



**2007 - 2008**

**ANNUAL  
BUSINESS PLAN**

**Prepared by the District Council of Mount Remarkable**

**As Considered & Adopted by Council  
at its meeting on  
Monday 6<sup>th</sup> August 2007**

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## 1.0 Preamble

Pursuant to the provisions of Section 123 of the Local Government Act 1999 ("the Act") each Local Government Authority is required to develop an Annual Business Plan and a Budget for each financial year.

This Annual Business Plan sets out Council's program for the 2007 / 2008 financial year to achieve the goals and objectives of the Council's Strategic Plan.

The Annual Business Plan is based on the annual operating budget for service delivery and asset maintenance, and a capital works budget for the acquisition or enhancement of assets. The Annual Business Plan and Budget are aimed at satisfying current service requirements and expanding service delivery where possible and affordable, whilst recognising the need to put Council in the best financial position to provide services to the members of our community, both today and into the future.

The Annual Business Plan focuses on ensuring the long-term financial sustainability of the Council to ensure that Council will be able to provide services for current and future generations, within rating and charging policies that are acceptable to the community.

Council is responsible for a wide range of services. Some of these are required under various Acts of Parliament and include: Planning, Building and Development, Environmental Health Services, Fire Prevention, Dog & Cat Management.

In addition to these, Council also provides services for the benefit of ratepayers and the community, such as Street Lighting, Roads Construction & Maintenance, Waste Management, Immunisation support, Health Services, Libraries Support, Recreation facilities, Reserves and picnic areas, Playgrounds, Caravan Park, Tourism, Community Water Waste Management Scheme, Economic Development, Cemeteries and numerous others.

The Annual Business Plan is focused on the efficient and effective delivery of these services which are prescribed by legislation or provided in response to expressed community needs.

The Annual Business Plan has been prepared in accordance with the requirements of the Act, part of which is to provide the community with an opportunity to comment on the Draft Annual Business Plan.

Community Forums were held throughout the District to outline the Draft Annual Business Plan and Budget and to provide community members with an opportunity to ask questions. These forums were held as follows:-

- 7.30 pm Monday 16<sup>th</sup> July 2007, Port Germein Hall
- 7.30 pm Tuesday 17<sup>th</sup> July 2007, Booleroo Centre Bowling Club
- 7.30 pm Wednesday 18<sup>th</sup> July 2007, Wilmington Hall
- 7.30 pm Friday 20<sup>th</sup> July 2007, Appila Hall
- 7.30 pm Monday 23<sup>rd</sup> July 2007, Melrose Hall
- 7.30 pm Wednesday 25<sup>th</sup> July 2007, Wirrabara Hall
- 7.30 pm Thursday 26<sup>th</sup> July 2007, Hammond Hall

Time was also set aside for community members to ask questions or make verbal submissions in relation to the draft Annual Business Plan at the Special Meeting of Council held on 6<sup>th</sup> August 2007. No formal written or verbal submissions were received or made in this respect.

This final version of the Annual Business Plan was endorsed by Council prior to it being made publicly available and prior to the formal adoption of the 2007 / 2008 financial year Budget.

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## 2.0 Context

Council's Strategic and other Long Term Plans outline the longer-term objectives and priorities for the Community.

These Plans, together with the Annual Business Plan and Budget, determine the infrastructure needs and services Council will provide, including the costs required to deliver those services

Council's objectives for the District are detailed within Council's Strategic Management Plan, in the form of the Vision, its Mission, its Values and its Objectives. These are as follows:

**Vision:** The District Council of Mount Remarkable will be a vibrant, progressive Community with flourishing economy, enhanced natural environment and quality lifestyle that others will wish to share, and therefore contribute to the common good.

**Mission:** The District Council of Mount Remarkable will provide leadership to the Community by providing cost-effective services that maintain and enhance our unique lifestyle.

**Values:** Teamwork will be the cornerstone that will enable Elected Members, the Community and Staff to achieve its vision and mission.

Contribution to our Community will be of utmost importance to our Council.

We recognise the importance of continuous improvement if we are to meet our future challenges.

Through positive management, we will maximise the benefits to our Community.

We realise that our Council's prime reason for being is to meet the customer service needs of our Community.

We understand that high staff satisfaction will assist in our Council achieving its goals.

- Objectives:**
1. To improve and enhance the natural and built environment, overall aesthetics and appearance to enhance our unique lifestyle and heritage.
  2. Maintain efficiently and effectively the physical infrastructure of Council.
  3. Support and increase the current level of Community and recreation services.
  4. Ensure open and effective communication with the Community.
  5. Proactively facilitate existing, diversified and new industries to maximise employment while protecting our environment.
  6. Efficient and effective operation of Council, promoting good customer service.
  7. Maximise technology to improve and enhance our lifestyle.

Council's Strategic Management Plan also details the Strategies, Actions and Performance Measures, at a functional level of Council Operations, that will allow Council to achieve its identified objectives in line with its Vision and its Mission.

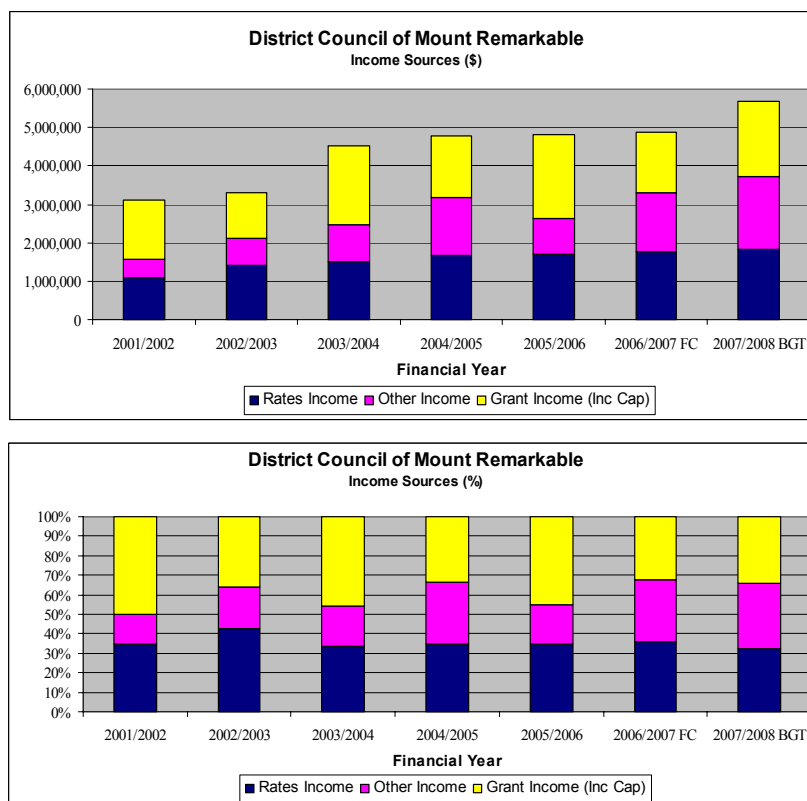
Over the coming twelve months, Council will be undertaking a major review of its Strategic Management Plan, which will also see the development of Long-term Financial Management and Asset Management Plans.

### 3.0 2007 / 2008 Business Plan & Budget

In preparing the Annual Business Plan and Budget for the 2007 / 2008 Financial Year, Council has given due consideration to the Objectives, Strategies and Actions included within the Strategic Management Plan in prioritising its planned operational and capital activities for the year.

Whilst financial resource limitations make it impossible to achieve or even attempt to achieve all of the Objectives and Strategies identified in the Plan, Council has made a committed effort towards achieving as many of them as possible.

Council has limited revenue sources to pay for the vast array of services which it provides. Council receives considerable State and Federal grants and subsidies and it can raise income through fee paying activities, commercial activities or utilising debt. Council's primary source of revenue however, is through a property based tax – Council Rates, as illustrated in the following graphs.



An increase in general rate revenue of 4 per cent has been factored into the Annual Business Plan and Budget for 2007 / 2008. As rates are based on the site value of each property and the valuation increase is not necessarily uniform over the whole district, general rates on individual properties may increase by a higher or lower percentage in line with their particular valuation movement.

Budgeted General Rate Revenue for the 2007 / 2008 financial year is \$1.58 m out of a total Operating Revenue Budget of \$5.68 m. For comparative purposes, General Rate Revenue in the 2006 / 2007 financial year was \$1.52 m.

Other Rate Revenue, which includes service charges and separate rates, is budgeted to be \$245,716 in 2007 / 2008 compared to \$253,749 in 2006 / 2007.

Budgeted Total Rate Revenue (General plus Other) of \$1.83 m represents 32 per cent of total operating income for 2007 / 2008.

Grant Income (including Capital Grants) is Budgeted to increase to \$1.95 m in 2007 / 2008 from \$1.59 m in 2006 / 2007, and represents 34 per cent of total income.

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The most significant change in the 2007 / 2008 Budget relates to the Service Charges for the Community Waste Water Management Schemes in Wilmington, Melrose and Booleroo Centre.

In response to pressures from the State Government and the Local Government Association of South Australia, together with a need to ensure the longer term financial sustainability of the Schemes, Council has commenced the introduction of a sustainable pricing regime across all three Schemes.

Adoption of such a regime will also ensure that any major upgrade or replacement of these existing schemes, together with the construction of any new schemes (three Communities within the Council area are presently on the State-wide priority list) will be eligible to receive financial assistance from the State Government. Given that this funding as traditionally funded up to 60 per cent of the capital construction cost of the Schemes, it is of paramount importance in providing these communities with adequate wastewater management.

A recent independent audit of the Wilmington Scheme by LGA consultants revealed a long term sustainable cost per property in the vicinity of \$490 per annum (in current dollars). This sustainable cost was calculated to take into account all costs associated with the Scheme over its life.

The sustainable pricing regime encourages Councils to move towards charging an amount at least equivalent to the average SA Water country sewer charges. In 2006 / 2007, this was approximately \$380.

Council has estimated that in five years time, this price, adjusted to take into account separate de-sludging charges, will be in the vicinity of \$400 per unit.

As such, Council has moved towards having each of the three schemes charging this per unit charge in the 2011 / 2012 financial year. The table below illustrates how the per unit charges will increase over the coming financial years to achieve this.

The second aspect of these changes is a move away from the differentiation between occupied and vacant properties. As can be seen from the table, the vacant and occupied charges have become the same amount for each of the Schemes.

<b>Scheme</b>	<b>Wilmington</b>		<b>Melrose</b>		<b>Booleroo Centre</b>	
Type	Occupied	Vacant	Occupied	Vacant	Occupied	Vacant
# of Units	169	43	124	38	164	29
Current	\$171	\$166	\$190	\$180	\$270	\$241
2007 / 2008	\$217	\$217	\$232	\$232	\$296	\$296
2008 / 2009	\$263	\$263	\$274	\$274	\$322	\$322
2009 / 2010	\$308	\$308	\$316	\$316	\$348	\$348
2010 / 2011	\$354	\$354	\$358	\$358	\$374	\$374
2011 / 2012	\$400	\$400	\$400	\$400	\$400	\$400

It is important to remember in considering this change that the present unit prices were determined when the schemes were constructed and effectively were set to cover the estimated operational and loan repayment costs at that time. For example, the Wilmington Scheme charges were as they were 15 years ago when the scheme was constructed. It is also important to note that the loans taken out for each of the schemes were not for the full cost of the Schemes.

Annexure 1 to this Annual Business Plan provides a financial summary for each of the three existing schemes over their life to date and clearly illustrates that long term, they are unlikely to be financial sustainable.

The final Budget Papers for the 2007 / 2008 financial year are included in the Schedules attached to this Annual Business Plan, together with the formal Budget Statements and Council's Financial Sustainability and Key Financial Performance and Position Indicators.

Schedule 5 provides the Final Budget Papers at a full level of detail and includes references and notes to specific items included within the Budget.

The Budget for 2007 / 2008 provides for operating expenditure of \$7.32 m (including depreciation of \$1.27 m) and capital (Balance Sheet) Expenditure of \$1.26 m. This compares to budgeted operating expenditure of \$6.85 m, depreciation of \$1.27 m and capital expenditure of \$0.42 m in the 2006 / 2007 financial year.

The following specific activities are incorporated in the 2007 / 2008 Budget:-

• Road Construction and Maintenance	\$3,382,133
Which includes:	
* Road Construction	\$829,500
* Roads to Recovery 2	\$618,133
* Patrol Grading	\$275,000
* District Roads Maintenance	\$155,000
* Unsealed Road Maintenance	\$75,000
* Township Unsealed Maintenance	\$80,000
* Township Sealed Maintenance	\$5,000
* Resealing Program	\$65,000
* Footpath Maintenance	\$10,000
* Flood Damage Repairs	\$98,000
* Other Maintenance	\$18,000
* Township Footpath Construction	\$58,500
• Traffic Control & Signage	\$50,000
• Machinery Operating Costs	\$445,000
• Melrose Caravan Park Development Plan	\$15,000
• Community Assistance Grants	\$15,000
• Community Group Projects and Other Assistance	\$38,500
• Community Major Project Allocations	\$20,000
• Street Lighting	\$35,000
• Event Sponsorship & Donations	\$5,000
• Loan Principal Repayments	\$84,754
• Hall Maintenance Program (5 years)	\$25,000
• CWMS Maintenance and Loan Servicing (Interest)	\$229,013
• Shared Tourism Officer	\$25,000
• Waste Management	\$438,750
Which includes:	
* Contribution Towards Overall Implementation Cost	\$100,000
* Domestic Collection	\$142,500
* Disposal	\$65,000
* Street Bins and Collection Cost	\$21,500
* Solid Waste Levy	\$13,250
* Transfer Station & Operations & Township Clean Ups	\$80,000
• Flinders Mobile Library Contribution	\$52,000
• Port Flinders Boat Ramp Survey, Design & Costing	\$25,000
• Part Time Grants / Project Officer	\$34,000
• Port Flinders Community Shed	\$10,000
• Port Flinders Fire Trailer	\$14,000
• Melrose Entrance Dual Carriageway Project (c/over)	\$25,000
• Wilmington Main Street Project (c/over)	\$25,000

This list is not exhaustive and is intended to provide an indication of some of the projects and activities included within the Budget for 2007 / 2008.

For a more detailed breakdown of all new Budget items, please refer to Schedule 5 and the accompany notes and references.

All of the above projects are in line with and working towards achieving the objectives and strategies contained within Council's Strategic Management Plan.

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## 4.0 2007 / 2008 Rating Information

This section of the Annual Business Plan sets out the policy position of the District Council of Mount Remarkable for setting and collecting rates from its Community. Its purpose is to increase the level of understanding about the legislative framework for Local Government rates and the principles which underpin the rating policies of the Council.

The section covers:

- |  |   |
|--|---|
| * strategic focus of the Council                               | * rate concessions                      |
| * business impact statement                                    | ▸ pensioner concessions                 |
| * issues of consistency and comparability across Council areas | ▸ self funded retiree concessions       |
| * method used to value land                                    | ▸ other Centrelink beneficiaries        |
| * adoption of valuations                                       | ▸ concessions guide                     |
| * general rates  | * quarterly payment of rates            |
| * fixed charge   | * early payment incentives              |
| * differential general rates                                   | * methods by which rates may be paid    |
| ▸ inside townships   | * late payment of rates                 |
| ▸ outside townships  | * remission and postponement of rates   |
| ▸ land use objections  | * rebate of rates                       |
| * service charges  | * sale of land for non-payment of rates |
| ▸ Community Wastewater Management                              | * copies of this policy                 |
| ▸ kerbside waste collection                                    | * hall separate rate                    |
|  | * natural resources management levy     |

### 4.1 Strategic Focus

In setting its rates for the 2007/2008 financial year the Council budgeted for an overall rate revenue increase of 4.0 per cent (compared to last year) and in doing so has considered the following:

- \* the statutory obligations under the Local Government Act 1999;
- \* its current Strategic Plan, originally adopted in February 1999 and subsequently reviewed, which sets the long term objectives and priorities of the community. The Strategic Plan was developed following an extensive series of public meetings and community consultation with local businesses, community groups and interested citizens;
- \* the current economic climate in which the major factors are:
  - ~ continued poor employment prospects generally throughout the district;
  - ~ low inflation and low interest rates;
  - ~ the continuation of the succession of poor seasonal conditions over much of the Council area which is impacting on many of the primary producers in the area;
  - ~ improved rural commodity prices, however due to continuing drought and high fodder costs, stocking rates have been dramatically reduced, not allowing primary producers to capitalise on stock prices;
  - ~ the failure of cereal crops in the 2002, 2003 and 2006 seasons (and low returns in the 2004 and 2005 seasons) in much of the Council area with the result that many primary producers did not recover their input costs and were unable to replenish reserves of stock feed (grain and hay);
  - ~ increased fuel and other operational costs;
  - ~ the continuing trend for State Government to shift responsibilities on to Local Government (generally) but to not provide funding to go with it;
  - ~ decrease in grant funding opportunities for community projects which has placed increased pressure to fund such projects through rate revenue;
- \* demand for coastal and 'lifestyle' land which has seen dramatic valuation increases in:
  - ~ Port Germein - due to the increases generally being of a non-speculative nature, Council is unable to pass on the resultant effect in rates;
  - ~ Port Flinders - continuing increases have generally been across the board which has enabled Council to minimise the impact by decreasing the rate in the dollar, however a few selective assessments received larger than average increases;
  - ~ Melrose – similar to Port Flinders;
- \* the uneven valuation increases within the areas outside of township;

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- \* the specific issues faced by our community, which are:
    - ~ the need for a significant capital works program to replace and upgrade Council's extensive road network and road infrastructure assets;
    - ~ stormwater drainage management plans for all five (5) major towns have been engineer designed and now need funding to implement;
    - ~ the inability to raise sufficient revenue to lift the road infrastructure to the standards demanded by electors in 2007;
    - ~ implementation of Council's new waste management strategy in regard to the new central waste landfill site and closure of all existing landfill sites;
  - \* the budget for the 2007 / 2008 financial year which proposes:
    - ~ operating expenditure of \$7,318,561 – an increase of \$468,327 (6.8%) on the previous year's budget;
    - ~ operating income from all sources (other than rates) of \$4,104,264 – an increase of \$845,243 (25.9%);
    - ~ general rates of \$1,580,258 to be raised;
  - \* some of the specific expenditure items in the 2007 / 2008 budget included:
    - ~ funding to formalise risk management practices across all facets of the Council activities and has impacted on the cost of all services;
    - ~ increased expenditure on environmental health to enable compliance with the new Food Act legislation;
    - ~ continuation of a plant replacement program in order to keep Council plant to an acceptable standard so that repair and maintenance costs are minimised and future replacement costs are within Council's reach;
    - ~ increases in government and utilities levies, fees and charges:
      - e.g - water rates (10 years ago they were 2/3 less than now);
      - waste management levy (\$700 when introduced in the late 1980's - now \$13,000);
      - a percentage of all building assessment fees are now required to be paid to Planning SA;
    - ~ loan principal repayments of \$84,754 and loan interest repayments of \$88,865. (It is noted however, that these are almost entirely self-funded)
  - \* Council's inability to raise significant income from rents and lease payments, as income from these sources must be balanced by the desire to ensure that community groups and sporting bodies have sufficient resources to meet their obligations. As a result, concession rent and lease arrangements apply to Council parklands and reserves.
  - \* the impact of rates on the community, including:
    - ~ householders, businesses and primary producers, and the need to share the rate burden between the ratepayers;
    - ~ the principle that ratepayers in each town should be paying approximately the same amount for residential occupation (except where there is clearly a different level of service available or some other circumstance which warrants variation from the principle of equity);
    - ~ the acknowledged fact that the economy of the Council area is based on the well-being of the district's principal industry - primary production;
    - ~ Council's desire to maintain a conservative low net debt management of its finances which is mindful of the ratepayers ability to pay the levied rate/tax;
    - ~ the benefit ratepayers receive from the services provided by the Council;
    - ~ the need to equitably distribute the rate burden across the community taking into account the principles of taxation;
    - ~ minimising the level of general rates required by levying charges for provision of the Booleroo Centre, Wilmington and Melrose CWM Schemes and kerbside waste collection on a user pays basis, so that the full cost of operating and providing the service is recovered from those ratepayers who benefit from the service, with provision for pensioner concessions to those who are eligible to meet the concession criteria (in the case of the CWMS service charges);
    - ~ the expanding community expectations to maintain and improve community infrastructure and services and in particular the ten district Halls, whilst still providing financial restraint by keeping Council rates as low as possible;
    - ~ increased liability risks arising from legal compliance becoming more complex and changes to community attitudes on acceptance of responsibility for one's own actions.



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## 4.2 Business Impact

The Council has considered the impact of rates on all businesses in the Council area, including Primary Production.

In considering the impact, Council assessed the following matters:

- ~ those elements of the Council's Strategic Management Plan relating to business development;
- ~ the equity of the distribution of the rate burden;
- ~ Council's policy on facilitating local economic development through its financial support to the Southern Flinders Regional Development Board, who employ a small business advisor;
- ~ the specific Council project that has seen a tourism officer based in the area to assist tourism product development;
- ~ the provision of \$5,000 for a tourism marketing agreement with the State Government;
- ~ changes in the valuation of primary production land from the previous financial year;
- ~ rebates of rates given to certain businesses where Council considered rates levied were beyond the capacity of those businesses to pay;
- ~ regular food premise inspection costs absorbed by the Council and not on-charged, as legislated;
- ~ specific projects that have principally provided benefit to the primary producers included:
  - > a continuing proactive effort in promoting the Single Farm Enterprise benefit which has reduced the rate burden on primary production enterprises;
  - > remission of building assessment fees on primary production use sheds.
- ~ Continuation of the CWMS implementation program which will assist both residential and business land uses to dispose of waste water. These Schemes will have a largely beneficial use to high water usage businesses eg. Hotels, Caravan Parks and other accommodation facilities.

## 4.3 Issues of Consistency and Comparability Across Council Areas

For the purpose of assessing issues relating to consistency and comparability across adjoining Council areas in the imposition of rates, Council in 2002 / 2003 undertook a comprehensive comparison of the 2002 / 2003 rates levied by the District Council of Mount Remarkable against rates levied by other Local Government entities in this region.

At the conclusion of the exercise, Council was able to form the opinion that the District Council of Mount Remarkable rates compared favourably with neighbouring Councils and adopted the following conclusions:

- \* The exercises had been interesting and worthwhile.
- \* The District Council of Mount Remarkable policy of differential rating on locality (eg. distinguishing land within or outside of a township) appears to be the general practice of our neighbouring Councils.
- \* It is common between the Councils to have a lesser rate in the \$ in rural areas and on primary production land use.
- \* The ratio of rates raised between townships and rural areas is on par with 5 of our neighbouring Councils.
- \* The fixed charge of \$200 in this Council was the lowest of fixed charges applied by the compared Councils. However, it was noted that several Councils rating on a minimum rate basis did not apply a minimum rate to their rural primary production land use.
- \* The District Council of Mount Remarkable is on average 'mid range' for rating purposes compared to neighbouring Councils and ratepayers generally pay less.
- \* Using site valuation as a basis for rating purposes, properties with a vacant land use, pay more rates per assessment per annum than if capital value had been used.
- \* Those allotments with capital improvements would pay considerably more where capital value was used.
- \* The District Council of Mount Remarkable rating method is more equitable than some of the compared methods as fixed charges are applied across the board.

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#### **4.4 Method Used to Value Land**

Council may adopt one of three valuation methodologies to value the properties in its area. They are:

- \* Capital Value - the value of the land and all of the improvements on the land.
- \* Site Value - the value of the land and any improvements which permanently affect the amenity of use of the land, such as drainage works, but excluding the value of buildings and other improvements.
- \* Annual Value - a valuation of the rental potential of the property.

Council has decided to continue to use site value as the basis for valuing land within the Council area. Council considers that this method of valuing land provides the fairest method of distributing the rate burden across all ratepayers on the following basis:

- \* the mix and range of property values due to rainfall and soil variations within the Council area make site value a more equitable basis for rating in this Council area;
- \* Capital value is perceived by Council to penalise the property owner who improves their land and buildings;
- \* primary producers are 'asset rich and cash poor'. Many are also asset rich with high debt - high assets being a necessity to earn income. This is a contradiction to the principle of taxation that ratepayers of similar wealth pay similar taxes and ratepayers of greater wealth pay more tax than ratepayers of lesser wealth. This is a factor in why Capital Value is not used by the Council;
- \* property site value is a relatively good indicator of wealth as it closely approximates the market value of a property less the improvements and provides a good indicator of overall property value;
- \* as Council rate on land use, careful attention is paid to the land use codes used for rating purposes, and are looked at on a property by property basis by Council Staff.

#### **4.5 Adoption of Valuations**

Council has adopted the valuations made by the Valuer-General and provided to the Council in June 2007 (subject to minor revision and correction in the lead up to the formal adoption of the Valuation). If landowners are dissatisfied with the valuation made by the Valuer-General then they may object to the Valuer-General in writing, within 60 days of receiving notice of the valuation on their rate notice, explaining the basis for the objection - provided they have not:

- (a) previously received a notice of this valuation under the Local Government Act, in which case the objection period is 60 days from the receipt of the first notice; or
- (b) previously had an objection to the valuation considered by the Valuer-General.

The contact details for the State Valuation Officer are:

State Valuation Office  
GPO Box 1354  
ADELAIDE SA 5001

Email: [lsg.objections@saugov.sa.gov.au](mailto:lsg.objections@saugov.sa.gov.au)  
Telephone: 1300 653 345.

The Council has no role in this process. It is important to note that the lodgement of an objection does not change the due date for payment of rates.

#### **4.6 General Rates**

All land within a Council area, except for land within a specific exemption (eg. Crown land, Council occupied land and other land prescribed in the Local Government Act - refer Section 147 of the Act), is rateable. The Local Government Act provides for a Council to raise revenue for the broad purposes of the Council through a general rate which applies to all rateable properties.

For the 2007 / 2008 financial year, Council has budgeted to raise general rate revenue of \$1,580,258 in a total revenue budget of \$5,684,522.

#### **4.7 Fixed Charge**

Council has decided to continue to impose a fixed charge, rather than a minimum rate which tends to distort the equity principles of taxation. This financial year the fixed charge has again been declared to be \$200, and is levied uniformly on all non-contiguous assessments, unless the principal ratepayer has applied for and been granted the benefit of a Single Farm Enterprise. In this instance, only one fixed charge is applied to that Farm Enterprise.

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The fixed charge is levied against the whole of an allotment (including land under a separate lease or licence) and only one fixed charge is levied against two or more pieces of adjoining land (whether intercepted by a road or not) if they are owned by the same owner and occupied by the same occupier. The reasons for imposing a fixed charge are:

- \* the Council considers it appropriate that all rateable properties make a reasonable base contribution to the cost of administering the Council's activities;
- \* the Council considers it appropriate that all rateable properties make a contribution to the cost of creating and maintaining the physical infrastructure that supports each property;
- \* the fixed charge system has a lesser proportionate impact on lower income earners than a minimum rate system;
- \* the fixed charge system is more readily understandable than a minimum rate system;
- \* from a ratepayer's perspective, anecdotal evidence appears to be in favour of a fixed charge which is uniformly paid by each ratepayer.

#### **4.8 Differential General Rates**

The Local Government Act allows Councils to differentiate rates based on the use of the land, the locality of the land or the use and locality of the land. Definitions of the use of the land are prescribed by regulation and the current definitions are:

- \* Residential
- \* Commercial - Shop
- \* Commercial - Office
- \* Commercial - Other
- \* Industry - Light
- \* Industry - Other
- \* Primary Production
- \* Vacant Land
- \* Other.

Council has budgeted to again impose differential general rates based on:

- \* whether the land is within or outside a township;
- \* land uses both within and outside of townships;
- \* differentiation between townships.

Simply applying the equity principle would not allow for any rate differentials. However, it is clear that the benefits received by ratepayers are not uniform - and this is particularly the case in regard to rural ratepayers in our sparsely populated Council area with a number of small townships.

Typically, the services not provided to some ratepayers include street lighting, waste management, kerb and guttering, footpaths and sealed roads. In addition, remoteness from a township may preclude the use of the library service and other Council provided services. The application of the benefit principle suggests that those ratepayers should pay less than ratepayers able to have access to the full range of the Council services. (Note that this does not mean that a ratepayer who either chooses not to use Council services or has no current need of some Council services should pay less in rates. The reality is that the use of Council services varies at different periods in the lives of all ratepayers.)

The ability-to-pay principle is another reason why differential rates are applied, particularly to rural properties and primary production. Rural incomes tend to be irregular and some reduction in the taxation burden results from this. A further point to consider is that the taxation in Australia of primary production has always been subject to exemptions on the basis that it is important to minimise the impact of taxation on the input side of primary production - an application of the efficiency principle.

The Commonwealth Government has the ability to collect taxes it foregoes on primary production when it taxes farmers and primary production companies on their income. Unfortunately, when Local Government foregoes property taxes it has no other mechanism to collect such taxes and redistributes the tax burden to other ratepayers.

The rate in the dollar on residential, commercial and industrial properties from both within and outside of townships is budgeted to be set to obtain a reasonable contribution from every property towards the cost of providing goods and services.

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### ***Inside Townships***

The mix and range of property sizes and values in each township contribute to the reason for differential general rates within the townships, which achieves uniformity and equity in rate payments of similar types of land uses in each of the towns.

For example a residential property in comparable streets in each of the towns of Melrose, Booleroo Centre, Wirrabara, Wilmington and Port Germein would be paying a similar rate.

Within some of the District's towns, rapid valuation increases on some properties resulted in Council forming the opinion that it was appropriate to provide relief to phase in what would amount to a substantial change in rates payable due to the rapid change in valuation. The specific measures adopted by Council to counteract these variabilities in increased values was to utilise differential rates within each of the towns.

### ***Outside of Townships***

It is the case that a few high valued residential land use properties outside of townships are paying more than the 'average' property, thereby paying disproportionately more, as compared to the impact of services on their property values. Council will use the discretionary rebate provisions of the Local Government Act to reduce the rate burden on those few high valued properties and cap the maximum amount payable at \$683.

### ***Land Use Objections***

The Council will provide, on request, a copy of Section 156 of the Local Government Act 1999 which sets out the rights and obligations of ratepayers in respect of objections to a land use.

The objection must be in writing and set out the basis for the objection and details of the land use that, in the objector's opinion, should be attributed to that property.

The Council may then decide the objection as it sees fit and notify the ratepayer. A ratepayer also has the right to appeal against the Council's decision to the Land and Valuation Court. Objections to the Council's decision may be lodged with Mr Sean Cheriton, Chief Executive Officer, District Council of Mount Remarkable, PO Box 94, Melrose SA 5483.

It is important to note that the lodgement of an objection does not change the due date for payment of rates.

## **4.9 Separate Rates**

### ***Hall Separate Rate***

During the 2003/2004 financial year the Council developed a proposal to impose a separate rate on a part of the Council area to raise funds to maintain the structural stability and improve the building maintenance program of district Halls within the townships of Appila, Booleroo Centre, Bruce, Hammond, Melrose, Murray Town, Port Germein, Willowie, Wilmington and Wirrabara.

The District Council of Mount Remarkable since its formation in 1980 had not previously declared a separate rate. However the significant shortfall in revenue required to respond to community needs and to adequately maintain the community infrastructure under its care and control prompted the Council to implement this proposal. The separate rate shifts responsibility from a few within the community to the whole of the community and does so in a manner that is open and accountable.

The separate rate proposal is to raise an amount of approximately \$25,000 per year over a five (5) year period.

Rebates comparable to those given on general rates must also be given on this separate rate.

### ***Natural Resources Management (NRM) Levy (N.B. This is a State Government Levy)***

Councils are required, by the State Government, to collect an amount specified as the Northern & Yorke NRM Levy on all rateable properties. Collection occurs on behalf of the State Government via the Northern & Yorke NRM Board, which uses the funds to manage natural resources. The NRM Levy replaces the previous Water Catchment Levy (did not apply in the Mount Remarkable Council area), Soil Board Contributions, and the Animal & Pest Plant Contribution (previously included as a component of Council's budget).

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The Northern & Yorke NRM Board has declared a total contribution of \$71,494 is to be raised by Council from this area. Council will continue with the approach utilised in the 2006 / 2007 financial year, namely declaring a Separate Rate on the site value of rateable property together with utilisation of a minimum amount payable in respect of the levy and the granting rebates of the levy for those properties whose calculated levy is greater than this minimum amount. Further discretionary rebates will be granted to Single Farm Enterprise and contiguous properties. In 2006 / 2007 the minimum amount was \$10.25 however this will increase to \$35.00 for 2007 / 2008.

Any queries relating to the NRM Levy should be directed to the Northern and Yorke Natural Resources Management Board, PO Box 175, Crystal Brook SA 5523, Phone: (08) 8636 2361 Email: nynrm@bigpond.com

#### **4.10 Service Charges**

Council will continue to raise revenue by means of service charges because of:

- the concept of user pays;
- the nature of the service;
- the cost to operate and maintain the service;
- the capital cost to establish the service;
- the cost to improve or replace the service;
- recognition that the value of a property is likely to be enhanced by the availability of the service, whether or not the service is actually being used.

When revenue is raised through a service charge, the funds raised must not be utilised for any other purpose.

Properties rebated from payment of general rates in part or in full, are not provided with a rebate on these service charges.

##### ***Community Wastewater Management Schemes***

The Council provides a Community Wastewater Management Scheme (CWMS) to all residential, commercial and vacant properties in Wilmington, Melrose and Booleroo Centre. The cost of servicing the construction loans, operating and maintaining these services for this financial year is budgeted to be \$229,013. Council will recover this cost through the imposition of service charges of:

Wilmington:

- \* \$217 for each occupied property unit and for each vacant allotment.

Melrose:

- \* \$232 for each occupied property unit and for each vacant allotment.

Booleroo Centre:

- \* \$296 for each occupied property unit and for each vacant allotment.

These charges are being increased over a period of time to comply with a sustainable pricing regime being promoted by the State Government and the Local Government Association. A move in this direction will ensure that the current Schemes, together with any future Schemes, receive appropriate State Government financial assistance and are sustainable financially in the longer term.

Details on what constitutes a service charge for each Property Unit, and other information about the Scheme, are available from the Council Office.

##### ***Kerbside Waste Collection***

In the 2007 / 2008 financial year, Council will continue to provide a kerbside waste collection service to the majority of the towns in the Council area and to the rural residential properties abutting the collection route.

The cost to operate the service is beyond Council's ability to absorb in general revenue and it would not be equitable to all ratepayers for them to do so. Council will therefore continue to recover the cost of this service through the imposition of a service charge of \$106.60 for collection and disposal of the waste. The service charge will apply to all occupied properties who have access to the service, regardless of whether or not the service is utilised. The exception is vacant land.

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Where the service is available to non-rateable land, the charge is levied against that land. Where the service is made available after the declaration of rates, Section 188 of the Local Government Act 1999 permits Council to apply the charge pro rata against the remaining period of the financial year.

#### **4.11 Rate Concessions**

The State Government, in providing equity across SA, funds a range of concessions on Council rates. The concessions are administered by various State Agencies and SA Water Corporation who determine eligibility and pay the concession directly to Council on behalf of the ratepayer. Concessions are available only on the principal place of residence.

Ratepayers who believe they are entitled to a concession should not withhold payment of rates pending assessment of an application by the State Government as penalties apply to overdue rates. A refund will be paid to an eligible person if Council is advised that a concession applies and the rates have already been paid.

##### ***Pensioner Concessions***

An eligible pensioner must hold a Pension Card, State Concession Card or a Repatriation Health Card marked TPI Gold, EDA Gold or War Widow and may be entitled to a concession on Council rates (and water and effluent charges where applicable). Application forms, which include information on the concessions, are available from the Council, SA Water Corporation and its District Offices or the Department of Human Services. This concession is administered by SA Water on behalf of Department of Human Services and further information can be obtained by telephoning SA Water.

##### ***Self Funded Retirees Concessions***

This is a concession that has been available since 1 July 2001 and is administered by Revenue SA. A self-funded retiree, currently holding a State Seniors Card, may be eligible for a concession on their Council Rates. In the case of couples, both must qualify, or if only one holds a State Senior's Card, the other must not be in paid employment for more than 20 hours a week. If a concession on a rate notice has not been received or if further information is required, please contact the Revenue SA Call Centre on 1300 366 150.

##### ***Other Centrelink Beneficiaries***

Families SA administer other Council rate concessions that are available to a range of eligible persons receiving State and Commonwealth allowances. This includes, but is not limited to, ratepayers who are in receipt of: Austudy, Newstart, Parenting Payment, Partner Allowance, Sickness Allowance, Special Benefit, Widow Allowance, Youth Allowance, Abstudy, Commonwealth Development Employment Project (CDEP) or a New Enterprise Initiative Scheme.

It may also apply to ratepayers in receipt of a pension as a war widow under legislation of the United Kingdom or New Zealand and the holders of a State Concession Card issued by Children, Youth and Family Services. All enquiries should be directed to your nearest branch office of Children, Youth and Family Services (refer to page 27 of the 2006 White Pages Upper North telephone directory for location and telephone details).

Families SA may assist with the payment of Council rates for a landowners principle place of residence (remissions are not available on vacant land or rental premises). Please contact your nearest Department of Children, Youth and Family Services Office for details.

##### ***Concession Guide***

RevenueSA provide a guide which gives an overview of the major concessions available to pensioners, Centrelink allowees, Seniors and other groups in SA. Copies of this guide can be obtained from the Council Office.

#### **4.12 Quarterly Payment of Rates**

The Local Government Act 1999 provides that rates are payable in four quarterly instalments. The quarterly instalments must be approximately equal in value and a rate notice in relation to each instalment must be sent at least 30 days and no more than 60 days before payment is due. The due dates for instalments for 2007 / 2008 will be:-

- \* 20<sup>th</sup> September 2007;
- \* 6<sup>th</sup> December 2007;
- \* 6<sup>th</sup> March 2008;
- \* 5<sup>th</sup> June 2008.

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#### **4.13 Early Payment Incentive**

It is not mandatory for ratepayers to pay by quarterly instalments, and they may pay the full amount of rates for the year. This year Council has offered a 4% discount on general rates to those ratepayers who pay their full year's rates prior to 20<sup>th</sup> September 2007. This discount is only applicable to general rates and not to service charges and separate rates.

#### **4.14 Methods By Which Rates May Be Paid**

Council continues to provide a wide variety of payment methods, including:-

Internet:	www.mtr.sa.gov.au
Info-Pay	Dial 1300 303 201
	• No 4327
	• eCouncil No. = Assessment No. on your rates notice
BPay	Biller Code 2253
Post:	PO Box 94, Melrose SA 5483

In person at the office of the Council in Stuart Street Melrose between the hours of 8.30 am to 5:30 pm Monday to Friday

Centrelink      Centrelink has developed a free bill paying service for customers receiving Centrelink payments, whereby fortnightly payments are directed into Council's bank account out of the Centrelink pension / benefit. Ratepayers can telephone or visit their nearest Centrelink Office to request a deduction form (SA 325).

Council also has EFTPOS facilities available. This is not a cash out facility.

The Council has adopted a policy that where the payment of rates will cause a ratepayer demonstrable hardship, the Council is prepared to make extended payment provisions or payments by deferred arrangement. Any ratepayer who may, or is likely to experience difficulty with meeting the standard payment arrangements is invited to contact the Chief Executive Officer at the Council Office to discuss alternative payment arrangements. All such inquiries are treated confidentially.

The Chief Executive Officer has a delegation to make alternative arrangements and it is not necessary that they be reported to Council.

#### **4.15 Postponement of Rates for Seniors**

Recent changes to the Local Government Act 1999 allow eligible Senior Ratepayers to postpone a proportion of their Council rates each financial year commencing in 2007 / 2008 (there is a threshold amount of rates which cannot be postponed). The outstanding rates remain a charge on the property until it is sold or the Senior person no longer lives on the property or becomes ineligible to continue the postponement. For further information, please contact the Manager Administration Services at the Council office.

#### **4.16 Late Payment of Rates**

The Local Government Act 1999 provides that Councils impose an initial penalty of 2.0 % on any payment of rates that is received late. A payment that continues to be late is then charged a prescribed interest rate on the expiration of each month that it continues to be late. For the 2007 / 2008 financial year this rate is 0.854 % per month.

Council issues a final notice for payment of rates when rates are overdue ie. unpaid by the due date. Should rates remain unpaid more than 30 days after the due date, unless alternative payment arrangements have been agreed with the Council, the debt may be referred to a debt collection agency for collection. The debt collection agency charges collection fees to the ratepayer.

When Council receives a payment in respect of overdue rates, it applies the money received as follows:

- \* first - to satisfy any costs awarded in connection with court proceedings;
- \* second - to satisfy any interest costs;
- \* third - in payment of any fines imposed;
- \* fourth - in payment of rates, in chronological order, starting with the oldest account first.

#### 4.17 Remission and Postponement of Rates

Section 182 of the Local Government Act 1999 permits the Council, on the application of the ratepayer, to partially or wholly remit rates or to postpone rates, on the basis of hardship. Where a ratepayer is suffering hardship in paying rates he/she is invited to contact the Chief Executive Officer at the Council Office on 8666 2014 to discuss the matter. Such inquiries are treated confidentially.

#### 4.18 Rebate of Rates

Rebates and remissions are a concession granted by the Council and the granting of such rebates redistribute the rate burden to other ratepayers, irrespective of whether the rebates are mandated by legislation or granted on a discretionary basis by the Council.

##### **Mandatory Rebates**

- \* The Local Government Act 1999 requires Councils to rebate the rates payable for certain land uses. These include rebates of 100% for land -
  - being predominantly used for service delivery or administration by a hospital or health centre;
  - containing a church or other building used for public worship;
  - used for a cemetery.Rates rebated under these mandatory provisions amounted to \$23,496.
- \* The Recreational Grounds Rates and Taxes Exemption Act 1981 also provides for rebates on land. Rebates under this Act total \$38,244.
- \* Various other legislation makes provision for rate rebates, for example the National Trust Act; and the Native Vegetation Act. Rates foregone under these provisions exceed \$4,582.

##### **Discretionary Rebates**

Pursuant to Section 166 of the Local Government Act 1999, the Council may in its absolute discretion grant a rebate of rates or service charges in any of the following cases:

- (i) where it is desirable for the purpose of securing the proper development of the area (or a part of the area);
- (ii) where it is desirable for the purpose of assisting or supporting a business in its area;
- (iii) where it will be conducive to the preservation of buildings or places of historic significance;
- (iv) where the land is being used for educational purposes;
- (v) where the land is being used for agricultural, horticultural or floricultural exhibitions;
- (vi) where the land is being used for a hospital or health centre;
- (vii) where the land is being used to provide facilities or services for children or young persons;
- (viii) where the land is being used to provide accommodation for the aged or disabled;
- (ix) where the land is being used for a residential aged care facility that is approved for Commonwealth funding under the Aged Care Act 1987 (Commonwealth) or a day therapy centre;
- (x) where the land is being used by an organisation which, in the opinion of the Council, provides a benefit or service to the local community;
- (xi) where the rebate relates to common property or land vested in a community corporation under the Community Titles Act over which the public has a free and unrestricted right of access and enjoyment; and
- (xii) where the rebate is considered by the Council to be appropriate to provide relief against what would otherwise amount to a substantial change in rates payable due to a change in the basis of valuation used for the purposes of rating, rapid changes in valuations, or anomalies in valuations.

In exercising this general power, Council is able to pursue policy objectives and provide assistance to:

- \* local community groups such as:

• CWA - Wilmington	\$ 623
• Wilmington Rodeo Club	\$ 3,666
• Booleroo Centre & District Ambulance	\$ 1,696
• Booleroo Centre & District Hospital	\$ 1,521
• Port Germein Village Project Association	\$ 1,202
• Booleroo Centre Lions Club	\$ 422
• Port Germein Progress Association	\$ 3,785



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• Mount View Homes	\$ 1,479
• Murray Town Progress Association	\$ 408
• Wirrabara Progress Association	\$ 628
• Wilmington Progress Association	\$ 715
	\$ 16,144

- \* local businesses and residential use landowners experiencing above normal increases in rates that result from property valuation 'spikes'.

The impact of the property boom has seen valuations of coastal properties experience particularly large increases. When certain 'pockets' of our community experience high valuation increases it can cause a redistribution of the Council rates burden. Experience from the last few years has seen some property owners levied much more than the average increase in rates.

Council will apply specific rebate measures in an attempt to counteract this variability in increased values. In this way, Council has done all it can to mitigate the effect of the increases on those who had less capacity to pay.

Total cost of discretionary rebates given for these various purposes in the 2007 / 2008 financial year amount to \$ 17,275. It is also a requirement of the Local Government Act 1999 that a comparable rebate also be given to any other rate - therefore an amount of \$ 185 is also to be rebated on the Hall separate rate and an amount of \$ 487 on the Natural Resources Management Levy (separate rate).

#### **4.19 Sale of Land for Non-Payment of Rates**

The Local Government Act 1999 provides that a Council may sell any property where the rates have been in arrears for three years or more. The Council is required to notify the owner of the land of:

- (a) its intention to sell the land,
- (b) details of the outstanding amounts,
- (c) Council's intention to sell the land if payment of the outstanding amount is not received within one month.

Except in extraordinary circumstances, Council enforces the sale of land for arrears of rates.

### **5.0 Public Availability of Annual Business Plan**

The public may inspect a copy of this Policy Document, without charge, at the offices of the Council during normal office hours, and may obtain a copy for a fee fixed by the Council, if any.

Further enquiries in relation to the Annual Business Plan should be directed to the Chief Executive Officer, by telephoning 08 8666 2014 or emailing [ceo@mtr.sa.gov.au](mailto:ceo@mtr.sa.gov.au).

### **6.0 Adoption of Policy Document**

The 2007 / 2008 Annual Business Plan was adopted by the District Council of Mount Remarkable at its meeting held on 6<sup>th</sup> August 2007.



# DISTRICT COUNCIL OF MOUNT REMARKABLE

## BUDGETED INCOME STATEMENT FOR THE YEAR ENDING 30 JUNE 2008

		2006 / 2007		2007 / 2008
	BGT	YTD ACT	FY F'Cast	BUDGET
<b>OPERATING REVENUE</b>				
RATES - GENERAL	1,519,267	1,519,479	1,519,479	1,580,258
RATES - OTHER	247,100	253,748	253,748	245,716
STATUTORY CHARGES	110,575	70,878	70,878	108,600
USER CHARGES	288,000	266,904	266,904	777,825
OTHER GRANTS, SUBSIDIES & CONTRIBUTIONS	1,625,718	1,495,378	1,495,378	1,950,419
INVESTMENT INCOME	80,240	135,646	135,646	104,850
REIMBURSEMENTS	95,888	162,699	162,699	157,254
OTHER REVENUES	811,500	956,028	956,028	759,600
SHARE OF PROFIT - JOINT VENTURES & ASSOCIATES	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>4,778,288</b>	<b>4,860,759</b>	<b>4,860,759</b>	<b>5,684,522</b>
<b>OPERATING EXPENSES</b>				
EMPLOYEE COSTS	900,610	982,244	894,189	993,282
MATERIALS, CONTRACTS & OTHER EXPENSES	2,933,523	3,684,015	2,953,712	3,464,533
FINANCE COSTS	89,916	96,160	96,160	84,613
DEPRECIATION, AMORTISATION & IMPAIRMENT	1,270,000	0	1,270,000	1,270,000
DESIGNATED EXPENSES	0	0	0	0
SHARE OF LOSS - JOINT VENTURES & ASSOCIATES	0	0	0	0
<b>TOTAL OPERATING EXPENSES</b>	<b>5,194,048</b>	<b>4,762,420</b>	<b>5,214,061</b>	<b>5,812,428</b>
<b>OPERATING SURPLUS (DEFICIT) BEFORE CAPITAL AMOUNTS</b>	<b>(415,760)</b>	<b>98,340</b>	<b>(353,302)</b>	<b>(127,905)</b>
GAIN (LOSS) ON DISPOSAL OF ASSETS	0	(11,979)	(11,979)	0
AMOUNTS SPECIFICALLY FOR NEW OR UPGRADED ASSETS	134,885	181,627	181,627	0
PHYSICAL RESOURCES REC'D FREE OF CHARGE	0	193,683	193,683	250,000
<b>NET SURPLUS (DEFICIT)</b>	<b>(280,875)</b>	<b>461,670</b>	<b>10,029</b>	<b>122,095</b>

# DISTRICT COUNCIL OF MOUNT REMARKABLE

## BUDGETED BALANCE SHEET AS AT 30 JUNE 2008

	2006 / 2007		2007 / 2008
BGT	YTD ACT	FY F'Cast	BUDGET
<b>CURRENT ASSETS</b>			
CASH & CASH EQUIVALENTS	442,780	1,772,685	566,403
TRADE & OTHER RECEIVABLES	264,174	189,451	185,000
OTHER FINANCIAL ASSETS	0	0	0
INVENTORIES	20,199	13,802	15,000
OTHER CURRENT ASSETS	56,910	100,060	82,571
<b>TOTAL CURRENT ASSETS</b>	<b>784,062</b>	<b>2,075,997</b>	<b>848,974</b>
<b>NON-CURRENT ASSETS</b>			
FINANCIAL ASSETS	0	0	0
INVESTMENTS ACCOUNTED FOR USING EQUITY METHOD	0	0	0
INVESTMENT PROPERTY	0	0	0
PROPERTY, PLANT & EQUIPMENT	63,352,181	64,467,715	65,308,856
OTHER NON-CURRENT ASSETS	0	0	0
<b>TOTAL NON-CURRENT ASSETS</b>	<b>63,352,181</b>	<b>64,467,715</b>	<b>65,308,856</b>
<b>TOTAL ASSETS</b>	<b>64,136,243</b>	<b>66,543,712</b>	<b>66,157,830</b>
<b>CURRENT LIABILITIES</b>			
TRADE & OTHER PAYABLES	188,960	129,838	135,000
LOANS & BORROWINGS	16,228	112,254	90,538
PROVISIONS	218,730	230,059	240,000
OTHER CURRENT LIABILITIES	0	0	0
<b>TOTAL CURRENT LIABILITIES</b>	<b>423,918</b>	<b>472,151</b>	<b>465,538</b>
<b>NON-CURRENT LIABILITIES</b>			
TRADE & OTHER PAYABLES	0	0	0
LOANS & BORROWINGS	1,030,505	932,251	875,788
PROVISIONS	11,710	18,260	25,000
OTHER NON-CURRENT LIABILITIES	0	0	0
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>1,042,216</b>	<b>950,511</b>	<b>900,788</b>
<b>TOTAL LIABILITIES</b>	<b>1,466,133</b>	<b>1,422,662</b>	<b>1,366,326</b>
<b>NET ASSETS</b>	<b>62,670,110</b>	<b>65,121,050</b>	<b>64,791,504</b>
<b>EQUITY</b>			
ACCUMULATED SURPLUS	22,670,598	25,072,285	24,729,596
ASSET REVALUATION RESERVE	39,739,029	39,739,029	39,739,029
OTHER RESERVES	260,484	309,736	322,879
<b>TOTAL EQUITY</b>	<b>62,670,110</b>	<b>65,121,050</b>	<b>64,791,504</b>

# DISTRICT COUNCIL OF MOUNT REMARKABLE

## BUDGETED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDING 30 JUNE 2008

	2006 / 2007			2007 / 2008
	BGT	YTD ACT	FY F'Cast	BUDGET
<b>ACCUMULATED SURPLUS</b>				
BALANCE AT END OF PREVIOUS REPORTING PERIOD	22,857,436	24,565,830	24,565,830	24,620,644
NET RESULT FOR CURRENT YEAR	(280,875)	461,670	10,029	122,095
TRANSFERS TO OTHER RESERVES	(21,750)	(65,215)	(65,215)	(125,643)
TRANSFERS FROM OTHER RESERVES	115,787	110,000	110,000	112,500
ADJUST. TO COMPLY WITH REVISED ACC. STANDARDS	0	0	0	0
<b>BALANCE AT END OF PERIOD</b>	<b>22,670,598</b>	<b>25,072,285</b>	<b>24,620,644</b>	<b>24,729,596</b>
<b>ASSET REVALUATION RESERVE</b>				
BALANCE AT END OF PREVIOUS REPORTING PERIOD	39,739,029	39,739,029	39,739,029	39,739,029
GAIN ON REVALUATION OF P, P & E	0	0	0	0
TRANSFER TO ACC. SURPLUS ON SALE OF P, P & E	0	0	0	0
ADJUST. TO COMPLY WITH REVISED ACC. STANDARDS	0	0	0	0
<b>BALANCE AT END OF PERIOD</b>	<b>39,739,029</b>	<b>39,739,029</b>	<b>39,739,029</b>	<b>39,739,029</b>
<b>OTHER RESERVES</b>				
BALANCE AT END OF PREVIOUS REPORTING PERIOD	354,521	354,521	354,521	309,736
TRANSFERS FROM ACC. SURPLUS (RESERVE INCREMENTS)	21,750	65,215	65,215	125,643
TRANSFERS TO ACC. SURPLUS (RESERVE DECREMENTS)	(115,787)	(110,000)	(110,000)	(112,500)
<b>BALANCE AT END OF PERIOD</b>	<b>260,484</b>	<b>309,736</b>	<b>309,736</b>	<b>322,879</b>
<b>TOTAL EQUITY</b>	<b>62,670,110</b>	<b>65,121,050</b>	<b>64,669,409</b>	<b>64,791,504</b>

# DISTRICT COUNCIL OF MOUNT REMARKABLE

## BUDGETED STATEMENT OF CASH FLOWS FOR THE YEAR ENDING 30 JUNE 2008

	INFLOWS (OUTFLOWS)	BGT	2006 / 2007 YTD ACT	FY F'Cast	2007 / 2008 BUDGET
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
<i><b>RECEIPTS</b></i>					
OPERATING REVENUES		4,778,288	4,748,555	4,748,555	5,584,123
INVESTMENT INCOME			135,646	135,646	104,850
GST COLLECTED			0	0	0
GST REFUNDED FROM ATO			0	0	0
<i><b>PAYMENTS</b></i>					
OPERATING EXPENSES		(3,907,048)	(4,690,087)	(3,843,394)	(4,454,319)
FINANCE COSTS			(98,839)	(110,023)	(84,613)
GST PAYMENTS ON PURCHASES			0	0	0
GST REMITTED TO ATO			0	0	0
<b>NET CASH PROVIDED BY (OR USED IN) OPERATING ACTIVITIES</b>		<b>871,240</b>	<b>95,276</b>	<b>930,785</b>	<b>1,150,041</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
<i><b>RECEIPTS</b></i>					
GRANTS SPECIFICALLY FOR NEW / UPGRADED ASSETS		134,885	181,627	181,627	0
SALE OF REPLACED ASSETS			53,292	53,292	0
SALE OF SURPLUS ASSETS			0	0	0
SALE OF INVESTMENT PROPERTY			0	0	0
SALE OF REAL ESTATE DEVELOPMENTS			0	0	0
REPAYMENT OF LOANS BY COMMUNITY GROUPS		19,098	24,098	24,098	17,489
DISTRIBUTIONS FROM ASSOCIATED ENTITIES			81,942	81,942	0
<i><b>PAYMENTS</b></i>					
EXPENDITURE ON RENEWAL / REPLACEMENT OF ASSETS		(1,957,936)	(143,815)	(979,324)	(1,312,500)
EXPENDITURE ON NEW / UPGRADED ASSETS			0	0	(983,133)
PURCHASE OF INVESMENT PROPERTY			0	0	0
DEVELOPMENT OF REAL ESTATE FOR SALE			0	0	0
LOANS MADE TO COMMUNITY GROUPS			0	0	0
CAPITAL CONTRIBUTED TO ASSOCIATED ENTITIES			0	0	0
<b>NET CASH PROVIDED BY (OR USED IN) INVESTING ACTIVITIES</b>		<b>(1,803,953)</b>	<b>197,144</b>	<b>(638,365)</b>	<b>(2,278,144)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>					
<i><b>RECEIPTS</b></i>					
PROCEEDS FROM BORROWINGS			0	0	6,575
PROCEEDS FROM AGED CARE FACILITY DEPOSITS			0	0	0
<i><b>PAYMENTS</b></i>					
REPAYMENT OF BORROWINGS		(91,212)	(93,440)	(93,440)	(84,754)
REPAYMENT OF FINANCE LEASE LIABILITIES			0	0	0
REPAYMENT OF AGED CARE FACILITY DEPOSITS			0	0	0
<b>NET CASH PROVIDED BY (OR USED IN) FINANCING ACTIVITIES</b>		<b>(91,212)</b>	<b>(93,440)</b>	<b>(93,440)</b>	<b>(78,179)</b>
<b>NET INCREASE (DECREASE) IN CASH HELD</b>		<b>(1,023,925)</b>	<b>198,980</b>	<b>198,980</b>	<b>(1,206,282)</b>
<b>CASH &amp; CASH EQUIVALENTS AT BEGINNING OF REPORTING PERIOD</b>		<b>1,466,705</b>	<b>1,573,705</b>	<b>1,573,705</b>	<b>1,772,685</b>
<b>CASH &amp; CASH EQUIVALENTS AT END OF REPORTING PERIOD</b>		<b>442,780</b>	<b>1,772,685</b>	<b>1,772,685</b>	<b>566,403</b>

# DISTRICT COUNCIL OF MOUNT REMARKABLE

## BUDGET FUNDING STATEMENT FOR THE YEAR ENDING 30 JUNE 2008

	BGT	2006 / 2007 YTD ACT	FY F'Cast	2007 / 2008 BUDGET
<b>REVENUE</b>				
RATES - GENERAL	1,519,267	1,519,479	1,519,479	1,580,258
RATES - OTHER	247,100	253,748	253,748	245,716
STATUTORY CHARGES	110,575	70,878	70,878	108,600
USER CHARGES	288,000	266,904	266,904	777,825
OTHER GRANTS, SUBSIDIES & CONTRIBUTIONS	1,625,718	1,495,378	1,495,378	1,950,419
INVESTMENT INCOME	80,240	135,646	135,646	104,850
REIMBURSEMENTS	95,888	162,699	162,699	157,254
OTHER REVENUES	811,500	956,028	956,028	759,600
SHARE OF PROFIT - JOINT VENTURES & ASSOCIATES	0	0	0	0
<b>TOTAL REVENUE</b>	<b>4,778,288</b>	<b>4,860,759</b>	<b>4,860,759</b>	<b>5,684,522</b>
<b>EXPENSES</b>				
EMPLOYEE COSTS	900,610	982,244	894,189	993,282
MATERIALS, CONTRACTS & OTHER EXPENSES	2,933,523	3,684,015	2,953,712	3,464,533
FINANCE COSTS	89,916	96,160	96,160	84,613
DEPRECIATION, AMORTISATION & IMPARIMENT	1,270,000	0	1,270,000	1,270,000
DEISGNATED EXPENSES	0	0	0	0
SHARE OF LOSS - JOINT VENTURES & ASSOCIATES	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>5,194,048</b>	<b>4,762,420</b>	<b>5,214,061</b>	<b>5,812,428</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(415,760)</b>	<b>98,340</b>	<b>(353,302)</b>	<b>(127,905)</b>
CAPITAL REVENUES	134,885	181,627	181,627	0
<b>OPERATING SURPLUS (DEFICIT) AFTER CAPITAL REVENUES</b>	<b>(280,875)</b>	<b>279,967</b>	<b>(171,675)</b>	<b>(127,905)</b>
ADD: DEPRECIATION OF NON-CURRENT ASSETS	1,270,000	0	1,270,000	1,270,000
ADD: PROCEEDS FROM SALE OF NON-CURRENT ASSETS	0	53,292	53,292	0
<b>INTERNAL SOURCES OF FUNDING AVAILABLE FOR CAPITAL INVESTMENT EXPENDITURE</b>	<b>989,125</b>	<b>333,259</b>	<b>1,151,618</b>	<b>1,142,095</b>
LESS: CAPITAL INVESTMENT EXPENDITURE ON NON-CURRENT ASSETS	1,957,936	143,815	979,324	2,295,633
<b>NET OVERALL FUNDING SURPLUS (DEFICIT)</b>	<b>(968,811)</b>	<b>189,444</b>	<b>172,293</b>	<b>(1,153,538)</b>

## FUNDING TRANSACTIONS ASSOCIATED WITH ACCOMMODATING THE ABOVE NET OVERALL FUNDING DEFICIT, OR APPLYING THE NET OVERALL FUNDING SURPLUS, ARE AS FOLLOW:

NEW BORROWINGS	0	0	0	6,575
LESS: REPAYMENT OF PRINCIPAL ON BORROWINGS	91,212	93,440	93,440	84,754
LESS: INCREASE (DECREASE) IN LEVEL OF LOANS TO COMMUNITY	(19,098)	(24,098)	(24,098)	(17,489)
LESS: INCREASE (DECREASE) IN LEVEL OF CASH & INVESTMENTS	(1,023,925)	198,980	198,980	(1,206,282)
LESS: OTHER (INCLUDING THE SUM OF INCREASES IN RECEIVABLES & DECREASES IN CREDITORS & PROVISIONS)	(17,000)	(78,878)	(96,028)	(7,946)
<b>FUNDING TRANSACTIONS</b>	<b>968,811</b>	<b>(189,444)</b>	<b>(172,294)</b>	<b>1,153,538</b>

# DISTRICT COUNCIL OF MOUNT REMARKABLE

## RATES DETERMINATION STATEMENT FOR THE YEAR ENDING 30 JUNE 2008

		2006 / 2007		2007 / 2008
	BGT	YTD ACT	FY F'Cast	BUDGET
<b>REVENUE</b>				
RATES (OTHER & NRM LEVY)	247,100	253,748	253,748	245,716
STATUTORY CHARGES	110,575	70,878	70,878	108,600
USER CHARGES	288,000	266,904	266,904	777,825
OTHER GRANTS, SUBSIDIES & CONTRIBUTIONS	1,625,718	1,495,378	1,495,378	1,950,419
INVESTMENT INCOME	80,240	135,646	135,646	104,850
REIMBURSEMENTS	95,888	162,699	162,699	157,254
OTHER REVENUES	811,500	956,028	956,028	759,600
SHARE OF PROFIT - JOINT VENTURES & ASSOCIATES	0	0	0	0
<b>TOTAL REVENUE</b>	<b>3,259,021</b>	<b>3,341,280</b>	<b>3,341,280</b>	<b>4,104,264</b>
<b>EXPENSES</b>				
EMPLOYEE COSTS	900,610	982,244	894,189	993,282
MATERIALS, CONTRACTS & OTHER EXPENSES	2,933,523	3,684,015	2,953,712	3,464,533
FINANCE COSTS	89,916	96,160	96,160	84,613
DEPRECIATION, AMORTISATION & IMPARIMENT	1,270,000	0	1,270,000	1,270,000
DEISGNATED EXPENSES	0	0	0	0
SHARE OF LOSS - JOINT VENTURES & ASSOCIATES	0	0	0	0
<b>TOTAL EXPENSES</b>	<b>5,194,048</b>	<b>4,762,420</b>	<b>5,214,061</b>	<b>5,812,428</b>
<b>OPERATING SURPLUS (DEFICIT)</b>	<b>(1,935,027)</b>	<b>(1,421,139)</b>	<b>(1,872,781)</b>	<b>(1,708,164)</b>
ADD BACK UNFUNDED DEPRECIATION	1,270,000	0	1,270,000	1,270,000
LESS: CAPITAL EXPENDITURE & RESERVE TRANSFERS	2,079,398	458,680	1,316,284	2,766,030
ADD: CAPITAL REVENUES & RESERVE TRANSFERS	134,885	530,180	558,595	386,564
	<b>(2,609,540)</b>	<b>(1,349,639)</b>	<b>(1,360,469)</b>	<b>(2,817,630)</b>
ADD PRIOR YEAR SURPLUS (DEFICIT)	1,070,000	1,070,000	1,070,000	1,230,000
<b>GENERAL RATE REVENUE REQUIRED TO BALANCE BUDGET</b>	<b>1,539,540</b>	<b>279,639</b>	<b>290,469</b>	<b>1,587,630</b>
<b>BUDGETED GENERAL RATE REVENUE</b>	<b>1,519,267</b>	<b>1,519,479</b>	<b>1,519,479</b>	<b>1,580,258</b>
<b>BUDGETED SURPLUS (DEFICIT)</b>	<b>(20,273)</b>	<b>1,239,840</b>	<b>1,229,009</b>	<b>(7,371)</b>



# DISTRICT COUNCIL OF MOUNT REMARKABLE

UNIFORM PRESENTATION OF FINANCES	2004 / 2005 Actual \$	2005 / 2006 Actual \$	2006 / 2007 FY F'Cast \$	2007 / 2008 Budget \$
<b>Operating Revenues</b> <sup>(a) (g)</sup>				
Rates - General	1,349,657	1,423,196	1,519,479	1,580,258
Rates - Other	304,302	263,934	253,748	245,716
Statutory Charges	57,572	56,721	70,878	108,600
User Charges	246,084	247,901	266,904	777,825
Other Grants, Subsidies & Contributions	1,233,897	1,386,273	1,495,378	1,950,419
Investment Income	53,905	86,873	135,646	104,850
Reimbursements	1,060,116	150,630	162,699	157,254
Other Revenue	97,833	401,648	956,028	759,600
Share of Profit - Joint Ventures & Associates	-	-	-	-
<b>Total Operating Revenues</b>	<b>4,403,367</b>	<b>4,017,176</b>	<b>4,860,759</b>	<b>5,684,522</b>
<b>less Operating Expenses</b> <sup>(b) (g)</sup>				
Employee Costs	745,448	571,291	894,189	993,282
Materials, Contracts & Other Expenses	2,230,328	1,597,221	2,953,712	3,464,533
Finance Costs	88,439	87,687	96,160	84,613
Depreciation, Amortisation & Impairment	1,220,733	1,267,754	1,270,000	1,270,000
Designated Expense	-	-	-	-
Share of Loss - Joint Ventures & Associates	-	-	-	-
<b>Total Operating Expenses</b>	<b>4,284,949</b>	<b>3,523,952</b>	<b>5,214,061</b>	<b>5,812,428</b>
<b>Operating Surplus / (Deficit) <sup>©</sup> before Capital Amounts</b>	<b>118,418</b>	<b>493,224</b>	<b>(353,302)</b>	<b>(127,905)</b>
<b>Less: Net Outlays on Existing Assets</b>				
Capital Expenditure on Renewal & Replacement of Existing Assets	1,314,643	2,067,499	979,324	1,312,500
less Depreciation	(1,220,733)	(1,267,754)	(1,270,000)	(1,270,000)
less Proceeds from Sale of Replaced Assets	(202,268)	(71,334)	(53,292)	-
<b>Net Outlays on Non-financial Assets</b>	<b>(108,358)</b>	<b>728,411</b>	<b>(343,968)</b>	<b>42,500</b>
<b>Less: Net Outlays on New &amp; Upgraded Assets</b>				
Capital Expenditure on New & Upgraded Assets	-	-	-	983,133
less Grants and Contributions specifically for New and Upgraded Assets <sup>(d)</sup>	(333,000)	(797,932)	(181,627)	-
less Proceeds from Sale of Surplus Assets	-	-	-	-
<b>Net Outlays on Non-financial Assets</b>	<b>(333,000)</b>	<b>(797,932)</b>	<b>(181,627)</b>	<b>983,133</b>
<b>Equals: Net Lending / (Borrowing) for Financial Year <sup>(e)</sup></b>	<b>559,776</b>	<b>562,744</b>	<b>172,293</b>	<b>(1,153,538)</b>

(a) Operating revenue excludes book gains on disposal of assets. Operating revenue includes grants for all purposes, except grants specifically required to be spent on new assets or upgrading assets.

(b) Operating expenses exclude book losses on revaluation and/or disposal of assets.

(c) Operating Surplus / (Deficit) measures the extent to which operating revenue is or is not sufficient to meet all of the costs of providing council services, which include depreciation. Where an operating deficit exists, some costs being incurred in the current year are not being met by today's ratepayers.

(d) Excludes the value of non-financial assets donated to the Council. Similarly, capital expenditure on assets excludes non-financial assets donated to the Council.

(e) Net Lending / (Borrowing) equals Operating Surplus / (Deficit), less Net Outlays on Non-financial Assets. The Net Lending / (Borrowing) result is a measure of the Council's overall (i.e. Operating and Capital) budget. The Net Lending / (Borrowing) result can be expected to fluctuate from year to year, given the lumpy nature of some capital expenditure. Achieving a zero result on the Net Lending / (Borrowing) measure in any one year essentially means that the Council has met all of its expenditure (both operating and capital) from the current year's revenues.

(g) Some individual revenue and expense items will need to be updated to take account of changes stemming from the introduction of Australian International Financial Reporting Standards.



# DISTRICT COUNCIL OF MOUNT REMARKABLE

## FINANCIAL SUSTAINABILITY AGGREGATES & INDICATORS

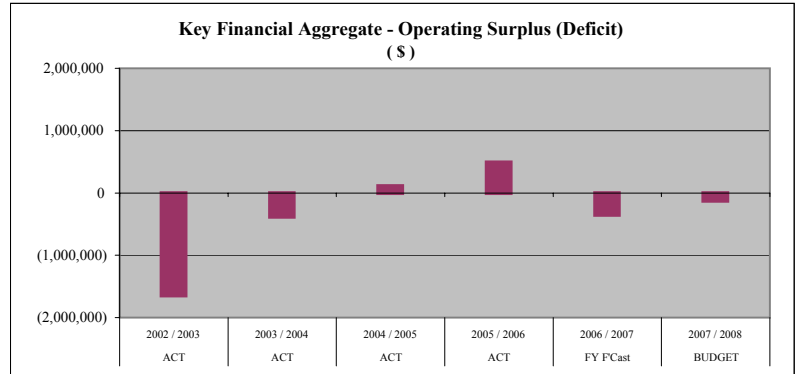
These Financial Indicators have been calculated in accordance with *Information Paper 9 - Local Government Financial Indicators* prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

KEY FINANCIAL AGGREGATES	2002 / 2003 ACT	2003 / 2004 ACT	2004 / 2005 ACT	2005 / 2006 ACT	BGT	2006 / 2007 YTD ACT	FY F'Cast	2007 / 2008 BUDGET
<b>Operating Surplus</b>	(1,647,704)	(382,132)	109,195	490,934	(415,760)	98,340	(353,302)	(127,905)

(The difference between day to day income and expenses for the period)

The operating surplus (deficit) before capital amounts has been adjusted by excluding amounts relating to the revaluation of non financial assets.

Operating Surplus / (Deficit) measures the extent to which operating revenue is or is not sufficient to meet all of the costs of providing council services, which include depreciation. Where an operating deficit exists, some costs being incurred in the current year are not being met by today's ratepayers. Where an operating surplus is achieved, the amount of the surplus is available for capital expenditure over and above the level of depreciation expenses for the year, without the need to increase the level of a council's net financial liabilities. When such capital expenditure is not required, the amount of the operating surplus leads to a reduction in the level of net financial liabilities.

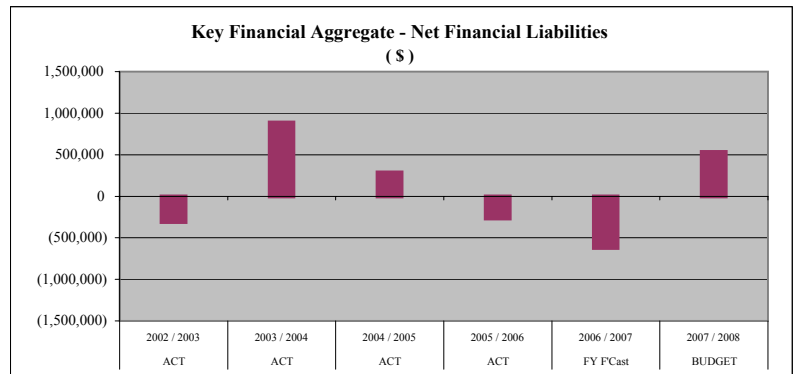


<b>Net Financial Liabilities</b>	(310,274)	887,316	285,426	(266,541)	702,270	(639,533)	(622,383)	532,353
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(What is owed to others less (net of) money Council already has or is owed to it)

Net financial liabilities are defined as total liabilities less non-equity financial assets.

Net Financial Liabilities is a financial position measure and equals total liabilities less financial assets (being cash, investments, loans to community groups, receivables, prepayments, but excluding equity-type investments). Net Financial Liabilities is the key indicator of a council's indebtedness to other sectors of the economy. It is a more comprehensive measure than Net Debt as it includes, for example, creditors and provisions for employee entitlements. The amount of Net Borrowing in any one-year increases the level of Net Financial Liabilities in the year by that amount, and indicates that a council has to incur liabilities or liquidate financial assets to finance its overall budget. Conversely, the amount of Net Lending decreases the level of Net Financial Liabilities, and indicates that a council has to purchase financial assets or repay liabilities in order to use surplus funds in that year. Where an ongoing negative Net Financial Liabilities position occurs, it implies that a council may be placing a higher priority on investment in financial assets than applying ratepayer funds to the pr



# DISTRICT COUNCIL OF MOUNT REMARKABLE

## FINANCIAL SUSTAINABILITY AGGREGATES & INDICATORS

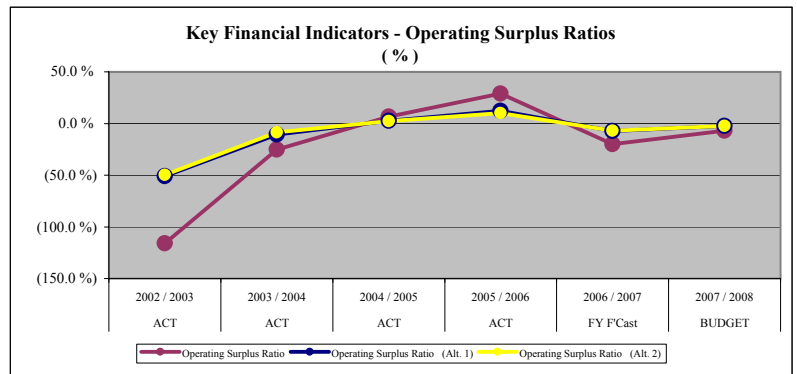
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KEY FINANCIAL INDICATORS	2002 / 2003 ACT	2003 / 2004 ACT	2004 / 2005 ACT	2005 / 2006 ACT	BGT	2006 / 2007 YTD ACT	FY F'Cast	2007 / 2008 BUDGET
<b>Operating Surplus Ratio</b>	(115.9 %)	(25.2 %)	6.6 %	29.1 %	(23.5 %)	5.5 %	(19.9 %)	(7.0 %)
<b>Operating Surplus Ratio (Alt. 1)</b>	(50.9 %)	(10.6 %)	2.5 %	12.2 %	(8.7 %)	2.0 %	(7.3 %)	(2.3 %)
<b>Operating Surplus Ratio (Alt. 2)</b>	(49.7 %)	(8.5 %)	2.3 %	10.2 %	(8.5 %)	2.0 %	(7.0 %)	(2.3 %)

(By what percentage does the major controllable income source vary from day to day expenses)

This ratio expresses the operating surplus as a percentage of general and other rates, net of the NRM levy

Operating Surplus Ratio expresses the Operating Surplus / (Deficit) as a percentage of general and other rates, net of rebates. Where an operating deficit exists, this measure indicates the percentage increase needed in rate revenue to achieve a break-even operating result. Equally, a break-even operating result also could be targeted by decreasing operating expenses. The first alternate ratio expresses the Operating Surplus / (Deficit) as a percentage of total operating revenue whilst the second alternate expresses it as a percentage of total (operating and capital) revenue. These have been provided for comparative purposes only, primarily in light of the relatively low proportion of Council's rate revenue to total operating revenue.

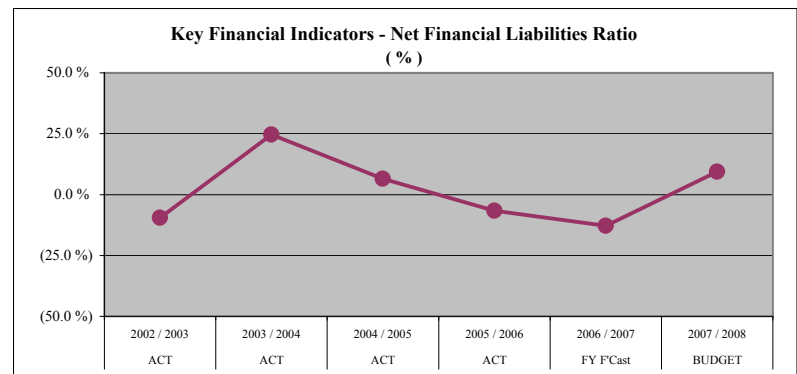


<b>Net Financial Liabilities Ratio</b>	(9.6 %)	24.7 %	6.5 %	(6.6 %)	14.7 %	(13.2 %)	(12.8 %)	9.4 %
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(How significant is the net amount owed compared with income)

Total operating revenue excludes profit on disposal of non-current assets and revenue from the NRM levy

Net Financial Liabilities Ratio expresses Net Financial Liabilities as a percentage of Total Operating Revenue. This measure equates the outstanding level of a council's financial obligations against the level of one-year's operating revenue. The measure also indicates the capacity of a council to meet its financial obligations from revenue streams. Where the ratio is falling, it indicates that a council's capacity to meet its financial obligations from revenue streams is strengthening. Conversely, where this ratio is increasing, it indicates that a council's capacity to meet its financial obligations is deteriorating.

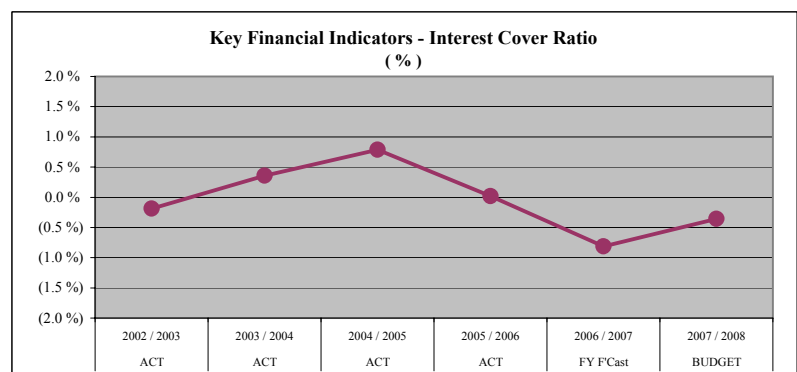


<b>Interest Cover Ratio</b>	(0.2 %)	0.4 %	0.8 %	0.0 %	0.2 %	(0.8 %)	(0.8 %)	(0.4 %)
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(How much income is used in paying interest on loans)

Net Interest Expenses is defined as total cash interest expenses less total cash interest revenues

Interest Cover Ratio expresses Net Interest Expenses as a percentage of Total Operating Revenue. It indicates the extent to which a Council's operating revenues are committed to interest expenses, however does not take into account the component of interest expenses that is funded directly under a self supporting loan, as for example occurs with the loans for Community Wastewater Management Schemes.



## FINANCIAL SUSTAINABILITY AGGREGATES & INDICATORS

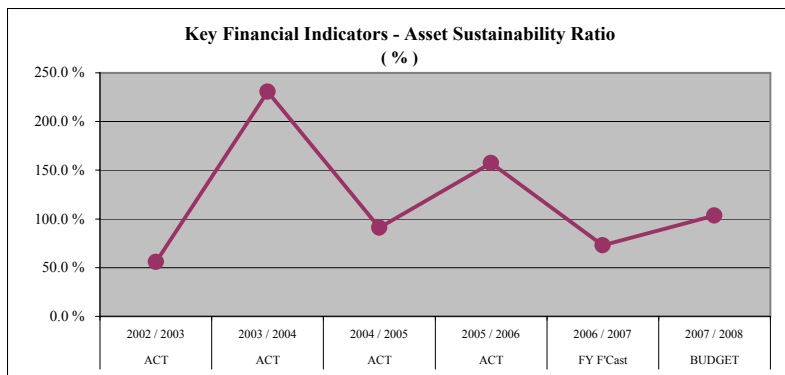
These Financial Indicators have been calculated in accordance with Information Paper 9 - Local Government Financial Indicators prepared as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

KEY FINANCIAL INDICATORS	2002 / 2003 ACT	2003 / 2004 ACT	2004 / 2005 ACT	2005 / 2006 ACT	BGT	2006 / 2007 YTD ACT	FY F'Cast	2007 / 2008 BUDGET
<b>Asset Sustainability Ratio</b>	55.8 %	230.7 %	91.1 %	157.5 %	154.2 %	0.0 %	72.9 %	103.3 %

(Are assets being replaced at the rate they are wearing out)

Net assets renewal expenditure is defined as net capital expenditure on the renewal and replacement of existing assets, and excludes new capital expenditure on the acquisition of additional assets

Asset Sustainability Ratio expresses net capital expenditure on renewal and replacement of existing assets as a percentage of depreciation costs. This measure assists in identifying the potential decline or improvement in asset condition and standards. A percentage less than 100 on an ongoing basis indicates that capital expenditure levels are not being optimised so as to minimise whole of life cycle costs of assets or that assets may be deteriorating at a greater rate than spending on their renewal or replacement.

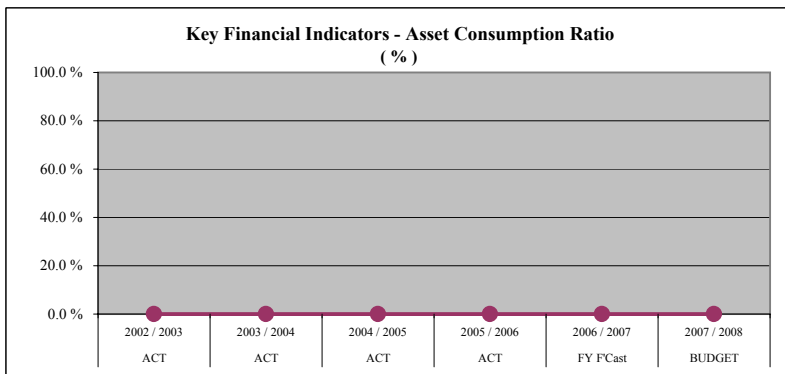


<b>Asset Consumption Ratio</b>	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
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(The average proportion of 'as new condition' left in assets)

Total carrying value of depreciable assets divided by total reported value of depreciable assets before accumulated depreciation

The Asset Consumption Ratio expresses the total carrying value of depreciable assets as a percentage of the total reported value of depreciable assets before accumulated depreciation. This ratio shows the written down current value of a Council's depreciable assets relative to their 'as new' value in up to date prices. This ratio seeks to highlight the aged condition of a Council's stock of physical assets. If a Council is responsibly maintaining and renewing and replacing its assets in accordance with a well prepared I&AMP, then the fact that its Asset Consumption Ratio may be relatively low and/or declining should not be a cause for concern - providing it is operating sustainability.

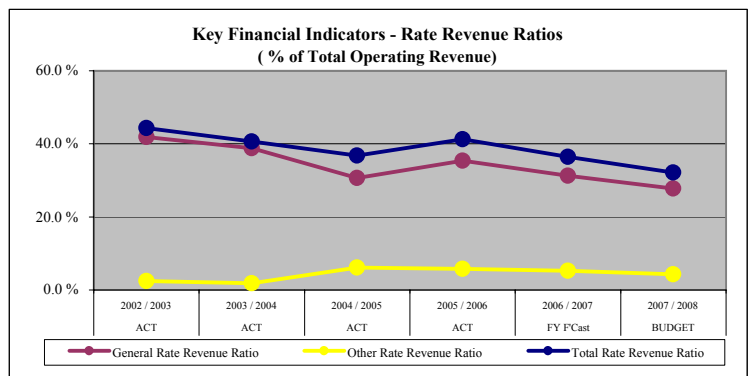
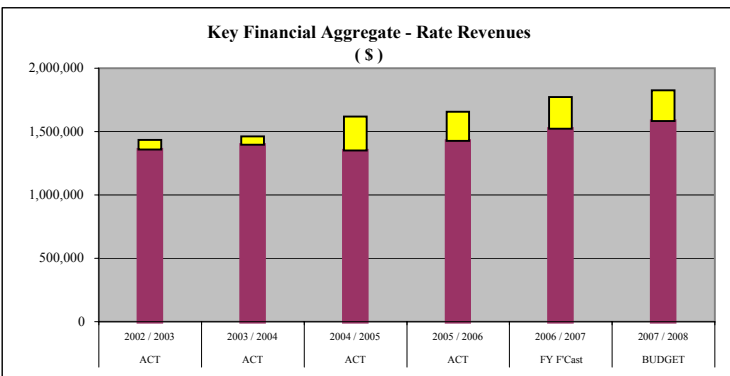


# DISTRICT COUNCIL OF MOUNT REMARKABLE

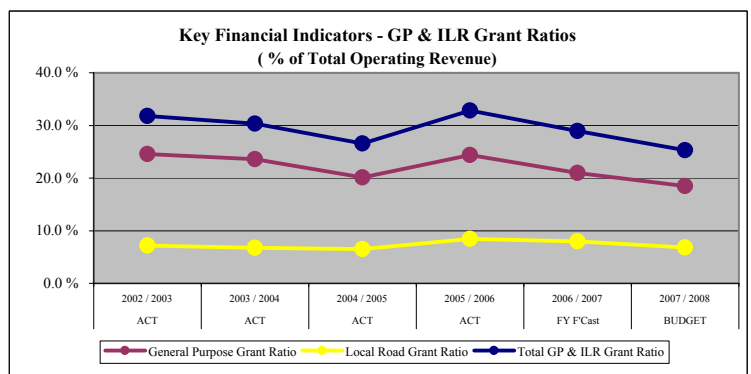
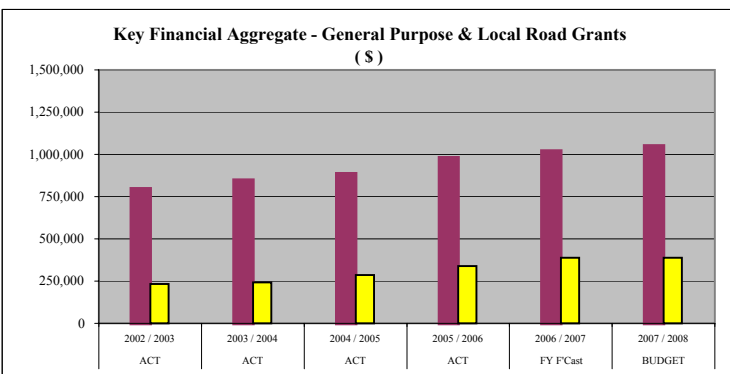
## FINANCIAL SUSTAINABILITY AGGREGATES & INDICATORS

The following Financial Aggregates and Indicators are Council's own internal indicators and are intended to supplement the financial sustainability aggregates and indicators established as part of the LGA Financial Sustainability Program for the Local Government Association of South Australia.

OTHER KEY FINANCIAL AGGREGATES & INDICATORS	2002 / 2003 ACT	2003 / 2004 ACT	2004 / 2005 ACT	2005 / 2006 ACT	BGT	2006 / 2007 YTD ACT	FY F'Cast	2007 / 2008 BUDGET
<b>General &amp; Other Rate Revenue</b>								
General Rates	1,356,116	1,394,672	1,349,657	1,423,196	1,519,267	1,519,479	1,519,479	1,580,258
Service Charges								
- CWMS	66,575	66,025	123,055	115,666	137,100	137,131	137,131	140,716
- Waste Collection & Bins	0	0	154,798	123,134	122,000	135,913	135,913	132,500
Separate Rates								
- Hall	0	0	26,449	25,134	25,000	24,954	24,954	25,000
- NRM Levy								
- Collected	0	0	0	0	20,355	20,429	20,429	71,500
- Remitted to Board	0	0	0	0	(20,355)	(20,355)	(20,355)	(71,500)
Rate Rebates	(24,778)	(26,861)	(28,295)	(24,471)	(30,000)	(24,113)	(24,113)	(30,000)
Fines on Rates	37,377	41,878	6,736	8,389	8,000	10,554	10,554	10,000
Rate Discounts	0	(14,434)	(14,301)	(14,565)	(15,000)	(30,765)	(30,765)	(32,500)
	1,435,290	1,461,280	1,618,099	1,656,482	1,766,367	1,773,227	1,773,227	1,825,974
<b>General Rate Revenue Ratio</b>	41.9 %	38.8 %	30.7 %	35.4 %	31.8 %	31.3 %	31.3 %	27.8 %
<b>Other Rate Revenue Ratio</b>	2.4 %	1.9 %	6.1 %	5.8 %	5.2 %	5.2 %	5.2 %	4.3 %
<b>Total Rate Revenue Ratio</b>	44.3 %	40.6 %	36.7 %	41.2 %	37.0 %	36.5 %	36.5 %	32.1 %



<b>General Purpose &amp; Local Road Grants</b>								
General Purpose Grant	796,057	847,317	884,787	978,263	978,000	1,018,933	1,018,933	1,049,570
Identified Local Road Grant	233,000	243,332	285,325	339,569	380,000	387,977	387,977	388,000
	1,029,057	1,090,649	1,170,112	1,317,832	1,358,000	1,406,910	1,406,910	1,437,570
<b>General Purpose Grant Ratio</b>	24.6 %	23.6 %	20.1 %	24.4 %	20.5 %	21.0 %	21.0 %	18.5 %
<b>Local Road Grant Ratio</b>	7.2 %	6.8 %	6.5 %	8.5 %	8.0 %	8.0 %	8.0 %	6.8 %
<b>Total GP &amp; ILR Grant Ratio</b>	31.8 %	30.3 %	26.6 %	32.8 %	28.4 %	28.9 %	28.9 %	25.3 %

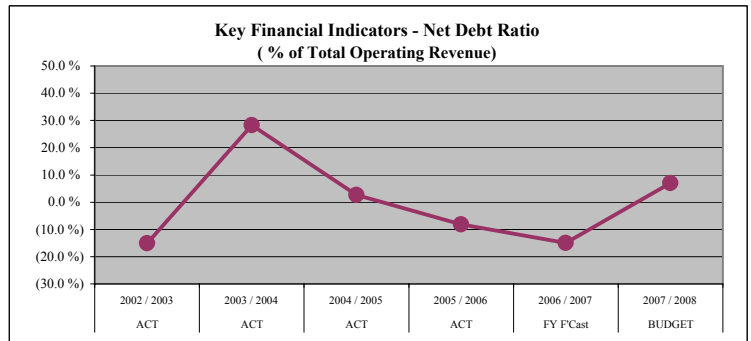
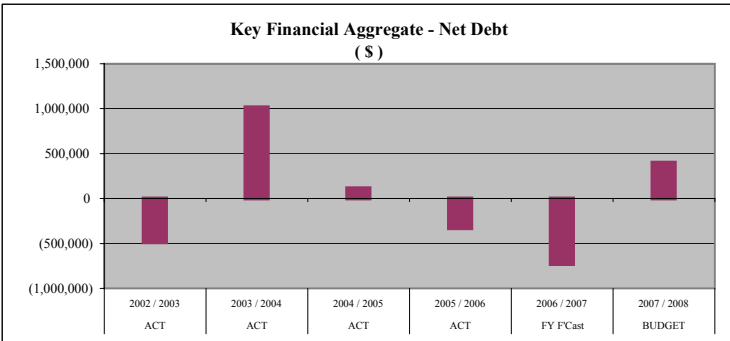


# DISTRICT COUNCIL OF MOUNT REMARKABLE

## FINANCIAL SUSTAINABILITY AGGREGATES & INDICATORS

### OTHER KEY FINANCIAL AGGREGATES & INDICATORS

	2002 / 2003 ACT	2003 / 2004 ACT	2004 / 2005 ACT	2005 / 2006 ACT	BGT	2006 / 2007 YTD ACT	FY F'Cast	2007 / 2008 BUDGET
<b>Net Debt</b>								
Outstanding Borrowings	345,037	1,174,930	1,153,707	1,137,945	1,046,733	1,044,505	1,044,505	966,326
Less: Cash & Investments	833,059	160,261	1,037,700	1,466,705	442,780	1,772,685	1,772,685	566,403
	(488,022)	1,014,668	116,007	(328,760)	603,953	(728,179)	(728,179)	399,924
<b>Net Debt Ratio</b>	(15.1 %)	28.2 %	2.6 %	(8.2 %)	12.6 %	(15.0 %)	(15.0 %)	7.0 %
<b>Net Debt per Capita</b>	(165)	344	39	(111)	213	(256)	(256)	141



### OTHER FINANCIAL INDICATORS

<b>Current Ratio</b>	1.72	1.24	2.66	3.68	1.85	4.40	4.24	1.82
<b>Debt Ratio</b>	0.02	0.03	0.02	0.02	0.02	0.02	0.02	0.02
<b>Debt Service Ratio</b>	0.01	0.01	0.02	0.02	0.04	0.04	0.04	0.03
<b>Rate Coverage Ratio</b>	0.44	0.42	0.38	0.42	0.37	0.36	0.36	0.32
<b>Outstanding Rates Ratio</b>	0.33	0.03	0.04	0.05	0.04	0.06	0.06	0.05

*Current Ratio = Current Assets / Current Liabilities*

*[A measure of short term liquidity. It indicates the ability of Council to meet its short term debts from its current assets.]*

*Debt Ratio = Total Liabilities / Total Assets*

*[Measures the percentage of assets provided by creditors and the extent of using gearing]*

*Debt Service Ratio = Debt Servicing Cost (Principal & Interest) / Total Operating Revenue*

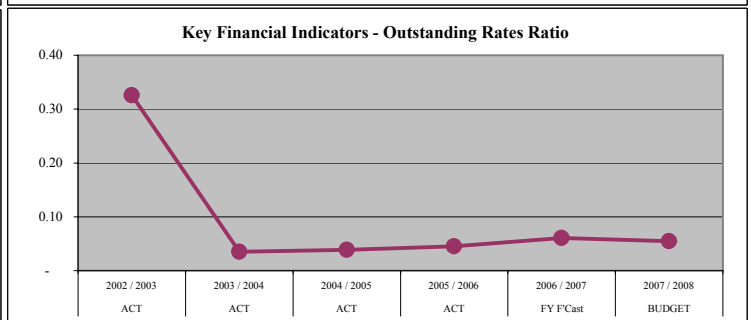
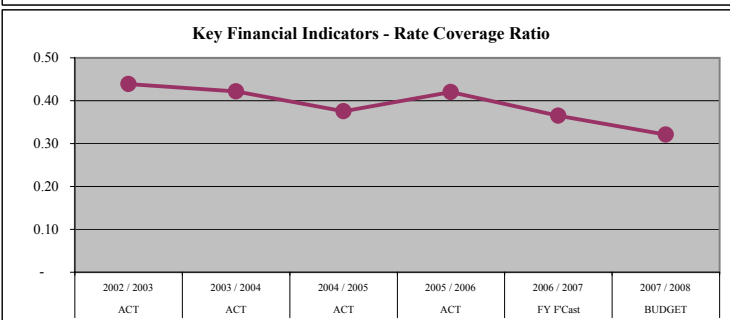
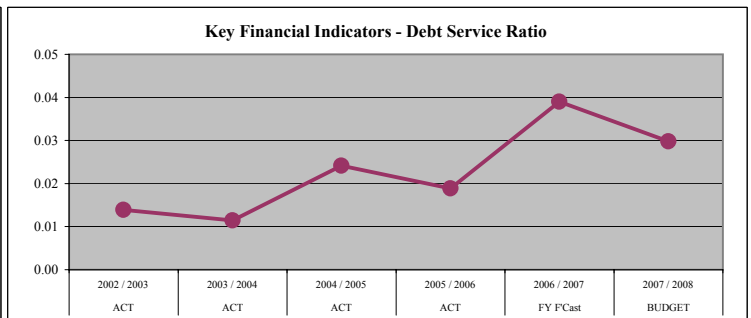
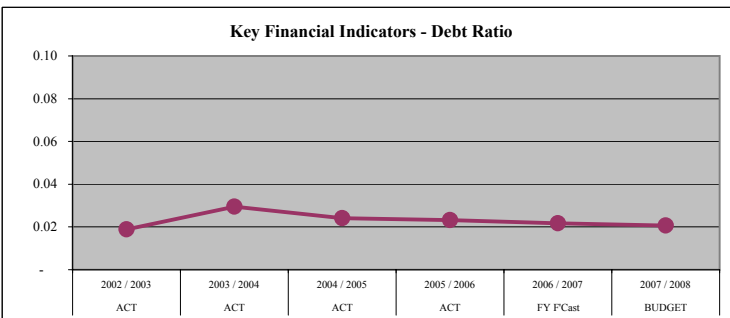
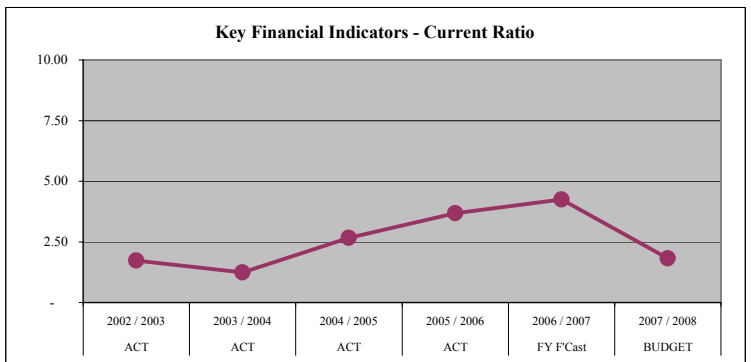
*[Measures the proportion of available operating revenues required to finance the debt position of the Council]*

*Rate Coverage Ratio = Total Rate Revenue / Total Operating Revenue*

*[Measures Council's reliance on Rate Revenue as a source of income]*

*Outstanding Rates Ratio = Rates Outstanding / Total Rate Revenue*

*[Measures the effectiveness of Council's Debt Collection policies and practices]*







# DISTRICT COUNCIL OF MOUNT REMARKABLE

## PRELIMINARY BUDGET STATEMENT - SUMMARY

DESCRIPTION	2005/2006		2006/2007 FINANCIAL YEAR					2007/2008 FINANCIAL YEAR				
	FULL YR BUDGET	FULL YR ACTUAL	FULL YR BUDGET	YTD ACTUAL	YTD VAR	F'CAST ACTUAL	F'CAST VAR	06/07 CARRY FWD		07/08 PRELIMINARY		TOTAL BUDGET
	\$	\$	\$	\$	\$	\$	\$	PRELIM \$	Notes	BUDGET \$	Notes	
<b>Surplus (Deficit) Carried Forward</b>	<b>585,000</b>	<b>582,308</b>	<b>1,070,000</b>	<b>1,070,000</b>		<b>1,070,000</b>		<b>1,230,000</b>		<b>0</b>		<b>1,230,000</b>
<b>OPERATING INCOME</b>												
ADMINISTRATION	2,583,525	2,706,133	2,802,867	2,882,294	79,427	2,882,294	79,427	0		2,909,044		2,909,044
PUBLIC ORDER & SAFETY	0	730	750	9,549	8,799	9,549	8,799	0		450		450
HEALTH	8,775	16,817	16,350	19,817	3,467	19,817	3,467	0		14,250		14,250
SOCIAL SECURITY & WELFARE	0	0	3,000	42,017	39,017	42,017	39,017	0		153,590		153,590
HOUSING & COMMUNITY AFFAIRS	92,500	171,326	136,500	102,883	(33,617)	102,883	(33,617)	35,000		71,000		106,000
FORESHORE PROTECTION	0	0	6,000	0	(6,000)	0	(6,000)	6,000		0		6,000
RECREATION & CULTURE	46,000	118,472	80,650	82,649	1,999	82,649	1,999	1,000		43,750		44,750
AGRICULTURAL SERVICES	0	0	0	0	0	0	0	0		15,000		15,000
REGULATORY SERVICES	108,731	113,485	114,488	130,108	15,620	130,108	15,620	0		139,854		139,854
TRANSPORT & COMMUNICATION	949,718	1,135,288	641,718	560,504	(81,214)	560,504	(81,214)	151,191		648,218		799,409
ECONOMIC AFFAIRS	210,000	388,478	240,750	248,856	8,106	248,856	8,106	0		734,225		734,225
OTHER PURPOSES NEC	698,500	807,234	735,215	782,080	46,865	782,080	46,865	0		761,950		761,950
<b>TOTAL OPERATING INCOME</b>	<b>4,697,749</b>	<b>5,457,962</b>	<b>4,778,288</b>	<b>4,860,759</b>	<b>82,471</b>	<b>4,860,759</b>	<b>82,471</b>	<b>193,191</b>		<b>5,491,331</b>		<b>5,684,522</b>
<b>OPERATING EXPENDITURE</b>												
ADMINISTRATION	487,500	400,870	652,250	545,311	106,939	547,811	104,439	96,000		567,250		663,250
PUBLIC ORDER & SAFETY	11,500	13,316	18,500	10,363	8,137	10,363	8,137	14,000		21,500		35,500
HEALTH	21,600	27,024	17,750	19,500	(1,750)	19,500	(1,750)	0		26,610		26,610
SOCIAL SECURITY & WELFARE	13,000	10,972	17,750	82,679	(64,929)	82,679	(64,929)	3,000		185,090		188,090
HOUSING & COMMUNITY AFFAIRS	721,500	661,861	875,913	653,466	222,447	763,466	112,447	145,000		794,763		939,763
FORESHORE PROTECTION	8,000	(0)	16,500	3,386	13,114	3,386	13,114	8,000		9,000		17,000
RECREATION & CULTURE	257,250	295,750	359,900	218,902	140,998	218,902	140,998	109,445		260,850		370,295
AGRICULTURAL SERVICES	73,500	89,602	50,000	38,988	11,012	38,988	11,012	20,000		45,000		65,000
REGULATORY SERVICES	132,750	136,708	174,725	157,685	17,040	174,834	(109)	4,500		184,270		188,770
TRANSPORT & COMMUNICATION	3,173,218	3,259,582	3,530,956	1,966,711	1,564,245	2,996,711	534,245	556,415		2,825,718		3,382,133
ECONOMIC AFFAIRS	261,500	275,476	332,750	268,895	63,855	268,894	63,856	72,500		504,300		576,800
OTHER PURPOSES NEC	750,500	659,154	803,240	626,887	176,353	754,387	48,853	29,000		836,350		865,350
<b>TOTAL OPERATING EXPENDITURE</b>	<b>5,911,818</b>	<b>5,830,315</b>	<b>6,850,234</b>	<b>4,592,772</b>	<b>2,257,462</b>	<b>5,879,921</b>	<b>970,313</b>	<b>1,057,860</b>		<b>6,260,701</b>		<b>7,318,561</b>
<b>OPERATING SURPLUS/(DEFICIT)</b> [Excl. Carried Forward]	<b>(1,214,069)</b>	<b>(372,353)</b>	<b>(2,071,946)</b>	<b>267,987</b>	<b>2,339,933</b>	<b>(1,019,162)</b>	<b>1,052,784</b>	<b>(864,669)</b>		<b>(769,370)</b>		<b>(1,634,038)</b>
<b>CAPITAL INCOMES</b>	<b>151,200</b>	<b>315,969</b>	<b>134,885</b>	<b>360,533</b>	<b>225,648</b>	<b>388,947</b>	<b>254,062</b>	<b>7,500</b>		<b>379,064</b>		<b>386,564</b>
<b>CAPITAL EXPENDITURES</b>	<b>481,037</b>	<b>721,468</b>	<b>423,212</b>	<b>458,680</b>	<b>(35,468)</b>	<b>480,776</b>	<b>(57,564)</b>	<b>154,500</b>		<b>1,105,397</b>		<b>1,259,897</b>
<b>SURPLUS/(DEFICIT)</b> [Excl. Carried Forward]	<b>(1,543,906)</b>	<b>(777,853)</b>	<b>(2,360,273)</b>	<b>169,840</b>	<b>2,530,113</b>	<b>(1,110,991)</b>	<b>1,249,282</b>	<b>(1,011,669)</b>		<b>(1,495,703)</b>		<b>(2,507,371)</b>
DEPRECIATION (ADDED BACK)	950,000	1,265,701	1,270,000	0	1,270,000	1,270,000	0	0		1,270,000		1,270,000
DEPRECIATION (FUNDED)				0	0		0					
<b>SURPLUS/(DEFICIT)</b>	<b>(8,906)</b>	<b>1,070,156</b>	<b>(20,273)</b>	<b>1,239,840</b>	<b>1,260,113</b>	<b>1,229,009</b>	<b>1,249,282</b>	<b>218,331</b>		<b>(225,703)</b>		<b>(7,371)</b>



# DISTRICT COUNCIL OF MOUNT REMARKABLE

## PRELIMINARY BUDGET STATEMENT - MEDIUM DETAIL

DESCRIPTION	2005/2006		2006/2007 FINANCIAL YEAR						2007/2008 FINANCIAL YEAR				
	FULL YR BUDGET	FULL YR ACTUAL	FULL YR BUDGET	YTD ACTUAL	YTD VAR	F'CAST ACTUAL	F'CAST VAR	06/07 CARRY FWD		07/08 PRELIMINARY		TOTAL	
	\$	\$	\$	\$	\$	\$	\$	PRELIM	Notes	BUDGET	Notes	BUDGET	
OPERATING INCOME													
ADMINISTRATION													
RATES DECLARED	1,454,775	1,453,844	1,519,267	1,519,479	212	1,519,479	212	0		1,580,258		1,580,258	
REBATES REMITTED - ALL WARDS	(30,000)	(24,471)	(30,000)	(24,113)	5,887	(24,113)	5,887	0		(30,000)		(30,000)	
FINES ON RATES-ALL WARDS	6,750	8,417	8,000	10,566	2,566	10,566	2,566	0		10,000		10,000	
FINES ON RATES REMITTED	0	(28)	0	(12)	(12)	(12)	(12)	0		0		0	
RATES DISCOUNTS	(15,000)	(14,565)	(15,000)	(30,765)	(15,765)	(30,765)	(15,765)	0		(32,500)		(32,500)	
SERVICE CHARGES	238,250	238,800	259,100	273,044	13,944	273,044	13,944	0		273,216		273,216	
SEP RATE - HALLS	25,000	25,134	25,000	24,954	(46)	24,954	(46)	0		25,000		25,000	
SEP RATE - NRM LEVY (NET)	0	0	0	74	74	74	74	0		0		0	
FAGS (GRANTS COMMISSION)	885,000	978,263	978,000	1,018,933	40,933	1,018,933	40,933	0		1,049,570		1,049,570	
SUNDRY INCOME	18,750	40,740	58,500	90,134	31,634	90,134	31,634	0		33,500		33,500	
TOTAL ADMINISTRATION	2,583,525	2,706,133	2,802,867	2,882,294	79,427	2,882,294	79,427	0		2,909,044		2,909,044	
PUBLIC ORDER & SAFETY													
FIRE PROTECTION	0	730	750	9,549	8,799	9,549	8,799	0		450		450	
TOTAL PUBLIC ORDER & SAFETY	0	730	750	9,549	8,799	9,549	8,799	0		450		450	
HEALTH													
MEL OFFICE RENT/REIMB	2,400	8,966	9,000	6,001	(2,999)	6,001	(2,999)	0		3,250		3,250	
HEALTH SERVICES - OTHER INCOME	1,875	1,005	1,350	3,105	1,755	3,105	1,755	0		3,000		3,000	
HEALTH - OTHER COUNCIL REIMB	4,500	6,846	6,000	10,711	4,711	10,711	4,711	0		8,000		8,000	
TOTAL HEALTH	8,775	16,817	16,350	19,817	3,467	19,817	3,467	0		14,250		14,250	
SOCIAL SECURITY & WELFARE													
NPTN INCOME	0	0	0	38,972	38,972	38,972	38,972	0		149,090		149,090	
YOUTH ACTIVITIES	0	0	3,000	3,045	45	3,045	45	0		4,500		4,500	
TOTAL SOCIAL SECURITY & WELFARE	0	0	3,000	42,017	39,017	42,017	39,017	0		153,590		153,590	
HOUSING & COMMUNITY AFFAIRS													
CEMETERIES	2,500	6,118	5,000	6,744	1,744	6,744	1,744	0		6,000		6,000	
CWMS CAPITAL RECEIPTS	0	37,213	0	0	0	0	0	0		0		0	
CWMS COMPULSORY CONN	20,000	22,500	39,500	590	(38,910)	590	(38,910)	35,000		0		35,000	
LAND DEVELOPMENT SCHEMES INC	20,000	28,000	7,000	7,000	0	7,000	0	0		0		0	
SAN & GARBAGE - INCOME	50,000	77,495	85,000	88,549	3,549	88,549	3,549	0		65,000		65,000	
TOTAL HOUSING & COMMUNITY AFFAIRS	92,500	171,326	136,500	102,883	(33,617)	102,883	(33,617)	35,000		71,000		106,000	
FORESHORE PROTECTION													
FORESHORE INC - DEVELOP GRANTS	0	0	6,000	0	(6,000)	0	(6,000)	6,000		0		6,000	
TOTAL FORESHORE PROTECTION	0	0	6,000	0	(6,000)	0	(6,000)	6,000		0		6,000	
RECREATION & CULTURE													
RESERVES	4,000	1,283	1,300	710	(590)	710	(590)	0		750		750	
SPORTING RESERVES OVALS INC	1,000	76,655	37,350	56,918	19,568	56,918	19,568	0		1,000		1,000	
BOULEROO SWIMMING POOL INC	0	116	0	566	566	566	566	1,000		0		1,000	
HALLS	36,000	35,803	36,000	17,237	(18,763)	17,237	(18,763)	0		36,000		36,000	
RESERVES	0	1,000	1,000	3,063	2,063	3,063	2,063	0		1,000		1,000	
SPORTING RESERVES INC. OVALS	4,000	3,616	4,000	4,156	156	4,156	156	0		4,000		4,000	
OTHER CULTURE INCOME	1,000	0	1,000	0	(1,000)	0	(1,000)	0		1,000		1,000	
TOTAL RECREATION & CULTURE	46,000	118,472	80,650	82,649	1,999	82,649	1,999	1,000		43,750		44,750	
AGRICULTURAL SERVICES													
PEST PLANTS INCOME	0	0	0	0	0	0	0	0		15,000		15,000	
TOTAL AGRICULTURAL SERVICES	0	0	0	0	0	0	0	0		15,000		15,000	
REGULATORY SERVICES													
SEPTIC TANK FEES	5,000	3,840	2,500	5,473	2,973	5,473	2,973	0		2,500		2,500	
BUILDING FEES	14,000	9,866	10,000	16,014	6,014	16,014	6,014	0		12,500		12,500	
CONST.IND.TRAINING LEVY INC	5,000	5,208	5,500	4,859	(641)	4,859	(641)	0		5,000		5,000	
OTHER COUNCILS CONTRIBUTIONS	58,231	62,702	64,888	64,888	(0)	64,888	(0)	0		84,354		84,354	
DEVELOPMENT FEES	12,000	15,378	15,000	23,169	8,169	23,169	8,169	0		20,000		20,000	
DOG & CAT INCOME	14,500	16,491	16,600	15,704	(896)	15,704	(896)	0		15,500		15,500	
TOTAL REGULATORY SERVICES	108,731	113,485	114,488	130,108	15,620	130,108	15,620	0		139,854		139,854	
TRANSPORT & COMMUNICATION													
RURAL LOCAL ROAD GRANT	320,000	339,569	380,000	387,977	7,977	387,977	7,977	0		388,000		388,000	
ROADS TO RECOVERY GRANT	234,718	234,719	234,718	172,527	(62,191)	172,527	(62,191)	62,191		234,718		296,909	
SPECIAL LOCAL ROADS	333,000	526,000	0	0	0	0	0	0		0		0	
DISASTER RELIEF FUND	0	0	0	0	0	0	0	62,000		25,500		87,500	
DRAINAGE STUDY GRANT	62,000	35,000	27,000	0	(27,000)	0	(27,000)	27,000		0		27,000	
TOTAL TRANSPORT & COMMUNICATION	949,718	1,135,288	641,718	560,504	(81,214)	560,504	(81,214)	151,191		648,218		799,409	
ECONOMIC AFFAIRS													
MELROSE POST OFFICE	40,000	53,172	71,750	70,594	(1,156)	70,594	(1,156)	0		69,150		69,150	
MELROSE CARAVAN PARK	170,000	161,766	169,000	178,263	9,263	178,263	9,263	0		176,000		176,000	
TOURISM INCOME	0	173,540	0	0	0	0	0	0		0		0	
PORT FLINDERS WATER SUPPLY	0	0	0	0	0	0	0	0		489,075		489,075	
TOTAL ECONOMIC AFFAIRS	210,000	388,478	240,750	248,856	8,106	248,856	8,106	0		734,225		734,225	
OTHER PURPOSES NEC													
INTEREST RECEIVED	60,000	99,881	80,240	135,282	55,042	135,282	55,042	0		102,350		102,350	
ROAD & RESERVE RENT	10,000	11,415	11,000	11,821	821	11,821	821	0		11,500		11,500	
LICENCES INCOME	500	573	575	868	293	868	293	0		600		600	
SUNDRY SALES	3,000	3,837	3,400	2,361	(1,039)	2,361	(1,039)	0		2,500		2,500	
MISCELLANEOUS OTHER INCOME	25,000	77,915	25,000	10,746	(14,254)	10,746	(14,254)	0		20,000		20,000	
REIMBURSE PRIVATE WORKS	15,000	16,478	15,000	15,182	182	15,182	182	0		15,000		15,000	
PLANT HIRE INCOME	350,000	340,193	350,000	359,610	9,610	359,610	9,610	0		360,000		360,000	
WORKS INDIRECT ALLOCATED	235,000	256,942	250,000	246,210	(3,790)	246,210	(3,790)	0		250,000		250,000	
TOTAL OTHER PURPOSES NEC	698,500	807,234	735,215	782,080	46,865	782,080	46,865	0		761,950		761,950	
TOTAL OPERATING INCOME	4,697,749	5,457,962	4,778,288	4,860,759	82,471	4,860,759	82,471	193,191		5,491,331		5,684,522	

DESCRIPTION	2005/2006		2006/2007 FINANCIAL YEAR						2007/2008 FINANCIAL YEAR			
	FULL YR	FULL YR	FULL YR	YTD	YTD	F'CAST	F'CAST	06/07 CARRY FWD		07/08 PRELIMINARY		TOTAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	VAR	ACTUAL	VAR	PRELIM	Notes	BUDGET	Notes	BUDGET
	\$	\$	\$	\$	\$	\$	\$	\$		\$		\$
OPERATING EXPENDITURE												
ADMINISTRATION												
GOVERNANCE-ORGANISATIONAL	116,000	83,914	115,500	101,558	13,942	101,558	13,942	7,500		123,500		131,000
ADMIN SUPPORT SERVICES	33,000	85	92,500	35,726	56,774	35,726	56,774	37,500		23,500		61,000
ADMIN OTHER ORGANISATIONAL	296,500	276,972	361,000	338,643	22,357	341,143	19,857	46,000		326,000		372,000
GOVERNANCE-ELECTED MEMBERS	42,000	39,899	83,250	69,385	13,865	69,385	13,865	0		69,250		69,250
GOVERNANCVE-OTHER	0	0	0	0	0	0	0	5,000		25,000		30,000
TOTAL ADMINISTRATION	487,500	400,870	652,250	545,311	106,939	547,811	104,439	96,000		567,250		663,250
PUBLIC ORDER & SAFETY												
FIRE PREVENTION	5,000	5,317	6,000	13,559	(7,559)	13,559	(7,559)	0		13,500		13,500
FIRE/CFS - OTHER	500	1,014	5,500	0	5,500	0	5,500	14,000		1,000		15,000
EMERGENCY OPERATIONS CENTRE	1,500	2,551	2,500	1,917	583	1,917	583	0		2,500		2,500
EMERGENCY SEVICES LEVY	4,500	4,434	4,500	(5,113)	9,613	(5,113)	9,613	0		4,500		4,500
TOTAL PUBLIC ORDER & SAFETY	11,500	13,316	18,500	10,363	8,137	10,363	8,137	14,000		21,500		35,500
HEALTH												
HOUSE MEDICAL OFF LOAN	2,600	2,587	0	0	0	0	0	0		0		0
MELROSE OFFICE RENTAL COST	8,500	4,382	2,250	1,141	1,109	1,141	1,109	0		9,360		9,360
HEALTH OFFICER - INSPECTIONS	7,500	17,646	12,500	14,763	(2,263)	14,763	(2,263)	0		13,500		13,500
HEALTH - OTHER	3,000	2,409	3,000	3,596	(596)	3,596	(596)	0		3,750		3,750
TOTAL HEALTH	21,600	27,024	17,750	19,500	(1,750)	19,500	(1,750)	0		26,610		26,610
SOCIAL SECURITY & WELFARE												
PASSENGER TRANS SCHEME	7,000	6,800	7,000	6,898	102	6,898	102	0		7,000		7,000
NPTN - OPERATIONAL EXPENDITURE	0	0	0	48,134	(48,134)	48,134	(48,134)	0		85,400		85,400
NPTN - VEHICLE EXPENDITURE	0	0	0	21,635	(21,635)	21,635	(21,635)	0		63,690		63,690
AGED & DISABLED HOMES	1,500	1,300	1,500	2,092	(592)	2,092	(592)	0		2,500		2,500
RURAL COUNCILLOR	1,750	1,600	1,750	25	1,725	25	1,725	0		0		0
RURAL WATCH	500	0	500	0	500	0	500	0		500		500
OTHER WELFARE	2,250	1,272	2,000	1,860	140	1,860	140	0		20,000		20,000
YOUTH ACTIVITIES	0	0	5,000	2,036	2,964	2,036	2,964	3,000		6,000		9,000
TOTAL SOCIAL SECURITY & WELFARE	13,000	10,972	17,750	82,679	(64,929)	82,679	(64,929)	3,000		185,090		188,090
HOUSING & COMMUNITY AFFAIRS												
CEMETERIES	12,000	12,740	30,000	31,187	(1,187)	31,187	(1,187)	10,000		30,000		40,000
CWMS	186,750	219,261	246,163	102,232	143,931	212,232	33,931	35,000		194,013		229,013
LAND DEVELOPMENT	1,500	3,686	750	1,253	(503)	1,253	(503)	0		0		0
PUBLIC CONVENIENCES	40,000	33,701	40,000	60,553	(20,553)	60,553	(20,553)	0		57,500		57,500
SANITATION & GARBAGE	379,250	349,858	386,000	390,631	(4,631)	390,631	(4,631)	20,000		398,750		418,750
ABANDONED MOTOR VEHICLES	1,500	1,121	1,500	0	1,500	0	1,500	0		1,500		1,500
TOWNSHIP CLEAN-UPS	20,000	0	20,000	0	20,000	0	20,000	0		20,000		20,000
COMMUNITY ASSISTANCE	53,500	18,500	123,500	42,650	80,850	42,650	80,850	80,000		54,000		134,000
WEB SITE MAINTENANCE	0	2,513	2,500	2,371	129	2,371	129	0		2,500		2,500
STREET LIGHTING EXP	24,000	20,012	22,500	22,193	307	22,193	307	0		35,000		35,000
RSL MELROSE Mtce	1,000	327	1,000	330	670	330	670	0		500		500
COMMUNITY LAND	2,000	142	2,000	66	1,934	66	1,934	0		1,000		1,000
TOTAL HOUSING & COMMUNITY AFFAIRS	721,500	661,861	875,913	653,466	222,447	763,466	112,447	145,000		794,763		939,763
FORESHORE PROTECTION												
FORESHORE PROTECT - DEVELOPMNT	3,000	0	9,000	1,331	7,669	1,331	7,669	8,000		2,000		10,000
FORESHORE PROTECT - MAINTENANC	3,500	(0)	5,500	2,055	3,445	2,055	3,445	0		5,000		5,000
FORESHORE PROTECT - OTHER EXPE	1,500	0	2,000	0	2,000	0	2,000	0		2,000		2,000
TOTAL FORESHORE PROTECTION	8,000	(0)	16,500	3,386	13,114	3,386	13,114	8,000		9,000		17,000
RECREATION & CULTURE												
PT GERMEIN JETTY EXPENDITURE	8,500	393	8,500	6,054	2,446	6,054	2,446	0		8,500		8,500
PORT FLINDERS BOAT RAMP	25,000	0	25,000	0	25,000	0	25,000	25,000		0		25,000
PLAYGROUNDS	9,000	5,936	9,000	8,924	76	8,924	76	0		10,000		10,000
RESERVES	71,500	172,847	119,500	90,891	28,609	90,891	28,609	15,000		88,500		103,500
BOULEROO CENTRE SWIMMING POOL	1,000	1,050	6,000	8,996	(2,996)	8,996	(2,996)	0		6,000		6,000
WILMINGTON SWIMMING POOL	0	0	0	0	0	0	0	0		1,000		1,000
OTHER RECREATION	6,000	888	1,000	155	845	155	845	0		6,200		6,200
HALLS - OTHER EXPENDITURE	20,000	21,371	21,500	38,682	(17,182)	38,682	(17,182)	0		22,500		22,500
HALLS - SRE	25,000	0	75,000	12,322	62,678	12,322	62,678	63,945		25,000		88,945
SEC 41 HALL COMMITTEE	35,000	35,000	35,000	0	35,000	0	35,000	0		35,000		35,000
LIBRARIES	48,500	45,459	50,400	47,448	2,952	47,448	2,952	3,000		49,150		52,150
INTERNET PUBLIC ACCESS	3,000	2,220	2,500	2,265	235	2,265	235	0		2,500		2,500
OTHER CULTURE	4,750	10,587	6,500	3,165	3,335	3,165	3,335	2,500		6,500		9,000
TOTAL RECREATION & CULTURE	257,250	295,750	359,900	218,902	140,998	218,902	140,998	109,445		260,850		370,295
AGRICULTURAL SERVICES												
ANIMAL & PLANT - CONT TO BOARD	41,000	40,462	0	0	0	0	0	0		0		0
ANIMAL & PLANT - OTHER EXPEND	32,500	49,141	50,000	38,988	11,012	38,988	11,012	20,000		45,000		65,000
TOTAL AGRICULTURAL SERVICES	73,500	89,602	50,000	38,988	11,012	38,988	11,012	20,000		45,000		65,000
REGULATORY SERVICES												
SEPTIC TANK EXPENDITURE	0	0	10,000	351	9,649	17,500	(7,500)	0		2,500		2,500
BUILDING INSPECTOR	87,500	101,214	100,475	106,702	(6,227)	106,702	(6,227)	0		114,020		114,020
BUILDING FIRE SAFETY CTTEE	0	1,629	1,000	2,889	(1,889)	2,889	(1,889)	0		2,500		2,500
BUILDING ACT	5,000	3,082	5,000	500	4,500	500	4,500	0		5,000		5,000
DEVELOPMENT FEES	7,750	6,555	8,000	6,845	1,155	6,845	1,155	0		9,000		9,000
DEV PAR REVIEW COSTS	7,500	0	17,500	12,855	4,645	12,855	4,645	4,500		10,000		14,500
DEV LEGAL EXPENSES	3,000	(97)	2,500	(117)	2,617	(117)	2,617	0		3,000		3,000
DEV INTERNAL COSTS	8,500	14,912	15,000	20,571	(5,571)	20,571	(5,571)	0		25,000		25,000
DOG & CAT EXPENDITURE	13,000	9,414	14,750	6,940	7,810	6,940	7,810	0		12,600		12,600
HEALTH INSPEC - OTHER	500	0	500	0	500	0	500	0		500		500
HEALTH - PEST CONTROL	0	0	0	149	(149)	149	(149)	0		150		150
TOTAL REGULATORY SERVICES	132,750	136,708	174,725	157,685	17,040	174,834	(109)	4,500		184,270		188,770

DESCRIPTION	2005/2006		2006/2007 FINANCIAL YEAR					2007/2008 FINANCIAL YEAR				
	FULL YR	FULL YR	FULL YR	YTD	YTD	F'CAST	F'CAST	06/07 CARRY FWD		07/08 PRELIMINARY		TOTAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	VAR	ACTUAL	VAR	PRELIM	Notes	BUDGET	Notes	BUDGET
	\$	\$	\$	\$	\$	\$	\$	\$		\$		\$
<b>TRANSPORT &amp; COMMUNICATION</b>												
ROAD GPS INVENTORY	1,000	0	1,000	0	1,000	0	1,000	0		1,000		1,000
ROADS TO RECOVERY	234,718	0	469,436	0	469,436	0	469,436	383,415		234,718		618,133
UNSEALED CONSTRUCTION	1,395,000	1,495,279	1,145,750	717,853	427,897	717,853	427,897	154,500		675,000		829,500
SEALED CONSTRUCTION	15,000	79,445	0	72,155	(72,155)	72,155	(72,155)	0		0		0
KERB W/TABLE CONSTRUCT	0	0	0	192	(192)	192	(192)	0		0		0
FOOTPATH CONSTRUCT	0	26,671	40,000	45,308	(5,308)	45,308	(5,308)	18,500		40,000		58,500
UNSEALED MAINT	70,000	58,376	70,000	426,974	(356,974)	426,974	(356,974)	0		75,000		75,000
SEALED MAINT	5,000	392	5,000	0	5,000	0	5,000	0		7,500		7,500
KERB W/TABLE	2,500	28,975	2,500	530	1,970	530	1,970	0		2,500		2,500
FOOTPATH MAINT	7,500	2,699	7,500	10,307	(2,807)	10,307	(2,807)	0		10,000		10,000
GRADER MAINT	235,000	255,491	250,000	228,533	21,467	228,533	21,467	0		275,000		275,000
FLOOD DAMAGE REPAIR	20,000	0	20,000	62,309	(42,309)	62,309	(42,309)	0		98,000		98,000
DISTRICT ROADS MTCE. F & SURFC	145,000	116,774	150,000	120,399	29,601	120,399	29,601	0		155,000		155,000
TOWNSHIPS UNSEALED mtc	70,000	94,274	75,000	72,602	2,398	72,602	2,398	0		80,000		80,000
RESEAL PROGRAM	60,000	0	60,000	67,326	(7,326)	67,326	(7,326)	0		65,000		65,000
TOWNSHIPS SEALS mtc	5,000	4,121	5,000	5,435	(435)	5,435	(435)	0		5,000		5,000
FOOTWAYS maint	0	0	0	1,055	(1,055)	1,055	(1,055)	0		0		0
TRAFFIC CONTROL	85,500	45,286	50,000	50,494	(494)	50,494	(494)	0		50,000		50,000
STORMWATER DRAIN MAINTENANCE	3,000	350	2,000	888	1,112	888	1,112	0		2,000		2,000
MEDIAN STRIP MAINTENANCE	1,000	0	0	88	(88)	88	(88)	0		1,000		1,000
PIT REINSTATEMENT	2,500	2,987	3,000	18,358	(15,358)	18,358	(15,358)	0		5,000		5,000
RUBBLE SEARCH	1,000	70	1,000	2,423	(1,423)	2,423	(1,423)	0		2,500		2,500
FIRE ACCESS TRACKS	1,000	121	1,000	611	389	611	389	0		1,500		1,500
BRIDGE MAINTENANCE	4,000	215	4,000	832	3,168	832	3,168	0		5,000		5,000
DEPRECIATION ROADS	725,000	1,029,300	1,030,000	0	1,030,000	1,030,000	0	0		1,030,000		1,030,000
DRAINAGE STUDY EXP	80,000	15,229	84,770	54,278	30,492	54,278	30,492	0		0		0
OTHER RD SERVICES	2,500	0	52,000	0	52,000	0	52,000	0		2,000		2,000
AIRSTRIIP BOOLEROO	2,000	1,807	2,000	3,107	(1,107)	3,107	(1,107)	0		3,000		3,000
ROADS LOANS INTEREST	0	0	0	4,653	(4,653)	4,653	(4,653)	0		0		0
<b>TOTAL TRANSPORT &amp; COMMUNICATION</b>	3,173,218	3,259,582	3,530,956	1,966,711	1,564,245	2,996,711	534,245	556,415		2,825,718		3,382,133
<b>ECONOMIC AFFAIRS</b>												
MELROSE CARAVAN PARK	126,000	112,215	134,000	142,685	(8,685)	142,685	(8,685)	7,500		151,000		158,500
MELROSE POST OFFICE	73,000	102,299	50,250	60,053	(9,803)	60,053	(9,803)	0		57,000		57,000
ECONOMIC DEVELOPMENT	20,000	12,433	48,500	30,207	18,293	30,207	18,293	0		52,300		52,300
TOURISM	42,500	48,530	100,000	35,949	64,051	35,949	64,051	15,000		96,500		111,500
COMMUNITY DEVELOPMENT	0	0	0	0	0	0	0	50,000		120,000		170,000
PORT FLINDERS WATER SUPPLY	0	0	0	0	0	0	0	0		27,500		27,500
<b>TOTAL ECONOMIC AFFAIRS</b>	261,500	275,476	332,750	268,895	63,855	268,894	63,856	72,500		504,300		576,800
<b>OTHER PURPOSES NEC</b>												
BAD DEBTS EXPENSE	1,000	0	1,000	185	815	185	815	0		1,000		1,000
DONATIONS EXPENDED	5,000	3,074	5,000	1,954	3,047	1,954	3,047	0		5,000		5,000
INTEREST ON COMM GRP LOANS	5,000	5,313	6,740	7,360	(620)	7,360	(620)	0		5,850		5,850
COST OF PRIVATE WORKS	31,500	17,665	31,500	10,302	21,198	10,302	21,198	0		12,500		12,500
RD OPENING & CLOSING	10,000	3,923	15,000	6,155	8,845	6,155	8,845	9,000		15,000		24,000
OTHER - DEPOT MAINTENANCE	20,000	5,262	25,000	4,983	20,017	4,983	20,017	20,000		10,000		30,000
OTHER - OTHER	3,500	3,707	3,500	680	2,820	680	2,820	0		3,500		3,500
MACHINERY OPERATIONS	376,000	351,742	405,000	267,041	137,959	392,041	12,959	0		445,000		445,000
WORKS INDIRECT EXPENDITURE	298,500	268,467	310,500	328,227	(17,727)	330,727	(20,227)	0		338,500		338,500
<b>TOTAL OTHER PURPOSES NEC</b>	750,500	659,154	803,240	626,887	176,353	754,387	48,853	29,000		836,350		865,350
<b>TOTAL OPERATING EXPENDITURE</b>	5,911,818	5,830,315	6,850,234	4,592,772	2,257,462	5,879,921	970,313	1,057,860		6,260,701		7,318,561
<b>OPERATING SURPLUS/(DEFICIT) [Excl. Carried Forw]</b>	(1,214,069)	(372,353)	(2,071,946)	267,987	2,339,933	(1,019,162)	1,052,784	(864,669)		(769,370)		(1,634,038)
<b>CAPITAL INCOMES</b>												
TRANSFERS FROM RESERVES	105,000	161,585	115,787	110,000	(5,787)	138,413	22,626	7,500		105,000		112,500
SALE OF ASSETS (BOOK VALUE)	0	73,623	0	65,272	65,272	65,272	65,272	0		0		0
LOAN FUNDS RECEIVED	33,000	60,000	0	0	0	0	0	0		6,575		6,575
COMM. LOAN PRINC. RPMTS REC'D	13,200	20,760	19,098	24,099	5,001	24,100	5,002	0		17,489		17,489
ASSETS RECEIVED FREE OF CHARGE	0	0	0	161,162	161,162	161,162	161,162	0		250,000		250,000
<b>TOTAL CAPITAL INCOMES</b>	151,200	315,969	134,885	360,533	225,648	388,947	254,062	7,500		379,064		386,564
<b>CAPITAL EXPENDITURES</b>												
TRANSFERS TO RESERVES	23,492	160,109	21,750	65,215	(43,465)	87,311	(65,561)	0		125,643		125,643
PURCHASE / CONSTRUCTION OF ASSETS	390,000	464,052	301,750	267,347	34,403	267,347	34,403	154,500		885,000		1,039,500
LOAN PRINCIPLE REPAYMENTS	60,045	67,548	91,212	93,440	(2,228)	93,439	(2,227)	0		84,754		84,754
LOANS GRANTED - COMMUNITY	0	10,000	0	0	0	0	0	0		0		0
LSL PROVISION INCREASE	7,500	19,759	8,500	32,679	(24,179)	32,679	(24,179)	0		10,000		10,000
<b>TOTAL CAPITAL EXPENDITURES</b>	481,037	721,468	423,212	458,680	(35,468)	480,776	(57,564)	154,500		1,105,397		1,259,897
<b>SURPLUS/(DEFICIT) [Excl. Carried Forward]</b>	(1,543,906)	(777,853)	(2,360,273)	169,840	2,530,113	(1,110,991)	1,249,282	(1,011,669)		(1,495,703)		(2,507,371)
DEPRECIATION (NOT FUNDED)	950,000	1,265,701	1,270,000	0	1,270,000	1,270,000	0	0		1,270,000		1,270,000
<b>SURPLUS/(DEFICIT) [Excl. Carried Forward]</b>	(593,906)	487,848	(1,090,273)	169,840	1,260,113	159,009	1,249,282	(1,011,669)		(225,703)		(1,237,371)



# DISTRICT COUNCIL OF MOUNT REMARKABLE

## PRELIMINARY BUDGET STATEMENT - FULL DETAIL

DESCRIPTION	2005/2006		2006/2007 FINANCIAL YEAR					2007/2008 FINANCIAL YEAR				
	FULL YR	FULL YR	FULL YR	YTD	YTD	F'CAST	F'CAST	06/07 CARRY FWD		07/08 PRELIMINARY		TOTAL
	BUDGET	ACTUAL	BUDGET	ACTUAL	VAR	ACTUAL	VAR	PRELIM	Notes	BUDGET	Notes	BUDGET
	\$	\$	\$	\$	\$	\$	\$	\$		\$		\$
<b>OPERATING INCOME</b>												
<b>ADMINISTRATION</b>												
RATES DECLARED												
PORT GERMEIN	1,454,775	129,298	1,519,267	134,763	(1,384,504)	1,519,479	212			1,580,258	ba	1,580,258
HD BAROOTA	0	48,938	0	49,844	49,844	0	0					0
PORT FLINDERS	0	78,325	0	82,275	82,275	0	0					0
HD TELOWIE + Gmn	0	52,614	0	55,674	55,674	0	0					0
HD WINNINOWIE	0	8,260	0	8,431	8,431	0	0					0
HD WONGYARRA	0	17,738	0	19,230	19,230	0	0					0
HD WOOLUNDUNGA	0	31,293	0	33,605	33,605	0	0					0
MELROSE	0	63,230	0	66,268	66,268	0	0					0
WTN + Dav Bass	0	88,567	0	92,721	92,721	0	0					0
HD GREGORY + Pnd	0	79,227	0	81,526	81,526	0	0					0
HD WILLOCHRA	0	73,628	0	74,379	74,379	0	0					0
BRUCE T/S	0	1,850	0	1,869	1,869	0	0					0
HD WONGYARRA	0	79,215	0	83,911	83,911	0	0					0
APPILA T/S	0	5,263	0	5,800	5,800	0	0					0
BOOLEROO CENTRE	0	82,095	0	86,323	86,323	0	0					0
HD APPILA	0	156,359	0	164,154	164,154	0	0					0
HD BOOLEROO	0	129,400	0	137,841	137,841	0	0					0
HAMM MOOK	0	5,113	0	5,117	5,117	0	0					0
HD COONATTO	0	15,903	0	16,838	16,838	0	0					0
HD MOCKRA	0	4,953	0	4,948	4,948	0	0					0
HD PINDA	0	22,854	0	23,779	23,779	0	0					0
WILLOWIE T/S	0	3,565	0	3,856	3,856	0	0					0
HD WILLOWIE	0	62,774	0	64,246	64,246	0	0					0
WIRABARA	0	73,691	0	76,634	76,634	0	0					0
HD APPILA	0	64,419	0	68,096	68,096	0	0					0
HD DARLING	0	46,048	0	46,429	46,429	0	0					0
HD HOWE	0	989	0	1,058	1,058	0	0					0
HD WONGYARRA	0	23,341	0	24,813	24,813	0	0					0
MURRAYTOWN	0	4,892	0	5,054	5,054	0	0					0
REBATES REMITTED - ALL WARDS	(30,000)	(24,471)	(30,000)	(24,113)	5,887	(24,113)	5,887			(30,000)		(30,000)
FINES ON RATES-ALL WARDS	6,750	8,417	8,000	10,566	2,566	10,566	2,566			10,000		10,000
FINES ON RATES REMITTED	0	(28)	0	(12)	(12)	(12)	(12)			0		0
RATES DISCOUNTS	(15,000)	(14,565)	(15,000)	(30,765)	(15,765)	(30,765)	(15,765)			(32,500)	bb	(32,500)
<b>SERVICE CHARGES</b>												
SVC CHG WILMINGTON CWMS	44,750	35,680	48,000	48,457	457	48,457	457			46,004	bc	46,004
SVC CHG MELROSE CWMS	29,500	29,440	38,500	37,405	(1,095)	37,405	(1,095)			37,584	bc	37,584
SVC CHG BOOLEROO CENTRE CWMS	49,000	50,546	50,600	51,269	669	51,269	669			57,128	bc	57,128
SVC CHG MOBILE GARBAGE BIN	0	1,200	0	3,300	3,300	3,300	3,300			0		0
SVC CHG KERBISDE COLLECTION	115,000	121,934	122,000	132,613	10,613	132,613	10,613			132,500		132,500
SEP RATE - HALLS	25,000	25,134	25,000	24,954	(46)	24,954	(46)			25,000		25,000
SEP RATE - NRM LEVY (COLLECTED)	0	0	20,355	20,429	74	20,429	74			71,500	bd	71,500
SEP RATE - NRM LEVY (REMITTED TO BD)	0	0	(20,355)	(20,355)	0	(20,355)	0			(71,500)	bd	(71,500)
FAGs (GRANTS COMMISSION)	885,000	978,263	978,000	1,018,933	40,933	1,018,933	40,933			1,049,570	be	1,049,570
<b>SUNDRY INCOME</b>												
OTHER INCOME	13,750	34,810	52,500	84,154	31,654	84,154	31,654			27,500		27,500
SEARCH FEES	5,000	5,930	6,000	5,980	(20)	5,980	(20)			6,000		6,000
<b>PUBLIC ORDER &amp; SAFETY</b>												
<b>FIRE PROTECTION</b>												
FIRE PROTECT - GRANTS	0	0	0	9,100	9,100	9,100	9,100			0		0
FIRE PROTECT - OTHER INCOME	0	730	750	449	(301)	449	(301)			450		450
<b>HEALTH</b>												
MEL OFFICE RENT/REIMB	2,400	8,966	9,000	6,001	(2,999)	6,001	(2,999)			3,250		3,250
HEALTH SERVICES - OTHER INCOME	1,875	1,005	1,350	3,105	1,755	3,105	1,755			3,000		3,000
HEALTH - OTHER COUNCIL REIMB	4,500	6,846	6,000	10,711	4,711	10,711	4,711			8,000		8,000
<b>SOCIAL SECURITY &amp; WELFARE</b>												
<b>NPTN - INCOME</b>												
PTB / HACC GRANTS	0	0	0	0	0	0	0			80,940		80,940
COUNCIL CONTRIBUTIONS	0	0	0	20,200	20,200	20,200	20,200			41,650		41,650
TRIP DONATIONS												
GLADSTONE VEHICLE	0	0	0	3,444	3,444	3,444	3,444			6,000		6,000
MELROSE VEHICLE	0	0	0	2,744	2,744	2,744	2,744			6,000		6,000
ORROROO VEHICLE	0	0	0	2,735	2,735	2,735	2,735			6,000		6,000
PETERBOROUGH VEHICLE	0	0	0	7,883	7,883	7,883	7,883			3,000		3,000
QUORN VEHICLE	0	0	0	1,602	1,602	1,602	1,602			3,000		3,000
INTEREST	0	0	0	363	363	363	363			2,500		2,500
YOUTH ACTIVITIES INCOME	0	0	3,000	3,045	45	3,045	45			4,500		4,500
<b>HOUSING &amp; COMMUNITY AFFAIRS</b>												
<b>CEMETERIES</b>												
CEMETERIES - FEES & CHARGES	2,500	6,118	5,000	6,744	1,744	6,744	1,744			6,000		6,000
CWMS CAPITAL RECEIPTS	0	37,213	0	0	0	0	0			0		0
CWMS COMPULSORY CONN	20,000	22,500	39,500	590	(38,910)	590	(38,910)	35,000	a	0		35,000
LAND DEVELOPMENT SCHEMES INC	20,000	28,000	7,000	7,000	0	7,000	0			0		0
SAN & GARBAGE - INCOME	50,000	77,495	85,000	88,549	3,549	88,549	3,549			65,000		65,000
<b>FORESHORE PROTECTION</b>												
FORESHORE INC - DEVELOP GRANTS	0	0	6,000	0	(6,000)	0	(6,000)	6,000	b	0		6,000
<b>RECREATION &amp; CULTURE</b>												
<b>RESERVES</b>												
RESERVES - OTHER INC	4,000	1,283	1,300	710	(590)	710	(590)			750		750
SPORTING RESERVES OVALS INC	1,000	76,655	37,350	56,918	19,568	56,918	19,568			1,000		1,000
BOOLEROO SWIMMING POOL INC	0	116	0	566	566	566	566	1,000	c	0		1,000
<b>HALLS</b>												
HALLS - OTHER INCOME	1,000	803	1,000	17,237	16,237	17,237	16,237			1,000		1,000
HALLS - SEC 41 - INCOME	35,000	35,000	35,000	0	(35,000)	0	(35,000)			35,000		35,000

DESCRIPTION	2005/2006		2006/2007 FINANCIAL YEAR						2007/2008 FINANCIAL YEAR				
	FULL YR	FULL YR	FULL YR	YTD	YTD	F'CAST	F'CAST	06/07 CARRY FWD		07/08 PRELIMINARY		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	VAR	ACTUAL	VAR	PRELIM	Notes	BUDGET	Notes	BUDGET	
	\$	\$	\$	\$	\$	\$	\$	\$		\$		\$	
RESERVES													
RESERVES - OTHER INCOME	0	1,000	1,000	3,063	2,063	3,063	2,063			1,000		1,000	
SPORTING RESERVES INC. OVALS	4,000	3,616	4,000	4,156	156	4,156	156			4,000		4,000	
OTHER CULTURE INCOME	1,000	0	1,000	0	(1,000)	0	(1,000)			1,000		1,000	
												0	
AGRICULTURAL SERVICES												0	
PEST PLANTS INCOME	0	0	0	0	0	0	0			15,000	bf	15,000	
REGULATORY SERVICES													
SEPTIC TANK FEES	5,000	3,840	2,500	5,473	2,973	5,473	2,973			2,500		2,500	
BUILDING FEES													
BLDG FEES - LODGEMENT	0	160	0	48	48	48	48			0		0	
BLDG.FEES-ASSESSMENT	14,000	9,706	10,000	15,966	5,966	15,966	5,966			12,500		12,500	
CONST.IND.TRAINING LEVY INC	5,000	5,208	5,500	4,859	(641)	4,859	(641)			5,000		5,000	
OTHER COUNCILS CONTRIBUTIONS	58,231	62,702	64,888	64,888	(0)	64,888	(0)			84,354		84,354	
DEVELOPMENT FEES													
DEV.FEES - LODGEMENT	7,000	8,033	7,500	10,477	2,977	10,477	2,977			10,000		10,000	
DEV.FEES - ASSESSMENT	5,000	7,345	7,500	12,693	5,193	12,693	5,193			10,000		10,000	
DOG & CAT INCOME													
DOG & CAT - REG FEES	14,000	15,445	15,500	15,272	(228)	15,272	(228)			15,000		15,000	
DOG & CAT - FINES COST RECOV	500	982	1,000	432	(568)	432	(568)			500		500	
DOG & CAT - COLLAR FEES	0	64	100	0	(100)	0	(100)			0		0	
TRANSPORT & COMMUNICATION													
RURAL LOCAL ROAD GRANT	320,000	339,569	380,000	387,977	7,977	387,977	7,977			388,000	bg	388,000	
ROADS TO RECOVERY GRANT	234,718	234,719	234,718	172,527	(62,191)	172,527	(62,191)	62,191	d	234,718		296,909	
SPECIAL LOCAL ROADS	333,000	526,000	0	0	0	0	0			0		0	
DISASTER RELIEF FUND	0	0	0	0	0	0	0	62,000	e	25,500	bh	87,500	
DRAINAGE STUDY GRANT	62,000	35,000	27,000	0	(27,000)	0	(27,000)	27,000	f	0		27,000	
ECONOMIC AFFAIRS													
MELROSE POST OFFICE													
OPERATING INCOME	25,000	49,266	50,250	55,782	5,532	55,782	5,532			56,650		56,650	
DONATIONS	15,000	3,906	21,500	14,811	(6,689)	14,811	(6,689)			12,500		12,500	
MELROSE CARAVAN PARK													
MEL CARAVAN PARK-UNPOWERED STS	25,000	20,294	20,000	29,588	9,588	29,588	9,588			29,000		29,000	
MEL CARAVAN PK-POWERED SITES	48,000	47,791	50,000	55,044	5,044	55,044	5,044			56,000		56,000	
MEL CARAVAN PK-WASHING MAC ETC	1,500	1,217	1,000	1,409	409	1,409	409			1,500		1,500	
MEL CARAVAN PK-CABIN INC	76,000	76,680	80,000	77,576	(2,424)	77,576	(2,424)			75,000		75,000	
MEL CARAVAN PK-MTR HUT	12,000	9,619	12,000	11,141	(859)	11,141	(859)			11,000		11,000	
MEL CARAVAN PK-LINEN	2,000	2,586	2,000	2,925	925	2,925	925			2,750		2,750	
MAL CARAVAN PARK-DEPOSITS	5,000	873	3,000	395	(2,605)	395	(2,605)			500		500	
MEL CARAVAN PK-SUNDRY	500	2,687	1,000	184	(816)	184	(816)			250		250	
TOURISM INCOME													
TOURISM INCOME	0	173,540	0	0	0	0	0			0		0	
PORT FLINDERS WATER SUPPLY													
CAPITAL CONTRIBUTIONS	0	0	0	0	0	0	0			471,250	bi	471,250	
QUARTERLY SUPPLY CHARGES	0	0	0	0	0	0	0			12,825	bi	12,825	
LAND DIVISION INC IN ALLOTMENTS	0	0	0	0	0	0	0			0		0	
WATER USE	0	0	0	0	0	0	0			5,000	bi	5,000	
OTHER PURPOSES NEC													
INTEREST RECEIVED													
INTEREST RECEIVED - L.G.F.A.	35,000	76,897	60,000	115,215	55,215	115,215	55,215			85,000		85,000	
INTEREST RECEIVED - BANKS	2,500	2,075	1,500	2,358	858	2,358	858			2,500		2,500	
INTEREST RECEIVED - OTHER	22,500	20,909	18,740	17,709	(1,031)	17,709	(1,031)			14,850		14,850	
ROAD & RESERVE RENT	10,000	11,415	11,000	11,821	821	11,821	821			11,500		11,500	
LICENCES INCOME	500	573	575	868	293	868	293			600		600	
SUNDRY SALES	3,000	3,837	3,400	2,361	(1,039)	2,361	(1,039)			2,500		2,500	
MISCELLANEOUS OTHER INCOME	25,000	77,915	25,000	10,746	(14,254)	10,746	(14,254)			20,000		20,000	
REIMBURSE PRIVATE WORKS	15,000	16,478	15,000	15,182	182	15,182	182			15,000		15,000	
PLANT HIRE INCOME													
COUNCIL - PLANT HIRE INCOME	350,000	340,193	350,000	359,610	9,610	359,610	9,610			360,000		360,000	
WORKS INDIRECT ALLOCATED													
WORKS INDIRECT ALLOC	235,000	256,942	250,000	246,210	(3,790)	246,210	(3,790)			250,000		250,000	
TOTAL OPERATING INCOME	4,697,749	5,457,962	4,778,288	4,860,759	82,471	4,860,759	82,471	193,191		5,491,331		5,684,522	



DESCRIPTION	2005/2006		2006/2007 FINANCIAL YEAR						2007/2008 FINANCIAL YEAR				
	FULL YR	FULL YR	FULL YR	YTD	YTD	F'CAST	F'CAST	06/07 CARRY FWD		07/08 PRELIMINARY		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	VAR	ACTUAL	VAR	PRELIM	Notes	BUDGET	Notes	BUDGET	
	\$	\$	\$	\$	\$	\$	\$	\$		\$		\$	
OPERATING EXPENDITURE													
ADMINISTRATION													
GOVERNANCE-ORGANISATIONAL													
SALARY (n.e.c)	75,000	53,267	75,000	66,753	8,247	66,753	8,247			80,000		80,000	
NEWSLETTER	17,500	11,686	14,000	14,904	(904)	14,904	(904)			15,000		15,000	
SUBS - LGA CLGR	17,500	16,701	16,500	17,525	(1,025)	17,525	(1,025)			18,500		18,500	
SUBS - OTHER	3,000	2,260	2,500	2,376	124	2,376	124			2,500		2,500	
STRATEGIC PLANNING	2,500	0	7,500	0	7,500	0	7,500	7,500	g	7,500		15,000	
ADMIN SUPPORT SERVICES													
ACCOUNTING FINANCE	40,000	45,219	47,500	32,372	15,128	32,372	15,128			40,000		40,000	
PAYROLL FUNCTION	5,000	4,841	5,500	5,233	267	5,233	267			6,000		6,000	
RATES ADMINISTRATION	55,000	34,598	40,000	42,698	(2,698)	42,698	(2,698)			45,000		45,000	
HUMAN RESOURCES,OHS	13,500	11,568	12,500	16,068	(3,568)	16,068	(3,568)			16,000		16,000	
RECORDS MANAGEMENT	5,000	3,761	5,000	5,470	(470)	5,470	(470)			5,500		5,500	
COMMUNICATIONS	15,000	14,508	26,000	31,920	(5,920)	31,920	(5,920)			17,500		17,500	
OCCUPANCY	35,000	6,615	67,500	16,875	50,625	16,875	50,625	25,000	h	15,000	bj	40,000	
INFORMATION TECHNOLOGY	30,000	36,781	45,000	32,931	12,069	32,931	12,069	12,500	i	35,000		47,500	
CUSTOMER SERVICES	12,500	12,985	13,500	12,979	521	12,979	521			13,500		13,500	
ALLOC ACTIVITIES to FUNCTIONS	(180,000)	(170,940)	(170,000)	(160,819)	(9,181)	(160,819)	(9,181)			(170,000)		(170,000)	
ADMIN OTHER ORGANISATIONAL													
ADMIN - A.,P.,P.&S.	23,500	17,820	20,000	20,440	(440)	20,440	(440)			21,000		21,000	
ADMIN - AUDITOR'S FEES	5,000	4,400	5,000	4,500	500	4,500	500			5,000		5,000	
ADMIN - BANK CHARGES	6,000	8,472	8,000	11,259	(3,259)	11,259	(3,259)			10,000		10,000	
ADMIN - INSURANCES	38,500	41,881	45,000	47,330	(2,330)	47,330	(2,330)			50,000		50,000	
ADMIN - DEBT COLLECTING EXP	1,000	300	1,000	1,370	(370)	1,370	(370)			1,500		1,500	
ADMIN - LEGAL CHARGES	11,000	5,440	10,000	5,244	4,756	5,244	4,756			7,500		7,500	
ADMIN - MTNCE OF OFFICE EQUIP	5,000	5,878	5,000	4,044	956	4,044	956			5,000		5,000	
ADMIN - OFFICE EXPENSES	15,000	12,228	15,000	12,885	2,115	12,885	2,115			16,000		16,000	
ADMIN - SALARIES	100,000	121,065	110,000	130,093	(20,093)	130,093	(20,093)			127,500		127,500	
ADMIN - SUPERANNUATION	25,000	23,196	27,500	26,772	728	26,772	728			30,000		30,000	
ADMIN - TRAVEL & MEALS OFFICER	14,000	13,959	14,000	16,639	(2,639)	16,639	(2,639)			17,500		17,500	
ADMIN - OTHER EXPENDITURE	27,500	12,545	27,500	11,830	15,670	11,830	15,670	15,000	j	12,500		27,500	
ADMIN - FREIGHT	500	147	500	249	251	249	251			500		500	
ADMIN - RISK MANAGEMENT	5,000	0	20,000	816	19,184	816	19,184	20,000	k	5,000		25,000	
ADMIN - STAFF TRAINING	8,500	5,767	8,500	9,959	(1,459)	9,959	(1,459)			12,500		12,500	
ADMIN - DEPRECIATION	10,000	2,428	2,500	0	2,500	2,500	0			2,500		2,500	
OLG PROJECTS	0	0	40,000	33,000	7,000	33,000	7,000	11,000	l	0		11,000	
ADMIN - STAFF UNIFORM	1,000	1,445	1,500	2,212	(712)	2,212	(712)			2,000		2,000	
GOVERNANCE-ELECTED MEMBERS													
MEMBERS EXPEN - ALLOWANCES	15,000	15,007	21,250	29,558	(8,308)	29,558	(8,308)			31,250		31,250	
MEMBERS EXPEN - CHAIRMAN ALLOW	9,500	10,244	15,000	11,183	3,817	11,183	3,817			15,000		15,000	
MEMBERS EXPEN - ELECTION EXP	2,000	1,097	10,000	8,410	1,590	8,410	1,590			2,500		2,500	
MEMBERS EXPEN - MEALS	1,500	1,652	2,000	2,484	(484)	2,484	(484)			3,000		3,000	
MEMBERS EXPEN - TRAVEL ALLOW	9,000	7,436	10,000	9,989	11	9,989	11			10,000		10,000	
MEMBERS EXPEN - OTHER	5,000	4,463	25,000	7,760	17,240	7,760	17,240			7,500		7,500	
GOVERNANCE - OTHER													
DEVELOPMENT ASSESSMENT PANEL			0	0	0	0	0			5,000	bk	5,000	
AUDIT COMMITTEE			0	0	0	0	0			5,000	bk	5,000	
SHARED SERVICES			0	0	0	0	0	5,000	m	5,000	bl	10,000	
INVESTMENT & PROMOTIONS			0	0	0	0	0			10,000	bm	10,000	
PUBLIC ORDER & SAFETY													
FIRE PREVENTION	5,000	5,317	6,000	13,559	(7,559)	13,559	(7,559)			13,500		13,500	
FIRE/CFS - OTHER	500	1,014	5,500	0	5,500	0	5,500	14,000	n	1,000		15,000	
EMERGENCY OPERATIONS CENTRE	1,500	2,551	2,500	1,917	583	1,917	583			2,500		2,500	
EMERGENCY SERVICES LEVY	4,500	4,434	4,500	(5,113)	9,613	(5,113)	9,613			4,500		4,500	
HEALTH													
HOUSE MEDICAL OFF LOAN	2,600	2,587	0	0	0	0	0			0		0	
BUILDING RENTAL COSTS	8,500	4,382	2,250	1,141	1,109	1,141	1,109			9,360	bn	9,360	
HEALTH OFFICER - INSPECTIONS	7,500	17,646	12,500	14,763	(2,263)	14,763	(2,263)			13,500		13,500	
HEALTH - OTHER	3,000	2,409	3,000	3,596	(596)	3,596	(596)			3,750		3,750	
SOCIAL SECURITY & WELFARE													
PASSENGER TRANS SCHEME	7,000	6,800	7,000	6,898	102	6,898	102			7,000		7,000	
NPTN - OPERATIONAL EXPENDITURE													
BANK FEES & CHARGES	0	0	0	52	(52)	52	(52)			100		100	
DEPRECIATION	0	0	0	0	0	0	0			0		0	
INSURANCE	0	0	0	0	0	0	0			1,000		1,000	
OFFICE EQUIPMENT	0	0	0	1,318	(1,318)	1,318	(1,318)			1,000		1,000	
OFFICE RENTAL	0	0	0	2,438	(2,438)	2,438	(2,438)			3,250		3,250	
PHOTOCOPYING & PRINTING	0	0	0	244	(244)	244	(244)			500		500	
POSTAGE & STATIONERY	0	0	0	641	(641)	641	(641)			1,250		1,250	
SALARIES & WAGES	0	0	0	37,944	(37,944)	37,944	(37,944)			65,000		65,000	
SUPERANNUATION	0	0	0	2,143	(2,143)	2,143	(2,143)			5,800		5,800	
TELECOMMUNICATIONS	0	0	0	2,001	(2,001)	2,001	(2,001)			4,000		4,000	
VOLUNTEER COSTS	0	0	0	286	(286)	286	(286)			1,000		1,000	
OTHER / MISCELLANEOUS	0	0	0	1,068	(1,068)	1,068	(1,068)			2,500		2,500	
NPTN - VEHICLE EXPENDITURE													
DEPRECIATION	0	0	0	0	0	0	0			0		0	
GAIN/LOSS ON DISPOSAL	0	0	0	0	0	0	0			25,940		25,940	
FUEL & OILS	0	0	0	15,816	(15,816)	15,816	(15,816)			27,500		27,500	
INSURANCE & REGISTRATION	0	0	0	1,429	(1,429)	1,429	(1,429)			2,500		2,500	
REPAIRS & MAINTENANCE	0	0	0	4,233	(4,233)	4,233	(4,233)			7,500		7,500	
OTHER	0	0	0	158	(158)	158	(158)			250		250	
AGED & DISABLED HOMES	1,500	1,300	1,500	2,092	(592)	2,092	(592)			2,500		2,500	
RURAL COUNCILLOR	1,750	1,600	1,750	25	1,725	25	1,725			0		0	
RURAL WATCH	500	0	500	0	500	0	500			500		500	
OTHER WELFARE	2,250	1,272	2,000	1,860	140	1,860	140			20,000	bo	20,000	
YOUTH ACTIVITIES	0	0	5,000	2,036	2,964	2,036	2,964	3,000	o	6,000		9,000	
HOUSING & COMMUNITY AFFAIRS													
CEMETERIES													
CEMETERIES - DEVELOP/OTHER	6,000	1,459	20,000	15,457	4,543	15,457	4,543	10,000	p	15,000		25,000	
CEMETERIES - OTHER EXPENDITURE	6,000	11,281	10,000	15,730	(5,730)	15,730	(5,730)			15,000		15,000	

DESCRIPTION	2005/2006		2006/2007 FINANCIAL YEAR						2007/2008 FINANCIAL YEAR				
	FULL YR	FULL YR	FULL YR	YTD	YTD	F'CAST	F'CAST	06/07 CARRY FWD		07/08 PRELIMINARY		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	VAR	ACTUAL	VAR	PRELIM	Notes	BUDGET	Notes	BUDGET	
	\$	\$	\$	\$	\$	\$	\$	\$		\$		\$	
CWMS													
WILMINGTON CWMS MAINT & DEP	19,000	15,632	29,000	21,364	7,636	33,364	(4,364)			21,000		21,000	
MELROSE CWMS MAINT & DEP	31,500	54,190	55,000	15,518	39,482	56,518	(1,518)			50,000		50,000	
BOOLEROO CWMS MAINT & DEP	51,500	62,957	62,000	5,555	56,445	62,555	(555)			66,000		66,000	
CWMS - COMPULSORY CONNECT	20,000	23,124	39,500	0	39,500	0	39,500	35,000	a	0		35,000	
EFFLUENT DRAINAGE LOAN #17	13,750	13,277	12,780	12,340	440	12,340	440			11,810		11,810	
EFFLUENT DRAINAGE LOAN #12	6,500	5,599	4,180	3,283	897	3,283	897			1,870		1,870	
EFFLUENT DRAINAGE LOAN #21	44,500	44,482	43,703	43,666	37	43,666	37			42,833		42,833	
EFFL DRAIN-DONATION CWA,CHURCH	0	0	0	507	(507)	507	(507)			500		500	
LAND DEVELOPMENT	1,500	3,686	750	1,253	(503)	1,253	(503)			0	bp	0	
PUBLIC CONVENIENCES	40,000	33,701	40,000	60,553	(20,553)	60,553	(20,553)			57,500	bq	57,500	
SANITATION & GARBAGE													
SAN & GARB - DISPOSAL EXPENI	60,000	69,738	65,000	64,618	382	64,618	382			65,000		65,000	
SAN & GARB - RATIONALISATION	100,000	106,441	100,000	141,392	(41,392)	141,392	(41,392)			100,000		100,000	
SAN & GARB - DOMESTIC COLLECTN	140,000	132,343	135,000	143,228	(8,228)	143,228	(8,228)			142,500		142,500	
SAN & GARB - WIRR TRANSFER STN	10,000	0	20,000	0	20,000	0	20,000	10,000	q	20,000		30,000	
SAN & GARB - PTG TRANSFER STN	10,000	0	20,000	0	20,000	0	20,000	10,000	q	20,000		30,000	
SAN & GARB - PT FLINDERS B/BIN	2,250	2,060	2,000	2,883	(883)	2,883	(883)			2,500		2,500	
SAN & GARB - ST. BINS COLLECT	25,000	19,601	20,000	21,390	(1,390)	21,390	(1,390)			21,500		21,500	
SAN & GARB - FINANCE COSTS	20,000	13,009	12,000	10,112	1,888	10,112	1,888			9,000		9,000	
SAN & GARB - WASTE MANAGE LEVY	7,000	6,245	7,000	6,355	645	6,355	645			13,250	br	13,250	
SAN & GARB - OTHER	5,000	421	5,000	652	4,348	652	4,348			5,000		5,000	
ABANDONED MOTOR VEHICLES	1,500	1,121	1,500	0	1,500	0	1,500			1,500		1,500	
TOWNSHIP CLEAN-UPS	20,000	0	20,000	0	20,000	0	20,000			20,000		20,000	
COMMUNITY ASSISTANCE	53,500	18,500	123,500	42,650	80,850	42,650	80,850						
MINOR GRANTS													
6 TOWNSHIPS										12,000		12,000	
OTHER AREAS										3,000		3,000	
MOWER MAINT & MINOR ASSIST										4,000	bs	4,000	
GRANTS OFFICER													
BOOLEROO CENTRE								5,000	r	0	bt	5,000	
MELROSE								5,000	r	0	bt	5,000	
PORT GERMEIN								5,000	r	0	bt	5,000	
WILMINGTON								5,000	r	0	bt	5,000	
WIRRABARA								5,000	r	0	bt	5,000	
OTHER AREAS								10,000	r	0	bt	10,000	
MAJOR FUND													
BOOLEROO CENTRE										5,000	bu	5,000	
MELROSE								10,000	s	5,000	bu	15,000	
PORT GERMEIN										5,000	bu	5,000	
WILMINGTON								5,000	s	5,000	bu	10,000	
WIRRABARA								10,000	s	5,000	bu	15,000	
OTHER AREAS								20,000	s	10,000	bu	30,000	
WEB SITE MAINTENANCE	0	2,513	2,500	2,371	129	2,371	129			2,500		2,500	
STREET LIGHTING EXP	24,000	20,012	22,500	22,193	307	22,193	307			35,000	bv	35,000	
RSL MELROSE Mtee	1,000	327	1,000	330	670	330	670			500		500	
COMMUNITY LAND	2,000	142	2,000	66	1,934	66	1,934			1,000		1,000	
FORESHORE PROTECTION													
FORESHORE PROTECT - DEVELOPMNT	3,000	0	9,000	1,331	7,669	1,331	7,669	8,000	b	2,000		10,000	
FORESHORE PROTECT - MAINTENANC	3,500	(0)	5,500	2,055	3,445	2,055	3,445			5,000		5,000	
FORESHORE PROTECT - OTHER EXPE	1,500	0	2,000	0	2,000	0	2,000			2,000		2,000	
RECREATION & CULTURE													
PT GERMEIN JETTY EXPENDITURE	8,500	393	8,500	6,054	2,446	6,054	2,446			8,500		8,500	
PT FLINDERS BOAT RAMP	25,000	0	25,000	0	25,000	0	25,000	25,000	t	0		25,000	
PLAYGROUNDS													
PLAYGROUNDS	5,000	5,936	5,000	8,888	(3,888)	8,888	(3,888)			5,000		5,000	
PLAYGROUNDS INSPECTIONS	4,000	0	4,000	36	3,964	36	3,964			5,000		5,000	
RESERVES													
RESERVES - DEVELOPMENT	15,500	6,914	22,500	2,188	20,312	2,188	20,312	5,000	u	10,000	bw	15,000	
PORT FLINDERS - RESERVE	1,000	0	12,000	160	11,840	160	11,840	10,000	v	1,000		11,000	
RESERVES - OTHER	37,500	36,333	67,500	50,824	16,676	50,824	16,676	0	w	60,000	bx	60,000	
SPORTING RESERVES OVALS	17,500	129,599	17,500	37,719	(20,219)	37,719	(20,219)			17,500	by	17,500	
BOOLEROO CENTRE SWIMMING POOL	1,000	1,050	6,000	8,996	(2,996)	8,996	(2,996)			6,000		6,000	
WILMINGTON SWIMMING POOL	0	0	0	0	0	0	0			1,000		1,000	
OTHER RECREATION	6,000	888	1,000	155	845	155	845			6,200	bz	6,200	
HALLS - OTHER EXPENDITURE	20,000	21,371	21,500	38,682	(17,182)	38,682	(17,182)			22,500		22,500	
HALLS - SRE													
HALLS SRE - APPILA	25,000	0	75,000	0	75,000	0	75,000	3,000	x	1,000		4,000	
HALLS SRE - BOOLEROO CENTRE	0	0	0	0	0	0	0	12,000	x	4,000		16,000	
HALLS SRE - BRUCE	0	0	0	0	0	0	0	3,000	x	1,000		4,000	
HALLS SRE - HAMMOND	0	0	0	2,918	(2,918)	2,918	(2,918)	83	x	1,000		1,083	
HALLS SRE - MELROSE	0	0	0	2,404	(2,404)	2,404	(2,404)	10,863	x	4,000		14,862	
HALLS SRE - MURRAYTOWN	0	0	0	0	0	0	0	3,000	x	1,000		4,000	
HALLS SRE - PORT GERMEIN	0	0	0	7,000	(7,000)	7,000	(7,000)	5,000	x	4,000		9,000	
HALLS SRE - WILLOWIE	0	0	0	0	0	0	0	3,000	x	1,000		4,000	
HALLS SRE - WILMINGTON	0	0	0	0	0	0	0	12,000	x	4,000		16,000	
HALLS SRE - WIRRABARA	0	0	0	0	0	0	0	12,000	x	4,000		16,000	
SEC 41 HALL COMMITTEE													
S41 HALL COMMITTEES EXP	35,000	35,000	35,000	0	35,000	0	35,000			35,000		35,000	
S41 HALLS JOURNAL	0	0	0	0	0	0	0			0		0	
LIBRARIES													
LIBRARIES - CONTRI/MOBL LIBRAY	46,000	44,810	46,900	46,862	38	46,862	38			48,650		48,650	
LIBRARIES - OTHER EXPENDITURE	2,500	649	3,500	587	2,913	587	2,913	3,000	y	500		3,500	
INTERNET PUBLIC ACCESS	3,000	2,220	2,500	2,265	235	2,265	235			2,500		2,500	
OTHER CULTURE	4,750	10,587	6,500	3,165	3,335	3,165	3,335	2,500	z	6,500	ca	9,000	
AGRICULTURAL SERVICES													
ANIMAL & PLANT - CONT TO BOARD	41,000	40,462	0	0	0	0	0			0		0	
ANIMAL & PLANT - OTHER EXPEND	32,500	49,141	50,000	38,988	11,012	38,988	11,012	20,000	aa	45,000	cb	65,000	

DESCRIPTION	2005/2006		2006/2007 FINANCIAL YEAR						2007/2008 FINANCIAL YEAR				
	FULL YR	FULL YR	FULL YR	YTD	YTD	F'CAST	F'CAST	06/07 CARRY FWD		07/08 PRELIMINARY		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	VAR	ACTUAL	VAR	PRELIM	Notes	BUDGET	Notes	BUDGET	
	\$	\$	\$	\$	\$	\$	\$	\$		\$		\$	
REGULATORY SERVICES													
SEPTIC TANK EXPENDITURE	0	0	10,000	351	9,649	17,500	(7,500)			2,500		2,500	
BUILDING INSPECTOR													
INSPECTOR SALARY	57,000	59,513	58,000	60,591	(2,591)	60,591	(2,591)			68,000		68,000	
INSPECTOR SUPER	5,000	4,910	5,225	4,849	376	4,849	376			6,120		6,120	
INSPECTOR OFFICE EXPEN	4,000	5,966	7,000	5,012	1,988	5,012	1,988			5,000		5,000	
WORKERS COMP	1,000	2,168	2,250	2,380	(130)	2,380	(130)			2,400		2,400	
LSL LIABILITY INCREASE	1,500	846	1,500	1,697	(197)	1,697	(197)			1,500		1,500	
SUBSCRIPTIONS	1,000	632	1,000	1,585	(585)	1,585	(585)			1,000		1,000	
ADVERT/PRINT/STATIONERY	500	500	500	495	5	495	5			500		500	
TELEPHONE	1,500	1,173	1,500	1,843	(343)	1,843	(343)			2,000		2,000	
VEHICLE RUNNING	8,500	11,060	10,500	13,320	(2,820)	13,320	(2,820)			12,500		12,500	
VEHICLE CHANGEOVER	1,500	10,231	8,000	10,599	(2,599)	10,599	(2,599)			10,000		10,000	
CONFERENCES/TRAINING	2,000	1,882	2,000	1,860	140	1,860	140			2,000		2,000	
ADMIN COSTS	1,500	1,658	2,000	1,503	497	1,503	497			2,000		2,000	
SUNDRIES	2,500	676	1,000	969	31	969	31			1,000		1,000	
BUILDING FIRE SAFETY CTTEE	0	1,629	1,000	2,889	(1,889)	2,889	(1,889)			2,500		2,500	
BUILDING ACT													
BUILDING ACT - OTHER EXPEND	4,500	2,522	4,500	500	4,000	500	4,000			4,500		4,500	
BUILDING ACT - ASSESSMENT	500	560	500	0	500	0	500			500		500	
DEVELOPMENT FEES													
DEV FEES EXP-DEV ASS COMMISSIN	1,000	316	1,000	765	235	765	235			1,000		1,000	
DEV FEES EXP - CITB Levy	4,500	3,308	4,000	5,773	(1,773)	5,773	(1,773)			5,000		5,000	
DEV FEE EXP - OTHER	2,250	2,813	3,000	307	2,693	307	2,693			3,000		3,000	
DEV PAR REVIEW COSTS	7,500	0	17,500	12,855	4,645	12,855	4,645	4,500	ab	10,000		14,500	
DEV LEGAL EXPENSES	3,000	(97)	2,500	(117)	2,617	(117)	2,617			3,000		3,000	
DEV INTERNAL COSTS	8,500	14,912	15,000	20,571	(5,571)	20,571	(5,571)			25,000		25,000	
DOG & CAT EXPENDITURE													
DOG & CAT BD LEVY	1,000	1,021	1,250	1,575	(325)	1,575	(325)			1,600		1,600	
DOG & CAT OFFICER EXP	6,000	1,365	6,000	1,099	4,901	1,099	4,901			6,000		6,000	
DOG & CAT OTHER	6,000	7,028	7,500	4,266	3,234	4,266	3,234			5,000		5,000	
HEALTH INSPEC - OTHER	500	0	500	0	500	0	500			500		500	
HEALTH - PEST CONTROL	0	0	0	149	(149)	149	(149)			150		150	
TRANSPORT & COMMUNICATION													
ROAD GPS INVENTORY	1,000	0	1,000	0	1,000	0	1,000			1,000		1,000	
ROADS TO RECOVERY	234,718	0	469,436	0	469,436	0	469,436	383,415	ac	234,718		618,133	
UNSEALED CONSTRUCTION	1,395,000	1,495,279	1,145,750	717,853	427,897	717,853	427,897	154,500	ad	675,000	cc	829,500	
SEALED CONSTRUCTION	15,000	79,445	0	72,155	(72,155)	72,155	(72,155)			0		0	
KERB W/TABLE CONSTRUCT	0	0	0	192	(192)	192	(192)			0		0	
FOOTPATH CONSTRUCT	0	26,671	40,000	45,308	(5,308)	45,308	(5,308)	18,500	ae	40,000		58,500	
UNSEALED MAINT	70,000	58,376	70,000	426,974	(356,974)	426,974	(356,974)			75,000	cd	75,000	
SEALED MAINT	5,000	392	5,000	0	5,000	0	5,000			7,500	cd	7,500	
KERB W/TABLE	2,500	28,975	2,500	530	1,970	530	1,970			2,500		2,500	
FOOTPATH MAINT	7,500	2,699	7,500	10,307	(2,807)	10,307	(2,807)			10,000	cd	10,000	
GRADER MAINT	235,000	255,491	250,000	228,533	21,467	228,533	21,467			275,000	ce	275,000	
FLOOD DAMAGE REPAIR	20,000	0	20,000	62,309	(42,309)	62,309	(42,309)			98,000	cf	98,000	
DISTRICT ROADS MTCE. F & SURFC	145,000	116,774	150,000	120,399	29,601	120,399	29,601			155,000	cd	155,000	
TOWNSHIPS UNSEALED mtc	70,000	94,274	75,000	72,602	2,398	72,602	2,398			80,000	cd	80,000	
RESEAL PROGRAM	60,000	0	60,000	67,326	(7,326)	67,326	(7,326)			65,000	cd	65,000	
TOWNSHIPS SEALS mtc	5,000	4,121	5,000	5,435	(435)	5,435	(435)			5,000		5,000	
FOOTWAYS maint	0	0	0	1,055	(1,055)	1,055	(1,055)			0		0	
TRAFFIC CONTROL	85,500	45,286	50,000	50,494	(494)	50,494	(494)			50,000		50,000	
STORMWATER DRAIN MAINTENANCE	3,000	350	2,000	888	1,112	888	1,112			2,000	cg	2,000	
MEDIAN STRIP MAINTENANCE	1,000	0	0	88	(88)	88	(88)			1,000		1,000	
PIT REINSTATEMENT	2,500	2,987	3,000	18,358	(15,358)	18,358	(15,358)			5,000	cd	5,000	
RUBBLE SEARCH	1,000	70	1,000	2,423	(1,423)	2,423	(1,423)			2,500	cd	2,500	
FIRE ACCESS TRACKS	1,000	121	1,000	611	389	611	389			1,500		1,500	
BRIDGE MAINTENANCE	4,000	215	4,000	832	3,168	832	3,168			5,000	cd	5,000	
DEPRECIATION ROADS	725,000	1,029,300	1,030,000	0	1,030,000	1,030,000	0			1,030,000		1,030,000	
DRAINAGE PROJECTS	80,000	15,229	84,770	54,278	30,492	54,278	30,492			0	ch	0	
OTHER RD SERVICES	2,500	0	52,000	0	52,000	0	52,000			2,000		2,000	
AIRSTRIPOOOLEROO	2,000	1,807	2,000	3,107	(1,107)	3,107	(1,107)			3,000		3,000	
ROADS LOANS INTEREST	0	0	0	4,653	(4,653)	4,653	(4,653)			0		0	
ECONOMIC AFFAIRS													
MELROSE CARAVAN PARK													
MEL CARAVAN PK-A.P.P.S.	7,500	9,913	9,000	9,823	(823)	9,823	(823)			10,000		10,000	
MEL CARAVAN PK-TELEPHONE	2,500	3,246	3,000	3,205	(205)	3,205	(205)			3,500		3,500	
MEL CARAVAN PK-MAINTENANCE	25,000	26,870	26,000	28,543	(2,543)	28,543	(2,543)			42,500		42,500	
MEL CARAVAN PK-DEVELOPMENT	7,500	0	0	90	(90)	90	(90)			5,000		5,000	
MEL CARAVAN PK-POWER WATER GAS	18,000	18,682	19,000	20,068	(1,068)	20,068	(1,068)			20,000		20,000	
MEL CARAVAN PK-INSURANCE	2,500	2,878	3,000	3,013	(13)	3,013	(13)			3,500		3,500	
MEL CARAVAN PK-CONTRACT WAGE	40,000	36,367	40,000	40,416	(416)	40,416	(416)			41,000		41,000	
MEL CARAVAN PK-CONTRACT EXP	3,000	1,826	3,000	806	2,194	806	2,194			3,000		3,000	
MEL CARAVAN PK-REFUNDS	1,000	701	1,000	703	297	703	297			1,000		1,000	
MEL CARAVAN PK-MTR HUT	2,000	832	2,000	1,056	944	1,056	944			2,000		2,000	
MEL CARAVAN PK-CABINS	5,000	6,848	15,000	15,161	(161)	15,161	(161)			5,000		5,000	
MEL CARAVAN PK-CAMP KITCHEN	0	0	0	10,203	(10,203)	10,203	(10,203)			1,500		1,500	
MEL CARAVAN PK-INFO OFFICE	3,000	1,496	2,000	2,318	(318)	2,318	(318)			2,000		2,000	
MEL CARAVAN PK-LINEN	0	13	0	132	(132)	132	(132)			0		0	
MEL CARAVAN PK-SUNDRY	9,000	2,243	11,000	7,147	3,853	7,147	3,853	7,500		11,000		18,500	
MELROSE POST OFFICE													
OPERATING EXPENDITURE	30,000	56,328	50,250	60,053	(9,803)	60,053	(9,803)			57,000		57,000	
SET UP COSTS	43,000	45,971	0	0	0	0	0			0		0	
ECONOMIC DEVELOPMENT													
ECONOMIC DEV BOARD CONT	12,500	10,000	11,000	10,000	1,000	10,000	1,000			12,500		12,500	
ECONOMIC DEV - OTHER	7,500	1,826	37,500	18,902	18,598	18,902	18,598	0	af	38,800	ci	38,800	
TV BLACK SPOTS	0	607	0	1,305	(1,305)	1,305	(1,305)			1,000		1,000	
TOURISM													
TOURISM EXPENDITURE	17,500	15,095	20,000	10,854	9,146	10,854	9,146			21,500	cj	21,500	
TOURISM OFFICER SPONSOR COST	15,000	15,000	25,000	25,000	0	25,000	0			25,000		25,000	
TOURISM PROJECTS	10,000	18,435	55,000	95	54,905	95	54,905	15,000	ag	50,000		65,000	

DESCRIPTION	2005/2006		2006/2007 FINANCIAL YEAR						2007/2008 FINANCIAL YEAR				
	FULL YR	FULL YR	FULL YR	YTD	YTD	F'CAST	F'CAST	06/07 CARRY FWD		07/08 PRELIMINARY		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	VAR	ACTUAL	VAR	PRELIM	Notes	BUDGET	Notes	BUDGET	
	\$	\$	\$	\$	\$	\$	\$	\$		\$		\$	
COMMUNITY DEVELOPMENT													
MAJOR PROJECTS ALLOCATIONS													
BOULEROO CENTRE	0	0	0	0	0	0	0			20,000	ck	20,000	
MELROSE	0	0	0	0	0	0	0	25,000	ah	20,000	ck	45,000	
PORT GERMEIN	0	0	0	0	0	0	0			20,000	ck	20,000	
WILMINGTON	0	0	0	0	0	0	0	25,000	ai	20,000	ck	45,000	
WIRRABARA	0	0	0	0	0	0	0			20,000	ck	20,000	
SMALLER TOWNS	0	0	0	0	0	0	0			20,000	ck	20,000	
PORT FLINDERS WATER SUPPLY													
WATER	0	0	0	0	0	0	0			5,000	bi	5,000	
OTHER OPERATING COSTS	0	0	0	0	0	0	0			22,500	bi	22,500	
OTHER PURPOSES NEC													
BAD DEBTS EXPENSE	1,000	0	1,000	185	815	185	815			1,000		1,000	
DONATIONS EXPENDED	5,000	3,074	5,000	1,954	3,047	1,954	3,047			5,000		5,000	
INTEREST ON COMM GRP LOANS	5,000	5,313	6,740	7,360	(620)	7,360	(620)			5,850		5,850	
COST OF PRIVATE WORKS	31,500	17,665	31,500	10,302	21,198	10,302	21,198	0	aj	12,500		12,500	
RD OPENING & CLOSING	10,000	3,923	15,000	6,155	8,845	6,155	8,845	9,000	ak	15,000		24,000	
OTHER - DEPOT MAINTENANCE	20,000	5,262	25,000	4,983	20,017	4,983	20,017	20,000	al	10,000		30,000	
OTHER - OTHER	3,500	3,707	3,500	680	2,820	680	2,820			3,500		3,500	
MACHINERY OPERATIONS													
MACH OPERATING - FUEL	135,000	140,460	160,000	125,786	34,214	125,786	34,214			150,000		150,000	
MACH OPERATING - OILS & GREASE	5,000	(545)	5,000	4,011	989	4,011	989			2,500		2,500	
MACH OPER - REPAIRS	60,000	67,003	65,000	112,445	(47,445)	112,445	(47,445)			115,000		115,000	
MACH OPER - ROCKBUSTER HAMMERS	30,000	0	25,000	0	25,000	0	25,000			25,000		25,000	
MACH OPERATING - DEPRECIATION	125,000	119,547	125,000	0	125,000	125,000	0			125,000		125,000	
MACH OPER - INSUR AND REGO'S	21,000	25,278	25,000	24,799	201	24,799	201			27,500		27,500	
WORKS INDIRECT EXPENDITURE													
INDIRECT - DEPOT EXPENDITURE	17,500	15,283	17,500	16,991	509	16,991	509			17,500		17,500	
INDIRECT - DEPRECIATION	5,000	2,582	2,500	0	2,500	2,500	0			2,500		2,500	
INDIRECT - ANNUAL LEAVE	40,000	51,026	40,000	54,360	(14,360)	54,360	(14,360)			50,000		50,000	
INDIRECT - INSURANCE(W/COMP)	32,500	22,761	32,500	30,633	1,867	30,633	1,867			32,500		32,500	
INDIRECT - TOOLS,REPRS MINOR P	12,500	15,738	13,500	22,161	(8,661)	22,161	(8,661)			17,500		17,500	
INDIRECT - TAGGING	1,000	972	1,000	0	1,000	0	1,000			1,000		1,000	
INDIRECT - PROTECTIVE CLOTHING	5,000	5,021	5,500	3,287	2,213	3,287	2,213			6,000		6,000	
INDIRECT - SALARIES:WKS SUPV +	54,000	56,126	57,500	56,894	606	56,894	606			59,500		59,500	
INDIRECT - SALARIES:DEP WKS MG	50,000	11,222	47,500	44,618	2,882	44,618	2,882			49,500		49,500	
INDIRECT - SICK LEAVE	8,500	6,447	8,500	10,448	(1,948)	10,448	(1,948)			10,000		10,000	
INDIRECT - OTHER LEAVE	17,500	15,189	17,500	20,683	(3,183)	20,683	(3,183)			17,500		17,500	
INDIRECT - SUPER COUNCIL CONT	38,000	39,006	40,000	41,862	(1,862)	41,862	(1,862)			44,000		44,000	
INDIRECT - O/SEER TRAV EXPEN	2,000	420	2,000	608	1,392	608	1,392			2,000		2,000	
INDIRECT - SEMINARS, TRAINING	5,000	13,908	12,000	12,748	(748)	12,748	(748)			12,500		12,500	
INDIRECT - OHS TRAINING	1,500	2,400	2,500	5,041	(2,541)	5,041	(2,541)			7,500		7,500	
INDIRECT - FREIGHT	1,000	1,562	1,500	1,249	251	1,249	251			1,500		1,500	
INDIRECT - OTHER	7,500	8,805	9,000	6,644	2,356	6,644	2,356			7,500		7,500	
TOTAL OPERATING EXPENDITURE	5,911,818	5,830,315	6,850,234	4,592,772	2,257,462	5,879,921	970,313	1,057,860		6,260,701		7,318,561	
OPERATING SURPLUS/(DEFICIT) [Excl. Carried Forward]	(1,214,069)	(372,353)	(2,071,946)	267,987	2,339,933	(1,019,162)	1,052,784	(864,669)		(769,370)		(1,634,038)	

DESCRIPTION	2005/2006		2006/2007 FINANCIAL YEAR						2007/2008 FINANCIAL YEAR				
	FULL YR	FULL YR	FULL YR	YTD	YTD	F'CAST	F'CAST	06/07 CARRY FWD		07/08 PRELIMINARY		TOTAL	
	BUDGET	ACTUAL	BUDGET	ACTUAL	VAR	ACTUAL	VAR	PRELIM	Notes	BUDGET	Notes	BUDGET	
	\$	\$	\$	\$	\$	\$	\$	\$		\$		\$	
CAPITAL INCOMES													
TRANSFERS FROM RESERVES													
PLANT	45,000	72,500	50,000	50,000	0	50,000	0			100,000	cl	100,000	
LAWN MOWER	0	1,313	0	0	0	0	0			0		0	
BUILDING HEALTH & INSP COMMITTEE	0	10,252	5,610	0	(5,610)	11,837	6,227			0		0	
CWMS MAINTENANCE	0	17,520	10,177	0	(10,177)	15,126	4,949			0		0	
CARAVAN PARK	0	0	0	10,000	10,000	10,000	10,000	7,500		5,000		12,500	
HALLS - SEPARATE RATE	0	0	50,000	50,000	0	51,450	1,450			0		0	
SPECIAL LOCAL ROADS	60,000	60,000	0	0	0	0	0			0		0	
SALE OF ASSETS (BOOK VALUE)													
PLANT & EQUIPMENT	0	45,210	0	0	0	0	0			0		0	
OTHER ASSETS	0	28,413	0	65,272	65,272	65,272	65,272			0		0	
LOAN FUNDS RECEIVED													
CAD - COMMUNITY GROUP	0	10,000	0	0	0	0	0			0		0	
CAD - MELROSE POST OFFICE	33,000	50,000	0	0	0	0	0			0		0	
CAD - PORT FLINDERS WATER SUPPLY	0	0	0	0	0	0	0			6,575	bi	6,575	
COMMUNITY LOAN PRINC. RPMTS REC'D													
MEDICAL OFFICER HOUSE	4,100	4,107	4,363	4,364	1	4,364	1			4,636		4,636	
B.C.BOWLING CLUB	4,600	4,608	4,903	4,904	1	4,904	1			5,217		5,217	
P.G. PROGRESS ASSOCIATION	4,500	4,545	4,832	4,832	(0)	4,832	0			5,136		5,136	
CAD - COMMUNITY GROUP	0	7,500	5,000	10,000	5,000	10,000	5,000			2,500		2,500	
ASSETS RECEIVED FREE OF CHARGE				161,162	161,162	161,162	161,162			250,000	bi	250,000	
TOTAL CAPITAL INCOMES	151,200	315,969	134,885	360,533	225,648	388,947	254,062	7,500		379,064		386,564	
CAPITAL EXPENDITURES													
TRANSFERS TO RESERVES													
PLANT	0	77,500	0	43,000	(43,000)	43,000	(43,000)			0		0	
CARAVAN PARK	14,000	19,550	5,000	5,000	0	15,832	(10,832)			0		0	
JETTY RESERVE	0	8,000	0	0	0	2,500	(2,500)			0		0	
LAWN MOWER	0	7,132	0	0	0	0	0			5,000	cm	5,000	
TELEVISION	7,500	7,500	7,500	7,500	0	7,500	0			7,500	cm	7,500	
BUILDING HEALTH & INSP COMMITTEE	1,992	0	0	0	0	0	0			9,305		9,305	
UNSPENT DOG FEES	0	7,077	750	0	750	8,764	(8,014)			2,900		2,900	
CWMS MAINTENANCE	0	0	0	0	0	0	0			1,938		1,938	
HALLS - SEPARATE RATE	0	25,000	0	0	0	0	0			0		0	
OFFICE EQUIPMENT	0	8,350	8,500	9,715	(1,215)	9,715	(1,215)			9,000		9,000	
PORT FLINDERS WATER SUPPLY	0	0	0	0	0	0	0			90,000	bi	90,000	
PURCHASE / CONSTRUCTION OF ASSETS													
LAND	0	0	0	0	0	0	0			0	cn	0	
BUILDINGS	13,000	4,830	13,000	0	13,000	0	13,000	12,500	am	65,000	co	77,500	
PLANT & EQUIPMENT	353,000	400,023	255,000	195,210	59,790	195,210	59,790	142,000	an	175,000	cp	317,000	
INFRASTRUCTURE	0	0	0	0	0	0	0			615,000	bi	615,000	
FURNITURE & EQUIPMENT	0	0	0	2,780	(2,780)	2,780	(2,780)			0		0	
CWMS	15,000	30,382	12,750	0	12,750	0	12,750	0	ao	0		0	
OTHER ASSETS	9,000	28,817	21,000	69,356	(48,356)	69,356	(48,356)			30,000	cq	30,000	
LOAN PRINCIPLE REPAYMENTS													
DEB #12 CTB 15 YRS 12/02/08	21,635	21,636	23,740	23,740	(0)	23,740	0			26,049		26,049	
DEB #17 LGFA MELROSE CWMS	13,560	13,561	14,470	14,470	(0)	14,470	0			15,441		15,441	
DEB #19 MEDICAL OFF HOUSE	4,100	4,107	4,363	4,363	(0)	4,363	0			4,636		4,636	
DEB #18 PT GERMEIN STREETS	0	0	0	8,726	(8,726)	8,726	(8,726)			0		0	
DEB #20 WASTE MANAGEMENT	0	0	0	0	0	0	0			0		0	
DEB #21 BOOLEROO CWMS	11,590	11,591	12,404	12,405	(1)	12,405	(1)			13,275		13,275	
DEB #22 B.C.B.C.	4,610	4,608	4,903	4,903	(0)	4,903	0			5,217		5,217	
DEB #23 P.G.P.A.	4,550	4,545	4,832	4,832	0	4,832	0			5,136		5,136	
CAD - COMMUNITY GROUP	0	7,500	5,000	10,000	(5,000)	10,000	(5,000)			2,500		2,500	
MELROSE POST OFFICE CAD	0	0	21,500	10,000	11,500	10,000	11,500			12,500		12,500	
LOANS GRANTED - COMMUNITY													
CAD - COMMUNITY GROUP	0	10,000	0	0	0	0	0			0		0	
LSL PROVISION INCREASE	7,500	19,759	8,500	32,679	(24,179)	32,679	(24,179)			10,000		10,000	
TOTAL CAPITAL EXPENDITURES	481,037	721,468	423,212	458,680	(35,468)	480,776	(57,564)	154,500		1,105,397		1,259,897	
SURPLUS/(DEFICIT) [Excl. Carried Forward]	(1,543,906)	(777,853)	(2,360,273)	169,840	2,530,113	(1,110,991)	1,249,282	(1,011,669)		(1,495,703)		(2,507,371)	
DEPRECIATION (NOT FUNDED)	950,000	1,265,701	1,270,000	0	1,270,000	1,270,000	0			1,270,000		1,270,000	
SURPLUS/(DEFICIT) [Excl. Carried Forward]	(593,906)	487,848	(1,090,273)	169,840	1,260,113	159,009	1,249,282	(1,011,669)		(225,703)		(1,237,371)	

Carry Forward Items included within the 2007 / 2008 Draft Budget:-

- a \$35,000 Income and Expenditure shown for Booleroo Centre Community Wastewater Management Schemes (CWMS) Compulsory Connections.
- b \$6,000 income for Port Flinders and Port Germein Coast Protection Grants (offset expenditure including a Council contribution is shown in expenditure section).
- c \$1,000 outstanding reimbursement from Swimming Pool Committee towards Pool Cleaner.
- d \$62,191 from current year's Roads to Recovery grant not claimed yet as money not spent.
- e \$62,000 in disaster fund grants to cover current year expenditure (also see note cf).
  
- f \$27,000 Wirrabara flood mitigation monies still to be paid.
- g \$7,500 allocation towards Strategic Plan review carried forward to provide additional funds in 2007/2008 for external resources.
- h \$25,000 includes an allocation to either convert shed to storage (\$25k), or to upgrade air conditioning in chambers and general office area (\$15k) and repairs and painting of chambers and kitchen (\$10k).
- i \$12,500 allocation towards mapping software upgrade (being considered as part of shared services discussions).
- j \$15,000 to undertake insurance and AAS27 asset valuations.
- k \$20,000 for consultants to undertake a review and update of Council's Asbestos Registers.
- l \$11,000 remaining payments for OSLGR project on minutes and agendas computer software.
- m \$5,000 previously committed by Council.
- n \$14,000 for Port Flinders Fire Trailer, Training and PPE (\$9k Grant and \$5k Council).
- o \$3,000 being unspent Youth Grant and Council contributions.
- p \$10,000 towards improvements at Port Germein cemetery (awaiting outcome of grant outcome).
- q \$10,000 towards the establishment of Port Germein Waste Transfer Facility and \$10,000 towards Wirrabara.
- r \$35,000 Grants Officer working funds (some committed if applications successful).
- s \$45,000 unallocated Community Assistance Major Fund monies.
- t \$25,000 towards Port Flinders Boat Ramp preliminaries – consultant engaged and undertaking first part of the project.
- u \$5,000 for improvements in the Melrose Memorial Garden.
- v \$10,000 towards a Community Shed / Facility for Port Flinders.
- w
- x \$63,945 balance of unspent Hall Levy monies as at 30/06/2007.
- y \$3,000 for signage and power for Flinders Mobile Library stopping points.
- z \$2,500 towards Wilmington Stables Project.
- aa \$20,000 for Corella Trailer (\$10k NRM, \$5k DCMR, \$5k FRC).
- ab \$4,500 unspent allocation rolled forward as per past practice.
- ac \$383,415 balance of Causeway R2R project (\$400k less expenditure to date).
- ad \$154,500 carried forward Road Expenditure
 

Plains:	\$ 32,000	John Street, Booleroo Centre
Forest:	\$ 22,500	Second Street, Wirrabara
Other:	\$100,000	Special Local Road Intersection
- ae \$18,500 being \$8,000 Coastal Ward, \$8,000 Forest Ward and \$2,500 Ranges Ward
- af
- ag \$40,000 for tourism projects (including Bluff project).
- ah \$25,000 Nott Street, Melrose dual carriageway extension. (Previously shown under other road services)
- ai \$25,000 Wilmington Main Street Improvements. (Previously shown under other road services)

aj

ak \$9,000 balance of current year allocation rolled forwards as per past practice.

al \$20,000 for establishing new works compounds in Wirrabara and Port Germein.

am \$12,500 Melrose RSL Building toilet.

an \$104,000 for grader changeover and \$38,000 for purchase of combination roller (both ordered but not yet delivered).

ao

## Preliminary Items & Notes

The Draft Budget includes the following new items:-

- ba An increase in general rates of 4 per cent has been factored in for the purposes of preliminary discussions (consistent with CPI) however Council may choose to increase this in the end by more or less. For indicative purposes, 1 per cent of current rates is approximately \$15,200.
- bb Assumes a continuation of the 4 per cent discount for up front payment (increased last year – was 2 per cent prior to 2006 / 2007).
- bc CWMS Charges – it is proposed to begin implementation or rather move towards the sustainable pricing regime as recommended by the State and the LGA, in order to obtain future funding for the existing and any new schemes that may be proposed (Wirrabara, Port Flinders and Port Germein are all on the Statewide priority list) and to ensure sufficient funds are made available into the future for the maintenance, upgrade and replacement of the assets.

The current occupied and vacant unit service charges for the 3 existing schemes are:

Wilmington	\$171 (Occupied)	\$166 (Vacant)
Melrose	\$190	\$180
Booleroo Centre	\$270	\$241

The average SA Water Country Sewer charge (the benchmark recommended by the State and the LGA) was \$380 in 2006 / 2007. If this is adjusted to take into account a separate de-sludging charge of say \$20, the average is presently in the order of \$360.

Council cannot expect the residents of these communities to move directly to such a level and it is proposed that this be implemented over a 5 year period, however over this time, the average can be expected to increase. \$360 today increased by CPI (say 3 per cent) over the period of time comes out at \$407. As such, the aim or objective might be to get each of the three existing schemes to a level of \$400 per unit by the 2011 / 2012 financial year. It is also proposed that a price differentiation between vacant and occupied allotments be removed.

If such an approach were endorsed (as has been factored into the preliminary Budget figures), the following table illustrates the service charges over the coming years.

Scheme	Wilmington		Melrose		Booleroo Centre	
Type	Occupied	Vacant	Occupied	Vacant	Occupied	Vacant
# of Units	169	43	124	38	164	29
Current	\$171	\$166	\$190	\$180	\$270	\$241
2007 / 2008	\$217	\$217	\$232	\$232	\$296	\$296
2008 / 2009	\$263	\$263	\$274	\$274	\$322	\$322
2009 / 2010	\$308	\$308	\$316	\$316	\$348	\$348
2010 / 2011	\$354	\$354	\$358	\$358	\$374	\$374
2011 / 2012	\$400	\$400	\$400	\$400	\$400	\$400

It is also noted that a commitment by Council to move towards a sustainable pricing model for the 3 schemes will allow engineering feasibility, assessment and design work to commence for the Wirrabara Scheme almost immediately as advice from the LGA indicates funds are currently available for this to occur.

- bd Increased NRM contributed as Gazetted.
- be Assumes a 3 per cent increase on the Grant received in 2006 / 2007.
- bf \$15,000 income for Corella Control Trailer (from NRM Board and FRC).
- bg Assumes same grant as received last year.
- bh \$25,500 is the balance of the recalculated disaster grant less the amount already spent and shown as income at item e.
- bi Various items associated with the Port Flinders Water Supply gifting and operations. Whilst the gifting is not yet secured, items have been included in the preliminary Budget document as per the proposed financial model and working on a gifting date of 30/9/2007.



- bj Includes minor works / improvements to toilets and painting of the main office and reception areas.
- bk \$5,000 provision towards the operational costs of the Regional Development Assessment Panel and the Audit Committee.
- bl A further provision of \$5,000 towards shared services investigations etc.
- bm \$10,000 allocation towards costs associated with the development and production of investment and promotional materials for the Council.
- bn A proposal for Council to pay \$60 per week for doctors consulting room rental in Melrose, Wilmington and Wirrabara – presently Council pays only for Melrose.
- bo \$20,000 contribution towards changeover of the Community bus.
- bp
- bq Includes \$2,500 for tiling of the Paradise Square toilets and \$5,000 for tiling and painting (interior) of the Booleroo Centre Public toilets.
- br Allocation reflects the doubling of the Waste Management Levy by the State Government.
- bs
- bt
- bu Continues with the present allocation of funds for major projects as in 2005/2006 & 2006/2007.
- bv Includes an allocation of \$10,000 towards additional lighting for Port Flinders.
- bw
- bx Includes \$20,000 allocation for contract town handyman services throughout the district.
- by
- bz Includes \$5,200 towards the shared Recreation & Sport Field Officer position.
- ca Includes \$2,500 for Heritage Advisor, \$2,500 for Wilmington Stables project and \$1,500 for general heritage and cultural items.
- cb \$10,000 for corella control and \$35,000 for township weed spraying.
- cc \$25,000 increase on last year's Budget allocation.
- cd Numerous minor increases in various road expenditure lines.
- ce \$25,000 increase on last year's allocation.
- cf Flood damage estimate of \$220k less \$62k spent in current financial year – offset by disaster funding in current year (item e) and balance of grant (item bh) – net contribution required by Council of \$132,500 – Council has determined to reduce this by \$60k
- cg
- ch
- ci Includes provision to continue with the Grants Officer position for a further 12 months.
- cj Includes \$1,500 for the Flinders Ranges Tourism Strategic Plan, \$5,000 towards Cycle Tourism Master Plan and \$5,000 funding towards FROSAT.
- ck Further developing the \$25,000 allocations made in 2006 / 2007 for major Community Projects (Port Flinders Boat Ramp, Nott Street extension and Wilmington Main Street) to provide a similar allocation for all towns for projects such as those mentioned, the Booleroo Centre Master Plan (or Activity Hall), the Port Germein Foreshore Maser Plan etc.
- cl Utilising money held in Plant Replacement Reserve to assist with the replacement of 1 grader in the coming year.
- cm Allocations to Lawnmower Reserve and Television Reserve.
- cn
- co Includes a provision of \$50,000 towards the future upgrading / replacement of works depot office facilities and a \$15,000 provision for building works on the Wilmington CWA rooms (subject to the outcome of current negotiations).
- cp Capital Purchases
- \$40,000 for the purchase of another combination roller
  - \$15,000 to replace slasher

- \$20,000 for works utilities changeovers
  - \$100,000 for grader changeover
- cq \$30,000 for the changeover of other Council vehicles (CEO, WM, MAS)



District Council of Mount Remarkable

Wilmington CWM Scheme

Financial Analysis

	Financial Year																					
	1992 / 1993	1993 / 1994	1994 / 1995	1995 / 1996	1996 / 1997	1997 / 1998	1998 / 1999	1999 / 2000	2000 / 2001	2001 / 2002	2002 / 2003	2003 / 2004	2004 / 2005	2005 / 2006	2006 / 2007	2007 / 2008	2008 / 2009	2009 / 2010	2010 / 2011	2011 / 2012	2012 / 2013	2013 / 2014
<b>Income</b>																						
Service Charges:-																						
- \$ per occupied		171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00	171.00							
- \$ per vacant		166.00	169.00	166.00	166.00	166.00	166.00	166.00	166.00	166.00	166.00	166.00	166.00	166.00	166.00							
- \$ per desludge Lid Exposed																						
- \$ per desludge Not Exposed													57.50									
- \$ per desludge up to 3,000 L															75.00							
- \$ per desludge over 3,000 L															135.00							
Incomes																						
- Service Charge Occupied		26,847.00	26,847.00	27,018.00	26,676.00	26,676.00	27,360.00	27,360.00	27,360.00	27,531.00	27,531.00	27,531.00	27,531.00	27,712.00	28,899.00							
- Service Charge Vacant		8,813.00	8,957.00	8,798.00	8,798.00	8,446.00	8,300.00	8,300.00	8,300.00	7,968.00	7,968.00	7,968.00	7,968.00	7,968.00	7,138.00							
- Service Charge (Pd in Advance)		4,000.00																				
- Service Charge Balancing		4,506.00	774.00	127.00	840.00	1,433.00	377.00	332.00	332.00													
- Desludging							5,970.00			6,890.00			9,200.00		12,420.00							
- Loan Receipts	220,850.00																					
- Capital Incomes	482,379.81																					
- Council Cash Contribution	80,000.00																					
<b>Total Income</b>	<b>783,229.81</b>	<b>44,166.00</b>	<b>36,578.00</b>	<b>35,689.00</b>	<b>36,314.00</b>	<b>36,555.00</b>	<b>42,007.00</b>	<b>35,992.00</b>	<b>35,992.00</b>	<b>42,389.00</b>	<b>35,499.00</b>	<b>35,499.00</b>	<b>44,699.00</b>	<b>35,680.00</b>	<b>48,457.00</b>							
<b>Expenditure</b>																						
Capital Expenditure	783,229.81																					
Loan Repayments:-																						
- Principal		7,103.66	7,794.54	8,552.61	9,384.40	10,297.09	11,298.55	12,397.40	13,603.13	14,926.12	16,377.78	17,970.62	19,718.37	21,636.11	23,740.36	26,049.25						
- Interest		20,815.95	20,125.08	19,367.01	18,535.21	17,622.52	16,621.07	15,522.21	14,316.49	12,993.50	11,541.84	9,949.00	8,201.21	6,283.51	4,179.26	1,870.36						
Maintenance:-	-	27,919.61	27,919.62	27,919.62	27,919.61	27,919.61	27,919.62	27,919.61	27,919.62	27,919.62	27,919.62	27,919.62	27,919.58	27,919.62	27,919.62	27,919.61	-	-	-	-	-	-
- Consumables - Power, Water etc	1,561.00	16,939.74	9,574.99	4,750.72	11,136.26	1,637.65	2,729.18	20,884.25	7,393.03	1,100.00	5,667.00											
- Power													448.68	377.73	391.39							
- Water																						
- Telstra													537.74									
- Chemicals															2,178.00							
- Salaries and Wages													2,157.77	2,225.16	2,309.05							
- Admin FCA													294.11	249.72	904.09							
- Monitoring															191.82							
- Contract Services													2,500.43	168.65	3,278.59							
- Plant & Equipment Hire													170.15	215.70	306.05							
- Fees													2,163.00									
- Other														520.44	37.96							
- Insurance															169.63							
Desludging						6,435.00			6,870.00			9,315.00			11,085.00							
Depreciation		35,648.86	67,734.84	30,480.68	83,974.26	49,515.86	44,564.28	43,004.70	36,097.06	32,487.36	29,239.00	13,157.00	12,499.50	11,874.54								
<b>Total Expenditure</b>	<b>783,229.81</b>	<b>65,129.47</b>	<b>112,594.20</b>	<b>67,975.29</b>	<b>116,644.59</b>	<b>95,006.73</b>	<b>74,121.55</b>	<b>73,653.49</b>	<b>91,770.93</b>	<b>67,800.01</b>	<b>58,258.62</b>	<b>56,058.62</b>	<b>48,690.96</b>	<b>43,551.56</b>	<b>48,771.20</b>							
<b>Total (Excl. Depn)</b>	<b>783,229.81</b>	<b>29,480.61</b>	<b>44,859.36</b>	<b>37,494.61</b>	<b>32,670.33</b>	<b>45,490.87</b>	<b>29,557.27</b>	<b>30,648.79</b>	<b>55,673.87</b>	<b>35,312.65</b>	<b>29,019.62</b>	<b>42,901.62</b>	<b>36,191.46</b>	<b>31,677.02</b>	<b>48,771.20</b>							
<b>Surplus (Deficit) Current Year</b>	<b>0.00</b>	<b>14,685.39</b>	<b>(8,281.36)</b>	<b>(1,805.61)</b>	<b>3,643.67</b>	<b>(8,935.87)</b>	<b>12,449.73</b>	<b>5,343.21</b>	<b>(19,681.87)</b>	<b>7,076.35</b>	<b>6,479.38</b>	<b>(7,402.62)</b>	<b>8,507.54</b>	<b>4,002.98</b>	<b>(314.20)</b>							
<b>(Excludes Depreciation)</b>																						
<b>Funding Reserve</b>																						
Opening Balance	0.00	0.00	14,685.39	6,404.03	4,598.42	8,242.09	(693.78)	11,755.95	17,099.16	(2,582.71)	4,493.64	10,973.02	3,570.40	12,077.94	16,080.92							
Surplus (Deficit) Current Year	0.00	14,685.39	(8,281.36)	(1,805.61)	3,643.67	(8,935.87)	12,449.73	5,343.21	(19,681.87)	7,076.35	6,479.38	(7,402.62)	8,507.54	4,002.98	(314.20)							
Closing Balance	<b>0.00</b>	<b>14,685.39</b>	<b>6,404.03</b>	<b>4,598.42</b>	<b>8,242.09</b>	<b>(693.78)</b>	<b>11,755.95</b>	<b>17,099.16</b>	<b>(2,582.71)</b>	<b>4,493.64</b>	<b>10,973.02</b>	<b>3,570.40</b>	<b>12,077.94</b>	<b>16,080.92</b>	<b>15,766.72</b>							

### Melrose CWM Scheme

	Financial Year																					
	1998 / 1999	1999 / 2000	2000 / 2001	2001 / 2002	2002 / 2003	2003 / 2004	2004 / 2005	2005 / 2006	2006 / 2007	2007 / 2008	2008 / 2009	2009 / 2010	2010 / 2011	2011 / 2012	2012 / 2013	2013 / 2014	2014 / 2015	2015 / 2016				
<b>Income</b>																						
Service Charges:-																						
- \$ per occupied				190.00	190.00	190.00	190.00	190.00	190.00													
- \$ per vacant				180.00	180.00	180.00	180.00	180.00	180.00													
- \$ per desludge up to 3,000 L									75.00													
- \$ per desludge over 3,000 L									135.00													
Incomes																						
- Service Charge Occupied				22,800.00	22,800.00	22,800.00	22,420.00	22,420.00	23,560.00													
- Service Charge Vacant				7,740.00	7,740.00	7,560.00	7,200.00	7,020.00	6,840.00													
- Service Charge Balancing				1,646.00	806.00	2,090.00	190.00		30.00													
- Desludging									6,975.00													
- Other Council Contribution			250,814.86																			
- Loan Receipts			257,000.00																			
- Capital Incomes	50,000.00		520,000.00	30,705.32																		
<b>Total Income</b>	<b>50,000.00</b>	<b>-</b>	<b>1,027,814.86</b>	<b>62,891.32</b>	<b>31,346.00</b>	<b>28,270.00</b>	<b>29,430.00</b>	<b>29,440.00</b>	<b>37,405.00</b>													
<b>Expenditure</b>																						
Capital Expenditure	10,153.50	47,783.25	1,013,868.73	36,714.70																		
Loan Repayments:-																						
- Principal				10,458.75	11,160.42	11,909.17	12,708.14	13,560.72	14,470.49	15,441.30	16,477.24	17,582.68	18,762.29	20,021.03	21,364.22	22,797.53	24,326.98	25,959.06				
- Interest				16,792.23	16,090.56	15,341.83	14,542.84	13,690.28	12,780.50	11,809.69	10,773.74	9,668.30	8,488.70	7,229.96	5,886.77	4,453.46	2,924.00	1,291.93				
	-	-	-	27,250.98	27,250.98	27,251.00	27,250.98	27,251.00	27,250.99	27,250.99	27,250.98	27,250.98	27,250.99	27,250.99	27,250.99	27,250.99	27,250.98	27,250.99				
Maintenance:-				6,318.72	3,115.00	9,304.00																
- Consumables - Power, Water etc																						
- Power							343.77	508.39	297.63													
- Water																						
- Telstra									31.77													
- Chemicals									1,620.80													
- Salaries and Wages																						

## Financial Analysis

	Financial Year																	
	2002 / 2003	2003 / 2004	2004 / 2005	2005 / 2006	2006 / 2007	2007 / 2008	2008 / 2009	2009 / 2010	2010 / 2011	2011 / 2012	2012 / 2013	2013 / 2014	2014 / 2015	2015 / 2016				
<b>Income</b>																		
Service Charges:-																		
- \$ per occupied			270.00	270.00	270.00													
- \$ per vacant			241.00	241.00	241.00													
- \$ per desludge up to 3,000 L					75.00													
- \$ per desludge over 3,000 L					135.00													
Incomes																		
- Service Charge Occupied			50,220.00	44,550.00	44,280.00													
- Service Charge Vacant			6,025.00	6,266.00	6,989.00													
- Service Charge Balancing			7,319.00	270.00														
- Desludging																		
- Other Council Contribution																		
- Loan Receipts		664,000.00																
- Capital Incomes	530,000.00			37,212.77														
- Interest Incomes	7,211.96	8,250.00																
<b>Total Income</b>	<b>537,211.96</b>	<b>672,250.00</b>	<b>48,926.00</b>	<b>87,758.77</b>	<b>51,269.00</b>													
<b>Expenditure</b>																		
Capital Expenditure	75,132.24	1,069,434.16	60,060.81	30,381.78														
Loan Repayments:-																		
- Principal		5,146.00	10,830.74	11,590.95	12,404.52	13,275.20	14,206.99	15,204.18	16,271.36	17,413.45	18,635.71	19,943.75	21,343.61	22,841.72				
- Interest		22,908.00	45,277.26	44,517.05	43,703.48	42,832.80	41,901.01	40,903.82	39,836.64	38,694.55	37,472.29	36,164.25	34,764.39	33,266.28				
	-	28,054.00	56,108.00	56,108.00	56,108.00	56,108.00	56,108.00	56,108.00	56,108.00	56,108.00	56,108.00	56,108.00	56,108.00	56,108.00				
Maintenance:-																		
- Consumables:-																		
- Power			524.45	529.92	738.23													
- Water			155.00	162.25	164.00													
- Telstra			314.99	691.57	730.71													
- Salaries and Wages			366.00	1,638.69	1,240.31													
- Admin FCA			187.68	530.19	479.93													
- Monitoring				130.58														
- Contract Services			3,843.34	2,603.50	368.90													
- Plant & Equipment Hire			162.60	306.60	211.60													
- Other			75.00	33.95	212.72													
- Fees					1,175.00													
- Insurance					169.63													
Desludging																		
Depreciation		28,786.40	56,133.48	56,329.84														
<b>Total Expenditure</b>	<b>75,132.24</b>	<b>1,126,274.56</b>	<b>177,931.35</b>	<b>149,446.87</b>	<b>61,599.03</b>													
<b>Total (Excl. Depn)</b>	<b>75,132.24</b>	<b>1,097,488.16</b>	<b>121,797.87</b>	<b>93,117.03</b>	<b>61,599.03</b>													
<b>Surplus (Deficit) Current Year</b>	<b>462,079.72</b>	<b>(425,238.16)</b>	<b>(72,871.87)</b>	<b>(5,358.26)</b>	<b>(10,330.03)</b>													
<b>(Excludes Depreciation)</b>																		
<b>Funding Reserve</b>																		
Opening Balance	0.00	462,079.72	36,841.56	(36,030.31)	(41,388.57)													
Surplus (Deficit) Current Year	462,079.72	(425,238.16)	(72,871.87)	(5,358.26)	(10,330.03)													
Closing Balance	<b>462,079.72</b>	<b>36,841.56</b>	<b>(36,030.31)</b>	<b>(41,388.57)</b>	<b>(51,718.60)</b>													