



Shire of Toodyay Budget 2014-2015



Adopted at a Special Meeting of the Council
held 5 August 2014.

Shire of Toodyay
Adopted Budget
For the Year Ending 30 June 2015

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Shire of Toodyay
Adopted Budget 2014/2015

Certification

We certify this to be the 2014/2015 Annual Budget for the Shire of Toodyay as adopted by Council Resolution on Tuesday 5 August 2014.

The 2014/2015 Annual Budget consists of:

- A statement of Comprehensive Income by Nature & Type;
- A statement of Comprehensive Income by Program;
- A Rate Setting Statement;
- Notes to and forming part of the budget; and
- Other Financial Details and Supporting Schedules.



Cr D Dow
Shire President

Date: 18.8.14



Stan Scott
Chief Executive Officer

Date: 18.8.14

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Shire President Overview

Adopted Budget 2014/2015

It is with pleasure I present the 2014/2015 Annual Budget for the Shire of Toodyay.

Council has adopted a well considered budget with the aim of meeting challenges past, present and future.

I acknowledge the contribution and resignation of Mr Frank Panizza as Chairman of the Audit Committee and thank him for his support, commitment, patience and guidance during his time on the Audit Committee.

This year saw many hours put in by both Elected Members and staff to ensure that any rise in rates was kept in line with the adopted Shire of Toodyay Strategic Community Plan.

A bus trip for Councillors to inspect all Shire roads was provided on Thursday 29 May 2014. The draft 2014/2015 Annual Budget was provided to Councillors on Friday 20 June 2014 for consideration and then discussed as follows:

- Council Forum - Wednesday 2 July 2014;
- Special Council Meeting – Tuesday 8 July 2014;
- Council Forum – Thursday 10 July 2014;
- Council Forum/Special Council Meeting - Tuesday 15 July 2014;
- Special Council Meeting – Thursday 24 July 2014;
- Special Council Meeting – Tuesday 29 July 2014 (adjourned);
- Resumed Special Council Meeting – Thursday 31 July 2014; and
- Special Council Meeting – Tuesday 5 August 2014 – adopted.

The purpose of these meetings was to ensure that the difficult balance between the required rate increase and value for community was met.

Rate Revenue has been increased in accordance with the Shire of Toodyay Strategic Community Plan by 10% to a total of \$5.5 million dollars. This income, along with income generated from grants, contributions, fees & charges, will go towards the \$9 million in operating expenditure and \$8 million in capital expenditure.

No change was made to the minimum rate of \$1,150 nor any increase to the cost of receiving a rubbish and recycle collection. The cost of purchasing a tip pass (\$35 for ten passes) and the Waste Levy (\$80 per assessment) remained the same.

Fees & Charges primarily remained at 2013/2014 levels unless altered by the relevant legislation. There was a decrease in the cost of the Ratepayer Roll and Electoral Roll, some additions and/or amendments to Dog and Cat charges and the inclusion of hire charges for the Youth Hall.

Gross Rental Valuations (GRV) increased an average of 37% this year (GRV is valued every five years) and as such, a decision to introduce differential rating was made. At its meeting held 24 June 2014, Council resolved:

That Council advertise its intention to adopt the following differential and minimum rates for the 2014/2015 financial year:

<i>Category of Property</i>	<i>Rate in \$</i>	<i>Minimum Payment \$</i>
<i>General Rate - Gross Rental Value (GRV)</i>		
<i>Residential</i>	<i>11.4591</i>	<i>1,150.00</i>
<i>Commercial</i>	<i>13.6567</i>	<i>1,150.00</i>
<i>Industrial</i>	<i>12.5160</i>	<i>1,150.00</i>
<i>Rural</i>	<i>11.4591</i>	<i>1,150.00</i>
<i>General Rate - Unimproved Value (UV)</i>		
<i>General</i>	<i>0.8181</i>	<i>1,150.00</i>
<i>Morangup</i>	<i>0.8181</i>	<i>1,150.00</i>
<i>Rural</i>	<i>0.8181</i>	<i>1,150.00</i>

This advertising took place in the Avon Advocate (28 June 2014) and the Toodyay Herald (July 2014). There were no submissions and the rates advertised are those adopted.

Principal points of significance in the budget are:

- \$375,000 into the Recreation Development Reserve towards the development of the multi-purpose recreation facility;
- Delay of appointing a Fire and Land Management Officer (FLMO) to ensure that the Council complies with new requirements and legislation changes;
- Creation of a Bush Fire Mitigation Reserve for the above;
- Continuation of infrastructure development, maintenance and renewal;
- Community sponsorships and donations of over \$50,000;
- Continued commitment to sport and recreation facilities within the Shire of Toodyay; and
- Commitment to finish the Charcoal Lane Car Park Project.

Particular projects in the 2014/2015 Annual Budget include:

- Completion of Cat Pound - \$20,000;
- Purchase of Land (Federation Square) - \$125,000 – offset by Reserve Transfer;
- Recreation Precinct Plan - \$100,000 – offset by Reserve Transfer;
- Duidgee Skate Park – Stage 2 - \$150,000 (CLGF grant funds of \$50,000);
- Shire of Toodyay Entry Statements - \$35,000;
- Shire of Toodyay Information Bay - \$75,000 (CLGF grant funds of \$58,405);
- Avon Regional of Councils (AROC) Aged Care Housing Initiative – \$4,400,000 funded as follows:
 - CLGF/RFR Regional Grant - \$2,742,412;
 - Butterfly Cottages - \$857,588;

- Shire of Goomalling - \$200,000;
 - Shire of Victoria Plains - \$200,000; and
 - Shire of Toodyay - \$400,000 (CLGF grant funds of \$350,000).
- Shire of Toodyay Event Signs - \$30,000;
 - Administration Computer replacement schedule - \$15,000;
 - Continuation of Shire of Toodyay Strategic Fire Access and Egress Project namely finalisation of Stages 3A - \$100,000, 3B - \$75,000 & 3C - \$25,000 & Stage 4A Lozanda Heights - \$100,000;
 - Fire Water Tanks – Parkland Drive - \$10,000 & Sand Springs- \$15,000;
 - CCTV additions/expansion - \$25,000 offset by grant funds;
 - Toodyay Community Centre Air Conditioning Upgrade – Stage 1 - \$9,900;
 - Toodyay Memorial Hall Re-roof - \$95,000;
 - Refurbish & repair of public tennis courts to multi use tennis & ball courts with lighting - \$95,000 – offset by Loan Funds;
 - Duidgee Park seating, playground equipment & retaining walls - \$80,000;
 - Showground Pavilion – security, storage & painting - \$21,500;
 - Library Server Upgrade - \$12,000;
 - Continuing upgrade to Heritage Buildings - \$61,700 as follows:
 - Museum – fencing, paving, flooring - \$19,600;
 - Police Stables – drainage, gutters, fencing & painting - \$28,500;
 - Donegan’s Cottage – heritage style security grills - \$6,600; and
 - Connor’s Mill – flooring on 2nd & 3rd floors - \$7,000.
 - Heritage/Museum IT Computer & Programs - \$23,500 – offset by grant funds of \$15,000;
 - Completion of remediation of Old Depot site (Harper Road) including tank removal - \$30,000;
 - Additional standpipe or water tank to existing stand pipe to alleviate wait times and pressure on Northam-Toodyay road standpipe - \$20,000;
 - Upgrade to Heritage Buildings - \$112,200 including:
 - Bendigo Bank - \$96,200 – offset by GL: 147257 – Loan Income;
 - Syred’s Cottage - \$10,000; and
 - Connor’s Cottage - \$6,000;
 - Community Depot includes the following works:
 - Sheds x seven - \$115,432 offset by Lotterywest grant funds;
 - Disabled Toilet Facility - \$30,000 partially offset by Lotterywest (\$15,000);
 - Ramp - \$20,000; and
 - Driveway & car park - \$50,000.

Regional Road Group Projects – 2/3 Funded By MRWA

- \$57,863 – Morangup Road;
- \$112,152 – ANZAC Avenue; and
- \$232,776 – Hamersley Street.

Roads to Recovery Projects – funded by Federal Government

- \$97,930 – Toodyay West Road;
- \$39,443 – Drummond Street; and

- \$147,640 – Drummond Street East.

Footpaths – 50% funded by Department of Transport

- \$39,656 – Toodyay Goomalling; and
- \$43,520 - ANZAC Avenue.

Own Funds Construction

- \$69,326 – Hoddy Well Road;
- \$75,900 – Louisa Circle;
- \$10,080 – Flexuosa Place;
- \$40,861 – Seventh Road;
- \$90,796 – Church Gully Road;
- \$134,341 – Grandis Road; and
- \$104,465 – Salt Valley Road.

Other significant projects are:

- Completion (second seal) of Dumbarton Road (funded from road contribution);
- Completion of Mountain Park Subdivision (funded from road contribution); and
- Completion of entire Charcoal Lane Car Park Project as follows:
 - \$150,968 - Charcoal Lane Car Park Stage 2 - CLGF grant funds of \$100,000;
 - \$175,000 - Charcoal Lane Car Park Stage 3 (upper section); and
 - \$47,000 - Charcoal Lane Car Park landscaping, steps etc.


Council is very conscious of the need to ensure that works allocated for in the budget are kept within cost restraints whilst meeting community needs. To that end, there are several significant projects within the budget that require final approval by Council prior to commencement and any funds being spent.

Local Government is increasingly being given additional roles and responsibilities whilst having to adjust to decreasing grants and funds from State and Federal Government. The recently completed shire cat pound, which allows us to comply with legislative requirements, is an example of an additional burden placed on the Shire without any compensatory funding for ongoing associated running and maintenance costs.

Regional Run-Off Program funding of \$469,193 was recently withdrawn by the State Government, resulting in the removal of two significant projects namely; Dewars Pool Road - \$340,624 and Julimar Road - \$363,165. A funding application for these projects will now be submitted for the Regional Roads Group 2015/2016 Program.

Royalties for Regions is no longer available and Roads to Recovery Funding is still being considered. Council will pursue every avenue to access these funds through regional collaboration via the Wheatbelt Development Commission and Regional Development Australia.

Financial Assistance Grants have been put on an 'Indexation Pause' as of 2017/2018 with only small increases being factored in for the next three financial years.



Forced amalgamation of country shires is presently being overshadowed by the process of metropolitan reform however the general consensus amongst regional local governments is that this issue may be revisited in due course. By adopting a balanced and responsible budget the Shire of Toodyay will be better positioned to debate this issue in the future.

I thank Staff and Councillors for their efforts in enabling the adoption of a budget that complies with legislative requirements.

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Shire of Toodyay

Adoption of 2014/2015 Annual Budget - Council Resolutions

COUNCIL RESOLUTION NO 237/08/14

MOVED Cr Lloyd

That:

1. The rationalisation and consolidation of the Shire of Toodyay Reserve Accounts as detailed in the report be noted;
2. Transactions in relation to Shire of Toodyay Reserve Accounts are dealt with as per the 2014/2015 Annual Budget; and
3. Reserve Accounts that, as of 30 June 2015 have nil balances and are no longer required be removed from the list of Shire of Toodyay Reserve Accounts.

MOTION CARRIED 8/0

OFFICERS RECOMMENDATION/COUNCIL RESOLUTION NO 238/08/14

MOVED Cr Chitty

That Council, in accordance with Section 6.46 of the Local Government Act 1995:

1. Contribute \$500 towards a Rates Incentive Scheme which provides the following prizes to be determined by a draw for ratepayers whose rate notices are paid in full by the due date; and
2. Acknowledge the contributions made by businesses donating prizes for the Rates Incentive Prize as follows:
 - First Prize - \$1,000 cash (\$500 donated by Shire of Toodyay & \$500 donated by Bendigo Bank);
 - Second Prize – Stihl MS170 Chainsaw valued at \$299 donated by Toodyay Home Hardware;
 - Third Prize – Three Months Gym Membership valued at \$220 donated by Full Circle Gym;
 - Fourth Prize - wine tasting & lunch for two plus one dozen Plain Jane classic wines (red & white mix) valued at \$200 donated by Jane Brook Estate Wines;
 - Fifth Prize – Cheque valued at \$200 donated by LJ Hooker Toodyay;
 - Sixth Prize – One night accommodation for two adults including full breakfast valued at \$200 donated by Julimar Cottage B&B;
 - Seventh & Eighth Prize – Double passes valued at \$170 donated by WA Symphony Orchestra (WASO);
 - Ninth Prize – Overnight stay with breakfast and use of all facilities valued at \$140 donated by Ipswich View B&B;
 - Tenth Prize - Two adult passes for Penguin & Sea Lion Boat Cruise valued at \$73 donated by Rockingham Wild Encounters;
 - Eleventh Prize – Gift Voucher valued at \$50 donated by Down Under Cellars;
 - Twelfth Prize – Gift Voucher valued at \$50 donated by Toodyay Post Office.
 - Thirteenth Prize – Half price voucher for one night accommodation valued at \$50 donated by Foxburrow;
 - Fourteenth to Nineteenth Prize – six family passes (2 adults/2 kids) to the 2014 Toodyay Agricultural Show valued at \$40 each donated by the Toodyay Agricultural Society; and
 - Twentieth Prize – Gift Voucher valued at \$25 to spend at Toodyay Bakery donated by Toodyay Bakery.

MOTION CARRIED 8/0

OFFICERS RECOMMENDATION/COUNCIL RESOLUTION NO 239/08/14

MOVED Cr Greenway

That Council, in accordance with the provisions of Section 6.13 of the *Local Government Act 1995*, Council resolves to charge interest on monies owed to Council (other than rates and service charges) at the rate of 11% per annum calculated daily, upon the monies having been owed for a period of thirty five (35) days or longer.

MOTION CARRIED 8/0

OFFICERS RECOMMENDATION/COUNCIL RESOLUTION NO 240/08/14

MOVED Cr Lloyd

That Council set the following fees for Rubbish and/or Recycling Removal/Collection:

Residential/Rural Living/Rural

First Mobile Garbage Bin – weekly collection		
- includes cost of recycle bin – fortnightly collection	230.00	GST exempt
Additional Recycle Bin	80.00	GST exempt
Additional Mobile Garbage Bin	80.00	GST exempt

Commercial/Light Industrial/Mixed Business

First Mobile Garbage Bin – weekly collection		
- includes cost of recycle bin – fortnightly collection	250.00	GST exempt
Additional Recycle Bin Collection	100.00	GST exempt
Additional Mobile Garbage Bins	100.00	GST exempt

MOTION CARRIED 8/0

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO 241/08/14

MOVED Cr Chitty

That Council, in accordance with the Fire & Emergency Services Act 1998 and the provisions of the Local Government Act 1995, imposes an Emergency Service Levy as notified from time to time by the Department Fire & Emergency Services.

MOTION CARRIED 8/0

OFFICERS RECOMMENDATION/COUNCIL RESOLUTION NO 242/08/14

MOVED Cr Rayner

That:

1. In accordance with Section 6.51 of the *Local Government Act 1995*, impose interest at the rate of 11% per annum calculated daily, on all rates and service charges that remain unpaid after they become due and payable.
2. In accordance with Section 6.45 of the *Local Government Act 1995*, allow rates to be paid by instalments as follows and impose interest at the rate of 5.5% per annum calculated daily, on all instalment payments and other payment arrangements and a cost recovery charge of \$7.50 per instalment notice:

1 st Instalment date	17 September 2014
2 nd Instalment date	19 November 2014
3 rd Instalment date	21 January 2015
4 th Instalment date	25 March 2015

MOTION CARRIED 8/0

OFFICERS RECOMMENDATION/ COUNCIL RESOLUTION NO 243/08/14

MOVED Cr Lloyd

That Council adopt and apply the following differential and minimum rates to Shire of Toodyay properties as part of the 2014/2015 Annual Budget process:

General Rate – Gross Rental Value (GRV)

GRV – Residential	11.4591 cents in the dollar
GRV – Commercial	13.6567 cents in the dollar
GRV – Industrial	12.5160 cents in the dollar
GRV – Rural	11.4591 cents in the dollar

General Rate – Unimproved Value (UV)

UV – General	0.8181 cents in the dollar
UV – Morangup	0.8181 cents in the dollar
UV – Rural	0.8181 cents in the dollar

Minimum Rates

GRV – Residential	\$1,150 per lot
GRV – Commercial	\$1,150 per lot
GRV – Industrial	\$1,150 per lot
GRV – Rural	\$1,150 per lot
UV – General	\$1,150 per assessment
UV – Morangup	\$1,150 per assessment
UV – Rural	\$1,150 per assessment

MOTION CARRIED 8/0

OFFICERS RECOMMENDATION/COUNCIL RESOLUTION NO 244/08/14

MOVED Cr Rayner

That Council adopt the 2014/2015 Schedule of Fees & Charges as attached.

MOTION CARRIED 8/0

OFFICERS RECOMMENDATION/COUNCIL RESOLUTION NO 245/08/14

MOVED Cr Lloyd

That Council, in accordance with Regulation 34 of the *Local Government (Financial Management) Regulations 1996*, adopt the following for reporting material variances in assessing statements of financial activity for the 2014/2015 financial year:

1. Expenditure in excess of 10% of (monthly) budget, to a minimum of \$5,000; and
2. Income less than 90% of (monthly) budget, to a minimum of \$5,000.

MOTION CARRIED 8/0

OFFICERS RECOMMENDATION/COUNCIL RESOLUTION NO 246/08/14

MOVED Cr Chitty

That Council, in accordance with Section 66 of the *Waste Avoidance & Resource Recovery Act 2007* adopts the following waste services rates and minimum payment to fund the operations of the Waste Transfer Station:

1. GRV based rate \$0.000042;
2. UV based rate \$0.0000017; and a
3. Minimum payment of \$80 to apply to both GRV and UV rated land.

MOTION CARRIED 7/0

COUNCIL RESOLUTION NO 247/08/14

MOVED Cr Lloyd

That Council adopts the Budget under the Local Government Act 1995 Section 6.2 for the Shire of Toodyay for the year ending 30 June 2015 incorporating:

1. Statement of Comprehensive Income;
2. Statement of Cash Flows
3. Rate Setting Statement;
4. Notes to and Forming Part of the Budget; and
5. Other Supporting Documents and Schedules.

Subject to:

The following works/expenditure being subject to Council approval prior to commencement -

- (a) Tennis Courts;
- (b) Memorial Hall Reroof;
- (c) Showgrounds Shed Storage;
- (d) Community Depot;
- (e) Rates Review; and
- (f) Duidgee Park Skate Park Stage 2.

MOTION CARRIED 8/0

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SHIRE OF TOODYAY
BUDGET
FOR THE YEAR ENDED 30 JUNE 2015

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

	NOTE	2014/2015 Budget \$	2013/2014 Actual \$	2013/2014 Budget \$
Revenue				
Rates	8	5,451,594	5,035,195	5,024,195
Operating Grants, Subsidies and Contributions		2,365,402	1,526,276	1,685,243
Fees and Charges	11	1,206,680	1,311,136	1,187,790
Interest Earnings	2(a)	179,500	194,788	115,000
Other Revenue		22,000	18,121	20,000
		<u>9,225,176</u>	<u>8,085,516</u>	<u>8,032,228</u>
Expenses				
Employee Costs		(3,402,814)	(3,559,875)	(3,027,101)
Materials and Contracts		(2,392,197)	(2,246,439)	(2,706,341)
Utility Charges		(409,700)	(433,011)	(362,483)
Depreciation on Non-Current Assets	2(a)	(2,111,000)	(2,137,875)	(2,037,127)
Interest Expenses	2(a)	(151,097)	(157,943)	(159,491)
Insurance Expenses		(423,305)	(417,533)	(394,921)
Other Expenditure		(124,006)	(80,049)	0
		<u>(9,014,119)</u>	<u>(9,032,724)</u>	<u>(8,687,464)</u>
		211,057	(947,207)	(655,236)
Non-Operating Grants, Subsidies and Contributions		4,595,128	2,062,242	5,674,480
Profit on Asset Disposals	4	14,734	16,732	64,386
Loss on Asset Disposals	4	<u>(67,749)</u>	<u>(70,407)</u>	<u>(40,382)</u>
NET RESULT		4,753,170	1,061,360	5,043,248
Other Comprehensive Income				
Changes on Revaluation of non-current assets		<u>0</u>	19,913,940	<u>0</u>
Total Other Comprehensive Income		<u>0</u>	<u>19,913,940</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>4,753,170</u>	<u>20,975,300</u>	<u>5,043,248</u>

Notes:

- All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.
- Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.
- It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF TOODYAY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2015

	NOTE	2014/2015	2013/2014	2013/2014
		Budget	Actual	Budget
		\$	\$	\$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		19,000	99,516	13,500
General Purpose Funding		7,173,765	6,053,118	5,942,695
Law, Order, Public Safety		327,600	412,007	332,150
Health		61,000	65,132	61,000
Education and Welfare		0	0	0
Housing		11,000	9,972	23,500
Community Amenities		697,880	676,447	656,710
Recreation and Culture		219,150	193,808	296,107
Transport		175,500	188,150	253,369
Economic Services		433,282	297,246	264,531
Other Property and Services		107,000	143,367	188,666
		<u>9,225,177</u>	<u>8,138,765</u>	<u>8,032,228</u>
Expenses Excluding				
Finance Costs (Refer Notes 1,2 & 14)				
Governance		(635,039)	(738,255)	(777,873)
General Purpose Funding		(333,049)	(333,999)	(357,465)
Law, Order, Public Safety		(1,225,544)	(1,047,408)	(1,179,682)
Health		(205,053)	(234,552)	(239,708)
Education and Welfare		0	0	0
Housing		(47,003)	(65,765)	(94,385)
Community Amenities		(1,249,288)	(1,128,203)	(1,273,533)
Recreation & Culture		(1,366,501)	(1,479,976)	(1,236,542)
Transport		(2,530,451)	(2,796,386)	(2,399,042)
Economic Services		(1,196,364)	(990,173)	(909,426)
Other Property and Services		(81,070)	(66,837)	(60,317)
		<u>(8,869,362)</u>	<u>(8,881,554)</u>	<u>(8,527,973)</u>
Finance Costs (Refer Notes 2 & 5)				
Governance		0	0	0
General Purpose Funding		0	0	0
Law, Order, Public Safety		0	0	0
Health		0	0	0
Education and Welfare		0	0	0
Housing		0	0	0
Community Amenities		0	0	0
Recreation & Culture		(86,201)	(89,571)	(89,934)
Transport		(49,491)	(53,421)	(54,165)
Economic Services		(7,466)	(8,178)	(8,318)
Other Property and Services		(1,600)	0	(7,074)
		<u>(144,758)</u>	<u>(151,170)</u>	<u>(159,491)</u>
Non-operating Grants, Subsidies and Contributions				
Governance		0	0	0
General Purpose Funding		0	558,405	558,405
Law, Order, Public Safety		0	31,550	0
Health		0	0	0

SHIRE OF TOODYAY
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2015

Education and Welfare	0	0	0
Housing	4,000,000	0	4,000,000
Community Amenities	0	0	0
Recreation & Culture	0	0	0
Transport	595,128	1,472,287	1,116,075
Economic Services	0	0	
Other Property and Services	0	0	
	<u>4,595,128</u>	<u>2,062,242</u>	<u>5,674,480</u>
Profit/(Loss) On			
Disposal Of Assets (Refer Note 4)			
Governance	0	0	0
General Purpose Funding	0	0	0
Law, Order, Public Safety	0	0	0
Health	0	0	0
Education and Welfare	0	0	0
Housing	0	0	0
Community Amenities	0	0	0
Recreation & Culture	0	0	0
Transport	0	0	24,004
Economic Services	(25,000)	(25,000)	0
Other Property and Services	(28,015)	(28,675)	0
	<u>(53,015)</u>	<u>(53,675)</u>	<u>24,004</u>
NET RESULT	4,753,170	1,114,609	5,043,248
Other Comprehensive Income			
Changes on Revaluation of non-current assets	<u>0</u>	<u>19,913,940</u>	<u>0</u>
Total Other Comprehensive Income	<u>0</u>	<u>19,913,940</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME	<u>4,753,170</u>	<u>21,028,549</u>	<u>5,043,248</u>

Notes:

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

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

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

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

**SHIRE OF TOODYAY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2015**

	NOTE	2014/2015 Budget \$	2013/2014 Actual \$	2013/2014 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		5,451,594	5,035,195	5,006,611
Operating Grants, Subsidies and Contributions		2,325,186	1,526,276	1,685,243
Fees and Charges		1,206,680	1,123,669	1,227,790
Interest Earnings		179,500	194,788	115,000
Goods and Services Tax		0	68,943	106,000
Other Revenue		22,000	0	0
		<u>9,184,960</u>	<u>7,948,871</u>	<u>8,140,644</u>
Payments				
Employee Costs		(3,402,814)	(3,559,875)	(3,027,101)
Materials and Contracts		(2,602,197)	(1,814,286)	(2,722,341)
Utility Charges		(409,700)	(433,011)	(362,483)
Interest Expenses		(151,097)	(157,943)	(394,921)
Insurance Expenses		(423,305)	(417,533)	(159,491)
Goods and Services Tax		0	(80,049)	(90,000)
Other Expenditure		(124,006)	0	0
		<u>(7,113,119)</u>	<u>(6,462,695)</u>	<u>(6,756,337)</u>
Net Cash Provided By Operating Activities	15(b)	<u>2,071,841</u>	<u>1,486,175</u>	<u>1,384,307</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(6,007,332)	(1,861,003)	(7,830,333)
Payments for Construction of Infrastructure	3	(2,251,303)	(3,309,794)	(2,810,257)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		4,595,128	2,062,242	5,674,480
Proceeds from Sale of Plant & Equipment	4	323,000	221,254	371,000
Proceeds from Advances		0	0	0
Net Cash Used in Investing Activities		<u>(3,340,507)</u>	<u>(2,887,301)</u>	<u>(4,595,110)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(224,421)	(211,121)	(195,091)
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	191,200	0	0
Net Cash Provided By (Used In) Financing Activities		<u>(33,221)</u>	<u>(211,121)</u>	<u>(195,091)</u>
Net Increase (Decrease) in Cash Held Cash at Beginning of Year		<u>(1,301,888)</u>	<u>(1,612,247)</u>	<u>(3,405,894)</u>
Cash and Cash Equivalents at the End of the Year	15(a)	<u>2,694,454</u>	<u>3,990,591</u>	<u>2,326,015</u>

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

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

	NOTE	2014/2015 Budget \$	2013/2014 Actual \$	2013/2014 Budget \$
Revenues	1,2			
Governance		19,000	99,516	13,500
General Purpose Funding		1,647,921	1,447,469	1,479,008
Law, Order, Public Safety		327,600	443,557	332,150
Health		61,000	65,132	61,000
Education and Welfare		0	0	0
Housing		4,011,000	9,972	4,023,500
Community Amenities		697,880	676,447	656,710
Recreation and Culture		219,150	193,808	296,107
Transport		770,628	1,660,437	1,393,448
Economic Services		408,282	272,246	264,531
Other Property and Services		121,734	160,100	188,666
		<u>8,284,195</u>	<u>5,028,686</u>	<u>8,708,620</u>
Expenses	1,2			
Governance		(635,039)	(738,255)	(777,873)
General Purpose Funding		(333,049)	(333,999)	(357,465)
Law, Order, Public Safety		(1,225,544)	(1,047,408)	(1,179,682)
Health		(205,053)	(234,552)	(239,708)
Education and Welfare		0	0	0
Housing		(47,003)	(65,765)	(94,385)
Community Amenities		(1,249,288)	(1,127,838)	(1,273,533)
Recreation & Culture		(1,452,702)	(1,569,547)	(1,326,476)
Transport		(2,579,942)	(2,849,807)	(2,453,207)
Economic Services		(1,203,830)	(998,351)	(917,744)
Other Property and Services		(82,670)	(137,244)	(67,391)
		<u>(9,014,120)</u>	<u>(9,102,765)</u>	<u>(8,687,464)</u>
Net Operating Result Excluding Rates		(729,926)	(4,074,079)	21,156
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	53,015	53,675	(24,004)
Depreciation on Assets	2(a)	2,111,000	2,137,875	2,037,127
Movement in Non-Current Staff Leave Provisions		0	0	0
Movement in Non-Current Payables		72,844	20,537	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0		0
Purchase Land and Buildings	3	(5,215,832)	(1,565,734)	(7,245,583)
Purchase Infrastructure Assets - Roads	3	(1,767,127)	(2,165,996)	(2,810,257)
Purchase Infrastructure Assets - Other	3	(679,176)	(1,143,798)	0
Purchase Plant and Equipment	3	(596,500)	(295,270)	(524,000)
Purchase Furniture and Equipment	3	0	0	(60,750)
Proceeds from Disposal of Assets	4	323,000	221,254	371,000
Repayment of Debentures	5	(224,421)	(195,090)	(195,091)
Proceeds from New Debentures	5	191,200		0
Self-Supporting Loan Principal Income		0	0	0
Transfers to Reserves (Restricted Assets)	6	(583,000)	(1,045,732)	(1,052,701)
Transfers from Reserves (Restricted Assets)	6	425,125	1,486,617	1,918,194
Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,117,070	2,572,008	2,672,694
Estimated Surplus/(Deficit) June 30 C/Fwd	7	23,117	1,117,070	131,280
Amount Required to be Raised from General Rate	8	<u>(5,525,845)</u>	<u>(5,110,804)</u>	<u>(5,023,495)</u>

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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) 2013/2014 Actual Balances

Balances shown in this budget as 2013/2014 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 TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement seal	50 years
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

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

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

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is expensed in the year of purchase but recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

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

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

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

	2014/2015 Budget \$	2013/2014 Actual \$	2013/2014 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	45,000	32,073	18,650
Other Services	15,000	15,200	16,350
Depreciation			
<u>By Program</u>			
Governance	66,000	88,656	40,441
General Purpose Funding	0	0	0
Law, Order, Public Safety	195,000	160,112	217,178
Health	20,000	17,723	19,621
Education and Welfare	0	0	0
Housing	28,000	27,311	27,968
Community Amenities	20,500	18,242	21,051
Recreation and Culture	142,000	133,713	135,417
Transport	1,360,000	1,372,963	1,275,267
Economic Services	25,000	22,770	23,410
Other Property and Services	254,500	296,384	276,774
	<u>2,111,000</u>	<u>2,137,875</u>	<u>2,037,127</u>
<u>By Class</u>			
Land and Buildings	220,000	302,916	230,000
Furniture and Equipment	38,500	35,863	43,000
Plant, Equipment and Computers	542,500	470,593	532,000
Roads & Infrastructure	1,310,000	1,328,503	1,232,127
	<u>2,111,000</u>	<u>2,137,875</u>	<u>2,037,127</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	151,097	157,943	159,491
	<u>151,097</u>	<u>157,943</u>	<u>159,491</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Other Funds	55,000	60,806	45,000
- Reserve Funds	75,000	77,736	45,000
Other Interest Revenue (<i>refer note 13</i>)	49,500	56,246	0
	<u>179,500</u>	<u>194,788</u>	<u>90,000</u>

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

The Shire of Toodyay is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

GOVERNANCE

Objective: To provide a decision making process for the efficient allocation of scarce resources.

Activities: Administration and operation of facilities and services to members of the Council, other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Development of policies, strategic planning and long term financial plans.

GENERAL PURPOSE FUNDING

Objectives: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objectives: To provide services to help ensure a safer community.

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

HEALTH

Objectives: To provide an operational framework for good community health.

Activities: Food quality and pest control and operation of the medical centre.

EDUCATION AND WELFARE

No allowance for income and expenditure has been made for this program.

HOUSING

Objectives: Ensure adequate housing.

Activities: Maintenance of staff housing and other rental properties.

COMMUNITY AMENITIES

Objectives: Provide services required by the community.

Activities: Rubbish collection services, operation of the waste transfer station, environmental protection, administration of the local planning scheme, community sponsorship and maintenance of cemeteries.

RECREATION AND CULTURE

Objectives: To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.

Activities: Maintenance of halls, recreation centres and various reserves, operation of the library, heritage facilities and cultural activities.

TRANSPORT

Objectives: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of roads and bridges, street lighting, depot maintenance and police licencing.

ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic wellbeing.

Activities: The regulation and provision of tourism, area promotion, economic development, building control, weed control and water standpipes.

OTHER PROPERTY AND SERVICES

Activities: Private Works, Public Works Overheads, Plant operation costs, Ranger Services and other unclassified items.

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

3. ACQUISITION OF ASSETS	2014/2015 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	20,000
General Purpose Funding	0
Law, Order, Public Safety	70,000
Health	5,500
Education and Welfare	0
Housing	4,407,500
Community Amenities	0
Recreation and Culture	792,700
Transport	2,461,803
Economic Services	380,432
Other Property and Services	120,700
	8,258,635
<u>By Class</u>	
Land Held for Resale	0
Land and Buildings	5,215,832
Infrastructure Assets - Roads	1,926,303
Infrastructure Assets - Parks and Ovals	325,000
Plant and Equipment	596,500
Infrastructure other	195,000
	8,258,635

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

- plant replacement program
- road construction program
- building program
- other infrastructure

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

4. DISPOSALS OF ASSETS

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

By Program	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
Other property & Services			
T6344 Gehl Skid Steer Loader \$10,000 PL031	19,976	10,000	(9,976)
T6435 Kubota F2880 Mower \$8,000 PL035	11,925	8,000	(3,925)
T6361 John Deere 2305 Tractor \$6,000 PL034	12,140	6,000	(6,140)
1CYL243 Kubota Tractor \$11,500 PL039	16,192	11,500	(4,692)
T0022 Mitsub. Triton GL Utility (Grader) : MV121	7,008	7,000	(8)
T0024 Mitsubishi Triton Utility (Grader) \$ MV122	7,008	9,000	1,992
T0023 Mitsubishi Triton (Constr) \$14,000 MV119	14,778	14,000	(778)
T0003 Toyota Hilux 4x4 Dual Cab (WS) : MV134	19,783	22,500	2,717
T020 Nissan Navara Dual Cab (MWS) \$ MV133	19,034	21,500	2,466
T00 Subaru Forester XT (MCD) \$23,500 MV132	28,891	23,500	(5,391)
T000 Holden Commodore SV6 Ute (MF) MV130	24,700	16,000	(8,700)
T0000 Holden Commodore SV6 \$18,000 MV131	19,674	18,000	(1,674)
T6177 Nissan Navara Dual Cab (MPD) \$ MV136	15,969	20,000	4,031
T0002 Toyota Hilux Cab Chassis (R2) \$ MV125	17,465	16,000	(1,465)
1DVH931 Toyota Hilux CESM \$20,000 MV129	16,472	20,000	3,528
Land - Telegraph Road	125,000	100,000	(25,000)
	376,015	323,000	(53,015)

By Class	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
Plant & Equipment	251,015	223,000	(28,015)
Land	125,000	100,000	(25,000)
	376,015	323,000	(53,015)

Summary	2014/2015 BUDGET
	\$
Profit on Asset Disposals	14,734
Loss on Asset Disposals	(67,749)
	<u>(53,015)</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2015

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/2015 Budget	2013/2014 Actual	2014/2015 Budget	2013/2014 Actual	2014/2015 Budget	2013/2014 Actual
			\$	\$	\$	\$	\$	\$
Recreation & Culture								
Loan 65 - Community Centre	74,985		8,654	8,085	66,331	74,985	5,042	5,608
Loan 67 - Library Upgrade	383,663		28,153	26,383	355,510	383,663	25,163	26,887
Loan 69 - Library Upgrade	181,415		25,775	24,234	155,640	181,415	11,115	12,489
Loan 72 - Land - Rec Precinct	968,122		33,312	31,878	934,810	968,122	43,301	44,586
Loan 73 - Refurbish Courts		95,000	8,822	0	86,178		1,580	
Transport								
Loan 68 - Stirling Terrace	147,722		46,136	43,286	101,586	147,722	9,068	11,234
Loan 70 - Footbridge	94,562		11,341	10,721	83,221	94,562	5,184	5,797
Loan 71 - Depot Stage 2	775,882		27,574	26,369	748,308	775,882	35,239	36,389
Economic Services								
Loan 64 - Visitor Centre	115,748		13,477	12,625	102,271	115,748	7,466	8,178
Other Property & Services								
Loan 63 - Bank Building	103,967		12,244	11,510	91,723	103,967	6,340	6,773
Loan 74 - Refurbish Bank Building		96,200	8,933		87,267		1,600	
	2,846,066	191,200	224,421	195,090	2,812,845	2,846,066	151,097	157,943

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

SHIRE OF TOODYAY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2015

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/2015

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent \$
	Budget						Budget	
Loan 73 - Refurbish Courts	95,000	WATC	Fixed	5	9,000	3.27	95,000	0
Loan 74 - Refurbish Building	96,200	WATC	Fixed	5	10,000	3.27	96,200	0

(c) Unspent Debentures

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

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$400,000 with the Bendigo Bank does exist. It is not anticipated that this facility will be required to be utilised during 2014/2015.

SHIRE OF TOODYAY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2015

	2014/2015 Budget \$	2013/2014 Actual \$	2013/2014 Budget \$
6. RESERVES			
(a) Employee Entitlement Reserve			
Opening Balance	265,961	258,686	258,686
Amount Set Aside / Transfer to Reserve	50,000	7,275	36,400
Amount Used / Transfer from Reserve	(30,000)	0	(30,000)
	<u>285,961</u>	<u>265,961</u>	<u>265,086</u>
(b) Access & Egress Tracks Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	5,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>5,000</u>	<u>0</u>	<u>0</u>
(c) ANZAC 100th Anniversary Reserve			
Opening Balance	62,586	41,421	41,421
Amount Set Aside / Transfer to Reserve	1,000	21,165	20,615
Amount Used / Transfer from Reserve	0	0	0
	<u>63,586</u>	<u>62,586</u>	<u>62,036</u>
(d) Asset Development Reserve			
Opening Balance	280,683	273,005	273,005
Amount Set Aside / Transfer to Reserve	5,000	7,678	4,959
Amount Used / Transfer from Reserve	(125,000)	0	(125,000)
	<u>160,683</u>	<u>280,683</u>	<u>152,964</u>
(e) Bush Fire Mitigation Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	40,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>40,000</u>	<u>0</u>	<u>0</u>
(f) Car-Parking (Cash-In-Lieu) Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(g) CCTV Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	5,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>5,000</u>	<u>0</u>	<u>0</u>
(h) Dual Use Pathways Contribution Reserve			
Opening Balance	0	6,552	6,552
Amount Set Aside / Transfer to Reserve	0	121	0
Amount Used / Transfer from Reserve	0	(6,673)	(6,552)
	<u>0</u>	<u>0</u>	<u>0</u>
(i) Emergency Management Reserve			
Opening Balance	31,894	20,538	20,538
Amount Set Aside / Transfer to Reserve	5,500	11,356	10,305
Amount Used / Transfer from Reserve	0	0	0
	<u>37,394</u>	<u>31,894</u>	<u>30,843</u>

SHIRE OF TOODYAY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2015

	2014/2015 Budget \$	2013/2014 Actual \$	2013/2014 Budget \$
6. RESERVES (Continued)			
(j) Footbridge Reserve			
Opening Balance	5,000	0	0
Amount Set Aside / Transfer to Reserve	5,500	5,000	5,000
Amount Used / Transfer from Reserve	0	0	0
	<u>10,500</u>	<u>5,000</u>	<u>5,000</u>
(k) Information Technology Reserve			
Opening Balance	5,000	0	0
Amount Set Aside / Transfer to Reserve	5,500	5,000	5,000
Amount Used / Transfer from Reserve	0	0	0
	<u>10,500</u>	<u>5,000</u>	<u>5,000</u>
(l) Gravel Reserve			
Opening Balance	(0)	30,351	30,351
Amount Set Aside / Transfer to Reserve	0	560	0
Amount Used / Transfer from Reserve	0	(30,911)	(30,351)
	<u>(0)</u>	<u>(0)</u>	<u>0</u>
(m) Local Planning Scheme No. 4 Reserve			
Opening Balance	15,836	15,403	15,403
Amount Set Aside / Transfer to Reserve	500	433	0
Amount Used / Transfer from Reserve	(16,336)	0	(15,403)
	<u>0</u>	<u>15,836</u>	<u>0</u>
(n) MRWA Bridge Reserve			
Opening Balance	0	23,439	23,439
Amount Set Aside / Transfer to Reserve	0	432	0
Amount Used / Transfer from Reserve	0	(23,871)	(23,439)
	<u>0</u>	<u>0</u>	<u>0</u>
(o) Old Depot Remediation Reserve			
Opening Balance	0	30,807	30,807
Amount Set Aside / Transfer to Reserve	0	568	0
Amount Used / Transfer from Reserve	0	(31,375)	(30,807)
	<u>0</u>	<u>0</u>	<u>0</u>
(p) Plant Replacement Reserve			
Opening Balance	125,643	170,766	170,766
Amount Set Aside / Transfer to Reserve	55,000	154,877	152,537
Amount Used / Transfer from Reserve	0	(200,000)	(200,000)
	<u>180,643</u>	<u>125,643</u>	<u>123,303</u>
(q) Rates Review Reserve			
Opening Balance	52,789	51,345	51,345
Amount Set Aside / Transfer to Reserve	1,000	1,444	0
Amount Used / Transfer from Reserve	(53,789)	0	(51,345)
	<u>0</u>	<u>52,789</u>	<u>0</u>

SHIRE OF TOODYAY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2015

6. RESERVES (Continued)	2014/2015 Budget \$	2013/2014 Actual \$	2013/2014 Budget \$
(r) Recreation Centre Reserve			
Opening Balance	0	774,787	774,787
Amount Set Aside / Transfer to Reserve	0	0	11,510
Amount Used / Transfer from Reserve	0	(774,787)	(786,297)
	<u>0</u>	<u>0</u>	<u>0</u>
(s) Recreation Development Reserve			
Opening Balance	1,051,034	247,497	247,497
Amount Set Aside / Transfer to Reserve	375,000	803,537	789,974
Amount Used / Transfer from Reserve	(100,000)	0	(100,000)
	<u>1,326,034</u>	<u>1,051,034</u>	<u>937,471</u>
(t) Refuse Disposal Reserve			
Opening Balance	101,048	98,284	98,284
Amount Set Aside / Transfer to Reserve	2,000	2,764	1,460
Amount Used / Transfer from Reserve	(30,000)	0	(30,000)
	<u>73,048</u>	<u>101,048</u>	<u>69,744</u>
(u) Road Contribution Reserve			
Opening Balance	415,915	816,706	816,706
Amount Set Aside / Transfer to Reserve	25,000	18,209	12,133
Amount Used / Transfer from Reserve	(70,000)	(419,000)	(489,000)
	<u>370,915</u>	<u>415,915</u>	<u>339,839</u>
(v) Swimming Pool Reserve			
Opening Balance	97,140	94,483	94,483
Amount Set Aside / Transfer to Reserve	2,000	2,657	1,404
Amount Used / Transfer from Reserve	0	0	0
	<u>99,140</u>	<u>97,140</u>	<u>95,887</u>
SUMMARY			
Opening Balance	2,510,529	2,954,070	2,954,070
Amount Set Aside / Transfer to Reserve	583,000	1,043,075	1,049,837
Amount Used / Transfer from Reserve	(425,125)	(1,486,617)	(1,918,194)
Total Cash Backed Reserves	<u>2,668,404</u>	<u>2,510,529</u>	<u>2,087,173</u>

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

SHIRE OF TOODYAY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2015

6. RESERVES (Continued)	2014/2015 Budget \$	2013/2014 Actual \$	2013/2014 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Employee Entitlement Reserve	50,000	7,275	36,400
ANZAC 100th Anniversary Reserve	1,000	21,165	20,615
Asset Development Reserve	5,000	7,678	4,959
Car-Parking (Cash-In-Lieu) Reserve	0	0	0
CCTV Reserve	5,000	0	0
Dual Use Pathways Contribution Reserve	0	121	0
Emergency Management Reserve	5,500	11,356	10,305
Footbridge Reserve	5,500	5,000	5,000
Information Technology Reserve	5,500	5,000	5,000
Gravel Reserve	0	560	0
Local Planning Scheme No. 4 Reserve	500	433	0
MRWA Bridge Reserve	0	432	0
Old Depot Remediation Reserve	0	568	0
Plant Replacement Reserve	55,000	154,877	152,537
Rates Review Reserve	1,000	1,444	0
Recreation Centre Reserve	0	0	11,510
Recreation Development Reserve	375,000	803,537	789,974
Refuse Disposal Reserve	2,000	2,764	1,460
Road Contribution Reserve	25,000	18,209	12,133
Swimming Pool Reserve	2,000	2,657	1,404
Access & Egress Tracks Reserve	5,000		
Bush Fire Mitigation Reserve	40,000	2,657	1,404
	<u>583,000</u>	<u>1,045,732</u>	<u>1,052,701</u>
Transfers from Reserves			
Employee Entitlement Reserve	(30,000)	0	(30,000)
ANZAC 100th Anniversary Reserve	0	0	0
Asset Development Reserve	(125,000)	0	(125,000)
Car-Parking (Cash-In-Lieu) Reserve	0	0	0
CCTV Reserve	0	0	0
Dual Use Pathways Contribution Reserve	0	(6,673)	(6,552)
Emergency Management Reserve	0	0	0
Footbridge Reserve	0	0	0
Information Technology Reserve	0	0	0
Gravel Reserve	0	(30,911)	(30,351)
Local Planning Scheme No. 4 Reserve	(16,336)	0	(15,403)
MRWA Bridge Reserve	0	(23,871)	(23,439)
Old Depot Remediation Reserve	0	(31,375)	(30,807)
Plant Replacement Reserve	0	(200,000)	(200,000)
Rates Review Reserve	(53,789)	0	(51,345)
Recreation Centre Reserve	0	(774,787)	(786,297)
Recreation Development Reserve	(100,000)	0	(100,000)
Refuse Disposal Reserve	(30,000)	0	(30,000)
Road Contribution Reserve	(70,000)	(419,000)	(489,000)
Bush Fire Mitigation Reserve	0	0	0
	<u>(425,125)</u>	<u>(1,486,617)</u>	<u>(1,918,194)</u>
Total Transfer to/(from) Reserves	<u>157,875</u>	<u>(440,885)</u>	<u>(865,493)</u>

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

SHIRE OF TOODYAY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2015

6. RESERVES (Continued)

Employee Entitlement Reserve

Funds set aside to provide payment for Employee Entitlement liabilities

Access & Egress Reserve

Funds set aside for the implementation & maintenance of strategic fire access & egress tracks.

ANZAC 100th Anniversary Reserve

Funds set aside for the celebration and commemoration of the 100th ANZAC Anniversary

Asset Development Reserve

Funds set aside for the future purchase and/or development of assets.

Bush Fire Mitigation Reserve

Funds set aside for the implementation & maintenance of bush fire mitigation across Shire Reserves.

Car Parking Reserve

Funds set aside from cash in lieu contributions towards parking bays.

CCTV Reserve

Funds set aside for the maintenance of CCTV within the Shire of Toodyay.

Dual Use Pathways Reserve

Funds set aside from contributions towards future construction of dual use pathways.

Emergency Management Reserve

Funds set aside to assist in emergency and management recovery

Footbridge Reserve

Funds set aside for the maintenance and upkeep of the footbridge between Newcastle Park & the school.

Gravel Reserve

Funds set aside to assist with the purchase of a Gravel Pit.

Local Planning Scheme No. 4 Review Reserve

Funds set aside to advertise the Local Planning Scheme No. 4 Review.

MRWA Bridge Reserve

Unspent funds from WALGC for bridge works on Shire owned bridges

Old Depot Remediation & Investigation Reserve

Funds set aside for the remediation & investigation of the old depot facilities

Plant Replacement Reserve

Funds set aside for the continual upgrade and replacement of Council's plant network.

Rates Review Reserve

Funds set aside to conduct a rates review & obtain current valuations when review is completed

Recreation Centre Reserve

Funds set aside towards the development of a multi purpose recreation centre.

Recreation Development Reserve

Funds set aside for the development of Recreational Facilities within the Shire of Toodyay's Recreation Precinct located adjacent to the Toodyay District High School.

Refuse Reserve

Funds set aside for the development & maintenance of the Shire of Toodyay Waste Transfer Station.

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2015

6. RESERVES (Continued)

Road Contribution Reserve

Funds set aside from contributions towards continuing road works.

Swimming Pool Reserve

Funds collected by way of a voluntary levy in 1996-1997 for a swimming pool.

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

SHIRE OF TOODYAY

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2015

	Note	2014/2015 Budget \$	2013/2014 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	26,051	1,485,814
Cash - Restricted Reserves	15(a)	2,668,404	2,510,529
Receivables		608,787	649,003
Inventories		102,125	62,125
		<u>3,405,367</u>	<u>4,707,470</u>
LESS: CURRENT LIABILITIES			
Payables and Provisions		<u>(979,807)</u>	<u>(1,345,833)</u>
NET CURRENT ASSET POSITION		2,425,560	3,361,637
Less: Cash - Restricted Reserves	15(a)	(2,668,404)	(2,510,529)
Less: Reserve - Employee Entitlements		<u>265,961</u>	<u>265,961</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>23,117</u></u>	<u><u>1,117,070</u></u>

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

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

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2015

8. RATING INFORMATION - 2014/2015 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2014/2015 Budgeted Rate Revenue \$	2014/2015 Budgeted Interim Rates \$	2014/2015 Budgeted Back Rates \$	2014/2015 Budgeted Total Revenue \$	2013/2014 Actual \$
Differential General Rate								
GRV residential	11.4591	372	5,101,428	584,578			584,578	441515
GRV Commercial	13.6567	28	1,122,642	153,326			153,326	138308
GRV Industrial	12.5160	10	193,636	24,235			24,235	22010
GRV Rural	11.4591	1	15,080	1,728			1,728	1,481
UV General	0.8181	1,370	262,909,000	2,150,859			2,150,859	1,776,578
UV Morangup	0.8181	360	68,465,000	560,112			560,112	498,301
UV Rural	0.8181	227	152,586,000	1,248,306			1,248,306	1,157,367
Sub-Totals		2,368	490,392,786	4,723,144	0	0	4,723,144	4,035,560
Minimum Payment	Minimum \$							
GRV residential	1,150	126	667,836	144,900			144,900	226,550
GRV Commercial	1,150	6	31,605	6,900			6,900	5,750
GRV Industrial	1,150	0	0	0			0	0
GRV Rural	1,150	1	6,864	1,150			1,150	1,150
UV General	1,150	562	58,966,824	646,300			646,300	826,850
UV Morangup	1,150	3	195,200	3,450			3,450	14,950
UV Rural	1,150	0	0	0			0	0
Sub-Totals		698	59,868,329	802,700	0	0	802,700	1,075,250
Total Amount Raised from General Rate							0	0
Ex Gratia Rates							5,525,844	5,110,810
Rates paid in advance							750	811
							(75,000)	(76,426)
Total Rates							5,451,594	5,035,195

All land except exempt land in the Shire of Toodyay 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 2014/2015 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 Shire of Toodyay services/facilities.

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

**8(a). RATING INFORMATION - 2014/2015 FINANCIAL YEAR
(continued)**

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of Differential Rating.

GRV - Residential

Properties within the townsite boundaries with a predominant residential use. This is considered to be the base rate by which all other GRV rated properties are assessed.

GRV Commercial

Properties used for commercial and industrial purposes and non - residential land. The higher rate reflects the additional cost of servicing commercial activity including car parking, landscaping and other amenities.

GRV Industrial

Properties used for commercial and industrial purposes and non - residential land. The higher rate reflects the additional cost of servicing commercial activity including car parking, landscaping and other amenities.

GRV Rural

Consists of properties exclusively for rural use. This is considered the base rate for which all other UV rated properties are assessed.

UV General

Consists of properties exclusively for rural use. This is considered the base rate for which all other UV rated properties are assessed.

UV Morangup

Consists of properties exclusively for rural use. This is considered the base rate for which all other UV rated properties are assessed.

UV Rural

Consists of properties outside the townsite having a commercial use. This category is rated higher to reflect the higher infrastructure maintenance to Council.

Minimum Rates

The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount.

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

9. SPECIFIED AREA RATE - 2014/2015 FINANCIAL YEAR

The Shire of Toodyay does not levy a Specified Area Rate.

10. SERVICE CHARGES - 2014/2015 FINANCIAL YEAR

The Shire of Toodyay does not impose any Service Charges

11. FEES & CHARGES REVENUE	2014/2015 Budget \$	2013/2014 Actual \$
Governance	6,000	29,854
General Purpose Funding	29,100	29,853
Law, Order, Public Safety	43,600	70,029
Health	60,000	63,131
Education and Welfare	0	0
Housing	5,000	3,850
Community Amenities	675,380	649,039
Recreation & Culture	55,850	58,810
Transport	0	55,522
Economic Services	277,750	280,468
Other Property & Services	54,000	70,578
	<u>1,206,680</u>	<u>1,311,136</u>

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

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2014/2015 FINANCIAL YEAR**

There are no specific write-offs allowed for in the 2014/2015 Annual Budget.

Council allows a 50% concession on ordinary rates to St John's Ambulance for its facility at Lot 4 Stirling Terrace, Toodyay in accordance with a Council Resolution of September 2005

As an incentive to pay total rates in full on or before the due date, 20 separate prizes will be offered as follows:

First Prize - \$1,000 cash (\$500 donated by Shire of Toodyay & \$500 donated by Bendigo Bank);

Second Prize – Stihl MS170 Chainsaw valued at \$299 donated by Toodyay Home Hardware;

Third Prize – Three Months Gym Membership valued at \$220 donated by Full Circle Gym;

Fourth Prize – wine tasting & lunch for two plus one dozen Plain Jane classic wines (red & white mix) valued at \$200 donated by Jane Brook Estate Wines;

Fifth Prize – Cheque valued at \$200 donated by LJ Hooker Toodyay;

Sixth Prize – One night accommodation for two adults including full breakfast valued at \$200 donated by Julimar Cottage B&B;

Seventh & Eighth Prize – Double passes valued at \$170 donated by WA Symphony Orchestra (WASO);

Ninth Prize – Overnight stay with breakfast and use of all facilities valued at \$140 donated by Ipswich View B&B;

Tenth Prize - Two adult passes for Penguin & Sea Lion Boat Cruise valued at \$73 donated by Rockingham Wild Encounters;

Eleventh Prize – Gift Voucher valued at \$50 donated by Down Under Cellars;

Twelfth Prize – Gift Voucher valued at \$50 donated by Toodyay Post Office.

Thirteenth Prize – Half price voucher for one night accommodation valued at \$50 donated by Foxburrow;

Fourteenth to Nineteenth Prize – six family passes (2 adults/2 kids) to the 2014 Toodyay Agricultural Show valued at \$40 each donated by the Toodyay Agricultural Society; and

Twentieth Prize – Gift Voucher valued at \$25 to spend at Toodyay Bakery donated by Toodyay Bakery.

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

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

Interest charges for the late payment of rates are detailed below:

Interest Rates: 11% per annum
Interest Charges: \$27,500

Instalment options available for payment of rates are as follows:

Option 1: One Instalment - due 35 days after the day of service of notice
- 17 September 2014

Option 2: Four Instalments - due as follows:
- 17 September 2014
- 19 November 2014
- 21 January 2015
- 25 March 2015

In all cases, interest of 5.5% per annum will be charged to Option 2.

Instalment Charges: \$22,000

In all cases, an administrative charge of \$7.50 per instalment will be applied to Option 2.

Administrative Charges: \$22,000

14. ELECTED MEMBERS REMUNERATION	2014/2015 Budget \$	2013/2014 Actual \$
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	121,952	118,400
President's Allowance	19,736	15,326
Deputy President's Allowance	4,934	3,831
Travelling Expenses	9,000	9,000
Telecommunications Allowance	14,500	14,500
	<u>170,122</u>	<u>161,057</u>

SHIRE OF TOODYAY
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2015

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2014/2015 Budget \$	2013/2014 Actual \$	2013/2014 Budget \$
Cash - Unrestricted	26,051	1,485,814	238,842
Cash - Restricted	2,668,403	2,510,528	2,087,173
	<u>2,694,454</u>	<u>3,996,342</u>	<u>2,326,015</u>

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

Employee Entitlement Reserve	285,961	265,961	265,086
175th Birthday Celebration Reserve	0	0	0
ANZAC 100th Anniversary Reserve	63,586	62,585	62,036
Asset Development Reserve	160,683	280,683	152,964
Access & Egress Reserve	5,000	0	0
Bush Fire Mitigation Reserve	40,000	0	0
Car-Parking (Cash-In-Lieu) Reserve	0	0	0
CCTV System Reserve	5,000	0	0
Depot Development Reserve	0	0	0
Dual Use Pathways Contribution Reserve	0	0	0
Emergency Management Reserve	37,394	31,894	30,843
Footbridge Reserve	10,500		5,000
Information Technology Reserve	10,500		5,000
Gravel Reserve	(0)	0	0
Local Planning Scheme No. 4 Reserve	0	15,837	0
MRWA Bridge Reserve	0	0	0
Old Depot Remediation Reserve	0	0	0
Plant Replaement Reserve	180,643	125,643	123,303
Rates Review Reserve	0	52,789	0
Recreation Centre Reserve	0	0	0
Recreation Development Reserve	1,326,034	1,051,034	937,471
Refuse Disposal Reserve	73,048	101,048	69,744
Road Construction Reserve	0	0	0
Road Contribution Reserve	370,915	415,915	339,839
Swimming Pool Reserve	99,140	97,140	95,887
	<u>2,668,404</u>	<u>2,500,528</u>	<u>2,087,173</u>

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

16. TRUST FUNDS

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

Detail	Balance 1-Jul-14 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-15 \$
Quarry Rehabilitation Bonds	1,302,767	0	(65,000)	1,237,767
Housing Bonds	33,525	7,000	(12,000)	28,525
Kerb Bonds	8,600	28,000	(30,800)	5,800
Key Bonds	5,661	500	(1,500)	4,661
Venue Hire Bonds	6,710	5,000	(6,500)	5,210
Crossover Bonds	96,140	8,000	(32,000)	72,140
BCITF	1,254	15,000	(15,000)	1,254
Building Services Levy	4,248	28,000	(28,000)	4,248
Library Bonds	75	150	(150)	75
Standpipe Bonds	11,910	2,500	(4,000)	10,410
Road Construction Bonds	29,549	15,000	0	44,549
Other Deposits	3,946	250	(250)	3,946
	<u>1,504,385</u>	<u>109,400</u>	<u>(195,200)</u>	<u>1,418,585</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2014/2015.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading or major trading undertakings will occur in 2014/2015.

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
GENERAL PURPOSE FUNDING - RATES							
<u>OPERATING EXPENDITURE</u>							
031208	Rates Written Off		(500)		(798)		(500)
031209	Administration Allocation - Rates		(165,933)		(224,247)		(189,505)
031210	Salaries - Rates Officer		(36,701)		(41,843)		(36,261)
031211	Other Employee Costs - Rates Officer - Uniforms \$600		(600)		(13)		(600)
031212	Conferences & Training - Rates		(500)		0		(500)
031213	Superannuation		(3,487)		(3,512)		(5,099)
031215	Postage - Rates Notices \$3,000 - Instalments Notices x 3 \$2,500		(5,500)		(4,406)		(5,500)
031216	Rating Valuations - GRV Valuations \$2,500 - UV Valuations \$30,000 - Interim Valuations \$2,500		(35,000)		(52,200)		(38,500)
031217	Title Searches		(1,000)		(984)		(1,000)
031218	Legal Expenses - Debt Collection Costs \$10,000		(10,000)		(5,997)		(25,000)
031219	Rates Review - VGO Valuations \$50,000 - Postage & Community Consult \$5,000 - Contractor update improved properties \$5,000		(60,000)		0		(55,000)
			(319,221)		(333,999)		(357,465)
<u>OPERATING REVENUE</u>							
031301	Rates Levied - All Areas	5,525,845		5,110,810		5,023,495	
031302	Ex Gratia Rates	750		811		700	
031303	Interest On Outstanding/Overdue Rates	27,500		35,635		25,000	
031305	Instalment Charges	22,000		20,611		20,000	
031306	Rates - Administration Fee	22,000		18,121		20,000	
031307	Rates - Property Account Enquiries	22,000		23,681		20,000	
031308	Rates - Payment Plan Administration Fee	2,000		1,691		2,500	
031309	Rates Paid In Advance	(75,000)		(23,176)		0	
031330	Sale Of Electoral Rolls & Maps	100		82		0	
031331	Rates - Legal Expenses Recovered	20,000		5,822		20,000	
031332	ESL - Administration Fee	5,000		4,400		5,000	
		5,572,195		5,198,487		5,136,695	
TOTAL RATES - Operating		5,572,195	(319,221)	5,198,487	(333,999)	5,136,695	(357,465)
<u>CAPITAL EXPENDITURE</u>							
031220	Transfer To Rates Review Reserve		(1,000)		(1,444)		0
			(1,000)		(1,444)		0
<u>CAPITAL REVENUE</u>							
031333	Transfer From Rates Review Reserve	53,789		0		51,345	
		53,789		0		51,345	
TOTAL RATES - Capital		53,789	(1,000)	0	(1,444)	51,345	0

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
TOTAL RATES		5,625,984	(320,221)	5,198,487	(335,443)	5,188,040	(357,465)
GENERAL PURPOSE FUNDING - GENERAL PURPOSE GRANTS							
<u>OPERATING EXPENDITURE</u>							
032201	Administration Allocation - General Purpose Funding		(13,828)		0		0
			(13,828)		0		0
<u>OPERATING REVENUE</u>							
032330	General Purpose Grant	937,379		471,951		472,000	
032331	Road Improvement Grant	534,191		244,138		244,000	
		1,471,570		716,089		716,000	
TOTAL GENERAL PURPOSE GRANTS - Operating		1,471,570	(13,828)	716,089	0	716,000	0
TOTAL GENERAL PURPOSE GRANTS - Capital		0	0	0	0	0	0
TOTAL GENERAL PURPOSE GRANTS		1,471,570	(13,828)	716,089	0	716,000	0
GENERAL FINANCE							
<u>OPERATING REVENUE</u>							
032334	Interest On Investment	55,000		60,806		45,000	
032335	Interest On Reserve Accounts	75,000		77,736		45,000	
032339	Royalties For Regions	0		558,405		558,405	
		130,000		696,947		648,405	
TOTAL GENERAL FINANCE - Operating		130,000	0	696,947	0	648,405	0
<u>CAPITAL EXPENDITURE</u>							
032204	Reserve Interest Transferred To Reserve		0		0		(45,000)
032205	Transfer To Bridge Reserve		0		(432)		0
			0		(432)		(45,000)
<u>CAPITAL REVENUE</u>							
		0		0		0	
		0		0		0	
TOTAL GENERAL FINANCE - Capital		0	0	0	(432)	0	(45,000)
TOTAL GENERAL FINANCE		130,000	0	696,947	(432)	648,405	(45,000)
TOTAL GENERAL PURPOSE FUNDING		7,227,554	(334,049)	6,611,523	(335,875)	6,552,445	(402,465)
GOVERNANCE & ADMINISTRATION							
GOVERNANCE							

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
OPERATING EXPENDITURE							
041201	Aroc Secretariat		(5,000)		(5,008)		(5,000)
041202	Memb. Attendance & Allowance		(145,452)		(133,949)		(141,900)
	<u>Attendance Fees</u>						
	- Councillors x 8 x \$12,772 - \$102,176						
	- Shire President x 1 \$19,776						
	<u>ICT Allowance</u>						
	- Councillors x 9 \$9,000						
	- IT Monthly & Annual Fees \$5,500						
	<u>Travel Expenses</u>						
	- Councillors x 9 \$9,000						
041203	Members Conf & Travel Exp		(20,000)		(25,092)		(18,000)
041204	Election Expenses		(5,000)		(3,307)		(15,000)
041205	Shire Presidents Allowance		(24,670)		(21,260)		(19,157)
	- President's Allowance \$19,736						
	- D/Pres Allowance \$4,934						
041207	Refreshments & Functions - Councillors		(10,000)		(7,358)		(10,000)
041208	Refreshments & Functions - Staff		(15,000)		(15,767)		(15,000)
041210	Members Insurance		(10,000)		(6,155)		(10,000)
041211	Subscriptons		(22,000)		(20,524)		(21,865)
	- Avon Midland WALGA Zone \$2,000						
	- WALGA Assoc M/Ship \$8,000						
	- WALGA Procurement \$2,000						
	- Linking Councils & Communities \$5,000						
	- WALGA Local Laws Service \$1,000						
	- LGMA \$2,000						
	- Miscellaneous \$2,000						
041212	Misc Members Expenses		(4,000)		(2,962)		(5,000)
041213	Printing & Stationery		(3,000)		(3,556)		(1,000)
041214	Advertising		(25,000)		(28,269)		(25,000)
041218	Administration Allocation - Governance		(207,417)		(222,847)		(394,239)
041219	Audit Fees		(45,000)		(47,273)		(35,000)
041220	Bad Debts Written Off		(500)		(328)		0
041221	Strategic Development Plans - Fcwp Funding		0		(4,600)		0
041222	Legal Fees		(30,000)		(35,694)		(5,000)
000312	Deprec Of Assets-Members		(6,000)		(5,669)		(7,062)
041223	Local Laws Review		(5,000)		(617)		(11,150)
041228	Integrated Strategic Plan/S		(35,000)		(71,111)		(25,000)
041230	Economic Development Plan		0		(18,038)		(25,000)
			(618,039)		(679,382)		(789,373)
OPERATING REVENUE							
041320	Recoups - Contributions, Donations & Reir	1,000		17,143		1,000	
041321	Grants - Governance	1,000		25,191		1,000	
		2,000		42,334		2,000	
TOTAL GOVERNANCE (Operating)		2,000	(618,039)	42,334	(679,382)	2,000	(789,373)
CAPITAL EXPENDITURE							
041252	Transfer To Anzac 100Th Reserve		(1,000)		(21,165)		(20,000)
041254	Council Chambers - Furniture & Fittings		0		0		(21,600)

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
			(1,000)		(21,165)		(41,600)
CAPITAL REVENUE							
041324	Transfer From Anzac 100Th Anniversary F	0		0		0	
		0		0		0	
TOTAL GOVERNANCE (Capital)		0	(1,000)	0	(21,165)	0	(41,600)
TOTAL GOVERNANCE		2,000	(619,039)	42,334	(700,547)	2,000	(830,973)

GOVERNANCE & ADMINISTRATION

ADMINISTRATION

OPERATING EXPENDITURE

042201	Salaries - Administration		(734,611)		(995,812)		(908,731)
042202	Salaries - L.S.L.		(20,000)		(9,046)		(35,000)
042204	Superannuation - Admin		(73,254)		(92,643)		(79,638)
042205	Staff Insurances		(50,000)		(46,906)		(70,996)
	- Public Liability Insurance \$25,000						
	- Workes Comp Insurance \$25,000						
042206	Fbt - Administration Staff		(35,000)		(29,871)		(35,000)
042207	Conference & Training		(30,000)		(23,942)		(45,000)
042208	Advertising Positions		(10,000)		(6,143)		(10,000)
042209	Staff Uniforms		(5,400)		(3,037)		(2,400)
042210	Office Maint & Surrounds		(56,012)		(70,970)		(51,402)
042211	Admin Printing & Stationery		(25,000)		(29,231)		(25,000)
042212	Telephone & Internet		(40,000)		(42,557)		(40,000)
042213	Office Equip. Mtce.		(30,000)		(34,523)		(30,000)
042214	Bank Charges		(20,000)		(18,292)		(14,000)
042215	Postage & Freight		(5,500)		(5,534)		(5,500)
042216	Computer Expenses		(155,000)		(129,435)		(80,000)
	- Landgate Mapping \$20,000						
	- Synergy Annual Licencing \$50,000						
	- Future Logic IT Support \$80,000						
	- Miscellaneous \$5,000						
042217	Admin Vehicle Expenses		(20,000)		(24,141)		(20,000)
042218	Admin Legal Expenses		(5,000)		(123)		(5,000)
042220	Administration - Miscellaneous Expenditure		(15,000)		(6,527)		(6,727)
	- Miscellaneous \$5,000						
	- Workplace Solutions \$5,000						
	- WALGA Tax Service \$5,000						
042222	Osh - Investigations & Monitoring		(10,000)		(8,665)		0
000772	Deprec Of Assets - Admin		(60,000)		(82,986)		(33,379)
00B402	Less Admin Allocation		1,382,777		1,605,857		1,509,273
			(17,000)		(54,527)		11,500
OPERATING REVENUE							
042331	Legal Expenses Recovered	1,000		0		500	
042333	Photocopying	1,000		1,304		1,000	
042334	Administration - Miscellaneous Income	10,000		51,148		10,000	

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
042342	Administration - Miscellaneous Income - G	5,000		4,730		0	
		17,000		57,182		11,500	
TOTAL ADMINISTRATION (Operating)		17,000	(17,000)	57,182	(54,527)	11,500	11,500
CAPITAL EXPENDITURE							
042254	Transfer To Employee Entitlement Reserve - Administrati		(25,000)		0		(15,000)
042255	Transfer To Information Technology Reserve		(5,500)		(5,000)		(5,000)
042400	Administration - Computer Hardware & Software - Computer Replacement Schedule \$15,000 - Software Updates \$5,000		(20,000)		(5,800)		(30,000)
042401	Admin Building - Old Court House, Feinnes St - Council Chambers Kitchen \$2,000 - External Painting Of Plinths \$6,500		(8,500)		0		0
			(59,000)		(10,800)		(50,000)
CAPITAL REVENUE							
042330	Transfer From Employee Entitlement Rese	15,000		0		15,000	
		15,000		0		15,000	
TOTAL ADMINISTRATION (Capital)		15,000	(59,000)	0	(10,800)	15,000	(50,000)
TOTAL ADMINISTRATION		32,000	(76,000)	57,182	(65,327)	26,500	(38,500)
TOTAL GOVERNANCE & ADMINISTRATION		34,000	(695,039)	99,516	(765,873)	28,500	(869,473)
LAW, ORDER & PUBLIC SAFETY - FIRE PREVENTION							
OPERATING EXPENDITURE							
051200	Strategic Access & Egress - Stage 3A - Toodyay Highlands \$100,000 - Stage 3B - Julimar \$75,000 - Stage 3C - Moondyne Park \$25,000 - Stage 4A \$100,000		(300,000)		(100,196)		(300,000)
051201	Mitigation Works - Fire		(10,000)		(7,404)		(12,000)
051202	Firefighting - Water		(10,000)		(7,836)		(10,000)
051203	Administration Allocation - Fire Prevention		(27,656)		0		0
051206	Ranger - Lops - Salaries & Super		(39,465)		0		0
051207	Shire Fire-Fighting Vehicle Expenses		(1,000)		(261)		0
051209	Firebreak Inspections		(10,000)		(532)		(1,000)
051210	Advertising & Signs		(2,500)		(2,131)		0
051211	Fire Tanks - Maintenance & Operating Expenditure		(10,000)		(10,080)		(10,000)
051212	Firebreaks - Shire Reserves - Parks & Gardens \$16,981		(16,981)		(16,623)		(12,000)
051213	Firebreaks Services - Maintenance		(7,000)		(8,394)		(5,000)
051214	Egress & Access Track - Maintenance		(5,000)		(2,891)		(7,000)
051215	Firefighting - Shire Resources		(30,000)		(61,137)		(28,000)
051218	End Of Year Brigade Function		(3,000)		0		(3,000)
051219	Ranger Services Allocation - Fire Prevention		0		(136,905)		(115,059)
051220	Brigade Plant & Equip (Less \$1,000)		(5,000)		(1,535)		(5,000)
051221	Brigade Plant & Equip Maint		(5,000)		(1,446)		(10,000)

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
051222	Brigade Vehicles, Trailers Mtce		(70,000)		(78,975)		(56,000)
051223	Dfes Brigade Buildings - Mntce		(6,000)		(3,839)		(8,000)
051224	Brigade Clothing & Access		(10,000)		(10,801)		(8,000)
051225	Brigade Utilities, Rates & Taxes		(25,000)		(35,221)		(20,000)
051226	Brigade Other Goods & Services		(3,000)		(2,059)		(3,000)
051227	Brigade Insurances		(20,000)		(21,763)		(18,000)
001742	Deprec Of Assets - Fire		(175,000)		(160,112)		(217,178)
			(791,602)		(670,142)		(848,237)
OPERATING REVENUE							
051331	Grant/Contributions - Fire	5,000		1,476		50,000	
051335	Fines & Penalties	15,000		23,158		7,500	
051336	Esl Levy Recoup	144,000		190,544		128,000	
051338	Fesa Recoup For Firefighting	15,000		14,564		15,000	
051343	Lops - Grants	0		31,550		31,550	
051352	Lops - Sale Of Plant & Equipment	0		8,182		0	
		179,000		269,474		232,050	
TOTAL FIRE PREVENTION - Operating		179,000	(791,602)	269,474	(670,142)	232,050	(848,237)
CAPITAL EXPENDITURE							
51253	Lops - Building - Capital Expenditure		0		0		0
51254	Lops - Infrastructure Other		(25,000)		0		
	- Parkland Fire Water Supply \$10,000						
	- Sand Spring Fire Tank \$15,000						
051401	Tfr To Reserve - Access & Egress		(5,000)		0		
051405	Tfr To Reserve - Bush Fire Mitigation		(40,000)		0		
			(70,000)		0		0
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL FIRE PREVENTION - Capital		0	(70,000)	0	0	0	0
TOTAL FIRE PREVENTION		179,000	(861,602)	269,474	(670,142)	232,050	(848,237)
LAW, ORDER & PUBLIC SAFETY - ANIMAL CONTROL							
OPERATING EXPENDITURE							
052201	Animal Control - Salaries & Super		(39,465)		0		0
052203	Cat Control Expenses		(5,000)		0		0
052205	Other Employment Costs - Animal Control		(2,500)		0		0
	- Telephone \$2,500						
052207	Dog Control Expenses		(4,000)		(3,302)		(7,400)
	- Trade In - Guns x 2 \$2,000						
052208	Maintenance - Dog & Cat Pounds		(7,579)		(5,856)		(5,000)
052209	Other Animal Control		(4,100)		(3,278)		(7,500)
052210	Ranger Services Allocation - Animal Control		0		(215,136)		(161,083)
052213	Depreciation - Animal Control		(10,000)		0		0

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
052214	Administration Allocation - Animal Control		(27,656)		0		0
052215	Vehicle Expenses - Animal Control		(7,000)		0		0
			(107,300)		(227,572)		(180,983)
OPERATING REVENUE							
052321	Fines & Penalties - Dog Act	1,000		1,432		1,000	
052322	Impounding Fees - Dogs	3,500		4,247		3,000	
052323	Dog Registration Fees	15,000		16,981		12,000	
052324	Kennel Licences	100		55		100	
052325	Fines - Other Animals	500		530		250	
052326	Impounding Fees - Other	1,000		850		500	
052328	Cat Registration Fees	5,000		4,356		0	
		26,100		28,450		16,850	
TOTAL ANIMAL CONTROL - Operating		26,100	(107,300)	28,450	(227,572)	16,850	(180,983)
CAPITAL EXPENDITURE							
052211	Cat Pound - Building Expenditure		(20,000)		(127,767)		(150,000)
			(20,000)		(127,767)		(150,000)
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL ANIMAL CONTROL - Capital		0	(20,000)	0	(127,767)	0	(150,000)
TOTAL ANIMAL CONTROL		26,100	(127,300)	28,450	(355,339)	16,850	(330,983)
OTHER							
OPERATING EXPENDITURE							
053201	Ranger - Other Lops - Salaries & Super		(78,930)		0		0
053203	Telephone Expense		(2,500)		(154)		(1,000)
053204	Cctv Operational Expenses		(7,000)		0		0
053206	Vehicle Expenses - Rangers		(7,000)		0		0
053207	Administration Allocation - Lops Other		(27,656)		0		0
053208	Depreciation - Lops - Other		(10,000)		0		0
053209	Semc Aware Grant Expenditure		(20,000)		0		0
			(153,086)		(154)		(1,000)
OPERATING REVENUE							
053321	Fines & Penalties - Misc	2,500		1,828		2,500	
053322	Income - Misc	0		37,321		0	
053323	Cctv - Grants & Contributions - Community Safety & Crime Prevention \$25,000	25,000		11,169		0	
		27,500		50,318		2,500	
TOTAL (LOPS) OTHER - Operating		27,500	(153,086)	50,318	(154)	2,500	(1,000)
CAPITAL EXPENDITURE							

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
053401	Cctv - Closed Circuit Television Camera - Security		(25,000)		(36,775)		0
	- Visitor Centre To Admin Office						
	- Funded CCTV Expenditure						
053402	Transfer To Cctv Reserve		(5,000)		0		0
			(30,000)		(36,775)		0
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL (LOPS) OTHER - Capital		0	(30,000)	0	(36,775)	0	0
TOTAL (LOPS) OTHER		27,500	(183,086)	50,318	(36,930)	2,500	(1,000)
EMERGENCY MANAGEMENT							
OPERATING EXPENDITURE							
054201	Donations & Contributions - Emergency Assistance		(10,000)		0		0
	- Lord Mayor Distress Relief Fund - Parkerville						
054202	Recovery Expenses		0		(599)		0
054203	Administration Allocation - Emergency Management		(27,656)		0		0
054204	Community Emergency Services Manager		(135,900)		(148,305)		(148,962)
	- Public Liability Insurance \$1,500						
	- Workes Compensation Ins \$3,000						
	- CESH Wages & Allowances \$90,000						
	- CESH & CESH Admin Super \$11,400						
	- Administration Assistant \$30,000						
054206	Dfes Co-Location Centre - Stirling Terrace		0		(346)		0
			(173,556)		(149,250)		(148,962)
OPERATING REVENUE							
054332	Reimbursements - WANDRRA	0		0		0	
054335	Cesm - Recoup	95,000		95,316		80,750	
		95,000		95,316		80,750	
TOTAL EMERGENCY MANAGEMENT - Operating		95,000	(173,556)	95,316	(149,250)	80,750	(148,962)
CAPITAL EXPENDITURE							
054205	Transfer To Emergency Management & Recovery Reser		(5,500)		(11,356)		(10,000)
			(5,500)		(11,356)		(10,000)
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL EMERGENCY MANAGEMENT - Capital		0	(5,500)	0	(11,356)	0	(10,000)
TOTAL EMERGENCY MANAGEMENT		95,000	(179,056)	95,316	(160,605)	80,750	(158,962)

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>FIRE & LAND MANAGEMENT OFFICER</u>							
<u>OPERATING EXPENDITURE</u>							
055401	Mitigation		0		0		0
			0		0		0
<u>OPERATING REVENUE</u>							
055336	Mitigation - Recoups	0		0		0	
		0		0		0	
TOTAL EMERGENCY MANAGEMENT - Operating		0	0	0	0	0	0
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
		0		0		0	
TOTAL EMERGENCY MANAGEMENT - Capital		0	0	0	0	0	0
TOTAL EMERGENCY MANAGEMENT		0	0	0	0	0	0
TOTAL LAW ORDER & PUBLIC SAFETY		327,600	(1,351,044)	443,557	(1,223,016)	332,150	(1,339,182)
<u>HEALTH</u>							
<u>PUBLIC HEALTH</u>							
<u>OPERATING EXPENDITURE</u>							
074201	Health Salaries		(64,065)		(57,966)		(65,882)
074204	Health Superannuation		(5,955)		(6,329)		(5,606)
074206	Health - Other Employment Costs		(12,620)		(11,247)		(12,620)
	- Public Liability Insurance \$720						
	- Workers Compensation \$2,500						
	- Travel & Meal Allow EHO \$8,200						
	- State Conference \$1,200						
074208	Health Control Expenses		0		0		(1,200)
074209	Legal Expenses		(5,000)		0		(10,000)
076201	Analytical Expenses		(1,500)		(1,159)		(1,550)
	- Mosquito Monitoring \$650						
074210	Administration Allocation - Public Health		(13,828)		(72,019)		(40,608)
074211	Consultant Expenses		(2,000)		(968)		(2,000)
002502	Deprec Of Assets - Health		(20,000)		(17,723)		(19,621)
			(124,968)		(167,413)		(159,087)

Shire of Toodyay - Operating Statement by Function & Activity
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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
OPERATING REVENUE							
074331	Legal Expenses Recoup	1,000		2,001		1,000	
074332	Health Act Fees,Licences	20,000		24,263		15,000	
		21,000		26,264		16,000	
TOTAL PUBLIC HEALTH - Operating		21,000	(124,968)	26,264	(167,413)	16,000	(159,087)
CAPITAL EXPENDITURE							
			0		0		0
			0		0		0
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL PUBLIC HEALTH - Capital		0	0	0	0	0	0
TOTAL PUBLIC HEALTH		21,000	(124,968)	26,264	(167,413)	16,000	(159,087)
OTHER HEALTH							
OPERATING EXPENDITURE							
077201	Alma Beard Centre - Operational Expenditure \$10,000 - Building Maintenance \$10,881 - Gardening Maintenance \$10,876		(31,757)		(30,799)		(42,121)
077202	Alma Beard Medical Centre - Rental		(34,500)		(34,500)		(38,500)
077203	Administration Allocation - Other Health		(13,828)		0		0
			(80,085)		(65,299)		(80,621)
OPERATING REVENUE							
077330	Alma Beard Medical Centre - Rental	40,000		38,868		45,000	
		40,000		38,868		45,000	
TOTAL OTHER HEALTH - Operating		40,000	(80,085)	38,868	(65,299)	45,000	(80,621)
CAPITAL EXPENDITURE							
077251	Alma Beard Medical Centre - Building - External Painting & Auto Door Buttons		(5,500)		(7,800)		(10,125)
			(5,500)		(7,800)		(10,125)
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL OTHER HEALTH - Capital		0	(5,500)	0	(7,800)	0	(10,125)

Shire of Toodyay - Operating Statement by Function & Activity
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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
TOTAL OTHER HEALTH		40,000	(85,585)	38,868	(73,099)	45,000	(90,746)
TOTAL HEALTH		61,000	(210,553)	65,132	(240,512)	61,000	(249,833)
HOUSING							
STAFF HOUSING							
<u>OPERATING EXPENDITURE</u>							
091201	Lot35, 19 A/B Clinton St		(9,949)		(13,746)		(10,084)
091202	Other Staff Housing		(1,000)		(384)		(2,000)
091203	Lease - Staff Housing		0		(2,255)		(4,800)
091204	Lot 46/47 Telegraph Road, Toodyay		(3,054)		(1,325)		(7,978)
091205	Lot 3 (5) Piesse Street, Connors Cottage		0		(4,085)		(14,723)
002602	Deprec Of Assets - Staff		(3,000)		(2,457)		(2,472)
002662	Deprec Of Assets-Housing		(25,000)		(24,854)		(25,496)
			(42,003)		(49,107)		(67,553)
<u>OPERATING REVENUE</u>							
091330	Shire Owned Housing - Rental Income	5,000		3,850		10,000	
091332	Recoups - Staff Housing	2,500		2,708		10,000	
		7,500		6,558		20,000	
TOTAL STAFF HOUSING - Operating		7,500	(42,003)	6,558	(49,107)	20,000	(67,553)
<u>CAPITAL EXPENDITURE</u>							
091250	Staff Housing - Capital Works - Clinton Street - Retaining Wall/Fence \$7,500		(7,500)		(5,305)		(25,170)
			(7,500)		(5,305)		(25,170)
<u>CAPITAL REVENUE</u>							
		0		0		0	
		0		0		0	
TOTAL STAFF HOUSING - Capital		0	(7,500)	0	(5,305)	0	(25,170)
TOTAL STAFF HOUSING		7,500	(49,503)	6,558	(54,411)	20,000	(92,723)
OTHER HOUSING							
<u>OPERATING EXPENDITURE</u>							
092202	Stirling Tce (O'Reilly)		0		(11,672)		(22,463)
092203	Butterly House		(5,000)		(3,415)		(4,323)
092205	19B Clinton Street - Rental		0		0		0
			(5,000)		(15,086)		(26,786)
<u>OPERATING REVENUE</u>							

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
092255	Grants & Subsidies - Aged Care - CLGR/RFR Grant \$2,742,412 - Butterly Cottages \$857,588 - Shire of Goomalling \$200,000 - Shire of Victoria Plains \$200,000	4,000,000		0		4,000,000	
092331	Recoups - Butterly House	3,500		3,415		3,500	
092336	19B Clinton Street, Toodyay - Rental	0		0		0	
		4,003,500		3,415		4,003,500	
	TOTAL OTHER HOUSING - Operating	4,003,500	(5,000)	3,415	(15,086)	4,003,500	(26,786)
	CAPITAL EXPENDITURE						
092252	Aroc Aged Care Housing Initiative		(4,400,000)		0		(4,400,000)
			(4,400,000)		0		(4,400,000)
	CAPITAL REVENUE						
		0		0		0	
		0		0		0	
	TOTAL OTHER HOUSING - Capital	0	(4,400,000)	0	0	0	(4,400,000)
	TOTAL OTHER HOUSING	4,003,500	(4,405,000)	3,415	(15,086)	4,003,500	(4,426,786)
	TOTAL HOUSING	4,011,000	(4,454,503)	9,972	(69,498)	4,023,500	(4,519,509)
	COMMUNITY AMMENITIES						
	HOUSEHOLD REFUSE						
	OPERATING EXPENDITURE						
101201	Waste Transfer Station		(118,478)		(106,206)		(139,369)
101202	Disposal Of Refuse		(60,000)		(58,984)		(70,000)
101203	Domestic Refuse Collection - Includes fortnightly recycle collection - 450 waste collection \$83,250 - 1,100 waste collection \$203,500 - commercial collection \$9,250 - Monthly tonnage collection fee \$36,000		(332,000)		(304,706)		(335,700)
101204	Administration Allocation - Household Refuse		(41,483)		(51,380)		(33,840)
101205	Waste Initiatives - Review Of Zero Waste Mgmt Plan \$5,000		(5,000)		0		(5,000)
002752	Deprec Of Assets-Rubbish		(4,500)		(4,010)		(4,300)
			(561,461)		(525,287)		(588,209)
	OPERATING REVENUE						
101330	Domestic Rubbish Collection - Mandatory - Includes fortnightly recycle collection - 450 collections @ \$230	103,500		97,471		96,600	
101331	Commercial Rubbish Collection - Includes fortnightly recycle collection	25,000		28,390		12,500	

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
101332	- 100 collections @ \$250 Transfer Station Entry Fees - Additional Pa	2,000		1,841		1,500	
	- 30 passes x \$35 each (10 passes) - single tip passes/loads						
101333	Waste Transfer Station Maintenance - Min	245,280		242,894		237,760	
	- 3,066 assessments @ \$80						
101334	Domestic Rubbish Collection - Additional	257,600		234,164		253,000	
	- Includes fortnightly recycle collection - 1,120 collections @ \$230						
101338	Worm Farm/Compost Bins	0		0		100	
101340	Grant Income	0		3,155		0	
		633,380		607,914		601,460	
TOTAL HOUSEHOLD REFUSE - Operating		633,380	(561,461)	607,914	(525,287)	601,460	(588,209)
CAPITAL EXPENDITURE							
101252	Transfer To Refuse Reserve		(2,000)		(2,764)		0
			(2,000)		(2,764)		0
CAPITAL REVENUE							
101350	Transfer From Refuse Reserve	30,000		0		30,000	
		30,000		0		30,000	
TOTAL HOUSEHOLD REFUSE - Capital		30,000	(2,000)	0	(2,764)	30,000	0
TOTAL HOUSEHOLD REFUSE		663,380	(563,461)	607,914	(528,051)	631,460	(588,209)
OTHER REFUSE							
OPERATING EXPENDITURE							
102201	Administration Allocation - Other Refuse		(27,656)		0		0
102206	Street Bins Collection		(10,000)		(9,744)		(10,000)
102207	Litter Control - Other		(4,852)		(1,201)		0
102210	Ranger Services Allocation - Other Refuse		0		(19,708)		(5,753)
			(42,508)		(30,652)		(15,753)
OPERATING REVENUE							
102332	Litter Infringements	0		0		200	
		0		0		200	
TOTAL OTHER REFUSE - Operating		0	(42,508)	0	(30,652)	200	(15,753)
CAPITAL EXPENDITURE							
			0		0		0
			0		0		0
CAPITAL REVENUE							
		0		0		0	
		0		0		0	

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
	TOTAL OTHER REFUSE - Capital	0	0	0	0	0	0
	TOTAL OTHER REFUSE	0	(42,508)	0	(30,652)	200	(15,753)
	COMMUNITY AMMENITIES						
	SEWERAGE						
	<u>OPERATING EXPENDITURE</u>						
			0		0		0
			0		0		0
	<u>OPERATING REVENUE</u>						
103332	Dividend - Nth'M Liquid Waste Fac	22,500		24,154		20,000	
		22,500		24,154		20,000	
	TOTAL SEWERAGE - Operating	22,500	0	24,154	0	20,000	0
	<u>CAPITAL EXPENDITURE</u>						
			0		0		0
			0		0		0
	<u>CAPITAL REVENUE</u>						
		0		0		0	
		0		0		0	
	TOTAL SEWERAGE - Capital	0	0	0	0	0	0
	TOTAL SEWERAGE	22,500	0	24,154	0	20,000	0
	COMMUNITY SPONSORSHIP						
	<u>OPERATING EXPENDITURE</u>						
104201	Community Grants & Sponsorships - Discretionary Funds \$5,000 - Toodyay Ag Society Art Prize \$1,000 - Toodyay Ag Society Sponsorship \$500 - Wheatbelt Basketball \$500 - Toodyay Naturalists \$1,000 - Toodyay Friends Of The River \$750 - Toodyay Cricket Club \$2,500 - Toodyay Fibre Festival \$2,500 - Toodyay Race Club \$2,000 - Toodyay Chamber Of Commerce \$5,000 - Moondyne Festival \$8,000 - Bush Poets Weekend \$2,000 - Youthcare \$7,000 - Community Adult Literacy \$3,456		(50,706)		(24,522)		(33,500)

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
104202	- Morangup Progress Assoc \$6,000 - RSL Sandakan x 2 \$3,000 - Ida's Hideaway \$500 Contributions, Donations, Grants & Sponsorships		0		0		0
			(50,706)		(24,522)		(33,500)
OPERATING REVENUE							
104330	Contributions, Donations, Grants & Sponsorships	0		0		0	
		0		0		0	
TOTAL COMMUNITY SPONSORSHIP - Operating		0	(50,706)	0	(24,522)	0	(33,500)
CAPITAL EXPENDITURE							
			0		0		0
			0		0		0
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL COMMUNITY SPONSORSHIP - Capital		0	0	0	0	0	0
TOTAL COMMUNITY SPONSORSHIP		0	(50,706)	0	(24,522)	0	(33,500)
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
105201	Environmental Officer - Salaries		(43,680)		(32,668)		(58,240)
105202	Environmental Officer - Superannuation		(4,150)		(3,009)		(5,387)
105203	Environmental Officer - Employee Costs		(1,910)		(2,896)		(5,000)
105204	Environmental Expenditure - Community Mail Out \$2,000 - Enviro Community Education \$2,000 - Training \$3,800 - Catering \$1,500 - Energy Audit \$5,500 - Equipment/Materials \$1,700		(16,500)		0		0
105205	Administration Allocation - Protection Of The Environment		(20,742)		0		0
			(86,982)		(38,573)		(68,627)
OPERATING REVENUE							
		0		0		0	
		0		0		0	
TOTAL PROTECTION OF ENVIRONMENT - Operating		0	(86,982)	0	(38,573)	0	(68,627)
CAPITAL EXPENDITURE							

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
			0		0		0
			0		0		0
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL PROTECTION OF ENVIRONMENT - Capital		0	0	0	0	0	0
TOTAL PROTECTION OF ENVIRONMENT		0	(86,982)	0	(38,573)	0	(68,627)
TOWN PLANNING							
OPERATING EXPENDITURE							
106201	Town Planning Salaries		(139,204)		(148,988)		(131,007)
106204	Superannuation (T.Plng)		(13,687)		(12,265)		(11,837)
106205	Other Employee Costs (Town Planning)		(29,308)		(34,084)		(30,976)
	- Workers Compensation \$4,176						
	- Fringe Benefits Tax \$10,832						
	- Uniforms x 3 - \$1,800						
	- State Conference x 2 - \$3,000						
	- National Conference x 1 - \$1,500						
	- Other Training \$2,000						
	- Memberships \$1,000						
	- Miscellaneous \$5,000						
106206	T.Plng Vehicle Expenses		(20,000)		(19,135)		(10,000)
106208	Rezoning/Subdivision Expenses		(5,000)		(279)		(5,000)
106209	T.Plng Misc. Expenses		(10,000)		(4,726)		(10,000)
	- Advertising & Engagement LPS						
106210	T.Plng Legal Costs		(15,000)		(12,715)		(15,000)
106212	Administration Allocation - Town Planning		(82,967)		(93,203)		(169,201)
106213	Deprec Of Assets - T/P		(2,000)		(1,834)		(3,981)
106216	Contractor Expenses		(55,000)		(52,480)		(70,000)
			(372,166)		(379,709)		(457,002)
OPERATING REVENUE							
106332	Subdivision Fees	5,000		1,075		5,000	
106334	T.Plng Misc Fees	25,000		28,589		20,000	
		30,000		29,663		25,000	
TOTAL TOWN PLANNING - Operating		30,000	(372,166)	29,663	(379,709)	25,000	(457,002)
CAPITAL EXPENDITURE							
106203	Transfer To Depot Remediation & Investigation Reserve		0		(568)		0
106217	Transfer To Local Planning Scheme No 4 Reserve		(500)		(433)		0
			(500)		(1,001)		0
CAPITAL REVENUE							
106338	Transfer From Local Planning Scheme No	16,336		0		15,403	
		16,336		0		15,403	
TOTAL TOWN PLANNING - Capital		16,336	(500)	0	(1,001)	15,403	0

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
TOTAL TOWN PLANNING		46,336	(372,666)	29,663	(380,710)	40,403	(457,002)
COMMUNITY AMMENITIES							
OTHER COMMUNITY SERVICES							
<u>OPERATING EXPENDITURE</u>							
107201	Cemetery Maintenance		(39,519)		(48,674)		(35,898)
107202	Federation Square Mtce		(13,880)		(14,429)		(15,045)
107204	Tdy Railway Station		(16,429)		(17,176)		(16,500)
107205	Street Furniture		(4,038)		(5,093)		(3,180)
107206	War Memorial		(26,857)		(19,531)		(27,049)
107210	Administration Allocation - Other Community Services		(20,742)		0		0
003502	Deprec Of Assets-Amenitie		(14,000)		(12,398)		(12,770)
			(135,465)		(117,300)		(110,442)
<u>OPERATING REVENUE</u>							
107331	Cemetery Fees (Inc Gst)	10,000		12,836		8,150	
107332	Cemetery Fees (Not Inc Gst)	2,000		1,880		1,900	
		12,000		14,716		10,050	
TOTAL OTHER COMMUNITY - Operating		12,000	(135,465)	14,716	(117,300)	10,050	(110,442)
<u>CAPITAL EXPENDITURE</u>							
107271	Toodyay Cemetery - Capital Works		0		0		0
107272	Street Furniture		0		0		0
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
		0		0		0	
TOTAL OTHER COMMUNITY - Capital		0	0	0	0	0	0
TOTAL OTHER COMMUNITY SERVICES		12,000	(135,465)	14,716	(117,300)	10,050	(110,442)
TOTAL COMMUNITY AMENITIES		744,216	(1,251,788)	676,447	(1,119,808)	702,113	(1,273,533)

RECREATION & CULTURE

PUBLIC HALLS

OPERATING EXPENDITURE

111201	Memorial Hall - Operational & Maintenance Expenditure		(36,346)		(52,569)		(30,843)
111202	Morangup Comm Ctre.		(11,115)		(4,316)		(12,441)
111203	Community Ctre		(47,831)		(70,053)		(37,937)
111204	Administration Allocation - Public Halls		(55,311)		(75,891)		(42,300)

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
161205	Loan 65 - Interest Payments		(5,042)		(5,608)		(5,611)
003522	Deprec Of Assets - Halls		(40,000)		(38,878)		(39,446)
			(195,645)		(247,314)		(168,578)
<u>OPERATING REVENUE</u>							
111330	Memorial Hall Rentals	5,000		4,554		5,000	
111332	Community Centre Rentals - Resource Centre Lease \$1,000 - Silver Chain \$12,600 - Dept Child Protection \$17,500 - Other Rentals \$5,000	36,100		39,961		41,100	
111333	Community Centre Recoups	1,500		3,690		500	
111334	Grants - Halls, Community & Civic Centres	0		0		90,207	
		42,600		48,205		136,807	
TOTAL PUBLIC HALLS - Operating		42,600	(195,645)	48,205	(247,314)	136,807	(168,578)
<u>CAPITAL EXPENDITURE</u>							
111351	Buildings - Public Halls & Civic Centres - Community Centre - Air Con Stg 1 \$9,900 - Memorial Hall Re-Roof \$95,000		(104,900)		0		(106,255)
111352	Land - Public Halls & Civic Centres - Land Purchase \$125,000		(125,000)		0		0
161256	Loan 65 - Principal Payments		(8,654)		(8,085)		(8,085)
			(238,554)		(8,085)		(114,340)
<u>CAPITAL REVENUE</u>							
		0		0		0	
		0		0		0	
TOTAL PUBLIC HALLS - Capital		0	(238,554)	0	(8,085)	0	(114,340)
TOTAL PUBLIC HALLS		42,600	(434,199)	48,205	(255,400)	136,807	(282,918)
<u>RECREATION & CULTURE</u>							
<u>RECREATION & SPORT</u>							
<u>OPERATING EXPENDITURE</u>							
003792	Deprec Of Assets - Sport		(60,000)		(55,582)		(55,540)
113201	Toodyay Showgrounds		(172,036)		(184,420)		(145,047)
113202	Toodyay Race Course		(5,000)		(7,492)		0
113203	Newcastle Park		(21,352)		(20,991)		(19,333)
113204	Duke Street North Public Toilets		(9,507)		(16,317)		(7,321)
113206	Parks & Gardens Depot		(4,641)		(7,926)		(6,126)
113207	Pioneer Arborteam		(4,782)		(3,148)		(6,373)
113208	Railway Wagon Reserve No. 35142		(4,500)		(2,191)		(2,300)
113210	Wilson Street (Parking) Reserve		(1,581)		(1,000)		(1,486)
113212	Pelham Reserve		(10,085)		(9,741)		(19,571)
113213	Duidgee & Stirling Parks		(97,661)		(99,749)		(95,590)

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
113214	- Parks & Gardens - Building Maintenance Misc Sports Club Facilities		(4,660)		(6,564)		(5,653)
	- Building Maintenance \$2,660 - Golf Club Ins Reimburse \$1,000 - Tennis Club Ins Reimburse \$1,000						
113215	Miscellaneous Shire Parks & Gardens		(14,401)		(13,861)		(13,493)
113216	Sport & Rec Co-Ordinator		(51,202)		(34,000)		(35,000)
	- Sport & Rec Coordinator x 3 Days						
113221	Admin Allocation - Recreation & Sport		(55,311)		(77,996)		(64,296)
113227	Youth Advisory Council - Expenditure		(12,000)		(149)		(3,000)
	- Survey Engagement - Herald Youth Pages & Prizes - School Holiday Activities - Network Meetings - School Clinic - Connections \$2,000						
113228	Community Grants & Sponsorships - Sport & Rec		(6,500)		(7,524)		(5,000)
	- Two volunteer development training sessions \$5,000 - Miscellaneous \$1,500						
161214	Loan 72 - Interest - Purchase Land - Rec Precinct		(43,300)		(44,586)		(44,734)
161215	Loan 73 - Interest Payments - Tennis & Ball Courts		(1,580)		0		0
			(580,099)		(593,236)		(529,863)
OPERATING REVENUE							
113330	Showground Rental	2,500		2,911		2,500	
113332	Club Leases	500		500		500	
113335	Clubs Insurance	10,000		11,632		10,000	
113351	Grants & Contributions	60,000		52,011		72,000	
	- Dept Communities - Youth Engagement \$10,000 - DSR Grant - Skate Construction \$50,000						
113354	Loan Income - Toodyay Bowling Club	0		2,285		2,300	
113356	Be Active - Corporate Challenges	0		0		500	
113357	Toodyay Race Club - Reimbursement/S	5,000		0		0	
113358	Youth Advisory Council - Income	5,000		10,000		2,000	
		83,000		79,338		89,800	
TOTAL REC & SPORT - Operating		83,000	(580,099)	79,338	(593,236)	89,800	(529,863)
CAPITAL EXPENDITURE							
113256	Duidgee Park Upgrade		0		(5,453)		(20,000)
113261	Land - Recreation Precinct		0		(1,629,213)		0
113262	Buildings - Sport & Recreation		(7,500)		0		(1,850,000)
	Q150 Duidgee Park Toilets \$7,500						
113263	Other Infrastructure - Sport & Recreation		(325,000)		(4,800)		0
	Q127 Duidgee Park - Skate Park Stage 2 \$150,000 Q151 Tennis Courts Repair & Resurface & Ball Sports \$95,000 Q139 Duidgee seating, p/g equip & retaining walls \$80,000						
113265	Recreation Precinct - Design & Drawings		(100,000)		0		(100,000)
113270	Showgrounds - Pavilion		(21,500)		0		0
	- Pavilion - security, storage, painting \$21,500						
113274	Transfer To Swimming Pool Reserve		(2,000)		(2,657)		0
113275	Transfer To Recreation Development Reserve		(375,000)		(803,537)		(786,297)
	- inc proceeds of sale of land GL: 137349						

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
161262	Loan 72 - Principal - Recreation Precinct		(33,312)		(31,878)		(31,878)
161263	Loan 73 - Principal Payments - Tennis & Ball Courts		(8,822)		0		0
			(873,134)		(2,477,538)		(2,788,175)
CAPITAL REVENUE							
113350	Transfer From Recreation Development R - Cost of Recreation Precinct Plan \$100,000	100,000		0		100,000	
113355	Transfer From Recreation Centre Reserve	0		774,787		786,297	
113361	Loan Income - Refurbish Tennis & Ball Cou	95,000		0		0	
		195,000		774,787		886,297	
TOTAL REC & SPORT - Capital		195,000	(873,134)	774,787	(2,477,538)	886,297	(2,788,175)
TOTAL RECREATION & SPORT		278,000	(1,453,233)	854,125	(3,070,774)	976,097	(3,318,038)

RECREATION & CULTURE

LIBRARIES

OPERATING EXPENDITURE

115201	Library Salaries		(126,191)		(136,312)		(111,508)
115203	Superannuation (Lib.)		(16,451)		(15,471)		(14,837)
115204	Other Emp Costs (Lib.) - Workers Compensation \$3,700 - Training \$3,000 - Uniforms x 3 \$1,800 - Miscellaneous \$1,500		(10,000)		(15,743)		(9,384)
115205	Library Operating Expenses		(15,000)		(19,112)		(16,000)
115206	Library Bldg. Maintenance		(20,371)		(44,263)		(30,667)
115207	Library Office Equipment - Net Opac Operating System \$3,300 - Upgrade of video recorder \$3,000 - Miscellaneous \$1,000		(7,300)		(5,812)		(6,000)
115208	Library Book Purchases		(1,500)		(1,895)		(2,000)
115210	Administration Allocation - Library		(41,483)		(62,705)		(38,916)
115211	Library - Events		0		(3,470)		(3,000)
161209	Loan 67 Interest - Library Upgrade 1		(25,163)		(26,887)		(26,933)
161211	Loan 69 - Library Upgrade 2		(11,115)		(12,489)		(12,656)
004072	Deprec Of Assets-Library		(30,000)		(28,629)		(29,488)
			(304,574)		(372,790)		(301,389)

OPERATING REVENUE

115330	Sale Of Old Library Books	250		304		0	
115331	Grants Income	0		0		0	
115332	Lib. Photocopying	2,000		1,919		2,500	
115333	Book Fines	500		358		500	
115334	Misc Income	5,000		6,502		4,500	
		7,750		9,082		7,500	
TOTAL LIBRARIES - Operating		7,750	(304,574)	9,082	(372,790)	7,500	(301,389)

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>CAPITAL EXPENDITURE</u>							
004314	Library - Computer Software & Hardware - ESX Server Upgrade \$12,000		(12,000)		0		0
115250	Buildings - Library - Upgrade lights \$6,600 - Library Courtyard Roof \$5,000		(11,600)		0		0
161258	Loan 67 Principal - Library Upgrade 1		(28,153)		(26,383)		(26,383)
161261	Loan 69 Principal - Library Upgrade 2		(25,775)		(24,234)		(24,234)
			(77,528)		(50,617)		(50,617)
<u>CAPITAL REVENUE</u>							
115350	Loan Income	0		0		0	
		0		0		0	
TOTAL LIBRARIES - Capital		0	(77,528)	0	(50,617)	0	(50,617)
TOTAL LIBRARIES		7,750	(382,102)	9,082	(423,406)	7,500	(352,006)
<u>RECREATION & CULTURE</u>							
<u>HERITAGE</u>							
<u>OPERATING EXPENDITURE</u>							
116201	Museum (Gao) Maintenance		(43,745)		(36,752)		(47,260)
116202	Museum Honariums		(5,200)		(4,362)		(4,800)
116203	Museum Displays		(5,000)		(2,976)		(6,000)
116204	Museum Subscriptions		(400)		(139)		(250)
116205	Mus. Conservation Materials		(1,000)		(892)		(1,000)
116206	Mus. Volunteer Uniforms		(250)		0		(250)
116207	Mus. Office Equip & Stationery - SLR Camera/Lens & Tripod \$1,500		(3,000)		(1,434)		(1,500)
116208	Mus Trng & Workshops		(2,000)		(1,366)		(2,000)
116209	Mus. - Marketing/Promotion - Brochure & walk trail booklet - Reprint of cards/yearly exhibit		(3,000)		(1,557)		(1,500)
116210	Heritage - Preservation & Conservation - Displays & Database \$3,000		(3,000)		0		0
116212	Museum Curator - Salary		(55,909)		(53,847)		(56,537)
116214	Museum Curator - Super		(5,311)		(4,775)		(7,526)
116215	Museum Curator - Oth Emp Costs - Training - Uniforms x 1 \$600 - Miscellaneous \$2,000		(3,277)		0		(3,213)
116217	Heritage Advisory Services		(20,000)		(13,493)		(20,000)
116218	Administration Allocation - Heritage		(41,483)		(68,015)		(54,145)
116219	Cultural Heritage Interp Works - Newcastle Convict Depot Interpretative Plan		(1,600)		(1)		0
			(194,175)		(189,608)		(205,981)
<u>OPERATING REVENUE</u>							

Shire of Toodyay - Operating Statement by Function & Activity
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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
116332	Admissions To Museum	6,000		5,805		6,000	
116333	Grant Income - Heritage	15,000		0		0	
	- Heritage IT Grant \$15,000						
116335	Recoups - Heritage Council	10,000		6,746		10,000	
		31,000		12,551		16,000	
TOTAL HERITAGE - Operating		31,000	(194,175)	12,551	(189,608)	16,000	(205,981)
CAPITAL EXPENDITURE							
117252	Upgrade To Heritage Buildings		(61,700)		(25,837)		(36,227)
	- Museum - fencing, paving, flooring \$19,600						
	- Police Stables - drainage, gutters, fencing & painting \$28,500						
	- Donegans Cottage - heritage style security grills \$6,600						
	- Connor's Mill - flooring on 2nd & 3rd floors \$7,000						
117253	Heritage - Computer Hardware & Software		(23,500)		0		0
	- IT Computers & Programs - Museum Workshop & Database						
			(85,200)		(25,837)		(36,227)
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL HERITAGE - Capital		0	(85,200)	0	(25,837)	0	(36,227)
TOTAL HERITAGE		31,000	(279,375)	12,551	(215,445)	16,000	(242,208)
RECREATION & CULTURE							
CULTURE							
OPERATING EXPENDITURE							
004222	Deprec Of Assets-Culture		(12,000)		(10,624)		(10,943)
113209	Toodyay St Aboriginal Reserve		(2,644)		(909)		(2,650)
117201	Festivals - Other		(5,000)		(5,493)		(2,140)
	- Event Support/Assistance \$5,000						
117202	Avon Descent		(13,500)		(14,581)		(12,173)
	- Event In-Kind \$3,000						
	- NADA Sponsorship \$10,000						
	- Avon Descent - L/holders BBQ \$500						
117203	Aust. Day Celebrations		(5,000)		(5,207)		(5,000)
117204	Donegan'S Cottage (Shwgrnds)		(4,301)		(2,484)		(4,050)
117205	Parkers Cottage		(4,846)		(12,095)		(7,851)
117206	Moodyne Festival		(1,104)		(2,134)		(2,700)
117207	Toodyay International Food Festival		(56,100)		(53,604)		(52,497)
	- EMRC Admin Fee \$2,500						
	- IFF Event Expenses \$45,000						
	- Maintenance \$1,500						
	- Waste Collection \$1,500						
	- Parks & Gardens \$1,600						
	- Hire Of Toilets/Emptying \$1,500						
117208	Targa West		(2,149)		(1,916)		(1,099)

Shire of Toodyay - Operating Statement by Function & Activity
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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
117210	Toodyay Ag Show		(4,218)		(3,899)		(5,527)
117211	Xmas Street Party		(25,000)		(4,737)		(1,000)
	- Christmas Decorations For Street Party \$20k						
117212	Toodyay Races		(2,891)		(1,098)		(1,550)
117213	Community Grants & Sponsorships - Culture		(11,800)		(13,502)		(12,300)
	- Road Wise Committee \$1,000						
	- Tidy Town \$1,000						
	- Around The Towns \$1,300						
	- Thank A Volunteer Day \$1,000						
	- Youth Week \$1,000						
	- National Volunteer Week \$500						
	- Stay On Your Feet \$1,000						
	- Senior's Week \$1,000						
	- Get To Know Neighbour \$1,000						
	- Multicultural Awareness \$1,000						
	- Disability Awareness \$1,000						
	- Miscellaneous \$1,000						
117214	Administration Allocation - Culture		(27,656)		0		0
			(178,209)		(132,283)		(121,480)
OPERATING REVENUE							
117332	Grant Income	46,800		36,000		37,000	
	- EMRC - Avon/IFF Festival \$35,000						
	- Road Wise Committee \$1,000						
	- Tidy Town \$1,000						
	- Around The Towns \$1,300						
	- Thank A Volunteer Day \$1,000						
	- Youth Week \$1,000						
	- National Volunteer Week \$500						
	- Stay On Your Feet \$1,000						
	- Senior's Week \$1,000						
	- Get To Know Neighbour \$1,000						
	- Multicultural Awareness \$1,000						
	- Disability Awareness \$1,000						
	- Miscellaneous \$1,000						
117333	Sponsorship - International Food Festival	2,000		2,500		2,000	
117334	Stallholder Fees - Iff	1,000		0		1,000	
117335	Events - Miscellaneous Income	5,000		6,132		6,000	
		54,800		44,632		46,000	
TOTAL CULTURE - Operating		54,800	(178,209)	44,632	(132,283)	46,000	(121,480)
CAPITAL EXPENDITURE							
			0		0		0
			0		0		0
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL CULTURE - Capital		0	0	0	0	0	0

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
TOTAL CULTURE		54,800	(178,209)	44,632	(132,283)	46,000	(121,480)
TOTAL RECREATION & CULTURE		414,150	(2,727,118)	968,595	(4,097,308)	1,182,404	(4,316,650)
<u>TRANSPORT</u>							
<u>CONSTRUCTION</u>							
<u>OPERATING EXPENDITURE</u>							
121201	Crossover Contributions		(20,000)		(24,223)		(20,000)
121214	Survey ,Design & Audits		(1,000)		(735)		(5,000)
121216	Administration Allocation - Transport Construction		(41,483)		0		0
161210	Loan 68 - Interest		(9,068)		(11,234)		(11,916)
161212	Loan 70 - Interest Payments - Footbridge		(5,184)		(5,797)		(5,804)
161213	Loan 71 - Interest Payments - Depot		(35,239)		(36,389)		(36,445)
004670	Deprec Of Assets Roads		(1,250,000)		(1,242,509)		(1,167,893)
			(1,361,974)		(1,320,887)		(1,247,058)
<u>OPERATING REVENUE</u>							
121333	Grant Income - Infrastructure Dept Transport - Toodyay Goomalling \$19,828 Dept Transport - Anzac Avenue \$21,760	41,588		48,263		49,750	
121334	Regional Roads Group (Project) Grants A0021 - Morangup Road \$38,575 A0061 - Anzac Street \$74,768 A0126 - Hamersley Street \$155,185	268,527		695,708		693,314	
121337	Roads To Recovery Grants B0011 - Toodyay West Road \$97,930 B0071 - Drummond Street \$39,443 B0078 - Drummond Street East \$147,640	285,013		728,316		373,011	
121339	Road Const. (Private) Contribution	25,000		0		100,000	
		620,128		1,472,287		1,216,075	
TOTAL CONSTRUCTION - Operating		620,128	(1,361,974)	1,472,287	(1,320,887)	1,216,075	(1,247,058)
<u>CAPITAL EXPENDITURE</u>							
112122	Footpaths - Construction Y0060 - Toodyay Goomalling Road \$39,656 Y0061 - Anzac Avenue \$43,520		(83,176)		(4,819)		0
121211	Regional Road Group Projects - Grant Funded A0021 - Morangup Road \$57,863 A0061 - Anzac Street \$112,152 A0126 - Hamersley Street \$232,776		(402,791)		(859,648)		(856,972)
121212	Roads To Recovery - Grant Works B0011 - Toodyay West Road \$97,930 B0071 - Drummond Street \$39,443 B0078 - Drummond Street East \$147,640		(285,013)		(739,817)		(706,978)
121213	Road Construction - Own Resources D0017 - Hoddy Well Road \$69,326 D0103 - Louisa Circle \$75,900 D0234 - Flexuosa Place \$10,080		(1,079,323)		(586,530)		(1,024,000)

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
	D0245 - Seventh Road \$40,861						
	D0046 - Church Gully Road \$90,796						
	D0108 - Grandis Road \$134,341						
	D0014 - Salt Valley Road \$104,465						
	D0258 Charcoal Lane Carpark Stg 2 \$150,968						
	D0258 Charcoal Lane Carpark Stg 3 \$175,000						
	D0258 Charcoal Lane Landscaping & Steps \$47,000						
	J0008 - Dumbarton Rd Subdivision \$70,585						
	J0001 - Mountain Park Subdivision \$100,000						
	Various - Emergency & Shoulder Work \$10,000						
121215	Bridges & Culverts Works		(76,000)		(3,943)		(76,000)
122202	Purchase Of Plant & Equipment		(496,000)		(613,956)		(496,000)
	T6344 Gehl Skid Steer Loader \$55,000						
	T6435 Kubota F2880 Mower \$32,000						
	T6361 John Deere 2305 Tractor \$16,000						
	1CYL243 Kubota Tractor \$41,000						
	T0022 Mitsub. Triton GL Utility (Grader) \$21,000						
	T0024 Mitsubishi Triton Utility (Grader) \$21,000						
	T0023 Mitsubishi Triton (Constr) \$31,000						
	T0003 Toyota Hilux 4x4 Dual Cab (WS) \$34,000						
	T020 Nissan Navara Dual Cab (MWS) \$35,000						
	T00 Subaru Forester XT (MCD) \$35,000						
	T000 Holden Commodore SV6 Ute (MCS) \$35,000						
	T0000 Holden Commodore SV6 \$30,000						
	T6177 Nissan Navara Dual Cab (MPD) \$35,000						
	T0002 Toyota Hilux Cab Chassis (R2) \$34,000						
	1DVH931 Toyota Hilux CESM \$41,000						
122203	Transfer To Plant Replacement Reserve		(55,000)		(154,877)		(150,000)
122205	Transfer To Road Contribution Reserve		(25,000)		(18,209)		0
122206	Construction Of New Depot Facility - Railway Road		(9,500)		(93,969)		(162,000)
122207	Remediation Of Old Depot Sites		(30,000)		(26,273)		(30,807)
	- Site Remediation Works - Stage 2 \$30,000						
122209	Toodyay Townsite - Upgrade		0		(19,999)		(20,000)
122211	Transfer To Newcastle Footbridge Reserve		(5,500)		(5,000)		(5,000)
122212	Transfer To Dual Use Pathway Reserve		0		(121)		0
122213	Depot Facility - Railway Rd - Car Park & Water Tanks		0		(76,150)		0
161259	Loan 68 - Principal		(46,136)		(43,286)		(43,286)
161269	Loan 70 - Principal Payment		(11,341)		(10,721)		(10,721)
161270	Loan 71 - Principal Payment - Depot		(27,574)		(26,369)		(26,369)
			(2,632,354)		(3,283,684)		(3,608,133)
CAPITAL REVENUE							
121348	Transfer From Road Contribution Reserve	70,000		419,000		489,000	
121350	Transfer From Mrwa Bridge Reserve	0		23,871		23,439	
122330	Sale Of Plant & Equipment	223,000		221,254		371,000	
	T6344 Gehl Skid Steer Loader \$10,000						
	T6435 Kubota F2880 Mower \$8,000						
	T6361 John Deere 2305 Tractor \$6,000						
	1CYL243 Kubota Tractor \$11,500						
	T0022 Mitsub. Triton GL Utility (Grader) \$7,000						
	T0024 Mitsubishi Triton Utility (Grader) \$9,000						
	T0023 Mitsubishi Triton (Constr) \$14,000						
	T0003 Toyota Hilux 4x4 Dual Cab (WS) \$22,500						
	T020 Nissan Navara Dual Cab (MWS) \$21,500						

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
	T00 Subaru Forester XT (MCD) \$23,500						
	T000 Holden Commodore SV6 Ute (MCS) \$16,000						
	T0000 Holden Commodore SV6 \$18,000						
	T6177 Nissan Navara Dual Cab (MPD) \$20,000						
	T0002 Toyota Hilux Cab Chassis (R2) \$16,000						
	1DVH931 Toyota Hilux CESM \$20,000						
106339	Transfer From Old Depot Remediation & Ir	0		31,375		30,807	
122331	Transfer From Plant Replacement Reserve	0		200,000		200,000	
122337	Transfer From Dual Use Pathway Reserve	0		6,673		6,552	
		293,000		902,173		1,120,798	
	TOTAL CONSTRUCTION - Capital	293,000	(2,632,354)	902,173	(3,283,684)	1,120,798	(3,608,133)
	TOTAL CONSTRUCTION	913,128	(3,994,328)	2,374,460	(4,604,571)	2,336,873	(4,855,191)
	<u>TRANSPORT</u>						
	<u>MAINTENANCE</u>						
	<u>OPERATING EXPENDITURE</u>						
123201	Road Maintenance		(849,529)		(929,495)		(896,508)
123202	Bridge Maintenance		(89,500)		(87,755)		(103,353)
	- Maintenance Program Year 1						
	- Building Maintenance						
	- Bridge Insurance \$85,000						
123203	Street Sweeping & Cleaning		0		0		(5,000)
123205	Footpath Maintenance		(8,769)		(3,093)		(9,500)
123206	Lighting Of Streets		(35,000)		(33,425)		(35,000)
123207	Road Verge Spraying		(25,000)		(20,613)		(30,000)
123208	Administration Allocation - Transport Maintenance		(41,483)		0		0
123209	Depot Maintenance		(53,187)		(85,194)		(11,158)
	- Building Maintenance						
	- Parks & Gardens Maintenance						
	- Utilities						
	- Insurance						
123210	Roman li Subscription		(5,500)		(5,248)		(5,428)
004870	Deprec Of Assets - Maint		(110,000)		(130,455)		(107,374)
			(1,217,968)		(1,295,277)		(1,203,321)
	<u>OPERATING REVENUE</u>						
123330	Mrwa Street Light Subsidy	1,500		1,467		1,500	
123331	Operating Grants - Roads	99,000		98,755		98,755	
123333	Road Maintenance Contributions	50,000		18,105		100,000	
123335	Operating Grants - Other	0		14,300		0	
		150,500		132,628		200,255	
	TOTAL MAINTENANCE - Operating	150,500	(1,217,968)	132,628	(1,295,277)	200,255	(1,203,321)
	<u>CAPITAL EXPENDITURE</u>						
			0		0		0

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
			0		0		0
	CAPITAL REVENUE						
		0		0		0	
		0		0		0	
	TOTAL MAINTENANCE - Capital	0	0	0	0	0	0
	TOTAL MAINTENANCE	150,500	(1,217,968)	132,628	(1,295,277)	200,255	(1,203,321)
	TRANSPORT						
	POLICE LICENSING						
	OPERATING EXPENDITURE						
126201	Administration Allocation - Licencing		0		(123,164)		(40,228)
126202	Police Licensing		0		(8,583)		(2,982)
126203	Dot Direct Debits		0		(925,010)		(306,532)
126332	Dot Direct Credits		0		915,954		306,532
			0		(140,803)		(43,210)
	OPERATING REVENUE						
126331	Police Licensing Commission	0		55,522		17,500	
		0		55,522		17,500	
	TOTAL POLICE LICENSING - Operating	0	0	55,522	(140,803)	17,500	(43,210)
	CAPITAL EXPENDITURE		0		0		0
			0		0		0
	CAPITAL REVENUE						
		0		0		0	
		0		0		0	
	TOTAL POLICE LICENSING - Capital	0	0	0	0	0	0
	TOTAL POLICE LICENSING	0	0	55,522	(140,803)	17,500	(43,210)
	TOTAL TRANSPORT	1,063,628	(5,212,296)	2,562,610	(6,040,652)	2,554,628	(6,101,722)
	ECONOMIC SERVICES						
	RURAL SERVICES						
	OPERATING EXPENDITURE						
131201	Weed Control - Contract		(10,000)		(8,832)		(10,000)

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
131208	- Contract \$10,000 Administration Allocation - Rural Services		(13,828)		0		0
131210	Rural Street Addressing - Folewood, Julimar & Toodyay \$2,000 - Bejoording \$2,000		(4,000)		(450)		(4,000)
131211	Ranger Services Allocation - Rural Services		0		(19,558)		(5,753)
			(27,828)		(28,840)		(19,753)
OPERATING REVENUE							
131334	Rural Street Addressing	250		191		250	
		250		191		250	
TOTAL RURAL SERVICES - Operating		250	(27,828)	191	(28,840)	250	(19,753)
CAPITAL EXPENDITURE							
			0		0		0
			0		0		0
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL RURAL SERVICES - Capital		0	0	0	0	0	0
TOTAL RURAL SERVICES		250	(27,828)	191	(28,840)	250	(19,753)
ECONOMIC SERVICES							
TOURISM & AREA PROMOTION							
OPERATING EXPENDITURE							
132201	Salaries (V.C.)		(107,835)		(143,269)		(146,179)
132203	Superannuation (V.C.)		(14,466)		(20,899)		(18,621)
132204	Conferences & Training (V.C.)		(2,000)		(735)		(2,000)
132205	Staff Uniforms (V.C.)		(3,000)		0		(1,800)
132207	Printing & Stationery (V.C.)		(1,000)		(765)		(2,000)
132208	Postage (V.C.)		(500)		(424)		(500)
132209	Public Liability Insurance (V.C.)		0		0		(4,385)
132210	Telephone/Internet Costs (V.C.)		(8,500)		(7,909)		(3,500)
132211	Visitor Centre - Other Employee Costs - Workers Compensation Insurance		(10,000)		(19,555)		(6,378)
132212	Other V/C Office Expenses - Shelving \$1,500		(7,000)		(5,838)		(9,500)
132213	Connors Mill Bldg. Operation (V.C.) - Building Maintenance - Utilities, Insurance etc		(16,911)		(17,875)		(20,502)
132214	Visitors Ctr. Bldg. Operation - Increase in staff operations \$10,000 - Seating outside Visitor Centre - Building Maintenance		(41,000)		(40,045)		(30,540)

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
132215	- Parks & Gardens Maintenance - Utilities, Insurance etc Memberships Affiliated Bodies - Accreditation Of Visitor Centre		(1,000)		(505)		(1,000)
132216	Accommodation Expense		(65,000)		(56,177)		(70,000)
132217	Accommodation Commission Expenses		(2,000)		(2,202)		(2,500)
132218	Ye Olde Lolly Shoppe Misc Expenses		0		(210)		0
132219	Ye Olde Lolly Shoppe Stock Purchases		0		(597)		0
132221	Tourist Information Bay		(3,194)		(1,918)		(2,205)
132222	Transwa Ticket Sales		(5,000)		(3,564)		(5,000)
132224	Floor Stock Purchases		(25,000)		(29,712)		(25,000)
132229	Administration Allocation - Tourism		(82,967)		(117,496)		(76,140)
005502	Deprec Of Assets-Tourism		(15,000)		(13,638)		(14,047)
161204	Loan 64 - Interest Payments		(7,466)		(8,178)		(8,318)
			(418,839)		(491,513)		(450,115)
OPERATING REVENUE							
132330	Admissions Connors Mill	5,000		4,192		5,000	
132332	Floor Stock Sales	45,000		31,943		45,000	
132333	Misc Visitor Ctre Income	500		375		500	
132334	Membership Fees	500		765		500	
132335	Accommodation Income	65,000		64,209		65,000	
132336	Accommodation Commission	6,500		7,201		6,500	
132337	Ye Olde Lolly Shoppe Stock Sales	0		5,590		0	
132338	Transwa Ticket Sales	5,000		3,697		6,000	
		127,500		117,974		128,500	
TOTAL TOURISM & AREA PROMO - Operating		127,500	(418,839)	117,974	(491,513)	128,500	(450,115)
CAPITAL EXPENDITURE							
132339	Economic Services & Tourism - Buildings - Painting \$5,000		(5,000)		(18,981)		(20,000)
132340	Computer Upgrade - Visitor Centre		0		(7,683)		(9,150)
161255	Loan No. 64 - Principal Payments - Visitor Centre		(13,477)		(12,625)		(12,625)
			(18,477)		(39,289)		(41,775)
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL TOURISM & AREA PROMO - Capital		0	(18,477)	0	(39,289)	0	(41,775)
TOTAL TOURISM & AREA PROMOTION		127,500	(437,316)	117,974	(530,802)	128,500	(491,890)
ECONOMIC SERVICES							
OTHER TOURISM & AREA PROMOTION							
OPERATING EXPENDITURE							
132230	Area Promotion Advertising		(37,000)		(17,160)		(18,500)

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
	- Wikimedia Toodyay Interpretation \$5,000 - Upgrade Of Website \$10,000 - Avon Valley Tourism \$5,000 - Promotion Of Avon Link \$5,000 - Pioneer Pathway Brochure \$2,000 - Valley For All Seasons \$6,500 - Experience Perth \$3,500						
			(37,000)		(17,160)		(18,500)
OPERATING REVENUE							
132351	Community Directory	3,000		3,000		3,000	
		3,000		3,000		3,000	
TOTAL OTHER TOURISM & AREA PROMO - Operating		3,000	(37,000)	3,000	(17,160)	3,000	(18,500)
CAPITAL EXPENDITURE							
132250	Economic Services - Tourism - Other Infra - Tourist Info Bay \$75,000 - SoT Entry Statements \$35,000 - Event Signs \$30,000		(140,000)		(18,981)		(110,000)
			(140,000)		(18,981)		(110,000)
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL OTHER TOURISM & AREA PROMO - Capital		0	(140,000)	0	(18,981)	0	(110,000)
TOTAL OTHER TOURISM & AREA PROMO		3,000	(177,000)	3,000	(36,141)	3,000	(128,500)
BUILDING SERVICES							
OPERATING EXPENDITURE							
133201	Building Salaries		(108,480)		(129,273)		(181,585)
133203	Superannuation (Bldg)		(14,645)		(14,541)		(23,499)
133204	Conferences & Training (Bldg) - State Conference x 2 - \$3,000 - Building Mtce Training - \$1,000 - Other Training - \$2,000		(6,000)		(3,401)		(5,400)
133205	Other Employee Costs - Building - Workers Compensation \$3,699 - Fringe Benefits Tax \$10,832 - Uniforms x 3 \$1,800 - Register SBS/EHO \$2,000 - Memberships & Subscriptions \$2,000		(20,331)		(28,400)		(17,441)
133206	Bldg Vehicles Expenses		(2,000)		(1,748)		(2,500)
133207	Building Control Expenses - Additional Tools - Contract SBS/EHO - \$20,000		(25,000)		(2,433)		(6,500)
133208	Legal Expenses - Bldg.		(500)		(30)		(1,000)
133209	Administration Allocation - Building		(82,967)		(88,120)		(71,065)
			(259,923)		(267,945)		(308,990)

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COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>OPERATING REVENUE</u>							
133331	Bldg Fines & Penalties	0		0		100	
133333	Building Licences	40,000		38,279		30,000	
133334	Building Fees - Other	5,000		4,748		2,500	
133337	Grant Income - Community Depot	130,432		13,778		10,181	
	- Lotterywest - Sheds x 7 \$115,000						
	- Lotterywest - Disabled Toilet 50% - \$15,000						
	Avon Woodturners x 1 Shed						
	Festivals, Singers & Theatre Group x 3 Sheds						
	Friends of The River x 1 Shed						
	Farmers Markets & Roadwise x 2 Sheds	0		0		0	
133339	Community Depot - Contributions, Donatio	22,100		0		0	
	- Avon Woodtutners - \$5,000						
	- Community Singers - \$1,000						
	- Toodyay Friends of the River - \$16,000						
	- Roadwise Committee - \$100						
		197,532		56,806		42,781	
TOTAL BUILDING SERVICES (Operating)		197,532	(259,923)	56,806	(267,945)	42,781	(308,990)
<u>CAPITAL EXPENDITURE</u>							
133332	Community Depot - Capital Works		(215,432)		(52,976)		(69,256)
	- Sheds x 7 \$115,432						
	- Ramp \$20,000						
	- Toilet \$30,000						
	- Driveway & Carpark \$50,000						
			(215,432)		(52,976)		(69,256)
<u>CAPITAL REVENUE</u>							
		0		0		0	
		0		0		0	
TOTAL BUILDING SERVICES - Capital		0	(215,432)	0	(52,976)	0	(69,256)
TOTAL BUILDING SERVICES		197,532	(475,355)	56,806	(320,922)	42,781	(378,246)
<u>ECONOMIC SERVICES</u>							
<u>COMMUNITY DEVELOPMENT</u>							
<u>OPERATING EXPENDITURE</u>							
136201	Community Development - Wages & Salaries		(264,854)		0		0
	- Salaries & Super x 3.20 FTE						
136202	Other Employee Costs - Community Development		(8,902)		0		0
136203	Utilities - Community Development		(5,000)		0		0
136204	Conferences & Training - Community Development		(5,000)		0		0
136205	Administration Allocation - Community Development		(13,828)		0		0
			(297,584)		0		0

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
OPERATING REVENUE							
		0		0		0	
		0		0		0	
TOTAL OTHER ECONOMIC SERVICES (Operating)		0	(297,584)	0	0	0	0
ECONOMIC SERVICES							
OTHER ECONOMIC SERVICES							
OPERATING EXPENDITURE							
137201	Administration Allocation - Other Economic Services		(27,656)		0		0
137202	Standpipe - Northam Toodyay Road		(125,000)		(154,488)		(111,023)
137205	Lot 3 Piesse Street (Connors Cottage)		0		(854)		0
137213	Loss On Sale Of Assets - Economic Development		(25,000)		(25,000)		0
137208	Deprec Of Assets		(10,000)		(9,132)		(9,363)
			(187,656)		(189,474)		(120,386)
OPERATING REVENUE							
137330	Standpipes	100,000		117,604		85,000	
137331	Extractive Industry Licences	5,000		1,672		5,000	
		105,000		119,276		90,000	
TOTAL OTHER ECONOMIC SERVICES (Operating)		105,000	(187,656)	119,276	(189,474)	90,000	(120,386)
CAPITAL EXPENDITURE							
137253	Plant & Equipment - Other Economic Services - Additional standpipe or water tank		(20,000)		(17,206)		(16,000)
137211	Transfer To Gravel Reserve		0		(560)		0
			(20,000)		(17,765)		(16,000)
CAPITAL REVENUE							
137254	Transfer From Gravel Reserve	0		30,911		30,351	
137349	Sale Of Land	100,000		0		0	
		100,000		30,911		30,351	
TOTAL OTHER ECONOMIC SERVICES (Capital)		100,000	(20,000)	30,911	(17,765)	30,351	(16,000)
TOTAL OTHER ECONOMIC SERVICES		205,000	(207,656)	150,187	(207,239)	120,351	(136,386)
TOTAL ECONOMIC SERVICES		533,282	(1,325,155)	328,157	(1,123,943)	294,882	(1,154,775)
OTHER PROPERTY & SERVICES							
PRIVATE WORKS							
OPERATING EXPENDITURE							

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
141201	Private Works		(8,214)		(9,118)		(16,330)
			(8,214)		(9,118)		(16,330)
<u>OPERATING REVENUE</u>							
141330	Private Works Income	15,000		14,527		18,780	
		15,000		14,527		18,780	
TOTAL PRIVATE WORKS - Operating		15,000	(8,214)	14,527	(9,118)	18,780	(16,330)
<u>CAPITAL EXPENDITURE</u>							
			0		0		0
			0		0		0
<u>CAPITAL REVENUE</u>							
		0		0		0	
		0		0		0	
TOTAL PRIVATE WORKS - Capital		0	0	0	0	0	0
TOTAL PRIVATE WORKS		15,000	(8,214)	14,527	(9,118)	18,780	(16,330)
<u>PUBLIC WORKS OVERHEADS</u>							
<u>OPERATING EXPENDITURE</u>							
143201	Salaries - Supervisors - Public Work Overheads		(306,643)		(285,826)		(293,365)
143204	Superannuation (Supervisors)		(33,052)		(29,714)		(28,748)
143205	Conferences & Training (Super)		(3,000)		0		(2,500)
143206	Other Employee Costs - Pwo - Workers Compensation Insurance - Fringe Benefits Tax		(10,000)		(11,632)		(19,732)
143207	Supervisors Vehicles		(20,000)		(25,270)		(15,000)
143208	Engineering Office Expenses		(20,000)		(27,971)		(20,000)
143209	Eng. - Printing & Stationery		(3,000)		(4,648)		(2,000)
143210	Wages Staff - Training		(10,000)		(20,079)		(10,000)
143211	Wages Staff - Meetings		(15,000)		(17,743)		(17,350)
143212	Outside Staff - Wages - Annual Leave		(85,000)		(85,596)		(87,185)
143213	Outside Staff - Wages - Public Holidays		(55,000)		(56,562)		(50,074)
143214	Outside Staff - Wages - Sick Leave		(20,000)		(26,772)		(20,000)
143216	Superannuation (Wages Staff)		(115,000)		(121,691)		(125,000)
143219	Insurance On Works		(70,000)		(70,733)		(75,000)
143220	Salaries (O/S) - L.S.L.		(15,000)		(12,066)		(20,000)
143222	Safety Equipment & P.P.E.		(15,000)		(17,624)		(10,000)
143223	Communication Costs		(2,500)		(2,580)		(1,000)
143224	Administration Allocation - Pwo		(124,450)		(162,380)		(250,417)
143226	Small Plant Operating Costs		(15,000)		(20,160)		(15,000)
143228	Building Maintenance - Allowance		(500)		(364)		(500)
143250	Less Allocated To Works & Services (Pwoh)		933,595		995,477		1,077,871
			(4,550)		(3,933)		15,000
<u>OPERATING REVENUE</u>							

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
143331	P.W.O. Misc Income	5,000		4,206		0	
		5,000		4,206		0	
TOTAL PUBLIC WORKS OVERHEADS - Operating		5,000	(4,550)	4,206	(3,933)	0	15,000
CAPITAL EXPENDITURE							
143225	Transfer To Employee Entitlement Reserve - Outside Sta		(25,000)		(7,275)		(15,000)
143229	Plant & Equipment - Pwo - Cap Ex		0		(5,720)		(12,000)
			(25,000)		(12,996)		(27,000)
CAPITAL REVENUE							
143330	Transfer From Lsl Reserve	15,000		0		15,000	
		15,000		0		15,000	
TOTAL PUBLIC WORKS OVERHEADS - Capital		15,000	(25,000)	0	(12,996)	15,000	(27,000)
TOTAL PUBLIC WORKS OVERHEADS		20,000	(29,550)	4,206	(16,929)	15,000	(12,000)

OTHER PROPERTY & SERVICES

PLANT OPERATION COSTS

OPERATING EXPENDITURE

144202	Unleaded Fuel		(47,000)		(45,117)		(45,000)
144203	Distillate		(237,000)		(216,004)		(260,000)
144205	Tyres & Tubes		(40,000)		(40,405)		(40,000)
144206	Plant - Parts & Repairs		(152,500)		(190,574)		(122,500)
144207	Plant Repair - Wages		(80,000)		(86,464)		(61,000)
144208	Ins. & Licences		(80,000)		(86,532)		(77,723)
144209	Sundry Tool Purchases		(10,000)		(13,430)		(10,000)
004425	Less Plant Dep"n Allocated To Works		165,000		155,848		165,000
005012	Loss On Sale Of Assets - Road Plant Purchases		(42,749)		(45,407)		(40,382)
008362	Plant Operation - Expen.Stores		(500)		(291)		(500)
008412	Plant Depreciation		(250,000)		(272,950)		(250,931)
144250	Less Allocated To Works & Services (Poc)		728,015		778,561		742,105
			(46,734)		(62,765)		(931)

OPERATING REVENUE

001523	Profit On Sale Of Assets - Road Plant	14,734		16,732		64,386	
144330	Misc Revenue & Fuel Tax Credits	30,000		29,229		30,000	
144331	Reimbursement - Insurance Claims	0		336		0	
		44,734		46,297		94,386	
TOTAL PLANT OPERATION COSTS - Operating		44,734	(46,734)	46,297	(62,765)	94,386	(931)

CAPITAL EXPENDITURE

			0		0		0
			0		0		0

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL PLANT OPERATION COSTS - Capital		0	0	0	0	0	0
TOTAL PLANT OPERATION COSTS		44,734	(46,734)	46,297	(62,765)	94,386	(931)
MATERIALS IN STORE							
OPERATING EXPENDITURE							
			0		0		0
			0		0		0
OPERATING REVENUE							
145330	Sale Of Stock Direct	0		0		0	
		0		0		0	
TOTAL MATERIALS IN STORE - Operating		0	0	0	0	0	0
CAPITAL EXPENDITURE							
			0		0		0
			0		0		0
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL MATERIALS IN STORE - Capital		0	0	0	0	0	0
TOTAL MATERIALS IN STORE		0	0	0	0	0	0
SALARIES & WAGES							
OPERATING EXPENDITURE							
008580	Wages & Allow Default		0		0		0
008570	Workers Compensation Payments		0		(18,485)		(15,000)
008572	Employment Programs		0		(5,040)		0
146201	Salaries & Wages Drawn		(3,286,613)		(3,186,328)		(3,238,063)
146202	Salaries & Wages Alloc To W. & S.		3,286,613		3,186,328		3,238,063
			0		(23,525)		(15,000)
OPERATING REVENUE							
143333	Workers Compensation Reimbursements	15,000		32,988		15,000	
		15,000		32,988		15,000	
TOTAL SALARIES & WAGES - Operating		15,000	0	32,988	(23,525)	15,000	(15,000)

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
CAPITAL EXPENDITURE							
101250	Household Hazardous Waste Project		0		0		0
			0		0		0
CAPITAL REVENUE							
		0		0		0	
		0		0		0	
TOTAL SALARIES & WAGES - Capital		0	0	0	0	0	0
TOTAL SALARIES & WAGES		15,000	0	32,988	(23,525)	15,000	(15,000)

OTHER PROPERTY & SERVICES

UNCLASSIFIED ITEMS

OPERATING EXPENDITURE

147201	Administration Allocation - Unclassified Items		(13,828)		0		0
147202	Connor'S Cottage - 5 (Lot 3) Piesse Street, Toodyay		(7,708)		(243)		0
147204	6 Duke Street		(1,912)		(1,830)		(1,162)
147205	Bank Building - Stirling Terrace - Operational		(9,651)		(4,385)		(8,078)
147206	Syreds Cottage - Building Maintenance & Operating - Parks & Gardens		(7,464)		(8,687)		(24,546)
147207	O'Reilly'S - Lots 1A & 1B Stirling Terrace, Toodyay		(12,917)		(648)		(524)
161203	Loan 63 - Interest Payments		(6,340)		(6,773)		(7,074)
161216	Loan 74 - Interest Payments - Bank Building Stirling Terrace		(1,600)		0		0
08682	Unclassified Bldgs - Dep'N		(4,500)		(4,245)		(4,373)
			(65,920)		(26,810)		(45,757)

OPERATING REVENUE

147331	Bank Bldg - Recoup Outgoings	1,500		1,262		1,500	
147332	Bank Bldg - Rent Bank	24,000		23,857		24,000	
147333	Recoups - Lot 1 A&B Stirling Tce	1,500		1,597		1,500	
147335	Rental - Lot 1 A&B Stirling Tce	15,000		32,194		30,000	
		42,000		58,910		57,000	
TOTAL UNCLASSIFIED ITEMS - Operating		42,000	(65,920)	58,910	(26,810)	57,000	(45,757)

CAPITAL EXPENDITURE

147252	Transfer To Asset Development Reserve		(5,000)		(7,678)		0
147256	Unclassified Heritage (Spec.) Buildings - Capital Works - Bendigo Bank \$96,200 - Syred's Cottage \$10,000 - Connor's Cottage \$6,000		(112,200)		0		0
161254	Loan 63 - Principal Payments		(12,244)		(11,510)		(11,510)
161264	Loan 74 - Principal - Bank Building Stirling Terrace		(8,933)		0		0
			(138,377)		(19,187)		(11,510)

Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
<u>CAPITAL REVENUE</u>							
147253	Transfer From Asset Development Reserv	125,000		0		125,000	
	- Purchase Land For Egress						
147257	Loan Income - Bank Building Stirling Terra	96,200		0		0	
		221,200		0		125,000	
TOTAL UNCLASSIFIED ITEMS - Capital		221,200	(138,377)	0	(19,187)	125,000	(11,510)
TOTAL UNCLASSIFIED ITEMS		263,200	(204,297)	58,910	(45,998)	182,000	(57,267)
<u>OTHER PROPERTY & SERVICES</u>							
<u>RANGER SERVICES</u>							
<u>OPERATING EXPENDITURE</u>							
148201	Wages/Salaries - Rangers		0	(154,758)		(129,808)	
148202	Superannuation		0	(20,182)		(12,007)	
148204	Insurance		0	(11,672)		(6,894)	
148205	Conferences & Training - Rangers		0	(1,272)		(4,000)	
148206	Vehicle Expenses		0	(15,968)		(20,000)	
148207	Deprec Of Assets		0	(19,189)		(21,470)	
148211	Administration Allocation - Ranger Services		0	(166,395)		(84,600)	
148213	Telephone Expenses		0	(4,603)		(5,000)	
148214	Misc Expenses		0	(467)		(3,500)	
148215	Uniforms		0	(1,254)		(1,200)	
148218	Cctv Maintenance		0	(6,338)		(2,500)	
148212	Less Allocated To Schedules		0	391,157		286,606	
			0	(10,941)		(4,373)	
<u>OPERATING REVENUE</u>							
148330	Recoup For Ranger Services	0		1,210		1,500	
148332	Ranger Services - Miscellaneous Income	0		1,962		2,000	
		0		3,171		3,500	
TOTAL RANGER SERVICES - Operating		0	0	3,171	(10,941)	3,500	(4,373)
<u>CAPITAL EXPENDITURE</u>							
148217	Plant & Equipment - Ranger Services		0	0		0	
			0	0		0	
<u>CAPITAL REVENUE</u>							
		0		0		0	
		0		0		0	
TOTAL RANGER SERVICES - Capital		0	0	0	0	0	0
TOTAL RANGER SERVICES		0	0	3,171	(10,941)	3,500	(4,373)
TOTAL OTHER PROPERTY & SERVICES		357,934	(288,795)	160,100	(169,276)	328,666	(105,901)

**Shire of Toodyay - Operating Statement by Function & Activity
For The Period Ending
30 June 2015**

COA	Description	2014/2015 Budget		2013/2014 Actual		2013/2014 Budget	
		Revenue	Expense	Revenue	Expense	Revenue	Expense
	2014/2015 Budget		Summary	Worksheet	Difference		
	Operating Expenditure		(9,081,868)	(9,081,868)	0		
	Operating Income		13,835,039	13,835,039	0		
	Capital Expenditure		(9,066,056)	(9,066,056)	0		
	Capital Income		939,325	939,325	0		
	2013/2014 Actuals		Summary	Worksheet	Difference		
	Operating Expenditure		(8,952,196)	(8,952,196)	0		
	Operating Income		10,217,740	10,217,740	0		
	Capital Expenditure		(6,233,565)	(6,233,565)	0		
	Capital Income		1,707,871	1,707,871	0		
	2013/2014 Budget		Summary	Worksheet	Difference		
	Operating Expenditure		(8,728,115)	(8,728,115)	0		
	Operating Income		13,771,094	13,771,094	0		
	Capital Expenditure		(11,604,928)	(11,604,928)	0		
	Capital Income		2,289,194	2,289,194	0		

SHIRE OF TOODYAY - PLANT REPLACEMENT SCHEDULE

Reg No.	ITEM	Purch Date	TERM (YRS)	2014/15	2014/15 Trade	2015/16	2015/16 Trade	2016/17	2016/17 Trade	2017/18	2017/18 Trade	2018/19	2018/19 Trade
Backhoes / Loaders / Tractors													
T0005	John Deere 315SJ Backhoe	2009/10	8-10									\$ 150,000	\$ 60,000
T0006	JCB 436ZX FE Loader	2011/12	8-10										
T6344	Gehl Skid Steer Loader	2007/08	5-7	\$ 55,000	\$ 10,000								
Graders													
T0007	John Deere 670GP	2012/13	8-12										
T0008	John Deere 672D	2006/07	6-8										
T0017	John Deere 670D	2008/09	6-8										
Trucks													
T0009	2011 Mitsubishi Canter Dual Cab	2012/13	5-7							\$ 70,000	\$ 20,000		
T0010	2005 UD Nissan Diesel Truck	2013/14	5-7									\$ 250,000	\$ 85,000
T0011	2012 Hino FS2844 Diesel Truck	2012/13	5-7										
T0012	2010 UD Nissan GW470 Diesel Truck	2010/11	5-7							\$ 250,000	\$ 85,000		
T6782	2009 Fuso Canter (Gardeners)	2009/10	5-7			\$ 96,000	\$ 25,000						
Trailers & Dollys													
1TIL296	Side Tip Trailer - 1	2007/08											
1TJR183	Side Tip Trailer - 2	2008/09											
1TIL297	Dolly - 1	2007/08											
1TJR184	Dolly - 2	2008/09											
Rollers & Brooms													
1CSR493	Bomag Multi Tyred Roller	2007/08	10-12							\$ 175,000	\$ 65,000		
T6098	Dynapac Vibrating Roller	2006/07	10					\$ 160,000	\$ 85,000				
T4623	Tow Behind Sweeper	2006/07	8-10										
T6818	Ride on Vacuum Sweeper	2009/10											
Ride On Mowers/Mulchers													
T6435	Kubota F2880 Front Deck Mower	2007/08	5-10	32,000	8,000								
T6361	John Deere 2305 Tractor Mower	2007/08	5-10	16,000	6,000			30,000	15,000				
1TMX602	Bandit 990XP Chipper	2011/12	5-10										
1CYL243	Kubota Tractor	2008/09	5-10	41,000	11,500								
	Zero Turn mower		5-10										
N/A	Boya Finishing Mower	2008/09	9							11,000	2,000		
	Skid Steer Slasher attachment												
	Skid Steer Profiler attachment												
	Skid Steer Rake bucket												
Miscellaneous													
	Community Bus							50,000					
Auto Traffic Signals													
T4573	One Set Solar Powered.	2005/06						50,000					

SHIRE OF TOODYAY - PLANT REPLACEMENT SCHEDULE

Reg No.	ITEM	Purch Date	TERM (YRS)	2014/15	2014/15 Trade	2015/16	2015/16 Trade	2016/17	2016/17 Trade	2017/18	2017/18 Trade	2018/19	2018/19 Trade
T-4087 1TIU352	Trailers Pig Trailer (Low Loader) Bobcat Tri Axle Trailer	1996/97											
T-1851	Compressors Large Trailer Compressor	1989/90	20										
GROSS PURCHASE / TRADE				144,000	35,500	96,000	25,000	290,000	100,000	506,000	172,000	400,000	145,000
Nett Plant Replacement Program				108,500		71,000		190,000		334,000		255,000	

SHIRE OF TOODYAY - LIGHT VEHICLE REPLACEMENT SCHEDULE

Reg No.	ITEM	Other	TERM	2014/15	2014/15 Trade	2015/16	2015/16 Trade	2016/17	2016/17 Trade	2017/18	2017/18 Trade	2018/19	2018/19 Trade
T0022	Mitsub. Triton GL Utility (Grader)	Apr-10	90,000km	21,000	7,000			21,000	7,000			21,000	7,000
T0024	Mitsubishi Triton Utility (Grader)	Apr-10	90,000km	21,000	9,000			21,000	9,000			21,000	9,000
T0015	Mitsubishi Triton Utility	Jun-11	90,000km										
T0014	Mitsubishi Triton Utility (P&G)	Apr-14	90,000km			25,000	12,000			25,000	12,000		
T0013	Mitsubishi Triton Utility	Jun-08	90,000km			25,000	12,000			25,000	12,000		
T0023	Mitsubishi Triton (Constr)	Dec-09	90,000km	31,000	14,000			35,000	14,000			35,000	14,000
T0003	Toyota Hilux 4x4 Dual Cab (WS)	Aug-12	90,000km	34,000	22,500			41,000	22,500			41,000	22,500
T0026	Mitsubishi Triton Dual Cab (WC)	Feb-14	90,000km			38,000	25,000			38,000	25,000		
T020	Nissan Navara Dual Cab (MWS)	Sep-12	90,000km	35,000	21,500			42,000	21,500			42,000	21,500
T6364	Mitsubishi Triton (P&G)	Apr-14	90,000km			25,000	12,000			25,000	12,000		
T6480	Mitsubishi Triton	Apr-14	90,000km			22,000	8,000			22,000	8,000		
T0	Holden Caprice (CEO)	Jun-12	60,000km			51,000	31,000			51,000	31,000		
T00	Subaru Forester XT (MCD)	Sep-09	60,000km	35,000	23,500			42,000	23,500			42,000	23,500
T000	Holden Commodore SV6 Ute (MCS)	Jun-12	60,000km	35,000	16,000			42,000	16,000			42,000	16,000
T0000	Holden Commodore SV6	Jun-12	60,000km	30,000	18,000			30,000	18,000			30,000	18,000
T6177	Nissan Navara Dual Cab (MPD)	Sep-12	90,000km	35,000	20,000			42,000	20,500			42,000	20,500
T1184	Mitsubishi 4x4 Dual Cab (BS)	Mar-14	90,000km			38,000	27,000			38,000	27,000		
T0002	Toyota Hilux Cab Chassis (R2)	Feb-11	90,000km	34,000	16,000			44,000	16,000			44,000	16,000
T0001	Toyota Hilux Dual Cab (R1)	Sep-12	90,000km			44,000	25,000	44,000	25,000			44,000	25,000
T7030	Toyota Hilux 4x2 Cab Chassis	Feb-12	90,000km			20,000	11,000	20,000	11,000			20,000	11,000
1DVH931	Toyota Hilux CESM		90,000km	41,000	20,000			41,000	20,000			41,000	20,000
GROSS PURCHASE / TRADE				352,000	187,500	288,000	163,000	465,000	224,000	224,000	127,000	465,000	224,000
Nett Vehicle Replace. Program				164,500		125,000		241,000		97,000		241,000	

**Shire of Toodyay
Plant Operating Costs 2014/2015**

	Internal Wa	Services	Breakdowns	Tyres & Tubes	Mechanic	Other Items	Licence	Insurance	Oil	Fuel ULP	Fuel Diesel	Total
Bush Fire Vehicles		\$ 26,753		\$ 7,200		\$ -	\$ 2,280	\$ 20,662			\$ 12,840	\$ 69,735
Other Vehicles		\$ 8,578		\$ 9,300		\$ -	\$ 2,485	\$ 4,475		\$ 20,500	\$ 27,610	\$ 72,948
Parks & Gardens	\$ 8,670	\$ 2,960	\$ 5,180	\$ 4,150	\$ 8,010	\$ 8,640	\$ 1,097	\$ 3,880	\$ 1,650	\$ 6,300	\$ 10,080	\$ 60,617
Crew	\$ 32,880	\$ 22,445	\$ 24,980	\$ 50,255	\$ 47,990	\$ 49,182	\$ 4,404	\$ 32,186	\$ 13,090	\$ 14,952	\$ 177,580	\$ 469,944

TOTAL	\$ 41,550	\$ 60,736	\$ 30,160	\$ 70,905	\$ 56,000	\$ 57,822	\$ 10,266	\$ 61,203	\$ 14,740	\$ 41,752	\$ 228,110	\$ 673,244
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Allocated to

ESL - 051222	\$ 49,073											\$ 11,000
ESL - 051227	\$ 20,662											\$ 1,850
Administration - 042217	\$ 22,590											\$ 2,000
Health - 074207	\$ 864											
Town Planning - 106206	\$ 8,350											
Building - 133206	\$ 3,535											
Rangers - 148206	\$ 28,423											
Administration - 042220	\$ 1,285											
PWOH - 143207	\$ 105,888											
PWOH - 143226	\$ 96,447											
Parks & Gardens	\$ 31,228											
P&G - 143226	\$ 9,082											
Construction	\$ 193,620											
Maintenance	\$ 172,351											
	\$ 743,398											

To be allocated

As listed in Budget

Unleaded Fuel	\$ 41,752
Diesel	\$ 242,850
Tyres & Tubes	\$ 70,905
Parts & Repairs	\$ 204,718
Internal Repairs	\$ 41,550
Insurance & Licences	\$ 71,469
	\$ 673,244

**SHIRE OF TOODYAY
PARKS & GARDENS PROGRAM 2014/2015**

GL	JOB	Description	Wages	O/H	POC	Dep	Materials	Total
042210	R001	Office Gardens / Lawns	5,131	6,157	2,666	1,696	2,043	17,693
051223	R002	FESA Colocation Centre	0	0	0	0	0	0
077201	R007	Alma Beard Medical Centre	3,933	4,719	335	194	974	10,155
113215	R008	Reserve 2876 - Toodyay Road	406	487	69	31	106	1,099
147207	R010	O'Reillys Cottage	254	305	69	31	69	728
101201	R012	Waste Transfer Station	1,422	1,706	772	447	60	4,407
107201	R013	Toodyay Town Cemetery	17,641	21,169	1,361	982	610	41,764
107202	R014	Federation Square	3,430	4,116	648	276	1,427	9,898
107204	R015	Railway Station Lawns and Gardens	5,405	6,486	1,291	576	1,922	15,680
107206	R018	Anzac Park and War Memorial	7,147	8,576	1,048	447	2,294	19,513
111203	R021	Community Centre	2,234	2,681	254	166	1,458	6,794
113201	R022	Showground Oval	24,602	29,522	8,347	4,730	14,876	82,077
113201	R023	Showground Top Lawn Area	3,379	4,055	224	95	1,330	9,083
113201	R024	Showground Hockey Oval	3,994	4,792	2,321	1,328	785	13,220
113201	R025	Showgrounds - Other	10,138	12,165	116	46	594	23,058
113203	R031	Newcastle Park	6,046	7,255	894	380	1,772	16,347
113204	R033	Skateboard & Trampoline Area	0	0	0	0	0	0
113206	R034	Parks & Gardens Depot	406	487	44	16	37	991
113212	R035	Pelham Reserve Lookout	6,063	7,276	392	92	2,705	16,528
113213	R036	Duidee Park	17,385	20,862	3,550	2,084	36,634	80,516
115206	R038	Toodyay Library	914	1,097	104	46	136	2,297
116201	R039	Old Gaol Museum & Police Stables Area	3,636	4,363	686	288	1,324	10,296
117204	R046	Donegons Cottage	307	369	104	46	19	845
117205	R047	Parkers Cottage	307	369	0	0	200	876
123209	R048	Shire Depot	1,227	1,473	364	238	37	3,339
132214	R050	Visitors Centre & Connors Mill	3,963	4,756	638	282	9,115	18,754
132221	R051	Tourist Information Bay	914	1,097	104	46	168	2,329
147205	R055	Bendigo Bank	461	553	104	46	30	1,193
137250	R061	Lot 3 Piesse St (Connors Cottage) 091205	1,219	1,462	150	46	381	3,258
	R062	33 Telegraph Road	604	725	171	72	20	1,593
	R063	Railway Road Works Depot	3,057	3,668	127	46	2,037	8,935
113207	R071	Pioneer Arboretum	1,828	2,194	452	167	141	4,781
113208	R072	Old Railway Wagon Reserve (No. 35142)	2,234	2,681	417	184	733	6,249
113213	R073	Newcastle Bridge Reserve	3,646	4,375	1,187	530	1,054	10,792
113215	R074	Youth Park	1,038	1,246	331	144	15	2,774
113215	R075	Other Lawns, Parks and Gardens	2,494	2,992	1,301	484	1,139	8,410
113209	R076	Toodyay St Aboriginal Reserve (No. 16599)	1,219	1,462	394	169	0	3,244
113210	R077	Wilson St Parking Reserve (No. 23126)	482	579	276	120	124	1,581
107204	R078	Railway Reserve (Toodyay Townsite)	2,053	2,464	582	242	1,069	6,409
107201	R079	Nardie & Jimperding Cemetery	2,444	2,933	292	249	153	6,071
113215	R081	Windmill Hill Picnic Area	912	1,094	116	46	31	2,197
113215	R080	Drummond Hedge	912	1,094	255	105	31	2,395
113215	R082	Weatherall Reserve	508	609	96	31	37	1,281
147206	R059	Syreds Cottage	1,219	1,462	138	23	37	2,879
	R020	Morangup Community Centre	2,437	2,925	508	184	37	6,092
		TDHS Oval	0	0	0	0	0	0
117201	V101	Festivals & Special Events- Australia Day	966	1,159	262	124	0	2,511
117207	V103	Food Festival	611	733	238	140	0	1,722
117202	V110	Avon Descent	611	733	62	46	0	1,452
117210	V108	Toodyay Agricultural Show	1,016	1,219	183	92	0	2,510
123201	R0001	Road Reserve Establishment & Maintenance	12,038	14,445	9,627	6,065	568	42,743
123201		Town Centre Street Sweeping	14,960	17,952	11,672	10,499	0	55,084
123201		Harper Rd Banks	1,219	1,462	559	242	37	3,519
123201		Harper rd Reserve Triangular Section	609	731	320	144	0	1,804
141201		Private Works	861	1,033	343	144	0	2,381

Totals	191,944	230,332	56,565	34,942	88,362	602,146
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**SHIRE OF TOODYAY
CONSTRUCTION PROGRAM 2014/2015**

GL #	Job #	Road Name	Project	SLK	SLK	Funding	Total Days	Wages	O/H	POC	Dep	Materials	Total Job Cost	Grant	Own Funds
12122	Y0060	Toodyay Goomalling Road	Dual Use Pathways - Partially Grant Funded			DoT		0	0	0	0	39,656	39,656	19,828	19,828
12122	Y0061	Anzac Avenue	Dual Use Pathways - Partially Grant Funded			DoT		0	0	0	0	43,520	43,520	21,760	21,760
121211	A0126	Hammersley St	Replace kerbing and footpath. Reconstruct failed sections. Reconstruct shoulders and asphalt	11.13	13.41	RRG	29	10,841	13,009	5,769	3,508	199,648	232,776	155,184	77,592
121211	A0021	Morangup Rd	Kerb footpath and asphalt road	0	1.1	RRG	0	0	0	0	0	57,863	57,863	38,575	19,288
121211	A0061	Anzac Street	Remove and install new kerbing, minor widening and pavement repairs and asphalt	0	0.4	RRG	9	11,107	13,328	6,528	4,076	77,114	112,152	74,768	37,384
121212	B0011	Toodyay West Rd	Reseal	3.6	5.5	RTR	2	0	0	0	0	97,930	97,930	97,930	0
121212	B0071	Drummond St	Asphalt and Kerb	2.6	0.2	RTR	0	448	538	129	79	38,249	39,444	39,444	0
121212	B0078	Drummond St East	Asphalt/Kerb and Drainage	0.12	1.05	RTR	4	5,379	6,455	4,323	2,834	128,649	147,640	147,640	0
121213	D0103	Louisa Circle	Reseal	0	2.1	Shire	6.5	0	0	0	0	75,900	75,900		75,900
121213	D0234	Flexuosa Pl	Reseal	0	0.24	Shire	0	0	0	0	0	10,080	10,080		10,080
121213	D0245	Seventh Rd	Gravel Resheet	0	0.31	Shire	7.75	10,544	12,653	8,245	5,885	3,533	40,861		40,861
121213	D0046	Church Gully Rd	Construct and Seal	0	1	Shire	9.5	13,078	15,694	11,190	8,395	42,439	90,797		90,797
121213	D0108	Grandis Rd	Construct and Seal	0	1.68	Shire	29	26,580	31,896	16,418	11,297	48,151	134,341		134,341
121213	D0014	Salt Valley Rd	Seal 1.1km	2.6	3.56	Shire	12.5	16,747	20,097	12,517	8,811	46,293	104,466		104,466
121213	D0258	Charcoal Lane Carpark	Stage 2 carry over					0	0	0	0	150,968	150,968		150,968
121213	D0258	Charcoal Lane Carpark	Stage 3					0	0	0	0	175,000	175,000		175,000
121213	D0258	Charcoal Lane Carpark	Landscaping					0	0	0	0	47,000	47,000		47,000
121213	D0017	Hoddy Well Road	Seal 650 mtrs	0	0.76	Shire	16	9,423	10,189	6,880	5,859	36,975	69,326		69,326
121213	J0008	Dumbarton Road	Carry Over					0	0	0	0	70,585	70,585		70,585
121213	J0001	Mountain Park Subivision	Carry Over					0	0	0	0	100,000	100,000		100,000
121213		Various	Emergency & Shoulder Work					0	0	0	0	10,000	10,000		10,000
113263	Q150	Duidgee Park	Seating , playground equipment and retaining walls					0	0	0	0	80,000	80,000		80,000
								104,148	123,859	72,000	50,745	1,579,553	1,930,305	595,129	1,335,176

**SHIRE OF TOODYAY
BUILDING BUDGET 2014/2015**

Job #	Description	Wages Hours	Plant Hours	GL	28.818 Wages	31.988 O/Heads	Plant Op Costs	Plant Dep'n	Materials	TOTAL	NOTES
H001	ADMINISTRATION / COUNCIL CHAMBERS			042210	1,614	1,791	0	0	6,620	10,025	
	General Maintenance of Facility	40			1,153	1,280			1,000	3,432	
	Clean out gutters	0			0	0			0	0	Clean gutters and scaffolding or cherry picker - safety harnesses
	Pest Control				0	0			450	450	
	Carpet cleaning				0	0			0	0	
	Internal Painting				0	0			0	0	
	Electrical Maintenance (by Maintenance Crew)	8			231	256			360	846	Replace fluoresent tubes through out
	Electrical Maintenance (by Electrical Contractor)				0	0			700	700	Service air-conditioners
	Air conditioner maintenance	8			231	256			210	696	Clean filters
	Test and check HWU				0	0			130	130	Contractor
	Security System maintenance				0	0			300	300	
	Construct shade shelter				0	0			3,100	3,100	
	Allowance for Brickwork/ext timb repairs	0			0	0			0	0	
	Replace damaged guttering	0			0	0			0	0	
	Aleration to create a external store	0			0	0			0	0	
	Fire Fighting Equipment Test and Tag				0	0			370	370	
H002	FESA COLLOCATION CENTRE			051223	0	0	0	0	0	0	Leased (Bushfire Brigade also operate from here)
	General Maintenance of Facility				0	0			0	0	Tennant to carryout Maintenance
	Clean out gutters				0	0			0	0	
	Pest Control				0	0			0	0	
H003	COONDLE NUNILE FIRE SHED			051223	0	0	0	0	0	0	
	General Maintenance of Facility				0	0			0	0	From ESL funds
	Clean out gutters				0	0			0	0	From ESL funds
	Pest Control				0	0			0	0	From ESL funds
H004	JULIMAR FIRE SHED			051223	0	0	0	0	0	0	
	General Maintenance of Facility				0	0			0	0	From ESL funds
	Clean out gutters				0	0			0	0	From ESL funds
	Pest Control				0	0			0	0	From ESL funds
H005	BEJOORDING FIRE SHED/COMMUNITY CENTRE			051223	0	0	0	0	0	0	
	General Maintenance of Facility				0	0			0	0	From ESL funds
	Clean out gutters				0	0			0	0	From ESL funds
	Pest Control				0	0			0	0	From ESL funds
H006	Animal Management Facilities			052208	1,210	1,343	0	0	5,520	8,074	
	General Maintenance to Facilities	15			432	480			800	1,712	
	Clean out gutters	2			58	64			0	122	
	Pest Control				0	0			90	90	
	Internal refurbishment - dog pound	25			720	800			4500	6,020	
	Test and check HWU				0	0			130	130	

**SHIRE OF TOODYAY
BUILDING BUDGET 2014/2015**

Job #	Description	Wages Hours	Plant Hours	GL	28.818 Wages	31.988 O/Heads	Plant Op Costs	Plant Dep'n	Materials	TOTAL	NOTES
	Fire Fighting Equipment Test and Tag				0	0			0	0	
H007	ALMA BEARD MEDICAL CENTRE			077201	1,844	2,047	0	0	6,990	10,882	
	General Maintenance to Facility	40			1,153	1,280			1,000	3,432	
	Clean out gutters/install new guttering				0	0			0	0	
	Pest Control				0	0			380	380	
	Lighting maintenance	24			692	768			300	1,759	Internal and external lighting
	Electrical Maintenance				0	0			1,000	1,000	
	Test and check HWU				0	0			110	110	
	Lock upgrade to newer master key				0	0			4,200	4,200	
	Install extra paving	0			0	0			0	0	
	Fire Fighting Equipment Test and Tag				0	0			0	0	
H009	SHIRE DUPLEX - 19 and 19A CLINTON STREET			091201	1,009	1,120	0	0	2,320	4,448	
	General Maintenance to Facility (both units)	25			720	800			1,600	3,120	
	Clean out gutters (both units)	10			288	320			0	608	
	Retaining wall	0			0	0			0	0	
	Pest Control (both units)				0	0			340	340	
	Electrical Maintenance (both units)				0	0			220	220	
	Test and check HWU (both units)				0	0			160	160	
H010	LOT 1 STIRLING TERRACE (COMMERCIAL)			092202	2,046	2,271	0	0	1,400	5,717	
	General Maintenance to Facility	30			865	960			500	2,324	
	Clean out gutters	8			231	256			0	486	
	Pest Control				0	0			340	340	
	Repair external render	27			778	864			300	1,942	
	Painting Maintenance	6			173	192			50	415	
	Test Gas Appliance Regulators & HWS				0	0			210	210	
	Internal floor repairs	0			0	0			0	0	
	Fire Fighting Equipment Test and Tag				0	0			0	0	
H012	WASTE TRANSFER STATION			101201	375	416	0	0	780	1,570	
	General Maintenance to Facility	4			115	128			200	443	
	Clean out gutters	4			115	128			0	243	
	Pest Control				0	0			270	270	
	Test Gas Appliance Regulators				0	0			110	110	
	Test and check HWU				0	0			110	110	
	Fire Fighting Equipment Test and Tag				0	0			0	0	
	HAZARDOUS WASTE TRANSFER STATION										
	General Maintenance to Facility & Pest Control	5			144	160			90	394	
	Fire Fighting Equipment Test and Tag				0	0			0	0	

**SHIRE OF TOODYAY
BUILDING BUDGET 2014/2015**

Job #	Description	Wages Hours	Plant Hours	GL	28.818 Wages	31.988 O/Heads	Plant Op Costs	Plant Dep'n	Materials	TOTAL	NOTES
H013	TOODYAY CEMETERY STRUCTURES			107201	231	256	0	0	500	986	
	Placement of Ashes & Plaques				0	0			0	0	
	General Maintenance to Facility	8			231	256			500	986	
	Painting Maintenance	0			0	0			0	0	
H014	FEDERATION SQUARE			107202	663	736	0	0	1,720	3,119	
	General Maintenance to Facility	8			231	256			220	706	
	Timber seat repairs	15			432	480			1,500	2,412	
H016	STREET FURNITURE			107205	317	342	0	0	350	1,009	
	General Maintenance to Facility	8			231	256			300	786	
	Painting Maintenance	3			86	86			50	223	
H017	PHONE BOX			107205	1,009	1,120	0	0	600	2,728	
	General Maintenance to Facilities	30			865	960			500	2,324	Refurbishment of spare box
	Painting Maintenance	5			144	160			100	404	
H018	ANZAC RESERVE AND WAR MEMORIAL			107206	231	256	0	0	250	736	
	General Maintenance to Facility	8			231	256			250	736	
					0					0	
H019	MEMORIAL HALL			111201	922	1,024	0	0	2,900	4,846	
	General Maintenance to Facility	20			576	640			1,200	2,416	
	Clean out gutters	4			115	128			0	243	
	Pest Control				0	0			380	380	
	Electrical Maintenance (by Maintenance Crew)	8			231	256			220	706	
	Electrical Maintenance				0	0			650	650	
	Test and check HWU				0	0			200	200	
	Carpet cleaning				0	0			250	250	
	Fire Fighting Equipment Test and Tag				0	0			0	0	
H020	MORANGUP COMMUNITY CENTRE			111202	144	160	0	0	1,220	1,524	
	General Maintenance to Facility	5			144	160			600	904	
	Clean out gutters	0			0	0			0	0	Tennant's responsibility
	Pest Control				0	0			390	390	
	Painting/window Maintenance	0			0	0			0	0	
	Test Gas Appliance Regulators				0	0			120	120	
	Test and check HWU				0	0			110	110	
	MORANGUP FIRE SHED										
	General Maintenance to Facility				0	0			0	0	From ESL funds
	Clean out gutters				0	0			0	0	From ESL funds
	Pest Control				0	0			0	0	From ESL funds

**SHIRE OF TOODYAY
BUILDING BUDGET 2014/2015**

Job #	Description	Wages Hours	Plant Hours	GL	28.818 Wages	31.988 O/Heads	Plant Op Costs	Plant Dep'n	Materials	TOTAL	NOTES
	Fire Fighting Equipment Test and Tag				0	0			0	0	To be budgeted as operating costs
H021	TOODYAY COMMUNITY CENTRE			111203	2,190	2,431	0	0	3,470	8,091	
	General Maintenance to Facility	40			1,153	1,280			700	3,132	
	Clean out gutters	12			346	384			0	730	
	Repair cracks	0			0	0			0	0	
	Pest Control				0	0			600	600	
	Electrical Maintenance (by Maintenance Crew)	14			403	448			250	1,101	
	Electrical Maintenance				0	0			700	700	
	Conversion to new locking system				0	0			0	0	
	New shade sail	10			288	320			1,000	1,608	Tenant request
	Test Gas Appliance Regulators				0	0			110	110	
	Test and check HWU				0	0			110	110	
	Fire Fighting Equipment Test and Tag				0	0			0	0	
H022	SHOWGROUND PAVILION			113201	1,470	1,631	0	0	2,490	5,591	
	General Maintenance to Facility	35			1,009	1,120			1,000	3,128	
	Clean out gutters	0			0	0			0	0	
	Pest Control				0	0			400	400	
	Electrical Maintenance (by Maintenance Crew)	16			461	512			360	1,333	
	Electrical Maintenance				0	0			530	530	
	Test Gas Appliance Regulators				0	0			100	100	
	Test and check HWU				0	0			100	100	
	Fire Fighting Equipment Test and Tag				0	0			0	0	
H023	SHOWGROUND GRANDSTAND			113201	1,182	1,311	0	0	1,160	3,653	
	General Maintenance to Facility	25			720	800			800	2,320	
	Pest Control				0	0			260	260	
	Painting Maintenance	16			461	512			100	1,073	Oil timber
H024	SHOWGROUNDS WOOL SHED & SHEEP PENS			113201	403	448	0	0	385	1,236	
	General Maintenance to Facility	8			231	256			200	686	
	Clean out gutters	6			173	192			0	365	
	Pest Control				0	0			185	185	
	Painting Maintenance	0			0	0			0	0	
H025	SHOWGROUNDS POULTRY SHED			113201	865	960	0	0	1,195	3,019	
	General Maintenance	30			865	960			1,000	2,824	Repairs to damaged cages
	Pest Control				0	0			195	195	
	Graffiti and vandal damage repairs				0	0			0	0	
	Painting Maintenance				0	0			0	0	

**SHIRE OF TOODYAY
BUILDING BUDGET 2014/2015**

Job #	Description	Wages Hours	Plant Hours	GL	28.818 Wages	31.988 O/Heads	Plant Op Costs	Plant Dep'n	Materials	TOTAL	NOTES
H026	LEE-STEERE PAVILION			113201	807	896	0	0	800	2,503	
	General Maintenance to Facility	10			288	320			200	808	
	Pest Control				0	0			300	300	
	Electrical Maintenance (by Maintenance Crew)	4			115	128			100	343	
	Painting Maintenance	14			403	448			200	1,051	
H027	YOUTH HALL			113201	1,527	1,695	0	0	11,850	15,073	
	General Maintenance to Facility	30			865	960			1,000	2,824	
	Pest Control				0	0			270	270	
	Electrical Maintenance (by Maintenance Crew)	10			288	320			200	808	
	Replace whitegoods	5			144	160			1750	2,054	
	Painting Maintenance	8			231	256			120	606	
	Test Gas Appliance Regulators				0	0			110	110	
	Test and check HWU				0	0			100	100	
	New Floor	0			0	0			8,300	8,300	
	Upgrade picket fence to steel	0			0	0			0	0	
	Fire Fighting Equipment Test and Tag				0	0			0	0	To be budgeted as operating costs
H028	SHOWGROUND OVAL TOILETS AND BAR			113201	461	512	0	0	770	1,743	
	General Maintenance to Facility	6			173	192			150	515	
	Pest Control				0	0			220	220	
	Electrical Maintenance				0	0			0	0	
	New Gutter	10			288	320			400	1,008	
	Repaint outside	0			0	0			0	0	
H031	NEWCASTLE PARK - PLAYGROUND			113203	432	480	0	0	200	1,112	
	General Maintenance to Facility	10			288	320			100	708	Includes oil timber seats
	Painting Maintenance	5			144	160			100	404	
	Install new composite timber	0			0	0			0	0	
H032	DUKE STREET NTH PUBLIC TOILETS			113204	1,412	1,567	0	0	1,670	4,649	
	General Maintenance to Facility	35			1,009	1,120			1,500	3,628	
	Pest Control				0	0			70	70	
	Clean out gutters	4			115	128			0	243	
	Electrical Maintenance (by Maintenance Crew)	4			115	128			50	293	
	Painting Maintenance	6			173	192			50	415	
H033	SKATE PARK			113204	288	320	0	0	250	858	
	General Maintenance to Facility	10			288	320			250	858	Includes retaining Walls maintenance
		0									
H034	PARKS & GARDENS DEPOT - CLINTON STREET			113206	403	448	0	0	300	1,151	
	General Maintenance to Facility	6			173	192			0	365	

**SHIRE OF TOODYAY
BUILDING BUDGET 2014/2015**

Job #	Description	Wages Hours	Plant Hours	GL	28.818 Wages	31.988 O/Heads	Plant Op Costs	Plant Dep'n	Materials	TOTAL	NOTES
	Clean out gutters	6			173	192			0	365	
	Pest Control				0	0			250	250	
	Electrical Maintenance (by Maintenance Crew)	2			58	64			50	172	
	Decommissioning	0			0	0			0	0	
	Fire Fighting Equipment Test and Tag	0			0	0			0	0	
H035	PELHAM RESERVE PUBLIC TOILETS (LOOKOUT)			113212	259	288	0	0	310	857	
	General Maintenance to Facility	6			173	192			200	565	
	Pest Control				0	0			60	60	
	Clean out gutters	1			29	32			0	61	
	Electrical Maintenance (by Maintenance Crew)				0	0			0	0	
	Painting Maintenance	2			58	64			50	172	
H036	DUIDGEE PARK			113213	634	704	0	0	1,170	2,508	
	General Maintenance to Facility	6			173	192			520	885	
	Electrical Maintenance (by Maintenance Crew)	4			115	128			0	243	
	Electrical Maintenance				0	0			600	600	
	Painting Maintenance	4			115	128			50	293	Oil seats
	Playground Equipment	8			231	256			0	486	
H037	DUIDGEE PARK PUBLIC TOILETS			113213	1,671	1,855	0	0	1,820	5,347	
	General Maintenance to Facility	40			1,153	1,280			1,000	3,432	
	Pest Control				0	0			70	70	
	Clean out gutters	4			115	128			0	243	
	Electrical Maintenance (by Maintenance Crew)	4			115	128			0	243	
	Electrical Maintenance				0	0			600	600	
	Painting Maintenance	10			288	320			150	758	
	Replace Cisterns	0			0	0			0	0	
H038	TOODYAY LIBRARY			115206	2,305	2,559	0	0	2,210	7,074	
	General Maintenance to Facility	45			1,297	1,439			400	3,136	Including Oiling outside furniture and atrium glass seal)
	Clean out gutters	15			432	480			0	912	Scaffolding required
	Pest Control				0	0			360	360	
	Electrical Maintenance (by Maintenance Crew)	12			346	384			400	1,130	
	Electrical Maintenance				0	0			500	500	
	Air conditioner maintenance	8			231	256			0	486	Clean filters
	Repairs to Camera system	0			0	0			0	0	
	Carpet cleaning				0	0			550	550	
	Repair cracks/seal part of brickwork				0	0			0	0	
	Fire Fighting Equipment Test and Tag				0	0			0	0	To be budgeted as operating costs
H039	NEWCASTLE OLD GAOL MUSEUM			116201	3,285	3,647	0	0	5,780	12,712	
	General Maintenance to Facility	40			1,153	1,280			2,000	4,432	

**SHIRE OF TOODYAY
BUILDING BUDGET 2014/2015**

Job #	Description	Wages Hours	Plant Hours	GL	28.818 Wages	31.988 O/Heads	Plant Op Costs	Plant Dep'n	Materials	TOTAL	NOTES
	Clean out gutters	16			461	512			200	1,173	Scaffolding
	Pest Control				0	0			380	380	
	Electrical Maintenance (by Maintenance Crew)	16			461	512			100	1,073	
	Electrical Maintenance				0	0			600	600	
	Painting Maintenance	12			346	384			1000	1,730	Oil timber - Oil Mix
	Fire Fighting Equipment Test and Tag				0	0			0	0	To be budgeted as operating costs
	Structural Repairs	30			865	960			1500	3,324	Allowance for rectification works from Survey by engineer
H040	OLD GAOL MUSEUM TOILETS			116201	605	672	0	0	1,184	2,461	
	General Maintenance to Facility	8			231	256			320	806	
	Clean out gutters				0	0			0	0	
	Painting Maintenance	8			231	256			160	646	Oil gables
	Upgrade toilet cisterns	5			144	160			704	1,008	
H041	OLD GOAL MACHINERY STORAGE SHED			116201	634	704	0	0	370	1,708	
	General Maintenance to Facility	10			288	320			200	808	
	Pest Control				0	0			70	70	
	Clean out gutters	4			115	128			0	243	
	Painting Maintenance	8			231	256			100	586	Scaffolding
H042	POLICE STABLES			116201	1,153	1,280	0	0	630	3,062	
	General Maintenance to Facility	10			288	320			250	858	
	Pest Control				0	0			70	70	
	Clean out gutters	8			231	256			0	486	Scaffolding
	Painting Maintenance	6			173	192			60	425	Oil timber
	Timber fence	16			461	512			250	1,223	Oiling
H043	CURATORS WORKSHOP			116201	980	1,088	500	0	1,135	3,702	
	General Maintenance to Facility	12			346	384			300	1,030	
	Pest Control				0	0			135	135	
	Electrical Maintenance (by Maintenance Crew)	4			115	128			100	343	
	Install Fan into Temp Controlled area				0	0			0	0	
	Air conditioner maintenance	4			115	128			0	243	Clean filters
	Temp Controlled area				0	0			500	500	Contractor - Inspect and service
	Painting Maintenance	8			231	256			100	586	Scaffolding
	Maintain stormwater cut off drains	6			173	192	500		0	865	
	Fire Fighting Equipment Test and Tag				0	0			0	0	To be budgeted as operating costs
H044	POLICE LOCKUP			116201	893	992	0	0	380	2,265	
	General Maintenance to Facility	15			432	480			250	1,162	
	Pest Control				0	0			130	130	
	Clean out gutters	6			173	192			0	365	
	Painting Maintenance	10			288	320			0	608	

**SHIRE OF TOODYAY
BUILDING BUDGET 2014/2015**

Job #	Description	Wages Hours	Plant Hours	GL	28.818 Wages	31.988 O/Heads	Plant Op Costs	Plant Dep'n	Materials	TOTAL	NOTES
	Repair/replace/repaint external timberwork	0			0	0			0	0	
	Make good cell door frame and re-hang door	0			0	0			0	0	
	Fire Fighting Equipment Test and Tag				0	0			0	0	
H045	WICKLOW SHEARING SHED			116201	576	640	0	0	320	1,536	
	General Maintenance to Facility	0			0	0			0	0	see separtarate budget major alterations
	Pest Control				0	0			70	70	
	Painting Maintenance	12			346	384			150	880	Oil timber work - scaffolding required
	Timber fence	8			231	256			100	586	Oiling
H046	DONEGANS COTTAGE			117204	922	1,024	0	0	1,510	3,456	
	General Maintenance to Facility	18			519	576			600	1,695	
	Clean out gutters.	0			0	0			0	0	
	Pest Control				0	0			210	210	
	Electrical Maintenance (by Maintenance Crew)	4			115	128			100	343	
	Electrical Maintenance				0	0			400	400	
	Painting Maintenance	10			288	320			100	708	Include oil of decking timbers
	Electric HWU				0	0			100	100	
	Repall wall cracking	0			0	0			0	0	
	Fire Fighting Equipment Test and Tag				0	0			0	0	
	Direction required ?				0	0			0	0	Requires considerable work - wall cracks, ceilings, beams, bird boards, render, pointing up stonework.
H047	PARKERS COTTAGE & Toilet			117205	1,153	1,280	0	0	1,387	3,819	
	General Maintenance to Facility	30			865	960			700	2,524	
	Clean out gutters.	0			0	0			0	0	
	Pest Control				0	0			187	187	
	Electrical Maintenance (by Maintenance Crew)	4			115	128			100	343	
	Electrical Maintenance				0	0			400	400	
	Painting Maintenance	6			173	192			0	365	
	Fire Fighting Equipment Test and Tag				0	0			0	0	
H048	MUNICIPAL WORKS DEPOT - RAILWAY RD			123209	1,153	1,280	0	0	2,580	5,012	
	General Maintenance to Facility	20			576	640			1,000	2,216	Day to day maintenance
	Clean out gutters	0			0	0			0	0	
	Pest Control				0	0			380	380	
	Electrical Maintenance (by Maintenance Crew)	10			288	320			200	808	
	Carpenters Workshop - Fitout	0			0	0			0	0	
	Test and check HWU				0	0			0	0	
	Fire Fighting Equipment Test and Tag				0	0			0	0	To be budgeted as operating costs
					0	0			0	0	
	Old Works Depot - Harper Road				0	0			0	0	
	De-commission	0			0	0			0	0	
	Operational Allowance till Closed	10			288	320			1,000	1,608	This is an allowance to cover unavoidable work prior to relocation

**SHIRE OF TOODYAY
BUILDING BUDGET 2014/2015**

Job #	Description	Wages Hours	Plant Hours	GL	28.818 Wages	31.988 O/Heads	Plant Op Costs	Plant Dep'n	Materials	TOTAL	NOTES
H049	CONNORS MILL			132213	1,816	2,015	0	0	1,080	4,911	
	General Maintenance to Facility	45			1,297	1,439			500	3,236	general issues
	Clean out gutters	0			0	0			0	0	
	Pest Control				0	0			340	340	
	Electrical Maintenance (by Maintenance Crew)	8			231	256			120	606	
	Electrical Maintenance/Sensor install				0	0			0	0	
	Painting Maintenance	10			288	320			120	728	
	Fire Fighting Equipment Test and Tag				0	0			0	0	To be budgeted as operating costs
H050	VISITOR CENTRE			132214	1,354	1,503	0	0	1,764	4,622	
	General Maintenance to Facility	38			1,095	1,216			600	2,911	
	Clean out gutters.	0			0	0			0	0	
	Painting				0	0			0	0	
	Pest Control				0	0			264	264	
	Electrical Maintenance (by Maintenance Crew)	4			115	128			100	343	
	Electrical Maintenance				0	0			500	500	
	Painting Maintenance	5			144	160			100	404	
	Test and check HWU				0	0			100	100	
	Carpet cleaning				0	0			100	100	
	Fire Fighting Equipment Test and Tag				0	0			0	0	
H051	TOURIST INFORMATION BAY			132221	173	192	0	0	500	865	
	Lighting maintenance	6			173	192			500	865	Replace stolen fittings
H052	SHIRE STANDPIPE			137202	0	0	0	0	1,000	1,000	
	General Maintenance to Facility				0	0			1,000	1,000	
	Painting Maintenance	0			0	0			0	0	
H054	ENVISION TOODYAY - 6 DUKE ST			147204	432	480	0	0	400	1,312	
	General Maintenance to Facility	15			432	480			300	1,212	
	Pest Control				0	0			100	100	
H055	BENDIGO BANK BUILDING			147205	1,700	1,887	0	0	1,870	5,458	
	General Maintenance to Facility	35			1,009	1,120			800	2,928	
	Clean out gutters	16			461	512			0	973	
	Pest Control				0	0			320	320	
	Electrical Maintenance (by Maintenance Crew)	0			0	0			0	0	
	Electrical Maintenance				0	0			500	500	
	Painting Maintenance	8			231	256			150	636	
	Test and check HWU				0	0			100	100	
	Fire Fighting Equipment Test and Tag				0	0			0	0	

**SHIRE OF TOODYAY
BUILDING BUDGET 2014/2015**

Job #	Description	Wages Hours	Plant Hours	GL	28.818 Wages	31.988 O/Heads	Plant Op Costs	Plant Dep'n	Materials	TOTAL	NOTES
H057	TOODYAY BOWLING CLUB			113214	0	0	0	0	0	0	Leased
	General Maintenance to Facility				0	0			0	0	Tennant to carryout Maintenance
H058	TOODYAY GOLF CLUB			113214	0	0	0	0	0	0	Leased
	General Maintenance to Facility				0	0			0	0	Tennant to carryout Maintenance
H059	SYREDS COTTAGE			147206	865	960	0	0	1,760	3,584	
	General Maintenance	30			865	960			1,000	2,824	
	Clean out gutters				0	0			0	0	
	Repair external timber	0			0	0			0	0	Window frames and timber moulding round facias
	Pest Control				0	0			260	260	
	Install termite baiting stations	0			0	0			500	500	
H060	TOODYAY TENNIS CLUB			113214	0	0	0	0	160	160	Leased
	General maintenance				0	0			0	0	Tennant to carryout Maintenance
	Clean out gutters				0	0			0	0	
	Pest Control				0	0			160	160	
H061	CONNORS COTTAGE			137205	720	800	0	0	1,130	2,650	
	General Maintenance to Facility	25			720	800			300	1,820	
	Repair and Clean out gutters	0			0	0			0	0	
	Pest Control				0	0			270	270	
	Electrical Maintenance				0	0			250	250	
	Investigate and repair rising damp	0			0	0			0	0	
	Air Conditioner Maintenance				0	0			100	100	
	Test Gas Appliance Regulators				0	0			110	110	
	Test and check HWU				0	0			100	100	
H062	LOT 46/47 TELEGRAPH RD			091204	144	160	0	0	1,250	1,554	
	General Maintenance	5			144	160			500	804	
	Clean out gutters				0	0			0	0	
	Pest Control				0	0			250	250	
	Electrical Maintenance (by Maintenance Crew)				0	0			0	0	
	Electrical maintenance				0	0			500	500	
	FOOTBRIDGE			121215	0	0	0	0	0	0	
	Graffiti and vandal damage repairs	0			0	0			0	0	
	SHOWGROUNDS LOCKS										
	Upgrade remaining Locks to new System	0			0	0			0	0	

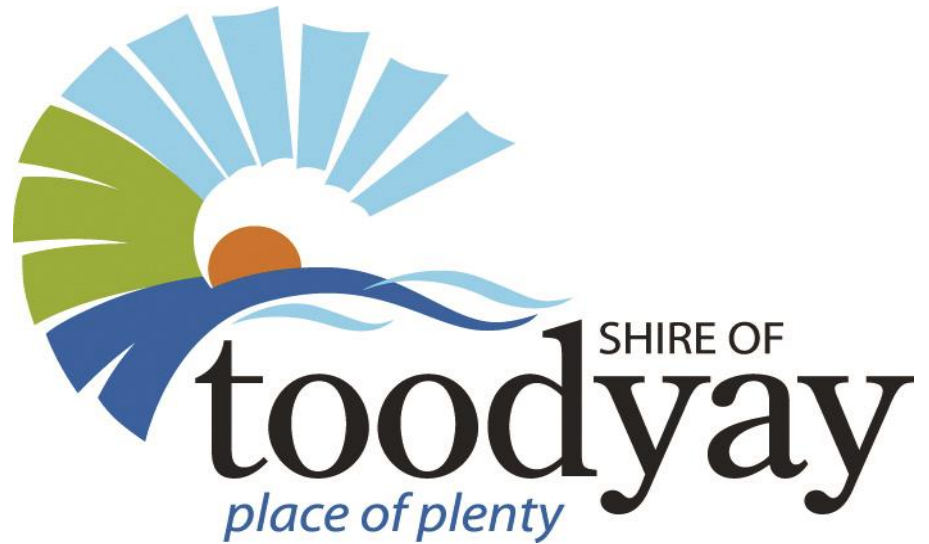
**SHIRE OF TOODYAY
BUILDING BUDGET 2014/2015**

Job #	Description	Wages Hours	Plant Hours	GL	28.818 Wages	31.988 O/Heads	Plant Op Costs	Plant Dep'n	Materials	TOTAL	NOTES
	BUTTERLY HOUSE				0	0	0	0	1,000	1,000	
	Allowance for Structural Repairs				0	0			1,000	1,000	
	Total Building Budget	1,613	0	0	46,483	103,173	1,000	0	176,820	373,960	
	Hours Available	with 300 extra hrs			w/out 300 extra hrs						
	David Duncan	1,913			1,613						
	<u>NOTES:</u>										
1	Fire Fighting Equipment Test and Tag				To all public buildings - required twice yearly - to be budgeted as operating costs						
2	The preparation of this Budget has been through information gained from discussions with staff and quick site checks to buildings.										
3	No allowance made for Maintenance Crew on other Capital Works programmes										

2014-2015 Building - Capital Works

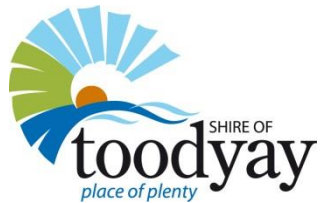
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Bldg	GL	Ledger Description	Job No.	Building	Description	Hrs	Labour	O'hds	Plant	Materials	Total
H001	42401	Admin Building - Old Court House, Feinnes St	Q147	Admin	Chamber Kitchen - Dishwasher & Fittings	1	0	0	0	2,000	2,000
H001	42401	Admin Building - Old Court House, Feinnes St	Q147	Admin	External Painting	1	0	0	0	6,500	6,500
H007	077251	Alma Beard Medical Centre - Building	Q137	Medical Centre	External painting & auto door buttons	1	0	0	0	5,500	5,500
H009	091250	Clinton Street	Q009	Duplex	Retaining wall/fence	1	0	0	0	7,500	7,500
H019	111351	Buildings - Public Halls & Civic Centres	Q141	Memorial	Reroof	24	1,000	2,000	0	92,000	95,000
H021	111351	Buildings - Public Halls & Civic Centres	Q129	Community Centre	Replace air conditioners - stage 1	1	0	0	0	9,900	9,900
H022	113270	Showgrounds - Grandstand	Q148	Showground Pavilion	Pavilion security / painting	1	0	0	0	21,500	21,500
H027	113201	Showgrounds - Youth Hall	Q027	Youth Hall	Replace flooring	1	0	0	0	8,700	8,700
H037	113262	Buildings - Sport & Recreation	Q150	Duidgee Park Toilets	Septic issues & basin taps	1	0	0	0	7,500	7,500
H038	115250	Buildings - Library	Q038	Toodyay Library	Lighting	1	0	0	0	6,600	6,600
H038	115250	Buildings - Library	Q038		Roof to Courtyard	0	0	0	0	5,000	5,000
H039	117252	Upgrade To Heritage Buildings	Q133	Museum	Internal fence, paving, flooring, drainage	120	3,456	4,144	0	12,000	19,600
H042	117252	Upgrade To Heritage Buildings	Q143	Police Stables	Drainage, gutters, fencing & painting	30	864	1,036	0	26,600	28,500
H046	117252	Upgrade To Heritage Buildings	Q135	Donegan's Cottage	Heritage style security grills	15	432	518	0	5,650	6,600
H049	117252	Upgrade To Heritage Buildings	Q132	Connor's Mill	Replace flooring timber on 2nd & 3rd floors	30	864	1,036	0	5,100	7,000
H048	122207	Old Depot site	Q048	Old depot site	Stage 2 - includes tank removal	1	0	0	0	30,000	30,000
H055	147256	Unclassified Heritage (Spec.) Buildings - Capital Works	Q145	Bendigo Bank	Tiled roof & wall, front drainage & auto front door	1	0	0	0	96,200	96,200
H059	147256	Unclassified Heritage (Spec.) Buildings - Capital Works	Q144	Syred's Cottage	Restoration allocation	50	1,440	1,728	0	6,832	10,000
H061	147256	Unclassified Heritage (Spec.) Buildings - Capital Works	Q146	Connor's Cottage	External Paint	1	0	0	0	6,000	6,000
H063	122206	Construction Of New Depot Facility - Railway Road	Q063	Works Depot	Roof & wall vents & racking & storage	1	0	0	0	9,500	9,500
						274	8,056	10,462	0	370,582	389,100



**SHIRE OF TOODYAY
BUDGET 2014/2015**

Fees & Charges 2014/2015



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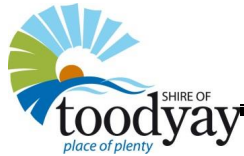
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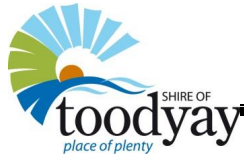
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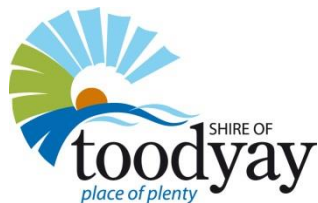
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Schedule of Fees & Charges

2014/2015

** All prices shown are inclusive of the Goods & Services Tax (where applicable) **

Statutory (s) or Council (c) Fee

FREEDOM OF INFORMATION

Freedom of Information Charges as Set under the FOI Act Regulations:

For freedom of Information applications an advanced deposit of 25% of the estimated charges may be required. For financially disadvantaged applicants, those issued with a prescribed pensioner concession card, the charge payable may be reduced by 25%.

Personal information about applicant	No Fee		
Application fee (non-personal information)	30.00	(s)	
Charge for dealing with application (per hour pro rata)	30.00	(s)	
Access time supervised by staff (per hour pro rata)	30.00	(s)	
Photocopying (staff time, per hour pro rata)	30.00	(s)	**
Photocopying (A4 single sided)	00.30	(s)	**
Transcribing from tape, file or computer (per hour)	30.00	(s)	**
Duplicating a tape, film or computer information	Actual cost		**
Delivery packaging and postage	Actual cost		**

Photocopying – Administration / Library / Visitors Centre

Photocopying (A4 single sided)	0.30	(s)	**
Photocopying (A4 double sided)	0.50	(s)	**
Photocopying (A3 single sided)	0.50	(s)	**

ADMINISTRATION

Orders & Requisitions – Rates	60.00	(c)	**
Orders & Requisitions – Building, Planning, Health etc.	110.00	(c)	**
Rate Enquiries – Owner and/or Address	20.00	(c)	**
Copy of Rates Notice	20.00	(c)	**
Caveat Preparation Fee	100.00	(c)	**
Rates Payment Arrangement Plan	60.00	(c)	**
Building Returns	250.00	(c)	**
History Book (Old Toodyay & Newcastle)	40.00	(c)	**
Natural History Book (Avon Valley Naturalists View)	7.70	(c)	**
Ratepayers Roll	44.00	(c)	**
Electoral Roll	44.00	(c)	**
Subdivision Map Book (A4)	30.00	(c)	**
Binding (per document)	8.50	(c)	**
Supply Miscellaneous Information on CD	6.00	(c)	**

RECREATION & CULTURE

Equipment

	Community Groups	Others		
Bond for Hall, Lesser Hall, Bar, Kitchen & Audio Visual Equipment	1,000.00	1,000.00	(c)	
Hiring trestles from Memorial Hall (each, per day)	25.00	25.00	(c)	**
Bond for hiring trestles	100.00	100.00	(c)	
Cleaning (per hour)	44.00	44.00	(c)	**
Hiring chairs from the Pavilion (each, per day)	0.75	0.75	(c)	**
Bond for hiring chairs	100.00	100.00	(c)	
Hire of Portable PA system^	35.00	85.00	(c)	**
Bond for Portable PA system^	500.00	500.00	(c)	

^Note the Portable PA system is not to be used in the Memorial Hall

Memorial Hall Hire

Theatre Group (per annum)	110.00		(c)	**
Hall, Lesser Hall, Bar & Kitchen	110.00	215.00	(c)	**
Lesser Hall Only	40.00	110.00	(c)	**
Bond for Hall Hire	500.00	500.00	(c)	
Hall, Lesser Hall, Bar, Kitchen & Audio Visual	350.00	550.00	(c)	**

	Community Groups	Others		
Community Centre Hire (Full Day)				
Main Hall & Kitchen	25.00	215.00	(c)	**
Meeting Room 2 & Kitchen	25.00	110.00	(c)	**
Bond for Full day hire	100.00	500.00	(c)	
Community Centre Hire (Half Day)				
Main Hall & Kitchen	12.50	107.50	(c)	**
Meeting Room 2 & Kitchen	12.50	55.00	(c)	**
Bond for Half day hire	100.00	500.00	(c)	
Sports Ground Hire				
Toodyay Football Club (per annum)	110.00		(c)	**
Toodyay Cricket Club (per annum)	110.00		(c)	**
Toodyay Junior Football Club (per annum)	110.00		(c)	**
Toodyay Hockey Club (per annum)	110.00		(c)	**
Toodyay Soccer Club (per annum)	110.00		(c)	**

	Community Groups	Others		
Showground Pavilion Hire				
Silver Chain – Moerlina	110.00		(c)	**
Toodyay Kinder Gym (per annum)	110.00		(c)	**
Toodyay Autumn Club (per annum)	110.00		(c)	**
Showgrounds/Hockey Oval (inc external toilets) per hour (current users only) #	16.50	22.00	(c)	**
Showgrounds/Hockey Oval (inc external toilets) per day (current users only) #	99.00	132.00	(c)	**
Pavilion (per day)	35.00	170.00	(c)	**
Pavilion & Kitchen (per day)	40.00	190.00	(c)	**
Pavilion, Kitchen & Bar (per day)	215.00		(c)	**
Pavilion, Kitchen, Bar & Change-rooms (per day)	60.00	250.00	(c)	**
Grandstand change-rooms (per day)	25.00	110.00	(c)	**
Bond for Oval Hire – Low Risk Event ⁽¹⁾	100.00	100.00	(c)	
Bond for Oval Hire – High Risk Event ⁽²⁾	500.00	500.00	(c)	
Bond for Pavilion Hire	100.00	500.00	(c)	

	Community Groups	Others		
Youth Hall Hire				
Toodyay Agricultural Society (per annum)	110.00		(c)	**
Toodyay Karate Club (per annum)	110.00		(c)	**
Toodyay Scouts Club (per annum)	110.00		(c)	**
Youth Hall (per day)	35.00	170.00	(c)	**
Bond for Youth Hall Hire	100.00	500.00	(c)	

Community Groups Others

Keys for Council Buildings

Replacement key/s (to be paid in advance)	50.00	50.00	(c)	**
Bond for key/s (to be paid in full)	50.00	50.00	(c)	

*Note – The cost of any extra cleaning may be deducted from the bond prior to it being refunded.

“Community Groups” are groups and/or individuals providing local community services or community development activities with minimal or no profit motive including local religious groups but does not include external religious and political organisations.

The Hockey Oval is not available in its entirety due to land restrictions.

“Others” include government departments, government agencies, commercial enterprises, private functions, external religious and political organisations and the like.

Chairs in the Memorial Hall are not to be removed and are not available for hire.

- (¹) A low risk would not involve any equipment, machinery or any significant items being placed or attached to the oval surface (e.g. sports games)
- (²) A high risk one would include lots of pegs being driven into the ground, heavy objects being placed on the grass, the driving of vehicles or catering vans events over longer periods with higher numbers of people or any activity involving significant physical abrasions to the surface.

TRADING PERMITS & STALLHOLDER FEES

These fees are based on the Shire of Toodyay Thoroughfares and Trading in Thoroughfares and Public Places Local Law.

Stallholders (Clauses 6.2 & 7.1)

Stallholders Licence – Application Fee	25.00	(c)	**
Daily Stallholders Fee	25.00	(c)	**
Weekly Stallholders Fee (Seven consecutive days)	100.00	(c)	**
Monthly Stallholders Fee (30 consecutive days)	350.00	(c)	**
Annual Stallholders Fee (365 consecutive days)	1,000.00	(c)	**
Events Stallholders Fee – see below	120.00	(c)	**

(One single fee for multiple stall holders excluding food stalls for community events such as Moondyne festival)

Local Community Groups – per day (no application fee payable)

Traders (Clauses 6.3 & 7.1)

Traders Permit – Application Fee	25.00	(c)	**
Daily Traders Permit	25.00	(c)	**
Weekly Traders Permit (7 consecutive days)	100.00	(c)	**
Monthly Traders Permit (30 consecutive days)	350.00	(c)	**
Annual Traders Permit (365 consecutive days)	1,000.00	(c)	**
Performers Permit Application Fee	25.00	(c)	**
Facility Permit Application Fee	25.00	(c)	**
Collection of Abandoned Trolley Fee	500.00	(c)	**

Outdoor Eating Facilities (Clause 6.16) - Alfresco Dining

Application Fee	25.00	(c)
Weekly Outdoor Eating Permit (7 consecutive days)	100.00	(c)
Monthly Outdoor Eating Permit (30 consecutive days)	350.00	(c)
Annual Outdoor Eating Permit (356 consecutive days)	1,000.00	(c)

Toodyay International Food Festival – Stallholders Fees

Local Stallholders before close of business 28 June 2014	50.00	(c)	**
Local Stallholders after close of business 28 June 2014	75.00	(c)	**
Non-Local Stallholders before close of business 28 June 2014	150.00	(c)	**
Non-Local Stallholders after close of business 28 June 2014	200.00	(c)	**

LIBRARY

State Library Electronic Catalogue	Free		
Public Internet (per 15 mins) – Student	Free		
Public Internet (per 15 mins)	2.00	(c)	**
A4 Photocopies (per page)	0.30	(c)	**
Facsimile – Within Australia First Page	3.00	(c)	**
Facsimile – Within Australia Each Subsequent Page	0.60	(c)	**
Facsimile – Overseas First Page	6.00	(c)	**
Facsimile – Overseas Each Subsequent Page	1.25	(c)	**
Overdue Book Fine	10.00	(c)	**
Lost Items (replacement cost plus)	6.00	(c)	**
Library Bag	3.30	(c)	**

VISITORS CENTRE

Annual Membership Fee

Local Businesses	Free		
Businesses Outside of Toodyay Shire	100.00	(c)	**

Agency Booking Fees

Commission on Book-Easy bookings	11%	(c)	**
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Connor's Mill Admission Fees

Per Person	3.00	(c)	**
Children under six years	Free		
Family Pass	10.00	(c)	**
Students of Toodyay District High School	Free		

Old Newcastle Gaol Museum Admission Fees

Per Person	3.00	(c)	**
Children under six years	Free		
Family Pass	10.00	(c)	**
Students of Toodyay District High School	Free		

*Note – Payment of an admission fee to either Connor's Mill or Old Newcastle Gaol allows entry at both venues.

STANDPIPE AND RUBBISH REMOVAL

Standpipe Water Sales

Per 1,000L or part thereof per month	4.50	(c)
Bond for Electric Access Card	250.00	(c)
Replacement Electronic Access Card	250.00	(c)

Rubbish Removal

These fees are based on Section 67 of the Waste Avoidance and Resource Recovery Act 2007.

Residential/ Rural Residential/Rural Living/Rural

First Mobile Garbage Bin – Weekly Collection	230.00	(c)
- Includes cost of recycle bin – Fortnightly Collection		
Additional Mobile Garbage Bin (Bin Supplied & Collected Weekly)	80.00	(c)
Additional Mobile Recycle Bin (Bin Supplied & Collected Fortnightly)	80.00	(c)

Commercial/Light Industrial/Mixed Business

First Mobile Garbage Bin – Weekly Collection	250.00	(c)
- Includes cost of recycle bin – Fortnightly Collection		
Additional Mobile Garbage Bin (Bin Supplied & Collected Weekly)	100.00	(c)
Additional Mobile Recycle Bin (Bin Supplied & Collected Fortnightly)	100.00	(c)

WASTE TRANSFER STATION FEES

Additional Waste Transfer Station Pass (Ten Passes) 35.00 (c)

Disposal of Domestic Refuse At Waste Transfer Station

Per car or utility With Valid Tip Pass Free (c)

Per car or utility Without Valid Tip Pass 15.00 (c) **

Trailer pulled by a car or utility With Valid Tip Pass Free (c)

Trailer pulled by a car or utility Without Valid Tip Pass 15.00 (c) **

Motor Vehicle Bodies – Commercial Free (c)

Motor Vehicle Bodies – Residential Free

Sorted recyclables disposed of at designated areas (at discretion of attendant)

e.g.: newspapers, glass, used oil, car batteries, scrap metal & clean mulchable waste Free (c)

LAW, ORDER & PUBLIC SAFETY

Animal Control – Dog & Cat

Registration – Unsterilised – Dogs Only

- One Year	50.00	(s)
- Three Years	120.00	(s)
- Lifetime	250.00	(s)

Registration – Sterilised – Dogs & Cats

- One Year	20.00	(s)
- Three Years	42.50	(s)
- Lifetime	100.00	(s)
- Guide Dog	Nil	(s)
- Foxhounds Bona Fide Kept Together In Kennelled Pack Not Less Than Ten (per pack)	40.00	(s)
- Dog Used For Droving Or Tending Stock	25% of fee otherwise payable	(s)
- Dog Owned By Pensioners	50% of fee otherwise payable	(s)
- Registration Fee After 31 May In Any Year – Current Year Only	50% of fee otherwise payable	(s)

Dog Registrations – With Kennel Licence – per establishment	100.00	(s)
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Inspection Of Register	0.50	(s)
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Certified Copy Of An Entry In Register – per request	1.00	(s)
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Replacement Tag Fee	5.00	(c)
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Return Of Registered Dog – First Occurrence	No Charge	(c)
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LAW, ORDER & PUBLIC SAFETY Cont....

Kennel Licence

- Application of Licence as Approved Kennel Establishment – per application	100.00	(s)
- Approved Kennel Establishment Licence – per Licence	50.00	(s)
- Renewal Of Approved Kennel Establishment Licence – per renewal	60.00	(s)
- Application To Keep More Than The Prescribed Number Of Dogs	80.00	(s)

Impound & Other Fees – Dogs & Cats

- Impounding Fee	65.00	(c)
- Sustenance	10.00	(c)
- Surrender & Disposal	65.00	(c)
- Release Of Dog Or Cat Outside Facility Opening Hours	100.00	(c)
- Sale Of Dog Or Cat From Pound	65.00	(c)
- Dog Yard Inspection (Restricted Breeds & Dangerous Dogs Only)	50.00	(c)
- First Aid Treatment Of Dog or Cat	Cost Recovery	(c)
- Boarding Pups or Kittens	Cost Recovery	(c)

For the destruction of a dog – Clause 2.1 (c)	75.00	(s)	**
Kennel licence Fee (annual) – Clause 4.8(2)	55.00	(s)	**
Application Fee for Kennel Licence – Clause 4.8(1)	55.00	(s)	**

Impound & Other Fees – Dogs & Cats – External Local Authorities

- Impounding Fee	75.00	(c)
- Sustenance	20.00	(c)
- Surrender & Disposal	75.00	(c)
- Release Of Dog Or Cat Outside Facility Opening Hours	110.00	(c)
- Sale Of Dog Or Cat From Pound	75.00	(c)

LAW, ORDER & PUBLIC SAFETY Cont....

Rangers Impounding Fees

Fees based on the Local Government (Miscellaneous Provisions) Act 1960.

Rangers Fees – Impounded between times, per head

Entire horses, mules, asses, camels, bulls or boars (6am – 6pm)	35.00	(s)
Entire horses, mules, asses, camels, bulls or boars (6pm – 6am)	75.00	(s)
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs (6am – 6pm)	35.00	(s)
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs (6pm – 6am)	75.00	(s)
Wethers, ewes, lambs, goats (6am – 6pm)	15.00	(s)
Wethers, ewes, lambs, goats (6pm – 6am)	30.00	(s)

Poundage Fees for Cattle – every 24 hours or part thereof, per head

Entire horses, mules, asses, camels, bulls or boars	10.00	(s)
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs	10.00	(s)
Withers, ewes, lambs or goats	10.00	(s)

Charges for Sustenance of Cattle Impounded – per head

Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers or calves	10.00	(s)	**
Pigs of any description	10.00	(s)	**
Rams, wethers, ewes, lambs or goats	10.00	(s)	**

LAW, ORDER & PUBLIC SAFETY Cont....

Rates for Damage by Cattle Trespassing – per head

Entire horses, mares, geldings, fillies, colts, foals, bulls, oxen, steers,

Heifers, calves, asses, mules or camels (**trespass in enclosed crop**) 25.00 (s)

Cattle listed as above (**trespass in any other area**) 10.00 (s)

Pigs, goats or sheep of any description (**trespass in enclosed crop**) 15.00 (s)

Pigs, goats or sheep of any description (**trespass in any other area**) 10.00 (s)

There are no fees payable for a suckling animal under the age of six months running with its mother.

Rural Street Addressing

Rural Street Numbering (per number) 35.00 (c) **

Commercial Seed Collection

This fee is based on Clause 5.2 of the Shire of Toodyay Thoroughfares and Trading in Thoroughfare Local Law.

Permit for commercial seed collection 100.00 (c) **

FOOD ACT 2008

Notification Fee	50.00	(s)
Transfer Fee	50.00	(s)

Annual Risk Assessment/Inspection Fee – Primary Classification

High Risk	250.00	(s)
Medium Risk	180.00	(s)
Low Risk	100.00	(s)
Very Low Risk	Nil	(s)

Additional Classification – For premises with multiple food business categories

High and Medium Risk	100.00	(s)
Low Risk	50.00	(s)
Very Low Risk	Nil	(s)

Application Fee for Construction and Establishment of food premises – includes a one off notification fee

High & Medium Risk	433.00	(s)
Low Risk	232.00	(s)
Very Low Risk	50.00	(s)

Application Fee for Amended or Refurbished food premises

Minor	152.00	(s)
Major	295.00	(s)

Freezer Breakdown – Food Condemnation

Hourly Rate	76.00	(s)
Minimum Charge	152.00	(s)

Fees for Food Act 2008 requirements will be waived for local [not for profit](#) groups

PLANNING & SUBDIVISION DEVELOPMENT

These fees are based on the Planning & Development Regulations 2009.

Development Applications – As per the maximum fees set in the Planning & Development Regulations 2009 (S)

Development Applications not more than 50,000.00	147.00	(s)
Development Applications 50,000.00 but not more than 500,000.00	0.32% of the estimated cost of development	(s)
Development Applications 500,000.00 but not more than 2,500,000.00	\$1,700 + 0.257% for every \$1 in excess of \$500,000	(s)
Development Applications 2,500,000.00 but not more than 5,000,000.00	\$7,161 + 0.206% for every \$1 in excess of \$2,500,000	(s)
Development Applications 5,000,000.00 but not more than 21,500,000.00	\$12,633 + 0.123% for every \$1 in excess of \$5,000,000	(s)
Development Applications more than 21,500,000.00	34,196	(s)
Development Applications Retrospective	The fee for a normal Development Application ~	(s)
~Plus by way of penalty – twice that fee		
Home Occupation or Cottage Industry	222.00	(s)
Annual renewal fee for Home Occupation or Cottage Industry	73.00	(s)
Application for Holiday Accommodation – no building involved	220.00	(c)
Application for Change of Use	295.00	(s)
Development Application – Extractive Industry	739.00	(s)

Subdivision Clearances – As per the maximum fees set in the Planning & Development Regulations 2009 (S)

Subdivision Clearances not more than five lots (per lot)	73.00	(s)
Subdivision Clearances more than five lots but not more than 195 lots (per lot)	73.00 per lot for the first five lots & then 35.00 per lot	(s)
Subdivision Clearances more than 195 lots	7,393.00	(s)

Scheme Amendments

Processing of Scheme Amendment 3,300.00 ^ (S)

Structure Plans/Development Plans – As per Schedule 4 set out in the Planning & Development Regulations 2009 (S)

Processing of a structure plan/development plan

Advertising

Development Applications – Level E Consultation 360.00 (s)

Temporary Road Closure Applications 400.00 (s)

Miscellaneous – These fees based on the Planning & Development Regulations 2009

Permanent Road Closure Applications 300.00

Public Events (other than those run by Local Community Groups) 150.00

Copy of Local Planning Scheme – Text only (per scheme) 40.00 (s) **

Car Parking Contribution – Cash in Lieu (per bay) 7,202.50

Additional inspection (conditions not satisfied) 60.00 (s) **

Zoning Enquiry 73.00 (s) **

Plan Search Fee 30.00 (s) **

Planning/Building consultation for technical matter (per hour – Min charge 3hours) 85.00 (c) **

Planning/Building onsite inspections (prior to submission of application, per hour) 65.00 (c) **

Written planning advice 73.00 (c) **

Temporary Accommodation Permit 123.00

Application for three to six dogs 110.00 (s) **

Provision of Section 40 Certificate (Liquor Act) 75.00

Engineering Supervision Fee

Where the person **has not** engaged a Consulting Engineer and Clerk of Works to:

Design and supervise the construction and drainage – **3% of the estimated construction and drainage cost as per Council estimation**

Where the person **has** engaged a Consulting Engineer and Clerk of Works to:

Design and supervise the construction and drainage – **1.5% of the estimated construction and drainage cost as per Council estimation**

Maintenance and Retention Bond (refer to Subdivision Guidelines)

Works within Existing Road Reserves (refer to Subdivision Guidelines)

^ If Council resolves not to initiate the scheme amendment, 80% of the fee shall be refunded, minus any deductions required for preliminary advertising charges. This fee makes provision for processing of the amendment based on the officer charge of 60.00 per hour and advertising costs. If not all moneys are expended throughout the scheme process, the Council may consider refunding part of the application fee.

If the development has commenced or been carried out, an additional amount of twice the maximum fee payable, will be charged by way of penalty.

Fees for development applications for the painting of buildings within the Central Toodyay Heritage Area are to be waived.

Fees for local community groups for development on reserve land under value of 50,000.00 will be waived.

All planning fees must be paid upon submission of application. Applications will not be considered or processed unless fees are paid. Fees will not be refunded.

BUILDING REGULATIONS

Certified Application for A Building Permit - For a Class 1 or Class 10 building or incidental structure (s)

0.19% of the estimated value of the building work, but not less than 92.00

Certified Application for A Building Permit – For a Class 2 to Class 9 building or incidental structure (s)

0.09% of the estimated value of the building work, but not less than 92.00

Uncertified Application for A Building Permit (s)

0.32% of the estimated value of the building work, but not less than 92.00

Application for a Demolition Permit

For demolition work in respect of a Class 1 or Class 10 building or incidental structure	92.00	(s)
For demolition work in respect of a Class 2 to Class 9 building (for each story of the building)	92.00	(s)
Application to extend the time during which a building demolition permit has effect	92.00	(s)
Application for an occupancy permit for a completed building	92.00	(s)
Application for a temporary occupancy permit for a completed building	92.00	(s)
Application for modification of an occupancy permit for additional use of a building on a temporary basis	92.00	(s)
Application for a replacement occupancy permit for permanent change of the building's use/classification	92.00	(s)
Application to replace an occupancy permit for an existing building	92.00	(s)
Application for a building approval certificate for an existing building where unauthorised work has not been done	92.00	(s)
Application to extend the time during which an occupancy permit or building approval certificate has effect	92.00	(s)

Application for an occupancy permit for a building in respect of which unauthorised work has been done

0.18% of the estimated value of the unauthorised work but not less than 92.00

Application for a building approval certificate for a building in respect of which unauthorised work has been done

0.38% of the estimated value of the unauthorised work but not less than 92.00

Local Government Charge

Request for service for completion of:

Certificate of Design Compliance

Certificate of Building Compliance

Certificate of Construction Compliance

85.00 per hour for assessment with a minimum charge of 300.00

(s)

**

Swimming Pool Inspection Fee

56.00

(s)

**

All fees must be paid upfront on submission of an application. Applications will not be considered or processed unless fees are paid. Once an assessment has been undertaken no fees are refunded.

Local Government Building Licence Fees will be waived for local community groups for development on reserve land in the Shire of Toodyay. State Government fees are payable.

With regard to fees based on estimated value of building work or unauthorised building work, in accordance with the Regulation, this is to be determined by the Shire of Toodyay.

CROSSOVER REBATES & BONDS: 50% OF COSTS UP TO A MAXIMUM OF:

Crossover Rebates:

Gravel	500.00	(c)
Concrete/Paving/Sealed	1,400.00	(c)

Crossover Bonds:

Gravel	1,000.00	(c)
Concrete/Paving	2,800.00	(c)

A maximum of one rebate may be claimed per property. Crossovers will only be reimbursed where they are constructed to the specifications set by Council. Crossovers will not be reimbursed when it is meant to be provided by the subdivider. No second crossover will be subsidised.

Footpath Bond:

Unsealed	200.00	(c)
Asphalted	1,000.00	(c)
Concrete	1,000.00	(c)
Bitumen	1,000.00	(c)
Kerb Bond:	500.00	(c)

HEALTH ACT 1911

Licence/Registration Fee – Offensive Trades

Transfer of Licence Fee	40.00	(s)
Application for consent to establish an Offensive Trade	270.00	(s)

Offensive Trade Licence per year:

Slaughterhouses	298.00	(s)
Piggeries	298.00	(s)
Artificial Manure Depots	211.00	(s)
Bone Mills	171.00	(s)
Places for Storing, Drying or Preserving Bones	171.00	(s)
Fat Melting, Fat Extracting or Tallow Melting Establishments-		
(a) Butcher Shop and similar	171.00	(s)
(b) Larger Establishment	298.00	(s)
Blood Drying	171.00	(s)
Gut Scrapping, preparation of sausage skins	171.00	(s)
Fellmongeries	171.00	(s)
Manure Works	211.00	(s)
Fish curing establishments	211.00	(s)
Laundries, Dry Cleaning Establishments	147.00	(s)
Bone Merchant Premises	171.00	(s)
Flock Factories	171.00	(s)
Knackeries	298.00	(s)
Poultry Processing Establishments	298.00	(s)
Poultry Farming	298.00	(s)
Rabbit Farming	298.00	(s)
Any other Offensive Trade not specified	298.00	(s)

Septic Tank Application

Application Fee	118.00	(s)
Permit to Use	118.00	(s)

Public Buildings

Application to Construct/Alter/Extend Fee – High Risk	794.00
Application to Construct/Alter/Extend Fee – Low Risk	150.00
Application to Construct/Alter/Extend Fee (Community Group) – High Risk	152.00
Application to Construct/Alter/Extend Fee (Community Group) – Low Risk	76.00
Water Sampling Public Pools (Per sample set)	55.00
Water Sampling Potable Water (Per sample)	55.00
Lodging Houses – Initial Application	412.00
Lodging Houses – Annual Registration	143.00

Administration Fees

Provision of Section 39 Certificate (Liquor Act)	
No Inspection Required	76.00
Inspection Required	152.00
Min. Charge, One Hour @ Hourly Rate	76.00
Other Inspection, monitoring or reporting by EHO request –	
Min. Charge being for Two Hours per Officer	152.00
Hourly rate for greater than Two Hours	76.00

EXTRACTIVE INDUSTRIES

These fees are based on the Shire of Toodyay's Extractive Industry Local Law.

Application Fee (Clause 2.3(1)(j))	550.00
Annual Licence Fee – Excavation less than 5ha (Clause 3.1(4)(a))	385.00
Annual Licence Fee – Excavation greater than 5ha (Clause 3.1(4)(a))	770.00
Transfer of Licence (Clause 4.1(1)(f))	550.00
Secured Sum – Rehabilitation for sand or fine grain less than 3m deep per ha.(Clause 5.1)	4,500.00
Secured Sum – Rehabilitation for sand or fine grain more than 3 m deep per ha.(Clause 5.1)	9,000.00
Secured Sum – Rehabilitation for gravel, clay or stone less than 3 m deep per ha.(Clause 5.1)	6,000.00
Secured Sum – Rehabilitation for gravel, clay or stone more than 3m deep per ha.(Clause 5.1)	12,000.00

Road Maintenance Contributions

Less than 2,000 tonnes per annum	Nil
2,000 tonnes to 10,000 tonnes per annum (per tonne)	0.20
Greater than 10,000 tonnes per annum (per tonne)	0.20

CARAVAN PARKS & CAMPING GROUNDS

These fees are based on the Caravan and Camping Grounds Regulations 1997.

Application Fee – or multiplication of below site prices – whichever is greater	200.00	(s)
Long Stay Sites (per site)	6.00	(s)
Short Stay Sites and Sites in Transit (per site)	6.00	(s)
Camp Site (per site)	3.00	(s)
Overflow Site (per site)	1.50	(s)
Fee for renewal of licence after expiry	20.00	(s)
Temporary Licence – Pro-rata amount of the fee payable of a full year’s Licence based		
On the period of time for which the Licence is to be in force with a minimum of \$100	min 100.00	(s)
Transfer of Licence	100.00	(s)

PRIVATE WORKS

With Operator – Private Hire per Hour

Graders	172.00	(c)	**
Loader	159.00	(c)	**
Backhoe	153.00	(c)	**
12/13 tonne trucks (tippers)	153.00	(c)	**
12/13 tonne truck with low loader	203.00	(c)	**
Prime Mover with side tippers	203.00	(c)	**
Skid Steer	121.00	(c)	**
Maintenance Truck	122.00	(c)	**
Rubber Roller	157.00	(c)	**
Self-Propelled Vibrating Steel Roller	157.00	(c)	**
Works Utilities	109.00	(c)	**
Small Sundry Plant	106.00	(c)	**
Compressor Only/Broom	112.00	(c)	**
Compressor and Attachments	132.00	(c)	**

Gravel

Ex Depot per m ³	25.00	(c)	**
Ex Pit per m ³ plus loading	10.00	(c)	**

If delivery is requested it is at normal private works rates.

CEMETERIES

These fees are based on the Shire of Toodyay Cemeteries Local Law.

Toodyay & Jimperding Cemeteries

In all Grounds

Application for Burial (Clause 3.1) – For interment in ground 2m deep	800.00	()	**
Application for Burial (Clause 3.1) – For interment in ground under 2m deep	480.00	()	**
Application for Burial (Clause 3.1) – Interment of any child under 3 years	360.00	()	**
If graves are required to be sunk deeper than 2m – each additional 300mm	60.00	()	**

On Application for Ground for Burial Reserve

Land 2.4m x 1.2m	110.00	()	**
Land 2.4m x 2.4m	220.00	()	**
Land 2.4m x 3.6m	330.00	()	**

Extra Charges

In the event of labour being required where overtime rates apply, such additional rates shall be added to fees as prescribed in the schedule.

Interment without due notice under Clause 3.5	110.00	()	
Fee for Exhumation (additional charge)	110.00	()	
Re-opening Grave for Exhumation	600.00	()	**
Re-opening Grave for Exhumation of Child under 10 years	480.00	()	**
Re-opening Grave for Additional Interment	600.00	()	
Re-interment in New Grave After Exhumation	480.00	()	**
Re-interment in New Grave After Exhumation for Child under 10 years	480.00	()	**

Miscellaneous Charges

Grave number plate	36.00	()	**
Copy of Local Law	6.00	()	**
Funeral Directors Annual Licence Fee	110.00	()	**
Monumental Mason's Annual Licence Fee – Clause 7.16	55.00	()	**
Monumental Application Fee	30.00	()	**
Niche Wall – Reservation or Deposit			
Lower Four Rows – Large	200.00	()	**
Lower Four Rows – Small	150.00	()	**
Upper Four Rows – Large	220.00	()	**
Upper Four Rows – Small	170.00	()	**
Deposit Ashes or to Make Reservation for Deposit	60.00	()	**
Memorial Garden Reservation	170.00	()	**

ACCOUNT CODES FOR FEES AND CHARGES

Administration

Misc charges (requires authorisation)	10422200
Freedom of information	10423340
Electoral Roll / Ratepayers Roll	10313300
Photocopying	10423330
Nomination Fee (Trust)	T782
YAC Sponsorship/Donation	113358

Rates

Account enquiry/Rate enquiry	10313070
Orders and Req's	10313070
Owners Search	10313070
Rubbish Bin Payments by Tenants	10060510
Survey Diagram – Titles	11433310

Facility Hire

Crockery/Cutlery Fees	11113300
Electric Lights – Sportsground	11133340
Trestle Hire	11133310
Community Centre Hire	11113320
Bond (Trust)	T775
Memorial Hall Hire	11113300
Sportsground Hire	11133300
Stall Holders Licences & Applications	10743320
Portable PA System	11133310
ALMA Beard Room Hire	77330
Chair Hire	11133310

Counter

Subdivision Map Book	10313300
Toodyay/Newcastle Book	11173300

Planning

Road Construction Contribution	11213390
Town Planning Rezoning Fees	11063330
Town Planning Other Misc. (Dam Application)	11063340
Planning Advertising	106334
Town Planning Temp Accommodation Permit	133334
Town Planning Subdivision Fees	11063320

FMO

Fines – Bushfires	10513350
Firebreak – Court Costs	10513340

Depot

Crossover Construction	11213300
Grader Blades – Cutting Edge	11433310
Sale of Stock – Direct (Depot)	11453300
Scaffolding Hire	11133310
Signs and Hoardings	11333300

Library

Library Book Sales	11153300
Library Fines and Lost Books	11153330
Library Photocopying	11153330
Library Sundry – Bag Sales	11153320

Cemetery

Cemetery/Burial Fees	11073310
Cemetery/Reserve Fees – Licences/Permits	11073320

Health

Health Act Legal Expenses – Recoup	10743310
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Rent

Extracts Lease – LIA	11373320
GEHA Duplex Rent / Lease	10913300
Rent – Mrs O’Reilly	10923300

Rubbish

Rubbish Tip Fees	11013320
Tenant payment for Rubbish Service	10060510
Waste Transfer Cards	11013320
Waste Transfer Money	11013320

Visitors Centre

Community Directory	11323510
Mill Admissions	11323300
Accommodation	11323350
Misc. Income	11323330
Moondyne Festival Event – Income	11173310

Water

Standpipe Key Bond (Trust)	T621
Standpipe Water Sales	11373300

Ranger

Dog Impounding Fees	10523220
Other Animal Impound Fees	10523260
Fines & Penalties – Dog Act Court Costs	10523210
Litter Infringements	11023320
Early Dog Registrations (Trust)	T790
Animal Trap Bond (Trust)	T779
Kennel Licence	10523240
Rural Street Number Application	131334
Parking Infringements	10533210
Refund Dog Rego	052323

Building

Misc. Build Licences	133333
Excavation Licences	11373310
Inspection Fees – Transportable	133334
Septic Tank Application Commissions	10743320
Swimming Pool Inspections	10533230

