leonora Fees and Charges for 2014 - 2015

	2014-15	2014-15	2014-15	GST Ind	Comments
<b>I03 - GENERAL PURPOSE FUNDING</b>					
<b>I031 - Rates</b>					
I030010 - Charges - Admin. - Instalments			\$22.00	FRE	
I030013 - Rates - General Enquiries			\$50.00	FRE	
I030013 - Rates - Reprint Rate Notice			\$11.00	GST	
I030013 - Rates - Payment Arrangement Fee			\$24.00	GST	
<b>I04 - GOVERNANCE</b>					
<b>I041 - Governance - Membership</b>					
I041426 - Nomination Deposit			\$80.00	FRE	
I041429 - Reimbursements			\$5.50	GST	
Annual Charge			\$66.00	GST	free if attending the relevant meeting
Council Meeting Agenda			\$10.00	GST	free if attending the relevant meeting
Annual Report			\$15.00	GST	free if attending the relevant meeting
Budget			\$15.00	GST	free if attending the relevant meeting
Strategic Community Plan			\$10.00	GST	free if attending the relevant meeting
<b>Freedom of Information</b>			\$66.00	GST	free if attending the relevant meeting
Fee - Personal info about the applicant			\$0.00	FRE	no charge
Fee - App. fee under Sec 1 (e) of Act			\$30.00	FRE	
Charge-time taken to deal with applic.			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-access time supervised by staff			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-staff time for photocopying			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-per photocopy			\$0.50	FRE	
Duplicating a tape, film or computer info			Actual Cost	FRE	
Delivery, packaging and postage			Actual Cost	FRE	
Advance Deposit (Section 18(1) of Act)			25%		
Advance Deposit (Section 18(4) of Act)			75%		



## Shire of Leonora Fees and Charges for 2014 - 2015

	2014-15	2014-15	2014-15	GST Ind	Comments
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>					
<b>I052 - Animal Control</b>					
<b>I052400 - Fines &amp; Penalties</b>			assorted	FRE	as per Dog Act and relevant Local Laws
<b>I052410 - Fees - Impounding</b>					
Pound fees per dog per day			\$10.00	FRE	per day
Pound Release fee			\$50.00	FRE	per cat or dog
Microchipping (if required)			\$55.00	FRE	per cat or dog
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>					
<b>I052 - Animal Control</b>					
<b>I052420 - Fees - Dog Registrations</b>					
<u>Non Working Dogs</u>					
Unsterilised 1 year			\$50.00	FRE	per dog*
Unsterilised 3 years			\$120.00	FRE	per dog*
Unsterilised lifetime			\$250.00	FRE	per dog*
Sterilised 1 year			\$20.00	FRE	per dog*
Sterilised 3 years			\$42.50	FRE	per dog*
					* If proof of sterilisation is provided within the registration period, a refund of excess fees will be provided.
Working Dogs - 25% of stated fee					
Pensioners - 50% of stated fee					
1 year after 31st May of that year 50% of stated fee					
<b>I052421 - Fees - Cat Registrations</b>					
1 year			\$20.00	FRE	per cat
3 years			\$42.50	FRE	per cat
Lifetime			\$100.00	FRE	per cat
Pensioners - 50% of stated fee					
1 year after 31st May of that year 50% of stated fee					
Annual application for approval to breed			\$100.00	FRE	per cat



## Shire of Leonora Fees and Charges for 2014 - 2015

	2014-15	2014-15	2014-15	GST Ind	Comments
<b>I07 - HEALTH</b>					
<b>I074 - Admin. &amp; Inspections</b>					
I074422 - Caravan Park Annual Registration			\$534.00	FRE	
Licence Transfer fee			\$100.00	FRE	
<b>I076 - Other</b>					
I076470 - Fees - Lodging House Registration			\$180.00	FRE	
I076471 - Fees - Itinerant Food Vendors			\$60.00	GST	
I076472 - Eating House Registration Fees			\$270.00	FRE	
Licence to conduct Eating House			\$30.00	FRE	
Hairdressing Establishment fee			\$50.00	FRE	
<b>I08 - EDUCATION &amp; WELFARE</b>					
<b>I081 - Childcare Centre Fees</b>					
I080008 - Full day fee (per child) 01/07/14-30/09/14			\$58.00	GST	per day
I080008 - Weekly booking (per child) 01/07/14-30/09/14			\$250.00	GST	per week
I080008 - Half day fee (per child) 01/07/14-30/09/14			\$48.00	GST	per day
I080008 - Full day fee (per child) 01/10/14-31/12/14			\$60.00	GST	per day
I080008 - Weekly booking (per child) 01/10/14-31/12/14			\$260.00	GST	per week
I080008 - Half day fee (per child) 01/10/14-31/12/14			\$49.00	GST	per day
I080008 - Full day fee (per child) 01/01/15-31/03/15			\$62.00	GST	per day
I080008 - Weekly booking (per child) 01/01/15-31/03/15			\$270.00	GST	per week
I080008 - Half day fee (per child) 01/01/15-31/03/15			\$50.00	GST	per day
I080008 - Full day fee (per child) 01/04/15-30/06/15			\$64.00	GST	per day
I080008 - Weekly booking (per child) 01/04/15-30/06/15			\$280.00	GST	per week
I080008 - Half day fee (per child) 01/04/15-30/06/15			\$51.00	GST	per day
<b>I09 - HOUSING</b>					
<b>I091 - Staff Housing</b>					
I091423 - Staff Housing			\$65.00	INP	per week
I091424 - Single Persons Quarters			\$25.00	INP	per week
I091428 - Fully Furnished Staff Housing			\$100.00	INP	per week
<b>I10 - COMMUNITY AMENITIES</b>					
<b>I101 - Sanitation - Household</b>					
I101410 - Charges Domestic Refuse Removal			\$175.00	FRE	per bin
I101504 - Charges - Sale of Bins			\$88.00	GST	per bin
I102410 - Charges - Commercial Refuse			\$379.00	FRE	per bin
<b>I103 - Sewerage</b>					
I103430 - Fees - Septic Tank Fees			\$113.00	FRE	application fee only
Fees - Permit to use apparatus			\$110.00	FRE	
I103431 - Liquid Waste Disposal Fee			\$0.03/litre	FRE	per litre of liquid waste



## Shire of Leonora Fees and Charges for 2014 - 2015

	2014-15	2014-15	2014-15	GST Ind	Comments
<b>I10 - COMMUNITY AMENITIES</b>					
<b>I107 - Other</b>					
<b>I107412 - Fees - Cemetery</b>					
Application Fee			\$200.00	FRE	
Grave Preparation			\$550.00	GST	
Grave Preparation - extra depth			\$110.00	GST	
Funeral Director Annual Fee			\$50.00	FRE	
Funeral Director Single Licence			\$25.00	FRE	
Reopening			\$550.00	FRE	
Monumental Contractor Annual Fee			\$100.00	FRE	
Monumental Contractor Single Fee			\$50.00	FRE	
<b>I107 - Other</b>					
<b>I107NEW - Fees - Town Planning</b>					
Town Planning Zoning Enq (written info)			\$10.00	FRE	
Change of Land Use			\$20.00	FRE	
Dwelling & Domestic Sheds req. consent			\$20.00	GST	
Home Occupations			\$20.00	FRE	
Reduced building line applications			\$20.00	FRE	
Building Extensions			\$30.00	FRE	
New Building & Strata Title Applications			\$100.00	FRE	
Planning Applic. requiring advertising			\$120.00	FRE	
Rezoning/Text Amendment Applications			\$400.00	FRE	preparation of any rezoning documentation and maps and any advertising costs are to be borne by the applicant
Copy of Planning Scheme Text			\$50.00	FRE	
<b>I11 - RECREATION &amp; CULTURE</b>					
<b>I114 - Recreation Facilities</b>					
<b>I114450 - Charges - Facility Hire</b>					
<b>Level 1 - Non Profit Groups</b>					
Hall Hire		No Alcohol	Alcohol		
Bond		\$55.00	\$110.00	GST	
Bond		\$110.00	\$110.00	GST	
<b>Level 2 - Fundraising/Sporting Groups</b>					
Hall Hire		\$110.00	\$220.00	GST	
Bond		\$220.00	\$220.00	GST	
<b>I114450 - Charges - Facility Hire</b>					
<b>Level 3 - Balls/Weddings/Cabarets</b>					
Hall Hire		\$165.00	\$330.00	GST	
Bond		\$330.00	\$330.00	GST	
<b>Level 4 - Funerals</b>					
Hall Hire		\$110.00		GST	
Bond		\$330.00		GST	



## Shire of Leonora Fees and Charges for 2014 - 2015

### I11 · RECREATION & CULTURE

- I114451 · Charges - Sport Hire
  - Leonora Oval - Night Use
  - Participation fees for Events at the Hall
    - Cricket
    - Netball
    - Volleyball
    - Basketball
    - Yoga
    - Ballet
    - Aerobics
    - Junior Sports
    - Badminton
    - Touch (casual)
    - Team Nomination
- I114451 · Charges - Sport Hire
  - Leonora Oval - Night Use
  - Participation fees for Events at the Hall
    - Womens Circuit
    - Kindy Gym
    - Floorball/Soffcrosse
    - Indoor Soccer
    - Exercise Class
    - Body Step (aerobics) - 10 passes
    - Body Step (aerobics) - casual
    - Dancing/Singing class
- I114451 · Charges - Sport Hire
  - Squash
    - Half Hour
    - One Hour
  - Gym Membership
    - 1 month
    - 3 months
    - 6 months
    - 12 months
    - Casual
    - Key Deposit
    - Corporate Membership - All Facilities
- I114458 · Charges - Tennis court
  - Night
  - Day
  - Racquet Hire

2014-15	2014-15	2014-15	GST Ind	Comments
		\$55.00	GST	per hour
	Adults	School/Non Comp		
	\$4.00	\$2.00	GST	
	\$2.00	\$1.00	GST	
	\$4.00	\$2.00	GST	
	\$2.00	\$1.00	GST	
	\$5.00		GST	
	\$5.00		GST	
	\$2.00		GST	
	\$1.00		GST	
	\$3.00		GST	per hour
	\$4.00		GST	per player
	\$16.00		GST	
		\$55.00	GST	per hour
	Adults	School/Non Comp		
	\$4.00		GST	
	\$1.00		GST	
	\$2.00	\$1.00	GST	
	\$2.00	\$1.00	GST	
	\$2.00		GST	
	\$75.00		GST	
	\$8.00		GST	
	\$6.00		GST	
	Squash Members	Non Members	Gym Members	
	free	\$7.00	\$6.00	GST
	free	\$13.00	\$10.00	GST
		Adult	School Students	
		\$30.00	\$15.00	GST
		\$65.00	\$32.50	GST
		\$110.00	\$55.00	GST
		\$200.00	\$100.00	GST
	\$6.00		\$3.00	GST
	\$25.00		n/a	FRE
	\$350.00		GST	per year
		Non Members	Members	
		\$15.00	\$10.00	GST
		\$10.00	\$7.00	GST
		\$2.00	\$1.00	GST





## Shire of Leonora Fees and Charges for 2014 - 2015

### I11 - RECREATION & CULTURE

#### I114465 - Charges - Swimming Pool

Adults	\$3.50		GST
Children	\$2.50		GST
Pensioners	\$2.50		GST
Children under 3 years	free		FRE
Spectators	\$2.00		GST
<b>Seasons Tickets</b>			
Adult	\$80.00		GST
Children 14 years and younger	\$40.00		GST
Pensioners and Seiors	\$40.00		GST
Family - 2 adults and 2 children	\$180.00		GST
<b>Seasons Ticket - Half Season</b>			
Adult	\$50.00		GST
Children 14 years and younger	\$30.00		GST
Pensioners and Seiors	\$25.00		GST
Family - 2 adults and 2 children	\$110.00		GST
<b>Monthly Tickets</b>			
Itinerant Residents only	\$30.00		GST
Pool Facility Hire - private exclusive use	\$150.00		GST
Pool Facility Hire - Birthday Parties	\$22.00		GST

#### I117004 - Community Resource Centre Membership (24 hour access)

	Individual	Corporate/Family	
1 month	\$40.00	\$50.00	GST
3 months	\$60.00	\$80.00	GST
6 months	\$90.00	\$130.00	GST
1 year	\$140.00	\$220.00	GST
10 hour block	\$20.00		GST
20 hour block	\$40.00		GST
<b>Membership (business hours access)</b>			
	Individual	Corporate/Family	
1 month	\$25.00	\$37.50	GST
3 months	\$50.00	\$75.00	GST
6 months	\$80.00	\$120.00	GST
1 year	\$120.00	\$180.00	GST
10 hour block	\$20.00		GST
20 hour block	\$30.00		GST
Card Deposit	\$25.00	\$25.00	FRE

#### I117006 - Computer Usage

Log on fee		\$1.50	GST
Per Minute		\$0.10	GST

Comments

outside normal opening hours and no alcohol  
for 2 hours use of grassed area plus entry fee per person



## Shire of Leonora Fees and Charges for 2014 - 2015

### I11 - RECREATION & CULTURE

#### I117007 - Secretarial Services

##### Secretarial & Design Services

##### Photocopying, Printing, Scanning (B&W)

A4 1-50 pages

A4 51+ pages

Scans/Page

A3 1-50 pages

A3 51+ pages

Scans/Page

##### Photocopying, Printing, Scanning (Colour)

A4 1-50 pages

A4 51+ pages

Scans/Page

A3 1-50 pages

A3 51+ pages

Scans/Page

##### Photo Printing

##### Photo 6 x 4

Single Print

##### Photo 5 x 7

Single Print

2-9 prints

10+ prints

##### Faxing

Local

Interstate

International

Extra Pages - Local

Extra Pages - Interstate

Extra Pages - International

2014-15	2014-15	2014-15	GST Ind	Comments
		\$30.00 per hour	GST	
	Members	Non Members		
	\$0.15	\$0.25	GST	price is per page
	\$0.15	\$0.15	GST	price is per page
	\$0.10	\$0.10	GST	price is per page
	\$0.20	\$0.40	GST	price is per page
	\$0.20	\$0.20	GST	price is per page
	\$0.15	\$0.15	GST	price is per page
	Members	Non Members		
	\$0.30	\$0.60	GST	price is per page
	\$0.30	\$0.30	GST	price is per page
	\$0.30	\$0.30	GST	price is per page
	\$0.60	\$0.90	GST	price is per page
	\$0.60	\$0.60	GST	price is per page
	\$0.30	\$0.30	GST	price is per page
		Individual	GST	
		\$0.50	GST	price is per print
			GST	
		\$2.20	GST	price is per print
		\$1.80	GST	price is per print
		\$1.40	GST	price is per print
		Individual		
		\$1.00	GST	
		\$2.00	GST	
		\$5.00	GST	
		\$0.10	GST	price is per page
		\$0.20	GST	price is per page
		\$0.50	GST	price is per page



## Shire of Leonora Fees and Charges for 2014 - 2015

	2014-15	2014-15	2014-15	GST Ind	Comments
<b>I11 - RECREATION &amp; CULTURE</b>					
<b>I117007 - Secretarial Services</b>					
<b>Laminating</b>		Members	Non Members		
A4		\$1.00	\$1.00	GST	
A3		\$2.00	\$2.00	GST	
Roll / metre	plus \$5.00 set up fee	\$6.00	\$6.00	GST	
<b>I126 - Aerodrome</b>					
I126410 - Fees - Landing at Airport			\$12.10 per tonne	GST	
I126420 - Passenger Head Tax			\$12.10 per person	GST	For all aircraft with a maximum takeoff weight >5700kg
I126430 - Charges - Fuel at Airport drum			Actual Cost	GST	As per purchase price by Council, plus staff labour
Refuelling - Office Hours			\$27.50	GST	Between 6am and 6pm weekdays
Refuelling - After hours			\$176.00	GST	Times not included above
<b>I13 - ECONOMIC SERVICES</b>					
<b>I132 - Tourism/Area Promotion</b>					
I132003 - Advertising for Leonora Information Bay					
= to or < than 1 square metre			\$275.00	GST	
> than 1 square metre			\$550.00	GST	
I136490 - Tower Street Times			\$3.00	GST	
<b>I133 - Building Control</b>					
I133410 - Charges - Building Permits					
Class 1 and 10 (new building)	0.7 % of estimated value		not less than \$170	FRE	
Class 2-5 (new building)	0.35% of estimated value		not less than \$85	FRE	
Class 1 and 10 (alterations/additions)	0.7% of estimated value		not less than \$170	FRE	
Class 2-5 (alterations/additions)	0.4% of estimated value		not less than \$170	FRE	
I133412 - Charges - Demolition Licence			\$50.00	FRE	
I133450 - Fees - BCITF			0.002%	FRE	
Fees - BRB Levy			41.5	FRE	
<b>I136 - Other Economic Services</b>					
I136451 - Charges - Photocopying					
Shire Office					
A4 Plain			\$0.55	GST	
A4 colour			\$1.65	GST	
A3 Plain			\$1.10	GST	
A3 Colour			\$3.30	GST	
<b>I134 - Tourism/Area Promotion</b>					
I134451 - Museum Entry					
Adult			\$10.00	GST	
Child			\$5.00	GST	
Family			\$22.00	GST	
Handset for Audio Tours			\$2.00	GST	
Entrance Fees - Bus Tours					
Lunch with full access to Museum			\$22.00	GST	per person
Access to Hoover House lawn only - picnic			\$5.00	GST	per person
Full access to Museum and lawn - picnic			\$10.00	GST	per person



## Shire of Leonora Fees and Charges for 2014 - 2015

### I13 - ECONOMIC SERVICES

#### I134452 - Hoover House Accommodation

##### Function Hire

- Hoover House, lawns & kitchen
- Lawn Area - day function
- Lawn Area - evening function
- BBQ Hire
- Kitchen Hire
- Tables and Chairs

##### Hire of Meeting Room or Verandah

- Full Day
- Half Day
- Two hour meeting
- Evening
- Hire of Projector and Screen
- P/A Lectern Hire

##### Gold Room

- Single
- Double
- Twin
- Extra Person

##### Blue Room

- Single
- Double

##### Maroon Room

- Single
- Double

##### Engineer's House

- Single
- Double
- Extra Person
- Family
- RV

##### Famils (tourist industry)

#### I134454 - Merchandise Sales

##### Publications, maps & guides

- 110° In The Water Bag
- Gwalia Unearthed guide
- Leonora Loop Trail Guidebook
- Gwalia School: The Missing Years
- Hoovers Gold DVD
- Gwalia Unearthed DVD
- Looking Back

2014-15	2014-15	2014-15	GST Ind	Comments
		\$400.00	GST	plus \$140.00 security deposit
		\$50.00	GST	
		\$100.00	GST	plus \$30.00 security deposit
		\$25.00	GST	
		\$50.00	GST	
		\$1.00	GST	per person
		\$150.00	GST	
		\$120.00	GST	
		\$85.00	GST	
		\$170.00	GST	
		\$25.00	GST	
		\$20.00	GST	
		\$140.00	GST	price is per night
		\$150.00	GST	price is per night
		\$155.00	GST	price is per night
		\$25.00	GST	price is per night
		\$140.00	GST	
		\$150.00	GST	
		\$120.00	GST	price is per night
		\$130.00	GST	price is per night
		\$80.00	GST	price is per night
		\$100.00	GST	price is per night
		\$25.00	GST	price is per night
		\$140.00	GST	
		\$25.00	GST	per vehicle includes museum entry for 2 people
		\$15.00 discount on all rates		
		\$40.00	GST	
		\$13.95	GST	
		\$14.95	GST	
		\$15.00	GST	
		\$32.00	GST	
		\$15.00	GST	
		\$32.00	GST	



## Shire of Leonora Fees and Charges for 2014 - 2015

### I13 - ECONOMIC SERVICES

#### I134454 - Merchandise Sales

Mullock, Mulga & Memories  
And Be Home Before Dark  
Now You Can Eat Father Xmas

#### Gold & Jewellery

Boxed nugget  
Gold nugget ornament  
Gold nugget earrings  
Gold nugget necklace  
Gold nugget hat badge  
Iron ore jewellery

#### Souvenirs - Gwalia/Leonora

Engraved pen  
Iron on cloth badge  
Sketch of cottage - photocopy  
Miner poem - mounted  
Embroidered cap  
Straw hat  
Photograph - framed  
Photograph - historic  
Car sticker  
Stubby holder  
Poster  
Fridge magnet  
Postcard  
Polo shirt  
Travel mug  
Keyring - Leonora  
Tommyknocker keyring  
Glass - Scotch  
Glass - Beer  
Glass - Champagne  
Glass - White wine  
Glass - Red wine  
Glass - Shot  
Mug - Coloured, gold embossed  
Mug - White  
Spoon  
Lanyard  
Leonora Gwalia Calendar

2014-15	2014-15	2014-15	GST Ind	Comments
		\$17.95	GST	
		\$35.95	GST	
		\$20.00	GST	
		Various	GST	
		\$5.50	GST	
		Various	GST	
		Various	GST	
		\$5.50	GST	
		Various	GST	
		\$5.95	GST	
		\$7.95	GST	
		\$2.00	GST	
		\$4.00	GST	
		\$14.50	GST	
		\$10.00	GST	
		\$19.95	GST	
		\$5.00	GST	
		\$4.50	GST	
		\$8.00	GST	
		\$2.00	GST	
		\$2.50	GST	
		\$1.00	GST	
		\$39.95	GST	
		\$12.00	GST	
		\$8.00	GST	
		\$8.00	GST	
		\$10.00	GST	
		\$11.00	GST	
		\$11.00	GST	
		\$12.00	GST	
		\$13.00	GST	
		\$5.00	GST	
		\$12.00	GST	
		\$10.00	GST	
		\$7.00	GST	
		\$3.50	GST	
		\$2.00	GST	



## Shire of Leonora Fees and Charges for 2014 - 2015

**I13 - ECONOMIC SERVICES**

**I134454 - Merchandise Sales**

**Souvenirs - Other**

- Mt Morgans print
- Kalgoorlie - Boulder Calendar
- Wildflowers of WA Calendar
- Tea Towel - various designs
- Spring Wildflowers Part 1
- Australia Mail It Map - small
- Australia Mail It Map - large

**Collection Access**

**Photocopying**

**A4 Black & white**

**Photographs - Digital files provided on CD**

- Personal Use
- Scholarly Use
- Commercial Use
- Postage - within Australia
- Postage - Overseas

**Commercial Filming & Photography**

**Filming**

**Photography**

**I134455 - Catering & Coffee Sales**

**Bed & Breakfast**

**Continental Breakfast**

**For Meetings & Workshops**

**Morning/Afternoon Tea**

- Tea, coffee, slice
- Espresso, slice or scones

**Lunch**

**Sandwiches, fruit, tea or coffee**

**Sandwiches, tea or coffee**

**Cafe Sales**

- Espresso or hot chocolate - mug
- Espresso or hot chocolate - cup
- Tea or instant coffee - cup
- Iced coffee, chocolate or milkshake
- Soft drink
- Bottled water
- Cheesecake - Various
- Slice various - large
- Slice various - small
- Muffin - various
- Toasted sandwich
- Chips & gravy

2014-15	2014-15	2014-15	GST Ind	Comments
		\$5.00	GST	
		\$9.95	GST	
		\$9.95	GST	
		\$8.00	GST	
		\$21.95	GST	
		\$7.00	GST	
		\$12.95	GST	
		\$1.00	GST	per page
		\$11.00	GST	per image
		\$11.00	GST	per image
		\$22.00	GST	per image
		\$3.00	GST	per order
		\$22.00	GST	per order
		\$100.00	GST	per day or part thereof
		\$50.00	GST	per day or part thereof
		\$10.00	GST	per person
		\$6.00	GST	per person
		\$8.00	GST	per person
		\$15.00	GST	per person
		\$12.00	GST	per person
		\$4.50	GST	
		\$4.00	GST	
		\$3.00	GST	
		\$5.00	GST	
		\$3.00	GST	
		\$2.50	FRE	
		\$5.00	GST	
		\$3.50	GST	
		\$3.00	GST	
		\$3.00	GST	
		\$5.00	GST	
		\$5.50	GST	



## Shire of Leonora Fees and Charges for 2014 - 2015

### I14 - OTHER PROPERTY & SERVICES

#### I141 - Private Works

##### I141450 - Charges - plant hire

Cat Loader 962

Prime Mover and Low Loader

Cat Grader

Road Sweeper

Forklift

Utility

Welder

Mitsubishi Bus

Bond - refundable

first 100km

over 100km

Mack Prime Mover - 1 Trailer

Mack Prime Mover - 2 Trailer

Tiptruck - 10m<sup>3</sup>

Case Tractor

International Garbage Truck - driver only

International Garbage Truck - 2 operators

Water Tanker & Truck (27,000L)

Water Truck (4,000L)

Labour Hire (Gardens & General Labour)

Labour Hire (Plant Operators etc)

2014-15	2014-15	2014-15	GST Ind	Comments
		\$220.00	GST	per hour
		\$247.50	GST	per hour
		\$220.00	GST	per hour
		\$113.30	GST	per hour
		\$113.30	GST	per hour
		\$86.90	GST	per hour
		\$66.00	GST	per hour
		\$200.00	FRE	
		\$110.00	GST	
		\$1.01 cents per km	GST	
		\$220.00	GST	per hour
		\$234.30	GST	per hour
		\$170.50	GST	per hour
		\$93.50	GST	per hour
		\$176.00	GST	per hour
		\$200.20	GST	per hour
		\$220.00	GST	per hour
		\$110.00	GST	per hour
		\$55.00	GST	per hour
		\$88.00	GST	per hour

**12.0 NEXT MEETING**

19<sup>th</sup> August, 2014 at 9:30am, in the Shire of Leonora Council Chambers.

**13.0 CLOSURE OF MEETING**

There being no further business, Shire President Cr PJ Craig declared the meeting closed at **3:33pm**