



DISTRICT COUNCIL OF COOPER'S CREEK

**ANNUAL BUDGET NOTES BY
DEPARTMENT**

2006/2007

Pursuant to Section 123 of the Local Government Act 1999

Adopted: 25th July 2006

GOVERNANCE

Governance costs are the costs associated with the running of Council affairs and include all costs of Councillors, Chief Executive Officer and the Executive Assistant.

1. Expenditure

- Civic Receptions: Cost of all receptions
- Governance Motor Vehicle: Costs associated with the running of the Mayors and Chief Executive Officer Vehicle
- Mayoral allowance: This is for the monthly allowance paid to the Mayor.
- Mayoral expenses: This covers the costs of the Mayors travelling expenses when on Council business.
- Elections: An amount of \$9000 has been allowed.
- Elected members other expenses: This covers the costs of meeting expenses and travelling expenses when Councillors are on Council business.
- Governance Salaries: Salary of Chief Executive Officer and Executive Assistant
- Superannuation: Superannuation for Chief Executive Officer and Executive Assistant
- Governance Other Expenses: Other sundry Expenses incurred by Governance
- Governance FCA Distributed: Full Cost Attribution Distributed
- Governance Fringe Benefits: This relates to Governance FBT expense
- Governance Conferences: Allowance for Chief Executive Officer to attend conferences

ADMINISTRATION

Local Government (Financial Management) Regulations 1999 Section 8 require that all financial statements are prepared and maintained in accordance with all relevant Australian Accounting Standards and that all reports are made according to a Full Cost Attribution Basis in respect of the 2002/2003 financial year onwards.

The regulations define Full Cost Attribution as

“ a system under which all costs, including indirect and overhead costs, are allocated to a function , activity, good or service on a reliable and consistent basis. “

To comply with the regulations, the Administration function, apart from income, has been broken down to Activity areas and then distributed to the areas where the costs apply.

Any cost that can be directly attributed to an activity is charged directly to that activity.

2. Rates Income

- Rates general: general rates raised 3.1% increase on 2005/06 CV and \$5 on Fixed Charge
- Section Rebates: Rebates approved by Council
- Rate Fines: Fines and interest charged on overdue rates
- Rates Legal Charges Recovered: Charges recovered from legal action

3. SS Rates

- Rates Salaries: Salary for Payroll/Rates officer
- Rates Superannuation: as above
- Rates Staff Training: as above
- Rates Printing & Stationary: Direct cost
- Rate Revaluation Reports: reports from LGA and Valuer General

4. SS Accounting & Finance

- Sickness Insurance: Insurance Policy for employees and elected members.
- Workers Comp Expenses: Incurred in Workers Compensation actions.
- Salary & Wages: Salary for Director Finance & Administration, wages for Debtor/Creditor Officer and Receptionist
- Superannuation: For the above
- Fringe Benefits Tax: FBT attributable to Accounting & Finance:
- Staff training: includes conferences
- Audit Fees: Fees charged by the Auditor including travel and accommodation for 1 visit
- Printing & Stationary: Costs for Accounting & Finance and where other departments draw off A & F stocks
- Advertising: Includes advertising for employees, tenders, government gazette and public consultations.
- Motor Vehicle Expenses: Finance & Administration vehicle costs.

ADMINISTRATION

- Uniforms: For the 3 F & A employees
- Insurance: General insurance for Council
- Workers Compensation Insurance: For Administration Department
- Legal Fees: provision for all legal fees not directly related to a specific department.
- Centrelink Fees: Fees charged by Centrelink for payments directly paid to Council on behalf of Centrelink clients.
- Less AF FCA Recovered: Total of F & A costs recovered from other activities

5. **SS Payroll**

- Pay Salaries: 50% of salary for Payroll/Debtor Creditors officer
- Pay Superannuation: as above
- Pay Staff Training: as above
- Pay Printing & Stationary: Direct cost
- Pay Uniforms: Direct Cost for Payroll/Rates officer

6. **SS Human Resources OH&S**

- HR Salary: For Human Resources/OH&S officer
- HR Superannuation: as above
- HR Staff Training: as above
- HR Consultancy: Provision for OH&S Consultant
- HR Occ. Health & Safety: Provision for OH&S training and compliance with OH&S laws
- HR Printing & Stationary: Direct cost
- HR Uniforms: Direct Cost for HR officer

7. **SS Information Technology**

- Synergysoft Document Management: Internal Document Manage Software 2nd Instalment
- ITEC Maint. Furn. & Fittings: Costs associated with maintenance of computer equipment
- ITEC Consultancy: Consultants used for IT
- ITEC Other Expenses: Provision for unseen costs and insurance,

8. **SS Communication**

- Comms. Maint Furn & Fittings: Maintenance of telephone system
- Comms Telephone Expenses: Fixed and Mobile Phone Costs

9. **SS Occupancy**

- Emergency Services Levy: Payable for Building
- OCCU Maint. Building: Maintenance of administration/council chambers including cleaning costs.
- OCCU Other Expenditure: Insurance cost of building

ADMINISTRATION

10. Administration Income

- Telephone Recoveries: This covers the telephone accounts sent to people and organisations that are utilising the corporate plan afforded to council.
- Legal/Recovery Costs: This covers all legal costs that are recovered by council
- Grants Commission: Untied Grant from Grants Commission.
- Workers Comp Rebate: Rebate from Workers Comp.
- Interest: Interest earned
- Sundry Income

Capital Finance & Administration

11. Capital Revenue

- None

11. Capital Expenditure

- New Phone System for all of Council
- New Data connectivity for all departments.

COMMUNITY

Operating Expenditure

1. **Dog Control**

- Dog – Pound Maintenance: Costs of maintaining the Dog Pound
- Dog Control/General Inspector Duties: Allowance for a full time Dog Control/General Inspector Officer
- Dogs-Operating Expenses: Water, electricity, Vet, Desexing and food costs associated with the dog catching function

2. **Library**

- Library Contribution: Council's contribution to joint library facility
- Library Super: Superannuation for Staff Wages
- Library FCA Distributed: Full cost attribution for library

3. **Health Services**

- Health Inspections: Cost of consultant including travel and accommodation

4. **Community Services - Other**

- Community Donations: Yearly allowance for community grants due in October each year
- CPMAI: Funds allocated for Coober Pedy Miners Association Inc.
- New Strategic Plan
- National Opal Symposium Sponsorship
- Youth Advisory Committee: Monies held to be used by YAC

5. **Swimming Pool**

- Pool Wages: Wages for pool manager and casual employees
- Maintenance-Equipment: allowance for pool maintenance (DCCP 70% - Education Dept 30%)
- Superannuation: For manager and casuals.
- Swimming Pool Operating Costs: Allowance for advertising, materials, telephone.
- Training: for safety training of employees
- Swimming Pool Licence Fees: Paid to Dept. of Education as per formal agreement
- Pool FCA Distributed: Full cost attribution distributed to swimming pool

6. **Development Act**

- Development Expenses: Covers all costs of travel, accommodation and fees of consultant and fees for Dugout Inspection Committee Members.
- Legal Fees: Provision for legal advice and action
- Development Assessments: Costs associated with developments and valuations
- Asbestos Testing: Testing done for old Town hall

COMMUNITY

- Disability Discrimination: Identifies areas where disabled persons may be discriminated against and remedies

7. Tourism

- Tourism Salaries: Salary for tourism information officer both Weekdays and Weekends
- Tourism Promotion: Opal Festival contribution
- Superannuation: For tourism information officer
- Tourism Marketing Expenses: Costs for marketing Coober Pedy.
- Tourism FCA Distributed: Full cost attribution distributed to tourism
- Outback Tourism Dev Cont: Contribution to position at NRDB

8. Economic Development

- Northern Region Develop: contribution to Northern Regional Development Board
- Econ Dev FCA Distributed: Full cost attribution distributed

9. Aged & Disabled

- Aged Care Home Maintenance: Maintenance costs associated with aged care dugouts including fire and safety equipment

10. Child Care Services

- General Expenses: Includes Telephone and Consumables
- Occupancy Expenses: Includes Electricity, Water, Repairs and Waste Removal
- Wages: Includes Director, Qualified and Unqualified Staff

11. Child Links Officer

- General Admin: Includes office and IT expenses
- Projects Expenses: Includes travel, accommodation and training.
- Projects Discrete Funds: Funds available for Child Links Projects
- Child Links Salary: Wages for position

Capital Finance & Administration

12. Capital Revenue

- None

13. Capital Expenditure

- Public Art for Hutchison Street – In conjunction with Coober Pedy Area School.

COMMUNITY

Operating Income

1. **Dog Control**

- Dog-Fees: dog licence fees
- Dog Expiation Fees:
- Sundry Dog Income: All other income associated with dogs

2. **Library**

- Library grant: Grant received for library

3. **Health Services**

4. **Community Services - Other**

5. **Swimming Pool**

- Swimming Pool Entry Fees: Income from entry fees

6. **Development Act**

- Dev. Act Legal Fees Recovered: Legal fees recovered.
- Development Act Fees: Application fees for planning applications
- Dugout Inspection Fees: Fees for having Dugout inspected.

7. **Tourism**

- Breakaways Pass Income: Income from Breakaways passes
- Tourism Sales: Commissions and Sundry Tourism Sales

8. **Economic Development**

- Eco Dev Income: Grants from NRDB

9. **Aged & Disabled**

- Aged Care Rent: Rent received

COMMUNITY

10. Child Care Services

- Child Care Fees: Collected from Parents
- Child Care Assistance Rebate: Rebate from Commonwealth Government
- Child Care Grant: Remote area Grant from Government

11. Child Links Officer

- Child Links Grant: Grant for 6 month project

WATER

1. Water Supply Income

- Domestic Sales: Increased charges by CPI (3.1%)
- Commercial Sales: Increased charges by CPI (3.1%)
- Internal Sales: Income from sale of water to council properties
- Water Access Charge: No Changes made at this point for this year
- Connection Fees: Fees for all new water connections
- Coin OP Income: Fees collected at the coin operated dispensing unit
- Sundry Charges: Other water fees not previously included
- Private Works: Work undertaken by the water supply department of a private nature

2. Water Supply Expenditure

Retail

- Retail Motor Vehicle: Expenses relating to Meter Reader Ute
- Retail Planned Maintenance: Includes Wages for Normal reads and Administration
- Unplanned Maintenance: Includes meter testing
- Overheads: These relate to wages and general overheads

Reticulation

- Reticulation Motor Vehicle: Expenses relating to all Water Supply Vehicles
- Reticulation Planned Maintenance: Includes all planned expenses to mains, services, valves and sundry reticulation equipment
- Reticulation Unplanned Maintenance: Any unplanned breakdowns
- Reticulation Overheads: All overheads including Leave and Work Cover

Production

- All expenses including chemical, electricity, wages

Raw Water

- Raw Water Planned Maintenance: Expenses at the bore site.
- Raw Water Unplanned Maintenance: Generator and Pipeline unplanned maintenance

3. Capital Expenditure Water Supply

- New Backhoe

WASTEWATER

1. Wastewater Income

- Private Works: Income from private works undertaken by Wastewater staff including plant operating costs
- Wastewater Sales: All sales of wastewater
- Sewerage Maintenance Rate: Effluent rate raised through the rate notices

2. Wastewater Expenditure

- Mains Maintenance Sewerage: All costs incurred for the maintenance of wastewater mains
- Maintenance of Treatment Plant: Cost associated with the maintenance of the treatment plant including chemicals, electricity, labour and materials
- Private Works Sewerage: All costs associated with the wastewater private works function
- Sewerage Interest Payment: Loan interest payment

3. Waste Water Capital Expenses

- Extension of Sewerage scheme

WORKS

Operating Expenditure

1. Aerodrome

- Aerodrome Maintenance: Allowance for ongoing maintenance of the airport including chemical spraying, line marking, slashing, grading and cleaning etc.

2. Sanitation & Garbage

- Street Cleaning: This covers all costs associated with street cleaning in Coober Pedy.
- Domestic Refuse Collection: All costs incurred in the collection of domestic rubbish
- Motor Vehicle Expenses: All costs for vehicles designated to the Rubbish collection

3. Commercial Refuse Collection

- Commercial Bin Pickup: Costs for Collection of Commercial Bins
- Commercial Skip Pickup: Costs for Collection of Skip Bins
- Motor Vehicles Expenses: All costs for the vehicle designated to the commercial rubbish collection.

4. Rubbish Dump Operations

- Ryans Hill Rehabilitation: Hopefully to cover remaining car bodies/rubbish deposited by locals illegally at Ryans Hill.
- Rubbish Dump Expenses: All costs incurred in the operations of the rubbish dump including Environment and Heritage Solid Waste contribution.
- Hard Refuse Pick-up: This covers plant, equipment and labour for a hard refuse pick-up which will be required this year.
- LGFA interest: This includes all loan interest repayment amounts that are attributed to the sanitation and garbage section.
- Motor Vehicle Expenses: All costs for vehicles designated to the rubbish dump

5. Other Works

- Public Convenience Expenses: Cost cleaning and maintaining the Public Toilets
- Quarry Expenses: Allowance for the extraction of gravel for use and sale by council.
- Portable Toilet Expenses: Allowance for cleaning after hire.
- Vandalism: Provision for repairs and cleaning of vandalism problems.
- Private Works: Costs associated with works department undertaking public works.

6. Plant Operations

- Plant Repairs and Maintenance: All costs associated with the cost of running plant, maintenance and repairs of same, plus registration and insurance of works machinery.
- Plant Rego & Insurance: All Registration fees and Insurance premiums for the Plant operations plant
- LGFA Interest Plant: Interest on loan for plant purchases.

WORKS

7. Roads

- Sealed Road Maintenance/ Unsealed Road Maintenance: These accounts have been created to allow for cost of roads to be allocated to each specific road through the Job subsidiary ledger. Each road within the district of Coober Pedy has its own job number. Costs for each job will include wages, overheads, materials, plant operation cost and other costs associated with road maintenance.
- LGFA Interest Roads: Interest payment for loans associated with roads
- Stormwater Drainage: Maintenance of drainage structures including clearing of rubbish from drains
- Traffic Sign Maintenance: Allowance for maintenance of signs
- Town Survey: Allowance for council staff and a consultant for ongoing town surveys.

8. Works Overheads.

- Works overheads accounts are expenses which are incurred by council employees that cannot be charged directly to a specific job. They include depot operations, electricity, stores officer whilst undertaking store duties, works manager where cost cannot be directly attributed to a job, FBT for works, all types of leave costs, superannuation, training and full cost recovery charged from administration.
- Less Allocated to Works: Overheads are credited to this account when charged to jobs through the payroll system. Overheads are attached to the hourly rate of each works employee by a percentage factor.

9. Sport & Recreation

- Sports & Public Areas: Costs associated with the upkeep of the tennis and basketball courts.
- LGFA Interest: Interest on loan for sport & recreation
- Triangle Sports Maintenance: All costs associated with the triangle maintenance
- Parks & Gardens: This includes all expenditure incurred in maintaining the parks, gardens and reserves throughout the district of Coober Pedy. All wages and materials including water are charged against this item

10. Other Community Amenities

- Cemetery Maintenance: This covers all costs incurred in maintaining the cemetery including the digging of graves.
- Maintenance Drive-In Centre: This covers all costs incurred in maintaining the drive-in site.
- Town Hall Maintenance: This account is for all minor maintenance costs associated with the hall.
- OTC/SBS Communications: This covers costs in maintaining the OTC/SBS communications.

11. Council Houses

- Council Housing Maintenance: Costs associated with council houses including general maintenance, water costs, insurance etc of lots 1767 and 772.

WORKS

Operating Income

1. Aerodrome

- Aerodrome Landing Fees: Fees for landing aircraft at Coober Pedy Airport including commercial passenger numbers. This includes fees from REX airlines.

2. Sanitation & Garbage

- Mobile Garbage Bin Fees: sales of mobile garbage bins.
- Refuse Tip Fees: Fees collected in relation to tipping of rubbish.

3. Other Works

- Sundry Works Income: Income that cannot be allocated above
- Private Works Income: Income from private works performed by the works department.
- Mobile Toilets Income: Fee for mobile toilet hire.

4. Plant Operations

- Plant Hire Income: Income from Hire of Plant & Equipment to jobs and tasks.

5. Roads

- Sales Other: Refers to quarry sales to persons other than council.
- Road Grants: Untied road grant from the Grants Commission.
- Road Grants-Specific: Roads to Recovery Grant

6. Works Overheads.

- Works Overhead Account: Account for stores issues which cannot be charged to a specific job.

7. Sport & Recreation

- None Applicable

8. Other Community Amenities

- Cemetery Fees: Fees associated with grave digging.

9. Council Houses

- Rent-Council Housing: Rent paid by Finance & Administration Manager.

NOTES TO BUDGET 2006-2007

WORKS

10. Capital Expenditure

	\$
• Roads to Recovery #2	105,000
• Hutchison Street Paving	19,000
• Replacement Vehicles	58,000
• New Vehicle for Supervisor	21,000
• New Crib Room	50,000
• Roller for Grader	25,000

ELECTRICITY

1. Revenue:

- Domestic Sales: income from domestic properties
- Domestic Pensioner: income form domestic pensioners properties
- Commercial sales: income from commercial properties
- Commonwealth sales: income from Commonwealth agencies
- State sales: income from State agencies
- Internal Sales: income from council properties
- Supply Charge: charge levied against all properties
- Private Works: income from private works-refer expenses
- Energy SA Subsidy: grant from Energy SA

2. Expenditure:

Retail

- Retail Motor Vehicle: Expenses relating to Meter Reader Ute
- Retail Planned Maintenance: Includes Wages for Normal reads and Administration
- Unplanned Maintenance: Includes meter testing as required by OTR
- Overheads: These relate to wages and general overheads

Distribution

- Distribution Motor Vehicle: Expenses relating to all Distribution Vehicles
- Distribution Planned Maintenance: Includes all planned expenses to Transformers, Poles cable etc
- Distribution Unplanned Maintenance: Any unplanned breakdowns
- Distribution Overheads: All overheads including Leave and Work Cover

PPA

- All expenses including Fuel, Fixed and Operating expenses.

Generation

- This includes interest & depreciation charge for old Generation expenses.

This budget is being reviewed by departmental officers at Energy SA for their formal approval.

This budget will be reviewed if there are any changes to be made.