

This document is a consolidation of various documents (excel and word) that were used to create the published (and formal) 2005-06 budget. While this version has a number of formatting changes it contains essentially the same information as adopted by Council.

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1 THE COUNCIL OF THE CITY OF SWAN

MAYOR
Councillor
C M Gregorini OAM JP

DEPUTY MAYOR
Councillor
M P Congerton JP

MIDLAND WARD
Councillors
C M Gregorini OAM JP
J Holmes
J Marino

GUILDFORD WARD
Councillor
F Alban

BALLAJURA WARD
Councillors
M Congerton JP
M Haynes JP
J McNamara

SWAN VALLEY WARD
Councillor
C Zannino

NORTH WARD
Councillor
K B Bailey

GIDGEGANNUP WARD
Councillor
S Croy

ALTONE WARD
Councillors
D R Fardig
D C Lucas
M A Wainwright

ELLENBROOK WARD
Councillor
T Jones

2 SENIOR STAFF OF THE CITY OF SWAN

CHIEF EXECUTIVE OFFICER

E W T Lumsden

CORPORATE STRATEGIC PLANNING & DEVELOPMENT/ FINANCIAL & CORPORATE INFORMATION SERVICES

Executive Manager

G Poepjes

OPERATIONAL & DEVELOPMENT SERVICES

Executive Manager

M J Foley

CUSTOMER & COMMUNITY SERVICES

Executive Manager

M Lockyer-Benzie

STRATEGIC COMMUNITY PLANNING SERVICES

Executive Manager

M Richardson

3 BUDGET REPORT & RECOMMENDATIONS

3.1 BUDGET REPORT

3.1.1 INTRODUCTION

The 2005/06 Annual Budget has been prepared in accordance with the requirements of the Australian Accounting Standards (AAS 27), the Local Government Act 1995 and the Local Government (Financial Management) Regulations, incorporating amendments up to June 2005. Additional information is also provided where relevant.

The Principal Budgets are presented by nature and type and Business Units, as permitted by the 2005 amendments to the Financial Management Regulations. The information is re-presented by Programs in the Notes to the Budget.

3.1.2 STRATEGIC FINANCIAL PLAN (2005/06 –2014/15)

The 2005/06 budget incorporates the major initiatives and capital works outlined in the Strategic Financial Plan (Plan) for the years 2005/06 to 2014/15. This Plan was adopted by Council on 30 June 2005, after it was made available to the residents and ratepayers of the City of Swan for comment.

There are no material variances between the principal activities for 2005/06 in the Plan and in the Budget.

3.1.3 STATUTORY STATEMENTS

The [Operating Statement](#) is one of only three statutory documents and is a requirement of both AAS 27 and the Local Government (Financial Management) Regulations. The Operating Statement details operating revenues and operating expenses to arrive at the net change in assets resulting from operations. The budgeted total operating revenue for 2005/06 is \$67.20 million, with operating expenses estimated at \$66.95 million.

The second statutory document is the [Rate Setting Statement](#), which gives the total rates revenue required, and hence forms the basis on which rates are levied.

For 2005/06, the net total revenue to be raised through rates, after allowing for discount, penalty and write off of rates, is \$39.59 million.

The [Statement of Cash Flows](#) is a further statutory document, which is required under AAS 27 and the Local Government (Financial Management) Regulations. The Statement of Cash Flows details estimated cash receipts from operations, use of cash in operations, cash from other sources (government grants and investing activities), cash from loan borrowing and the application of cash to loan repayments and capital acquisitions.

3.1.4 OPERATING BUDGET

The Operating Budget is presented by nature and type and Business Units and shows the total estimated revenue and expenses for each of the organisational Business Units in the City. The total operating expenses of \$66.95 million includes depreciation of assets of \$16.66 million. The total operating revenue of \$67.20 million includes operating and capital grants and contributions of \$12.77 million.

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 BUDGET REPORT AND RECOMMENDATIONS

3.1.4.1 CHART 4.1: OPERATING REVENUE BY NATURE & TYPE

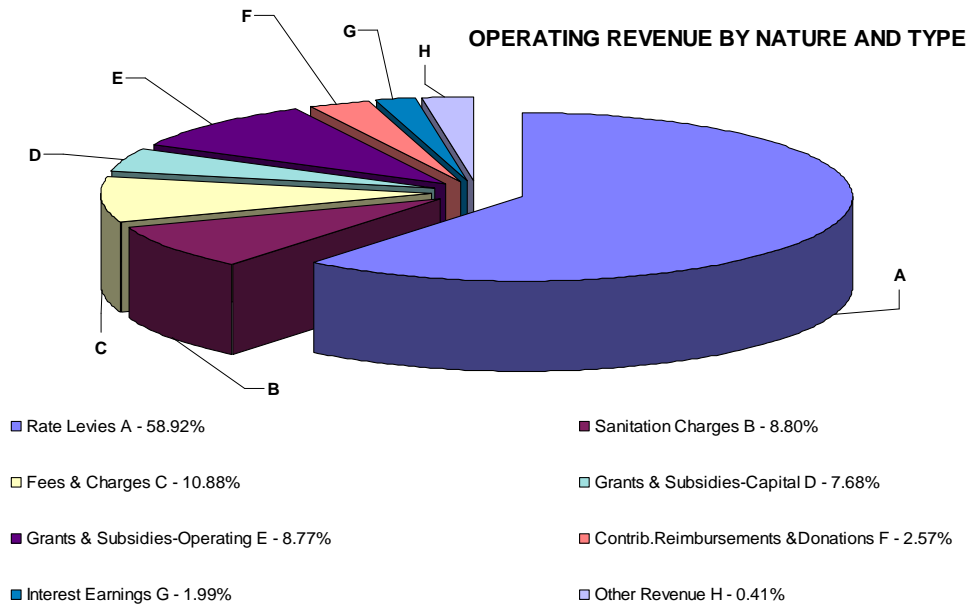
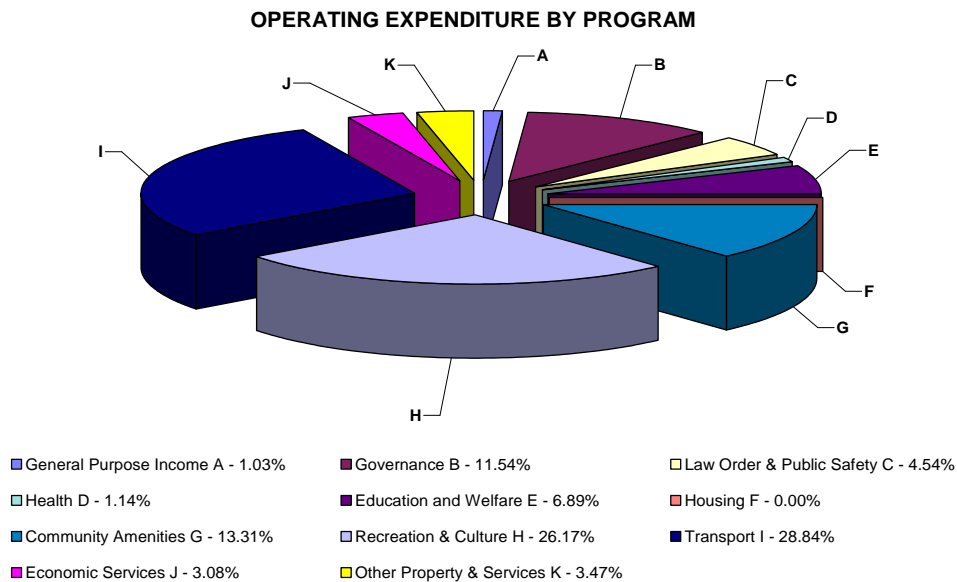


Chart 4.1 above shows the composition of the anticipated operating revenue for 2005/06. It is noted that Rates and Sanitation Charges together are expected to contribute approximately 67.72% of the total revenue. Other fees and Charges contribute another 10.88%.

Chart 4.2 gives a breakdown of how the money is to be spent by the City in 2005/06. The provision of Recreation & Culture amenities is expected to consume 26.17% of the expenses, with Transport (roads, footpaths and depot) consuming 28.84%. Community Amenities and Welfare activities are expected to consume 20.20% of the total operating budget.

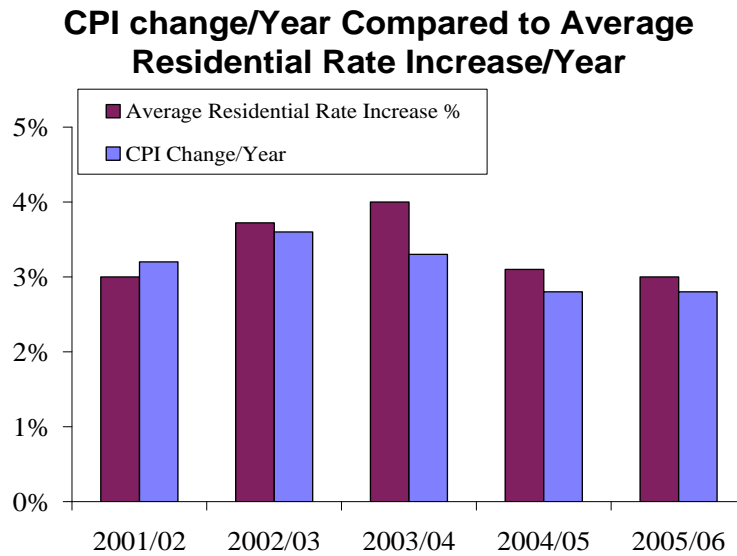
3.1.4.2 CHART 4.2: OPERATING EXPENDITURE BY PROGRAM



3.1.5 FINANCIAL STRATEGY

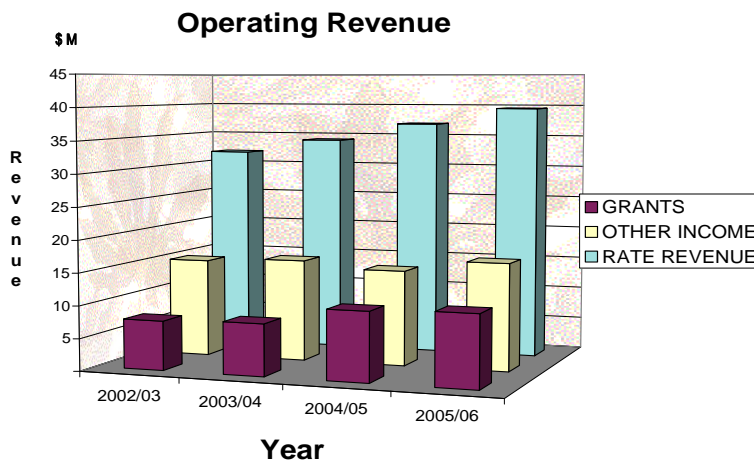
Minimising the financial burden placed on our ratepayers is a key element of the City's financial strategy. This has to be balanced with the demand for increased amenities and services by a rapidly growing municipality. Chart 5.1 depicts the movement in CPI over the last five years and the forecast increase for next year, and compares our average residential rate increase per year with the movement in CPI. The average rate increase of 3.0 % for 2005/06 is expected to be slightly higher than that of CPI.

3.1.5.1 CHART 5.1: CPI CHANGES



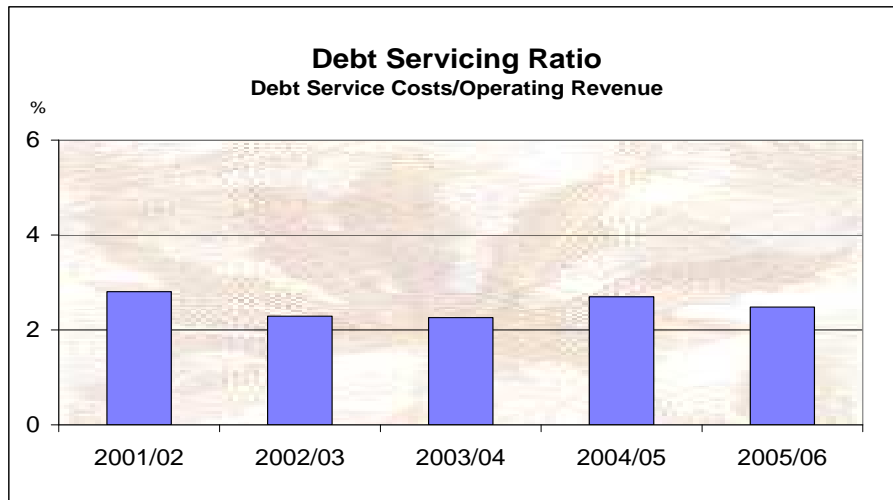
Another area of performance that can be measured at a financial level is our ability to secure grants as well as generate funds from the facilities and services provided. Chart 5.2 shows how these two sources of funds, as well as rates revenue, have moved over the past three years, and the forecast revenue in the Budget for 2005/06.

3.1.5.2 CHART 5.2: OPERATING REVENUE



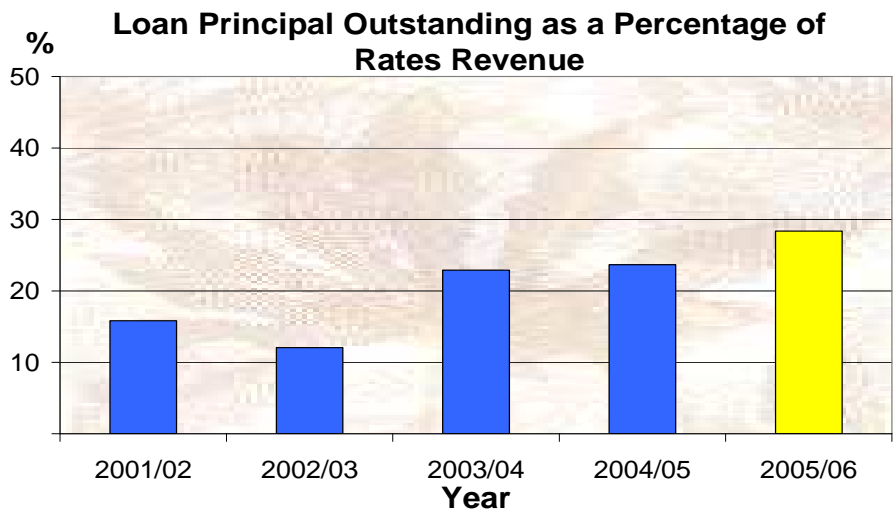
A further measure of our financial performance is in relation to our ability to service loans. Chart 5.3 depicts the loan service costs as a percentage of operating revenue. The percentage, which has been coming down progressively until 2003/04, turned around in 2004/05 with fresh borrowings. This trend is expected to continue in coming years as fresh loans are drawn down to fund infrastructure assets.

3.1.5.3 CHART 5.3: DEBT SERVICING RATIO



The relationship between the balance of loan principal outstanding and rates revenue, which had improved over the years till 2002/03, increased to 23 % at the end of 2003/04 due to the new borrowings in that year to fund the Core System Replacement and infrastructure projects. The new borrowings of \$3.5 million in 2005/06 would increase the percentage, as shown in Chart 5.4.

3.1.5.4 CHART 5.4: LOAN PRINCIPAL TO RATES REVENUE



3.1.6 CAPITAL WORKS

The Capital Works Summary Statement gives an overview of the Capital and Infrastructure Works planned for the year.

The total Capital Works programme for 2005/06 is \$25.67 million, which is an increase of \$6 million over the Capital Works expected to be completed in 2004/05. The increase is partly due to construction projects which could not be completed in 2004/05 and have been re-budgeted for 2005/06, and also the construction and improvements to Lloyd Street. The Capital Works programme

will be funded with grants of \$5.16 million, loan funds of \$3.50 million, reserves of \$2.54 million and trade-ins of \$2.38 million, with the balance coming from operating surplus.

3.1.7 RATING INFORMATION

The Rating Information is provided in Section 3 of this document. It consists of a statement of 'Objects and Reasons' for levying the differential and minimum rates (page 59), a schedule of rate levies by rate type (page 66), a schedule of rate levies by ward (page 69), and other rates and charges information (page 70).

Rates for urban properties within the City are based on the Gross Rental Values (GRV) provided by the Valuer General, and for rural properties on their Unimproved Values (UV), also provided by the Valuer General. The GRVs of the urban properties are revalued once every three years, and revaluations carried out in early 2005 form the basis for the rate levies for 2005/06. Rural properties, on the other hand, are revalued every year, and the values provided in early 2005 have been used as the basis for the rates.

Council has continued to take a responsible approach to setting rates for 2005/06. The strategy for this year continues to be to keep overall rate increase close to CPI increase. At the same time rate relativities with other Local Governments and the need to fund increasing demand for services have been taken into account.

In keeping with this strategy the Council has decided to increase the average rates for residential properties, which make up approximately 80% of ratepayers, by 3.0% which is slightly higher than the anticipated CPI increase for the year. The same guideline has been used for other ratepayers as well.

Council has also decided to continue with differential rates in the dollar to maintain an equitable basis between different categories of properties and to maintain the unique rural characteristics of the non-urban parts of the City. New differential rate categories have been proposed for 2005/06 to improve the fairness of contribution by the different types of users of properties in the City. For the same reason identical rate in the dollar are proposed for both commercial and industrial properties.

The commercial properties in the City Centre will be levied 6 % above the rate for other commercial properties, as a contribution towards the cost of the marketing program to revitalise the City Centre. This is as per the Agreement entered into by the City and Midland Marketing Inc.

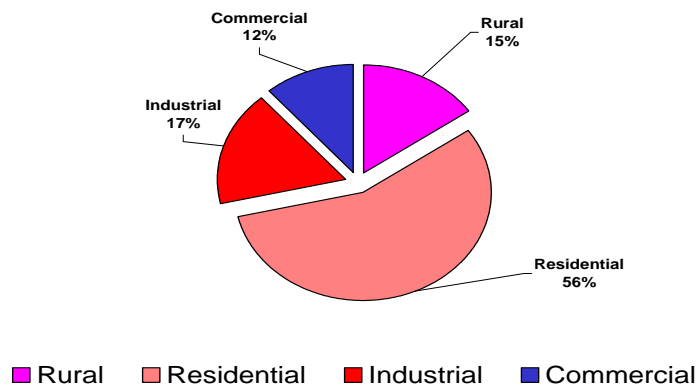
The farmland properties will continue to receive special concessions.

Council has also agreed to implement a Special Area Rate in the Midland District and Guildford District Drainage areas at the same rate adopted by the Water Corporation for Gross Rental Value properties in the Perth Metropolitan Area per rateable property for the 2004/05 financial year effective from 1 July 2005 at 0.574 cents per dollar.

The percentage of revenue budgeted to be raised from the different classes of properties in 2005/06 is shown in Chart 7.1. It is noted that more than half the revenue is from urban residential properties.

3.1.7.1 CHART 7.1: RATES LEVIED

Rates Levied Analysis



3.1.8 HIRE CHARGES, FEES AND THE IMPACT OF GST

While most of the fees and charges levied for the services provided by the City will be exempt from the Goods and Services Tax (GST), there are a number of services for which the City is legally bound to collect GST and remit these to the Australian Tax Office (ATO). In these instances the fees and charges will include the GST component. The City will issue “Tax Invoices / Receipts” for all payments having a GST component, and enterprises registered for GST will be able to recover the GST component from the ATO.

Only in a few instances have the base fees (before GST) changed from 2004/05 to reflect a more realistic level in comparison to the cost incurred in providing the service. It is to be noted that in some instances fees are set by statute over which Council has no control.

3.1.9 RESTRICTED FUNDS

The term ‘Restricted Funds’ generally applies to cash amounts received by Council on the basis that they are to be applied for specific purposes. All specific funds established by Council are termed Reserve Accounts and the cash held in those accounts is restricted for the purpose for which the Reserves have been established. Accordingly the funds cannot be used for any other purpose except with specific authorisation of Council and advertising (if necessary).

Similarly loan funds are restricted for the purpose for which they were originally raised and contributions for roads, footpaths, drainage works, etc. are also restricted for those purposes. The Council has approved new loans of up to \$3.5 million for road construction and other infrastructure work.

Details of restricted funds are on page 89.

3.1.10 BUDGET NOTES

The Budget Notes provide additional information that is required by the Local Government (Financial Management) Regulations, and enables the reader to better understand the Budget. A separate budget for the Ellenbrook Community Trust Fund is also included at the end of the Budget Notes. The Fund is managed by a Committee consisting of representatives of the City and the Developer of the Ellenbrook Estate.

3.2 BUDGET ADOPTION RECOMMENDATIONS

That Council resolve to adopt the following recommendations:

3.2.1 ADOPTIONS OF VALUATIONS

That the valuations supplied by the Valuer General and totalling as listed below be adopted and recorded in the Rate Book for use in the 2005/06 financial year.

- Gross Rental Valuations (GRV) \$ 361,268,079
- Unimproved Valuations (UV) \$1,280,836,004

3.2.2 ADOPTION OF RATES

3.2.2.1 RATES AND MINIMUM RATES

That the Rates and Minimum Rates to be levied on all rateable property within the Municipality of the City of Swan for the financial year ending 30 June 2006 be as follows:

TYPE	RATE CATEGORIES	2005/06 Rate - cents/dollar	Minimum rate (\$)
GRV	Industrial	9.25	825
GRV	City Centre	9.78	750
GRV	Commercial	9.25	825
GRV	Residential	8.81	520
GRV	Vacant land	8.81	700
GRV	Brickworks, Concrete & Asphalt Plants and Depots	17.62	825
GRV	Noxious Plants	17.62	825
UV	General Rural	0.481	700
UV	Special Areas	0.485	700
UV	Landscape	0.456	700
UV	Swan Valley	0.473	700
UV	Urban Farmland	0.431	675
UV	Swan Valley Farmland	0.422	675
UV	Vineyards / Commercial	0.591	700
UV	Large scale Vineyards	0.675	700
UV	Quarries	0.675	825
UV	Mining Tenements	0.485	700

3.2.2.2 CONCESSIONAL RATES

In accordance with section 6.47 of the Local Government Act, Council grant the following rate concessions:

Concessional Group	Concession Value	Rates Levy / Property (\$)
Strata Titled Storage Units	≈ 70%	245
Whiteman Park Leases	100%	0

Full details of concessions are provided in the budget in the section “Statement of Objects and Reasons” (page 59).

3.2.2.3 OTHER RATES DISCOUNTS AND CHARGES

Under section 6.46 of the Local Government Act, a discount of 5.0% is to be allowed for payment of rates in full within 35 days from the date of issue of the rate notice.

Under section 6.45 of the Local Government Act, a 5.0% interest charge is to be levied on rates instalments (deferred pensioners' rates excluded).

Under section 6.51 of the Local Government Act, a 9 % interest charge be levied on all overdue rate instalments and on rates outstanding whether subject to either a formal or informal instalments program or not (deferred pensioners' rates excluded).

3.2.2.4 PAYMENT OF INSTALMENTS

In accordance with section 6.50 of the Local Government Act, Council specifies the due dates of instalments under the formal rate instalment program as follows:

Rate Payment Method	Due Date
Early payment for discount and prize draw	29 July 2005
Prompt payment for discount	15 August 2005
Two Instalments	
1st payment due	15 August 2005
2nd payment due	15 November 2005
Four Instalments	
1st payment	15 August 2005
2nd payment	14 October 2005
3rd payment	15 December 2005
4th payment	15 February 2006

Under section 6.45 of the Local Government Act, an administration charge of \$5 for the second and each of the subsequent rates instalment be levied in connection with each formal rate instalment program.

Under section 6.49 of the Local Government Act, an administration charge of \$30 be levied in connection with each informal rate instalment program.

3.2.2.5 OBJECTS AND REASONS

That the Objects and Reasons (see page 59) for adopting differential rates, minimum rates and concessional rates detailed be endorsed.

3.2.3 ADOPTION OF SERVICE CHARGES

3.2.3.1 RATEABLE PROPERTIES

That the rubbish removal charge for all rateable land be set at \$160.00 per 240 litre bin per annum for a weekly removal service, including recycling service, where applicable.

3.2.3.2 NEW & ADDITIONAL BIN LEVY

That a "once off" bin levy of \$48.00 for each new and/or additional bin (refuse and /or recycling) be charged to all properties provided with a refuse and/or recycling service, except when it is a replacement bin.

3.2.3.3 NON RATEABLE PROPERTIES

That the rubbish charge for non-rateable land be set at \$320.00 per 240 litre bin per annum for a weekly removal service including recycling service, where applicable.

3.2.3.4 SECURITY LEVIES

That the specified security levies (per annum for each rateable property) as shown below and on page 71 be adopted.

Specified Area	Levy Property \$
Ellenbrook	100.00
The Vines	131.00

3.2.3.5 SPECIAL AREA RATE – DRAINAGE LEVIES

That Special Area Rates be levied to properties in the Midland Drainage District and Guildford Drainage District (including South Guildford and parts of Hazelmere) to fund the cost of construction and maintenance of drainage infrastructure. The table below shows the rate cents / dollar of (GRV).

Specified Area Rate – Drainage Levies	2005/06 Rate - cents/dollar	Minimum rate (\$)
Midland Drainage District	0.574	30.00
Guildford Drainage District	0.574	30.00

3.2.4 ADOPTION OF HIRE CHARGES AND FEES

That the Hire Charges and Fees for the 2005/06 financial year detailed (page 105) be adopted.

3.2.5 ADOPTION OF 2005/06 BUDGET

3.2.5.1 OPERATING STATEMENT

That the Operating Statement (page 28) in the draft budget for the financial year ending 30 June 2006, showing the net change in assets for that year, be adopted.

3.2.5.2 STATEMENT OF CASH FLOWS

That the Statement of Cash Flows (page 31) of the budget for 2005/06 be adopted.

3.2.5.3 2005/06 OPERATING BUDGET SUMMARY BY BUSINESS UNITS

That the Budget by Business Units schedules (page 32) of the budget document for 2005/06 be adopted.

3.2.5.4 CAPITAL AND INFRASTRUCTURE PROPOSALS

That the Capital and Infrastructure proposals summarised (page 29) of the budget be adopted.

3.2.5.5 NEW LOAN APPROVALS

That the New Loan detailed (page 87) be adopted. The loan of \$3.5 million is for road works and Ellenbrook Town Centre Library.

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3.2.5.6 2005/06 RESTRICTED FUNDS SCHEDULE

That the Restricted Funds Schedule detailed on page 89 of the 2005/06 budget document be adopted.

3.2.5.7 ELLENBROOK COMMUNITY TRUST FUND

That the Ellenbrook Community Trust Fund budget (refer page 93) for the 2005/06 financial year shown be adopted.

3.2.5.8 2005/06 TOWN PLANNING SCHEMES

That the Town Planning Schemes Budget shown on page 97 be adopted.

4 PRINCIPAL BUDGETS

4.1 OPERATING BUDGET BY NATURE & TYPE

Revised 30 June 05	Estimate 30 June 05		Budget 30 June 06
		REVENUE	
37,139,480	36,927,782	Rate levies	39,593,081
5,257,340	5,201,425	Sanitation charges	5,914,585
-	338,548	Drainage levy	500,000
455,870	481,484	Security service charges	533,270
1,709,320	1,860,829	Other statutory charges	1,525,060
4,873,930	4,937,015	User charges	4,751,756
5,562,840	5,922,549	Operating grants & subsidies	5,891,513
5,858,570	3,976,015	Capital grants & subsidies	5,158,100
1,396,910	1,271,830	Contributions and reimbursements	1,725,990
1,455,640	1,375,462	Interest earnings	1,335,060
218,100	341,800	Other revenue	272,510
63,928,000	62,634,739	TOTAL REVENUE	67,200,925
		Less: EXPENSES	
(7,126,640)	(4,190,545)	Facilities	(5,104,209)
(1,035,400)	(887,891)	Office expenses	(1,047,850)
(7,481,170)	(8,301,145)	Contracts	(8,183,440)
(1,892,140)	(1,889,995)	Utility Charges	(1,964,764)
(6,598,710)	(4,042,616)	Consumables	(1,333,663)
(297,280)	(271,201)	Capital items expensed	(173,406)
(2,587,750)	(3,396,250)	Plant & Equipment costs	(4,626,060)
(4,497,610)	(3,541,829)	Materials	(12,568,320)
(547,290)	(429,102)	Member / Governance expenses	(566,300)
10,360,880	7,742,360	Overhead expense reallocation	13,928,850
(21,703,110)	(19,208,214)	SUBTOTAL - Materials & Contracts	(21,639,162)
(1,123,080)	(840,811)	Subsidies and donations	(850,812)
(1,471,870)	(1,111,007)	Finance charges	(2,109,588)
(22,980,250)	(23,772,530)	Employee costs	(25,681,594)
(16,369,560)	(16,403,077)	Depreciation	(16,665,600)
-	-	Profit / (Loss) on disposal of assets	-
(63,647,870)	(61,335,639)	DIRECT OPERATING EXPENSES	(66,946,756)
(145,700)	685,983	Net Internal Reallocation	-
(63,793,570)	(60,649,656)	TOTAL EXPENSES	(66,946,756)
134,430	1,985,083	Change in net assets resulting from operations	254,169

4.2 CAPITAL WORKS SUMMARY

Revised 30 June 05	Estimate at 30 June 05		Budget 30 June 06
		FUNDING	
5,858,570	3,976,015	Capital grants & subsidies	5,158,100
3,105,000	3,100,005	Reserves utilised	3,493,740
2,000,000	2,000,000	Loan proceeds	3,500,000
1,700,000	1,684,000	Proceeds from sale of assets	2,378,600
11,417,430	8,907,979	Municipal Funds	11,144,675
24,081,000	19,667,999	TOTAL FUNDING	25,675,115
		EXPENDED ON	
		CAPITAL EXPENSES	
(2,542,343)	(2,076,442)	Buildings	(3,863,730)
(798,441)	(652,121)	Furniture and equipment	(196,500)
(6,012,161)	(4,910,393)	Plant and equipment'	(5,826,340)
(9,352,945)	(7,638,956)	TOTAL CAPITAL EXPENSES	(9,886,570)
		INFRASTRUCTURE EXPENSES	
(10,149,078)	(8,289,193)	Road network	(10,570,155)
(1,230,151)	(1,004,718)	Drainage	(792,060)
(542,640)	(443,198)	Footpaths	(750,500)
(2,806,186)	(2,291,934)	Parks & Reserves	(3,675,830)
(14,728,055)	(12,029,043)	TOTAL INFRASTRUCTURE EXPENSES	(15,788,545)
(24,081,000)	(19,667,999)	TOTAL EXPENDITURE	(25,675,115)

4.3 RATE SETTING STATEMENT

Estimate at 30 June 05		Budget 30 June 06
	OPERATING REVENUE	
5,201,425	Sanitation charges	5,914,585
7,617,876	Other fees and charges	7,310,086
1,271,830	Contributions and reimbursements	1,725,990
1,375,462	Interest earnings	1,335,060
5,922,549	Operating grants and subsidies	5,891,513
341,800	Other Receipts	272,510
21,730,942	Subtotal: Operating revenue	22,449,744
	OPERATING EXPENSE	
(23,086,547)	Employee Costs	(25,681,594)
(19,208,214)	Materials & Contracts	(21,639,162)
(16,403,077)	Depreciation expense	(16,665,600)
(1,111,007)	Finance charges	(2,109,588)
(840,811)	Other Payments	(850,812)
(60,649,656)	Net Operating expense	(66,946,756)
(38,918,714)	Net cash from /(used on) operating activities	(44,497,012)
	Add CAPITAL EXPENDITURE	
3,976,015	Capital grants and subsidies	5,158,100
1,684,000	Proceeds from sale of assets	2,378,600
16,403,077	Depreciation written back	16,665,600
	Less CAPITAL EXPENDITURE	
(7,638,956)	Construction of infrastructure	(9,886,570)
(12,029,043)	Purchase of capital assets	(15,788,545)
2,395,093	Net Capital Expenditure	(1,472,815)
	Less FUNDING SOURCES	
(966,370)	Repayment of loans	(880,340)
(3,301,060)	Transfers to reserves	(4,485,985)
	Add FUNDING SOURCES	
2,000,000	Proceeds from loans	3,500,000
3,706,900	Transfers from reserves	4,022,980
291,000	Write back adjustment	482,048
1,603,412	Opening Funds	3,738,043
(3,738,043)	Less Closing Funds	-
(404,161)	Net Funding	6,376,746
(36,927,782)	Shortfall to be made up from rates	(39,593,081)

4.4 STATEMENT OF CASH FLOWS

Revised 30 June 05	Estimate at 30 June 05		Budget 30 June 06
OPERATING ACTIVITY CASH FLOWS			
RECEIPTS			
37,139,480	36,927,782	Rate levies	39,593,081
5,257,340	5,201,425	Sanitation charges	5,914,585
7,039,120	7,617,876	Other fees and charges	7,310,086
1,455,640	1,375,462	Interest earnings	1,335,060
1,396,910	1,271,830	Contributions and reimbursements	1,725,990
218,100	341,800	All other revenue	272,510
52,506,590	52,736,175	Subtotal	56,151,312
Less: EXPENSES			
(23,125,950)	(23,086,547)	Employee costs	(25,681,594)
(1,471,870)	(1,111,007)	Finance charges	(2,109,588)
(1,123,080)	(840,811)	Subsidies and donations	(850,812)
(21,703,110)	(19,208,214)	Materials & Contracts	(21,639,162)
(47,424,010)	(44,246,579)	Subtotal	(50,281,156)
5,082,580	8,489,596	NET cash from operating	5,870,156
GOVERNMENT ACTIVITY CASH FLOWS			
5,562,840	5,922,549	Operating grants & subsidies	5,891,513
5,858,570	3,976,015	Capital grants & subsidies	5,158,100
11,421,410	9,898,564	NET cash from Government	11,049,613
FINANCING ACTIVITY CASH FLOWS			
2,000,000	2,000,000	Proceeds from loans	3,500,000
1,342,380	1,823,682	TPS 14 & Self supporting loans	1,000,000
(997,370)	(997,370)	Repayment of loans	(880,340)
2,345,010	2,826,312	NET cash from Financing	3,619,660
INVESTING ACTIVITY CASH FLOWS			
1,700,000	1,684,000	Proceeds from sale of fixed assets	2,378,600
(9,352,945)	(7,638,956)	Purch / constn of infrastructure	(9,886,570)
(14,728,055)	(12,029,043)	Purch / constn of capital assets	(15,788,545)
(22,381,000)	(17,983,999)	NET cash on Investing	(23,296,515)
(3,532,000)	3,230,473	Net increase / (decrease) in cash	(2,757,086)
10,810,670	8,701,230	Cash at the start of the year	11,931,703
7,278,670	11,931,703	CASH AT THE YEAR END	9,174,617

4.5 ORGANISATIONAL BUSINESS UNIT OPERATING BUDGETS

4.5.1 CORPORATE COMMUNICATIONS

Revised 30 June 05	Estimate at 30 June 05		Budget 30 June 06
		REVENUE	
-	9,051	Other revenue	-
-	9,051	TOTAL REVENUE	-
		Less: EXPENSES	
(3,840)	(3,956)	Office expenses	(2,930)
(326,000)	(208,984)	Contracts	(367,584)
(1,800)	(40,427)	Utility Charges	(1,704)
-	(46)	Consumables	(50,000)
(3,000)	(1,765)	Capital items expensed	-
-	(3,042)	Plant & Equipment costs	-
(500)	(1,454)	Materials	(500)
(335,140)	(259,674)	Subtotal: Materials & Contracts	(422,718)
-	(36)	Finance charges	-
(342,800)	(338,450)	Employee costs	(409,020)
(2,100)	(3,645)	Depreciation	(3,980)
(680,040)	(601,805)	Direct Operating Expenses	(835,718)
664,230	381,795	Net Internal Reallocation	835,718
(15,810)	(220,010)	TOTAL EXPENSES	-
(15,810)	(210,959)	Change in net assets resulting from operations	-

4.5.2 COMMUNITY DEVELOPMENT

Revised 30 June 05	Estimate at 30 June 05		Budget 30 June 06
		REVENUE	
-	236,939	Operating grants & subsidies	279,068
140,420	22,545	Capital grants & subsidies	-
216,000	169,068	Contributions and reimbursements	219,000
18,000	14,195	Other revenue	15,000
374,420	442,747	TOTAL REVENUE	513,068
		Less: EXPENSES	
(46,500)	(36,458)	Facilities	(39,000)
(9,640)	(5,088)	Office expenses	(9,668)
(444,060)	(359,421)	Contracts	(469,540)
(10,790)	(16,525)	Utility Charges	(13,440)
(43,600)	(5,940)	Consumables	(3,200)
(50,000)	(2,404)	Capital items expensed	(50,000)
(11,800)	(9,340)	Plant & Equipment costs	(16,560)
(28,990)	(24,216)	Materials	(3,750)
(645,380)	(459,392)	Subtotal: Materials & Contracts	(605,158)
(710,000)	(580,776)	Subsidies and donations	(732,432)
-	-	Finance charges	(860)
(939,460)	(898,400)	Employee costs	(1,168,656)
(5,910)	(4,836)	Depreciation	(220)
(2,300,750)	(1,943,404)	Direct Operating Expenses	(2,507,326)
299,190	74,331	Net Internal Reallocation	299,190
(2,001,560)	(1,869,073)	TOTAL EXPENSES	(2,208,136)
(1,627,140)	(1,426,326)	Change in net assets resulting from operations	(1,695,068)

4.5.3 CEO & EXECUTIVE SUPPORT

Revised 30 June 05	Estimate at 30 June 05		Budget 30 June 06
		REVENUE	
-	2,010	Other statutory charges	-
-	2,010	TOTAL REVENUE	-
		Less: EXPENSES	
(11,070)	(3,545)	Office expenses	(8,590)
(96,000)	(12,664)	Contracts	(142,032)
(14,910)	(11,036)	Utility Charges	(10,344)
(2,000)	(2,479)	Consumables	-
(25,500)	(20,890)	Plant & Equipment costs	(35,880)
(9,370)	(4,233)	Materials	(8,700)
(158,850)	(54,847)	Subtotal: Materials & Contracts	(205,546)
-	(25,642)	Subsidies and donations	-
(1,156,530)	(1,042,380)	Employee costs	(1,022,290)
30,200	(17,435)	Depreciation	-
(1,285,180)	(1,140,304)	Direct Operating Expenses	(1,227,836)
1,275,100	1,138,294	Net Internal Reallocation	1,227,836
(10,080)	(2,010)	TOTAL EXPENSES	-
-	-	Change in net assets resulting from operations	-

4.5.4 COMMUNITY SERVICES

Revised 30 June 05	Estimate at 30 June 05		Budget 30 June 06
		REVENUE	
446,100	455,665	User charges	287,300
1,894,640	1,739,263	Operating grants & subsidies	1,648,000
-	-	Capital grants & subsidies	125,000
10,120	268	Contributions and reimbursements	-
3,100	7,180	Other revenue	3,000
2,353,960	2,202,376	TOTAL REVENUE	2,063,300
		Less: EXPENSES	
-	-	Facilities	(167,400)
(21,210)	(9,972)	Office expenses	(13,796)
(412,470)	(367,198)	Contracts	(450,460)
(18,250)	(18,441)	Utility Charges	(15,504)
(38,780)	(23,950)	Consumables	(24,000)
(28,340)	(3,384)	Capital items expensed	(4,600)
(87,270)	(44,172)	Plant & Equipment costs	(96,660)
(101,350)	(34,228)	Materials	(84,100)
-	(379)	Overhead expense reallocation	-
(707,670)	(501,724)	Subtotal: Materials & Contracts	(856,520)
(8,160)	(5,566)	Finance charges	(4,850)
(1,537,530)	(1,514,370)	Employee costs	(1,237,324)
(48,210)	(48,700)	Depreciation	(5,180)
(2,301,570)	(2,070,360)	Direct Operating Expenses	(2,103,874)
(209,480)	(128,840)	Net Internal Reallocation	(209,480)
(2,511,050)	(2,199,200)	TOTAL EXPENSES	(2,313,354)
		Change in net assets resulting from operations	
(157,090)	3,176		(250,054)

4.5.5 COMMUNITY PLANNING

Revised 30 June 05	Estimate at 30 June 05		Budget 30 June 06
		REVENUE	
160,250	105,688	User charges	67,500
180,000	304,331	Operating grants & subsidies	481,500
44,500	45,650	Capital grants & subsidies	-
99,500	133,702	Other revenue	187,500
484,250	589,371	TOTAL REVENUE	736,500
		Less: EXPENSES	
(29,000)	(40,908)	Facilities	(55,000)
(15,200)	(34,805)	Office expenses	(14,548)
(1,145,200)	(1,149,539)	Contracts	(1,501,188)
(10,750)	(14,495)	Utility Charges	(11,208)
(7,500)	(4,892)	Consumables	-
(11,700)	(6,992)	Capital items expensed	(4,700)
(14,110)	(3,616)	Plant & Equipment costs	(12,420)
(29,300)	(23,188)	Materials	(6,000)
(1,262,760)	(1,278,435)	Subtotal: Materials & Contracts	(1,605,064)
(296,500)	(196,463)	Subsidies and donations	-
(800)	(458)	Finance charges	(960)
(966,560)	(901,920)	Employee costs	(957,718)
(1,500)	(1,581)	Depreciation	-
(2,528,120)	(2,378,857)	Direct Operating Expenses	(2,563,742)
(430,250)	(250,544)	Net Internal Reallocation	(430,250)
(2,958,370)	(2,629,401)	TOTAL EXPENSES	(2,993,992)
(2,474,120)	(2,040,030)	Change in net assets resulting from operations	(2,257,492)

4.5.6 COUNCIL SUPPORT

Revised 30 June 05	Estimate at 30 June 05		Budget 30 June 06
		REVENUE	
-	14,629	Contributions and reimbursements	-
-	1,132	Other revenue	-
-	15,761	TOTAL REVENUE	-
		Less: EXPENSES	
(107,820)	(131,359)	Office expenses	(123,376)
(35,000)	(47,156)	Contracts	(33,108)
(1,770)	(1,207)	Utility Charges	(1,692)
(15,000)	(99,801)	Consumables	(15,000)
(4,000)	(787)	Capital items expensed	-
(1,000)	(6,913)	Plant & Equipment costs	(1,000)
(102,500)	(21,614)	Materials	(21,500)
(547,290)	(429,102)	Member / Governance expenses	(566,300)
(814,380)	(737,939)	Subtotal: Materials & Contracts	(761,976)
(15,170)	(12,520)	Finance charges	(17,350)
(283,280)	(225,530)	Employee costs	(276,330)
(690)	(745)	Depreciation	(810)
(1,113,520)	(976,734)	Direct Operating Expenses	(1,056,466)
(3,466,420)	(1,952,875)	Net Internal Reallocation	(3,466,420)
(4,579,940)	(2,929,609)	TOTAL EXPENSES	(4,522,886)
(4,579,940)	(2,913,848)	Change in net assets resulting from operations	(4,522,886)

4.5.7 COMMUNITY SAFETY

Revised 30 June 05	Estimate at 30 June 05		Budget 30 June 06
		REVENUE	
455,870	481,484	Security service charges	533,270
280,120	245,568	Other statutory charges	314,200
158,970	227,104	User charges	145,150
10,000	31,200	Operating grants & subsidies	30,000
134,410	123,833	Contributions and reimbursements	149,410
950	6,025	Other revenue	1,100
1,040,320	1,115,214	TOTAL REVENUE	1,173,130
		Less: EXPENSES	
(145,510)	(159,502)	Facilities	(150,000)
(34,640)	(33,787)	Office expenses	(35,046)
(756,560)	(710,711)	Contracts	(945,102)
(24,020)	(37,515)	Utility Charges	(33,000)
(79,320)	(31,655)	Consumables	(73,710)
-	(4,950)	Capital items expensed	-
(85,390)	(65,305)	Plant & Equipment costs	(91,400)
(17,860)	(30,978)	Materials	(15,840)
(1,143,300)	(1,074,403)	Subtotal: Materials & Contracts	(1,344,098)
(5,330)	(2,053)	Finance charges	(5,330)
(1,261,520)	(1,104,850)	Employee costs	(1,232,270)
(29,080)	(28,302)	Depreciation	-
(2,439,230)	(2,209,608)	Direct Operating Expenses	(2,581,698)
(331,600)	(201,290)	Net Internal Reallocation	(331,600)
(2,770,830)	(2,410,898)	TOTAL EXPENSES	(2,913,298)
(1,730,510)	(1,295,684)	Change in net assets resulting from operations	(1,740,168)

4.5.8 CUSTOMER SERVICES

Revised 30 June 05	Estimate at 30 June 05		Budget 30 June 06
		REVENUE	
470	91	Other revenue	-
1,800	91	TOTAL REVENUE	-
		Less: EXPENSES	
(10,710)	(2,303)	Office expenses	(10,388)
(16,000)	(6,229)	Contracts	(18,924)
(50,000)	(25,124)	Utility Charges	(47,304)
-	(245)	Capital items expensed	-
-	(1,300)	Plant & Equipment costs	-
(1,200)	(1,578)	Materials	(1,200)
(77,910)	(36,779)	Subtotal: Materials & Contracts	(77,816)
(553,650)	(550,520)	Employee costs	(633,630)
(631,560)	(587,299)	Direct Operating Expenses	(711,446)
638,260	400,733	Net Internal Reallocation	711,446
6,700	(186,566)	TOTAL EXPENSES	-
8,500	(186,475)	Change in net assets resulting from operations	-

4.5.9 DEVELOPMENT COMPLIANCE

Revised 30 June 05	Estimate at 30 June 05		Budget 30 June 06
		REVENUE	
10,000	27,900	Other statutory charges	-
-	24,195	User charges	-
15,000	2,126	Contributions and reimbursements	-
25,000	54,221	TOTAL REVENUE	-
		Less: EXPENSES	
-	(25)	Office expenses	-
(227,000)	(69,448)	Contracts	(4,728)
(1,550)	(3,134)	Utility Charges	-
(2,910)	(1,379)	Plant & Equipment costs	-
(1,260)	(152)	Materials	-
(232,720)	(74,138)	Subtotal: Materials & Contracts	(4,728)
(194,190)	(188,660)	Employee costs	(188,500)
(2,310)	(1,619)	Depreciation	-
(429,220)	(264,417)	Direct Operating Expenses	(193,228)

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