

City of Gosnells
2015/16 Budget - Operating Budgets by Program

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City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: General Purpose Funding			
	Sub Program: Rates			
	Activity: Rates Revenue			
	<u>Operating Revenue</u>			
	<u>Rates</u>			
0310-1021	GRV Extractive Industries Non Minimum	(46,086)	(44,749)	(44,749)
0310-1100	GRV Rural GRV Minimum	(59,400)	(56,000)	(56,000)
0310-1101	GRV Rural GRV Non Minimum	(1,596,383)	(1,591,403)	(1,591,403)
0310-1102	GRV Rural GRV Interim	-	56,813	-
0310-1120	UV Rural UV Minimum	(10,800)	(1,750)	(1,750)
0310-1121	UV Rural UV Non Minimum	(81,247)	(86,920)	(86,920)
0310-1122	UV Rural UV Interim	-	15,507	-
0310-1131	UV Agricultural Concession Non Minimum	(137,759)	(134,280)	(134,280)
0310-1140	GRV Town Centre Minimum	(7,200)	(7,875)	(7,875)
0310-1141	GRV Town Centre Non Minimum	(629,526)	(624,791)	(624,791)
0310-1142	GRV Town Centre Interim	-	18,145	-
0310-1150	GRV Tenancy Agreements Minimum	(6,300)	(6,125)	(6,125)
0310-1151	GRV Tenancy Agreements Non Minimum	(146,348)	(146,330)	(146,330)
0310-1152	GRV Tenancy Agreements Interim	-	4,856	-
0310-1160	GRV General Minimum	(9,027,900)	(8,450,750)	(8,450,750)
0310-1161	GRV General Non Minimum	(47,343,090)	(45,194,086)	(45,194,085)
0310-1162	GRV General Interim	(918,000)	1,222,382	(821,000)
	Sub Total Rates	(60,010,039)	(55,027,356)	(57,166,058)
	<u>Grants and Subsidies - Operating</u>			
0310-1300	General Purpose Grant	(2,520,000)	(2,520,384)	(2,336,780)
0310-1309	Grant - General Road Funding	(1,558,000)	(1,557,599)	(1,432,220)
	Sub Total Grants and Subsidies - Operating	(4,078,000)	(4,077,983)	(3,769,000)
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0310-1652	Ex Gratia Receipts - In Lieu of Rates	(50,000)	(45,000)	(45,000)
	Sub Total Contributions, Reimbursements and Donations - Operating	(50,000)	(45,000)	(45,000)
	<u>Fees and Charges</u>			
0310-1200	SAR Avenues Non Minimum	(62,731)	(62,627)	(62,627)
0310-1201	SAR Avenues Interim	-	(14)	-
0310-1210	SAR Boardwalk Non Minimum	(73,454)	(69,997)	(69,997)
0310-1211	SAR Boardwalk Interim	-	(99)	-
0310-1220	SAR Brookland Greens Non Minimum	(66,093)	(63,088)	(63,088)
0310-1221	SAR Brookland Greens Interim	-	(362)	-
0310-1240	SAR Sanctuary Waters Non Minimum	(79,544)	(76,953)	(76,953)
0310-1241	SAR Sanctuary Waters Interim	-	(156)	-
0310-1250	SAR The Reserve Non Minimum	(30,731)	(30,417)	(30,417)
0310-1251	SAR The Reserve Interim	-	(331)	-
0310-1260	SAR Bletchley Park Non Minimum	(87,672)	(73,894)	(73,894)
0310-1261	SAR Bletchley Park Interim	-	(4,300)	-
	Sub Total Fees and Charges	(400,225)	(382,240)	(376,976)
	<u>Interest Earnings</u>			
0310-1800	Interest on Investments (Muni)	(1,951,000)	(2,020,737)	(1,437,000)
0310-1801	Interest on Deferred Rates	(45,000)	(39,225)	(45,000)
0310-1802	Reserve Fund Interest	(998,217)	(367,996)	(847,898)
0310-1803	Interest on TPS Funds	(486,783)	(854,004)	(374,102)
0310-1805	Interest on Rates Penalty	(165,000)	(190,000)	(163,000)
0310-1807	Interest on ESL	(20,000)	(20,000)	(20,000)
0310-1820	Capital Growth on Investments (Muni)	(150,000)	(220,000)	(220,000)
0310-1822	Capital Growth on Reserve Funds	-	-	(140,000)
0310-1823	Capital Growth on TPS Funds	-	-	(80,000)
	Sub Total Interest Earnings	(3,816,000)	(3,711,962)	(3,327,000)
	<u>Other Revenue</u>			
0310-1851	Other Revenue	-	(357,000)	-
	Sub Total Other Revenue	-	(357,000)	-
	Sub Total Operating Revenue	(68,354,264)	(63,601,541)	(64,684,034)

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: General Purpose Funding			
	Sub Program: Rates			
	Activity: Rates Revenue			
	<u>Operating Expenses</u>			
	<u>Other Expenses</u>			
0310-3762	Other Expenditure	22,295	57,075	44,429
0310-3768	Rates Waiver	4,215	21,000	19,492
	Sub Total Other Expenses	26,510	78,075	63,921
	<u>Transfer To Reserve (Operating)</u>			
0310-2600	Don Russell Performing Arts Centre	6,029	4,862	5,620
0310-2601	Refuse Disposal Site Rehab Reserve	14,192	11,894	13,774
0310-2602	Local Government Elections Reserve	892	3,295	3,836
0310-2603	Plant & Equipment Reserve	58,264	64,655	120,894
0310-2604	Walter Padbury Park	7,217	5,174	5,695
0310-2605	Sutherlands Park Reserve	6,975	9,756	10,939
0310-2606	Harmony Fields	4,725	3,664	4,193
0310-2607	Mills Park Reserve	68,761	50,178	48,020
0310-2608	Langford Oval Redevelopment	3,560	3,181	5,429
0310-2609	Gosnells Oval Redevelopment	12,860	9,700	11,581
0310-2610	Leisure World Plant & Buildings	7,492	6,159	7,318
0310-2611	Netball Courts Resurfacing Reserve	199	172	201
0310-2614	Insurance Reserve	19,872	17,245	20,034
0310-2615	SR Contaminated Site Rehab Reserve	6,622	7,460	8,957
0310-2616	Building Construction Reserve	32,891	26,315	30,551
0310-2617	Rate Revaluation Reserve	8,549	5,189	5,776
0310-2618	Gosnells Revitalisation Reserve	15,860	12,807	14,380
0310-2620	Maddington/Kenwick Revital Reserve	39,451	38,295	44,288
0310-2621	Developer Contribution to Infrastructure	7,483	6,321	7,028
0310-2622	Operations Centre Reserve	7,648	7,495	7,638
0310-2623	POS Reserve	601,986	440,951	517,860
0310-2625	TPS 9A	19,914	17,195	27,404
0310-2627	TPS 15	8,465	7,260	8,945
0310-2628	TPS 17	11,270	9,525	8,142
0310-2629	TPS 20	39,256	33,810	37,144
0310-2630	CV ODP	17,064	14,988	19,129
0310-2631	SR ODP 1	70,055	60,364	46,841
0310-2632	SR ODP 3	66,656	53,849	47,766
0310-2633	SR ODP 5	33	523	1,166
0310-2634	MGB Plant & Equipment Reserve	38,675	47,712	61,455
0310-2635	WCV ODP	109,106	94,356	111,668
0310-2636	SR ODP 2	119,704	102,507	122,536
0310-2637	Recreation & Culture Infrastructure Reserve	20,257	18,351	22,972
0310-2639	Floodlighting Levy	1,427	1,058	1,595
0310-2640	Emergency Services Reserve	1,636	1,394	1,389
0310-2641	SR ODP SR 3 A	2,998	2,258	2,861
0310-2647	Heritage Condition Reward Scheme	665	534	741
0310-2648	Local Open Space Strategy	4,029	5,129	5,734
0310-2649	Homestead Road ODP	5,882	5,019	10,565
0310-2650	Madd A&B ODP	7,418	5,014	4,311
0310-2651	SR ODP 3E	198	-	417
0310-2652	Central Maddington ODP Precinct 2	1,014	-	5,207
0310-2653	Central Mad ODP Precinct 1	7,750	6,386	-
	Sub Total Transfer To Reserve (Operating)	1,485,000	1,222,000	1,442,000
	Sub Total Operating Expenses	1,511,510	1,300,075	1,505,921
	Rates Revenue	(66,842,754)	(62,301,466)	(63,178,113)

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: General Purpose Funding			
	Sub Program: Rates			
	Activity: Rates Administration			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0312-1424	Legal Recovery	(80,000)	(50,000)	(90,000)
0312-1437	Reimbursements - ESL Admin Costs	(82,000)	(82,817)	(82,000)
0312-1441	Reimbursements - Dishonour Fee	(3,000)	(4,000)	(3,000)
0312-1442	Reimbursements	-	(8,000)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	(165,000)	(144,817)	(175,000)
	<u>Fees and Charges</u>			
0312-1569	Rate Statement Fee	(100,000)	(110,000)	(100,000)
0312-1626	Fees - Rates Instalment Fee	(225,000)	(216,000)	(225,000)
	Sub Total Fees and Charges	(325,000)	(326,000)	(325,000)
	<u>Interest Earnings</u>			
0312-1806	Interest on Instalments	(400,000)	(365,000)	(400,000)
	Sub Total Interest Earnings	(400,000)	(365,000)	(400,000)
	Sub Total Operating Revenue	(890,000)	(835,817)	(900,000)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0312-3000	Salaries & Wages	402,390	369,627	379,627
0312-3001	Salaries & Wages - Casual	-	10,000	-
0312-3020	Leave - LSL	14,873	14,031	14,031
0312-3021	Leave - Annual & Loading	40,525	38,206	38,206
0312-3030	Superannuation	53,894	48,918	48,918
0312-3034	Staff Training/Conferences	5,000	2,000	5,000
0312-3038	Travel - Other	300	50	300
	Sub Total Employee Costs	516,982	482,832	486,082
	<u>Contracts</u>			
0312-3210	Advertising & Promotions	2,100	1,000	2,050
0312-3212	Bank Charges	5,600	5,500	5,500
0312-3214	Consultancy	30,000	40,000	30,000
0312-3216	Online Collection Expenses	180,000	180,000	180,000
0312-3217	Over the Counter Collection Expenses	12,000	12,000	12,000
0312-3219	Legal Expenses	80,000	50,000	90,000
0312-3221	Photocopying	2,315	2,000	2,230
0312-3222	Postage	62,000	58,000	62,000
0312-3227	Valuations	42,000	50,000	40,000
0312-3295	Sundry Expenses	-	300	-
0312-3341	Rates Incentive Scheme	5,000	5,000	5,000
0312-3376	Search Fee - Title	300	300	300
0312-3388	Printing	32,000	32,000	32,000
	Sub Total Contracts	453,315	436,100	461,080
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
0312-3503	Telephone - General	1,050	880	1,050
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,050	880	1,050
	<u>Insurance Expenses</u>			
0312-3031	Workers Compensation	10,745	8,925	10,097
	Sub Total Insurance Expenses	10,745	8,925	10,097
	<u>Other Expenses</u>			
0312-3762	Other Expenditure	1,000	250	1,000
	Sub Total Other Expenses	1,000	250	1,000

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: General Purpose Funding			
	Sub Program: Rates			
	Activity: Rates Administration			
	<u>Activity Based Costing</u>			
0312-4001	Human Resources	17,739	16,691	17,615
0312-4002	Customer Services	182,149	172,700	170,019
0312-4011	Financial Services	25,801	24,164	23,863
0312-4012	ICT	28,154	25,169	25,713
0312-4013	Purchasing Services	350	332	330
0312-4016	Information Management Services	14,159	12,863	13,154
0312-4017	Administration Accommodation	21,992	23,625	21,597
0312-4025	Spatial Services	60,258	55,803	57,903
0312-4030	Business Systems	21,481	19,702	20,248
	Sub Total Activity Based Costing	372,084	351,050	350,443
	<u>Transfer To Reserve (Operating)</u>			
0312-2617	Rate Revaluation Reserve	130,000	133,000	133,000
	Sub Total Transfer To Reserve (Operating)	130,000	133,000	133,000
	Sub Total Operating Expenses	1,485,176	1,413,036	1,442,752
	Rates Administration	595,176	577,219	542,752

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Governance			
	Sub Program: Members of Council			
	Activity: Members			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0410-1420	Reimbursement - Insurance Claim	-	(1,140)	-
0410-1442	Reimbursements	-	(650)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(1,790)	-
	<u>Transfer From Reserve (Operating)</u>			
0410-2216	Local Government Elections Reserve	(215,000)	-	-
	Sub Total Transfer From Reserve (Operating)	(215,000)	-	-
	Sub Total Operating Revenue	(215,000)	(1,790)	-
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0410-3000	Salaries & Wages	130,864	115,191	115,191
0410-3001	Salaries & Wages - Casual	41,644	48,411	48,411
0410-3011	Allowances	750	720	720
0410-3020	Leave - LSL	4,837	4,258	4,258
0410-3021	Leave - Annual & Loading	12,466	10,688	10,688
0410-3030	Superannuation	17,357	19,930	19,930
0410-3034	Staff Training/Conferences	83,500	15,000	84,000
0410-3036	Staff Uniforms/Protective Clothing	250	150	-
0410-3038	Travel - Other	200	100	-
	Sub Total Employee Costs	291,868	214,448	283,198
	<u>Materials</u>			
0410-3103	Paper Stock	1,000	200	1,000
0410-3104	Stationery	2,500	4,000	2,500
	Sub Total Materials	3,500	4,200	3,500
	<u>Contracts</u>			
0410-3221	Photocopying	19,540	21,140	21,140
0410-3222	Postage	1,500	1,800	700
0410-3223	Receptions	61,300	41,436	57,200
0410-3295	Sundry Expenses	2,000	2,500	1,500
	Sub Total Contracts	84,340	66,876	80,540
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
0410-3503	Telephone - General	310	250	390
0410-3504	Telephones - Mobiles	4,400	4,420	4,420
	Sub Total Utilities (Gas, Electricity, Water, etc)	4,710	4,670	4,810
	<u>Insurance Expenses</u>			
0410-3031	Workers Compensation	4,367	3,928	4,183
0410-3712	Machinery Breakdown Insurance	2	1	1
0410-3722	Multi Risk Insurance	100	85	93
0410-3728	Council & Officer Liab - Employ Practise	15,150	14,422	14,112
	Sub Total Insurance Expenses	19,619	18,435	18,389
	<u>Other Expenses</u>			
0410-3750	Allowances - Councillors	536,600	487,887	526,800
0410-3751	Allowances - Members Travel	18,000	11,705	18,000
0410-3753	Elections	215,000	-	-
	Sub Total Other Expenses	769,600	499,592	544,800

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Governance			
	Sub Program: Members of Council			
	Activity: Members			
	<u>Activity Based Costing</u>			
0410-4000	CEO Office	126,053	117,187	119,180
0410-4001	Human Resources	7,686	7,232	7,632
0410-4002	Customer Services	17,209	16,316	16,063
0410-4003	Governance	190,099	183,114	184,484
0410-4005	Infrastructure Administration	154,315	150,966	149,543
0410-4009	Community Engagement	169,103	144,099	145,371
0410-4010	Corporate Service	166,106	167,237	161,986
0410-4011	Financial Services	23,967	22,447	22,167
0410-4012	ICT	61,001	48,155	55,712
0410-4013	Purchasing Services	865	821	818
0410-4016	Information Management Services	2,360	2,144	2,193
0410-4017	Administration Accommodation	348,214	374,072	341,959
0410-4026	Planning & Sustainability	240,833	217,772	219,087
0410-4028	Communication & Marketing	98,223	99,672	99,283
0410-4030	Business Systems	4,444	4,076	4,189
	Sub Total Activity Based Costing	1,610,478	1,555,309	1,529,667
	<u>Transfer To Reserve (Operating)</u>			
0410-2602	Local Government Elections Reserve	68,000	66,000	66,000
	Sub Total Transfer To Reserve (Operating)	68,000	66,000	66,000
	Sub Total Operating Expenses	2,852,115	2,429,531	2,530,904
	Members	2,637,115	2,427,741	2,530,904

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Governance			
	Sub Program: Other Governance			
	Activity: Other Governance			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0420-1442	Reimbursements	(5,000)	(4,500)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	(5,000)	(4,500)	-
	<u>Fees and Charges</u>			
0420-1625	Fees - Council Publications	(150)	(200)	-
	Sub Total Fees and Charges	(150)	(200)	-
	Sub Total Operating Revenue	(5,150)	(4,700)	-
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0420-3000	Salaries & Wages	278,317	282,269	272,269
0420-3001	Salaries & Wages - Casual	3,962	3,800	3,800
0420-3020	Leave - LSL	10,286	10,064	10,064
0420-3021	Leave - Annual & Loading	27,130	25,827	25,627
0420-3030	Superannuation	39,384	38,974	37,774
0420-3034	Staff Training/Conferences	7,000	6,000	7,000
0420-3038	Travel - Other	100	100	100
0420-3039	FBT Expenses	8,530	7,000	7,000
	Sub Total Employee Costs	374,709	374,034	363,634
	<u>Materials</u>			
0420-3103	Paper Stock	2,000	1,000	2,000
0420-3104	Stationery	4,000	4,500	3,700
	Sub Total Materials	6,000	5,500	5,700
	<u>Contracts</u>			
0420-3210	Advertising & Promotions	2,500	2,500	2,500
0420-3219	Legal Expenses	20,000	20,000	20,000
0420-3221	Photocopying	940	600	860
0420-3222	Postage	600	250	600
0420-3223	Receptions	78,000	79,700	79,700
0420-3225	Subscriptions	64,000	64,000	64,000
0420-3295	Sundry Expenses	250	400	200
0420-3383	Non-Recurrent Operating Expenditure	-	840,000	190,000
0420-3384	Carry forward Expenditure	1,934,718	-	72,330
	Sub Total Contracts	2,101,008	1,007,450	430,190
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
0420-3503	Telephone - General	120	120	190
	Sub Total Utilities (Gas, Electricity, Water, etc)	120	120	190
	<u>Insurance Expenses</u>			
0420-3031	Workers Compensation	7,541	6,892	7,340
	Sub Total Insurance Expenses	7,541	6,892	7,340

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Governance			
	Sub Program: Other Governance			
	Activity: Other Governance			
	<u>Activity Based Costing</u>			
0420-4000	CEO Office	126,053	117,187	119,180
0420-4001	Human Resources	21,579	20,304	21,427
0420-4003	Governance	253,466	244,152	245,979
0420-4005	Infrastructure Administration	192,893	188,707	186,929
0420-4009	Community Engagement	169,103	144,099	145,371
0420-4010	Corporate Service	138,422	139,364	134,988
0420-4011	Financial Services	10,690	10,012	9,887
0420-4012	ICT	28,154	25,169	25,713
0420-4013	Purchasing Services	3,808	3,614	3,601
0420-4016	Information Management Services	11,799	10,719	10,962
0420-4017	Administration Accommodation	14,661	15,750	14,398
0420-4024	City Facilities	568,901	596,955	538,893
0420-4026	Planning & Sustainability	256,889	232,290	233,693
0420-4030	Business Systems	21,481	19,702	20,248
	Sub Total Activity Based Costing	1,817,899	1,768,023	1,711,269
	<u>Overhead Costing</u>			
0420-4210	Plant Operating Costs	5,673	6,327	6,300
0420-4220	Plant Depreciation Allocated	4,610	3,669	3,528
	Sub Total Overhead Costing	10,283	9,996	9,828
	Sub Total Operating Expenses	4,317,560	3,172,015	2,528,151
	Other Governance	4,312,410	3,167,315	2,528,151

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Law Order and Public Safety			
Sub Program: Fire Prevention			
Activity: Bush Fire Brigade			
<u>Operating Revenue</u>			
<u>Grants and Subsidies - Operating</u>			
0510-1301 Government Grant	(117,880)	(117,113)	(117,140)
Sub Total Grants and Subsidies - Operating	(117,880)	(117,113)	(117,140)
<u>Grants and Subsidies - Non Operating</u>			
0510-1355 Non Operating Grants	(1,350,000)	-	(1,350,000)
Sub Total Grants and Subsidies - Non Operating	(1,350,000)	-	(1,350,000)
<u>Contributions, Reimbursements and Donations - Operating</u>			
0510-1420 Reimbursement - Insurance Claim	-	(6,500)	-
Sub Total Contributions, Reimbursements and Donations - Operating	-	(6,500)	-
<u>Fees and Charges</u>			
0510-1554 Bush Fire Burn Fees	(1,500)	(2,000)	(1,500)
Sub Total Fees and Charges	(1,500)	(2,000)	(1,500)
Sub Total Operating Revenue	(1,469,380)	(125,613)	(1,468,640)
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
0510-3000 Salaries & Wages	46,619	43,666	43,666
0510-3001 Salaries & Wages - Casual	8,202	7,867	7,867
0510-3011 Allowances	5,410	5,292	5,292
0510-3020 Leave - LSL	1,682	1,614	1,614
0510-3021 Leave - Annual & Loading	4,585	4,398	4,398
0510-3030 Superannuation	5,460	8,000	5,100
0510-3039 FBT Expenses	3,500	4,000	4,000
Sub Total Employee Costs	75,458	74,837	71,937
<u>Materials</u>			
0510-3100 Materials/Consumables	700	-	-
Sub Total Materials	700	-	-
<u>Contracts</u>			
0510-3200 Facility Cleaning Contractor	10,000	-	-
0510-3201 Facility Mtce Contractor	6,000	-	-
0510-3203 Facility Security Contractor	2,500	-	-
0510-3214 Consultancy	30,000	21,000	30,000
0510-3218 Hire Equipment	1,500	-	1,500
0510-3221 Photocopying	310	250	290
0510-3325 Volunteer Management	1,000	1,000	1,000
0510-3366 Purchase of Plant & Equipment < \$1,000	3,000	1,600	3,000
0510-3367 Maintenance of Plant & Equipment	5,000	6,700	5,000
0510-3369 Clothing & Accessories	27,000	26,000	27,000
0510-3370 Other Goods & Services	16,864	20,000	16,864
0510-3384 Carry forward Expenditure	9,000	20,612	20,612
0510-3391 Fire Hydrant Maintenance	5,000	3,500	5,000
Sub Total Contracts	117,174	100,662	110,266
<u>Utilities (Gas, Electricity, Water, etc)</u>			
0510-3500 Electricity	5,000	-	-
0510-3502 Water	2,500	-	-
0510-3503 Telephone - General	470	500	1,070
0510-3504 Telephones - Mobiles	8,640	10,000	7,100
0510-3506 Internet	1,000	500	1,000
Sub Total Utilities (Gas, Electricity, Water, etc)	17,610	11,000	9,170
<u>Interest Expenses</u>			
0510-3657 FESA Building Loan Interest	70,000	5,000	75,000
Sub Total Interest Expenses	70,000	5,000	75,000

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Law Order and Public Safety			
	Sub Program: Fire Prevention			
	Activity: Bush Fire Brigade			
	<u>Insurance Expenses</u>			
0510-3031	Workers Compensation	1,488	1,339	1,426
0510-3700	Property Insurance	1,380	-	-
0510-3701	Prop/Ins Claims Excess	-	3,097	-
0510-3714	Bush Fire Insurance	5,930	2,850	3,078
0510-3722	Multi Risk Insurance	20	12	13
	Sub Total Insurance Expenses	8,818	7,298	4,517
	<u>Activity Based Costing</u>			
0510-4003	Governance	6,337	6,104	6,149
0510-4011	Financial Services	3,382	3,168	3,128
0510-4012	ICT	9,385	7,306	8,571
0510-4013	Purchasing Services	1,122	1,065	1,061
0510-4016	Information Management Services	1,180	1,072	1,096
0510-4017	Administration Accommodation	1,833	1,969	1,800
0510-4025	Spatial Services	4,821	4,464	4,632
	Sub Total Activity Based Costing	28,059	25,147	26,438
	<u>Overhead Costing</u>			
0510-4200	Overhead Absorption	9,771	-	-
0510-4210	Plant Operating Costs	78,828	88,574	88,198
0510-4220	Plant Depreciation Allocated	120,550	102,846	70,312
	Sub Total Overhead Costing	209,149	191,420	158,510
	<u>Transfer To Reserve (Operating)</u>			
0510-2640	Emergency Services Reserve	1,500	2,000	1,500
	Sub Total Transfer To Reserve (Operating)	1,500	2,000	1,500
	Sub Total Operating Expenses	528,468	417,364	457,338
	Bush Fire Brigade	(940,912)	291,751	(1,011,302)

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Law Order and Public Safety			
	Sub Program: Animal Control			
	Activity: Rangers Services			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0520-1403	Contributions - Fuel	(2,217)	(2,236)	(2,150)
0520-1425	Fire Break Recovery	(20,000)	(17,007)	(20,000)
	Sub Total Contributions, Reimbursements and Donations - Operating	(22,216)	(19,243)	(22,150)
	<u>Fees and Charges</u>			
0520-1557	Dog Rego	(180,000)	(242,000)	(150,000)
0520-1560	Kennel Licenses	(18,560)	(39,141)	(29,770)
0520-1565	Poundage Fees	(48,000)	(38,000)	(38,000)
0520-1575	Fines	(51,000)	(50,000)	(38,000)
0520-1592	Sundry Income	(2,000)	(500)	(2,000)
0520-1666	Sale of Pound Merchandise	(100)	(50)	(100)
0520-1679	Cat Rego	(22,000)	(30,000)	(30,000)
0520-1680	Cat Breeders	(4,500)	(5,200)	(4,500)
0520-1682	Cat Cage Hire Fees	(1,000)	-	-
	Sub Total Fees and Charges	(327,160)	(404,891)	(292,370)
	Sub Total Operating Revenue	(349,376)	(424,134)	(314,520)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0520-3000	Salaries & Wages	782,378	719,177	716,919
0520-3001	Salaries & Wages - Casual	-	9,000	6,228
0520-3011	Allowances	-	60	-
0520-3020	Leave - LSL	28,806	26,397	26,397
0520-3021	Leave - Annual & Loading	93,366	84,353	84,353
0520-3030	Superannuation	88,779	80,143	80,143
0520-3034	Staff Training/Conferences	10,000	10,000	10,000
0520-3036	Staff Uniforms/Protective Clothing	5,000	5,000	5,000
0520-3038	Travel - Other	200	100	100
0520-3039	FBT Expenses	5,910	4,000	4,000
	Sub Total Employee Costs	1,014,439	938,230	933,140
	<u>Materials</u>			
0520-3100	Materials/Consumables	15,300	13,600	15,300
0520-3104	Stationery	20,000	15,000	20,000
0520-3118	Stockfeed	2,000	2,000	2,000
	Sub Total Materials	37,300	30,600	37,300
	<u>Contracts</u>			
0520-3201	Facility Mtce Contractor	4,750	7,200	3,750
0520-3203	Facility Security Contractor	1,500	2,500	2,500
0520-3204	Equipment Mtce	3,500	4,000	3,000
0520-3210	Advertising & Promotions	6,000	4,000	6,000
0520-3216	Online Collection Expenses	-	-	200
0520-3217	Over the Counter Collection Expenses	400	400	400
0520-3219	Legal Expenses	30,000	35,000	15,000
0520-3221	Photocopying	2,815	2,565	2,565
0520-3222	Postage	5,000	3,000	5,500
0520-3295	Sundry Expenses	1,500	1,500	1,500
0520-3300	Veterinary Costs	6,800	6,800	6,800
0520-3307	Fire Break Installation	20,000	15,243	20,000
0520-3352	Disposal of Animals	5,000	4,000	7,000
0520-3383	Non-Recurrent Operating Expenditure	600	1,000	-
0520-3384	Carry forward Expenditure	-	12,556	-
0520-3389	External Contractor	10,000	-	-
	Sub Total Contracts	97,865	99,764	74,215

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Law Order and Public Safety			
	Sub Program: Animal Control			
	Activity: Rangers Services			
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
0520-3503	Telephone - General	1,950	1,810	1,810
0520-3504	Telephones - Mobiles	27,660	27,000	23,890
	Sub Total Utilities (Gas, Electricity, Water, etc)	29,610	28,810	25,700
	<u>Depreciation on Non-Current Assets</u>			
0520-3550	Building Depreciation	3,576	1,900	1,440
	Sub Total Depreciation on Non-Current Assets	3,576	1,900	1,440
	<u>Insurance Expenses</u>			
0520-3031	Workers Compensation	20,799	17,971	19,138
0520-3700	Property Insurance	580	725	794
	Sub Total Insurance Expenses	21,379	18,696	19,932
	<u>Other Expenses</u>			
0520-3765	Fee & Fines Refund	3,500	3,000	2,000
	Sub Total Other Expenses	3,500	3,000	2,000
	<u>Activity Based Costing</u>			
0520-4001	Human Resources	29,559	27,813	29,351
0520-4002	Customer Services	128,673	121,998	120,104
0520-4003	Governance	25,347	24,415	24,598
0520-4011	Financial Services	19,482	18,246	18,019
0520-4012	ICT	42,233	37,751	38,571
0520-4013	Purchasing Services	2,337	2,217	2,209
0520-4016	Information Management Services	18,879	17,151	17,539
0520-4017	Administration Accommodation	25,658	27,563	25,197
0520-4025	Spatial Services	12,052	11,161	11,581
0520-4030	Business Systems	32,223	29,555	30,374
	Sub Total Activity Based Costing	336,442	317,870	317,543
	<u>Overhead Costing</u>			
0520-4200	Overhead Absorption	4,329	6,438	3,318
0520-4210	Plant Operating Costs	60,190	66,628	66,344
0520-4220	Plant Depreciation Allocated	41,510	43,977	30,020
	Sub Total Overhead Costing	106,029	117,043	99,682
	Sub Total Operating Expenses	1,650,140	1,555,912	1,510,952
	Rangers Services	1,300,764	1,131,778	1,196,432

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Law Order and Public Safety			
	Sub Program: Other Law, Order and Public Safety			
	Activity: State Emergency Service			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Operating</u>			
0530-1301	Government Grant	(37,052)	(35,274)	(35,724)
	Sub Total Grants and Subsidies - Operating	(37,052)	(35,274)	(35,724)
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0530-1420	Reimbursement - Insurance Claim	-	(7,100)	-
0530-1442	Reimbursements	-	(1,050)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(8,150)	-
	Sub Total Operating Revenue	(37,052)	(43,424)	(35,724)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0530-3000	Salaries & Wages	46,985	44,885	44,885
0530-3011	Allowances	5,410	5,292	5,292
0530-3020	Leave - LSL	1,682	1,614	1,614
0530-3021	Leave - Annual & Loading	4,585	4,398	4,398
0530-3030	Superannuation	4,681	4,372	4,372
	Sub Total Employee Costs	63,343	60,561	60,561
	<u>Materials</u>			
0530-3100	Materials/Consumables	290	100	290
	Sub Total Materials	290	100	290
	<u>Contracts</u>			
0530-3200	Facility Cleaning Contractor	200	200	200
0530-3201	Facility Mtce Contractor	8,500	3,000	6,000
0530-3203	Facility Security Contractor	7,500	6,000	4,000
0530-3221	Photocopying	-	-	130
0530-3255	Local Emergency Management Plan	1,000	5,200	1,000
0530-3325	Volunteer Management	500	150	500
0530-3366	Purchase of Plant & Equipment < \$1,000	1,133	-	1,133
0530-3367	Maintenance of Plant & Equipment	2,000	1,000	2,000
0530-3370	Other Goods & Services	5,726	5,726	5,726
0530-3371	Purchase of Plant & Equipment > \$1,000	1,000	3,500	1,000
0530-3384	Carry forward Expenditure	7,117	-	-
	Sub Total Contracts	34,676	24,776	21,689
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
0530-3503	Telephone - General	1,150	1,050	1,050
0530-3504	Telephones - Mobiles	4,870	5,000	4,930
	Sub Total Utilities (Gas, Electricity, Water, etc)	6,020	6,050	5,980
	<u>Depreciation on Non-Current Assets</u>			
0530-3550	Building Depreciation	7,524	7,000	5,196
0530-3552	Furniture & Equipment Depreciation	6,888	1,300	864
	Sub Total Depreciation on Non-Current Assets	14,412	8,300	6,060
	<u>Insurance Expenses</u>			
0530-3031	Workers Compensation	1,299	1,170	1,246
0530-3700	Property Insurance	1,280	1,123	1,230
0530-3701	Prop/Ins Claims Excess	-	2,003	-
0530-3722	Multi Risk Insurance	140	124	136
	Sub Total Insurance Expenses	2,719	4,420	2,612
	<u>Other Expenses</u>			
0530-3769	Donation Expense	-	29,077	-
	Sub Total Other Expenses	-	29,077	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Law Order and Public Safety			
	Sub Program: Other Law, Order and Public Safety			
	Activity: State Emergency Service			
	<u>Activity Based Costing</u>			
0530-4003	Governance	6,337	6,104	6,149
0530-4011	Financial Services	1,540	1,443	1,425
0530-4012	ICT	14,077	10,957	12,856
0530-4013	Purchasing Services	589	559	557
0530-4016	Information Management Services	1,180	1,072	1,096
0530-4017	Administration Accommodation	1,833	1,969	1,800
0530-4025	Spatial Services	4,821	4,464	4,632
	Sub Total Activity Based Costing	30,376	26,567	28,515
	<u>Overhead Costing</u>			
0530-4200	Overhead Absorption	5,682	4,075	3,790
0530-4210	Plant Operating Costs	12,455	16,488	16,418
0530-4220	Plant Depreciation Allocated	27,260	17,457	9,814
	Sub Total Overhead Costing	45,398	38,019	30,021
	Sub Total Operating Expenses	197,234	197,871	155,728
	State Emergency Service	160,182	154,447	120,004

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Law Order and Public Safety			
	Sub Program: Other Law, Order and Public Safety			
	Activity: Community Safety			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Operating</u>			
0532-1301	Government Grant	-	(35,000)	-
	Sub Total Grants and Subsidies - Operating	-	(35,000)	-
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0532-1403	Contributions - Fuel	(2,217)	(2,150)	(2,150)
0532-1427	Contributions	(850)	(850)	(850)
0532-1442	Reimbursements	-	(387)	-
0532-1852	Donations Received	-	(15,000)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	(3,067)	(18,387)	(3,000)
	Sub Total Operating Revenue	(3,067)	(53,387)	(3,000)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0532-3000	Salaries & Wages	253,862	241,083	241,083
0532-3001	Salaries & Wages - Casual	2,975	2,854	2,854
0532-3020	Leave - LSL	9,383	8,911	8,911
0532-3021	Leave - Annual & Loading	25,653	24,360	24,360
0532-3030	Superannuation	33,764	28,836	28,836
0532-3034	Staff Training/Conferences	4,050	4,000	4,050
0532-3038	Travel - Other	1,560	1,000	1,560
0532-3039	FBT Expenses	3,880	5,000	5,000
	Sub Total Employee Costs	335,127	316,044	316,654
	<u>Materials</u>			
0532-3104	Stationery	6,050	5,000	6,050
	Sub Total Materials	6,050	5,000	6,050
	<u>Contracts</u>			
0532-3210	Advertising & Promotions	7,908	22,000	7,908
0532-3221	Photocopying	3,080	2,000	2,980
0532-3222	Postage	860	800	850
0532-3223	Receptions	300	700	770
0532-3278	Program Activities	10,470	11,000	48,370
0532-3295	Sundry Expenses	1,955	1,500	1,860
0532-3384	Carry forward Expenditure	20,000	-	-
0532-3389	External Contractor	15,000	15,900	15,000
	Sub Total Contracts	59,573	53,900	77,738
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
0532-3503	Telephone - General	50	50	70
0532-3504	Telephones - Mobiles	1,320	1,200	1,070
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,370	1,250	1,140
	<u>Insurance Expenses</u>			
0532-3031	Workers Compensation	6,838	6,035	6,427
0532-3722	Multi Risk Insurance	20	16	17
	Sub Total Insurance Expenses	6,858	6,050	6,444
	<u>Other Expenses</u>			
0532-3760	Community Sponsorship	38,027	36,200	-
0532-3769	Donation Expense	-	15,000	-
	Sub Total Other Expenses	38,027	51,200	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Law Order and Public Safety			
	Sub Program: Other Law, Order and Public Safety			
	Activity: Community Safety			
	<u>Activity Based Costing</u>			
0532-4001	Human Resources	11,824	11,125	11,741
0532-4011	Financial Services	8,095	7,581	7,487
0532-4012	ICT	14,077	12,583	12,856
0532-4013	Purchasing Services	1,104	1,047	1,044
0532-4016	Information Management Services	9,440	8,576	8,770
0532-4025	Spatial Services	4,821	4,464	4,632
0532-4027	Community Capacity Building Admin Allocation	63,171	58,280	58,855
0532-4030	Business Systems	10,741	9,852	10,125
	Sub Total Activity Based Costing	123,272	113,510	115,510
	<u>Overhead Costing</u>			
0532-4210	Plant Operating Costs	12,772	13,934	13,875
0532-4220	Plant Depreciation Allocated	7,510	7,189	5,818
	Sub Total Overhead Costing	20,282	21,124	19,693
	Sub Total Operating Expenses	590,559	568,078	543,229
	Community Safety	587,493	514,691	540,228

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Law Order and Public Safety			
	Sub Program: Other Law, Order and Public Safety			
	Activity: Compliance			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0533-1403	Contributions - Fuel	(4,433)	(4,300)	(4,300)
0533-1421	Reimbursement of Workers Comp	-	(150)	-
0533-1424	Legal Recovery	(100,000)	(80,000)	(70,000)
	Sub Total Contributions, Reimbursements and Donations - Operating	(104,433)	(84,450)	(74,300)
	<u>Fees and Charges</u>			
0533-1575	Fines	(250,000)	(250,000)	(100,000)
0533-1640	Fines - other	(1,000)	(5,000)	-
	Sub Total Fees and Charges	(251,000)	(255,000)	(100,000)
	Sub Total Operating Revenue	(355,433)	(339,450)	(174,300)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0533-3000	Salaries & Wages	465,922	344,928	344,928
0533-3001	Salaries & Wages - Casual	-	10,000	-
0533-3020	Leave - LSL	17,220	12,749	12,749
0533-3021	Leave - Annual & Loading	36,433	34,694	34,694
0533-3030	Superannuation	57,208	44,159	44,159
0533-3034	Staff Training/Conferences	4,500	4,500	4,500
0533-3036	Staff Uniforms/Protective Clothing	2,300	2,000	2,000
0533-3038	Travel - Other	200	350	200
0533-3039	FBT Expenses	5,855	7,000	7,000
	Sub Total Employee Costs	589,638	460,380	450,230
	<u>Materials</u>			
0533-3100	Materials/Consumables	2,000	500	2,000
0533-3104	Stationery	2,000	2,000	2,000
	Sub Total Materials	4,000	2,500	4,000
	<u>Contracts</u>			
0533-3204	Equipment Mtce	2,600	1,000	1,000
0533-3219	Legal Expenses	150,000	170,000	100,000
0533-3221	Photocopying	2,185	1,500	2,000
0533-3222	Postage	2,200	2,500	2,200
0533-3295	Sundry Expenses	1,000	500	1,000
0533-3389	External Contractor	60,000	85,000	20,000
	Sub Total Contracts	217,985	260,500	126,200
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
0533-3503	Telephone - General	650	600	280
0533-3504	Telephones - Mobiles	2,870	2,500	2,180
	Sub Total Utilities (Gas, Electricity, Water, etc)	3,520	3,100	2,460
	<u>Insurance Expenses</u>			
0533-3031	Workers Compensation	12,112	8,608	9,167
	Sub Total Insurance Expenses	12,112	8,608	9,167
	<u>Activity Based Costing</u>			
0533-4001	Human Resources	14,780	13,906	14,676
0533-4002	Customer Services	6,641	6,296	6,198
0533-4003	Governance	25,347	24,415	24,598
0533-4011	Financial Services	9,630	9,019	8,907
0533-4012	ICT	23,462	20,973	21,428
0533-4013	Purchasing Services	957	908	905
0533-4016	Information Management Services	11,796	10,716	10,958
0533-4017	Administration Accommodation	18,327	19,688	17,998
0533-4025	Spatial Services	4,821	4,464	4,632
0533-4030	Business Systems	17,901	16,419	16,874
	Sub Total Activity Based Costing	133,661	126,805	127,174

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Law Order and Public Safety			
	Sub Program: Other Law, Order and Public Safety			
	Activity: Compliance			
	<u>Overhead Costing</u>			
0533-4210	Plant Operating Costs	11,981	4,697	4,677
0533-4220	Plant Depreciation Allocated	8,700	7,483	2,700
	Sub Total Overhead Costing	20,681	12,179	7,377
	Sub Total Operating Expenses	981,597	874,073	726,608
	Compliance	626,164	534,622	552,307

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Health			
	Sub Program: Preventive Services - Health Administration and Inspection			
	Activity: Health Admin & Inspection			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0740-1403	Contributions - Fuel	(11,083)	(10,751)	(10,751)
0740-1445	Reimburse - Utilities	(1,500)	(1,500)	(1,500)
	Sub Total Contributions, Reimbursements and Donations - Operating	(12,583)	(12,251)	(12,251)
	<u>Fees and Charges</u>			
0740-1559	Fees - Health Licenses	(165,000)	(151,138)	(130,000)
0740-1575	Fines	(80,000)	(90,000)	(50,000)
0740-1581	Venue Hire (Facilities)	-	(50)	-
0740-1582	Leases & Rental Income	(40,975)	(65,000)	(39,940)
0740-1592	Sundry Income	(1,500)	(2,000)	(1,500)
0740-1596	Fees - Septic Tank Inspections	(3,000)	(2,800)	(2,800)
0740-1598	Fees - Immunisation	(3,500)	(4,500)	(3,000)
0740-1600	Sales - Pesticides	(400)	(400)	(400)
	Sub Total Fees and Charges	(294,375)	(315,888)	(227,640)
	<u>Transfer From Reserve (Operating)</u>			
0740-2210	SR Contaminated Site Rehab Reserve	(100,000)	(2,000)	(100,000)
	Sub Total Transfer From Reserve (Operating)	(100,000)	(2,000)	(100,000)
	Sub Total Operating Revenue	(406,958)	(330,139)	(339,891)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0740-3000	Salaries & Wages	524,960	494,012	499,490
0740-3001	Salaries & Wages - Casual	2,975	2,854	2,854
0740-3020	Leave - LSL	18,081	17,288	17,288
0740-3021	Leave - Annual & Loading	58,554	54,134	54,134
0740-3030	Superannuation	61,094	56,937	56,937
0740-3034	Staff Training/Conferences	8,000	8,000	8,000
0740-3038	Travel - Other	250	100	250
0740-3039	FBT Expenses	15,330	15,000	15,000
	Sub Total Employee Costs	689,244	648,325	653,953
	<u>Materials</u>			
0740-3100	Materials/Consumables	4,412	3,500	4,442
0740-3104	Stationery	4,500	3,000	4,500
0740-3111	Pesticides	900	500	900
	Sub Total Materials	9,812	7,000	9,842
	<u>Contracts</u>			
0740-3200	Facility Cleaning Contractor	1,700	1,000	1,700
0740-3201	Facility Mtce Contractor	35,500	20,000	29,500
0740-3203	Facility Security Contractor	11,900	7,000	8,450
0740-3206	Garden Mtce Contractor	2,271	1,500	2,484
0740-3210	Advertising & Promotions	3,000	3,000	3,000
0740-3216	Online Collection Expenses	-	-	100
0740-3219	Legal Expenses	50,000	30,000	20,000
0740-3221	Photocopying	2,185	1,995	1,995
0740-3222	Postage	1,750	1,750	1,750
0740-3225	Subscriptions	2,000	2,000	2,000
0740-3238	Analytical Expenses	30,000	30,000	30,000
0740-3240	Audit - Industrial	500	500	500
0740-3241	Bacteriological Testing	500	500	500
0740-3253	Eradication Expenses	350	350	350
0740-3260	Immunisation Expenses	4,000	4,000	4,000
0740-3271	Noise Control Expenses	4,000	3,000	3,000
0740-3295	Sundry Expenses	2,500	1,000	2,500
0740-3305	Septic Tank Inspections Refund	250	50	250
0740-3353	Southern River Liquid Waste Testing	100,000	2,000	100,000
	Sub Total Contracts	252,406	109,645	212,079

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Health			
	Sub Program: Preventive Services - Health Administration and Inspection			
	Activity: Health Admin & Inspection			
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
0740-3500	Electricity	6,400	5,000	5,400
0740-3502	Water	15,450	16,500	13,550
0740-3503	Telephone - General	3,110	3,000	2,990
0740-3504	Telephones - Mobiles	9,040	11,000	7,200
	Sub Total Utilities (Gas, Electricity, Water, etc)	34,000	35,500	29,140
	<u>Depreciation on Non-Current Assets</u>			
0740-3550	Building Depreciation	83,208	70,500	52,428
0740-3552	Furniture & Equipment Depreciation	5,616	1,400	936
	Sub Total Depreciation on Non-Current Assets	88,824	71,900	53,364
	<u>Insurance Expenses</u>			
0740-3031	Workers Compensation	13,229	11,811	12,578
0740-3700	Property Insurance	9,450	11,105	12,163
0740-3722	Multi Risk Insurance	100	87	95
	Sub Total Insurance Expenses	22,779	23,002	24,836
	<u>Other Expenses</u>			
0740-3754	ESL - Council Properties	2,690	2,492	3,340
	Sub Total Other Expenses	2,690	2,492	3,340
	<u>Activity Based Costing</u>			
0740-4001	Human Resources	26,604	25,032	26,417
0740-4002	Customer Services	44,427	42,122	41,468
0740-4003	Governance	25,347	24,415	24,598
0740-4011	Financial Services	16,061	15,042	14,855
0740-4012	ICT	32,847	29,352	29,999
0740-4013	Purchasing Services	975	925	922
0740-4016	Information Management Services	18,879	17,151	17,539
0740-4017	Administration Accommodation	32,989	35,439	32,396
0740-4025	Spatial Services	12,052	11,161	11,581
0740-4030	Business Systems	25,062	22,986	23,623
	Sub Total Activity Based Costing	235,243	223,626	223,398
	<u>Overhead Costing</u>			
0740-4200	Overhead Absorption	93,102	107,653	91,560
0740-4210	Plant Operating Costs	21,553	23,548	23,448
0740-4220	Plant Depreciation Allocated	12,078	11,795	11,027
	Sub Total Overhead Costing	126,734	142,996	126,035
	Sub Total Operating Expenses	1,461,732	1,264,486	1,335,988
	Health Admin & Inspection	1,054,775	934,347	996,097

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Education and Welfare			
	Sub Program: Care of Families and Children			
	Activity: Children Services			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0830-1426	Sponsorship	-	(900)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(900)	-
	<u>Fees and Charges</u>			
0830-1551	Activity Income	(800)	(1,500)	(3,480)
0830-1581	Venue Hire (Facilities)	(16,000)	(5,500)	(2,400)
0830-1582	Leases & Rental Income	(15,450)	(18,000)	(15,000)
	Sub Total Fees and Charges	(32,250)	(25,000)	(20,880)
	Sub Total Operating Revenue	(32,250)	(25,900)	(20,880)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0830-3000	Salaries & Wages	163,900	158,351	159,215
0830-3001	Salaries & Wages - Casual	7,058	5,922	5,922
0830-3011	Allowances	750	720	720
0830-3020	Leave - LSL	5,530	5,263	5,263
0830-3021	Leave - Annual & Loading	15,239	14,352	14,352
0830-3030	Superannuation	21,482	19,897	19,897
0830-3034	Staff Training/Conferences	2,200	1,000	2,200
0830-3036	Staff Uniforms/Protective Clothing	1,000	500	1,000
0830-3038	Travel - Other	400	200	400
	Sub Total Employee Costs	217,559	206,205	208,969
	<u>Materials</u>			
0830-3100	Materials/Consumables	800	6,800	800
	Sub Total Materials	800	6,800	800
	<u>Contracts</u>			
0830-3200	Facility Cleaning Contractor	500	500	500
0830-3201	Facility Mtce Contractor	13,000	11,000	37,500
0830-3203	Facility Security Contractor	1,050	1,100	730
0830-3206	Garden Mtce Contractor	3,000	-	3,000
0830-3295	Sundry Expenses	7,800	6,000	7,800
0830-3389	External Contractor	12,300	10,000	12,300
	Sub Total Contracts	37,650	28,600	61,830
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
0830-3500	Electricity	700	750	700
0830-3501	Gas	200	200	200
0830-3502	Water	200	2,500	2,800
0830-3503	Telephone - General	190	160	240
0830-3504	Telephones - Mobiles	1,430	1,500	1,340
	Sub Total Utilities (Gas, Electricity, Water, etc)	2,720	5,110	5,280
	<u>Depreciation on Non-Current Assets</u>			
0830-3550	Building Depreciation	33,600	26,600	19,752
	Sub Total Depreciation on Non-Current Assets	33,600	26,600	19,752
	<u>Insurance Expenses</u>			
0830-3031	Workers Compensation	4,193	3,718	3,959
0830-3700	Property Insurance	4,580	4,955	5,427
	Sub Total Insurance Expenses	8,773	8,672	9,386
	<u>Other Expenses</u>			
0830-3754	ESL - Council Properties	480	440	800
0830-3765	Fee & Fines Refund	-	94	-
	Sub Total Other Expenses	480	534	800

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Education and Welfare			
	Sub Program: Care of Families and Children			
	Activity: Children Services			
	<u>Activity Based Costing</u>			
0830-4001	Human Resources	17,735	16,687	17,611
0830-4011	Financial Services	6,998	6,554	6,472
0830-4012	ICT	9,385	8,390	8,571
0830-4013	Purchasing Services	662	628	626
0830-4016	Information Management Services	4,720	4,288	4,385
0830-4017	Administration Accommodation	10,997	11,813	10,799
0830-4027	Community Capacity Building Admin Allocation	42,114	38,854	39,237
0830-4030	Business Systems	7,160	6,567	6,749
	Sub Total Activity Based Costing	99,772	93,781	94,451
	<u>Overhead Costing</u>			
0830-4200	Overhead Absorption	55,542	43,480	54,056
0830-4210	Plant Operating Costs	288	316	314
0830-4220	Plant Depreciation Allocated	240	134	204
	Sub Total Overhead Costing	56,070	43,930	54,575
	Sub Total Operating Expenses	457,423	420,233	455,842
	Children Services	425,173	394,333	434,962

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Education and Welfare			
Sub Program: Aged and Disabled - Senior Citizens' Centres			
Activity: Addie Mills Centre			
<u>Operating Revenue</u>			
<u>Fees and Charges</u>			
0840-1581 Venue Hire (Facilities)	(13,650)	(10,000)	(10,000)
0840-1582 Leases & Rental Income	(4,000)	(4,500)	(3,750)
Sub Total Fees and Charges	(17,650)	(14,500)	(13,750)
<u>Other Revenue</u>			
0840-1851 Other Revenue	-	(127)	-
Sub Total Other Revenue	-	(127)	-
Sub Total Operating Revenue	(17,650)	(14,627)	(13,750)
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
0840-3000 Salaries & Wages	158,235	143,755	143,601
0840-3020 Leave - LSL	4,263	3,910	3,910
0840-3021 Leave - Annual & Loading	11,745	10,632	10,632
0840-3030 Superannuation	14,217	10,590	10,590
0840-3032 Staff Recruitment	3,000	3,000	3,000
0840-3034 Staff Training/Conferences	1,000	500	1,000
0840-3038 Travel - Other	50	50	50
Sub Total Employee Costs	192,510	172,437	172,783
<u>Materials</u>			
0840-3100 Materials/Consumables	3,850	3,400	3,815
Sub Total Materials	3,850	3,400	3,815
<u>Contracts</u>			
0840-3200 Facility Cleaning Contractor	5,000	4,000	4,000
0840-3201 Facility Mtce Contractor	29,000	35,000	22,000
0840-3203 Facility Security Contractor	9,500	9,000	10,600
0840-3206 Garden Mtce Contractor	950	1,019	1,019
0840-3213 Cash Security	1,500	1,500	1,500
0840-3383 Non-Recurrent Operating Expenditure	-	17,000	20,500
Sub Total Contracts	45,950	67,519	59,619
<u>Utilities (Gas, Electricity, Water, etc)</u>			
0840-3500 Electricity	31,100	35,000	36,000
0840-3501 Gas	800	600	250
0840-3502 Water	9,000	10,000	9,000
0840-3503 Telephone - General	1,210	500	150
0840-3504 Telephones - Mobiles	440	250	440
Sub Total Utilities (Gas, Electricity, Water, etc)	42,550	46,350	45,840
<u>Depreciation on Non-Current Assets</u>			
0840-3550 Building Depreciation	70,620	84,300	62,688
0840-3552 Furniture & Equipment Depreciation	5,136	10,600	6,840
Sub Total Depreciation on Non-Current Assets	75,756	94,900	69,528
<u>Insurance Expenses</u>			
0840-3031 Workers Compensation	3,057	2,581	2,749
0840-3700 Property Insurance	7,900	13,866	15,187
0840-3712 Machinery Breakdown Insurance	6	5	5
Sub Total Insurance Expenses	10,963	16,451	17,941
<u>Other Expenses</u>			
0840-3754 ESL - Council Properties	980	904	990
Sub Total Other Expenses	980	904	990

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Education and Welfare			
	Sub Program: Aged and Disabled - Senior Citizens' Centres			
	Activity: Addie Mills Centre			
	<u>Activity Based Costing</u>			
0840-4001	Human Resources	7,686	7,232	7,632
0840-4011	Financial Services	2,818	2,639	2,607
0840-4012	ICT	4,692	4,195	4,285
0840-4013	Purchasing Services	18	17	17
0840-4016	Information Management Services	4,720	4,288	4,385
0840-4027	Community Capacity Building Admin Allocation	63,171	58,280	58,855
0840-4030	Business Systems	3,580	3,283	3,374
	Sub Total Activity Based Costing	86,685	79,935	81,155
	<u>Overhead Costing</u>			
0840-4200	Overhead Absorption	61,610	60,348	56,246
0840-4210	Plant Operating Costs	29,489	32,204	32,067
0840-4220	Plant Depreciation Allocated	15,549	14,959	14,271
	Sub Total Overhead Costing	106,648	107,512	102,584
	Sub Total Operating Expenses	565,893	589,408	554,255
	Addie Mills Centre	548,243	574,781	540,505

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Education and Welfare			
	Sub Program: Aged and Disabled - Meals on Wheels			
	Activity: Meals on Wheels			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Operating</u>			
0850-1306	Meal Subsidy	(57,288)	(55,620)	(55,620)
	Sub Total Grants and Subsidies - Operating	(57,288)	(55,620)	(55,620)
	<u>Fees and Charges</u>			
0850-1601	Meal Sales	(130,149)	(120,000)	(130,149)
	Sub Total Fees and Charges	(130,149)	(120,000)	(130,149)
	Sub Total Operating Revenue	(187,437)	(175,620)	(185,769)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0850-3000	Salaries & Wages	46,179	44,292	44,292
0850-3020	Leave - LSL	1,707	1,637	1,637
0850-3021	Leave - Annual & Loading	4,701	4,509	4,509
0850-3030	Superannuation	6,503	6,118	6,118
0850-3038	Travel - Other	26,232	25,000	25,468
	Sub Total Employee Costs	85,322	81,556	82,024
	<u>Materials</u>			
0850-3100	Materials/Consumables	3,715	3,000	3,607
0850-3107	Foodstuffs	3,278	3,000	3,183
0850-3108	Utensils	500	500	515
	Sub Total Materials	7,494	6,500	7,305
	<u>Contracts</u>			
0850-3211	Audit - Financial	1,000	500	1,000
0850-3382	Program Equipment Maintenance	2,000	2,000	2,000
0850-3384	Carry forward Expenditure	8,640	35,704	35,400
0850-3389	External Contractor	157,318	140,000	152,736
0850-3396	Food Safe Audit	2,000	2,000	3,090
	Sub Total Contracts	170,958	180,204	194,226
	<u>Insurance Expenses</u>			
0850-3031	Workers Compensation	1,241	1,116	1,188
	Sub Total Insurance Expenses	1,241	1,116	1,188
	<u>Other Expenses</u>			
0850-3761	Doubtful and Bad Debts Expense	500	-	500
0850-3765	Fee & Fines Refund	1,000	562	1,000
	Sub Total Other Expenses	1,500	562	1,500
	<u>Activity Based Costing</u>			
0850-4001	Human Resources	2,956	2,781	2,935
0850-4011	Financial Services	5,922	5,547	5,477
0850-4013	Purchasing Services	405	384	383
0850-4016	Information Management Services	5,900	5,360	5,481
	Sub Total Activity Based Costing	15,182	14,071	14,276
	Sub Total Operating Expenses	281,697	284,009	300,519
	Meals on Wheels	94,260	108,389	114,750

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Education and Welfare			
	Sub Program: Aged and Disabled - Other			
	Activity: Senior and Disabled Other			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Operating</u>			
0864-1301	Government Grant	(432,795)	(419,096)	(415,891)
	Sub Total Grants and Subsidies - Operating	(432,795)	(419,096)	(415,891)
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0864-1403	Contributions - Fuel	(2,217)	(2,150)	(2,150)
	Sub Total Contributions, Reimbursements and Donations - Operating	(2,217)	(2,150)	(2,150)
	<u>Fees and Charges</u>			
0864-1551	Activity Income	(32,141)	(20,000)	(30,626)
	Sub Total Fees and Charges	(32,141)	(20,000)	(30,626)
	Sub Total Operating Revenue	(467,153)	(441,246)	(448,667)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0864-3000	Salaries & Wages	290,785	266,853	266,853
0864-3001	Salaries & Wages - Casual	136,255	152,160	150,760
0864-3011	Allowances	750	720	720
0864-3020	Leave - LSL	10,749	9,864	9,864
0864-3021	Leave - Annual & Loading	28,783	26,748	26,748
0864-3030	Superannuation	49,438	46,787	46,787
0864-3032	Staff Recruitment	9,152	3,000	12,304
0864-3034	Staff Training/Conferences	10,520	10,000	10,520
0864-3038	Travel - Other	1,780	1,000	1,658
0864-3039	FBT Expenses	5,530	4,000	4,000
	Sub Total Employee Costs	543,742	521,132	530,214
	<u>Materials</u>			
0864-3104	Stationery	5,353	5,000	5,327
0864-3112	Fuel	300	300	300
	Sub Total Materials	5,653	5,300	5,627
	<u>Contracts</u>			
0864-3210	Advertising & Promotions	8,359	8,000	8,212
0864-3211	Audit - Financial	1,000	1,000	1,000
0864-3218	Hire Equipment	370	200	370
0864-3220	Receptions - External Provider	9,196	12,000	12,820
0864-3221	Photocopying	4,875	4,000	4,025
0864-3222	Postage	2,000	2,000	2,000
0864-3278	Program Activities	34,674	35,000	36,920
0864-3281	Receptions - Volunteers	5,000	2,500	5,000
0864-3295	Sundry Expenses	3,700	3,000	3,700
0864-3325	Volunteer Management	5,000	8,000	5,000
0864-3375	Venue Hire	1,000	500	1,000
0864-3384	Carry forward Expenditure	1,296	-	-
0864-3389	External Contractor	24,254	18,000	17,310
	Sub Total Contracts	100,724	94,200	97,357
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
0864-3503	Telephone - General	110	100	110
0864-3504	Telephones - Mobiles	3,520	4,500	4,440
	Sub Total Utilities (Gas, Electricity, Water, etc)	3,630	4,600	4,550
	<u>Insurance Expenses</u>			
0864-3031	Workers Compensation	10,852	9,893	10,536
0864-3722	Multi Risk Insurance	10	1	1
	Sub Total Insurance Expenses	10,862	9,894	10,537

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Education and Welfare			
	Sub Program: Aged and Disabled - Other			
	Activity: Senior and Disabled Other			
	<u>Activity Based Costing</u>			
0864-4001	Human Resources	30,446	28,647	30,232
0864-4011	Financial Services	11,650	10,911	10,775
0864-4012	ICT	32,847	29,363	29,999
0864-4013	Purchasing Services	2,447	2,322	2,313
0864-4016	Information Management Services	5,900	5,360	5,481
0864-4027	Community Capacity Building Admin Allocation	126,343	116,561	117,711
0864-4030	Business Systems	25,062	22,986	23,623
	Sub Total Activity Based Costing	234,694	216,149	220,134
	<u>Overhead Costing</u>			
0864-4210	Plant Operating Costs	13,127	14,524	14,462
0864-4220	Plant Depreciation Allocated	10,490	10,243	12,270
	Sub Total Overhead Costing	23,617	24,767	26,732
	Sub Total Operating Expenses	922,923	876,042	895,151
	Senior and Disabled Other	455,771	434,796	446,484

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Education and Welfare			
Sub Program: Other Welfare			
Activity: Community Development			
<u>Operating Revenue</u>			
<u>Grants and Subsidies - Operating</u>			
0870-1301 Government Grant	(7,000)	(14,000)	(14,000)
Sub Total Grants and Subsidies - Operating	(7,000)	(14,000)	(14,000)
<u>Contributions, Reimbursements and Donations - Operating</u>			
0870-1426 Sponsorship	(12,000)	(17,000)	(17,000)
Sub Total Contributions, Reimbursements and Donations - Operating	(12,000)	(17,000)	(17,000)
Sub Total Operating Revenue	(19,000)	(31,000)	(31,000)
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
0870-3000 Salaries & Wages	260,679	237,631	237,631
0870-3001 Salaries & Wages - Casual	32,002	1,935	1,935
0870-3020 Leave - LSL	9,634	8,784	8,784
0870-3021 Leave - Annual & Loading	25,617	23,172	23,172
0870-3030 Superannuation	33,394	27,375	27,375
0870-3034 Staff Training/Conferences	3,600	3,500	3,900
0870-3036 Staff Uniforms/Protective Clothing	600	100	600
0870-3038 Travel - Other	500	500	500
0870-3039 FBT Expenses	4,990	4,000	4,000
Sub Total Employee Costs	371,016	306,997	307,897
<u>Contracts</u>			
0870-3218 Hire Equipment	37,000	700	32,000
0870-3220 Receptions - External Provider	8,500	10,000	11,250
0870-3223 Receptions	6,000	4,000	3,000
0870-3295 Sundry Expenses	7,500	7,500	7,500
0870-3384 Carry forward Expenditure	-	20,000	-
0870-3388 Printing	8,500	8,000	8,500
0870-3389 External Contractor	71,500	100,000	67,250
Sub Total Contracts	139,000	150,200	129,500
<u>Utilities (Gas, Electricity, Water, etc)</u>			
0870-3503 Telephone - General	250	200	210
0870-3504 Telephones - Mobiles	1,320	1,200	1,320
Sub Total Utilities (Gas, Electricity, Water, etc)	1,570	1,400	1,530
<u>Insurance Expenses</u>			
0870-3031 Workers Compensation	7,588	5,893	6,276
Sub Total Insurance Expenses	7,588	5,893	6,276
<u>Other Expenses</u>			
0870-3769 Donation Expense	-	6,208	-
Sub Total Other Expenses	-	6,208	-
<u>Activity Based Costing</u>			
0870-4001 Human Resources	11,824	11,125	11,741
0870-4011 Financial Services	8,207	7,687	7,591
0870-4012 ICT	14,077	12,583	12,856
0870-4013 Purchasing Services	1,932	1,833	1,826
0870-4016 Information Management Services	4,720	4,288	4,385
0870-4017 Administration Accommodation	10,997	11,813	10,799
0870-4025 Spatial Services	4,821	4,464	4,632
0870-4027 Community Capacity Building Admin Allocation	63,171	58,280	58,855
0870-4030 Business Systems	10,741	9,852	10,125
Sub Total Activity Based Costing	130,490	121,926	122,811
<u>Overhead Costing</u>			
0870-4210 Plant Operating Costs	4,495	5,660	4,952
0870-4220 Plant Depreciation Allocated	2,800	2,596	2,155
Sub Total Overhead Costing	7,295	8,255	7,107
Sub Total Operating Expenses	656,959	600,880	575,121
Community Development	637,959	569,880	544,121

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Education and Welfare			
	Sub Program: Other Welfare			
	Activity: Youth Services			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Operating</u>			
0871-1301	Government Grant	(1,000)	(22,000)	(6,000)
	Sub Total Grants and Subsidies - Operating	(1,000)	(22,000)	(6,000)
	<u>Contributions, Reimbursements and Donations - Operating</u>			
0871-1403	Contributions - Fuel	(2,217)	(2,150)	(2,150)
0871-1420	Reimbursement - Insurance Claim	-	(8,185)	-
0871-1426	Sponsorship	(500)	(5,000)	(5,000)
	Sub Total Contributions, Reimbursements and Donations - Operating	(2,717)	(15,335)	(7,150)
	<u>Fees and Charges</u>			
0871-1551	Activity Income	(29,275)	(30,000)	(31,795)
	Sub Total Fees and Charges	(29,275)	(30,000)	(31,795)
	Sub Total Operating Revenue	(32,992)	(67,335)	(44,945)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
0871-3000	Salaries & Wages	482,692	475,062	467,062
0871-3001	Salaries & Wages - Casual	101,806	76,992	76,992
0871-3020	Leave - LSL	17,842	17,262	17,262
0871-3021	Leave - Annual & Loading	48,895	42,915	42,915
0871-3030	Superannuation	64,232	58,334	58,334
0871-3034	Staff Training/Conferences	7,600	5,000	7,600
0871-3036	Staff Uniforms/Protective Clothing	1,000	500	1,000
0871-3038	Travel - Other	500	500	500
0871-3039	FBT Expenses	1,550	2,000	2,000
	Sub Total Employee Costs	726,117	678,565	673,665
	<u>Materials</u>			
0871-3125	Minor Equipment	11,307	11,000	-
	Sub Total Materials	11,307	11,000	-
	<u>Contracts</u>			
0871-3204	Equipment Mtce	2,500	1,500	2,000
0871-3210	Advertising & Promotions	4,200	5,000	5,100
0871-3218	Hire Equipment	6,000	8,000	8,500
0871-3220	Receptions - External Provider	1,075	1,100	1,075
0871-3221	Photocopying	2,850	3,000	2,115
0871-3278	Program Activities	41,370	50,000	43,109
0871-3295	Sundry Expenses	23,040	20,000	18,800
0871-3365	Service Agreements	3,260	3,500	3,260
0871-3383	Non-Recurrent Operating Expenditure	2,500	-	-
0871-3384	Carry forward Expenditure	3,691	25,000	15,635
0871-3389	External Contractor	97,850	90,000	105,350
	Sub Total Contracts	188,336	207,100	204,944
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
0871-3503	Telephone - General	350	320	330
0871-3504	Telephones - Mobiles	3,970	3,500	3,530
	Sub Total Utilities (Gas, Electricity, Water, etc)	4,320	3,820	3,860
	<u>Depreciation on Non-Current Assets</u>			
0871-3552	Furniture & Equipment Depreciation	720	5,000	3,240
	Sub Total Depreciation on Non-Current Assets	720	5,000	3,240
	<u>Insurance Expenses</u>			
0871-3031	Workers Compensation	15,022	13,066	13,915
0871-3701	Prop/Ins Claims Excess	-	3,300	-
0871-3722	Multi Risk Insurance	40	32	35
	Sub Total Insurance Expenses	15,062	16,398	13,950

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Education and Welfare			
	Sub Program: Other Welfare			
	Activity: Youth Services			
	<u>Other Expenses</u>			
0871-3771	Prize Expense	7,400	9,000	10,000
	Sub Total Other Expenses	7,400	9,000	10,000
	<u>Activity Based Costing</u>			
0871-4001	Human Resources	29,559	27,813	29,351
0871-4011	Financial Services	17,019	15,939	15,741
0871-4012	ICT	46,924	41,947	42,856
0871-4013	Purchasing Services	11,094	10,527	10,489
0871-4016	Information Management Services	23,599	21,439	21,924
0871-4017	Administration Accommodation	32,989	35,439	32,396
0871-4027	Community Capacity Building Admin Allocation	63,171	58,280	58,855
0871-4030	Business Systems	35,803	32,838	33,748
	Sub Total Activity Based Costing	260,159	244,222	245,360
	<u>Overhead Costing</u>			
0871-4210	Plant Operating Costs	6,190	6,887	6,858
0871-4220	Plant Depreciation Allocated	4,970	4,353	3,699
	Sub Total Overhead Costing	11,160	11,240	10,557
	Sub Total Operating Expenses	1,224,581	1,186,345	1,165,576
	Youth Services	1,191,589	1,119,010	1,120,631

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Community Amenities			
	Sub Program: Sanitation - Household			
	Activity: Sanitation Collection Services			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1010-1403	Contributions - Fuel	(2,217)	(2,150)	(2,150)
1010-1421	Reimbursement of Workers Comp	-	(5,000)	-
1010-1442	Reimbursements	-	(200)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	(2,217)	(7,350)	(2,150)
	<u>Fees and Charges</u>			
1010-1566	Fees - Refuse Removal	(12,494,006)	(11,967,237)	(11,962,326)
1010-1592	Sundry Income	-	(450)	-
	Sub Total Fees and Charges	(12,494,006)	(11,967,687)	(11,962,326)
	<u>Transfer From Reserve (Operating)</u>			
1010-2202	MGB Plant & Equipment Reserve	(179,050)	(155,000)	(145,000)
	Sub Total Transfer From Reserve (Operating)	(179,050)	(155,000)	(145,000)
	Sub Total Operating Revenue	(12,675,273)	(12,130,037)	(12,109,476)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1010-3000	Salaries & Wages	1,546,813	1,460,259	1,447,218
1010-3020	Leave - LSL	57,170	53,483	53,483
1010-3021	Leave - Annual & Loading	184,237	172,069	172,069
1010-3030	Superannuation	181,463	175,921	175,921
1010-3034	Staff Training/Conferences	6,500	6,500	6,500
1010-3036	Staff Uniforms/Protective Clothing	4,400	5,000	4,000
1010-3038	Travel - Other	50	50	50
1010-3039	FBT Expenses	11,480	10,000	2,000
	Sub Total Employee Costs	1,992,113	1,883,282	1,861,241
	<u>Materials</u>			
1010-3100	Materials/Consumables	6,500	7,000	7,000
1010-3104	Stationery	250	200	-
1010-3132	Mobile Garbage Bins	179,050	155,000	145,000
	Sub Total Materials	185,800	162,200	152,000
	<u>Contracts</u>			
1010-3210	Advertising & Promotions	20,000	22,000	22,000
1010-3222	Postage	1,000	1,000	500
1010-3223	Receptions	2,000	2,000	2,000
1010-3268	MGB Mtce	40,000	50,000	40,000
1010-3275	Plant Hire	-	60,000	60,000
1010-3288	Rivers Regional Council Contribution	278,000	278,000	278,000
1010-3342	Waste Collection Service	5,025,273	5,315,000	5,254,120
1010-3345	Recycling Expenses	1,212,338	1,232,557	1,126,240
1010-3359	Dog + Concert Bins	4,000	4,000	4,000
1010-3360	Hazardous Waste Collection	40,000	40,000	40,000
1010-3362	Removal of Illegally Dumped Material	50,000	50,000	50,000
1010-3379	Strategic Waste Initiatives	100,000	10,000	100,000
1010-3384	Carry forward Expenditure	331,696	-	341,526
1010-3389	External Contractor	669,500	639,398	645,263
	Sub Total Contracts	7,773,807	7,703,955	7,963,649
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1010-3500	Electricity	4,000	4,000	4,000
1010-3503	Telephone - General	250	250	180
1010-3504	Telephones - Mobiles	1,710	2,100	1,440
	Sub Total Utilities (Gas, Electricity, Water, etc)	5,960	6,350	5,620
	<u>Insurance Expenses</u>			
1010-3031	Workers Compensation	41,359	36,449	38,817
1010-3705	Vehicle & Plant Ins Claims Excess	-	700	-
	Sub Total Insurance Expenses	41,359	37,149	38,817

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Community Amenities			
	Sub Program: Sanitation - Household			
	Activity: Sanitation Collection Services			
	<u>Activity Based Costing</u>			
1010-4001	Human Resources	70,943	66,750	70,444
1010-4002	Customer Services	81,485	77,258	76,058
1010-4005	Infrastructure Administration	79,472	70,199	69,538
1010-4011	Financial Services	182,438	170,865	168,737
1010-4012	ICT	14,077	12,583	12,856
1010-4013	Purchasing Services	1,785	1,693	1,687
1010-4016	Information Management Services	9,440	8,576	8,770
1010-4018	Operations Centre	275,279	228,585	212,380
1010-4025	Spatial Services	4,821	4,464	4,632
1010-4030	Business Systems	10,741	9,852	10,125
	Sub Total Activity Based Costing	730,481	650,827	635,228
	<u>Overhead Costing</u>			
1010-4210	Plant Operating Costs	1,111,176	896,341	974,739
1010-4220	Plant Depreciation Allocated	816,273	789,932	819,708
	Sub Total Overhead Costing	1,927,449	1,686,273	1,794,447
	<u>Transfer To Reserve (Operating)</u>			
1010-2634	MGB Plant & Equipment Reserve	350,000	-	-
	Sub Total Transfer To Reserve (Operating)	350,000	-	-
	Sub Total Operating Expenses	13,006,969	12,130,037	12,451,002
	Sanitation Collection Services	331,696	-	341,526

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Community Amenities			
	Sub Program: Sanitation - Other			
	Activity: Road Recycling Operation			
	<u>Operating Revenue</u>			
	<u>Fees and Charges</u>			
1020-1592	Sundry Income	-	(2,500)	-
	Sub Total Fees and Charges	-	(2,500)	-
	Sub Total Operating Revenue	-	(2,500)	-
	<u>Operating Expenses</u>			
	<u>Contracts</u>			
1020-3301	Water & Soil Testing Expenses	35,000	20,000	35,000
1020-3334	Recycling Area	65,000	15,000	15,000
1020-3384	Carry forward Expenditure	125,131	-	125,131
	Sub Total Contracts	225,131	35,000	175,131
	<u>Activity Based Costing</u>			
1020-4011	Financial Services	445	417	412
1020-4013	Purchasing Services	37	35	35
	Sub Total Activity Based Costing	482	452	446
	Sub Total Operating Expenses	225,613	35,452	175,577
	Road Recycling Operation	225,613	32,952	175,577

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Community Amenities			
Sub Program: Protection of Environment			
Activity: Environmental Management			
<u>Operating Revenue</u>			
<u>Grants and Subsidies - Operating</u>			
1050-1301 Government Grant	-	(20,675)	-
Sub Total Grants and Subsidies - Operating	-	(20,675)	-
<u>Contributions, Reimbursements and Donations - Operating</u>			
1050-1403 Contributions - Fuel	(2,217)	(2,150)	(2,150)
Sub Total Contributions, Reimbursements and Donations - Operating	(2,217)	(2,150)	(2,150)
Sub Total Operating Revenue	(2,217)	(22,825)	(2,150)
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
1050-3000 Salaries & Wages	208,359	193,772	193,772
1050-3001 Salaries & Wages - Casual	-	1,000	-
1050-3020 Leave - LSL	7,701	7,163	7,163
1050-3021 Leave - Annual & Loading	20,733	19,732	19,732
1050-3030 Superannuation	21,406	19,417	19,417
1050-3034 Staff Training/Conferences	3,000	3,000	3,000
1050-3038 Travel - Other	300	300	300
1050-3039 FBT Expenses	3,780	3,000	3,000
Sub Total Employee Costs	265,279	247,384	246,384
<u>Contracts</u>			
1050-3210 Advertising & Promotions	1,000	1,200	1,000
1050-3214 Consultancy	50,000	50,000	50,000
1050-3222 Postage	500	900	300
1050-3223 Receptions	1,000	1,000	2,000
1050-3225 Subscriptions	3,000	3,000	3,000
1050-3278 Program Activities	95,000	110,724	90,000
1050-3295 Sundry Expenses	600	800	600
1050-3383 Non-Recurrent Operating Expenditure	-	24,129	200,000
1050-3384 Carry forward Expenditure	158,962	173,812	-
Sub Total Contracts	310,062	365,565	346,900
<u>Utilities (Gas, Electricity, Water, etc)</u>			
1050-3503 Telephone - General	240	180	200
1050-3504 Telephones - Mobiles	880	880	880
Sub Total Utilities (Gas, Electricity, Water, etc)	1,120	1,060	1,080
<u>Insurance Expenses</u>			
1050-3031 Workers Compensation	5,423	4,734	5,042
Sub Total Insurance Expenses	5,423	4,734	5,042
<u>Activity Based Costing</u>			
1050-4001 Human Resources	11,824	11,125	11,741
1050-4011 Financial Services	7,733	7,242	7,152
1050-4012 ICT	14,077	12,583	12,856
1050-4013 Purchasing Services	331	314	313
1050-4016 Information Management Services	7,080	6,432	6,578
1050-4017 Administration Accommodation	14,661	15,750	14,398
1050-4025 Spatial Services	12,052	11,161	11,581
1050-4026 Planning & Sustainability	40,139	36,295	36,515
1050-4030 Business Systems	10,741	9,852	10,125
Sub Total Activity Based Costing	118,638	110,755	111,257
<u>Overhead Costing</u>			
1050-4210 Plant Operating Costs	5,362	5,946	5,921
1050-4220 Plant Depreciation Allocated	3,260	3,118	2,455
Sub Total Overhead Costing	8,622	9,064	8,376
Sub Total Operating Expenses	709,144	738,562	719,039
Environmental Management	706,927	715,737	716,889

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Community Amenities			
	Sub Program: Protection of Environment			
	Activity: Switch Your Thinking			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Operating</u>			
1051-1301	Government Grant	(402,000)	(198,000)	(600,000)
	Sub Total Grants and Subsidies - Operating	(402,000)	(198,000)	(600,000)
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1051-1403	Contributions - Fuel	(2,217)	(2,150)	(2,150)
1051-1426	Sponsorship	(69,085)	(59,309)	(89,000)
1051-1427	Contributions	(89,996)	(76,920)	(76,920)
	Sub Total Contributions, Reimbursements and Donations - Operating	(161,298)	(138,379)	(168,070)
	Sub Total Operating Revenue	(563,298)	(336,379)	(768,070)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1051-3000	Salaries & Wages	157,076	118,468	147,768
1051-3020	Leave - LSL	5,805	4,462	5,462
1051-3021	Leave - Annual & Loading	15,730	12,845	14,845
1051-3030	Superannuation	18,679	12,292	14,792
1051-3034	Staff Training/Conferences	1,600	1,000	1,000
1051-3038	Travel - Other	2,000	1,000	1,000
1051-3039	FBT Expenses	3,570	3,000	3,000
	Sub Total Employee Costs	204,460	153,067	187,867
	<u>Contracts</u>			
1051-3210	Advertising & Promotions	20,000	17,404	27,141
1051-3214	Consultancy	2,600	3,250	3,250
1051-3222	Postage	765	500	500
1051-3223	Receptions	200	500	500
1051-3295	Sundry Expenses	2,411	5,500	5,500
1051-3384	Carry forward Expenditure	295,661	435,377	799,080
	Sub Total Contracts	321,637	462,531	835,971
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1051-3503	Telephone - General	160	150	90
1051-3504	Telephones - Mobiles	1,750	2,350	2,350
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,910	2,500	2,440
	<u>Insurance Expenses</u>			
1051-3031	Workers Compensation	4,143	3,607	3,841
1051-3700	Property Insurance	-	14	15
	Sub Total Insurance Expenses	4,143	3,620	3,856
	<u>Activity Based Costing</u>			
1051-4001	Human Resources	5,911	5,562	5,870
1051-4011	Financial Services	4,919	4,607	4,550
1051-4012	ICT	14,077	12,583	12,856
1051-4013	Purchasing Services	920	873	870
1051-4016	Information Management Services	4,720	4,288	4,385
1051-4017	Administration Accommodation	10,997	11,813	10,799
1051-4030	Business Systems	10,741	9,852	10,125
	Sub Total Activity Based Costing	52,286	49,579	49,455
	<u>Overhead Costing</u>			
1051-4210	Plant Operating Costs	4,479	4,984	4,963
1051-4220	Plant Depreciation Allocated	3,230	2,829	2,341
	Sub Total Overhead Costing	7,709	7,813	7,304
	Sub Total Operating Expenses	592,145	679,111	1,086,893
	Switch Your Thinking	28,847	342,732	318,823

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Community Amenities			
	Sub Program: Town Planning and Regional Development			
	Activity: City Planning			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1060-1403	Contributions - Fuel	(2,217)	(2,150)	(2,150)
1060-1439	SD - Road Contribution	(10,000)	(33,556)	-
1060-1442	Reimbursements	-	(540)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	(12,217)	(36,246)	(2,150)
	<u>Contributions, Reimbursements and Donations - Non Operating</u>			
1060-1470	CC - ODP	(870,000)	(3,000,000)	(790,000)
1060-1475	CC - TPS	(60,000)	(135,000)	(110,000)
1060-1480	CC - POS	(3,000,000)	(4,000,000)	(3,000,000)
	Sub Total Contributions, Reimbursements and Donations - Non Operating	(3,930,000)	(7,135,000)	(3,900,000)
	<u>Fees and Charges</u>			
1060-1567	Scheme Amendment/ODP Application Fees	(30,000)	(40,000)	(55,000)
1060-1573	Subdivision Fees	(210,000)	(200,000)	(115,000)
1060-1592	Sundry Income	(1,000)	(500)	(1,000)
1060-1641	Zoning Certificate Fees	(200,000)	(200,000)	(200,000)
1060-1642	Development Application Fees	(675,000)	(665,000)	(600,000)
1060-1677	Fees - Assessment Fees	(150,000)	(100,000)	(100,000)
1060-1678	Fees - Traffic Assessment Fees	(3,000)	(3,000)	(3,000)
	Sub Total Fees and Charges	(1,269,000)	(1,208,500)	(1,074,000)
	<u>Transfer From Reserve (Operating)</u>			
1060-2228	POS Reserve	-	(878,747)	(8,283)
1060-2302	TPS 9A	(5,000)	(405,500)	(5,000)
1060-2304	TPS 15	(5,000)	(5,000)	(5,000)
1060-2305	TPS 17	(5,000)	(12,030)	(5,000)
1060-2306	TPS 20	(5,000)	(5,000)	(5,000)
1060-2307	CV ODP	(30,000)	(30,000)	(30,000)
1060-2308	SR ODP 1	(25,000)	(25,000)	(25,000)
1060-2309	SR ODP 2	(20,000)	(20,000)	(20,000)
1060-2310	SR ODP 3	(67,000)	(67,000)	(67,000)
1060-2313	WCV ODP	(31,000)	(92,556)	(41,088)
1060-2323	Central Mad ODP P 2	(27,163)	-	(229,554)
1060-2324	Homestead Road ODP	(15,000)	(17,500)	(15,000)
1060-2325	Maddington Road A&B ODP	(17,000)	(17,000)	(17,000)
1060-2326	Central Mad ODP P 1	(150,144)	-	-
	Sub Total Transfer From Reserve (Operating)	(402,307)	(1,575,333)	(472,925)
	Sub Total Operating Revenue	(5,613,524)	(9,955,079)	(5,449,075)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1060-3000	Salaries & Wages	2,059,592	1,894,462	1,913,485
1060-3001	Salaries & Wages - Casual	26,057	80,288	33,073
1060-3011	Allowances	750	720	720
1060-3020	Leave - LSL	76,125	70,721	70,721
1060-3021	Leave - Annual & Loading	192,861	183,072	178,647
1060-3030	Superannuation	248,767	241,500	237,030
1060-3034	Staff Training/Conferences	23,500	14,630	21,000
1060-3036	Staff Uniforms/Protective Clothing	4,000	100	250
1060-3038	Travel - Other	1,100	850	1,100
1060-3039	FBT Expenses	34,030	31,000	31,000
	Sub Total Employee Costs	2,666,782	2,517,343	2,487,026
	<u>Materials</u>			
1060-3100	Materials/Consumables	500	500	500
1060-3104	Stationery	1,500	1,500	1,500
1060-3105	Drafting Supplies	500	500	500
	Sub Total Materials	2,500	2,500	2,500

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Community Amenities			
	Sub Program: Town Planning and Regional Development			
	Activity: City Planning			
	<u>Contracts</u>			
1060-3210	Advertising & Promotions	13,500	13,000	11,500
1060-3214	Consultancy	42,000	32,000	42,000
1060-3216	Online Collection Expenses	-	-	600
1060-3219	Legal Expenses	51,000	6,000	31,000
1060-3221	Photocopying	11,430	10,355	11,605
1060-3222	Postage	12,250	10,600	10,250
1060-3223	Receptions	-	170	-
1060-3225	Subscriptions	500	500	500
1060-3226	Title Searches	500	500	500
1060-3227	Valuations	40,000	10,000	30,000
1060-3295	Sundry Expenses	2,500	900	2,500
1060-3383	Non-Recurrent Operating Expenditure	400,350	-	200,000
1060-3384	Carry forward Expenditure	460,498	10,859	273,661
1060-3389	External Contractor	-	-	15,000
1060-3394	Survey Costs	30,000	10,000	20,000
	Sub Total Contracts	1,064,528	104,884	649,116
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1060-3503	Telephone - General	1,500	1,400	1,510
1060-3504	Telephones - Mobiles	4,920	3,180	3,130
	Sub Total Utilities (Gas, Electricity, Water, etc)	6,420	4,580	4,640
	<u>Insurance Expenses</u>			
1060-3031	Workers Compensation	54,686	47,989	51,106
	Sub Total Insurance Expenses	54,686	47,989	51,106
	<u>Other Expenses</u>			
1060-3762	Other Expenditure	-	1,347,833	-
1060-3765	Fee & Fines Refund	-	11,000	-
	Sub Total Other Expenses	-	1,358,833	-
	<u>Activity Based Costing</u>			
1060-4001	Human Resources	77,742	73,148	77,195
1060-4002	Customer Services	177,600	168,387	165,772
1060-4008	Technical Services	358,351	-	-
1060-4011	Financial Services	53,867	50,450	49,821
1060-4012	ICT	117,311	104,866	107,139
1060-4013	Purchasing Services	1,067	1,012	1,009
1060-4016	Information Management Services	47,198	42,879	43,849
1060-4017	Administration Accommodation	117,293	126,003	115,186
1060-4025	Spatial Services	144,619	133,927	138,967
1060-4026	Planning & Sustainability	136,472	123,404	124,149
1060-4030	Business Systems	89,507	82,095	84,369
	Sub Total Activity Based Costing	1,321,028	906,171	907,457
	<u>Overhead Costing</u>			
1060-4210	Plant Operating Costs	29,254	38,393	40,958
1060-4220	Plant Depreciation Allocated	25,260	20,555	22,031
	Sub Total Overhead Costing	54,514	58,948	62,989

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Community Amenities			
	Sub Program: Town Planning and Regional Development			
	Activity: City Planning			
	<u>Transfer to Reserve (Capital)</u>			
1060-2035	POS Reserve	3,000,000	4,000,000	3,000,000
1060-2042	Developer Contribution to Infrastructure	10,000	-	-
1060-2101	TPS 9A	10,000	-	20,000
1060-2103	TPS 15	10,000	-	20,000
1060-2104	TPS 17	20,000	18,000	20,000
1060-2105	TPS 20	20,000	117,000	50,000
1060-2106	CV ODP	20,000	90,000	50,000
1060-2109	SR ODP 1	50,000	1,200,000	20,000
1060-2110	WCV ODP	50,000	145,000	50,000
1060-2111	SR ODP 3	300,000	1,000,000	150,000
1060-2112	SR ODP 2	100,000	-	150,000
1060-2113	SR ODP SR 3 A	20,000	40,000	50,000
1060-2117	SR ODP SR 3 E	10,000	-	20,000
1060-2119	Central Maddington ODP Precinct 2	50,000	-	250,000
1060-2120	Homestead Road ODP	20,000	-	20,000
1060-2121	Maddington Road A&B	100,000	125,000	30,000
1060-2122	Central Maddington ODP Precinct 1	150,000	400,000	-
	Sub Total Transfer to Reserve (Capital)	3,940,000	7,135,000	3,900,000
	Sub Total Operating Expenses	9,110,458	12,136,248	8,064,834
	City Planning	3,496,935	2,181,169	2,615,759

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Community Amenities			
	Sub Program: Other Community Amenities			
	Activity: Other Community Amenities			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1070-1445	Reimburse - Utilities	(154,800)	(139,800)	(139,800)
	Sub Total Contributions, Reimbursements and Donations - Operating	(154,800)	(139,800)	(139,800)
	<u>Fees and Charges</u>			
1070-1581	Venue Hire (Facilities)	-	(750)	-
1070-1582	Leases & Rental Income	(25,200)	(25,200)	(25,200)
	Sub Total Fees and Charges	(25,200)	(25,950)	(25,200)
	Sub Total Operating Revenue	(180,000)	(165,750)	(165,000)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1070-3000	Salaries & Wages	13,939	8,351	12,586
	Sub Total Employee Costs	13,939	8,351	12,586
	<u>Materials</u>			
1070-3100	Materials/Consumables	2,070	1,000	1,506
	Sub Total Materials	2,070	1,000	1,506
	<u>Contracts</u>			
1070-3201	Facility Mtce Contractor	28,000	25,000	38,000
1070-3203	Facility Security Contractor	2,500	600	600
1070-3206	Garden Mtce Contractor	700	1,200	1,047
1070-3262	Leases & Rental Expense	20,000	16,000	20,000
	Sub Total Contracts	51,200	42,800	59,647
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1070-3500	Electricity	40,150	60,000	60,000
1070-3502	Water	7,320	7,700	6,200
1070-3503	Telephone - General	400	400	400
	Sub Total Utilities (Gas, Electricity, Water, etc)	47,870	68,100	66,600
	<u>Insurance Expenses</u>			
1070-3700	Property Insurance	23,790	26,919	29,484
	Sub Total Insurance Expenses	23,790	26,919	29,484
	<u>Other Expenses</u>			
1070-3754	ESL - Council Properties	310	290	330
	Sub Total Other Expenses	310	290	330
	<u>Overhead Costing</u>			
1070-4200	Overhead Absorption	55,285	54,388	61,845
1070-4210	Plant Operating Costs	1,451	1,565	1,558
1070-4220	Plant Depreciation Allocated	1,204	500	1,013
	Sub Total Overhead Costing	57,940	56,452	64,416
	Sub Total Operating Expenses	197,119	203,913	234,570
	Other Community Amenities	17,119	38,163	69,570

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Community Amenities			
	Sub Program: Other Community Amenities			
	Activity: Graffiti Management			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1075-1427	Contributions	(2,000)	(2,700)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	(2,000)	(2,700)	-
	Sub Total Operating Revenue	(2,000)	(2,700)	-
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1075-3000	Salaries & Wages	135,708	130,166	130,166
1075-3020	Leave - LSL	5,016	4,810	4,810
1075-3021	Leave - Annual & Loading	13,560	13,006	13,006
1075-3030	Superannuation	17,616	16,545	16,545
1075-3036	Staff Uniforms/Protective Clothing	1,000	1,000	1,000
	Sub Total Employee Costs	172,900	165,527	165,527
	<u>Materials</u>			
1075-3100	Materials/Consumables	30,000	35,000	30,000
	Sub Total Materials	30,000	35,000	30,000
	<u>Contracts</u>			
1075-3295	Sundry Expenses	500	500	500
1075-3389	External Contractor	5,000	2,500	5,000
	Sub Total Contracts	5,500	3,000	5,500
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1075-3503	Telephone - General	-	50	-
1075-3504	Telephones - Mobiles	920	1,000	1,000
	Sub Total Utilities (Gas, Electricity, Water, etc)	920	1,050	1,000
	<u>Insurance Expenses</u>			
1075-3031	Workers Compensation	3,609	3,245	3,456
	Sub Total Insurance Expenses	3,609	3,245	3,456
	<u>Activity Based Costing</u>			
1075-4001	Human Resources	5,911	5,562	5,870
1075-4011	Financial Services	4,295	4,023	3,973
1075-4012	ICT	4,692	4,195	4,285
1075-4013	Purchasing Services	699	663	661
1075-4016	Information Management Services	4,720	4,288	4,385
1075-4024	City Facilities	11,852	12,437	11,227
1075-4030	Business Systems	3,580	3,283	3,374
	Sub Total Activity Based Costing	35,749	34,451	33,774
	<u>Overhead Costing</u>			
1075-4210	Plant Operating Costs	10,921	12,232	12,180
1075-4220	Plant Depreciation Allocated	10,550	9,313	8,028
	Sub Total Overhead Costing	21,471	21,545	20,208
	Sub Total Operating Expenses	270,149	263,818	259,465
	Graffiti Management	268,149	261,118	259,465

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Public Halls, Civic Centres			
	Activity: Public Halls, Centres & Facilities			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Non Operating</u>			
1110-1367	Grants - CSRFF	-	(35,578)	-
	Sub Total Grants and Subsidies - Non Operating	-	(35,578)	-
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1110-1445	Reimburse - Utilities	(1,200)	(1,500)	(1,200)
	Sub Total Contributions, Reimbursements and Donations - Operating	(1,200)	(1,500)	(1,200)
	<u>Contributions, Reimbursements and Donations - Non Operating</u>			
1110-1479	CC - CSRFF	-	(35,579)	-
	Sub Total Contributions, Reimbursements and Donations - Non Operating	-	(35,579)	-
	<u>Fees and Charges</u>			
1110-1581	Venue Hire (Facilities)	(383,600)	(370,000)	(318,800)
1110-1582	Leases & Rental Income	(43,080)	(48,000)	(39,200)
	Sub Total Fees and Charges	(426,680)	(418,000)	(358,000)
	<u>Transfer From Reserve (Capital)</u>			
1110-2419	Recreation & Culture Infrastructure Reserve	-	(35,578)	-
	Sub Total Transfer From Reserve (Capital)	-	(35,578)	-
	Sub Total Operating Revenue	(427,880)	(526,235)	(359,200)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1110-3000	Salaries & Wages	232,810	220,853	245,539
	Sub Total Employee Costs	232,810	220,853	245,539
	<u>Materials</u>			
1110-3100	Materials/Consumables	30,058	27,500	36,052
	Sub Total Materials	30,058	27,500	36,052
	<u>Contracts</u>			
1110-3200	Facility Cleaning Contractor	85,400	68,400	68,400
1110-3201	Facility Mtce Contractor	274,040	200,000	170,190
1110-3203	Facility Security Contractor	101,090	80,000	53,760
1110-3206	Garden Mtce Contractor	14,700	26,847	38,347
	Sub Total Contracts	475,230	375,247	330,697
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1110-3500	Electricity	91,410	116,650	116,650
1110-3501	Gas	850	700	700
1110-3502	Water	29,900	36,900	36,440
1110-3503	Telephone - General	500	1,800	1,800
	Sub Total Utilities (Gas, Electricity, Water, etc)	122,660	156,050	155,590
	<u>Depreciation on Non-Current Assets</u>			
1110-3550	Building Depreciation	994,056	930,000	691,764
1110-3552	Furniture & Equipment Depreciation	24,444	20,400	13,188
	Sub Total Depreciation on Non-Current Assets	1,018,500	950,400	704,952
	<u>Loss on Asset Disposal</u>			
1110-3602	Other Loss - SOA WDV	92,670	-	-
	Sub Total Loss on Asset Disposal	92,670	-	-
	<u>Insurance Expenses</u>			
1110-3700	Property Insurance	68,890	77,393	84,768
	Sub Total Insurance Expenses	68,890	77,393	84,768
	<u>Other Expenses</u>			
1110-3754	ESL - Council Properties	7,200	6,664	10,430
	Sub Total Other Expenses	7,200	6,664	10,430

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Public Halls, Civic Centres			
	Activity: Public Halls, Centres & Facilities			
	<u>Overhead Costing</u>			
1110-4200	Overhead Absorption	870,252	773,640	795,353
1110-4210	Plant Operating Costs	7,206	3,856	9,226
1110-4220	Plant Depreciation Allocated	5,983	2,663	6,001
	Sub Total Overhead Costing	<u>883,441</u>	<u>780,159</u>	<u>810,580</u>
	Sub Total Operating Expenses	<u>2,931,460</u>	<u>2,594,265</u>	<u>2,378,608</u>
	Public Halls, Centres & Facilities	<u>2,503,580</u>	<u>2,068,030</u>	<u>2,019,408</u>

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Recreation and Culture			
Sub Program: Swimming Areas and Beaches			
Activity: Leisure World			
<u>Operating Revenue</u>			
<u>Grants and Subsidies - Non Operating</u>			
1120-1361 Grants - Lotteries Commission	-	(500,000)	(500,000)
Sub Total Grants and Subsidies - Non Operating	-	(500,000)	(500,000)
<u>Contributions, Reimbursements and Donations - Operating</u>			
1120-1417 Reimbursement - Jury Duty	-	(525)	-
1120-1442 Reimbursements	-	(570)	-
1120-1445 Reimburse - Utilities	(4,422)	(3,000)	(4,336)
Sub Total Contributions, Reimbursements and Donations - Operating	(4,422)	(4,095)	(4,336)
<u>Fees and Charges</u>			
1120-1550 Admin Income	(890)	(850)	(850)
1120-1551 Activity Income	(187,000)	(160,000)	(172,000)
1120-1564 Admission	(1,297,800)	(1,150,000)	(1,198,290)
1120-1580 Recreation Equipment Hire	(1,700)	(1,500)	(1,790)
1120-1581 Venue Hire (Facilities)	(17,712)	(18,000)	(17,712)
1120-1582 Leases & Rental Income	(23,638)	(22,000)	(23,175)
1120-1586 Public Telephone Income	-	(50)	(61)
1120-1590 Pro Shop Sales	(62,500)	(42,000)	(47,700)
1120-1593 Vending Machine Income	(2,100)	(21,000)	(2,100)
1120-1632 Memberships	(493,310)	(400,000)	(418,040)
Sub Total Fees and Charges	(2,086,650)	(1,815,400)	(1,881,718)
<u>Transfer From Reserve (Capital)</u>			
1120-2401 Leisure World Plant & Buildings	-	(8,200)	-
Sub Total Transfer From Reserve (Capital)	-	(8,200)	-
Sub Total Operating Revenue	(2,091,072)	(2,327,695)	(2,386,054)
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
1120-3000 Salaries & Wages	872,260	901,571	901,835
1120-3001 Salaries & Wages - Casual	955,325	844,756	844,756
1120-3011 Allowances	3,501	1,123	1,123
1120-3020 Leave - LSL	31,839	32,954	32,954
1120-3021 Leave - Annual & Loading	82,377	82,880	82,880
1120-3030 Superannuation	201,719	180,003	180,003
1120-3032 Staff Recruitment	2,000	-	2,000
1120-3034 Staff Training/Conferences	18,680	15,000	19,430
1120-3036 Staff Uniforms/Protective Clothing	9,200	10,000	10,900
1120-3038 Travel - Other	200	100	200
1120-3039 FBT Expenses	5,430	4,000	4,000
1120-3040 OH&S Expenses	410	800	330
1120-3041 First Aid Expenses	5,500	6,000	8,400
Sub Total Employee Costs	2,188,442	2,079,187	2,088,811
<u>Materials</u>			
1120-3100 Materials/Consumables	11,126	15,000	12,865
1120-3104 Stationery	4,000	3,000	3,900
1120-3109 Chemicals	44,000	40,000	43,000
1120-3110 Cleaning Materials	50	200	250
1120-3123 Purchases for Resale	35,600	30,000	35,450
1120-3125 Minor Equipment	12,100	15,000	11,650
1120-3133 Merchandise	17,500	18,000	15,000
Sub Total Materials	124,376	121,200	122,115

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Swimming Areas and Beaches			
	Activity: Leisure World			
	<u>Contracts</u>			
1120-3200	Facility Cleaning Contractor	55,000	60,000	51,000
1120-3201	Facility Mtce Contractor	120,000	115,000	96,000
1120-3202	Facility Plant Mtce Contractor	60,000	70,000	70,000
1120-3203	Facility Security Contractor	14,800	12,000	13,200
1120-3204	Equipment Mtce	17,150	18,000	18,330
1120-3206	Garden Mtce Contractor	6,524	20,500	6,548
1120-3209	Events	3,000	4,700	4,600
1120-3210	Advertising & Promotions	28,000	26,400	26,400
1120-3213	Cash Security	3,500	3,000	3,500
1120-3214	Consultancy	5,000	2,000	5,700
1120-3215	Courier Expenses	300	300	300
1120-3217	Over the Counter Collection Expenses	5,000	6,000	5,000
1120-3218	Hire Equipment	2,500	2,900	2,900
1120-3219	Legal Expenses	3,000	-	3,000
1120-3221	Photocopying	8,380	9,000	9,085
1120-3222	Postage	5,000	8,000	4,500
1120-3223	Receptions	2,150	2,000	2,100
1120-3225	Subscriptions	200	100	200
1120-3314	Licenses & Affiliations	24,560	20,000	18,060
1120-3383	Non-Recurrent Operating Expenditure	-	10,000	6,500
1120-3389	External Contractor	21,000	30,000	30,500
	Sub Total Contracts	385,064	419,900	377,423
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1120-3500	Electricity	146,200	140,000	170,000
1120-3501	Gas	180,000	170,000	198,000
1120-3502	Water	30,400	35,000	31,400
1120-3503	Telephone - General	9,210	7,500	8,810
1120-3504	Telephones - Mobiles	800	800	980
	Sub Total Utilities (Gas, Electricity, Water, etc)	366,610	353,300	409,190
	<u>Depreciation on Non-Current Assets</u>			
1120-3550	Building Depreciation	267,528	325,900	242,448
1120-3552	Furniture & Equipment Depreciation	28,152	89,300	57,744
	Sub Total Depreciation on Non-Current Assets	295,680	415,200	300,192
	<u>Insurance Expenses</u>			
1120-3031	Workers Compensation	44,860	40,096	42,701
1120-3700	Property Insurance	28,140	41,103	45,020
1120-3712	Machinery Breakdown Insurance	130	118	129
1120-3722	Multi Risk Insurance	20	10	11
	Sub Total Insurance Expenses	73,150	81,327	87,861
	<u>Other Expenses</u>			
1120-3754	ESL - Council Properties	5,290	4,900	5,380
	Sub Total Other Expenses	5,290	4,900	5,380
	<u>Activity Based Costing</u>			
1120-4001	Human Resources	80,698	75,929	80,130
1120-4011	Financial Services	63,993	59,934	59,187
1120-4012	ICT	61,001	54,532	55,712
1120-4013	Purchasing Services	8,334	7,908	7,879
1120-4016	Information Management Services	42,478	38,591	39,464
1120-4023	Leisure Services	147,978	134,710	135,022
1120-4030	Business Systems	46,543	42,688	43,871
	Sub Total Activity Based Costing	451,026	414,291	421,265

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Swimming Areas and Beaches			
	Activity: Leisure World			
	<u>Overhead Costing</u>			
1120-4200	Overhead Absorption	7,384	14,241	6,898
1120-4210	Plant Operating Costs	4,928	5,418	5,395
1120-4220	Plant Depreciation Allocated	4,249	3,676	3,351
	Sub Total Overhead Costing	16,560	23,334	15,644
	Sub Total Operating Expenses	3,906,198	3,912,639	3,827,881
	Leisure World	1,815,126	1,584,944	1,441,827

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Other Recreation and Sport			
	Activity: Grounds Management			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Non Operating</u>			
1130-1355	Non Operating Grants	-	(7,570)	-
1130-1361	Grants - Lotteries Commission	(2,078,360)	-	(2,000,000)
1130-1367	Grants - CSRFF	(4,000,000)	-	(4,000,000)
	Sub Total Grants and Subsidies - Non Operating	(6,078,360)	(7,570)	(6,000,000)
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1130-1420	Reimbursement - Insurance Claim	-	(4,500)	-
1130-1445	Reimburse - Utilities	(43,500)	(43,500)	(43,500)
	Sub Total Contributions, Reimbursements and Donations - Operating	(43,500)	(48,000)	(43,500)
	<u>Contributions, Reimbursements and Donations - Non Operating</u>			
1130-1477	CC - Developer	(220,000)	-	(220,000)
1130-1478	CC - Private Owner	-	(13,636)	-
1130-1479	CC - CSRFF	-	(362,578)	(561,943)
1130-1482	CC - Reimbursement	-	(85,000)	-
	Sub Total Contributions, Reimbursements and Donations - Non Operating	(220,000)	(461,214)	(781,943)
	<u>Fees and Charges</u>			
1130-1581	Venue Hire (Facilities)	(84,300)	(68,300)	(68,300)
1130-1582	Leases & Rental Income	(2,150)	(1,500)	(1,500)
1130-1602	Hire Charges - Rec. Grounds	(294,500)	(250,000)	(273,000)
	Sub Total Fees and Charges	(380,950)	(319,800)	(342,800)
	<u>Transfer From Reserve (Operating)</u>			
1130-2229	Floodlighting Levy	-	(29,825)	-
	Sub Total Transfer From Reserve (Operating)	-	(29,825)	-
	<u>Transfer From Reserve (Capital)</u>			
1130-2400	POS Reserve	(500,000)	(400,000)	-
1130-2412	Maddington/Kenwick Revital Reserve	(86,758)	-	(107,993)
1130-2413	Sutherlands Park Reserve	(298,950)	(1,050)	(300,000)
1130-2414	Langford Oval Redevelopment	(28,000)	(88,000)	-
1130-2419	Recreation & Culture Infrastructure Reserve	(40,000)	-	-
1130-2422	Mills Park Reserve	(1,590,000)	-	(1,590,000)
1130-2427	Local Open Space Strategy	(120,000)	-	-
1130-2512	SR ODP 5	(126,937)	-	-
	Sub Total Transfer From Reserve (Capital)	(2,790,645)	(489,050)	(1,997,993)
	Sub Total Operating Revenue	(9,513,455)	(1,355,459)	(9,166,236)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1130-3000	Salaries & Wages	3,117,127	2,823,830	2,651,805
1130-3011	Allowances	750	480	-
1130-3020	Leave - LSL	2,716	1,657	-
1130-3021	Leave - Annual & Loading	7,484	4,563	-
1130-3030	Superannuation	7,563	4,493	-
1130-3034	Staff Training/Conferences	1,800	667	-
	Sub Total Employee Costs	3,137,440	2,835,690	2,651,805
	<u>Materials</u>			
1130-3100	Materials/Consumables	554,558	382,000	449,010
	Sub Total Materials	554,558	382,000	449,010

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Other Recreation and Sport			
	Activity: Grounds Management			
	<u>Contracts</u>			
1130-3200	Facility Cleaning Contractor	157,100	135,000	149,400
1130-3201	Facility Mtce Contractor	222,520	220,000	306,260
1130-3203	Facility Security Contractor	48,150	55,000	63,760
1130-3206	Garden Mtce Contractor	2,671,740	3,009,757	2,756,491
1130-3214	Consultancy	30,000	69,825	30,000
1130-3262	Leases & Rental Expense	-	5,200	-
1130-3384	Carry forward Expenditure	257,908	-	60,000
1130-3386	Contribution - Crestwood	110,000	71,413	71,413
1130-3389	External Contractor	20,000	20,000	20,000
	Sub Total Contracts	3,517,418	3,586,195	3,457,324
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1130-3500	Electricity	548,510	510,000	517,150
1130-3501	Gas	4,290	4,250	4,250
1130-3502	Water	226,280	223,730	240,030
1130-3503	Telephone - General	120	50	300
1130-3504	Telephones - Mobiles	13,270	6,000	10,740
	Sub Total Utilities (Gas, Electricity, Water, etc)	792,470	744,030	772,470
	<u>Depreciation on Non-Current Assets</u>			
1130-3550	Building Depreciation	461,100	594,100	441,900
1130-3552	Furniture & Equipment Depreciation	3,648	-	-
1130-3557	Parks Development Depreciation	2,318,976	2,199,345	2,695,260
	Sub Total Depreciation on Non-Current Assets	2,783,724	2,793,445	3,137,160
	<u>Insurance Expenses</u>			
1130-3031	Workers Compensation	1,932	1,656	-
1130-3700	Property Insurance	146,690	99,558	109,046
1130-3701	Prop/Ins Claims Excess	-	1,700	-
1130-3703	P/L Ins Claims Excess	-	500	-
	Sub Total Insurance Expenses	148,622	103,415	109,046
	<u>Other Expenses</u>			
1130-3754	ESL - Council Properties	10,790	10,093	12,890
1130-3765	Fee & Fines Refund	-	2,500	-
	Sub Total Other Expenses	10,790	12,593	12,890
	<u>Overhead Costing</u>			
1130-4200	Overhead Absorption	3,636,502	3,348,359	3,259,594
1130-4210	Plant Operating Costs	415,226	418,730	416,951
1130-4220	Plant Depreciation Allocated	344,756	263,595	271,222
	Sub Total Overhead Costing	4,396,484	4,030,685	3,947,767
	Sub Total Operating Expenses	15,341,506	14,488,052	14,537,472
	Grounds Management	5,828,051	13,132,593	5,371,236

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Recreation and Culture			
Sub Program: Libraries			
Activity: Libraries			
<u>Operating Revenue</u>			
<u>Grants and Subsidies - Operating</u>			
1155-1301 Government Grant	(1,650)	-	(1,650)
Sub Total Grants and Subsidies - Operating	(1,650)	-	(1,650)
<u>Contributions, Reimbursements and Donations - Operating</u>			
1155-1417 Reimbursement - Jury Duty	-	(250)	-
1155-1420 Reimbursement - Insurance Claim	-	(16,350)	-
1155-1421 Reimbursement of Workers Comp	-	(20,000)	-
1155-1422 Lost Book Recovery	(12,900)	(11,000)	(10,300)
1155-1426 Sponsorship	-	(800)	-
Sub Total Contributions, Reimbursements and Donations - Operating	(12,900)	(48,400)	(10,300)
<u>Fees and Charges</u>			
1155-1592 Sundry Income	(2,500)	(3,500)	(1,500)
1155-1597 Fees - Photocopies	(200)	(6,000)	(10,400)
1155-1655 Fees - Administration of invoice	(6,300)	(7,000)	(6,700)
1155-1656 Fees - Printing	(36,900)	(32,000)	(21,350)
1155-1657 Fees - Faxes	(4,650)	(3,500)	(4,100)
1155-1658 Fees - Replacement cards	(3,140)	(3,000)	(2,640)
1155-1661 Fees - Library bags	(650)	(500)	(750)
1155-1662 Fees - Discard items	(5,000)	(5,000)	(4,000)
1155-1663 Fees - Overdue Books	(27,400)	(20,500)	(30,400)
1155-1671 Fees - Room Bookings	(1,050)	(1,000)	(1,350)
1155-1672 Fees - Laminating	(410)	(450)	(410)
Sub Total Fees and Charges	(88,200)	(82,450)	(83,600)
Sub Total Operating Revenue	(102,750)	(130,850)	(95,550)
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
1155-3000 Salaries & Wages	2,142,206	2,044,978	2,050,356
1155-3001 Salaries & Wages - Casual	402,983	364,413	364,413
1155-3011 Allowances	3,752	3,600	3,600
1155-3020 Leave - LSL	75,967	72,933	72,933
1155-3021 Leave - Annual & Loading	203,915	195,158	195,158
1155-3030 Superannuation	284,357	260,724	260,724
1155-3034 Staff Training/Conferences	11,965	12,000	13,825
1155-3038 Travel - Other	2,050	1,500	2,375
Sub Total Employee Costs	3,127,195	2,955,306	2,963,384
<u>Materials</u>			
1155-3100 Materials/Consumables	13,447	10,210	12,652
1155-3104 Stationery	29,100	30,000	30,050
1155-3125 Minor Equipment	28,900	25,000	28,300
1155-3126 Library Book Purchases	65,609	63,000	63,757
Sub Total Materials	137,056	128,210	134,759
<u>Contracts</u>			
1155-3200 Facility Cleaning Contractor	1,900	2,000	1,400
1155-3201 Facility Mtce Contractor	43,000	59,000	59,000
1155-3203 Facility Security Contractor	39,300	35,000	39,000
1155-3204 Equipment Mtce	2,500	1,000	2,950
1155-3206 Garden Mtce Contractor	4,242	10,951	12,201
1155-3210 Advertising & Promotions	4,475	5,000	5,975
1155-3213 Cash Security	5,673	5,000	5,560
1155-3215 Courier Expenses	9,322	8,000	8,877
1155-3217 Over the Counter Collection Expenses	560	500	848
1155-3221 Photocopying	26,825	27,000	27,205
1155-3222 Postage	1,400	1,500	1,500

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Libraries			
	Activity: Libraries			
1155-3225	Subscriptions	1,378	1,200	1,200
1155-3228	Staff Security	6,480	5,500	5,523
1155-3278	Program Activities	77,610	40,000	46,804
1155-3295	Sundry Expenses	11,850	14,000	14,485
1155-3312	Library Book Mtce	-	100	100
1155-3313	Lost Books	24,000	16,000	16,000
1155-3325	Volunteer Management	345	150	345
1155-3365	Service Agreements	15,790	11,000	10,556
1155-3382	Program Equipment Maintenance	10,100	8,000	10,100
1155-3383	Non-Recurrent Operating Expenditure	7,000	3,700	3,700
1155-3387	Periodicals	10,046	8,000	9,452
1155-3388	Printing	15,874	8,000	10,685
	Sub Total Contracts	319,670	270,601	293,466
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1155-3500	Electricity	94,250	120,000	133,000
1155-3502	Water	7,800	6,000	8,800
1155-3503	Telephone - General	18,330	15,500	18,660
1155-3504	Telephones - Mobiles	3,150	2,500	2,360
	Sub Total Utilities (Gas, Electricity, Water, etc)	123,530	144,000	162,820
	<u>Depreciation on Non-Current Assets</u>			
1155-3550	Building Depreciation	63,024	53,800	40,020
1155-3552	Furniture & Equipment Depreciation	40,896	63,500	41,052
	Sub Total Depreciation on Non-Current Assets	103,920	117,300	81,072
	<u>Insurance Expenses</u>			
1155-3031	Workers Compensation	63,553	56,593	60,269
1155-3700	Property Insurance	32,710	31,295	34,277
1155-3701	Prop/Ins Claims Excess	-	5,000	-
1155-3722	Multi Risk Insurance	10	8	9
	Sub Total Insurance Expenses	96,273	92,896	94,555
	<u>Other Expenses</u>			
1155-3754	ESL - Council Properties	9,930	9,192	7,800
	Sub Total Other Expenses	9,930	9,192	7,800
	<u>Activity Based Costing</u>			
1155-4001	Human Resources	173,515	163,261	172,295
1155-4011	Financial Services	62,867	58,879	58,145
1155-4012	ICT	403,550	360,740	368,558
1155-4013	Purchasing Services	9,254	8,781	8,749
1155-4016	Information Management Services	160,473	145,787	149,085
1155-4020	Library and Heritage Administration	323,867	611,737	620,128
1155-4030	Business Systems	307,902	282,404	290,227
1155-4031	Library Administration	504,450	-	-
	Sub Total Activity Based Costing	1,945,879	1,631,589	1,667,187
	<u>Overhead Costing</u>			
1155-4200	Overhead Absorption	81,756	94,229	85,299
1155-4210	Plant Operating Costs	6,423	7,020	6,601
1155-4220	Plant Depreciation Allocated	5,159	3,547	4,361
	Sub Total Overhead Costing	93,338	104,796	96,261
	Sub Total Operating Expenses	5,956,790	5,453,890	5,501,304
	Libraries	5,854,040	5,323,040	5,405,754

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Heritage			
	Activity: Gosnells Museum			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1160-1426	Sponsorship	-	(200)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(200)	-
	<u>Fees and Charges</u>			
1160-1551	Activity Income	(6,804)	(4,500)	(6,206)
	Sub Total Fees and Charges	(6,804)	(4,500)	(6,206)
	Sub Total Operating Revenue	(6,804)	(4,700)	(6,206)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1160-3000	Salaries & Wages	146,207	148,356	150,646
1160-3001	Salaries & Wages - Casual	7,239	5,106	5,106
1160-3011	Allowances	1,501	720	720
1160-3020	Leave - LSL	4,735	4,749	4,749
1160-3021	Leave - Annual & Loading	12,540	6,696	6,696
1160-3030	Superannuation	14,086	13,042	13,042
1160-3034	Staff Training/Conferences	600	1,500	2,310
1160-3036	Staff Uniforms/Protective Clothing	1,300	-	-
1160-3038	Travel - Other	750	800	960
	Sub Total Employee Costs	188,958	180,969	184,229
	<u>Materials</u>			
1160-3100	Materials/Consumables	2,946	2,000	3,002
1160-3104	Stationery	1,500	1,700	1,500
	Sub Total Materials	4,446	3,700	4,502
	<u>Contracts</u>			
1160-3200	Facility Cleaning Contractor	200	200	500
1160-3201	Facility Mtce Contractor	12,000	9,000	10,000
1160-3203	Facility Security Contractor	6,000	3,500	5,700
1160-3206	Garden Mtce Contractor	1,024	1,500	3,092
1160-3210	Advertising & Promotions	2,600	2,000	2,600
1160-3222	Postage	250	200	250
1160-3225	Subscriptions	426	300	375
1160-3228	Staff Security	200	100	200
1160-3278	Program Activities	31,498	32,000	31,498
1160-3295	Sundry Expenses	1,500	1,200	1,500
1160-3325	Volunteer Management	1,000	500	1,000
1160-3382	Program Equipment Maintenance	300	1,300	1,323
	Sub Total Contracts	56,998	51,800	58,038
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1160-3500	Electricity	3,000	3,000	3,000
1160-3502	Water	5,000	8,500	6,000
1160-3503	Telephone - General	620	540	540
1160-3504	Telephones - Mobiles	480	220	480
	Sub Total Utilities (Gas, Electricity, Water, etc)	9,100	12,260	10,020
	<u>Depreciation on Non-Current Assets</u>			
1160-3550	Building Depreciation	24,132	16,800	12,528
1160-3552	Furniture & Equipment Depreciation	1,728	4,000	2,604
	Sub Total Depreciation on Non-Current Assets	25,860	20,800	15,132
	<u>Insurance Expenses</u>			
1160-3031	Workers Compensation	3,533	3,132	3,335
1160-3700	Property Insurance	3,270	2,556	2,800
1160-3722	Multi Risk Insurance	10	1	1
	Sub Total Insurance Expenses	6,813	5,689	6,136

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Heritage			
	Activity: Gosnells Museum			
	<u>Other Expenses</u>			
1160-3754	ESL - Council Properties	360	335	370
	Sub Total Other Expenses	360	335	370
	<u>Activity Based Costing</u>			
1160-4001	Human Resources	4,729	4,450	4,696
1160-4011	Financial Services	4,105	3,845	3,797
1160-4012	ICT	14,077	12,583	12,856
1160-4013	Purchasing Services	1,969	1,868	1,861
1160-4016	Information Management Services	4,720	4,288	4,385
1160-4020	Library and Heritage Administration	46,267	87,391	88,590
1160-4030	Business Systems	10,741	9,852	10,125
	Sub Total Activity Based Costing	86,608	124,277	126,309
	<u>Overhead Costing</u>			
1160-4200	Overhead Absorption	18,719	20,948	20,311
1160-4210	Plant Operating Costs	4,829	5,188	5,166
1160-4220	Plant Depreciation Allocated	1,090	640	1,020
	Sub Total Overhead Costing	24,638	26,775	26,496
	Sub Total Operating Expenses	403,781	426,605	431,232
	Gosnells Museum	396,977	421,905	425,026

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Heritage			
	Activity: Heritage			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Operating</u>			
1162-1310	Grants - Lotteries Commission	(13,000)	-	-
	Sub Total Grants and Subsidies - Operating	(13,000)	-	-
	<u>Fees and Charges</u>			
1162-1582	Leases & Rental Income	-	(40)	-
	Sub Total Fees and Charges	-	(40)	-
	<u>Transfer From Reserve (Operating)</u>			
1162-2227	Recreation & Culture Infrastructure Reserve	(5,000)	-	-
1162-2231	Heritage Condition Reward Scheme	(10,000)	(10,000)	(10,000)
	Sub Total Transfer From Reserve (Operating)	(15,000)	(10,000)	(10,000)
	Sub Total Operating Revenue	(28,000)	(10,040)	(10,000)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1162-3000	Salaries & Wages	145,349	136,140	140,288
1162-3001	Salaries & Wages - Casual	66,448	39,050	39,050
1162-3020	Leave - LSL	5,031	4,827	4,827
1162-3021	Leave - Annual & Loading	13,860	13,296	13,296
1162-3030	Superannuation	23,202	19,460	19,460
1162-3034	Staff Training/Conferences	500	500	500
1162-3036	Staff Uniforms/Protective Clothing	1,620	-	-
1162-3038	Travel - Other	200	200	250
1162-3039	FBT Expenses	1,050	1,000	1,000
	Sub Total Employee Costs	257,260	214,473	218,671
	<u>Materials</u>			
1162-3100	Materials/Consumables	1,446	2,006	2,706
1162-3104	Stationery	1,000	1,500	1,500
	Sub Total Materials	2,446	3,506	4,206
	<u>Contracts</u>			
1162-3201	Facility Mtce Contractor	6,000	4,000	6,000
1162-3203	Facility Security Contractor	2,000	2,500	600
1162-3206	Garden Mtce Contractor	2,030	1,000	5,033
1162-3210	Advertising & Promotions	2,000	1,500	2,000
1162-3214	Consultancy	-	40,000	47,000
1162-3222	Postage	500	400	500
1162-3223	Receptions	2,290	1,750	-
1162-3225	Subscriptions	871	200	486
1162-3278	Program Activities	24,227	20,000	21,500
1162-3295	Sundry Expenses	1,000	1,000	1,500
1162-3325	Volunteer Management	1,685	4,000	3,976
1162-3382	Program Equipment Maintenance	1,000	500	1,000
1162-3383	Non-Recurrent Operating Expenditure	18,000	-	-
1162-3388	Printing	200	200	200
1162-3401	Heritage Condition Reward Scheme Payment	10,000	10,000	10,000
	Sub Total Contracts	71,803	87,050	99,795
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1162-3502	Water	1,200	1,400	1,400
1162-3503	Telephone - General	20	20	20
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,220	1,420	1,420
	<u>Depreciation on Non-Current Assets</u>			
1162-3550	Building Depreciation	30,552	17,100	12,744
1162-3552	Furniture & Equipment Depreciation	12	-	-
	Sub Total Depreciation on Non-Current Assets	30,564	17,100	12,744

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Heritage			
	Activity: Heritage			
	<u>Insurance Expenses</u>			
1162-3031	Workers Compensation	5,137	4,087	4,352
1162-3700	Property Insurance	3,450	2,970	3,253
	Sub Total Insurance Expenses	8,587	7,056	7,605
	<u>Activity Based Costing</u>			
1162-4001	Human Resources	12,711	11,960	12,621
1162-4011	Financial Services	5,745	5,380	5,313
1162-4012	ICT	9,385	8,390	8,571
1162-4013	Purchasing Services	626	594	592
1162-4016	Information Management Services	7,080	6,432	6,578
1162-4020	Library and Heritage Administration	92,533	174,782	177,179
1162-4025	Spatial Services	7,231	6,696	6,948
1162-4030	Business Systems	7,160	6,567	6,749
	Sub Total Activity Based Costing	142,471	220,801	224,552
	<u>Overhead Costing</u>			
1162-4200	Overhead Absorption	10,075	8,504	11,599
1162-4210	Plant Operating Costs	814	1,126	1,122
1162-4220	Plant Depreciation Allocated	675	274	730
	Sub Total Overhead Costing	11,564	9,904	13,450
	<u>Transfer To Reserve (Operating)</u>			
1162-2647	Heritage Condition Reward Scheme	12,500	12,500	12,500
	Sub Total Transfer To Reserve (Operating)	12,500	12,500	12,500
	Sub Total Operating Expenses	538,415	573,810	594,943
	Heritage	510,415	563,770	584,943

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Other Culture			
	Activity: Community Programs			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Operating</u>			
1170-1301	Government Grant	(228,990)	(150,000)	(245,990)
1170-1310	Grants - Lotteries Commission	(5,000)	(5,000)	(5,000)
	Sub Total Grants and Subsidies - Operating	(233,990)	(155,000)	(250,990)
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1170-1426	Sponsorship	(11,000)	(18,000)	(8,500)
1170-1442	Reimbursements	-	(850)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	(11,000)	(18,850)	(8,500)
	<u>Fees and Charges</u>			
1170-1551	Activity Income	(87,528)	(85,000)	(87,694)
	Sub Total Fees and Charges	(87,528)	(85,000)	(87,694)
	Sub Total Operating Revenue	(332,518)	(258,850)	(347,184)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1170-3000	Salaries & Wages	442,928	423,814	423,814
1170-3001	Salaries & Wages - Casual	89,214	81,204	81,204
1170-3011	Allowances	750	720	720
1170-3020	Leave - LSL	16,370	15,664	15,664
1170-3021	Leave - Annual & Loading	43,079	41,325	41,325
1170-3030	Superannuation	57,873	53,670	53,670
1170-3038	Travel - Other	250	400	250
1170-3039	FBT Expenses	1,670	1,000	1,000
	Sub Total Employee Costs	652,134	617,797	617,647
	<u>Materials</u>			
1170-3100	Materials/Consumables	3,350	5,000	3,450
1170-3125	Minor Equipment	9,900	12,000	12,200
	Sub Total Materials	13,250	17,000	15,650
	<u>Contracts</u>			
1170-3210	Advertising & Promotions	20,780	20,000	19,225
1170-3214	Consultancy	2,000	2,000	2,000
1170-3218	Hire Equipment	58,250	55,000	56,250
1170-3220	Receptions - External Provider	6,825	7,500	6,725
1170-3222	Postage	4,000	4,000	4,000
1170-3223	Receptions	1,800	2,000	2,000
1170-3281	Receptions - Volunteers	1,250	1,000	1,250
1170-3295	Sundry Expenses	12,000	10,000	9,500
1170-3325	Volunteer Management	1,250	1,500	1,250
1170-3384	Carry forward Expenditure	95,097	100,000	336,963
1170-3388	Printing	43,300	43,000	42,800
1170-3389	External Contractor	164,555	190,000	157,935
	Sub Total Contracts	411,108	436,000	639,898
	<u>Insurance Expenses</u>			
1170-3031	Workers Compensation	13,655	13,000	12,945
	Sub Total Insurance Expenses	13,655	13,000	12,945
	<u>Other Expenses</u>			
1170-3760	Community Sponsorship	352,890	300,000	329,743
1170-3771	Prize Expense	10,000	12,000	10,000
	Sub Total Other Expenses	362,890	312,000	339,743

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Other Culture			
	Activity: Community Programs			
	<u>Activity Based Costing</u>			
1170-4001	Human Resources	22,466	21,138	22,308
1170-4011	Financial Services	28,713	26,892	26,557
1170-4012	ICT	23,460	20,970	21,426
1170-4013	Purchasing Services	8,408	7,978	7,949
1170-4016	Information Management Services	11,800	10,720	10,963
1170-4017	Administration Accommodation	25,658	27,563	25,197
1170-4029	Leisure Programs	446,296	406,811	417,332
1170-4030	Business Systems	17,899	16,417	16,871
	Sub Total Activity Based Costing	584,701	538,489	548,603
	<u>Overhead Costing</u>			
1170-4210	Plant Operating Costs	455	495	493
1170-4220	Plant Depreciation Allocated	390	354	384
	Sub Total Overhead Costing	845	849	877
	Sub Total Operating Expenses	2,038,583	1,935,135	2,175,362
	Community Programs	1,706,065	1,676,285	1,828,178

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Other Culture			
	Activity: Don Russell Performing Arts Centre			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1174-1426	Sponsorship	(2,000)	-	-
1174-1856	Commission	(500)	-	-
	Sub Total Contributions, Reimbursements and Donations - Operating	(2,500)	-	-
	<u>Fees and Charges</u>			
1174-1551	Activity Income	(63,000)	(68,000)	(60,000)
1174-1581	Venue Hire (Facilities)	(18,000)	(20,215)	(20,215)
1174-1582	Leases & Rental Income	(17,500)	(14,000)	(17,000)
1174-1583	Contract Activity Income	(7,000)	-	-
1174-1592	Sundry Income	(1,500)	(1,600)	(1,200)
1174-1654	Fee - Technician	(20,000)	(23,000)	(17,928)
	Sub Total Fees and Charges	(127,000)	(126,815)	(116,343)
	Sub Total Operating Revenue	(129,500)	(126,815)	(116,343)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1174-3000	Salaries & Wages	214,088	185,817	187,120
1174-3001	Salaries & Wages - Casual	43,135	44,948	44,948
1174-3011	Allowances	1,501	1,440	1,440
1174-3020	Leave - LSL	6,916	6,055	6,055
1174-3021	Leave - Annual & Loading	16,242	15,476	15,476
1174-3030	Superannuation	30,186	26,830	26,830
1174-3034	Staff Training/Conferences	3,500	3,000	3,280
1174-3036	Staff Uniforms/Protective Clothing	400	200	400
1174-3038	Travel - Other	150	100	150
1174-3039	FBT Expenses	4,860	5,000	5,000
	Sub Total Employee Costs	320,977	288,866	290,699
	<u>Materials</u>			
1174-3100	Materials/Consumables	3,636	3,806	3,636
1174-3104	Stationery	1,100	1,000	1,000
1174-3123	Purchases for Resale	1,600	1,500	1,500
1174-3125	Minor Equipment	10,000	8,000	8,000
	Sub Total Materials	16,336	14,306	14,136
	<u>Contracts</u>			
1174-3200	Facility Cleaning Contractor	2,000	1,700	1,000
1174-3201	Facility Mtce Contractor	6,000	6,000	7,000
1174-3203	Facility Security Contractor	11,000	9,000	9,000
1174-3206	Garden Mtce Contractor	700	500	700
1174-3210	Advertising & Promotions	21,000	20,000	20,000
1174-3213	Cash Security	300	50	600
1174-3214	Consultancy	3,000	2,000	4,000
1174-3216	Online Collection Expenses	-	-	50
1174-3217	Over the Counter Collection Expenses	600	600	600
1174-3218	Hire Equipment	2,000	1,500	1,500
1174-3220	Receptions - External Provider	1,000	1,000	1,000
1174-3222	Postage	5,000	5,000	4,760
1174-3225	Subscriptions	400	300	392
1174-3295	Sundry Expenses	750	500	800
1174-3314	Licenses & Affiliations	5,000	3,000	5,530
1174-3389	External Contractor	64,000	62,000	62,000
1174-3395	Ticketing Expenses	3,500	4,000	4,400
	Sub Total Contracts	126,250	117,150	123,332

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Recreation and Culture			
	Sub Program: Other Culture			
	Activity: Don Russell Performing Arts Centre			
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1174-3500	Electricity	10,850	14,000	14,000
1174-3502	Water	3,200	3,200	3,200
1174-3503	Telephone - General	2,280	2,500	3,508
1174-3504	Telephones - Mobiles	440	440	440
	Sub Total Utilities (Gas, Electricity, Water, etc)	16,770	20,140	21,148
	<u>Depreciation on Non-Current Assets</u>			
1174-3550	Building Depreciation	68,628	53,800	40,008
1174-3552	Furniture & Equipment Depreciation	23,364	31,300	20,280
	Sub Total Depreciation on Non-Current Assets	91,992	85,100	60,288
	<u>Insurance Expenses</u>			
1174-3031	Workers Compensation	5,986	5,100	5,431
1174-3700	Property Insurance	7,490	10,173	11,143
	Sub Total Insurance Expenses	13,476	15,273	16,574
	<u>Other Expenses</u>			
1174-3754	ESL - Council Properties	1,690	1,568	1,730
1174-3762	Other Expenditure	7,000	-	-
1174-3765	Fee & Fines Refund	500	2,000	1,500
	Sub Total Other Expenses	9,190	3,568	3,230
	<u>Activity Based Costing</u>			
1174-4001	Human Resources	10,642	10,013	10,567
1174-4011	Financial Services	7,769	7,276	7,185
1174-4012	ICT	14,077	12,583	12,856
1174-4013	Purchasing Services	2,521	2,392	2,383
1174-4016	Information Management Services	14,159	12,863	13,154
1174-4023	Leisure Services	73,989	67,355	67,511
1174-4030	Business Systems	10,741	9,852	10,125
	Sub Total Activity Based Costing	133,897	122,334	123,781
	<u>Overhead Costing</u>			
1174-4200	Overhead Absorption	20,532	19,850	18,306
1174-4210	Plant Operating Costs	3,989	4,455	4,436
1174-4220	Plant Depreciation Allocated	3,205	2,664	2,788
	Sub Total Overhead Costing	27,726	26,969	25,530
	Sub Total Operating Expenses	756,615	693,706	678,718
	Don Russell Performing Arts Centre	627,115	566,891	562,375

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Transport			
	Sub Program: Streets, Roads, Bridges, Depots			
	Activity: Road Mtce			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Operating</u>			
1210-1305	Subsidy - MRD Road Lighting	(55,000)	(42,000)	(42,000)
	Sub Total Grants and Subsidies - Operating	(55,000)	(42,000)	(42,000)
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1210-1403	Contributions - Fuel	(2,217)	-	-
1210-1408	Contributions - Parks Mtce	(50,000)	(70,000)	(15,000)
	Sub Total Contributions, Reimbursements and Donations - Operating	(52,217)	(70,000)	(15,000)
	<u>Fees and Charges</u>			
1210-1668	Access Fees - Roads, Info, Crossing	(120,000)	(200,000)	(120,000)
1210-1669	Contribution Street Lighting	(20,000)	(55,000)	(20,000)
	Sub Total Fees and Charges	(140,000)	(255,000)	(140,000)
	<u>Transfer From Reserve (Operating)</u>			
1210-2217	Gosnells Revitalisation Reserve	(27,189)	(3,000)	(29,135)
1210-2326	Central Mad ODP P 1	(8,500)	(34,000)	-
	Sub Total Transfer From Reserve (Operating)	(35,689)	(37,000)	(29,135)
	Sub Total Operating Revenue	(282,906)	(404,000)	(226,135)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1210-3000	Salaries & Wages	1,995,342	1,655,696	1,700,517
1210-3001	Salaries & Wages - Casual	35,372	-	-
1210-3011	Allowances	-	240	720
1210-3020	Leave - LSL	10,766	828	2,485
1210-3021	Leave - Annual & Loading	29,530	2,284	6,847
1210-3030	Superannuation	36,220	2,244	6,737
1210-3034	Staff Training/Conferences	12,330	333	1,000
1210-3036	Staff Uniforms/Protective Clothing	570	-	-
1210-3038	Travel - Other	285	-	-
1210-3039	FBT Expenses	6,720	-	-
	Sub Total Employee Costs	2,127,135	1,661,625	1,718,306
	<u>Materials</u>			
1210-3100	Materials/Consumables	526,964	518,214	502,714
1210-3104	Stationery	850	-	-
	Sub Total Materials	527,814	518,214	502,714
	<u>Contracts</u>			
1210-3206	Garden Mtce Contractor	1,473,999	1,425,802	1,425,802
1210-3214	Consultancy	8,500	-	-
1210-3221	Photocopying	2,405	-	-
1210-3222	Postage	230	-	-
1210-3329	Inert Waste Removal	93,000	160,000	111,750
1210-3383	Non-Recurrent Operating Expenditure	184,000	40,000	50,000
1210-3384	Carry forward Expenditure	21,265	60,801	62,003
1210-3389	External Contractor	1,035,500	1,091,306	1,091,306
1210-3391	Fire Hydrant Maintenance	5,000	1,000	2,500
1210-3394	Survey Costs	-	34,000	-
	Sub Total Contracts	2,823,899	2,812,909	2,743,361
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1210-3291	Street Lighting Current	2,630,000	2,202,560	2,455,000
1210-3500	Electricity	18,740	24,450	24,450
1210-3502	Water	71,640	65,110	65,110
1210-3503	Telephone - General	380	12	30
1210-3504	Telephones - Mobiles	2,590	360	360
	Sub Total Utilities (Gas, Electricity, Water, etc)	2,723,350	2,292,492	2,544,950

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Transport			
	Sub Program: Streets, Roads, Bridges, Depots			
	Activity: Road Mtce			
	<u>Insurance Expenses</u>			
1210-3031	Workers Compensation	8,467	-	1,764
1210-3700	Property Insurance	1,260	861	943
1210-3703	P/L Ins Claims Excess	-	500	-
1210-3730	Art Work Insurance	1,560	680	745
1210-3732	Bridge Insurance	101,680	93,543	64,122
	Sub Total Insurance Expenses	112,967	95,584	67,574
	<u>Other Expenses</u>			
1210-3761	Doubtful and Bad Debts Expense	-	160	-
	Sub Total Other Expenses	-	160	-
	<u>Activity Based Costing</u>			
1210-4001	Human Resources	17,735	-	-
1210-4005	Infrastructure Administration	23,147	-	-
1210-4008	Technical Services	41,128	-	-
1210-4011	Financial Services	12,486	-	-
1210-4012	ICT	28,154	-	-
1210-4013	Purchasing Services	37	-	-
1210-4016	Information Management Services	16,519	-	-
1210-4017	Administration Accommodation	18,327	-	-
1210-4018	Operations Centre	7,159	-	-
1210-4025	Spatial Services	13,257	-	-
1210-4030	Business Systems	21,481	-	-
	Sub Total Activity Based Costing	199,430	-	-
	<u>Overhead Costing</u>			
1210-4200	Overhead Absorption	2,339,949	2,155,667	2,196,570
1210-4210	Plant Operating Costs	475,274	380,091	468,808
1210-4220	Plant Depreciation Allocated	337,818	256,500	301,391
	Sub Total Overhead Costing	3,153,040	2,792,258	2,966,769
	Sub Total Operating Expenses	11,667,635	10,173,242	10,543,674
	Road Mtce	11,384,730	9,769,242	10,317,539

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Transport			
	Sub Program: Streets, Roads, Bridges, Depots			
	Activity: Road Construction			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Non Operating</u>			
1212-1350	Grant - RRG Improvement	-	(2,200,000)	(2,328,000)
1212-1351	Grant - RRG Rehabilitation	(863,901)	(1,075,873)	(1,220,435)
1212-1352	Grants - Main Roads	(25,267)	(90,000)	(73,000)
1212-1353	Grants - Roads to Recovery Program	(250,000)	(886,992)	-
1212-1355	Non Operating Grants	-	(10,000)	-
1212-1356	Grant - Education Department	-	-	(14,818)
1212-1357	Federal Black Spot Funding	(1,705,000)	(400,000)	(1,050,017)
1212-1358	Grants - Dept of Transport	-	-	(10,460)
1212-1359	State Black Spot Funding	(1,335,000)	(253,334)	(546,667)
1212-1363	Direct Grant	-	(297,100)	-
	Sub Total Grants and Subsidies - Non Operating	(4,179,168)	(5,213,299)	(5,243,397)
	<u>Contributions, Reimbursements and Donations - Non Operating</u>			
1212-1472	CC - Other Local Government	-	-	(425,000)
1212-1473	CC - Footpaths	-	(10,670)	-
1212-1476	CC - Bus Shelter	(11,893)	(60,000)	-
1212-1483	Capital Contribution	(50,000)	(77,000)	-
	Sub Total Contributions, Reimbursements and Donations - Non Operating	(61,893)	(147,670)	(425,000)
	<u>Transfer From Reserve (Capital)</u>			
1212-2419	Recreation & Culture Infrastructure Reserve	-	-	(7,992)
1212-2504	TPS 17	-	(8,470)	-
1212-2506	CV ODP	-	(24,278)	(30,600)
	Sub Total Transfer From Reserve (Capital)	-	(32,748)	(38,592)
	Sub Total Operating Revenue	(4,241,061)	(5,393,717)	(5,706,989)
	<u>Operating Expenses</u>			
	<u>Contracts</u>			
1212-3384	Carry forward Expenditure	166,297	-	116,020
	Sub Total Contracts	166,297	-	116,020
	<u>Depreciation on Non-Current Assets</u>			
1212-3552	Furniture & Equipment Depreciation	14,328	14,900	9,636
1212-3553	Roads & Paths Depreciation	6,779,592	6,639,996	6,639,996
1212-3554	Bridges Depreciation	953,736	275,640	251,364
1212-3555	Drains Depreciation	3,162,516	1,023,509	996,792
1212-3556	Car Park Development Depreciation	-	-	105,000
1212-3560	Depreciation - Other Infrastructure	489,840	507,476	185,868
	Sub Total Depreciation on Non-Current Assets	11,400,012	8,461,521	8,188,656
	<u>Other Expenses</u>			
1212-3762	Other Expenditure	-	28,315	-
1212-3767	Land Acquisition	60,000	17,292	60,000
	Sub Total Other Expenses	60,000	45,607	60,000
	Sub Total Operating Expenses	11,626,309	8,507,128	8,364,676
	Road Construction	7,385,248	3,113,411	2,657,687

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Transport			
	Sub Program: Road Plant Purchases			
	Activity: Road Plant Purchases			
	<u>Operating Revenue</u>			
	<u>Profit on Asset Disposals</u>			
1220-1500	Profit - SOA WDV	112,071	69,834	106,067
1220-1501	Profit - SOA Proceeds	(221,500)	(167,077)	(178,000)
	Sub Total Profit on Asset Disposals	(109,429)	(97,243)	(71,933)
	Sub Total Operating Revenue	(109,429)	(97,243)	(71,933)
	<u>Operating Expenses</u>			
	<u>Loss on Asset Disposal</u>			
1220-3600	Loss - SOA WDV	1,610,476	1,078,364	1,672,838
1220-3601	Loss - SOA Proceeds	(922,500)	(950,000)	(1,184,469)
	Sub Total Loss on Asset Disposal	687,976	128,364	488,369
	Sub Total Operating Expenses	687,976	128,364	488,369
	Road Plant Purchases	578,547	31,121	416,436

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Transport			
Sub Program: Traffic Control (Vehicle Licencing)			
Activity: Parking			
<u>Operating Revenue</u>			
<u>Contributions, Reimbursements and Donations - Operating</u>			
1240-1434 Reimbursement - Towage & Poundage	(6,000)	(6,000)	(6,000)
Sub Total Contributions, Reimbursements and Donations - Operating	(6,000)	(6,000)	(6,000)
<u>Fees and Charges</u>			
1240-1575 Fines	(38,000)	(50,000)	(30,000)
1240-1634 Sale - Impounded Vehicles	(12,000)	(17,000)	(12,000)
Sub Total Fees and Charges	(50,000)	(67,000)	(42,000)
Sub Total Operating Revenue	(56,000)	(73,000)	(48,000)
<u>Operating Expenses</u>			
<u>Materials</u>			
1240-3100 Materials/Consumables	5,000	4,000	5,000
Sub Total Materials	5,000	4,000	5,000
<u>Contracts</u>			
1240-3210 Advertising & Promotions	3,500	3,500	3,000
1240-3219 Legal Expenses	4,000	2,000	2,000
1240-3285 Removal - Derelict Vehicles	7,000	9,000	9,000
Sub Total Contracts	14,500	14,500	14,000
<u>Other Expenses</u>			
1240-3765 Fee & Fines Refund	200	100	-
Sub Total Other Expenses	200	100	-
<u>Activity Based Costing</u>			
1240-4011 Financial Services	365	342	337
1240-4013 Purchasing Services	515	489	487
1240-4016 Information Management Services	2,360	2,144	2,193
Sub Total Activity Based Costing	3,240	2,974	3,017
Sub Total Operating Expenses	22,940	21,574	22,017
Parking	(33,060)	(51,426)	(25,983)

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Economic Services			
	Sub Program: Building Control			
	Activity: Building Control			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1330-1403	Contributions - Fuel	(6,650)	(8,601)	(8,601)
	Sub Total Contributions, Reimbursements and Donations - Operating	(6,650)	(8,601)	(8,601)
	<u>Fees and Charges</u>			
1330-1552	Fees - Building Permits	(575,000)	(625,000)	(525,000)
1330-1553	Fees - Building Plan Searches	(51,000)	(53,220)	(51,500)
1330-1572	Strata Title Fees	(4,000)	(4,500)	(2,700)
1330-1599	Sale of Building Specifications	-	(75)	(75)
1330-1638	Fees - Unauthorised Buildings	(5,000)	(5,500)	(4,095)
1330-1642	Development Application Fees	(177,000)	(177,000)	(177,000)
1330-1674	Fees - Demolition Permits	(10,000)	(10,000)	(7,470)
1330-1675	Fees - Compliance Certificates	(20,000)	(25,000)	(20,000)
1330-1676	Fees - Occupancy Permits	(2,000)	(3,000)	(1,890)
	Sub Total Fees and Charges	(844,000)	(903,295)	(789,730)
	Sub Total Operating Revenue	(850,650)	(911,896)	(798,331)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1330-3000	Salaries & Wages	947,374	862,943	896,144
1330-3020	Leave - LSL	35,017	33,122	33,122
1330-3021	Leave - Annual & Loading	93,013	87,341	87,341
1330-3030	Superannuation	117,534	110,399	110,399
1330-3034	Staff Training/Conferences	9,250	9,100	9,100
1330-3036	Staff Uniforms/Protective Clothing	750	500	770
1330-3038	Travel - Other	100	50	100
1330-3039	FBT Expenses	23,760	20,000	20,000
	Sub Total Employee Costs	1,226,798	1,123,455	1,156,976
	<u>Materials</u>			
1330-3104	Stationery	2,500	3,500	4,050
	Sub Total Materials	2,500	3,500	4,050
	<u>Contracts</u>			
1330-3210	Advertising & Promotions	1,500	825	1,650
1330-3214	Consultancy	1,000	1,000	1,000
1330-3216	Online Collection Expenses	-	-	200
1330-3219	Legal Expenses	5,000	5,000	5,000
1330-3221	Photocopying	4,380	4,500	7,415
1330-3222	Postage	3,950	4,325	4,325
1330-3225	Subscriptions	2,500	2,830	2,830
1330-3295	Sundry Expenses	750	1,300	750
	Sub Total Contracts	19,080	19,780	23,170
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1330-3503	Telephone - General	970	1,000	1,250
1330-3504	Telephones - Mobiles	4,490	4,440	4,440
	Sub Total Utilities (Gas, Electricity, Water, etc)	5,460	5,440	5,690
	<u>Insurance Expenses</u>			
1330-3031	Workers Compensation	25,052	22,222	23,666
1330-3722	Multi Risk Insurance	10	2	2
	Sub Total Insurance Expenses	25,062	22,224	23,668
	<u>Other Expenses</u>			
1330-3765	Fee & Fines Refund	25,000	10,000	20,000
	Sub Total Other Expenses	25,000	10,000	20,000

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Economic Services			
	Sub Program: Building Control			
	Activity: Building Control			
	<u>Activity Based Costing</u>			
1330-4001	Human Resources	38,428	36,157	38,157
1330-4002	Customer Services	157,072	148,924	146,612
1330-4003	Governance	38,020	36,623	36,897
1330-4011	Financial Services	23,877	22,363	22,084
1330-4012	ICT	61,001	54,532	55,712
1330-4013	Purchasing Services	552	524	522
1330-4016	Information Management Services	30,679	27,871	28,502
1330-4017	Administration Accommodation	51,316	55,127	50,394
1330-4025	Spatial Services	24,103	22,321	23,161
1330-4030	Business Systems	46,543	42,688	43,871
	Sub Total Activity Based Costing	471,591	447,129	445,912
	<u>Overhead Costing</u>			
1330-4210	Plant Operating Costs	26,822	29,795	29,668
1330-4220	Plant Depreciation Allocated	16,940	15,793	14,632
	Sub Total Overhead Costing	43,762	45,588	44,300
	Sub Total Operating Expenses	1,819,253	1,677,115	1,723,766
	Building Control	968,604	765,220	925,435

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Economic Services			
	Sub Program: Building Control			
	Activity: Swimming Pool Inspection			
	<u>Operating Revenue</u>			
	<u>Fees and Charges</u>			
1332-1595	Inspection Fees - Routine	(118,167)	(117,708)	(114,596)
1332-1639	Fees - Inspection /unapproved	(640)	(200)	(640)
1332-1640	Fines - other	(1,250)	(200)	(1,250)
	Sub Total Fees and Charges	(120,057)	(118,108)	(116,486)
	Sub Total Operating Revenue	(120,057)	(118,108)	(116,486)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1332-3000	Salaries & Wages	66,119	63,423	63,423
1332-3020	Leave - LSL	2,444	2,344	2,344
1332-3021	Leave - Annual & Loading	6,560	6,293	6,293
1332-3030	Superannuation	6,791	6,343	6,343
1332-3034	Staff Training/Conferences	500	500	500
1332-3036	Staff Uniforms/Protective Clothing	500	500	500
	Sub Total Employee Costs	82,914	79,403	79,403
	<u>Materials</u>			
1332-3104	Stationery	244	250	244
	Sub Total Materials	244	250	244
	<u>Contracts</u>			
1332-3219	Legal Expenses	3,000	2,550	3,000
1332-3222	Postage	440	100	440
1332-3389	External Contractor	20,000	30,000	-
	Sub Total Contracts	23,440	32,650	3,440
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1332-3503	Telephone - General	250	230	230
1332-3504	Telephones - Mobiles	490	450	440
	Sub Total Utilities (Gas, Electricity, Water, etc)	740	680	670
	<u>Insurance Expenses</u>			
1332-3031	Workers Compensation	1,720	1,546	1,646
	Sub Total Insurance Expenses	1,720	1,546	1,646
	<u>Activity Based Costing</u>			
1332-4001	Human Resources	2,956	2,781	2,935
1332-4011	Financial Services	1,661	1,556	1,536
1332-4012	ICT	4,692	4,195	4,285
1332-4013	Purchasing Services	92	87	87
1332-4016	Information Management Services	2,360	2,144	2,193
1332-4017	Administration Accommodation	3,666	3,938	3,600
1332-4025	Spatial Services	12,052	11,161	11,581
1332-4030	Business Systems	3,580	3,283	3,374
	Sub Total Activity Based Costing	31,057	29,145	29,590
	<u>Overhead Costing</u>			
1332-4210	Plant Operating Costs	2,947	6,180	6,154
1332-4220	Plant Depreciation Allocated	3,600	3,388	3,245
	Sub Total Overhead Costing	6,547	9,568	9,399
	Sub Total Operating Expenses	146,662	153,241	124,392
	Swimming Pool Inspection	26,605	35,133	7,906

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Economic Services			
Sub Program: Economic Development			
Activity: Economic Development			
<u>Operating Revenue</u>			
Sub Total Operating Revenue	<u>-</u>	<u>-</u>	<u>-</u>
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
1360-3000 Salaries & Wages	158,269	151,830	151,830
1360-3020 Leave - LSL	5,849	5,612	5,612
1360-3021 Leave - Annual & Loading	16,117	25,000	15,461
1360-3030 Superannuation	24,861	25,000	21,893
1360-3034 Staff Training/Conferences	6,000	5,500	5,500
1360-3038 Travel - Other	350	200	350
1360-3039 FBT Expenses	4,740	4,000	4,000
Sub Total Employee Costs	<u>216,186</u>	<u>217,142</u>	<u>204,646</u>
<u>Contracts</u>			
1360-3221 Photocopying	920	965	965
1360-3222 Postage	1,000	700	1,000
1360-3223 Receptions	4,000	3,000	5,000
1360-3225 Subscriptions	80,000	77,500	77,500
1360-3295 Sundry Expenses	500	200	500
1360-3303 Promotions	5,000	5,000	5,000
1360-3346 Strategies	47,000	44,000	44,000
1360-3388 Printing	5,000	1,000	3,000
Sub Total Contracts	<u>143,420</u>	<u>132,365</u>	<u>136,965</u>
<u>Utilities (Gas, Electricity, Water, etc)</u>			
1360-3503 Telephone - General	120	170	170
1360-3504 Telephones - Mobiles	610	600	600
Sub Total Utilities (Gas, Electricity, Water, etc)	<u>730</u>	<u>770</u>	<u>770</u>
<u>Insurance Expenses</u>			
1360-3031 Workers Compensation	4,306	3,841	4,091
Sub Total Insurance Expenses	<u>4,306</u>	<u>3,841</u>	<u>4,091</u>
<u>Activity Based Costing</u>			
1360-4001 Human Resources	8,868	8,344	8,806
1360-4011 Financial Services	7,143	6,690	6,606
1360-4012 ICT	9,385	8,390	8,571
1360-4013 Purchasing Services	552	524	522
1360-4016 Information Management Services	7,080	6,432	6,578
1360-4017 Administration Accommodation	7,331	7,876	7,200
1360-4025 Spatial Services	12,052	11,161	11,581
1360-4026 Planning & Sustainability	64,222	58,073	58,423
1360-4030 Business Systems	7,160	6,567	6,749
Sub Total Activity Based Costing	<u>123,794</u>	<u>114,055</u>	<u>115,036</u>
<u>Overhead Costing</u>			
1360-4210 Plant Operating Costs	3,977	4,406	4,387
1360-4220 Plant Depreciation Allocated	2,480	2,209	2,025
Sub Total Overhead Costing	<u>6,457</u>	<u>6,614</u>	<u>6,412</u>
Sub Total Operating Expenses	<u>494,893</u>	<u>474,788</u>	<u>467,920</u>
Economic Development	<u>494,893</u>	<u>474,788</u>	<u>467,920</u>

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Economic Services			
	Sub Program: Economic Development			
	Activity: Urban Regeneration			
	<u>Operating Revenue</u>			
	Sub Total Operating Revenue	-	-	-
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1362-3000	Salaries & Wages	262,105	229,597	229,597
1362-3020	Leave - LSL	9,688	8,486	8,486
1362-3021	Leave - Annual & Loading	23,433	32,000	20,243
1362-3030	Superannuation	32,167	27,990	27,990
1362-3034	Staff Training/Conferences	3,000	1,000	3,034
1362-3038	Travel - Other	500	500	500
1362-3039	FBT Expenses	9,450	7,000	7,000
	Sub Total Employee Costs	340,343	306,573	296,850
	<u>Materials</u>			
1362-3104	Stationery	250	150	250
	Sub Total Materials	250	150	250
	<u>Contracts</u>			
1362-3214	Consultancy	5,000	10,000	10,000
1362-3221	Photocopying	5,040	4,100	5,290
1362-3222	Postage	1,000	2,800	1,000
1362-3223	Receptions	2,000	500	2,000
1362-3225	Subscriptions	2,000	2,000	2,000
1362-3295	Sundry Expenses	3,000	1,000	3,000
1362-3384	Carry forward Expenditure	50,000	-	-
	Sub Total Contracts	68,040	20,400	23,290
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1362-3503	Telephone - General	150	140	170
1362-3504	Telephones - Mobiles	1,920	2,600	840
	Sub Total Utilities (Gas, Electricity, Water, etc)	2,070	2,740	1,010
	<u>Insurance Expenses</u>			
1362-3031	Workers Compensation	6,875	5,646	6,013
1362-3722	Multi Risk Insurance	10	1	1
	Sub Total Insurance Expenses	6,885	5,647	6,014
	<u>Activity Based Costing</u>			
1362-4001	Human Resources	8,868	8,344	8,806
1362-4002	Customer Services	5,996	5,685	5,597
1362-4011	Financial Services	7,147	6,694	6,611
1362-4012	ICT	18,770	16,778	17,143
1362-4013	Purchasing Services	534	506	505
1362-4016	Information Management Services	7,080	6,432	6,578
1362-4017	Administration Accommodation	14,661	15,750	14,398
1362-4025	Spatial Services	24,103	22,321	23,161
1362-4026	Planning & Sustainability	64,222	58,073	58,423
1362-4030	Business Systems	14,322	13,136	13,500
	Sub Total Activity Based Costing	165,704	153,719	154,720
	<u>Overhead Costing</u>			
1362-4210	Plant Operating Costs	5,504	6,217	6,191
1362-4220	Plant Depreciation Allocated	4,190	3,707	3,250
	Sub Total Overhead Costing	9,694	9,924	9,441
	Sub Total Operating Expenses	592,986	499,153	491,575
	Urban Regeneration	592,986	499,153	491,575

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Economic Services			
Sub Program: Economic Development			
Activity: Town centre Economic Development			
<u>Operating Revenue</u>			
Sub Total Operating Revenue	-	-	-
<u>Operating Expenses</u>			
<u>Contracts</u>			
1364-3214 Consultancy	-	20,000	-
1364-3384 Carry forward Expenditure	323,559	50,000	-
Sub Total Contracts	323,559	70,000	-
Sub Total Operating Expenses	323,559	70,000	-
Town centre Economic Development	323,559	70,000	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Economic Services			
	Sub Program: Economic Development			
	Activity: Maddington/Kenwick			
	<u>Operating Revenue</u>			
	<u>Transfer From Reserve (Operating)</u>			
1366-2224	Maddington/Kenwick Revital Reserve	(150,000)	-	-
	Sub Total Transfer From Reserve (Operating)	(150,000)	-	-
	Sub Total Operating Revenue	(150,000)	-	-
	<u>Operating Expenses</u>			
	<u>Contracts</u>			
1366-3384	Carry forward Expenditure	150,000	-	-
	Sub Total Contracts	150,000	-	-
	Sub Total Operating Expenses	150,000	-	-
	Maddington/Kenwick	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Economic Services			
	Sub Program: Other Economic Services			
	Activity: Other Economic Services			
	<u>Operating Revenue</u>			
	<u>Fees and Charges</u>			
1380-1620	Royalties - Crushed Stone	(800,000)	(815,000)	(200,000)
1380-1621	Licences - Excavation	(4,800)	(4,400)	(4,800)
1380-1622	Rent - Quarry	(110,000)	(104,000)	(107,000)
1380-1644	TTL Maddington Golf Course	(25,500)	(24,748)	(24,748)
1380-1645	TTL Mills Park	(43,327)	(85,000)	(41,326)
1380-1646	TTL Murdoch Road (DRPAC)	(21,630)	(21,000)	(21,000)
1380-1647	TTL Sutherlands Park	(82,932)	(80,490)	(80,490)
1380-1648	TTL Walter Padbury Park	(63,532)	(57,393)	(57,393)
1380-1649	TTL Langford Oval	(22,660)	(22,000)	(22,000)
1380-1651	TTL Gosnells Oval	(85,162)	(91,077)	(91,077)
1380-1664	TTL Kelvin Rd Tip	(24,623)	(23,450)	(23,450)
1380-1665	Floodlighting Levy	(10,500)	(10,500)	(10,500)
1380-1667	TTL PCYC	(24,790)	(23,610)	(23,610)
1380-1681	Licence Agreement	(10,000)	(10,000)	-
	Sub Total Fees and Charges	(1,329,456)	(1,372,668)	(707,394)
	Sub Total Operating Revenue	(1,329,456)	(1,372,668)	(707,394)
	<u>Operating Expenses</u>			
	<u>Contracts</u>			
1380-3394	Survey Costs	20,000	14,250	5,000
	Sub Total Contracts	20,000	14,250	5,000
	<u>Other Expenses</u>			
1380-3769	Donation Expense	-	11,806	23,610
	Sub Total Other Expenses	-	11,806	23,610
	<u>Activity Based Costing</u>			
1380-4011	Financial Services	7,415	6,944	6,858
1380-4016	Information Management Services	2,360	2,144	2,193
	Sub Total Activity Based Costing	9,775	9,088	9,050
	<u>Transfer To Reserve (Operating)</u>			
1380-2600	Don Russell Performing Arts Centre	21,630	21,000	21,000
1380-2601	Refuse Disposal Site Rehab Reserve	24,623	23,450	23,450
1380-2604	Walter Padbury Park	63,532	57,393	57,393
1380-2605	Sutherlands Park Reserve	82,932	80,490	80,490
1380-2606	Harmony Fields	25,500	24,748	24,748
1380-2607	Mills Park Reserve	43,327	85,000	41,326
1380-2608	Langford Oval Redevelopment	22,660	22,000	22,000
1380-2609	Gosnells Oval Redevelopment	85,162	91,077	91,077
1380-2639	Floodlighting Levy	10,500	10,500	10,500
1380-2648	Local Open Space Strategy	24,790	11,806	-
	Sub Total Transfer To Reserve (Operating)	404,656	427,464	371,984
	Sub Total Operating Expenses	434,431	462,608	409,644
	Other Economic Services	(895,025)	(910,060)	(297,750)

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Private Works			
	Activity: Private Works			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1400-1404	Contributions - Household Drainage	(150,000)	(180,000)	(160,000)
	Sub Total Contributions, Reimbursements and Donations - Operating	(150,000)	(180,000)	(160,000)
	<u>Fees and Charges</u>			
1400-1584	Private Works Income	(160,000)	(170,000)	(142,000)
	Sub Total Fees and Charges	(160,000)	(170,000)	(142,000)
	Sub Total Operating Revenue	(310,000)	(350,000)	(302,000)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1400-3000	Salaries & Wages	71,124	70,000	56,431
	Sub Total Employee Costs	71,124	70,000	56,431
	<u>Materials</u>			
1400-3100	Materials/Consumables	70,000	60,000	73,750
	Sub Total Materials	70,000	60,000	73,750
	<u>Contracts</u>			
1400-3227	Valuations	-	7,000	-
1400-3245	Crossovers	55,000	48,870	45,000
1400-3276	Private Works	-	-	4,800
1400-3329	Inert Waste Removal	5,950	5,000	3,100
1400-3384	Carry forward Expenditure	-	11,000	11,000
1400-3389	External Contractor	8,750	35,000	3,100
	Sub Total Contracts	69,700	106,870	67,000
	<u>Other Expenses</u>			
1400-3769	Donation Expense	-	370	-
	Sub Total Other Expenses	-	370	-
	<u>Overhead Costing</u>			
1400-4200	Overhead Absorption	96,280	96,854	86,289
1400-4210	Plant Operating Costs	16,316	16,592	16,229
1400-4220	Plant Depreciation Allocated	11,238	13,571	10,408
	Sub Total Overhead Costing	123,835	127,018	112,926
	Sub Total Operating Expenses	334,659	364,258	310,107
	Private Works	24,659	14,258	8,107

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: CEO Office Admin			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1410-1421	Reimbursement of Workers Comp	-	(1,300)	-
1410-1442	Reimbursements	-	(5,700)	-
1410-1443	Reimbursements - Staff	-	(50)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(7,050)	-
	<u>Activity Based Costing</u>			
1410-4100	ABC Recovery	(840,354)	(781,244)	(794,534)
	Sub Total Activity Based Costing	(840,354)	(781,244)	(794,534)
	Sub Total Operating Revenue	(840,354)	(788,294)	(794,534)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1410-3000	Salaries & Wages	448,636	409,154	409,154
1410-3020	Leave - LSL	16,582	15,121	15,121
1410-3021	Leave - Annual & Loading	47,896	43,584	43,584
1410-3030	Superannuation	51,082	45,655	45,655
1410-3032	Staff Recruitment	3,000	8,390	8,390
1410-3034	Staff Training/Conferences	15,000	10,000	10,000
1410-3038	Travel - Other	600	600	600
1410-3039	FBT Expenses	14,660	13,000	13,000
1410-3046	Professional Development	-	5,000	5,000
	Sub Total Employee Costs	597,456	550,504	550,504
	<u>Materials</u>			
1410-3104	Stationery	1,500	1,500	1,500
	Sub Total Materials	1,500	1,500	1,500
	<u>Contracts</u>			
1410-3214	Consultancy	35,000	25,000	35,000
1410-3221	Photocopying	5,175	4,315	4,315
1410-3222	Postage	200	300	300
1410-3223	Receptions	5,000	5,000	5,000
1410-3225	Subscriptions	30,000	30,000	30,000
1410-3295	Sundry Expenses	4,000	2,000	4,000
1410-3384	Carry forward Expenditure	-	4,000	-
	Sub Total Contracts	79,375	70,615	78,615
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1410-3503	Telephone - General	270	200	175
1410-3504	Telephones - Mobiles	2,400	1,500	1,140
	Sub Total Utilities (Gas, Electricity, Water, etc)	2,670	1,700	1,315
	<u>Depreciation on Non-Current Assets</u>			
1410-3552	Furniture & Equipment Depreciation	-	2,800	1,824
	Sub Total Depreciation on Non-Current Assets	-	2,800	1,824
	<u>Insurance Expenses</u>			
1410-3031	Workers Compensation	11,848	10,126	10,784
1410-3706	Professional Indemnity	36,410	34,676	36,196
	Sub Total Insurance Expenses	48,258	44,802	46,980
	<u>Activity Based Costing</u>			
1410-4017	Administration Accommodation	14,661	15,750	14,398
1410-4028	Communication & Marketing	82,216	86,383	86,046
	Sub Total Activity Based Costing	96,877	102,133	100,443
	<u>Overhead Costing</u>			
1410-4210	Plant Operating Costs	7,018	7,880	7,847
1410-4220	Plant Depreciation Allocated	7,200	6,360	5,506
	Sub Total Overhead Costing	14,218	14,240	13,353
	Sub Total Operating Expenses	840,354	788,294	794,534
	CEO Office Admin	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Human Resources			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1411-1403	Contributions - Fuel	(2,217)	(2,150)	(2,150)
1411-1442	Reimbursements	-	(27,000)	-
1411-1443	Reimbursements - Staff	-	(1,500)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	(2,217)	(30,650)	(2,150)
	<u>Other Revenue</u>			
1411-1851	Other Revenue	-	(350)	-
	Sub Total Other Revenue	-	(350)	-
	<u>Activity Based Costing</u>			
1411-4100	ABC Recovery	(1,343,487)	(1,264,090)	(1,334,035)
	Sub Total Activity Based Costing	(1,343,487)	(1,264,090)	(1,334,035)
	Sub Total Operating Revenue	(1,345,704)	(1,295,090)	(1,336,186)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1411-3000	Salaries & Wages	605,083	576,016	576,016
1411-3001	Salaries & Wages - Casual	14,122	17,421	17,421
1411-3020	Leave - LSL	22,364	5,000	21,290
1411-3021	Leave - Annual & Loading	56,737	54,914	54,914
1411-3030	Superannuation	73,220	74,423	74,423
1411-3034	Staff Training/Conferences	17,710	16,970	16,970
1411-3038	Travel - Other	700	1,050	400
1411-3039	FBT Expenses	12,800	12,000	12,000
1411-3042	Staff Recognition Scheme	9,000	9,000	9,000
1411-3047	Employee Assistance Program	13,000	14,000	12,000
1411-3048	Safety Program	63,200	50,000	67,200
1411-3049	Corporate Training	53,500	50,000	36,000
1411-3051	Wellness Program	71,000	50,000	70,000
	Sub Total Employee Costs	1,012,436	930,794	967,634
	<u>Materials</u>			
1411-3104	Stationery	10,300	7,500	9,300
	Sub Total Materials	10,300	7,500	9,300
	<u>Contracts</u>			
1411-3214	Consultancy	4,500	4,500	4,500
1411-3215	Courier Expenses	500	100	500
1411-3219	Legal Expenses	-	500	3,000
1411-3221	Photocopying	6,255	4,500	3,325
1411-3222	Postage	2,000	1,000	2,200
1411-3223	Receptions	7,000	5,200	4,000
1411-3225	Subscriptions	25,500	26,750	26,750
1411-3295	Sundry Expenses	4,300	100	4,000
1411-3365	Service Agreements	8,000	-	8,000
1411-3384	Carry forward Expenditure	-	57,775	56,326
	Sub Total Contracts	58,055	100,425	112,601
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1411-3503	Telephone - General	580	600	720
1411-3504	Telephones - Mobiles	2,150	2,800	1,430
	Sub Total Utilities (Gas, Electricity, Water, etc)	2,730	3,400	2,150
	<u>Depreciation on Non-Current Assets</u>			
1411-3552	Furniture & Equipment Depreciation	-	200	144
	Sub Total Depreciation on Non-Current Assets	-	200	144

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Human Resources			
	<u>Insurance Expenses</u>			
1411-3031	Workers Compensation	16,202	14,672	15,625
1411-3718	Personal Injury Insurance	7,250	6,900	2,916
1411-3720	Journey Injury Insurance	4,300	4,089	2,533
	Sub Total Insurance Expenses	27,752	25,661	21,074
	<u>Activity Based Costing</u>			
1411-4010	Corporate Service	83,053	83,618	80,993
1411-4011	Financial Services	20,639	19,330	19,089
1411-4012	ICT	37,539	33,559	34,284
1411-4013	Purchasing Services	1,932	1,833	1,826
1411-4016	Information Management Services	16,519	15,007	15,347
1411-4017	Administration Accommodation	29,324	31,501	28,797
1411-4030	Business Systems	28,641	26,269	26,997
	Sub Total Activity Based Costing	217,647	211,117	207,333
	<u>Overhead Costing</u>			
1411-4210	Plant Operating Costs	9,294	10,304	10,261
1411-4220	Plant Depreciation Allocated	7,490	5,689	5,689
	Sub Total Overhead Costing	16,784	15,993	15,950
	Sub Total Operating Expenses	1,345,704	1,295,090	1,336,186
	Human Resources	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Customer Service			
	<u>Operating Revenue</u>			
	<u>Activity Based Costing</u>			
1412-4100	ABC Recovery	(988,631)	(937,347)	(922,793)
	Sub Total Activity Based Costing	(988,631)	(937,347)	(922,793)
	Sub Total Operating Revenue	(988,631)	(937,347)	(922,793)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1412-3000	Salaries & Wages	514,204	476,100	476,100
1412-3001	Salaries & Wages - Casual	11,245	20,000	-
1412-3020	Leave - LSL	19,005	17,596	17,596
1412-3021	Leave - Annual & Loading	46,928	44,310	44,310
1412-3030	Superannuation	69,732	65,000	63,315
1412-3034	Staff Training/Conferences	3,500	3,500	3,500
1412-3036	Staff Uniforms/Protective Clothing	5,100	4,000	5,100
1412-3038	Travel - Other	50	50	50
	Sub Total Employee Costs	669,764	630,556	609,971
	<u>Materials</u>			
1412-3100	Materials/Consumables	100	100	100
1412-3104	Stationery	4,500	3,500	4,400
	Sub Total Materials	4,600	3,600	4,500
	<u>Contracts</u>			
1412-3205	Furniture & Equipment Mtce	300	300	300
1412-3213	Cash Security	2,900	3,200	3,200
1412-3221	Photocopying	4,420	4,725	4,725
1412-3222	Postage	2,500	3,000	2,700
1412-3225	Subscriptions	500	500	-
1412-3295	Sundry Expenses	1,000	500	800
1412-3343	Rounding Exp/Inc	50	50	50
1412-3389	External Contractor	-	5,000	9,000
	Sub Total Contracts	11,670	17,275	20,775
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1412-3503	Telephone - General	730	740	740
	Sub Total Utilities (Gas, Electricity, Water, etc)	730	740	740
	<u>Insurance Expenses</u>			
1412-3031	Workers Compensation	13,884	11,858	12,628
	Sub Total Insurance Expenses	13,884	11,858	12,628
	<u>Activity Based Costing</u>			
1412-4001	Human Resources	29,559	27,813	29,351
1412-4003	Governance	63,366	61,038	61,495
1412-4011	Financial Services	12,013	11,251	11,111
1412-4012	ICT	61,001	54,532	55,712
1412-4013	Purchasing Services	736	698	696
1412-4016	Information Management Services	25,959	23,583	24,117
1412-4017	Administration Accommodation	43,985	47,251	43,195
1412-4025	Spatial Services	4,821	4,464	4,632
1412-4030	Business Systems	46,543	42,688	43,871
	Sub Total Activity Based Costing	287,983	273,318	274,179
	Sub Total Operating Expenses	988,631	937,347	922,793
	Customer Service	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Governance Admin			
	<u>Operating Revenue</u>			
	<u>Activity Based Costing</u>			
1413-4100	ABC Recovery	(633,665)	(610,380)	(614,947)
	Sub Total Activity Based Costing	(633,665)	(610,380)	(614,947)
	Sub Total Operating Revenue	(633,665)	(610,380)	(614,947)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1413-3000	Salaries & Wages	266,142	256,603	256,603
1413-3020	Leave - LSL	9,837	9,484	9,484
1413-3021	Leave - Annual & Loading	23,994	23,132	23,132
1413-3030	Superannuation	41,788	39,596	39,596
1413-3032	Staff Recruitment	10,000	10,000	10,000
1413-3034	Staff Training/Conferences	4,800	2,000	4,600
1413-3038	Travel - Other	50	50	50
1413-3039	FBT Expenses	9,750	9,000	9,000
1413-3050	Recognition of Service	200	700	700
	Sub Total Employee Costs	366,561	350,565	353,165
	<u>Materials</u>			
1413-3104	Stationery	200	200	200
	Sub Total Materials	200	200	200
	<u>Contracts</u>			
1413-3221	Photocopying	940	600	860
1413-3222	Postage	100	100	100
1413-3295	Sundry Expenses	250	200	200
	Sub Total Contracts	1,290	900	1,160
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1413-3503	Telephone - General	120	120	120
1413-3504	Telephones - Mobiles	930	1,000	1,350
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,050	1,120	1,470
	<u>Insurance Expenses</u>			
1413-3031	Workers Compensation	7,177	6,484	6,905
1413-3706	Professional Indemnity	30,850	29,380	30,668
	Sub Total Insurance Expenses	38,027	35,864	37,573
	<u>Activity Based Costing</u>			
1413-4000	CEO Office	84,035	78,124	79,453
1413-4001	Human Resources	5,911	5,562	5,870
1413-4011	Financial Services	7,575	7,095	7,006
1413-4012	ICT	9,385	8,390	8,571
1413-4013	Purchasing Services	110	105	104
1413-4016	Information Management Services	4,720	4,288	4,385
1413-4017	Administration Accommodation	7,331	7,876	7,200
1413-4025	Spatial Services	4,821	4,464	4,632
1413-4028	Communication & Marketing	82,216	86,383	86,046
1413-4030	Business Systems	7,160	6,567	6,749
	Sub Total Activity Based Costing	213,266	208,853	210,017
	<u>Overhead Costing</u>			
1413-4210	Plant Operating Costs	5,520	6,149	6,123
1413-4220	Plant Depreciation Allocated	7,750	6,728	5,239
	Sub Total Overhead Costing	13,270	12,878	11,362
	Sub Total Operating Expenses	633,665	610,380	614,947
	Governance Admin	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Infrastructure Administration			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1414-1442	Reimbursements	-	(1,800)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(1,800)	-
	<u>Activity Based Costing</u>			
1414-4100	ABC Recovery	(771,573)	(754,828)	(747,717)
	Sub Total Activity Based Costing	(771,573)	(754,828)	(747,717)
	Sub Total Operating Revenue	(771,573)	(756,628)	(747,717)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1414-3000	Salaries & Wages	266,142	256,603	256,603
1414-3020	Leave - LSL	9,837	9,484	9,484
1414-3021	Leave - Annual & Loading	23,994	23,132	23,132
1414-3030	Superannuation	41,788	39,596	39,596
1414-3032	Staff Recruitment	25,000	40,000	25,000
1414-3034	Staff Training/Conferences	7,500	5,000	7,500
1414-3038	Travel - Other	50	50	50
1414-3039	FBT Expenses	11,340	10,000	10,000
1414-3042	Staff Recognition Scheme	-	620	-
1414-3050	Recognition of Service	3,000	3,295	2,000
	Sub Total Employee Costs	388,651	387,780	373,365
	<u>Materials</u>			
1414-3100	Materials/Consumables	200	250	250
1414-3104	Stationery	150	100	150
	Sub Total Materials	350	350	400
	<u>Contracts</u>			
1414-3219	Legal Expenses	5,000	5,000	5,000
1414-3221	Photocopying	1,280	1,000	1,350
1414-3222	Postage	25	25	25
1414-3225	Subscriptions	3,000	3,000	3,000
1414-3295	Sundry Expenses	800	250	1,200
	Sub Total Contracts	10,105	9,275	10,575
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1414-3503	Telephone - General	860	800	160
1414-3504	Telephones - Mobiles	870	1,500	870
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,730	2,300	1,030
	<u>Insurance Expenses</u>			
1414-3031	Workers Compensation	7,177	6,484	6,905
1414-3706	Professional Indemnity	30,850	29,380	30,668
	Sub Total Insurance Expenses	38,027	35,864	37,573
	<u>Activity Based Costing</u>			
1414-4000	CEO Office	168,071	156,249	158,907
1414-4001	Human Resources	5,911	5,562	5,870
1414-4011	Financial Services	8,434	7,899	7,801
1414-4012	ICT	9,385	8,390	8,571
1414-4013	Purchasing Services	147	140	139
1414-4016	Information Management Services	4,720	4,288	4,385
1414-4017	Administration Accommodation	7,331	7,876	7,200
1414-4025	Spatial Services	24,103	22,321	23,161
1414-4028	Communication & Marketing	82,216	86,383	86,046
1414-4030	Business Systems	7,160	6,567	6,749
	Sub Total Activity Based Costing	317,480	305,674	308,829

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Infrastructure Administration			
	<u>Overhead Costing</u>			
1414-4210	Plant Operating Costs	9,270	10,332	10,288
1414-4220	Plant Depreciation Allocated	5,960	5,053	5,657
	Sub Total Overhead Costing	15,230	15,385	15,945
	Sub Total Operating Expenses	771,573	756,628	747,717
	Infrastructure Administration	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Technical Services			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Operating</u>			
1415-1304	RoadWise Grant	(6,000)	(6,900)	(6,000)
	Sub Total Grants and Subsidies - Operating	(6,000)	(6,900)	(6,000)
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1415-1403	Contributions - Fuel	(2,217)	(1,500)	-
1415-1421	Reimbursement of Workers Comp	-	(200)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	(2,217)	(1,700)	-
	<u>Fees and Charges</u>			
1415-1582	Leases & Rental Income	(70,000)	(72,778)	(70,000)
1415-1668	Access Fees - Roads, Info, Crossing	(1,000)	(10,000)	(30,000)
	Sub Total Fees and Charges	(71,000)	(82,778)	(100,000)
	<u>Activity Based Costing</u>			
1415-4100	ABC Recovery	(1,685,566)	(1,951,895)	(1,957,390)
	Sub Total Activity Based Costing	(1,685,566)	(1,951,895)	(1,957,390)
	Sub Total Operating Revenue	(1,764,783)	(2,043,272)	(2,063,390)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1415-3000	Salaries & Wages	945,665	1,032,000	1,065,450
1415-3001	Salaries & Wages - Casual	11,629	48,000	23,281
1415-3011	Allowances	-	250	-
1415-3020	Leave - LSL	34,952	39,379	39,379
1415-3021	Leave - Annual & Loading	93,681	106,152	106,152
1415-3030	Superannuation	131,270	132,840	132,840
1415-3034	Staff Training/Conferences	28,705	33,000	33,000
1415-3036	Staff Uniforms/Protective Clothing	1,430	1,000	2,000
1415-3038	Travel - Other	715	1,000	1,000
1415-3039	FBT Expenses	21,160	15,000	15,000
	Sub Total Employee Costs	1,269,207	1,408,621	1,418,102
	<u>Materials</u>			
1415-3100	Materials/Consumables	2,150	1,000	3,000
1415-3104	Stationery	2,150	3,000	3,000
1415-3105	Drafting Supplies	2,000	2,000	2,000
1415-3125	Minor Equipment	1,000	1,000	1,000
	Sub Total Materials	7,300	7,000	9,000
	<u>Contracts</u>			
1415-3210	Advertising & Promotions	6,000	1,500	3,000
1415-3214	Consultancy	21,505	30,000	30,000
1415-3219	Legal Expenses	2,000	2,000	2,000
1415-3221	Photocopying	6,505	7,415	7,415
1415-3222	Postage	575	550	500
1415-3223	Receptions	1,500	1,500	1,000
1415-3225	Subscriptions	35,000	35,000	35,000
1415-3295	Sundry Expenses	1,000	500	1,000
1415-3319	Forward Planning	45,000	60,000	45,000
1415-3367	Maintenance of Plant & Equipment	10,000	2,000	10,000
1415-3389	External Contractor	10,000	6,500	15,000
1415-3392	Road wise Expenditure	6,000	6,000	6,000
	Sub Total Contracts	145,085	152,965	155,915
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1415-3503	Telephone - General	580	800	1,200
1415-3504	Telephones - Mobiles	2,430	5,000	4,560
	Sub Total Utilities (Gas, Electricity, Water, etc)	3,010	5,800	5,760

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Technical Services			
	<u>Depreciation on Non-Current Assets</u>			
1415-3552	Furniture & Equipment Depreciation	-	1,800	1,188
	Sub Total Depreciation on Non-Current Assets	-	1,800	1,188
	<u>Insurance Expenses</u>			
1415-3031	Workers Compensation	25,562	26,961	28,712
1415-3722	Multi Risk Insurance	130	114	125
	Sub Total Insurance Expenses	25,692	27,075	28,837
	<u>Other Expenses</u>			
1415-3765	Fee & Fines Refund	-	1,000	5,000
	Sub Total Other Expenses	-	1,000	5,000
	<u>Activity Based Costing</u>			
1415-4001	Human Resources	26,604	41,719	44,027
1415-4002	Customer Services	36,632	34,732	34,192
1415-4005	Infrastructure Administration	33,178	55,102	54,583
1415-4011	Financial Services	25,255	35,347	34,907
1415-4012	ICT	42,231	58,725	59,997
1415-4013	Purchasing Services	1,766	1,711	1,705
1415-4016	Information Management Services	25,959	36,447	37,271
1415-4017	Administration Accommodation	32,989	55,127	50,394
1415-4025	Spatial Services	10,846	22,321	23,161
1415-4030	Business Systems	32,221	45,971	47,245
	Sub Total Activity Based Costing	267,681	387,201	387,483
	<u>Overhead Costing</u>			
1415-4210	Plant Operating Costs	29,347	36,368	36,214
1415-4220	Plant Depreciation Allocated	17,460	15,443	15,892
	Sub Total Overhead Costing	46,807	51,811	52,106
	Sub Total Operating Expenses	1,764,783	2,043,272	2,063,390
	Technical Services	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Other Property and Services			
Sub Program: Administration Overheads			
Activity: Corporate Services Admin			
<u>Operating Revenue</u>			
<u>Contributions, Reimbursements and Donations - Operating</u>			
1416-1443 Reimbursements - Staff	-	(120)	-
Sub Total Contributions, Reimbursements and Donations - Operating	-	(120)	-
<u>Activity Based Costing</u>			
1416-4100 ABC Recovery	(553,687)	(557,456)	(539,953)
Sub Total Activity Based Costing	(553,687)	(557,456)	(539,953)
Sub Total Operating Revenue	(553,687)	(557,576)	(539,953)
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
1416-3000 Salaries & Wages	267,734	258,201	258,201
1416-3001 Salaries & Wages - Casual	-	15,000	-
1416-3020 Leave - LSL	9,895	9,543	9,543
1416-3021 Leave - Annual & Loading	24,015	30,000	23,158
1416-3030 Superannuation	30,953	29,134	29,134
1416-3032 Staff Recruitment	20,000	20,000	20,000
1416-3034 Staff Training/Conferences	4,500	1,500	4,500
1416-3038 Travel - Other	-	150	-
1416-3039 FBT Expenses	10,150	9,000	9,000
1416-3050 Recognition of Service	500	-	200
Sub Total Employee Costs	367,747	372,528	353,736
<u>Materials</u>			
1416-3104 Stationery	150	150	150
Sub Total Materials	150	150	150
<u>Contracts</u>			
1416-3221 Photocopying	775	745	745
1416-3222 Postage	50	50	50
1416-3223 Receptions	1,600	1,000	1,600
1416-3225 Subscriptions	500	550	450
1416-3295 Sundry Expenses	1,200	1,000	1,300
Sub Total Contracts	4,125	3,345	4,145
<u>Utilities (Gas, Electricity, Water, etc)</u>			
1416-3503 Telephone - General	100	110	110
1416-3504 Telephones - Mobiles	1,810	2,000	1,120
Sub Total Utilities (Gas, Electricity, Water, etc)	1,910	2,110	1,230
<u>Insurance Expenses</u>			
1416-3031 Workers Compensation	6,985	6,311	6,721
1416-3706 Professional Indemnity	30,850	29,380	30,668
1416-3734 Transit Insurance	292	250	292
Sub Total Insurance Expenses	38,127	35,941	37,681
<u>Activity Based Costing</u>			
1416-4000 CEO Office	42,018	39,062	39,727
1416-4017 Administration Accommodation	7,331	7,876	7,200
1416-4028 Communication & Marketing	82,216	86,383	86,046
Sub Total Activity Based Costing	131,565	133,320	132,972
<u>Overhead Costing</u>			
1416-4210 Plant Operating Costs	4,773	5,412	5,389
1416-4220 Plant Depreciation Allocated	5,290	4,769	4,650
Sub Total Overhead Costing	10,063	10,181	10,039
Sub Total Operating Expenses	553,687	557,576	539,953
Corporate Services Admin	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Financial Services			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1417-1403	Contributions - Fuel	-	(2,150)	(2,150)
1417-1424	Legal Recovery	-	(450)	-
1417-1441	Reimbursements - Dishonour Fee	-	(3,500)	-
1417-1442	Reimbursements	-	(300)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(6,400)	(2,150)
	<u>Fees and Charges</u>			
1417-1592	Sundry Income	-	(700)	-
	Sub Total Fees and Charges	-	(700)	-
	<u>Other Revenue</u>			
1417-1850	Discount Received	(90,000)	(98,000)	(90,000)
	Sub Total Other Revenue	(90,000)	(98,000)	(90,000)
	<u>Activity Based Costing</u>			
1417-4100	ABC Recovery	(1,545,052)	(1,447,042)	(1,429,022)
	Sub Total Activity Based Costing	(1,545,052)	(1,447,042)	(1,429,022)
	Sub Total Operating Revenue	(1,635,052)	(1,552,142)	(1,521,172)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1417-3000	Salaries & Wages	920,916	847,279	847,279
1417-3001	Salaries & Wages - Casual	14,184	14,377	14,377
1417-3011	Allowances	750	720	720
1417-3020	Leave - LSL	34,038	31,315	31,315
1417-3021	Leave - Annual & Loading	87,233	81,673	81,673
1417-3030	Superannuation	130,202	115,132	115,132
1417-3034	Staff Training/Conferences	24,500	25,000	23,900
1417-3036	Staff Uniforms/Protective Clothing	100	100	100
1417-3038	Travel - Other	200	500	100
1417-3039	FBT Expenses	18,690	13,000	13,000
	Sub Total Employee Costs	1,230,813	1,129,096	1,127,596
	<u>Materials</u>			
1417-3104	Stationery	8,000	6,000	8,000
	Sub Total Materials	8,000	6,000	8,000
	<u>Contracts</u>			
1417-3204	Equipment Mtce	200	100	200
1417-3210	Advertising & Promotions	-	150	-
1417-3211	Audit - Financial	40,000	38,000	38,000
1417-3212	Bank Charges	12,000	12,500	12,500
1417-3214	Consultancy	12,000	27,000	12,000
1417-3216	Online Collection Expenses	-	200	200
1417-3219	Legal Expenses	3,300	1,000	3,200
1417-3221	Photocopying	3,850	3,500	3,715
1417-3222	Postage	2,300	2,300	2,300
1417-3225	Subscriptions	3,300	3,200	3,200
1417-3295	Sundry Expenses	1,000	1,000	1,000
1417-3388	Printing	7,000	8,000	7,000
1417-3389	External Contractor	-	13,120	-
1417-3390	Investment Advisor	27,000	32,000	32,000
	Sub Total Contracts	111,950	142,070	115,315
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1417-3503	Telephone - General	550	520	520
1417-3504	Telephones - Mobiles	710	720	720
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,260	1,240	1,240

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Financial Services			
	<u>Insurance Expenses</u>			
1417-3031	Workers Compensation	24,935	21,504	22,901
1417-3708	Fidelity Guarantee Insurance	3,490	3,304	3,568
	Sub Total Insurance Expenses	28,425	24,808	26,469
	<u>Activity Based Costing</u>			
1417-4010	Corporate Service	83,053	83,618	80,993
1417-4012	ICT	56,310	50,336	51,427
1417-4017	Administration Accommodation	51,316	55,127	50,394
1417-4030	Business Systems	42,963	39,405	40,497
	Sub Total Activity Based Costing	233,642	228,486	223,311
	<u>Overhead Costing</u>			
1417-4210	Plant Operating Costs	10,872	11,528	11,479
1417-4220	Plant Depreciation Allocated	10,090	8,913	7,762
	Sub Total Overhead Costing	20,962	20,442	19,241
	Sub Total Operating Expenses	1,635,052	1,552,142	1,521,172
	Financial Services	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Depot Operations			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1418-1420	Reimbursement - Insurance Claim	-	(5,500)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(5,500)	-
	<u>Activity Based Costing</u>			
1418-4100	ABC Recovery	(1,036,205)	(860,441)	(799,441)
	Sub Total Activity Based Costing	(1,036,205)	(860,441)	(799,441)
	<u>Transfer From Reserve (Capital)</u>			
1418-2416	Operations Centre Reserve	(50,000)	-	(50,000)
	Sub Total Transfer From Reserve (Capital)	(50,000)	-	(50,000)
	Sub Total Operating Revenue	(1,086,205)	(865,941)	(849,441)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1418-3000	Salaries & Wages	313,534	267,813	267,813
1418-3001	Salaries & Wages - Casual	19,987	15,000	-
1418-3011	Allowances	750	720	720
1418-3020	Leave - LSL	10,097	8,701	8,701
1418-3021	Leave - Annual & Loading	24,538	23,249	23,249
1418-3030	Superannuation	31,183	30,000	24,908
1418-3034	Staff Training/Conferences	7,000	5,000	5,000
1418-3036	Staff Uniforms/Protective Clothing	1,900	1,500	1,500
	Sub Total Employee Costs	408,989	351,983	331,891
	<u>Materials</u>			
1418-3100	Materials/Consumables	30,690	22,000	29,690
1418-3104	Stationery	10,000	10,000	12,000
	Sub Total Materials	40,690	32,000	41,690
	<u>Contracts</u>			
1418-3200	Facility Cleaning Contractor	1,000	1,000	1,000
1418-3201	Facility Mtce Contractor	55,500	43,000	35,500
1418-3203	Facility Security Contractor	17,500	18,000	11,100
1418-3204	Equipment Mtce	8,000	-	-
1418-3206	Garden Mtce Contractor	3,200	3,200	3,200
1418-3214	Consultancy	45,000	-	-
1418-3221	Photocopying	12,135	10,220	10,220
1418-3295	Sundry Expenses	16,400	40,000	14,000
1418-3365	Service Agreements	120,000	115,000	115,000
	Sub Total Contracts	278,735	230,420	190,020
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1418-3500	Electricity	42,600	50,000	55,000
1418-3502	Water	25,000	25,000	25,000
1418-3503	Telephone - General	10,330	10,330	10,330
1418-3504	Telephones - Mobiles	60	60	60
	Sub Total Utilities (Gas, Electricity, Water, etc)	77,990	85,390	90,390
	<u>Depreciation on Non-Current Assets</u>			
1418-3550	Building Depreciation	50,100	24,100	17,952
1418-3552	Furniture & Equipment Depreciation	20,496	-	-
	Sub Total Depreciation on Non-Current Assets	70,596	24,100	17,952
	<u>Insurance Expenses</u>			
1418-3031	Workers Compensation	7,554	5,777	6,152
1418-3700	Property Insurance	9,700	7,015	7,683
1418-3701	Prop/Ins Claims Excess	-	5,000	-
	Sub Total Insurance Expenses	17,254	17,791	13,835
	<u>Other Expenses</u>			
1418-3754	ESL - Council Properties	4,120	3,817	4,050
	Sub Total Other Expenses	4,120	3,817	4,050

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Depot Operations			
	<u>Activity Based Costing</u>			
1418-4001	Human Resources	12,711	11,960	12,621
1418-4002	Customer Services	15,713	14,898	14,667
1418-4005	Infrastructure Administration	7,716	7,548	7,477
1418-4011	Financial Services	8,938	8,371	8,267
1418-4012	ICT	23,462	20,973	21,428
1418-4013	Purchasing Services	1,325	1,257	1,252
1418-4016	Information Management Services	9,440	8,576	8,770
1418-4025	Spatial Services	4,821	4,464	4,632
1418-4030	Business Systems	17,901	16,419	16,874
	Sub Total Activity Based Costing	102,027	94,467	95,988
	<u>Overhead Costing</u>			
1418-4210	Plant Operating Costs	15,305	13,682	13,624
1418-4220	Plant Depreciation Allocated	20,500	12,290	-
	Sub Total Overhead Costing	35,805	25,973	13,624
	Sub Total Operating Expenses	1,036,205	865,941	799,441
	Depot Operations	(50,000)	-	(50,000)

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Computer Services			
	<u>Operating Revenue</u>			
	<u>Activity Based Costing</u>			
1419-4100	ABC Recovery	(2,984,556)	(2,688,157)	(2,762,621)
	Sub Total Activity Based Costing	(2,984,556)	(2,688,157)	(2,762,621)
	Sub Total Operating Revenue	(2,984,556)	(2,688,157)	(2,762,621)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1419-3000	Salaries & Wages	1,076,716	1,017,291	1,017,291
1419-3011	Allowances	3,870	4,920	4,920
1419-3020	Leave - LSL	39,794	10,000	37,598
1419-3021	Leave - Annual & Loading	105,772	99,638	99,638
1419-3030	Superannuation	127,179	121,430	121,430
1419-3034	Staff Training/Conferences	25,500	10,000	15,000
1419-3038	Travel - Other	200	250	200
1419-3039	FBT Expenses	9,530	8,000	8,000
	Sub Total Employee Costs	1,388,561	1,271,529	1,304,077
	<u>Materials</u>			
1419-3103	Paper Stock	100	50	100
1419-3104	Stationery	100	50	100
1419-3131	Printer Toner	2,000	2,200	2,000
	Sub Total Materials	2,200	2,300	2,200
	<u>Contracts</u>			
1419-3204	Equipment Mtce	60,000	14,000	30,000
1419-3214	Consultancy	75,000	75,000	75,000
1419-3215	Courier Expenses	100	50	100
1419-3221	Photocopying	1,585	1,800	1,555
1419-3222	Postage	50	20	50
1419-3224	Software Mtce	827,820	676,000	718,605
1419-3225	Subscriptions	300	200	200
1419-3295	Sundry Expenses	200	200	200
1419-3383	Non-Recurrent Operating Expenditure	4,000	40,175	18,175
1419-3384	Carry forward Expenditure	15,160	21,215	32,945
	Sub Total Contracts	984,215	828,660	876,830
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1419-3503	Telephone - General	980	800	1,130
1419-3504	Telephones - Mobiles	8,940	9,500	7,940
	Sub Total Utilities (Gas, Electricity, Water, etc)	9,920	10,300	9,070
	<u>Depreciation on Non-Current Assets</u>			
1419-3552	Furniture & Equipment Depreciation	217,848	140,500	90,888
1419-3561	Amortisation	210,012	260,389	312,456
	Sub Total Depreciation on Non-Current Assets	427,860	400,889	403,344
	<u>Insurance Expenses</u>			
1419-3031	Workers Compensation	28,418	26,898	26,898
1419-3710	Electronic Equip Insurance	290	290	290
1419-3722	Multi Risk Insurance	330	276	276
	Sub Total Insurance Expenses	29,038	27,464	27,464
	<u>Activity Based Costing</u>			
1419-4010	Corporate Service	83,053	83,618	80,993
1419-4017	Administration Accommodation	51,316	55,127	50,394
	Sub Total Activity Based Costing	134,369	138,745	131,387
	<u>Overhead Costing</u>			
1419-4210	Plant Operating Costs	4,342	4,873	4,852
1419-4220	Plant Depreciation Allocated	4,050	3,397	3,397
	Sub Total Overhead Costing	8,392	8,270	8,249
	Sub Total Operating Expenses	2,984,556	2,688,157	2,762,621
	Computer Services	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Purchasing Services			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1420-1421	Reimbursement of Workers Comp	-	(1,400)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(1,400)	-
	<u>Activity Based Costing</u>			
1420-4100	ABC Recovery	(245,449)	(232,900)	(232,057)
	Sub Total Activity Based Costing	(245,449)	(232,900)	(232,057)
	Sub Total Operating Revenue	(245,449)	(234,300)	(232,057)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1420-3000	Salaries & Wages	137,340	130,343	130,343
1420-3001	Salaries & Wages - Casual	11,894	11,407	11,407
1420-3011	Allowances	750	720	720
1420-3020	Leave - LSL	5,076	4,818	4,818
1420-3021	Leave - Annual & Loading	13,836	13,273	13,273
1420-3030	Superannuation	19,411	18,105	18,105
1420-3034	Staff Training/Conferences	3,500	3,000	3,000
1420-3036	Staff Uniforms/Protective Clothing	400	400	400
1420-3038	Travel - Other	50	50	50
1420-3039	FBT Expenses	5,860	5,000	5,000
	Sub Total Employee Costs	198,117	187,116	187,116
	<u>Materials</u>			
1420-3103	Paper Stock	500	100	500
1420-3104	Stationery	300	400	200
	Sub Total Materials	800	500	700
	<u>Contracts</u>			
1420-3204	Equipment Mtce	500	500	500
1420-3219	Legal Expenses	-	2,513	-
1420-3222	Postage	350	330	330
1420-3225	Subscriptions	2,300	2,200	2,200
1420-3295	Sundry Expenses	800	800	800
	Sub Total Contracts	3,950	6,343	3,830
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1420-3503	Telephone - General	530	530	530
1420-3504	Telephones - Mobiles	480	550	440
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,010	1,080	970
	<u>Insurance Expenses</u>			
1420-3031	Workers Compensation	3,955	3,524	3,753
	Sub Total Insurance Expenses	3,955	3,524	3,753
	<u>Activity Based Costing</u>			
1420-4011	Financial Services	3,822	3,580	3,535
1420-4012	ICT	9,385	8,390	8,571
1420-4016	Information Management Services	4,720	4,288	4,385
1420-4030	Business Systems	7,160	6,567	6,749
	Sub Total Activity Based Costing	25,088	22,825	23,241
	<u>Overhead Costing</u>			
1420-4210	Plant Operating Costs	8,118	8,663	8,627
1420-4220	Plant Depreciation Allocated	4,410	4,248	3,820
	Sub Total Overhead Costing	12,528	12,912	12,447
	Sub Total Operating Expenses	245,449	234,300	232,057
	Purchasing Services	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Other Property and Services			
Sub Program: Administration Overheads			
Activity: Information Management Services			
<u>Operating Revenue</u>			
<u>Contributions, Reimbursements and Donations - Operating</u>			
1421-1443 Reimbursements - Staff	-	(70)	-
Sub Total Contributions, Reimbursements and Donations - Operating	-	(70)	-
<u>Fees and Charges</u>			
1421-1627 Fees - FOI Applications	(1,000)	(2,000)	(1,000)
Sub Total Fees and Charges	(1,000)	(2,000)	(1,000)
<u>Activity Based Costing</u>			
1421-4100 ABC Recovery	(738,651)	(671,050)	(686,230)
Sub Total Activity Based Costing	(738,651)	(671,050)	(686,230)
Sub Total Operating Revenue	(739,651)	(673,120)	(687,230)
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
1421-3000 Salaries & Wages	427,851	397,805	397,805
1421-3020 Leave - LSL	15,813	14,000	14,702
1421-3021 Leave - Annual & Loading	43,432	37,000	40,380
1421-3030 Superannuation	51,115	46,000	46,588
1421-3034 Staff Training/Conferences	6,000	3,000	6,000
1421-3038 Travel - Other	100	200	100
Sub Total Employee Costs	544,311	498,005	505,575
<u>Materials</u>			
1421-3104 Stationery	2,500	1,500	2,500
Sub Total Materials	2,500	1,500	2,500
<u>Contracts</u>			
1421-3204 Equipment Mtce	2,500	1,300	2,500
1421-3215 Courier Expenses	4,000	3,200	4,000
1421-3221 Photocopying	1,385	1,200	1,210
1421-3222 Postage	550	600	550
1421-3225 Subscriptions	500	-	500
1421-3295 Sundry Expenses	300	100	300
1421-3322 Document Preservation & Conservation	4,000	1,000	4,000
1421-3358 Disposal of records	2,000	1,000	2,000
1421-3772 Offsite Storage	35,000	30,000	30,000
Sub Total Contracts	50,235	38,400	45,060
<u>Utilities (Gas, Electricity, Water, etc)</u>			
1421-3503 Telephone - General	120	70	130
Sub Total Utilities (Gas, Electricity, Water, etc)	120	70	130
<u>Insurance Expenses</u>			
1421-3031 Workers Compensation	11,304	10,489	10,489
Sub Total Insurance Expenses	11,304	10,489	10,489
<u>Activity Based Costing</u>			
1421-4011 Financial Services	10,644	9,969	9,845
1421-4012 ICT	46,924	41,947	42,856
1421-4017 Administration Accommodation	32,989	35,439	32,396
1421-4025 Spatial Services	4,821	4,464	4,632
1421-4030 Business Systems	35,803	32,838	33,748
Sub Total Activity Based Costing	131,181	124,656	123,476
Sub Total Operating Expenses	739,651	673,120	687,230
Information Management Services	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Community Engagement Admin			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1422-1442	Reimbursements	-	(850)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(850)	-
	<u>Activity Based Costing</u>			
1422-4100	ABC Recovery	(845,513)	(720,495)	(726,855)
	Sub Total Activity Based Costing	(845,513)	(720,495)	(726,855)
	Sub Total Operating Revenue	(845,513)	(721,345)	(726,855)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1422-3000	Salaries & Wages	274,840	253,400	265,016
1422-3001	Salaries & Wages - Casual	13,807	11,616	-
1422-3020	Leave - LSL	10,158	9,795	9,795
1422-3021	Leave - Annual & Loading	24,764	23,877	23,877
1422-3030	Superannuation	29,587	30,189	30,189
1422-3034	Staff Training/Conferences	5,000	6,000	6,000
1422-3038	Travel - Other	50	100	50
1422-3039	FBT Expenses	9,580	12,000	12,000
1422-3050	Recognition of Service	1,500	2,139	1,300
	Sub Total Employee Costs	369,286	349,116	348,227
	<u>Materials</u>			
1422-3104	Stationery	750	750	750
	Sub Total Materials	750	750	750
	<u>Contracts</u>			
1422-3210	Advertising & Promotions	6,000	2,801	3,500
1422-3214	Consultancy	6,000	1,000	5,000
1422-3219	Legal Expenses	-	1,500	1,500
1422-3221	Photocopying	565	425	425
1422-3222	Postage	50	50	50
1422-3223	Receptions	-	450	-
1422-3295	Sundry Expenses	3,000	2,000	3,000
	Sub Total Contracts	15,615	8,226	13,475
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1422-3503	Telephone - General	120	150	210
1422-3504	Telephones - Mobiles	960	1,670	1,670
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,080	1,820	1,880
	<u>Insurance Expenses</u>			
1422-3031	Workers Compensation	7,416	6,486	6,907
1422-3706	Professional Indemnity	30,850	29,380	30,668
	Sub Total Insurance Expenses	38,266	35,866	37,575
	<u>Activity Based Costing</u>			
1422-4000	CEO Office	126,053	117,187	119,180
1422-4001	Human Resources	11,824	11,125	11,741
1422-4011	Financial Services	3,597	3,369	3,327
1422-4012	ICT	9,385	8,390	8,571
1422-4013	Purchasing Services	257	244	243
1422-4016	Information Management Services	4,720	4,288	4,385
1422-4017	Administration Accommodation	29,324	31,501	28,797
1422-4028	Communication & Marketing	218,273	132,896	132,378
1422-4030	Business Systems	7,160	6,567	6,749
	Sub Total Activity Based Costing	410,594	315,567	315,372

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Community Engagement Admin			
	<u>Overhead Costing</u>			
1422-4210	Plant Operating Costs	4,762	5,401	5,378
1422-4220	Plant Depreciation Allocated	5,160	4,599	4,198
	Sub Total Overhead Costing	9,922	10,000	9,576
	Sub Total Operating Expenses	845,513	721,345	726,855
	Community Engagement Admin	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Administration Accommodation			
	<u>Operating Revenue</u>			
	<u>Activity Based Costing</u>			
1423-4100	ABC Recovery	(1,242,575)	(1,334,848)	(1,220,253)
	Sub Total Activity Based Costing	(1,242,575)	(1,334,848)	(1,220,253)
	Sub Total Operating Revenue	(1,242,575)	(1,334,848)	(1,220,253)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1423-3000	Salaries & Wages	8,347	22,441	22,441
	Sub Total Employee Costs	8,347	22,441	22,441
	<u>Materials</u>			
1423-3100	Materials/Consumables	15,200	15,000	11,700
	Sub Total Materials	15,200	15,000	11,700
	<u>Contracts</u>			
1423-3200	Facility Cleaning Contractor	125,000	120,000	160,000
1423-3201	Facility Mtce Contractor	216,000	180,000	181,000
1423-3203	Facility Security Contractor	35,000	28,000	18,500
1423-3383	Non-Recurrent Operating Expenditure	1,000	-	-
	Sub Total Contracts	377,000	328,000	359,500
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1423-3500	Electricity	143,600	175,000	190,000
1423-3501	Gas	24,000	16,000	20,000
1423-3502	Water	30,000	22,000	30,000
1423-3503	Telephone - General	75,000	100,000	75,000
	Sub Total Utilities (Gas, Electricity, Water, etc)	272,600	313,000	315,000
	<u>Depreciation on Non-Current Assets</u>			
1423-3550	Building Depreciation	465,156	582,800	433,524
1423-3552	Furniture & Equipment Depreciation	45,492	5,800	3,756
	Sub Total Depreciation on Non-Current Assets	510,648	588,600	437,280
	<u>Insurance Expenses</u>			
1423-3700	Property Insurance	49,890	59,574	65,252
	Sub Total Insurance Expenses	49,890	59,574	65,252
	<u>Other Expenses</u>			
1423-3754	ESL - Council Properties	8,890	8,232	9,080
	Sub Total Other Expenses	8,890	8,232	9,080
	Sub Total Operating Expenses	1,242,575	1,334,848	1,220,253
	Administration Accommodation	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Spatial Services			
	<u>Operating Revenue</u>			
	<u>Fees and Charges</u>			
1424-1561	Plan Printing Receipts	(250)	(200)	(500)
	Sub Total Fees and Charges	(250)	(200)	(500)
	<u>Activity Based Costing</u>			
1424-4100	ABC Recovery	(482,065)	(446,422)	(463,224)
	Sub Total Activity Based Costing	(482,065)	(446,422)	(463,224)
	Sub Total Operating Revenue	(482,315)	(446,622)	(463,724)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1424-3000	Salaries & Wages	254,120	246,344	246,344
1424-3011	Allowances	750	720	720
1424-3020	Leave - LSL	9,392	4,000	9,106
1424-3021	Leave - Annual & Loading	24,802	25,000	23,793
1424-3030	Superannuation	34,440	33,000	32,655
1424-3034	Staff Training/Conferences	7,500	5,000	5,000
1424-3038	Travel - Other	150	40	150
	Sub Total Employee Costs	331,154	314,104	317,768
	<u>Materials</u>			
1424-3104	Stationery	1,500	350	1,000
	Sub Total Materials	1,500	350	1,000
	<u>Contracts</u>			
1424-3214	Consultancy	15,000	12,000	15,000
1424-3221	Photocopying	785	520	520
1424-3222	Postage	50	20	50
1424-3224	Software Mtce	70,000	61,000	70,000
1424-3225	Subscriptions	2,000	1,600	2,000
1424-3295	Sundry Expenses	500	550	500
1424-3398	Digital Data Purchases	10,000	7,500	8,000
	Sub Total Contracts	98,335	83,190	96,070
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1424-3503	Telephone - General	60	30	60
1424-3504	Telephones - Mobiles	-	-	470
	Sub Total Utilities (Gas, Electricity, Water, etc)	60	30	530
	<u>Insurance Expenses</u>			
1424-3031	Workers Compensation	6,793	6,565	6,565
	Sub Total Insurance Expenses	6,793	6,565	6,565
	<u>Activity Based Costing</u>			
1424-4011	Financial Services	8,448	7,912	7,814
1424-4012	ICT	14,079	12,616	12,858
1424-4017	Administration Accommodation	10,993	11,809	10,796
1424-4030	Business Systems	10,952	10,045	10,324
	Sub Total Activity Based Costing	44,473	42,383	41,791
	Sub Total Operating Expenses	482,315	446,622	463,724
	Spatial Services	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Facility Management Operations			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1425-1403	Contributions - Fuel	(4,433)	(4,300)	(4,300)
1425-1424	Legal Recovery	(4,000)	(7,000)	(4,000)
1425-1443	Reimbursements - Staff	-	-	(75)
	Sub Total Contributions, Reimbursements and Donations - Operating	(8,433)	(11,300)	(8,375)
	<u>Activity Based Costing</u>			
1425-4100	ABC Recovery	(948,168)	(994,924)	(898,156)
	Sub Total Activity Based Costing	(948,168)	(994,924)	(898,156)
	Sub Total Operating Revenue	(956,601)	(1,006,224)	(906,531)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1425-3000	Salaries & Wages	375,936	386,150	362,678
1425-3001	Salaries & Wages - Casual	22,962	84,519	-
1425-3011	Allowances	1,500	1,354	-
1425-3020	Leave - LSL	13,893	13,404	13,404
1425-3021	Leave - Annual & Loading	36,468	34,740	34,740
1425-3030	Superannuation	52,054	47,144	47,144
1425-3034	Staff Training/Conferences	17,000	17,000	17,000
1425-3036	Staff Uniforms/Protective Clothing	500	500	500
1425-3038	Travel - Other	500	500	500
1425-3039	FBT Expenses	13,010	15,000	15,000
	Sub Total Employee Costs	533,823	600,311	490,966
	<u>Materials</u>			
1425-3100	Materials/Consumables	1,000	187	1,000
1425-3104	Stationery	3,000	3,765	3,000
1425-3125	Minor Equipment	500	133	500
	Sub Total Materials	4,500	4,085	4,500
	<u>Contracts</u>			
1425-3210	Advertising & Promotions	7,500	10,000	10,000
1425-3214	Consultancy	100,000	20,000	100,000
1425-3215	Courier Expenses	300	-	300
1425-3219	Legal Expenses	10,000	10,000	15,000
1425-3221	Photocopying	4,455	3,500	4,295
1425-3222	Postage	1,500	5,000	1,500
1425-3223	Receptions	1,000	1,800	1,000
1425-3225	Subscriptions	10,000	10,000	10,000
1425-3295	Sundry Expenses	1,000	1,500	750
1425-3383	Non-Recurrent Operating Expenditure	-	60,000	-
1425-3384	Carry forward Expenditure	10,500	10,000	-
	Sub Total Contracts	146,255	131,800	142,845
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1425-3503	Telephone - General	290	230	290
1425-3504	Telephones - Mobiles	2,520	2,800	1,630
	Sub Total Utilities (Gas, Electricity, Water, etc)	2,810	3,030	1,920
	<u>Insurance Expenses</u>			
1425-3031	Workers Compensation	10,560	9,031	9,618
	Sub Total Insurance Expenses	10,560	9,031	9,618
	<u>Other Expenses</u>			
1425-3762	Other Expenditure	1,000	1,500	1,750
	Sub Total Other Expenses	1,000	1,500	1,750

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Facility Management Operations			
	<u>Activity Based Costing</u>			
1425-4001	Human Resources	14,780	13,906	14,676
1425-4005	Infrastructure Administration	64,041	70,199	69,538
1425-4011	Financial Services	42,954	40,229	39,728
1425-4012	ICT	23,462	20,973	21,428
1425-4013	Purchasing Services	14,792	14,036	13,985
1425-4016	Information Management Services	11,799	10,719	10,962
1425-4017	Administration Accommodation	25,658	27,563	25,197
1425-4025	Spatial Services	24,103	22,321	23,161
1425-4030	Business Systems	17,901	16,419	16,874
	Sub Total Activity Based Costing	239,490	236,366	235,548
	<u>Overhead Costing</u>			
1425-4210	Plant Operating Costs	11,242	14,008	13,948
1425-4220	Plant Depreciation Allocated	6,920	6,093	5,436
	Sub Total Overhead Costing	18,162	20,100	19,384
	Sub Total Operating Expenses	956,601	1,006,224	906,531
	Facility Management Operations	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Other Property and Services			
Sub Program: Administration Overheads			
Activity: Communications and Marketing			
<u>Operating Revenue</u>			
<u>Contributions, Reimbursements and Donations - Operating</u>			
1427-1442 Reimbursements	-	(150)	-
Sub Total Contributions, Reimbursements and Donations - Operating	-	(150)	-
<u>Other Revenue</u>			
1427-1853 Advertising Rebate	(15,000)	(14,360)	(16,000)
Sub Total Other Revenue	(15,000)	(14,360)	(16,000)
<u>Activity Based Costing</u>			
1427-4100 ABC Recovery	(727,576)	(664,482)	(661,890)
Sub Total Activity Based Costing	(727,576)	(664,482)	(661,890)
Sub Total Operating Revenue	(742,576)	(678,992)	(677,890)
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
1427-3000 Salaries & Wages	406,377	377,857	387,857
1427-3001 Salaries & Wages - Casual	-	10,000	-
1427-3020 Leave - LSL	15,020	14,337	14,337
1427-3021 Leave - Annual & Loading	38,050	36,336	36,336
1427-3030 Superannuation	45,915	42,906	42,906
1427-3032 Staff Recruitment	-	2,300	-
1427-3034 Staff Training/Conferences	8,000	5,000	8,000
1427-3038 Travel - Other	200	200	200
1427-3039 FBT Expenses	7,790	7,000	7,000
Sub Total Employee Costs	521,352	495,936	496,636
<u>Materials</u>			
1427-3104 Stationery	1,000	1,000	1,000
Sub Total Materials	1,000	1,000	1,000
<u>Contracts</u>			
1427-3210 Advertising & Promotions	145,000	131,500	131,500
1427-3215 Courier Expenses	100	50	100
1427-3221 Photocopying	1,690	2,000	2,465
1427-3222 Postage	50	50	50
1427-3225 Subscriptions	13,000	3,000	3,000
1427-3295 Sundry Expenses	500	250	500
1427-3384 Carry forward Expenditure	25,000	-	-
Sub Total Contracts	185,340	136,850	137,615
<u>Utilities (Gas, Electricity, Water, etc)</u>			
1427-3503 Telephone - General	230	200	190
1427-3504 Telephones - Mobiles	2,050	2,000	1,430
Sub Total Utilities (Gas, Electricity, Water, etc)	2,280	2,200	1,620
<u>Insurance Expenses</u>			
1427-3031 Workers Compensation	10,612	9,494	10,111
Sub Total Insurance Expenses	10,612	9,494	10,111
<u>Activity Based Costing</u>			
1427-4017 Administration Accommodation	21,992	23,625	21,597
Sub Total Activity Based Costing	21,992	23,625	21,597
<u>Overhead Costing</u>			
1427-4210 Plant Operating Costs	-	6,177	6,150
1427-4220 Plant Depreciation Allocated	-	3,710	3,160
Sub Total Overhead Costing	-	9,886	9,310
Sub Total Operating Expenses	742,576	678,992	677,890
Communications and Marketing	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Community Capacity Building Admin			
	<u>Operating Revenue</u>			
	<u>Activity Based Costing</u>			
1428-4100	ABC Recovery	(421,142)	(388,535)	(392,369)
	Sub Total Activity Based Costing	(421,142)	(388,535)	(392,369)
	Sub Total Operating Revenue	(421,142)	(388,535)	(392,369)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1428-3000	Salaries & Wages	114,528	112,665	112,665
1428-3020	Leave - LSL	4,233	4,164	4,164
1428-3021	Leave - Annual & Loading	9,777	9,448	9,448
1428-3030	Superannuation	11,773	11,262	11,262
1428-3032	Staff Recruitment	3,000	1,000	5,000
1428-3034	Staff Training/Conferences	3,000	2,500	3,000
1428-3036	Staff Uniforms/Protective Clothing	200	150	200
1428-3038	Travel - Other	600	600	600
1428-3039	FBT Expenses	7,500	7,000	7,000
	Sub Total Employee Costs	154,611	148,789	153,339
	<u>Materials</u>			
1428-3104	Stationery	5,000	7,000	7,000
	Sub Total Materials	5,000	7,000	7,000
	<u>Contracts</u>			
1428-3221	Photocopying	1,425	1,200	1,060
1428-3222	Postage	2,200	2,500	2,200
1428-3295	Sundry Expenses	1,500	1,500	1,500
1428-3314	Licenses & Affiliations	260	260	260
	Sub Total Contracts	5,385	5,460	5,020
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1428-3503	Telephone - General	270	250	210
1428-3504	Telephones - Mobiles	1,070	800	520
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,340	1,050	730
	<u>Depreciation on Non-Current Assets</u>			
1428-3552	Furniture & Equipment Depreciation	2,880	-	-
	Sub Total Depreciation on Non-Current Assets	2,880	-	-
	<u>Insurance Expenses</u>			
1428-3031	Workers Compensation	2,947	2,712	2,888
	Sub Total Insurance Expenses	2,947	2,712	2,888
	<u>Activity Based Costing</u>			
1428-4001	Human Resources	2,956	2,781	2,935
1428-4009	Community Engagement	169,103	144,099	145,371
1428-4011	Financial Services	8,073	7,561	7,467
1428-4012	ICT	9,385	8,390	8,571
1428-4013	Purchasing Services	607	576	574
1428-4016	Information Management Services	4,720	4,288	4,385
1428-4017	Administration Accommodation	21,992	23,625	21,597
1428-4030	Business Systems	7,160	6,567	6,749
	Sub Total Activity Based Costing	223,996	197,887	197,650
	<u>Overhead Costing</u>			
1428-4210	Plant Operating Costs	12,022	13,511	13,453
1428-4220	Plant Depreciation Allocated	12,960	12,126	12,289
	Sub Total Overhead Costing	24,982	25,637	25,742
	Sub Total Operating Expenses	421,142	388,535	392,369
	Community Capacity Building Admin	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Leisure Services Admin			
	<u>Operating Revenue</u>			
	<u>Activity Based Costing</u>			
1429-4100	ABC Recovery	(369,946)	(336,775)	(337,554)
	Sub Total Activity Based Costing	(369,946)	(336,775)	(337,554)
	Sub Total Operating Revenue	(369,946)	(336,775)	(337,554)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1429-3000	Salaries & Wages	120,547	116,931	116,931
1429-3020	Leave - LSL	4,455	4,322	4,322
1429-3021	Leave - Annual & Loading	10,310	9,834	9,834
1429-3030	Superannuation	18,917	18,010	18,010
1429-3034	Staff Training/Conferences	1,500	1,000	1,500
1429-3038	Travel - Other	150	800	150
1429-3039	FBT Expenses	7,990	7,000	7,000
	Sub Total Employee Costs	163,869	157,897	157,747
	<u>Materials</u>			
1429-3104	Stationery	100	200	200
	Sub Total Materials	100	200	200
	<u>Contracts</u>			
1429-3217	Over the Counter Collection Expenses	500	-	-
1429-3221	Photocopying	295	200	215
1429-3222	Postage	150	300	-
1429-3225	Subscriptions	700	500	700
1429-3295	Sundry Expenses	500	300	500
	Sub Total Contracts	2,145	1,300	1,415
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1429-3503	Telephone - General	10	50	10
1429-3504	Telephones - Mobiles	940	800	850
	Sub Total Utilities (Gas, Electricity, Water, etc)	950	850	860
	<u>Insurance Expenses</u>			
1429-3031	Workers Compensation	3,239	2,940	3,131
1429-3722	Multi Risk Insurance	30	19	21
	Sub Total Insurance Expenses	3,269	2,959	3,152
	<u>Activity Based Costing</u>			
1429-4001	Human Resources	2,956	2,781	2,935
1429-4009	Community Engagement	169,103	144,099	145,371
1429-4011	Financial Services	3,045	2,852	2,817
1429-4012	ICT	4,692	4,195	4,285
1429-4013	Purchasing Services	386	367	365
1429-4016	Information Management Services	2,360	2,144	2,193
1429-4017	Administration Accommodation	3,666	3,938	3,600
1429-4030	Business Systems	3,580	3,283	3,374
	Sub Total Activity Based Costing	189,787	163,659	164,939
	<u>Overhead Costing</u>			
1429-4210	Plant Operating Costs	5,526	6,131	6,105
1429-4220	Plant Depreciation Allocated	4,300	3,779	3,137
	Sub Total Overhead Costing	9,826	9,909	9,242
	Sub Total Operating Expenses	369,946	336,775	337,554
	Leisure Services Admin	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Planning & Sustainability Admin			
	<u>Operating Revenue</u>			
	<u>Activity Based Costing</u>			
1430-4100	ABC Recovery	(802,777)	(725,908)	(730,291)
	Sub Total Activity Based Costing	(802,777)	(725,908)	(730,291)
	Sub Total Operating Revenue	(802,777)	(725,908)	(730,291)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1430-3000	Salaries & Wages	291,379	281,465	281,465
1430-3020	Leave - LSL	10,770	10,403	10,403
1430-3021	Leave - Annual & Loading	26,228	25,333	25,333
1430-3030	Superannuation	33,777	28,198	28,198
1430-3032	Staff Recruitment	5,000	4,500	5,000
1430-3034	Staff Training/Conferences	8,000	6,000	6,000
1430-3038	Travel - Other	60	50	50
1430-3050	Recognition of Service	100	233	200
	Sub Total Employee Costs	375,314	356,182	356,649
	<u>Materials</u>			
1430-3104	Stationery	5,000	6,000	5,000
	Sub Total Materials	5,000	6,000	5,000
	<u>Contracts</u>			
1430-3214	Consultancy	7,500	7,000	7,000
1430-3215	Courier Expenses	100	75	150
1430-3219	Legal Expenses	20,000	25,000	25,000
1430-3221	Photocopying	1,695	1,500	1,710
1430-3222	Postage	100	100	100
1430-3223	Receptions	100	30	-
1430-3225	Subscriptions	500	750	750
1430-3295	Sundry Expenses	500	300	750
1430-3384	Carry forward Expenditure	50,000	-	-
	Sub Total Contracts	80,495	34,755	35,460
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1430-3503	Telephone - General	150	130	130
1430-3504	Telephones - Mobiles	990	940	870
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,140	1,070	1,000
	<u>Insurance Expenses</u>			
1430-3031	Workers Compensation	7,606	6,811	7,253
1430-3706	Professional Indemnity	30,850	29,380	30,668
	Sub Total Insurance Expenses	38,456	36,191	37,921
	<u>Activity Based Costing</u>			
1430-4000	CEO Office	168,071	156,249	158,907
1430-4001	Human Resources	5,911	5,562	5,870
1430-4011	Financial Services	9,555	8,949	8,837
1430-4012	ICT	9,385	8,390	8,571
1430-4013	Purchasing Services	791	751	748
1430-4016	Information Management Services	4,720	4,288	4,385
1430-4017	Administration Accommodation	7,331	7,876	7,200
1430-4025	Spatial Services	7,231	6,696	6,948
1430-4028	Communication & Marketing	82,216	86,383	86,046
1430-4030	Business Systems	7,160	6,567	6,749
	Sub Total Activity Based Costing	302,372	291,709	294,261
	Sub Total Operating Expenses	802,777	725,908	730,291
	Planning & Sustainability Admin	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Library and Heritage Administration			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1431-1442	Reimbursements	-	(121)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(121)	-
	<u>Activity Based Costing</u>			
1431-4100	ABC Recovery	(967,117)	(873,910)	(885,897)
	Sub Total Activity Based Costing	(967,117)	(873,910)	(885,897)
	Sub Total Operating Revenue	(967,117)	(874,031)	(885,897)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1431-3000	Salaries & Wages	400,204	375,645	375,645
1431-3001	Salaries & Wages - Casual	33,290	18,537	18,537
1431-3020	Leave - LSL	14,792	13,885	13,885
1431-3021	Leave - Annual & Loading	38,995	26,007	26,007
1431-3030	Superannuation	53,542	47,209	47,209
1431-3032	Staff Recruitment	5,100	5,000	5,100
1431-3034	Staff Training/Conferences	-	2,000	5,765
1431-3036	Staff Uniforms/Protective Clothing	32,435	30,000	31,488
1431-3038	Travel - Other	100	100	100
1431-3039	FBT Expenses	13,580	14,500	14,500
	Sub Total Employee Costs	592,038	532,883	538,236
	<u>Materials</u>			
1431-3104	Stationery	4,200	3,000	3,528
1431-3134	E-Resources Purchases	10,300	2,500	10,000
	Sub Total Materials	14,500	5,500	13,528
	<u>Contracts</u>			
1431-3135	E-Resources Subscriptions	7,360	8,000	8,170
1431-3210	Advertising & Promotions	4,040	1,000	1,470
1431-3212	Bank Charges	50	50	80
1431-3217	Over the Counter Collection Expenses	300	350	300
1431-3221	Photocopying	1,145	900	850
1431-3222	Postage	7,250	6,000	5,500
1431-3225	Subscriptions	820	1,000	1,210
1431-3295	Sundry Expenses	1,500	1,500	1,500
1431-3383	Non-Recurrent Operating Expenditure	1,920	1,200	1,200
1431-3387	Periodicals	15,445	18,000	13,885
1431-3388	Printing	1,000	1,000	1,000
	Sub Total Contracts	40,830	39,000	35,165
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1431-3503	Telephone - General	430	300	300
1431-3504	Telephones - Mobiles	1,570	1,000	1,000
	Sub Total Utilities (Gas, Electricity, Water, etc)	2,000	1,300	1,300
	<u>Insurance Expenses</u>			
1431-3031	Workers Compensation	11,358	9,491	10,108
	Sub Total Insurance Expenses	11,358	9,491	10,108
	<u>Activity Based Costing</u>			
1431-4001	Human Resources	23,648	22,251	23,482
1431-4009	Community Engagement	169,103	144,099	145,371
1431-4011	Financial Services	10,479	9,814	9,692
1431-4012	ICT	28,154	25,169	25,713
1431-4013	Purchasing Services	2,116	2,008	2,000
1431-4016	Information Management Services	9,440	8,576	8,770
1431-4017	Administration Accommodation	25,658	27,563	25,197
1431-4030	Business Systems	21,481	19,702	20,248
	Sub Total Activity Based Costing	290,078	259,181	260,472

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Library and Heritage Administration			
	<u>Overhead Costing</u>			
1431-4210	Plant Operating Costs	9,003	18,005	17,928
1431-4220	Plant Depreciation Allocated	7,310	8,671	9,160
	Sub Total Overhead Costing	16,313	26,676	27,088
	Sub Total Operating Expenses	967,117	874,031	885,897
	Library and Heritage Administration	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Other Property and Services			
Sub Program: Administration Overheads			
Activity: Leisure Programs			
<u>Operating Revenue</u>			
<u>Contributions, Reimbursements and Donations - Operating</u>			
1432-1403 Contributions - Fuel	(2,217)	(2,000)	-
Sub Total Contributions, Reimbursements and Donations - Operating	(2,217)	(2,000)	-
<u>Activity Based Costing</u>			
1432-4100 ABC Recovery	(446,296)	(406,811)	(417,332)
Sub Total Activity Based Costing	(446,296)	(406,811)	(417,332)
Sub Total Operating Revenue	(448,513)	(408,811)	(417,332)
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
1432-3000 Salaries & Wages	151,800	141,646	141,646
1432-3020 Leave - LSL	5,611	5,236	5,236
1432-3021 Leave - Annual & Loading	14,716	13,858	13,858
1432-3030 Superannuation	20,459	18,727	18,727
1432-3032 Staff Recruitment	3,000	-	3,000
1432-3034 Staff Training/Conferences	4,250	3,000	5,250
1432-3036 Staff Uniforms/Protective Clothing	780	600	620
1432-3038 Travel - Other	300	1,000	1,500
1432-3039 FBT Expenses	3,200	4,000	4,000
Sub Total Employee Costs	204,116	188,067	193,837
<u>Materials</u>			
1432-3100 Materials/Consumables	300	200	100
1432-3104 Stationery	5,850	5,000	5,400
Sub Total Materials	6,150	5,200	5,500
<u>Contracts</u>			
1432-3217 Over the Counter Collection Expenses	1,075	700	1,025
1432-3221 Photocopying	2,275	2,000	1,695
1432-3222 Postage	5,500	5,000	5,000
1432-3223 Receptions	2,000	2,000	2,250
1432-3225 Subscriptions	4,215	4,000	4,040
1432-3295 Sundry Expenses	800	200	800
1432-3314 Licenses & Affiliations	1,600	1,000	1,500
1432-3389 External Contractor	4,600	2,000	2,000
Sub Total Contracts	22,065	16,900	18,310
<u>Utilities (Gas, Electricity, Water, etc)</u>			
1432-3503 Telephone - General	500	500	550
1432-3504 Telephones - Mobiles	3,080	3,000	3,290
Sub Total Utilities (Gas, Electricity, Water, etc)	3,580	3,500	3,840
<u>Insurance Expenses</u>			
1432-3031 Workers Compensation	4,045	3,539	3,769
Sub Total Insurance Expenses	4,045	3,539	3,769
<u>Activity Based Costing</u>			
1432-4001 Human Resources	5,911	5,562	5,870
1432-4011 Financial Services	4,122	3,861	3,813
1432-4012 ICT	18,770	16,778	17,143
1432-4013 Purchasing Services	810	768	765
1432-4016 Information Management Services	4,720	4,288	4,385
1432-4017 Administration Accommodation	3,666	3,938	3,600
1432-4023 Leisure Services	147,978	134,710	135,022
1432-4030 Business Systems	14,322	13,136	13,500
Sub Total Activity Based Costing	200,299	183,040	184,097

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Administration Overheads			
	Activity: Leisure Programs			
	<u>Overhead Costing</u>			
1432-4210	Plant Operating Costs	5,308	5,849	5,824
1432-4220	Plant Depreciation Allocated	2,950	2,716	2,155
	Sub Total Overhead Costing	8,258	8,565	7,979
	Sub Total Operating Expenses	448,513	408,811	417,332
	Leisure Programs	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Road Construction Overheads			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1440-1421	Reimbursement of Workers Comp	-	(1,000)	-
1440-1426	Sponsorship	-	(2,500)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(3,500)	-
	<u>Overhead Costing</u>			
1440-4300	Works & Services Overhead Recovery	(2,869,405)	(3,513,381)	(3,526,823)
	Sub Total Overhead Costing	(2,869,405)	(3,513,381)	(3,526,823)
	Sub Total Operating Revenue	(2,869,405)	(3,516,881)	(3,526,823)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1440-3000	Salaries & Wages	255,851	315,701	315,701
1440-3011	Allowances	1,700	2,122	2,122
1440-3020	Leave - LSL	49,761	47,791	47,791
1440-3021	Leave - Annual & Loading	130,576	124,909	124,909
1440-3022	Leave - Public Holidays	51,682	45,887	45,887
1440-3023	Leave - Sick	25,839	22,950	22,950
1440-3030	Superannuation	164,075	160,494	160,494
1440-3034	Staff Training/Conferences	12,000	12,000	12,000
1440-3036	Staff Uniforms/Protective Clothing	10,000	10,000	10,000
1440-3038	Travel - Other	50	50	50
1440-3039	FBT Expenses	5,880	4,000	4,000
	Sub Total Employee Costs	707,414	745,904	745,904
	<u>Materials</u>			
1440-3100	Materials/Consumables	12,000	12,000	12,000
1440-3104	Stationery	200	150	-
	Sub Total Materials	12,200	12,150	12,000
	<u>Contracts</u>			
1440-3204	Equipment Mtce	2,000	2,000	2,000
1440-3210	Advertising & Promotions	1,500	1,000	1,000
1440-3218	Hire Equipment	5,000	2,500	5,000
1440-3222	Postage	1,250	1,500	700
1440-3225	Subscriptions	1,250	500	500
1440-3383	Non-Recurrent Operating Expenditure	4,750	14,631	19,465
	Sub Total Contracts	15,750	22,131	28,665
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1440-3503	Telephone - General	270	500	500
1440-3504	Telephones - Mobiles	4,290	4,000	3,120
	Sub Total Utilities (Gas, Electricity, Water, etc)	4,560	4,500	3,620
	<u>Insurance Expenses</u>			
1440-3031	Workers Compensation	35,544	32,107	34,193
1440-3702	Public Liability Insurance	187,620	178,678	186,509
1440-3722	Multi Risk Insurance	130	116	127
	Sub Total Insurance Expenses	223,294	210,901	220,829
	<u>Activity Based Costing</u>			
1440-4001	Human Resources	62,076	58,407	61,639
1440-4005	Infrastructure Administration	40,893	40,006	39,629
1440-4008	Technical Services	1,286,087	1,951,895	1,957,390
1440-4011	Financial Services	179,184	167,818	165,728
1440-4012	ICT	37,541	37,751	38,571
1440-4013	Purchasing Services	22,666	21,508	21,430
1440-4016	Information Management Services	18,879	19,295	19,732
1440-4018	Operations Centre	204,066	169,452	157,439
1440-4025	Spatial Services	4,821	4,464	4,632
1440-4030	Business Systems	28,644	29,555	30,374
	Sub Total Activity Based Costing	1,884,858	2,500,151	2,496,563

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Road Construction Overheads			
	<u>Overhead Costing</u>			
1440-4210	Plant Operating Costs	13,929	13,494	13,437
1440-4220	Plant Depreciation Allocated	7,400	7,651	5,805
	Sub Total Overhead Costing	21,329	21,145	19,242
	Sub Total Operating Expenses	2,869,405	3,516,881	3,526,823
	Road Construction Overheads	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Road Mtce Overheads			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1441-1403	Contributions - Fuel	-	(60)	-
1441-1421	Reimbursement of Workers Comp	-	(1,672)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(1,732)	-
	<u>Other Revenue</u>			
1441-1851	Other Revenue	-	(300)	-
	Sub Total Other Revenue	-	(300)	-
	<u>Overhead Costing</u>			
1441-4300	Works & Services Overhead Recovery	(1,405,910)	(1,270,474)	(1,321,871)
	Sub Total Overhead Costing	(1,405,910)	(1,270,474)	(1,321,871)
	Sub Total Operating Revenue	(1,405,910)	(1,272,506)	(1,321,871)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1441-3000	Salaries & Wages	206,534	150,000	202,894
1441-3011	Allowances	2,550	5,500	2,122
1441-3020	Leave - LSL	58,233	56,010	56,010
1441-3021	Leave - Annual & Loading	151,541	144,979	144,979
1441-3022	Leave - Public Holidays	64,778	62,000	62,000
1441-3023	Leave - Sick	32,384	31,010	31,010
1441-3030	Superannuation	194,266	182,896	182,896
1441-3034	Staff Training/Conferences	12,000	10,000	12,000
1441-3036	Staff Uniforms/Protective Clothing	9,500	10,000	9,500
1441-3038	Travel - Other	50	50	50
1441-3039	FBT Expenses	7,110	14,000	14,000
	Sub Total Employee Costs	738,946	666,445	717,461
	<u>Materials</u>			
1441-3100	Materials/Consumables	5,000	4,500	5,000
	Sub Total Materials	5,000	4,500	5,000
	<u>Contracts</u>			
1441-3204	Equipment Mtce	1,000	500	1,000
1441-3210	Advertising & Promotions	1,500	1,200	1,000
1441-3218	Hire Equipment	2,500	1,440	2,500
1441-3295	Sundry Expenses	5,000	2,500	5,000
1441-3383	Non-Recurrent Operating Expenditure	4,100	-	-
1441-3384	Carry forward Expenditure	3,071	929	4,000
	Sub Total Contracts	17,171	6,569	13,500
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1441-3503	Telephone - General	360	360	360
1441-3504	Telephones - Mobiles	5,950	5,500	4,460
	Sub Total Utilities (Gas, Electricity, Water, etc)	6,310	5,860	4,820
	<u>Insurance Expenses</u>			
1441-3031	Workers Compensation	41,619	37,491	39,928
1441-3722	Multi Risk Insurance	130	118	129
	Sub Total Insurance Expenses	41,749	37,609	40,057

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Road Mtce Overheads			
	<u>Activity Based Costing</u>			
1441-4001	Human Resources	70,943	66,750	70,444
1441-4002	Customer Services	21,003	19,914	19,605
1441-4005	Infrastructure Administration	56,325	55,102	54,583
1441-4011	Financial Services	122,107	114,361	112,937
1441-4012	ICT	14,077	12,583	12,856
1441-4013	Purchasing Services	14,240	13,512	13,463
1441-4016	Information Management Services	9,440	8,576	8,770
1441-4018	Operations Centre	200,300	172,269	160,056
1441-4025	Spatial Services	4,821	4,464	4,632
1441-4030	Business Systems	10,741	9,852	10,125
	Sub Total Activity Based Costing	523,997	477,384	467,471
	<u>Overhead Costing</u>			
1441-4210	Plant Operating Costs	49,938	52,347	52,124
1441-4220	Plant Depreciation Allocated	22,800	21,792	21,437
	Sub Total Overhead Costing	72,738	74,139	73,561
	Sub Total Operating Expenses	1,405,910	1,272,507	1,321,871
	Road Mtce Overheads	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.	2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
	\$	\$	\$
Program: Other Property and Services			
Sub Program: Public Works Overheads			
Activity: Mechanics Overheads			
<u>Operating Revenue</u>			
<u>Overhead Costing</u>			
1442-4300 Works & Services Overhead Recovery	(259,227)	(264,578)	(249,707)
Sub Total Overhead Costing	(259,227)	(264,578)	(249,707)
Sub Total Operating Revenue	(259,227)	(264,578)	(249,707)
<u>Operating Expenses</u>			
<u>Employee Costs</u>			
1442-3000 Salaries & Wages	77,590	75,000	74,421
1442-3020 Leave - LSL	13,804	13,247	13,247
1442-3021 Leave - Annual & Loading	35,394	33,951	33,951
1442-3022 Leave - Public Holidays	13,872	13,308	13,308
1442-3023 Leave - Sick	6,936	6,652	6,652
1442-3030 Superannuation	38,234	35,722	35,722
1442-3034 Staff Training/Conferences	3,000	3,000	3,000
1442-3036 Staff Uniforms/Protective Clothing	2,500	2,100	2,100
Sub Total Employee Costs	191,330	182,980	182,401
<u>Materials</u>			
1442-3100 Materials/Consumables	40,000	50,000	40,000
Sub Total Materials	40,000	50,000	40,000
<u>Contracts</u>			
1442-3210 Advertising & Promotions	1,000	500	1,000
1442-3225 Subscriptions	500	500	500
1442-3389 External Contractor	7,500	13,000	7,500
Sub Total Contracts	9,000	14,000	9,000
<u>Utilities (Gas, Electricity, Water, etc)</u>			
1442-3503 Telephone - General	730	790	790
1442-3504 Telephones - Mobiles	1,190	1,200	1,200
Sub Total Utilities (Gas, Electricity, Water, etc)	1,920	1,990	1,990
<u>Insurance Expenses</u>			
1442-3031 Workers Compensation	9,681	8,705	9,270
Sub Total Insurance Expenses	9,681	8,705	9,270
<u>Overhead Costing</u>			
1442-4210 Plant Operating Costs	3,726	3,796	3,780
1442-4220 Plant Depreciation Allocated	3,570	3,108	3,266
Sub Total Overhead Costing	7,296	6,904	7,046
Sub Total Operating Expenses	259,227	264,578	249,707
Mechanics Overheads	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Parks & Gardens Overheads			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1443-1403	Contributions - Fuel	(4,433)	(6,451)	(6,451)
1443-1421	Reimbursement of Workers Comp	-	(31,000)	-
1443-1426	Sponsorship	-	(4,000)	-
1443-1443	Reimbursements - Staff	-	(10)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	(4,433)	(41,461)	(6,451)
	<u>Other Revenue</u>			
1443-1851	Other Revenue	(950)	(350)	-
	Sub Total Other Revenue	(950)	(350)	-
	<u>Overhead Costing</u>			
1443-4300	Works & Services Overhead Recovery	(4,316,597)	(3,958,860)	(3,863,320)
	Sub Total Overhead Costing	(4,316,597)	(3,958,860)	(3,863,320)
	<u>Transfer From Reserve (Operating)</u>			
1443-2214	Plant & Equipment Reserve	(20,000)	(30,000)	(35,000)
	Sub Total Transfer From Reserve (Operating)	(20,000)	(30,000)	(35,000)
	Sub Total Operating Revenue	(4,341,980)	(4,030,671)	(3,904,770)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1443-3000	Salaries & Wages	786,616	790,000	747,840
1443-3001	Salaries & Wages - Casual	-	10,000	-
1443-3011	Allowances	13,500	10,400	10,400
1443-3020	Leave - LSL	168,695	155,442	151,011
1443-3021	Leave - Annual & Loading	439,102	423,066	410,859
1443-3022	Leave - Public Holidays	198,889	176,747	170,753
1443-3023	Leave - Sick	99,443	88,397	85,400
1443-3030	Superannuation	548,055	493,086	480,749
1443-3034	Staff Training/Conferences	19,500	10,000	18,900
1443-3035	Outside Worker Training	29,200	28,300	28,300
1443-3036	Staff Uniforms/Protective Clothing	30,250	26,000	26,000
1443-3038	Travel - Other	250	100	250
1443-3039	FBT Expenses	14,900	12,000	12,000
	Sub Total Employee Costs	2,348,400	2,223,538	2,142,462
	<u>Materials</u>			
1443-3100	Materials/Consumables	6,000	7,500	5,800
1443-3125	Minor Equipment	20,000	30,000	35,000
1443-3136	Purchase of Tools	4,000	7,000	-
	Sub Total Materials	30,000	44,500	40,800
	<u>Contracts</u>			
1443-3210	Advertising & Promotions	10,000	10,000	10,000
1443-3214	Consultancy	31,000	10,000	30,000
1443-3222	Postage	600	800	600
1443-3223	Receptions	-	200	-
1443-3225	Subscriptions	4,500	4,500	4,500
1443-3295	Sundry Expenses	5,100	4,900	4,900
1443-3383	Non-Recurrent Operating Expenditure	25,900	11,200	11,200
1443-3384	Carry forward Expenditure	41,092	5,330	8,000
1443-3389	External Contractor	280,000	280,000	205,000
	Sub Total Contracts	398,192	326,930	274,200
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1443-3503	Telephone - General	770	1,000	2,260
1443-3504	Telephones - Mobiles	19,800	20,000	28,090
	Sub Total Utilities (Gas, Electricity, Water, etc)	20,570	21,000	30,350

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Parks & Gardens Overheads			
	<u>Insurance Expenses</u>			
1443-3031	Workers Compensation	120,411	101,528	107,910
1443-3702	Public Liability Insurance	63,030	60,021	62,652
1443-3722	Multi Risk Insurance	270	205	224
	Sub Total Insurance Expenses	183,711	161,754	170,786
	<u>Activity Based Costing</u>			
1443-4001	Human Resources	201,006	189,127	199,592
1443-4002	Customer Services	37,398	35,458	34,907
1443-4005	Infrastructure Administration	56,325	55,102	54,583
1443-4011	Financial Services	264,698	247,907	244,820
1443-4012	ICT	42,233	37,751	38,571
1443-4013	Purchasing Services	71,311	67,665	67,420
1443-4016	Information Management Services	25,959	23,583	24,117
1443-4018	Operations Centre	322,010	267,390	248,433
1443-4025	Spatial Services	4,821	4,464	4,632
1443-4030	Business Systems	32,223	29,555	30,374
	Sub Total Activity Based Costing	1,057,984	958,003	947,449
	<u>Overhead Costing</u>			
1443-4210	Plant Operating Costs	225,013	221,184	220,244
1443-4220	Plant Depreciation Allocated	77,160	73,413	76,529
	Sub Total Overhead Costing	302,173	294,596	296,773
	<u>Transfer To Reserve (Operating)</u>			
1443-2603	Plant & Equipment Reserve	950	350	1,950
	Sub Total Transfer To Reserve (Operating)	950	350	1,950
	Sub Total Operating Expenses	4,341,980	4,030,671	3,904,770
	Parks & Gardens Overheads	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Facility Maintenance Overheads			
	<u>Operating Revenue</u>			
	<u>Overhead Costing</u>			
1444-4300	Works & Services Overhead Recovery	(526,074)	(506,306)	(495,001)
	Sub Total Overhead Costing	(526,074)	(506,306)	(495,001)
	Sub Total Operating Revenue	(526,074)	(506,306)	(495,001)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1444-3000	Salaries & Wages	89,792	84,531	84,531
1444-3011	Allowances	8,861	8,861	8,861
1444-3020	Leave - LSL	13,557	12,841	12,841
1444-3021	Leave - Annual & Loading	33,427	31,962	31,962
1444-3022	Leave - Public Holidays	13,589	13,036	13,036
1444-3023	Leave - Sick	6,794	6,517	6,517
1444-3030	Superannuation	57,151	49,600	49,600
1444-3034	Staff Training/Conferences	1,000	1,000	1,000
1444-3036	Staff Uniforms/Protective Clothing	3,000	2,577	3,000
	Sub Total Employee Costs	227,171	210,925	211,348
	<u>Materials</u>			
1444-3100	Materials/Consumables	2,000	2,500	2,000
	Sub Total Materials	2,000	2,500	2,000
	<u>Contracts</u>			
1444-3204	Equipment Mtce	500	500	1,000
	Sub Total Contracts	500	500	1,000
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1444-3503	Telephone - General	50	100	230
1444-3504	Telephones - Mobiles	3,380	3,500	3,180
	Sub Total Utilities (Gas, Electricity, Water, etc)	3,430	3,600	3,410
	<u>Insurance Expenses</u>			
1444-3031	Workers Compensation	10,077	8,888	9,465
	Sub Total Insurance Expenses	10,077	8,888	9,465
	<u>Activity Based Costing</u>			
1444-4001	Human Resources	14,780	13,906	14,676
1444-4005	Infrastructure Administration	40,122	39,251	38,881
1444-4011	Financial Services	26,467	24,788	24,479
1444-4012	ICT	4,692	4,195	4,285
1444-4013	Purchasing Services	31,516	29,905	29,796
1444-4016	Information Management Services	9,440	8,576	8,770
1444-4017	Administration Accommodation	3,666	3,938	3,600
1444-4018	Operations Centre	7,159	5,945	5,523
1444-4024	City Facilities	94,817	99,492	89,816
1444-4025	Spatial Services	4,821	4,464	4,632
1444-4030	Business Systems	3,580	3,283	3,374
	Sub Total Activity Based Costing	241,058	237,743	227,832
	<u>Overhead Costing</u>			
1444-4210	Plant Operating Costs	23,868	26,120	26,009
1444-4220	Plant Depreciation Allocated	17,970	16,030	13,937
	Sub Total Overhead Costing	41,838	42,149	39,946
	Sub Total Operating Expenses	526,074	506,306	495,001
	Facility Maintenance Overheads	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Facility Cleaners Overheads			
	<u>Operating Revenue</u>			
	<u>Overhead Costing</u>			
1445-4300	Works & Services Overhead Recovery	(354,245)	(337,911)	(337,504)
	Sub Total Overhead Costing	(354,245)	(337,911)	(337,504)
	Sub Total Operating Revenue	(354,245)	(337,911)	(337,504)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1445-3000	Salaries & Wages	85,427	80,828	80,828
1445-3020	Leave - LSL	17,396	16,663	16,663
1445-3021	Leave - Annual & Loading	47,080	45,098	45,098
1445-3022	Leave - Public Holidays	18,900	18,123	18,123
1445-3023	Leave - Sick	9,450	9,065	9,065
1445-3030	Superannuation	66,085	62,097	62,097
1445-3034	Staff Training/Conferences	500	500	500
1445-3036	Staff Uniforms/Protective Clothing	2,000	2,000	2,000
1445-3038	Travel - Other	12,000	12,000	12,000
	Sub Total Employee Costs	258,838	246,374	246,374
	<u>Materials</u>			
1445-3100	Materials/Consumables	500	1,424	1,500
	Sub Total Materials	500	1,424	1,500
	<u>Contracts</u>			
1445-3204	Equipment Mtce	1,000	500	1,000
	Sub Total Contracts	1,000	500	1,000
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1445-3504	Telephones - Mobiles	4,120	4,000	3,940
	Sub Total Utilities (Gas, Electricity, Water, etc)	4,120	4,000	3,940
	<u>Insurance Expenses</u>			
1445-3031	Workers Compensation	12,623	11,330	12,066
	Sub Total Insurance Expenses	12,623	11,330	12,066
	<u>Activity Based Costing</u>			
1445-4001	Human Resources	26,604	25,032	26,417
1445-4005	Infrastructure Administration	7,716	7,548	7,477
1445-4011	Financial Services	21,076	19,739	19,493
1445-4013	Purchasing Services	2,447	2,322	2,313
1445-4024	City Facilities	11,852	12,437	11,227
	Sub Total Activity Based Costing	69,695	67,077	66,927
	<u>Overhead Costing</u>			
1445-4210	Plant Operating Costs	3,519	3,928	3,911
1445-4220	Plant Depreciation Allocated	3,950	3,278	1,785
	Sub Total Overhead Costing	7,469	7,206	5,696
	Sub Total Operating Expenses	354,245	337,911	337,504
	Facility Cleaners Overheads	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Facility Construction Overheads			
	<u>Operating Revenue</u>			
	<u>Overhead Costing</u>			
1446-4300	Works & Services Overhead Recovery	(454,057)	(453,519)	(431,107)
	Sub Total Overhead Costing	(454,057)	(453,519)	(431,107)
	Sub Total Operating Revenue	(454,057)	(453,519)	(431,107)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1446-3000	Salaries & Wages	105,245	100,958	100,958
1446-3020	Leave - LSL	3,890	3,731	3,731
1446-3021	Leave - Annual & Loading	9,121	8,750	8,750
1446-3030	Superannuation	16,532	15,585	15,585
1446-3034	Staff Training/Conferences	4,000	2,016	4,000
1446-3036	Staff Uniforms/Protective Clothing	-	200	-
1446-3038	Travel - Other	400	400	400
1446-3039	FBT Expenses	7,570	7,000	7,000
	Sub Total Employee Costs	146,758	138,640	140,424
	<u>Contracts</u>			
1446-3295	Sundry Expenses	-	100	-
	Sub Total Contracts	-	100	-
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1446-3503	Telephone - General	70	65	50
1446-3504	Telephones - Mobiles	1,050	1,000	740
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,120	1,065	790
	<u>Insurance Expenses</u>			
1446-3031	Workers Compensation	2,831	2,545	2,710
	Sub Total Insurance Expenses	2,831	2,545	2,710
	<u>Activity Based Costing</u>			
1446-4001	Human Resources	2,956	2,781	2,935
1446-4011	Financial Services	39,292	36,800	36,341
1446-4012	ICT	4,692	4,195	4,285
1446-4013	Purchasing Services	2,521	2,392	2,383
1446-4016	Information Management Services	2,360	2,144	2,193
1446-4017	Administration Accommodation	7,331	7,876	7,200
1446-4024	City Facilities	225,190	236,295	213,312
1446-4025	Spatial Services	4,821	4,464	4,632
1446-4030	Business Systems	3,580	3,283	3,374
	Sub Total Activity Based Costing	292,741	300,229	276,654
	<u>Overhead Costing</u>			
1446-4210	Plant Operating Costs	6,556	7,348	7,317
1446-4220	Plant Depreciation Allocated	4,050	3,592	3,212
	Sub Total Overhead Costing	10,606	10,940	10,529
	Sub Total Operating Expenses	454,057	453,519	431,107
	Facility Construction Overheads	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Park Construction Overheads			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1447-1403	Contributions - Fuel	(2,217)	(2,150)	(2,150)
	Sub Total Contributions, Reimbursements and Donations - Operating	(2,217)	(2,150)	(2,150)
	<u>Overhead Costing</u>			
1447-4300	Works & Services Overhead Recovery	(468,845)	(441,543)	(444,414)
	Sub Total Overhead Costing	(468,845)	(441,543)	(444,414)
	Sub Total Operating Revenue	(471,061)	(443,693)	(446,565)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1447-3000	Salaries & Wages	237,403	227,295	227,295
1447-3020	Leave - LSL	8,774	8,402	8,402
1447-3021	Leave - Annual & Loading	23,301	22,377	22,377
1447-3030	Superannuation	30,691	28,740	28,740
1447-3034	Staff Training/Conferences	5,250	5,250	5,250
1447-3036	Staff Uniforms/Protective Clothing	550	530	530
1447-3038	Travel - Other	100	100	100
1447-3039	FBT Expenses	3,530	3,000	3,000
	Sub Total Employee Costs	309,599	295,694	295,694
	<u>Materials</u>			
1447-3105	Drafting Supplies	3,200	413	3,100
1447-3136	Purchase of Tools	500	300	-
	Sub Total Materials	3,700	713	3,100
	<u>Contracts</u>			
1447-3210	Advertising & Promotions	4,100	3,900	3,900
1447-3214	Consultancy	38,200	37,000	37,000
1447-3295	Sundry Expenses	500	250	500
	Sub Total Contracts	42,800	41,150	41,400
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1447-3503	Telephone - General	150	200	290
1447-3504	Telephones - Mobiles	1,400	1,620	1,620
	Sub Total Utilities (Gas, Electricity, Water, etc)	1,550	1,820	1,910
	<u>Insurance Expenses</u>			
1447-3031	Workers Compensation	6,304	5,656	6,023
1447-3722	Multi Risk Insurance	10	2	2
	Sub Total Insurance Expenses	6,314	5,657	6,025
	<u>Activity Based Costing</u>			
1447-4001	Human Resources	14,780	13,906	14,676
1447-4005	Infrastructure Administration	15,431	15,097	14,954
1447-4011	Financial Services	6,432	6,024	5,949
1447-4012	ICT	14,077	12,583	12,856
1447-4013	Purchasing Services	7,709	7,315	7,288
1447-4016	Information Management Services	4,720	4,288	4,385
1447-4018	Operations Centre	20,232	16,800	15,609
1447-4025	Spatial Services	4,821	4,464	4,632
1447-4030	Business Systems	10,741	9,852	10,125
	Sub Total Activity Based Costing	98,943	90,329	90,475
	<u>Overhead Costing</u>			
1447-4210	Plant Operating Costs	4,995	5,539	5,515
1447-4220	Plant Depreciation Allocated	3,160	2,791	2,446
	Sub Total Overhead Costing	8,155	8,330	7,961
	Sub Total Operating Expenses	471,061	443,693	446,565
	Park Construction Overheads	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Facility Operations Overheads			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1448-1424	Legal Recovery	-	(3,500)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(3,500)	-
	<u>Overhead Costing</u>			
1448-4300	Works & Services Overhead Recovery	(763,945)	(735,123)	(733,339)
	Sub Total Overhead Costing	(763,945)	(735,123)	(733,339)
	Sub Total Operating Revenue	(763,945)	(738,623)	(733,339)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1448-3000	Salaries & Wages	287,859	278,715	278,715
1448-3020	Leave - LSL	10,640	10,302	10,302
1448-3021	Leave - Annual & Loading	27,756	26,401	26,401
1448-3030	Superannuation	38,744	33,300	33,300
1448-3034	Staff Training/Conferences	3,000	2,500	3,000
1448-3038	Travel - Other	100	150	150
	Sub Total Employee Costs	368,099	351,368	351,868
	<u>Materials</u>			
1448-3100	Materials/Consumables	500	500	500
1448-3104	Stationery	500	600	600
	Sub Total Materials	1,000	1,100	1,100
	<u>Contracts</u>			
1448-3210	Advertising & Promotions	500	500	500
1448-3219	Legal Expenses	5,000	8,826	2,000
1448-3221	Photocopying	3,180	3,000	3,620
1448-3222	Postage	250	500	500
1448-3262	Leases & Rental Expense	1,500	1,500	1,500
	Sub Total Contracts	10,430	14,326	8,120
	<u>Utilities (Gas, Electricity, Water, etc)</u>			
1448-3503	Telephone - General	640	600	620
	Sub Total Utilities (Gas, Electricity, Water, etc)	640	600	620
	<u>Depreciation on Non-Current Assets</u>			
1448-3552	Furniture & Equipment Depreciation	-	4,300	2,796
	Sub Total Depreciation on Non-Current Assets	-	4,300	2,796
	<u>Insurance Expenses</u>			
1448-3031	Workers Compensation	7,665	6,875	7,322
1448-3702	Public Liability Insurance	123,140	117,269	122,409
1448-3712	Machinery Breakdown Insurance	160	142	155
1448-3726	Casual Hire Insurance	6,250	5,954	6,430
	Sub Total Insurance Expenses	137,215	130,239	136,316
	<u>Other Expenses</u>			
1448-3762	Other Expenditure	-	-	500
	Sub Total Other Expenses	-	-	500

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Public Works Overheads			
	Activity: Facility Operations Overheads			
	<u>Activity Based Costing</u>			
1448-4001	Human Resources	17,735	16,687	17,611
1448-4002	Customer Services	76,633	72,657	71,529
1448-4011	Financial Services	39,958	37,423	36,957
1448-4012	ICT	23,462	20,973	21,428
1448-4013	Purchasing Services	368	349	348
1448-4016	Information Management Services	11,799	10,719	10,962
1448-4017	Administration Accommodation	18,327	19,688	17,998
1448-4024	City Facilities	35,556	37,310	33,681
1448-4025	Spatial Services	4,821	4,464	4,632
1448-4030	Business Systems	17,901	16,419	16,874
	Sub Total Activity Based Costing	246,561	236,690	232,019
	Sub Total Operating Expenses	763,945	738,623	733,339
	Facility Operations Overheads	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Plant Operations			
	Activity: Other Plant Operations			
	<u>Operating Revenue</u>			
	<u>Grants and Subsidies - Operating</u>			
1452-1312	Grants - Diesel Fuel Rebate	(73,267)	(60,460)	(60,460)
	Sub Total Grants and Subsidies - Operating	(73,267)	(60,460)	(60,460)
	<u>Grants and Subsidies - Non Operating</u>			
1452-1355	Non Operating Grants	-	(74,655)	-
	Sub Total Grants and Subsidies - Non Operating	-	(74,655)	-
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1452-1420	Reimbursement - Insurance Claim	-	(4,000)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(4,000)	-
	<u>Other Revenue</u>			
1452-1851	Other Revenue	-	(50)	-
	Sub Total Other Revenue	-	(50)	-
	<u>Overhead Costing</u>			
1452-4310	Plant Operating Costs Recovery	(3,046,636)	(2,826,443)	(2,994,482)
	Sub Total Overhead Costing	(3,046,636)	(2,826,443)	(2,994,482)
	<u>Transfer From Reserve (Capital)</u>			
1452-2407	Plant & Equipment Reserve	(2,265,325)	(1,516,376)	(2,224,762)
1452-2420	MGB Plant & Equipment Reserve	(1,630,000)	(660,000)	(1,290,000)
	Sub Total Transfer From Reserve (Capital)	(3,895,325)	(2,176,376)	(3,514,762)
	Sub Total Operating Revenue	(7,015,228)	(5,141,984)	(6,569,704)
	<u>Operating Expenses</u>			
	<u>Employee Costs</u>			
1452-3000	Salaries & Wages	275,097	264,032	264,032
	Sub Total Employee Costs	275,097	264,032	264,032
	<u>Materials</u>			
1452-3112	Fuel	1,130,810	1,054,050	1,157,500
1452-3113	Batteries	12,840	10,000	17,560
1452-3114	Licenses	60,165	60,611	54,975
1452-3115	Oil	37,485	35,000	42,088
1452-3116	Plant Parts	431,155	370,000	311,700
1452-3117	Tyres	194,685	175,000	203,000
	Sub Total Materials	1,867,140	1,704,661	1,786,823
	<u>Contracts</u>			
1452-3254	External Repairs	390,285	367,800	367,300
1452-3275	Plant Hire	30,000	30,000	32,000
1452-3384	Carry forward Expenditure	6,094	-	-
	Sub Total Contracts	426,379	397,800	399,300
	<u>Insurance Expenses</u>			
1452-3704	Vehicle & Plant Insurance	292,060	256,521	355,080
1452-3705	Vehicle & Plant Ins Claims Excess	-	3,360	-
	Sub Total Insurance Expenses	292,060	259,880	355,080
	<u>Overhead Costing</u>			
1452-4200	Overhead Absorption	259,227	264,578	249,707
	Sub Total Overhead Costing	259,227	264,578	249,707
	<u>Transfer to Reserve (Capital)</u>			
1452-2003	MGB Plant & Equipment Reserve	628,000	122,000	122,000
1452-2027	Plant & Equipment Reserve	1,463,000	2,263,800	2,052,295
	Sub Total Transfer to Reserve (Capital)	2,091,000	2,385,800	2,174,295
	Sub Total Operating Expenses	5,210,903	5,276,752	5,229,237
	Other Plant Operations	(1,804,325)	134,768	(1,340,467)

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Plant Operations			
	Activity: Plant Depreciation			
	<u>Operating Revenue</u>			
	<u>Overhead Costing</u>			
1453-4320	Plant Depreciation Allocated Recovery	(2,223,458)	(1,975,522)	(1,975,522)
	Sub Total Overhead Costing	(2,223,458)	(1,975,522)	(1,975,522)
	Sub Total Operating Revenue	(2,223,458)	(1,975,522)	(1,975,522)
	<u>Operating Expenses</u>			
	<u>Depreciation on Non-Current Assets</u>			
1453-3551	Plant & Equipment Depreciation	2,223,458	1,975,522	1,975,522
	Sub Total Depreciation on Non-Current Assets	2,223,458	1,975,522	1,975,522
	Sub Total Operating Expenses	2,223,458	1,975,522	1,975,522
	Plant Depreciation	-	-	-

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Unclassified			
	Activity: Unclassified			
	<u>Operating Revenue</u>			
	<u>Contributions, Reimbursements and Donations - Operating</u>			
1480-1442	Reimbursements	-	(1,600)	-
	Sub Total Contributions, Reimbursements and Donations - Operating	-	(1,600)	-
	<u>Profit on Asset Disposals</u>			
1480-1502	Other Profit - SOA WDV	2,630,800	545,200	4,826,000
1480-1503	Other Profit - SOA Proceeds	(12,737,000)	(1,176,505)	(12,183,228)
	Sub Total Profit on Asset Disposals	(10,106,200)	(631,305)	(7,357,228)
	<u>Transfer From Reserve (Operating)</u>			
1480-2228	POS Reserve	(527,273)	(52,727)	-
	Sub Total Transfer From Reserve (Operating)	(527,273)	(52,727)	-
	Sub Total Operating Revenue	(10,633,473)	(685,632)	(7,357,228)
	<u>Operating Expenses</u>			
	<u>Contracts</u>			
1480-3214	Consultancy	-	40,000	-
1480-3383	Non-Recurrent Operating Expenditure	365,000	500,000	1,050,000
1480-3384	Carry forward Expenditure	1,786,282	320,419	11,000
	Sub Total Contracts	2,151,282	860,419	1,061,000
	<u>Interest Expenses</u>			
1480-3660	Harpenden Street Subdivision Loan Interest	-	-	20,000
	Sub Total Interest Expenses	-	-	20,000
	<u>Other Expenses</u>			
1480-3762	Other Expenditure	-	52,727	-
	Sub Total Other Expenses	-	52,727	-
	<u>Transfer To Reserve (Operating)</u>			
1480-2607	Mills Park Reserve	2,100,350	712,569	-
1480-2610	Leisure World Plant & Buildings	20,000	-	-
1480-2616	Building Construction Reserve	130,000	-	-
1480-2618	Gosnells Revitalisation Reserve	83,000	80,000	80,000
1480-2623	POS Reserve	-	267,700	423,430
1480-2634	MGB Plant & Equipment Reserve	-	500,000	-
1480-2637	Recreation & Culture Infrastructure Reserve	-	100,000	100,000
1480-2652	Central Maddington ODP Precinct 2	28,500	-	-
1480-2653	Central Mad ODP Precinct 1	28,500	-	-
	Sub Total Transfer To Reserve (Operating)	2,390,350	1,660,269	603,430
	Sub Total Operating Expenses	4,541,632	2,573,415	1,684,430
	Unclassified	(6,091,841)	1,887,783	(5,672,798)

City of Gosnells
Operating Budget Supporting Schedules

Account No.		2015/16 Budget Draft	2014/15 Forecast	2014/15 Budget
		\$	\$	\$
	Program: Other Property and Services			
	Sub Program: Unclassified			
	Activity: Purchase/Sale of Land for POS Development			
	<u>Operating Revenue</u>			
	<u>Profit on Asset Disposals</u>			
1481-1502	Other Profit - SOA WDV	322,250	-	-
1481-1503	Other Profit - SOA Proceeds	(3,205,000)	-	-
	Sub Total Profit on Asset Disposals	(2,882,750)	-	-
	Sub Total Operating Revenue	(2,882,750)	-	-
	<u>Operating Expenses</u>			
	<u>Contracts</u>			
1481-3383	Non-Recurrent Operating Expenditure	100,000	-	-
1481-3384	Carry forward Expenditure	385,644	-	-
	Sub Total Contracts	485,644	-	-
	<u>Transfer To Reserve (Operating)</u>			
1481-2623	POS Reserve	2,882,750	-	-
	Sub Total Transfer To Reserve (Operating)	2,882,750	-	-
	Sub Total Operating Expenses	3,368,394	-	-
	Purchase/Sale of Land for POS Development	485,644	-	-