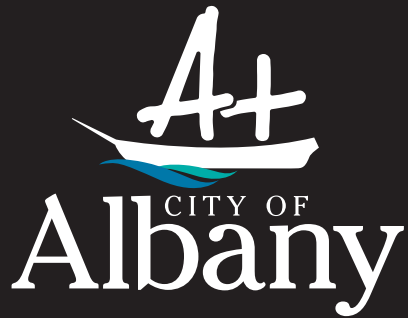


City of Albany

Annual Report

2007/2008



City of Albany Annual Report 2007-2008

City of Albany

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City of Albany

2007/2008 Annual Report

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Mayor's Message



I am proud to announce that 2007-2008 has been yet another exciting and successful year for the City of Albany. The growth and success our Council has achieved at both a State and national level is a testament to continuing hard work by both Councillors and City staff. This year has ensured that our community is well served with excellent facilities. Continued support for significant development projects helps position Albany as more than just a regional centre.

One of the great achievements of this past year has been the completion of the Albany Leisure and Aquatic Centre redevelopment. It is an impressive rebuild and extension. Our community is now privileged to have a marvellous state-of-the-art facility which will become the backbone of future community sporting programs.

It is also a pleasure to acknowledge some of the other projects that are under way or still progressing through development stages. Such projects include the Albany Entertainment Centre, the continued progress of the Waterfront project, completion of the footbridge, restoration of the Brig Amity, continued planning for the Anzac Peace Park and the Designing Out Crime Strategy.

It is important to remember that the City of Albany Council has been entrusted by rate-payers to wisely and carefully distribute funds between various worthy projects and causes. As is always the case, there is only so much money to spread between so many different and varied projects. As a Council, we are responsible for funding the operations of the Council, roads, infrastructure, planning and developments, community events and financial help for community organisations, just to name a few. It is a difficult process to decide how funds are distributed with so many viable projects to deliberate over. However, we must always ensure that a project is going to have maximum benefit for the whole community.

I thank the Councillors, Staff at the City of Albany and the members of the community who have contributed tirelessly to ensure that the City of Albany is the place that we all love and admire. The efforts of such people are gratefully appreciated and have not gone unnoticed.



A handwritten signature in black ink that reads "Milton Evans".

Milton Evans JP
His Worship the Mayor

Chief Executive Officer's Report

Expanding the Albany Leisure and Aquatic Centre was the City of Albany's peak achievement in 2007-2008. The \$14 million upgrade opened to great acclaim in June 2008 after the successful completion of an 18-month project. ALAC staff and community members put up with a good deal of inconvenience during the construction period and their cooperation was appreciated. The new facilities required a boost in staff numbers, providing recruitment, training and management challenges for the organisation.

ALAC was by no means the only achievement of the year. Albany's Waterfront Project moved ahead in 2007-2008, most visibly with the opening of the pedestrian bridge from Stirling Terrace to the foreshore. Plans were drawn up for the Albany Entertainment Centre and by the end of the financial year tenders were finalised for the centre's construction.

A City of Albany design for a cheap, ecologically sound toilet suitable for remote and coastal areas won a national award for design innovation in local government. Once again the City of Albany punched above its weight, winning the award against competition from much bigger organisation.

The City continued to develop its on-line services. Building applications can now be tracked on-line, giving applicants the ability to manage their construction programs more efficiently. Rates can be paid on-line using a secure payment facility.

WA continues to experience a tight employment market, creating challenges in recruiting and retaining a capable workforce. To meet this challenge, the City is building on its lauded training program and expanding its recruitment from overseas. New collective agreements were concluded in the 2007-2008 financial year, offering incentives to aid recruitment and retention of staff.

However, the City faced a significant financial issue during 2007-2008 through exposure to investments in sub-prime mortgage products. These investments were made in accordance with the Council's investment policy at the time, and related to products given AAA ratings. Subsequent events have seen the ratings downgraded severely along with the book value of the investments. The Council responded by changing its investment policy to preclude such exposure in the future and by considering legal action to mitigate the losses.



Peter Madigan
Acting Chief Executive Officer

Albany in Brief

The City of Albany is a municipality of 4312 square kilometres with an estimated resident population of 33,545 (2007), and an average annual growth rate of 1.2% pa (2001-2006). Forest, coastal bush and farmland surround its thriving urban centre. Albany is an attractive town on a beautiful natural harbour and is Western Australia's oldest European settlement.

Aboriginal connections to Albany's landscape go back at least 25,000 years. A ground-breaking accord is in place between the City of Albany and the region's Aboriginal people, the Noongars.

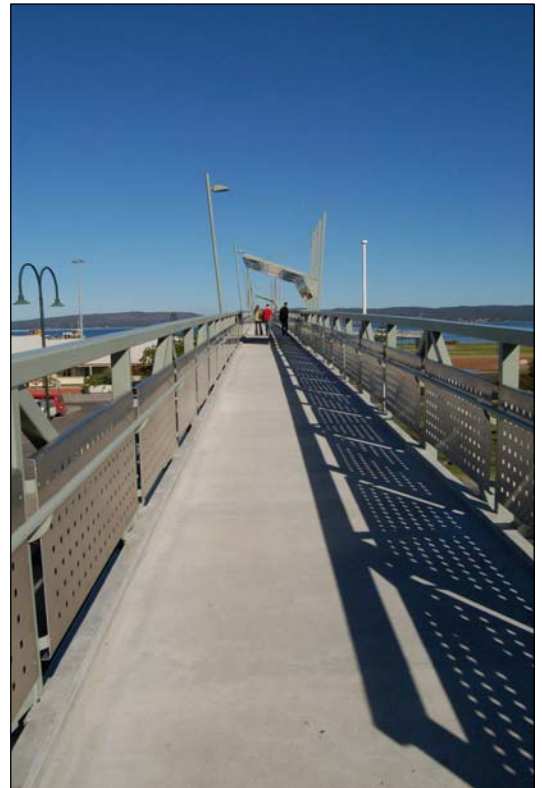
Albany's European settlement history started on Christmas Day, 1826, when Major Edmund Lockyer sailed into Princess Royal Harbour in the Brig Amity to create a British penal outpost then called Frederickstown. In 1832 WA Governor Sir James Stirling visited the new town and named it Albany.

Over the decades, European settlement expanded into the hinterland. Albany evolved into a busy port, servicing the immigration and produce needs of the goldfields and exporting timber and agricultural products. In 1914, Australian troops sailed from Albany on a voyage via Egypt to Gallipoli, where they landed on April 25, 1915. Many soldiers' last glimpse of Australia was at the start of that voyage as the hills of Albany faded into the distance.

The municipality is bounded by the shires of Denmark to the west, Plantagenet to the north and Jerramungup to the east. Albany is an established holiday playground – its natural attractions, history and recreation and adventure opportunities make it a magnet for Australian and international visitors.

Tourism ventures in accommodation, recreation, food and hospitality continue to grow in and around the City. Migrating whales and spring wildflowers offer unique seasonal drawcards while year-round attractions like the impressive wind farm, coastal walk trails and museums bring with them abundant opportunities for tourism enterprise.

Albany has a temperate climate, characterised by soft winters and mild, sparkling summers. The average annual rainfall is 932mm. Winter temperatures in July range from 8C to 16C on average and mid-summer temperatures in January average a comfortable 15C to 23C.



Agricultural industries of the region – wool, plantation timber, viticulture, horticulture, grain and livestock – continue to feed into the City, and the capacity to value-add and diversify has never been greater. Wine, aquaculture, timber processing, fishing, meat processing, olive oil, organic produce, dairy, essential oils and cosmetics are examples of existing industries serving local, tourist and export markets.

These industries are backed by expanding education and training facilities and support a growing population. Further opportunities now exist in a range of small business enterprises and service industries.

Plantation timbers have changed the local landscape and are the backbone of a growing woodchip export industry. The potential to value-add in this emerging field exists with construction lumber, biomass pellet production, biomass energy and pulp manufacture.

Albany's port is a first-class shipping facility servicing agricultural activities in the Great Southern region. It supports the capacity for new industry with its expanded berthing facilities, cold storage and road and rail access. For the processing of local resources including fish, timber and agricultural products, special industrial sites are available at Mirambeena. A world-class export abattoir generates ongoing employment and trade for the City.

Redevelopment of Albany's Waterfront is under way and will provide a 620-seat entertainment centre and sites for a major hotel, cafes and restaurants. The Waterfront Project will return a lively bustle to the City's foreshore and reconnect the harbour with the City centre. It will host boating, fishing and water-based tourism ventures to coexist with other commercial activities to bring vitality and colour to the harbour. Next to the Waterfront Project, the Anzac Peace Park will recognise Albany's links to the Anzac legend.

Accommodation in Albany is available in a range of housing options from modern to heritage, beachside to inner city, riverfront to semi-rural. The cost of commercial land and property is competitive for potential business ventures.

The region's mild climate and magnificent lifestyle make investment in retirement accommodation attractive. Continued strong residential and non-residential building activities signal robust consumer confidence in the future of Albany.

Albany's modern airport allows for fast and convenient travel to and from the City for those needing national and international connections.

Albany has experienced consistent population growth rate and the forecast is for increased growth due to new mining, timber process and tourism projects. Long-standing residents and people from around the world continue to be drawn to Albany's abundance. A broad mix of expertise in business, the arts, hospitality and the professions is among the happy outcomes of a growing and diverse population.

City of Albany Council 2007-2008

At local government elections on 20 October 2007, the City of Albany moved to new ward boundaries adopted in 2006. The City now has six wards, each represented by two Councillors. The full Council comprises 12 Councillors and a directly-elected Mayor.

Because of the new ward boundaries, the 2007 election was conducted as a full spill of positions. In each ward, the Councillor elected with the greater number of votes was appointed to a four-year term and the other Councillor took a two-year term. The next local government election in Albany will be on 17 October 2009.

The members of Council and the wards they represented in 2007/2008 were:

Mayor

Milton Evans JP

Yakamia Ward

Joy Matla
Gordon Kidman

Kalgan Ward

Robert Buegge
John Walker

West Ward

Des Wolfe (Deputy Mayor)
Nicolette Williams

Breaksea Ward

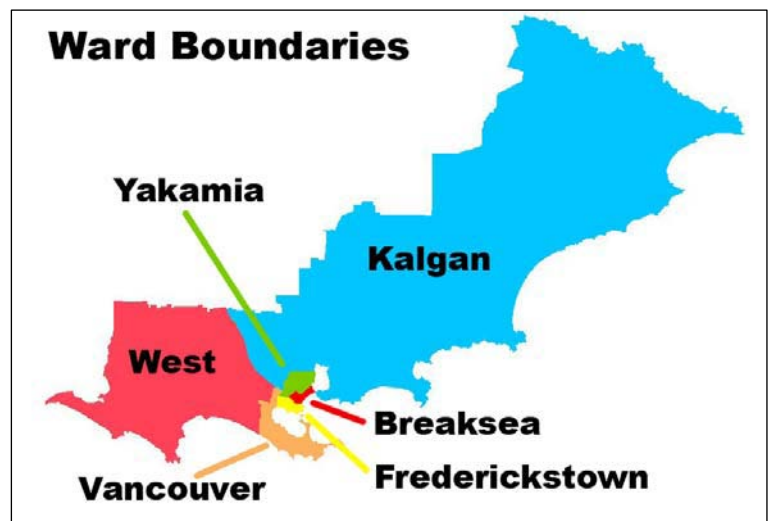
Jill Bostock
Daniel Wiseman

Vancouver Ward

Roley Paver
Kim Stanton

Frederickstown Ward

Dot Price
Chris Morris



Voting at Council elections is not compulsory but participation by residents in elections is greatly encouraged as it is the basis for effective government. Residents not included in the Electoral Roll should contact the Australian Electoral Commission.

Council meetings are held on the third Tuesday of each month at the City of Albany Civic Centre at 102 North Road, Yakamia. Meetings start at 7pm and are open to the public. Minutes are available for viewing at the City of Albany's North Road office, the Albany Public Library and on the City's website at www.albany.wa.gov.au.

At 6pm on the second Tuesday of each month, one week before each Council meeting, an agenda briefing session is held. Members of the public interested in witnessing the proceedings are welcome to attend. This practice was introduced to help increase information flow between Councillors, staff and members of the public, and is an opportunity to discuss in a relatively informal setting the agenda items to be considered by the Council at the forthcoming meeting.

An annual general meeting of electors is held each financial year, notice of which is published in a local newspaper. Additional information about elections and the Council process is available from the City's North Road administration office.

The City provides: community services helping children, youth, aged and people with disabilities; recreation and leisure facilities; events, arts and cultural activities; health and local laws; fire prevention and management, Council information and publications; citizenship, building and planning services; environmental programs; waste services; maintenance of roads, drains, gardens, parks and other physical assets; and support to business and industry.

Organisational Structure

Executive staff in 2007-2008.



Andrew Hammond
Chief Executive Officer

- General management services
- Economic development
- Corporate planning, governance and development
- Public relations
- Tourism development
- City events
- Strategic projects
- Human resource management and payroll
(Resigned September 2008)



Robert Fenn
Executive Director
Development Services

- Strategic land use planning
- Property development and approvals
- Building approvals
- Emergency management
- Reserve planning
- Environmental health
- Ranger services
- Dog licensing
- Bushfire prevention



Peter Madigan
Executive Director
Corporate and
Community Services

- Finance
- Administration
- Customer service
- Rates, payments and accounts
- Community development
- Information technology
- Albany Town Hall
- Albany Public Library
- Albany Visitor Centre
- Princess Royal Fortress
- Albany Leisure and Aquatic Centre
- Perth Dive Wreck
- Albany Regional Day Care
- Vancouver Arts Centre



Les Hewer
Executive Director
Works and Services

- Design, survey and engineering
- Asset management
- Parks and reserves development and maintenance
- Roads
- Paths
- Drainage
- Waste management and recycling
- Harry Riggs Regional Airport
(Resigned April 2008)

Vision Statement



The Vision for Albany: *By 2025 Albany will be: “Historic Albany – Home to a vibrant, resourceful and culturally diverse community driven by a spirit of generosity and opportunity, nestled around a spectacular natural harbour in a region of unique beauty”.*

The major goals for Albany ... by 2025	Over the next four years we will undertake a range of initiatives so that by 2025...
<p>1. Lifestyle & Environment</p> <p>Albany will be Western Australia’s regional City of first choice offering a diverse range of healthy and active lifestyle opportunities, with energy efficient housing and development that respects our environment.</p>	<p>Albany will be a City where:</p> <p>1.1 Our health services are significantly improved in order to accommodate the real needs of the region.</p> <p>1.2 Young adults are well catered for.</p> <p>1.3 Recreation facilities provide a diverse range of sporting and exercise opportunities.</p> <p>1.4 Our cultural and artistic communities are valued celebrated and supported.</p> <p>1.5 Development:</p> <ul style="list-style-type: none"> • Responds to our unique historical and environmental values • Embraces environmentally responsible approaches to energy and water consumption • Incorporates healthy lifestyle activities and access to green space <p>1.6 The long term problems of Climate Change and Peak Oil have been recognised and responded to.</p>
<p>2. Economic Development</p> <p>Albany will be Western Australia’s first choice for regional investment offering a wide range of development, employment and learning opportunities within a robust economy.</p>	<p>Albany will be a City where:</p> <p>2.1 Renewable energy completely powers the region.</p> <p>2.2 Investment is complementary to Albany’s sense of place and occurs within an up-to-date and effective planning framework.</p> <p>2.3 Our airport is a regional, national and international tourism gateway.</p> <p>2.4 Our strategic proximity to Antarctica is exploited to its maximum potential.</p> <p>2.5 Our unique cultural heritage attractions deliver world class tourism experiences.</p> <p>2.6 A significant annual international festival is hosted.</p> <p>2.7 We are recognised as a true University City and vocational development is supported by quality educational and training services.</p>

The major goals for Albany ... by 2025	Over the next four years we will undertake a range of initiatives so that by 2025...
<p>3. City Centre Albany's City Centre will be the most vibrant, safe, accessible and liveable in regional WA.</p>	<p>Albany's City Centre will be:</p> <p>3.1 Family and pedestrian friendly. 3.2 A vibrant cultural hub stimulated by attractive inner city residential and tourism accommodation. 3.3 A unique and accessible retail experience. 3.4 Serviced by regular and affordable public transport service.</p>
<p>4. Governance The City of Albany will be an industry leader in good governance and service delivery.</p>	<p>The City of Albany will:</p> <p>4.1 Be a cohesive Council delivering ethical and responsible government committed to excellence in board governance. 4.2 Manage our municipal assets to ensure they are capable of supporting our growing community. 4.3 Deliver excellent community services that meet the needs and interests of our diverse communities.</p>

City of Albany Mission: Working together to deliver innovation and service excellence for Albany

Our values are **REAL**. At the City of Albany we:

Results

- Strive for business excellence and continuous improvement
- Provide best value in applying council and community resources
- Seek innovative ways to do things

Ethics

- Are ethical at all times
- Are open and honest in all our dealings
- Are respectful of colleagues and community members
- Operate within our strategic and policy framework

Accountability

- Respect community needs
- Foster community involvement in decision making
- Act as a Custodian with respect to Council assets
- Apply Council funds carefully

Leadership

- Develop and empower to deliver on expectations and promises
- Encourage our people to meet the community's service expectations
- Are team focused and actively contribute to the team
- Regularly recognise and acknowledge all contributions
- Provide a role model for these values

Annual Summary: 2007-2008

New valuations of Albany residential properties and vacant land applied in 2007-2008. Most properties showed substantial increases in Gross Rental Value. The City introduced a differential rate for vacant land to avert inequities in rate increases.

An overall rate increase of 3.9 per cent was adopted in 2007-2008, one percentage point above the projected CPI increase of 2.9 per cent. Rates contributed \$17.9 million of the total revenue. The City's annual expenditure comprised \$34.4 million in operating expenses and \$30.7 million in capital expenses.

Major projects: Upgrading the Albany Leisure and Aquatic Centre was the major expenditure item in 2007-2008 at \$9.8 million.

Roads: In 2007-2008, the City spent \$6.7 million maintaining and constructing roads; of this, \$1.8 million was externally funded. Major works included:

- Frenchman Bay Road \$576,460
- Lower Denmark Road \$604,407
- Lancaster Road \$227,596
- McKail Street \$125,996
- Thomas Road \$173,453

Expenditure on road safety was \$325,740 in 2007-2008, with major works on Marine Drive, Seymour Road and Middleton Road.

Drainage: Construction and preservation of drainage cost \$784,972 in 2007-2008.

Pathways: Masterplan works on the construction and preservation of pathways cost \$389,050. Major construction or preservation projects in 2007-2008 included Brunswick Road, Drome Road and sections along Albany Highway.

Other expenditure: Airport services were improved by sealing the gravel runway, at a cost of \$300,727.

Community groups: Direct support for community groups and local events in 2007-2008 amounted to \$460,939. Further support was provided through the community arts programs, at \$399,244, and other City programs and services.

Budget Preview: 2008-2009

In 2008-2009 the City's \$59.6 million budget comprises \$29.9 million in operating expenses (excluding depreciation), \$27.2 million in capital expenses and \$2.5 million in net loan repayments. Rates will rise in 2008-2009 by 4.9 per cent, one percentage point above the projected CPI increase of 3.9 per cent. A differential rate will apply to vacant GRV-rated land.

Rates income is projected at \$19.1 million. For the first time in four years, the City's waste collection fee will rise, up 5 per cent to \$209.

Major projects

Completion of the upgrade at the Albany Leisure and Aquatic Centre leaves two major projects for the City's 2008-2009 budget: the Albany Entertainment Centre and the Anzac Peace Park. Construction at the peace park is budgeted at \$2.4 million and the City's contribution to the entertainment centre project is allocated \$1.4 million.

The budgeted capital expenditure includes significant work on a subdivision, which is being undertaken to repay loans related to the leisure centre upgrade.

Roads

In 2008-2009, the City will spend \$8.1 million maintaining and constructing roads. Of this, \$4.2 million is capital expenditure and the balance is maintenance costs. Of the \$8.1 million, \$3 million is externally funded. Major proposed works include:

• Lower Denmark Road	\$414,000
• Millbrook Road	\$290,000
• Le Grande Avenue	\$195,000
• Perkins Beach Road	\$173,000
• Warriup Road	\$168,000
• Range Court Crescent	\$155,000

Road safety will be allocated \$660,000 in 2008-2009, with major works on Hunwick Road, Lower Denmark Road and Sanford Road.

Drainage

Construction and preservation of drainage will cost \$500,000 in 2008-2009.

Pathways

Construction and preservation of pathways are budgeted at \$814,000 this financial year. Major projects include Brunswick Road, Flinders Parade, Collie Street and Adelaide Street, and the realignment of the Emu Point dual-use path.

Other expenditure

Firefighting resources will be boosted in 2008-2009 by refurbishment and purchase of tankers at a cost of \$330,000. Sealing operational areas at the airport is budgeted at \$472,000.

Community groups

Direct support for community groups in 2008-2009 totals \$571,000, which includes \$100,000 for the surf club redevelopment. Further support is provided through the community arts programs, budgeted at \$291,000, and other City programs and services.





City of Albany Scorecard

The City of Albany Scorecard is a performance measurement tool that forms an important component in the overall strategic management of the organisation. The Scorecard was developed during 2001/02 following the adoption of the *Albany 2020 Charting Our Course* strategic plan, and in 2004 it was realigned to reflect Council's next strategic plan entitled "*Albany 3D*" which identified three major objectives, namely for Albany to become a *Learning City*, a *Healthy City* and a *Thriving City*.

Towards the end of the 2007/08 financial year the Albany 3D plan was being reviewed under a new strategic planning process entitled *Albany Insight ~ Beyond 2020*. Future reporting of strategic key performance indicators may be amended to reflect the outcomes of that planning process.

There are four components to the scorecard: an annual Community Satisfaction Survey; six-monthly Organisational Climate Surveys; Customer Service performance indicators; and an end-of-year assessment of key strategic performance indicators. Each of these components is discussed below.

Throughout the City Scorecard report symbols have been used to aid interpretation of the results, and an explanation of those symbols is shown below.

 No real change or slight improvement in performance	 Slight drop in performance
 Significant improvement in performance	 Significant drop in performance

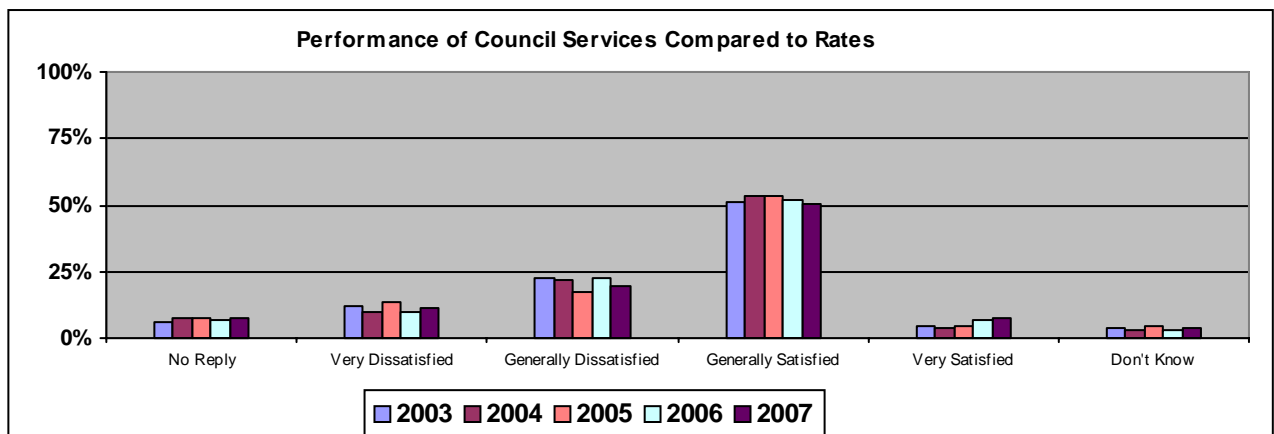
Component One: Community Satisfaction Survey

Every December since 2001, the Council has mailed a survey to 1000 randomly selected residents and ratepayers. The survey consists of 29 questions, relating to seven service areas. For each question in these sections, the respondent is asked to rate the council service according to the Importance of the service and the Performance of the City in relation to that service. Additionally, there are four basic demographic questions and three questions about the level of rates and charges. The number of surveys returned each year appears to be rising, with 410, 409, 410, 400, 410, 437 and 455 received in the years 2001 to 2007, respectively.



Performance of Council Compared to Level of Rates

Overall the survey response demonstrates that in December 2007, 57% of residents were either generally or very satisfied with Council's performance when compared with the level of rates they paid (a fall of 2% from 2006) while 31% of respondents were either generally or very dissatisfied compared to 32% the previous year. On balance it would appear that the Council's performance has remained largely unchanged from the previous year.

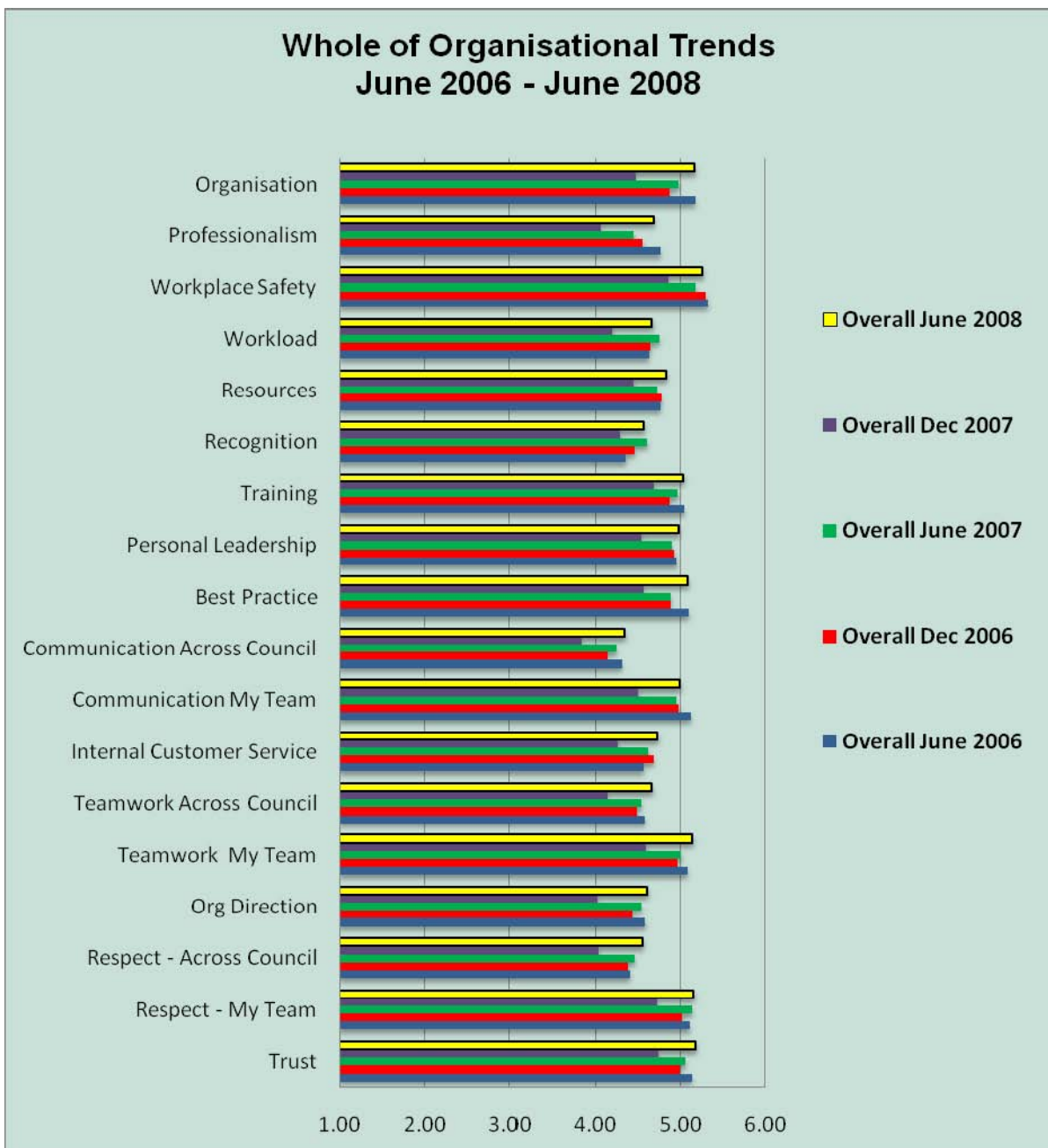


Component Two: Organisational Climate Survey

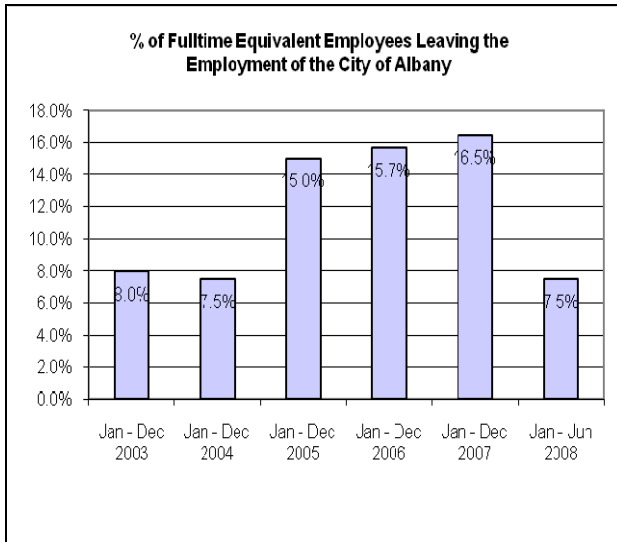
Every June and December an organisational climate survey is undertaken to assess how well the 'internal dynamics' of the organisation are developing. The City of Albany is a complex organisation with around 212 full-time equivalent staff (346 actual staff members including regular casuals), of whom almost 100 are based at the Mercer Road depot, 85 are based at North Road and the remainder are at various community services facilities across the City. The climate survey provides useful management information that would otherwise be difficult to gather. All employees are invited to participate in the survey process where they are asked to provide anonymous feedback on 18 key factors such as teamwork within their teams and across the organisation.



Whole of Organisation Trends June 2006 – June 2008: Over the two-year period between June 2006 and June 2008, results generally improved across the majority of the workplace measures, although the December 2007 results clearly demonstrate that morale across the organisation fell during the Union Collective Agreements negotiation process.



Scale Descriptor: 1=Never 2=Almost Never 3=Sometimes 4=Usually 5=Mostly 6=Always



STAFF TURNOVER

Staff turnover is defined as the percentage of City of Albany employees that leave the City's employment.

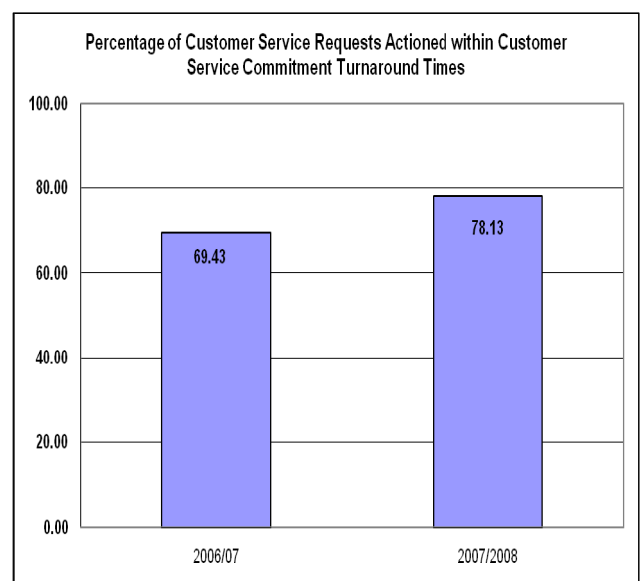
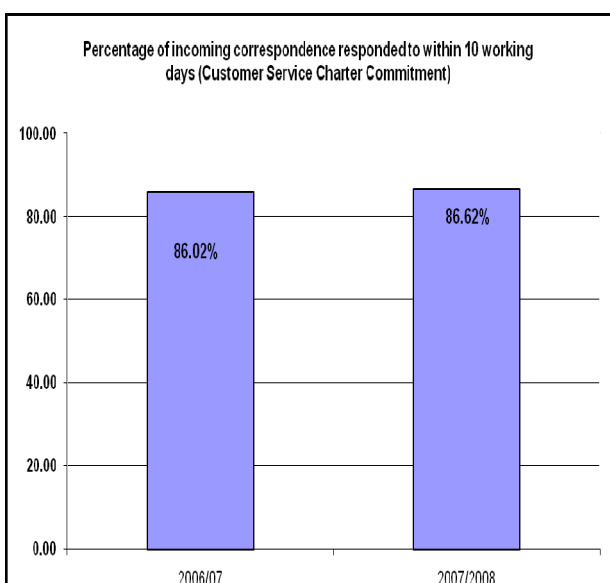


Staff turnover data is collected in calendar years, rather than financial years. During 2007 staff turnover levels rose by 0.8%, reflecting the severe skills shortages affecting all local governments (and indeed all industries) across Western Australia during that year. However it appears that turnover rates during the first six months of 2008 have declined slightly which may reflect that the heat is reducing in the local economy.

Component Three: Customer Service Charter



The City of Albany adopted a Customer Service Charter in August 2003. The charter specifies target times (referred to as 'commitments') for staff responses to a wide range of customer service requests and all incoming correspondence. During 2005-2006 the City invested in an electronic customer service and records tracking system that has allowed for accurate reporting against the target turnaround times and the charts below illustrate the extent to which the commitments have been achieved over the past two financial years. As can be seen the City of Albany has steadily improved in terms of responding to both correspondence and customer service requests. This is particularly positive given that over the same period there was a 70% increase in the volume of correspondence registered on the system (23,078 in 2007-2008), and a 4% increase in the number of service requests (5198 in 2007-2008). A significant increase in efficiency can be attributed to the systems being implemented that make staff more accountable for the correspondence and service requests that have been allocated.

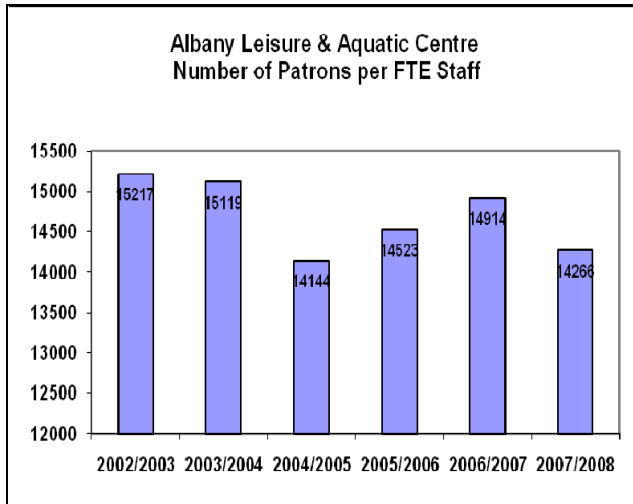


Component Four: Key Strategic Performance Indicators

Strategic Performance Indicators have been developed for the majority of the City's strategic objectives, as shown below.

Healthy City: Diverse and affordable cultural, recreational and sporting opportunities

ALBANY LEISURE & AQUATIC CENTRE

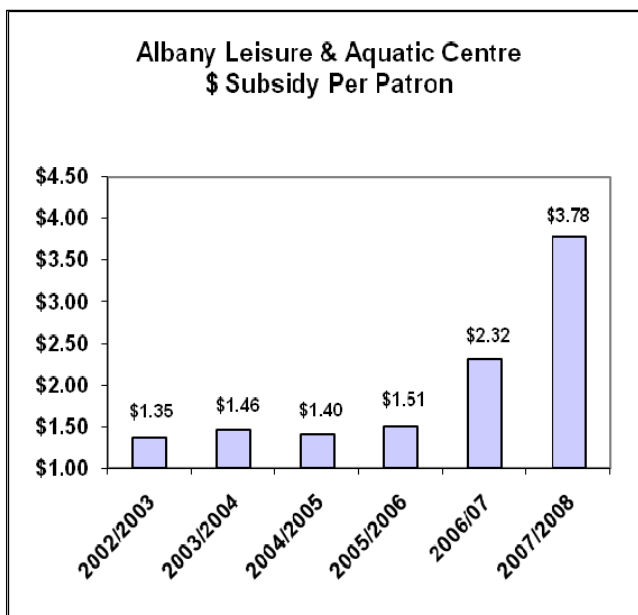


STAFFING COVER

This performance indicator measures the coverage of Albany Leisure & Aquatic Centre staff to patrons.



During 2007-2008 the entire Albany Leisure and Aquatic Centre was closed for three months and the aquatic facilities closed for four months in total as part of the \$14.2 million refurbishment of the centre. During the closures many employees continued to be employed and worked on non-operational projects in preparation for the reopening of the centre. Consequently the number of patrons of the centre fell from previous years. Overall the centre was patronised by 176,899 people (a fall of almost 18,000 from 2006-2007) who were serviced by 12.4 full-time equivalent staff members (two fewer than the previous year), resulting in an overall average of 14,266 patrons per staff member.



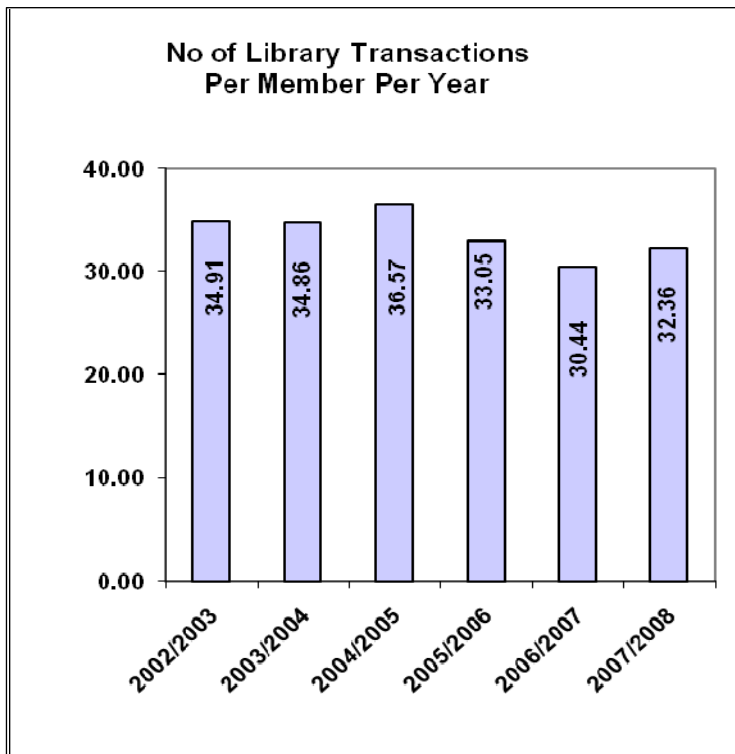
COST PER PATRON

This performance indicator measures the unit cost of providing this service.



The closure of the aquatic centre for four months and the whole centre for nearly three months during 2007-2008 (as discussed above) impacted significantly on the income of the centre. This in turn affected the cost per patron subsidy.

ALBANY PUBLIC LIBRARY

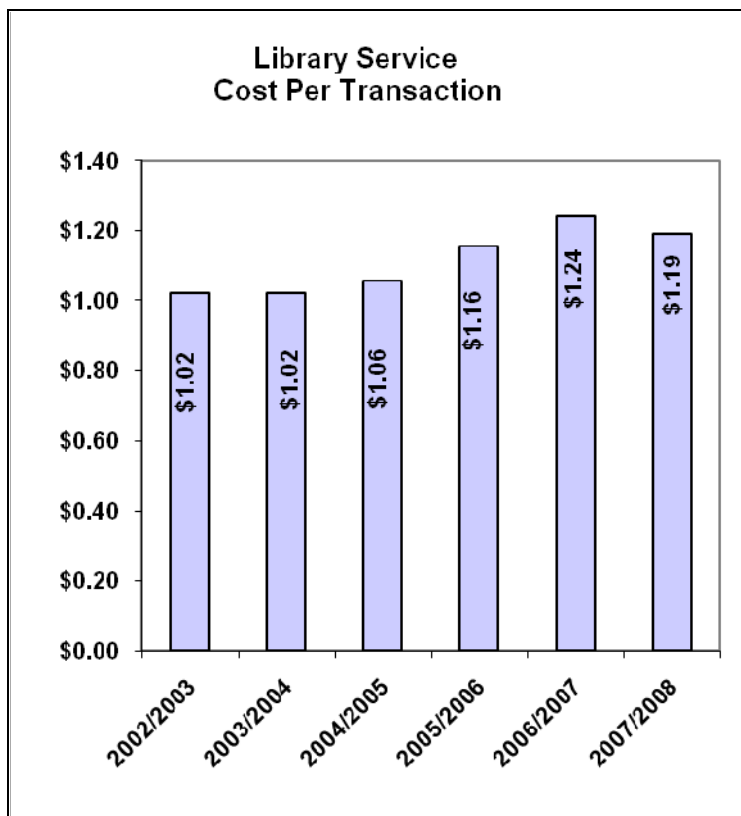


LIBRARY TRANSACTIONS PER LIBRARY MEMBER

This indicator measures the usage of the library's stock in terms of transactions (that is, loans and Internet services bookings), but does not measure other types of usage such as Albany History Collection and children's programs.



While the pattern of library service usage continues to change the number of library transaction per member rose by 6.3% during the 2007-2008 financial year due to a greater range of services being offered.

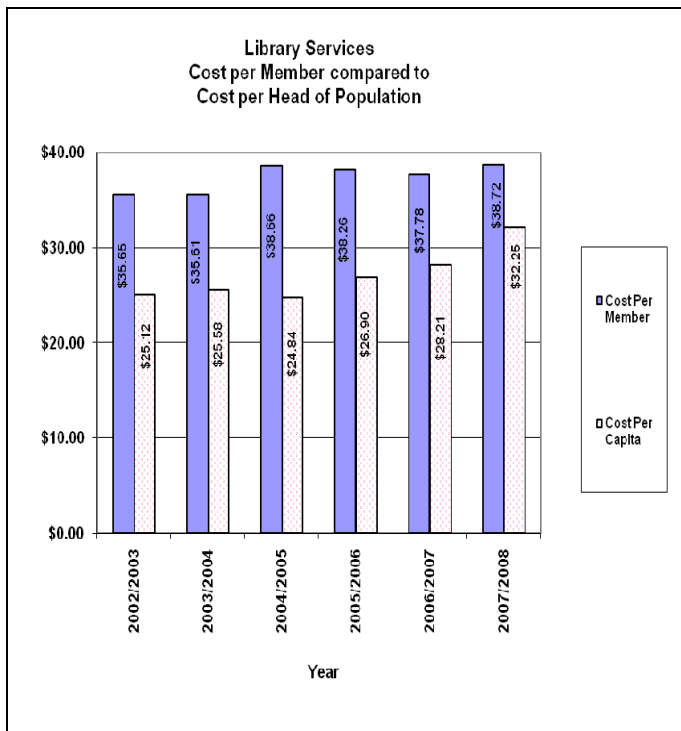


LIBRARY COST PER TRANSACTION

This indicator measures the net operating cost of loan transactions.



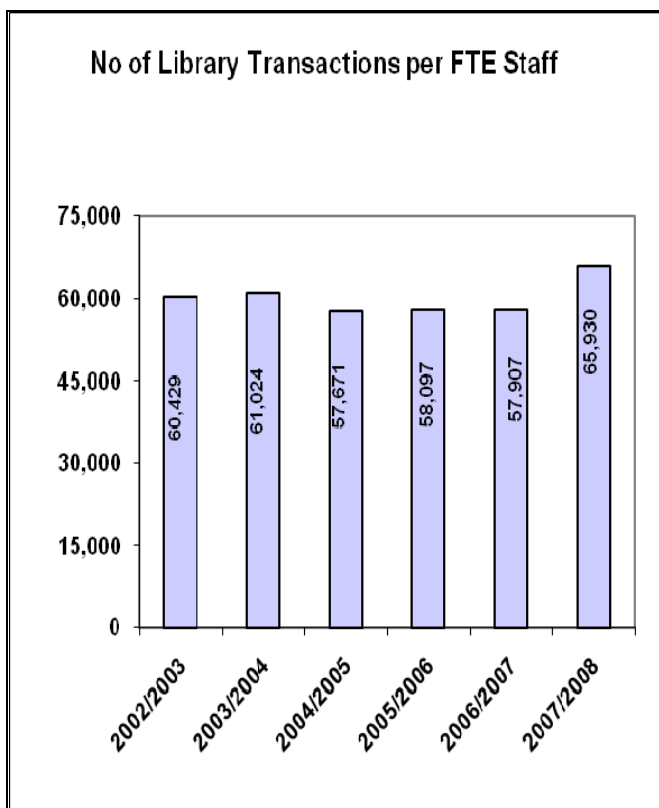
During 2007/08 the cost per transaction fell by 4% over the previous year, despite a 10% increase in operational costs brought about by rising employee, insurance and energy costs. The overall savings are the result of a number of operations being streamlined and a 13.85% increase in the number of transactions.



LIBRARY – COST PER LIBRARY MEMBER & COST PER CAPITA

This indicator measures the cost of library usage.

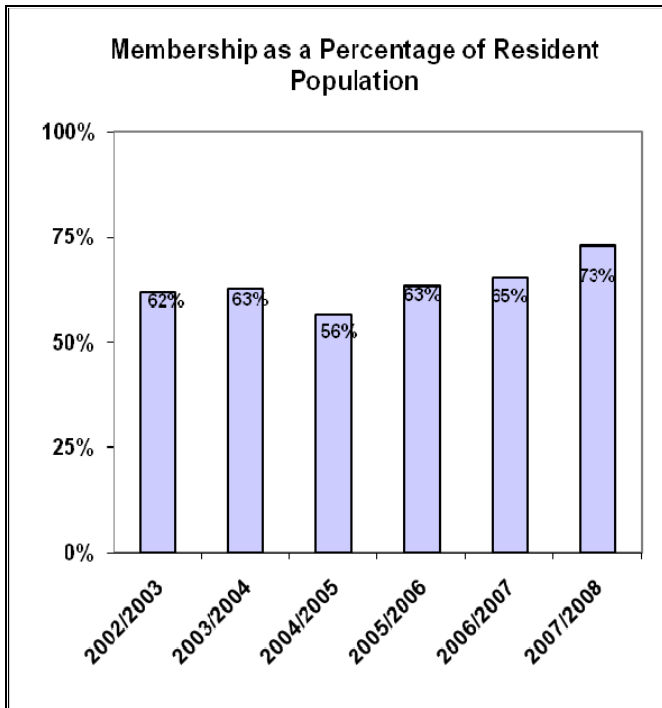
X *It is impossible to measure the actual cost per library service user, as some library services are accessible to non-members (for example, attendance at children's programs, use of library internet facilities and use of local studies research information). During 2007-2008 operational running costs rose by 10% (\$97,000) while the membership rose by 7.5% (to 27098). The increase in membership is healthy but the operational cost increases have outstripped the increases in membership.*



LIBRARY TRANSACTIONS PER FTE STAFF MEMBER

This indicator measures staffing levels against annual transaction activity.

✓ *The number of transactions per full-time equivalent staff member increased by 13.85% compared to the previous year. Increases in bookings of public PC and study PC access, patrons visiting for programs, events and special promotions plus a general rise in inter-library loan traffic all contribute to more transactions per staff member.*



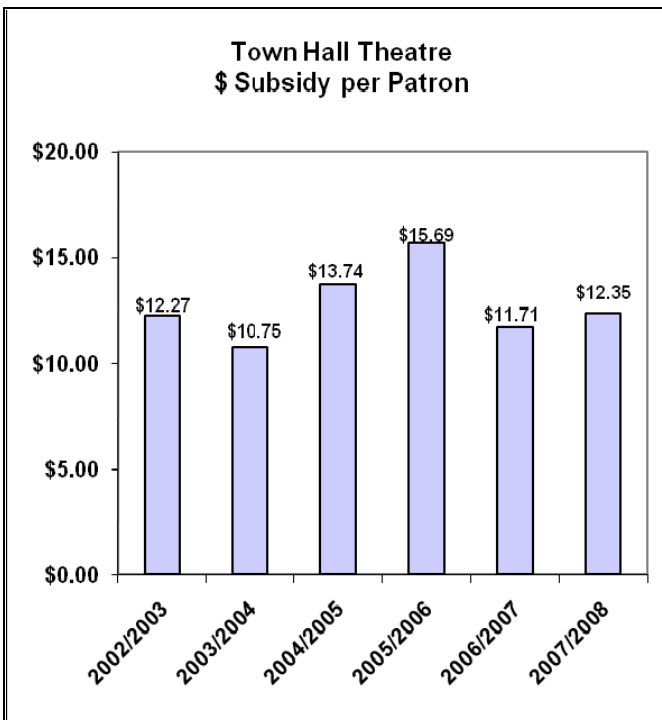
LIBRARY MEMBERSHIP AS A PROPORTION OF RESIDENT POPULATION

This indicator measures participation rates for the Albany community. Library members from outside the Albany municipal boundary are excluded from this indicator.



The number of Albany residents taking up membership of the library increased by 8% during 2007-2008. The number of Albany-based library members now totals 23,802 and total membership reached 27,098 at 30 June 2008.

TOWN HALL THEATRE

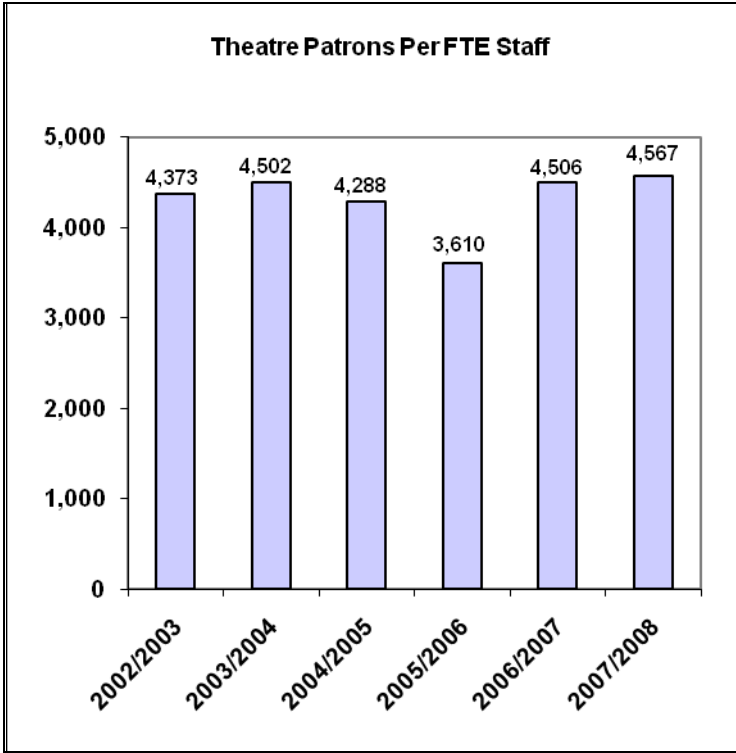


TOWN HALL SUBSIDY LEVEL

This performance indicator measures the unit cost of providing the Town Hall Theatre.



During 2007-2008, the theatre's patrons were subsidised by the Council 5% more than in the previous year. This increase in subsidy level is a result of increases in a range of costs, such as cleaning and insurances and staffing costs, although theatre staffing levels remain unchanged.



THEATRE PATRONS PER FTE STAFF MEMBER

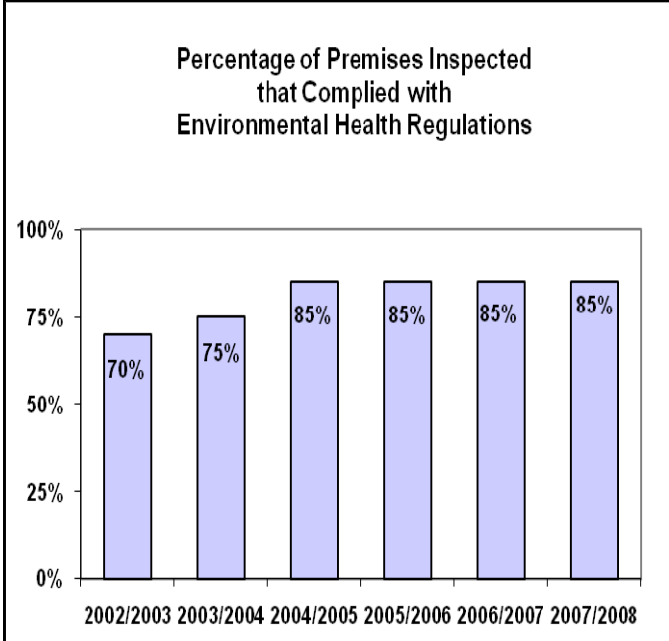
This indicator measures coverage of staff to patrons.



The Town Hall Theatre hosted a total of 66 shows during 2007-2008, an increase of 15, or 29%, over the previous year. A total of 13,701 patrons attended the theatre. This high level of attendances represents a small increase on those achieved during the previous year. During the same period the staffing levels remained unchanged at three and the number of patrons per employee rose by 1.35% to 4567.

Healthy City: Major regional health services providing a complete range of quality health services, for all ages

ENVIRONMENTAL HEALTH

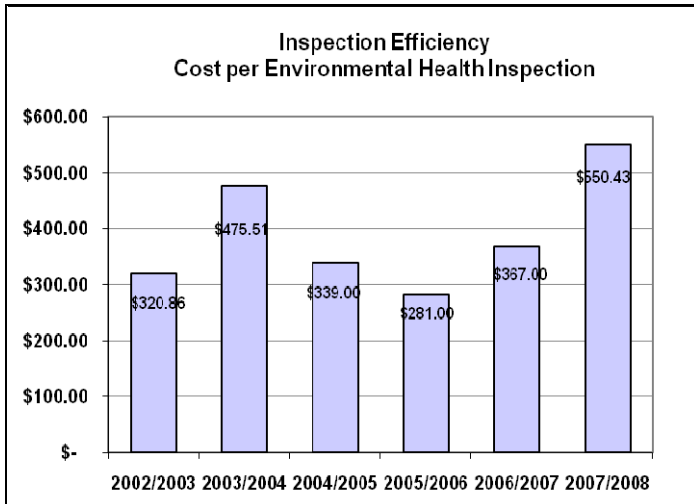


ENVIRONMENTAL HEALTH INSPECTION COMPLIANCE

This performance indicator measures the effectiveness of Environmental Health inspection and education programs.



Overall, the City continues to achieve an 85% level of compliance with health standards for premises such as food outlets, lodging houses and caravan parks.



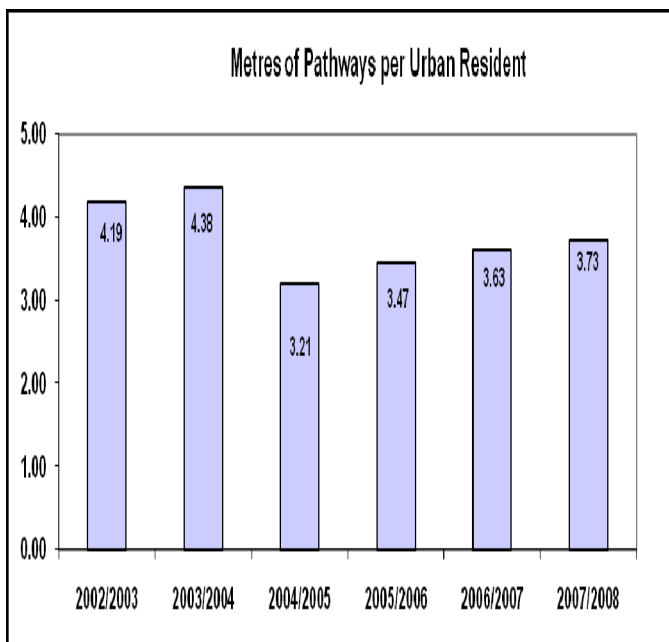
INSPECTION EFFICIENCY

This performance indicator measures team focus and efficiency in inspection activities.



During 2007-2008 the cost of conducting environmental health inspections rose by almost 50%. Staff turnover and a reduction in the number of qualified environmental health officers resulted in the requirement to bring in contract inspection staff and a fall in the number of inspections carried out. The combination of these factors resulted in a significant increase in the cost per inspection.

Healthy City: Encouraging alternative forms of transport and diverse and affordable cultural, recreational and sporting opportunities



ALTERNATIVE TRANSPORT PERFORMANCE RATIO AS METRES OF PATHWAYS PER URBAN RESIDENT

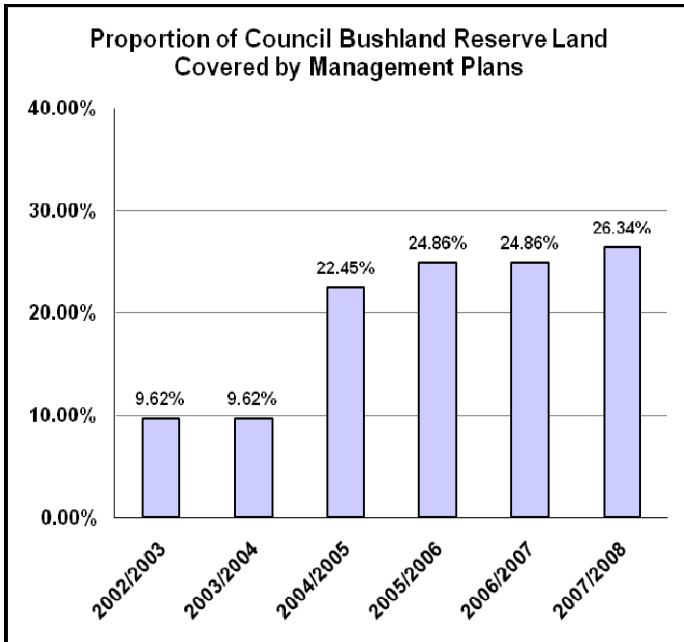
This indicator measures the provision of alternative transport options against a growing urban population.



The current length of all pathways in urban areas is 1124km, which is an increase of 2.6km, primarily along Drome Road and in the McKail area. During 2007-2008 a large section of the Brunswick Road path was also refurbished.

Healthy City: Restoration and protection of areas of high biodiversity within land, river and sea ecosystems

BUSHLAND RESERVES MANAGEMENT



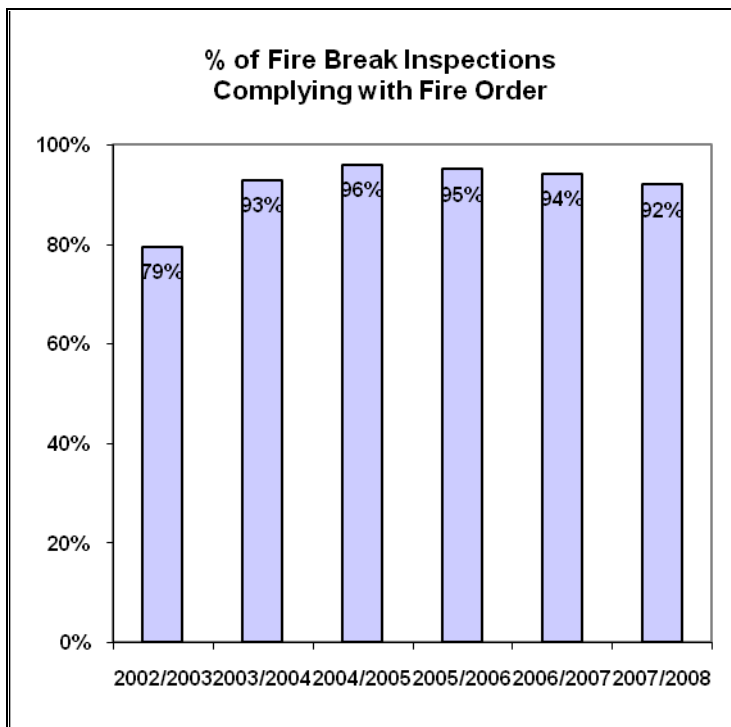
BUSHLAND RESERVES MANAGEMENT RATIO

The Council aims to have all the bushland reserves under its control managed through formal management plans. This can be achieved either by reducing the amount of bushland reserves it controls or by developing management plans for those reserves that do not yet have them.



During 2007-2008 the Cosy Corner Management Plan was adopted by Council bringing the total area of bushland reserves under a formally adopted management plan to 3175 hectares.

FIRE SERVICES



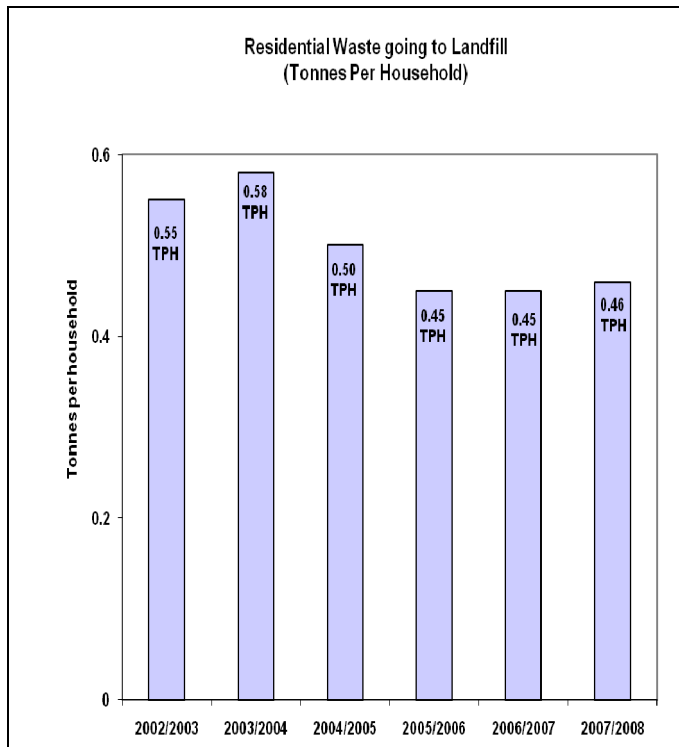
FIREBREAK COMPLIANCE

This indicator measures community reaction to compliance education programs.



An increased fire inspection regime was implemented in 2007-2008 which resulted in more infringements and upgrade notices being issued than in previous years. Nevertheless the level of compliance with firebreak regulations remains at a very high level across the City of Albany.

WASTE MANAGEMENT

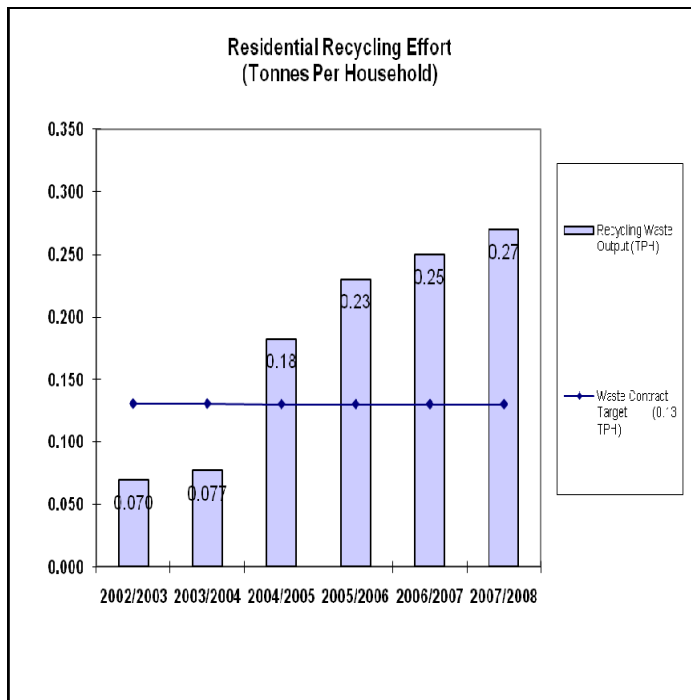


RESIDENTIAL WASTE RATIO

The Council aims to minimise the amount of residential waste going into landfill and this indicator has been developed to monitor the performance of the Waste Strategy in meeting that aim. The Waste Strategy was adopted in 2002 and a new Waste Collection Service placing greater emphasis on recycling came into operation in 2004.



The amount of non-recyclable household waste collected per residence increased by 2% in 2007-2008 compared with the previous two years. Although not a huge increase it is disappointing that waste levels per household have increased. The increase is in part due to the increasing popularity of the verge collections undertaken during the year.



RESIDENTIAL RECYCLING RATIO

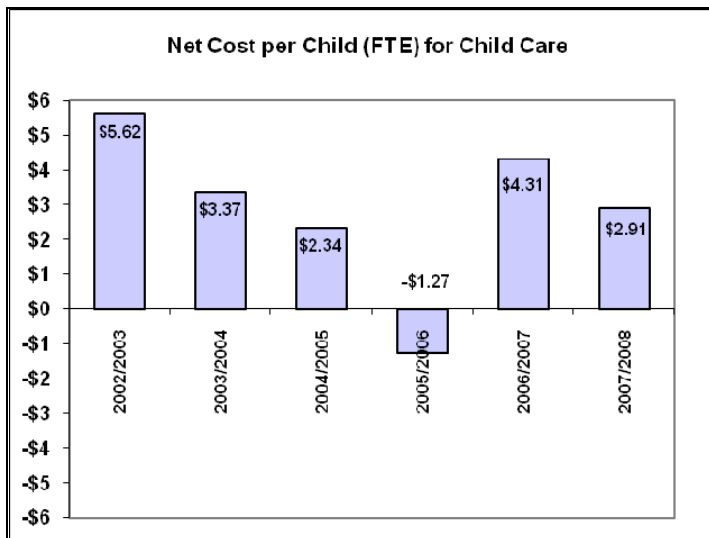
The Council aims to maximise the amount of residential waste being recycled and this indicator has been developed to allow the monitoring of the performance of the Waste Strategy in meeting that objective. The Waste Strategy was adopted in December 2002, and a new Waste Service, which places greater emphasis on recycling, came into operation on the 6th May 2004.



In 2007-2008 an average of 0.27 tonnes of residential recyclable waste was collected from each household. This represents an 8% increase from the previous year and a 285% improvement on the levels of recycling collected during 2002-2003 when the City of Albany adopted the Waste Strategy.

Thriving City: Excellent community infrastructure and services

CHILD CARE

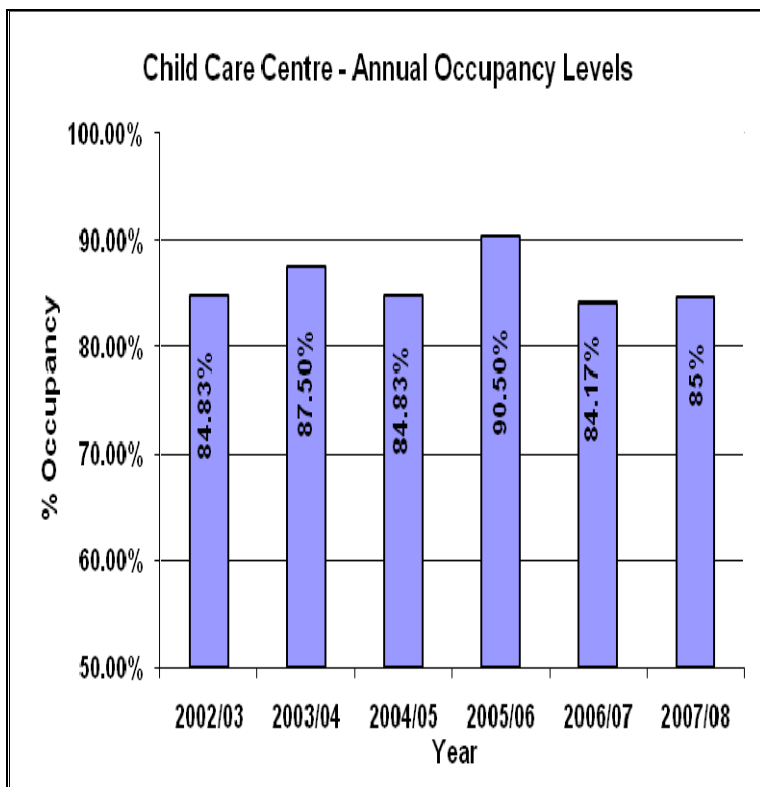


CHILD CARE NET COST PER CHILD

This performance indicator measures unit net cost of providing service.



In 2007-2008, the average cost per child care place decreased by 32% in part due to increased fees that were introduced to compensate for increased input costs (such as staffing, insurance and energy bills) over the previous two years.

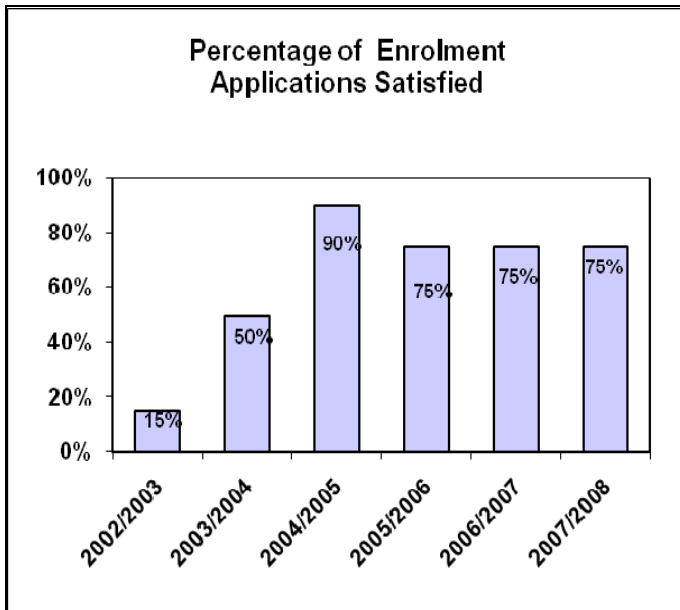


CHILD CARE OCCUPANCY LEVELS

This performance indicator measures the overall annual occupancy of the Day Care Centre.



During 2007-2008, the overall occupancy level of the childcare centre rose to 85%, a slight increase on the previous year. During the year the demand for places for babies was particularly high which created an extensive waiting list for this age group.



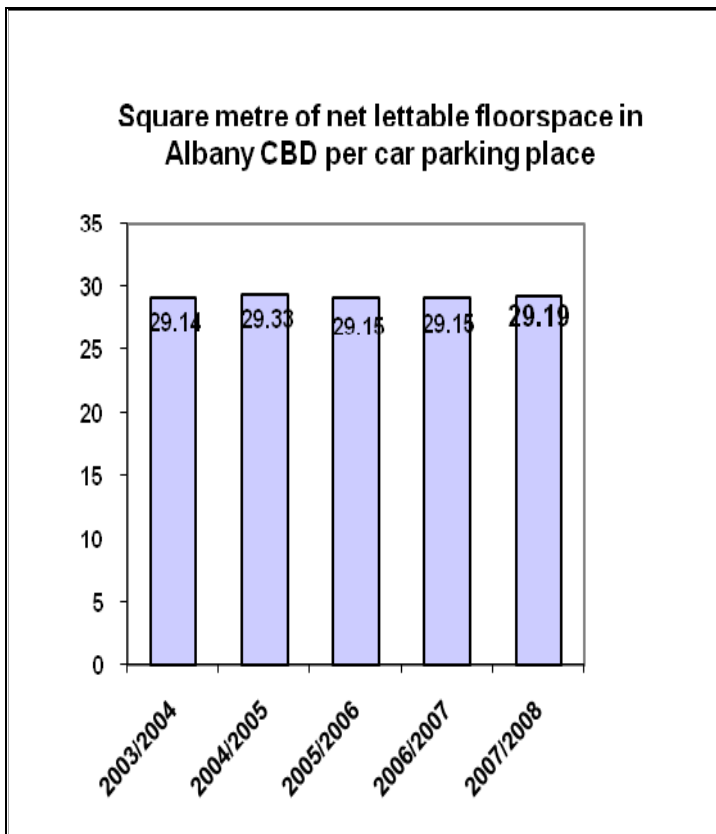
CHILD CARE – PERCENTAGE OF ENROLMENT REQUESTS SATISFIED

This performance indicator measures the ability of the Regional Day Care Centre to satisfy the demand for services.



During 2007-2008 the centre was able to satisfy 75% of enrolment requests. Again this year it was high demand from working families that was the most challenging to satisfy. Meeting requests for casual bookings for regular customers was easily satisfied during the year.

TRANSPORT PLANNING

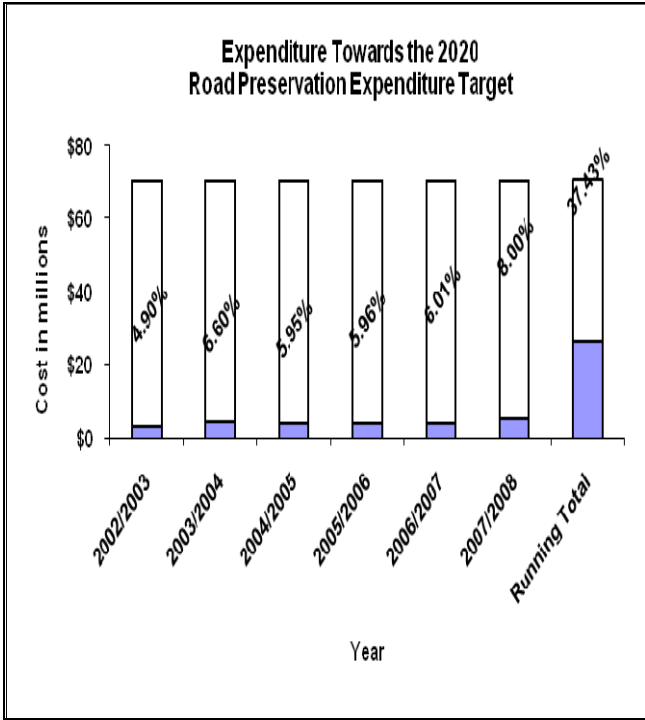


CAR PARKING RATIO IN CENTRAL BUSINESS DISTRICT

This performance indicator measures development growth against parking availability.



During 2007-2008, the Council approved only one development in the CBD area which deleted five existing car parking bays, thus increasing the amount of net lettable floorspace to 29.19 square metres per car parking bay available. This figure represents an average ratio over the entire CBD and conforms to industry standard. In sections of the CBD an oversupply remains and in others there is a deficiency of parking bays.

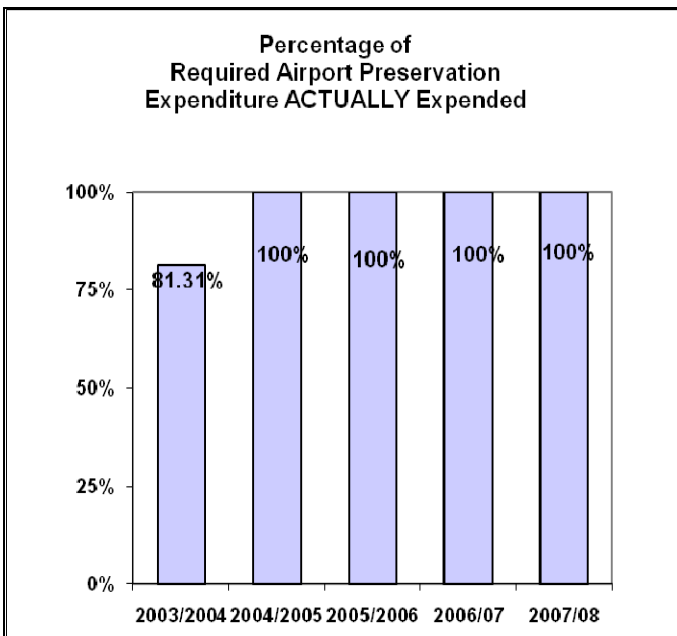


ROAD PRESERVATION PERFORMANCE RATIO

This performance indicator measures road preservation performance, by comparing actual expenditure to the level of expenditure needed to properly maintain the City's road system to the standards identified in the adopted Road Assets Masterplan. The Road Assets Masterplan identifies that a total of \$70,594,000 needs to be invested in the City's road system by 2020.



During 2007-2008 \$5.65 million was expended on road maintenance and construction. Over the past six years the City of Albany has invested a total of \$26.42m in the City's road networks which represents 27.43% of the total investment estimated to be required in order to achieve the 2020 target road network standards specified in the City's road asset master plans.

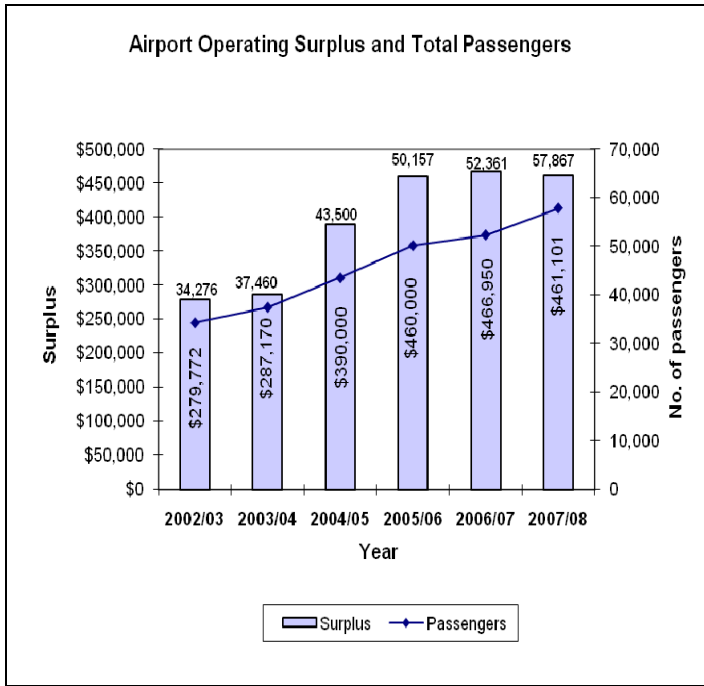


AIRPORT PRESERVATION PERFORMANCE RATIO

This performance indicator measures airport asset preservation performance, by comparing actual expenditure to the level of expenditure that is needed to properly maintain the airport to the standards identified in the adopted Airport Asset Masterplan.



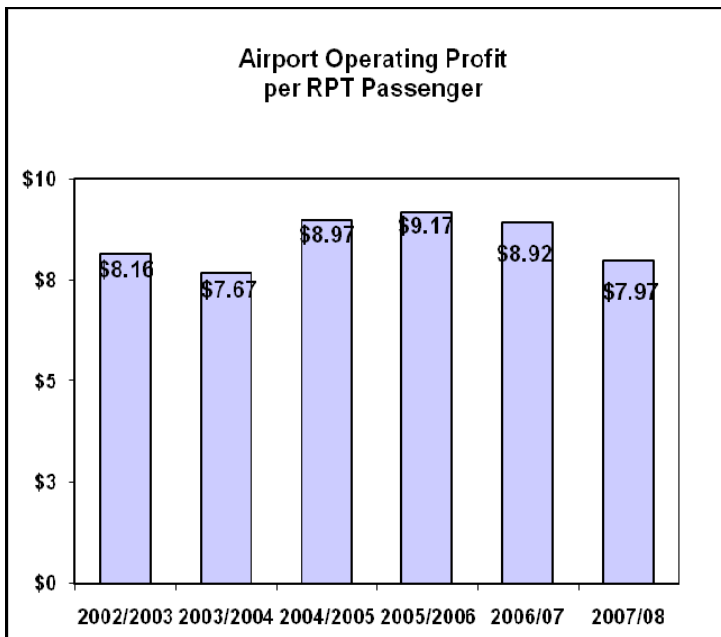
During 2007-2008, 100% of the resources required to maintain the airport to the standards identified in the Airport Asset Masterplan were expended.



AIRPORT NET OPERATING SURPLUS

This performance indicator measures the total level of operating surplus and the total number of passengers using the Albany Airport.

X *The occupancy rates of Skywest flights increased by 10% compared to the previous year but the airport incurred increased operational costs due to the need to employ more staff, undertake major landscaping and realign the security fencing. This resulted in a slightly lower level of surplus being achieved than in the previous year.*

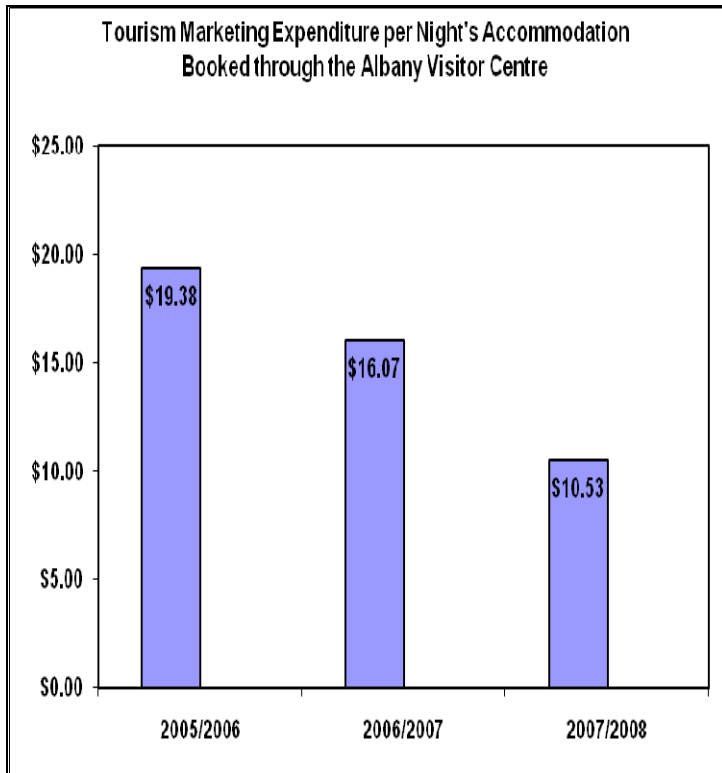


AIRPORT NET OPERATING SURPLUS PER PASSENGER

This performance indicator measures level of operating surplus per passenger using the Albany Airport.

X *There was a 10% fall in operating surplus per passenger during 2007-2008 compared to the surplus levels of the previous year, in part due to a combination of increased staffing, major landscaping and realignment of the security fencing. Other services such as the leasing of hangar space also contribute to airport operating costs and income.*

Thriving City: Dynamic promotion & marketing of Albany's advantages and opportunities



TOURISM MARKETING EXPENDITURE PER NIGHT'S ACCOMMODATION BOOKED THROUGH THE ALBANY VISITOR CENTRE

This performance indicator provides a partial indicative measure of the effectiveness of the City's investment in marketing of Albany as a tourism destination.



The data presented for bookings only represents the number of nights booked through the retail service provider (Tayson Pty Ltd) contracted to the Albany Visitor Centre. Total visitor numbers to Albany is unavailable for comparative purposes in the financial year. During 2007-2008 the city invested \$179,000 on marketing Albany as a tourism location, 23% less than in 2006-2007. Over the same period the number of accommodation bookings, the average length of stay and the average value of each accommodation booking increased by 17%.

Thriving City: Innovative development complementing Albany’s unique character, natural environment and heritage

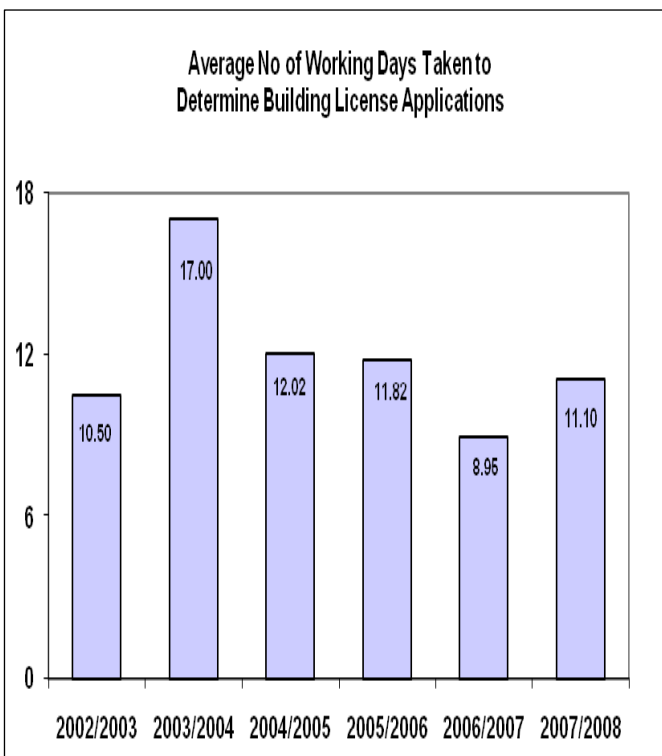
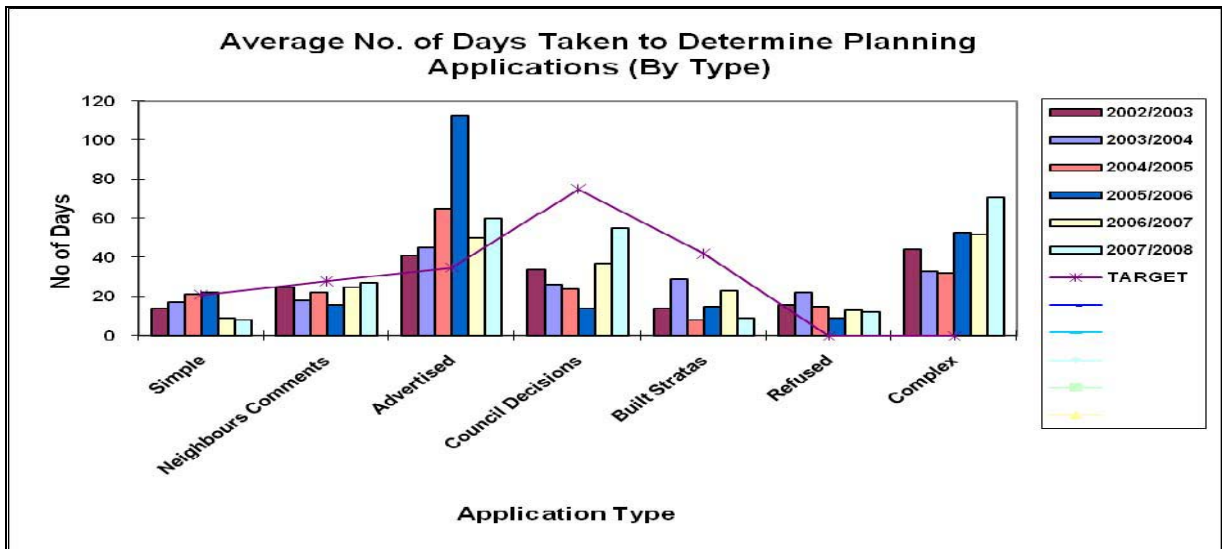
DEVELOPMENT SERVICES

APPROVAL TIMES - PLANNING

This performance indicator measures average approval time taken for typical planning applications against target turnaround times.



During 2007-2008, approval turnaround times for most types of planning applications reduced except for applications that required advertising. These figures are a slight improvement on 2006-2007 and better than in preceding years.

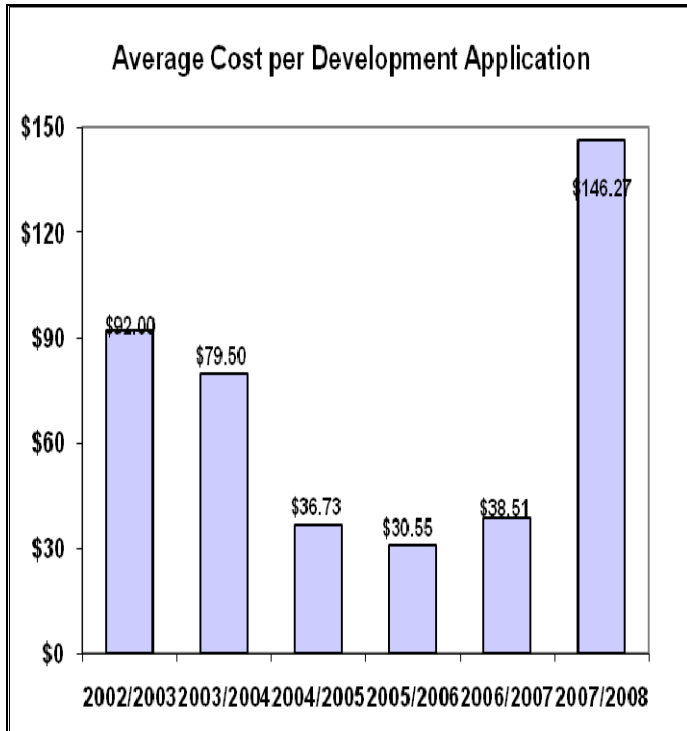


APPROVAL TIMES - BUILDING

This performance indicator measures average approval time taken for typical building applications.



During 2007-2008, there was a 24% increase in the average number of working days it took to determine building licence applications compared to the previous year. There was a slight decrease in the number of building licences received but the complexity of many of the developments being assessed rose and resulted in an increase in the time taken to issue the licences.

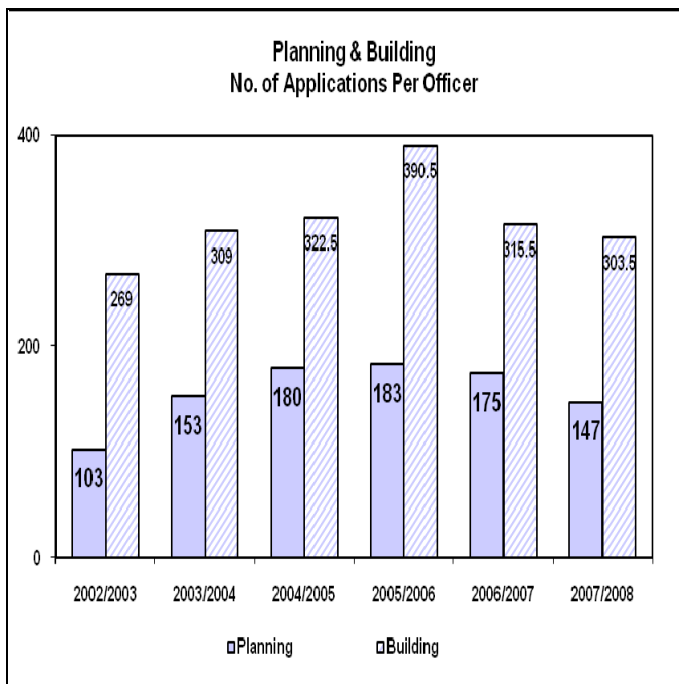


COST OF APPROVAL PROCESS

This indicator measures the unit net cost of development applications.



During 2007-2008 there was a 280% increase in the net cost of processing development applications. This considerable increase is the result of a combination of factors including a 15% fall in income from planning applications, a 4% fall in building licence income and staffing arrangements in the planning team which resulted in the outsourcing of planning work to private planning consultants.



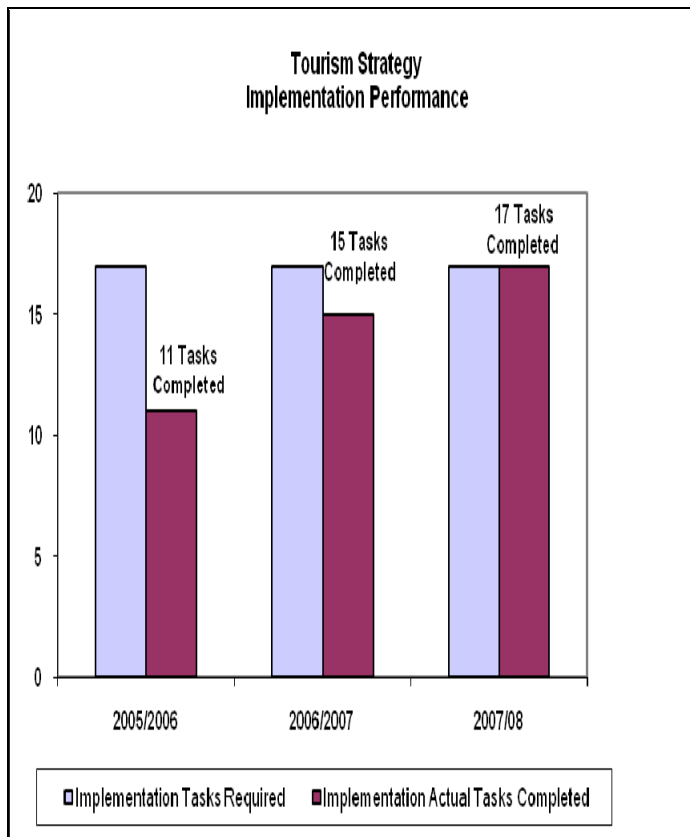
STAFFING COVER

This indicator measures staffing levels against annual activity.



The Planning section saw a 16% fall in the number of applications assessed per officer during 2007/2008, while the Building section saw an overall fall of 3.8%, reflecting the slowdown of the development industry when compared to the record levels of activity in previous years.

Thriving City: Providing a complete tourism experience.



**TOURISM STRATEGY
IMPLEMENTATION PERFORMANCE**

Measures the number of Tourism Strategy Action Plan tasks completed against the number planned for the year.



This is the third report on the implementation of the City of Albany Tourism Strategy since the City commenced a leadership role in tourism development in early 2005. The tourism strategy identified 17 strategies to be implemented over the 2005-2010 period, of which all 17 are now implemented. During 2007-2008, achievements include finalising the design and securing full funding for the Albany Entertainment Centre, implementation of the amazingalby marketing strategy, detailed design of the Anzac Peace Park and completion of a land use planning strategy for tourism accommodation.

General Management Services

Executive Services

One of the key responsibilities of the Executive Services team in 2007-2008 was to liaise with the State Electoral Commission in the running of the local government election in October 2007. The election followed a review of ward boundaries in which the former Hassell Ward was merged into the Kalgan Ward, necessitating slight adjustments to other ward boundaries to ensure voter numbers stayed within required margins.

Because of the boundary review and ward changes, the Albany election comprised a full spill of the Council, along with a Mayoral election. The election was conducted under the new proportional preferential voting system. Albany had one of the highest voter turn-outs in Western Australia. Two Councillors were elected in each ward, with the Councillor gaining the higher number of votes taking a four-year term and the next elected taking a two-year term. Milton Evans was elected as Mayor, to a four-year term.

A primary task for the new Council was to develop a corporate strategy to guide its decision-making over the next four years. Starting by consulting a random selection of community members, the Council developed a draft Albany Insight – Beyond 2020 strategy through a series of planning sessions. In May the draft document was advertised for public comment and the feedback was used to refine the final version adopted near the end of the financial year. The Council's Albany Insight – Beyond 2020 strategy is outlined on pages 8 and 9.

Corporate Governance: A review of the Council's corporate governance and committee systems led to the establishment of new policy and strategy committees in each of the City's four main divisions. The aim of the committees is to consider strategic issues and policy documents and to make recommendations on these matters to the full Council.

Complaints: No complaints against elected members under Section 5.121 were recorded in the register of complaints in 2007-2008.

Human Resources: In 2007-2008, Executive Services team members helped negotiate new collective agreements for the City of Albany workforce. More flexible working arrangements were introduced in the agreements, including purchased leave and a revised roster system. Staff recruitment and retention are expected to benefit from the new arrangements. Staff turnover has risen steadily over the past few years but showed signs of slowing in the first half of 2008.

Training and Public Relations: Other areas of Executive Services continued to build on previous years. The City continued its lauded approach to staff training. Public relations maintained a flow of information to the community and helped bring about a well received fortnightly newspaper column by the new Mayor, in addition to a monthly community information page published in the local media and a community calendar.

Economic Development

Albany Waterfront: The City of Albany continued to partner Landcorp, the Great Southern Development Commission and Department for Planning and Infrastructure to redevelop Albany's neglected foreshore into a smart, vibrant precinct. Landcorp created the site for the \$70m Albany

Entertainment Centre. The City of Albany will contribute \$1.2m to the construction cost and own and operate the centre at the completion date scheduled for mid-2010. Funding was finalised for the Anzac Peace Park at the western end of the foreshore with detailed design for stormwater management and land reclamation. An interpretation strategy for the project was commissioned to guide the Council on appropriate ways to deliver information on military heritage stories within the park.

Tourism Development: Implementation of the City of Albany Tourism Strategy (2005-2010) continued. Highlights in 2007-2008 included hosting a State-wide nature-based tourism conference, helping television programs showcase Albany to the nation (Getaway and Just Add Water), and presenting a major exhibition at WA On Show promoting Albany as a visitor destination at the Perth Convention and Exhibition Centre. The City also supported welcomes for cruise ships to Albany, including provision of jazz music and a new Albany Volunteer Ambassador program.

City-initiated winter tourism marketing campaigns included radio advertising on Mix 94.5FM, features in *The West Australian* newspaper and travel magazine advertising. In a further promotion, 450,000 holiday magazines were distributed through *The West Australian* newspaper and visitor outlets through Western Australia.

The marketing work culminated in the City being awarded a silver medal in the 2007 WA Tourism Awards in the destination promotion category, recognising the successful amazingalby branding campaign.

The City finalised a draft report on tourism land use within the municipality to help guide the Council when making future tourism land use planning decisions. The study aimed to recognise the need to preserve and plan tourism infrastructure so that Albany can cater for a broad range of visitors in the future, while appreciating the financing requirements of developers to make a tourist development commercially viable.

Work started on upgrading the Brig Amity as a major City-owned tourist attraction. An interpretation plan was completed and work started on the Brig, including replacing the forward mast. When complete in early 2009, a more contemporary visitor experience will be provided to visitors.

During 2007-2008, work proceeded on the refurbishment of the Albany airport, which was branded with the amazingalby tourism theme.

City and community events: The City organised several events, namely the 2007 Christmas Pageant, a turning on of Christmas Lights ceremony, Australia Day festival and Sportsperson of the Year. Sponsorship was also provided for community events under the Community Event Financial Assistance Program including:

- Albany Agricultural Show & Trade Exhibition
- Albany Harbour Swim
- Albany Bicycle Treasure Hunt
- 2008 Albany Race Meeting
- Albany Music Eisteddfod
- City of Albany Handicap
- Albany Summer School
- 10th Anniversary of the new Bibbulmun Track
- Relay for Life
- 2007 FACET Regional Tourism Conference
- Great Gardens - Free Public Workshop on Sustainable Gardening Practice
- Vintage and Classic Motorcycle Hill climb

- Southern Art & Craft Trail
- Taste Great Southern
- Jazz Masala - Live Concert Series
- WA State Masters Games 2008
- Fun Run and Family Walk
- State Coastal Conference
- Sail Albany - inaugural Australia Day Regatta
- The UWA Perth International Arts Festival Great Southern Programme
- Mayor Edmund Lockyer Commemoration
- Dawn and Mid-morning Anzac Day services

A working group was established to plan for a major event in 2010, the Ulysses Motorcycle Club annual general meeting, which is expected to attract 5000 motorcycle enthusiasts to Albany. The City of Albany set up a display at the Ulysses 2008 event in Townsville Queensland to promote visits to Albany in 2010.

Corporate and Community Services

Customer Service

Records Management: The State Records Act 2000 requires the City of Albany to have a record-keeping plan. The plan was submitted to the State Records Commission in March 2004 and outlined a series of minimum requirements that the City needed to achieve over a three-year period. Having satisfied the requirements of this initial plan, the City submitted an amended plan in October 2007. The City was advised in March 2008 that the amended plan had been approved for a 5 year period. The amended plan demonstrates progress towards better practice in recordkeeping.

In compliance with the record-keeping plan, the City includes a session on records management in all staff inductions and holds training sessions for both general staff and staff within the records section. These induction and training sessions assist in ensuring all staff are aware of their responsibilities within the record-keeping plan. Topics covered include an overview of individual record-keeping responsibilities, legislative framework, and records management tools such as records thesaurus, operational procedures and retention and disposal requirements. The Human Resources section maintains a record of attendance for all formal training and induction sessions.

Community Development

Strategy: The City of Albany Community Development Strategy was comprehensively reviewed in 2007-2008, and the mission statement for the strategy was identified *“To develop the Albany Community as a whole by assisting groups and individuals to reach and sustain their capacity.”*

A variety of methods were identified to achieve this aim including:

- Offering a facilitation service for groups at key decision making points
- Acting in an advocacy capacity
- Implementing programs and initiatives
- Maintaining and developing relevant knowledge
- Providing specific relevant internal and external consultation

The ‘self-driven’ model of community development will be used to assist and support community groups to meet their goals.

Youth: In an attempt to educate young people on the dangers of drink-driving and speeding, the City helped the Albany Police, Albany PCYC, Roadwise and the emergency services to hold a mock crash in September. Approximately 130 young people from every school attended for a rather confronting education on driver safety.

Streetwise Skate Coaching Sessions and Rampage Freestyle BMX sessions were held in January funded by City of Albany and Department of Sport and Recreation. These sessions are building up the skills of our young people to prevent injury on our parks.

National Youth Week saw a huge jam packed day, with Regional Idol, a singer songwriter competition and Regional Skate Tournament being held. A swag of prizes was given out, and everyone had a great time.

Some of our local skaters and BMXers had their chance to shine with Lotterywest bringing a film crew to town to film an advert on our new skate park. Despite the very early start, and the rain a great time was had by all, with the advertisement due to hit our screens during September.

The community development officer youth also collated a 'VIP Youth Card' and distributed them to all the high schools. These cards contained local crisis phone numbers along with national help lines.

The City of Albany Youth Advisory Council has had a busy year, both as a consultation group, and in running youth events. A highly successful Crank It Up Beach Day, was followed by a great Outdoor Cinema night in March, and assisted with National Youth Week events in April. Many letters were written to support local youth agencies' applications for funding and in objection to proposed government initiative which would have a negative impact on youth.

The YAC also had its own logo designed of a purple Yak head to use for events and on T-shirts, which were worn by Albany YAC representatives at the State Youth Advisory Forum, YACtion in May. In addition to their continuing 'Albany Youth Radio' program on Wednesday nights, the YAC is also working on a Youth Forum to be held in October, and a number of other events.

Seniors: The community development officer for seniors designed a volunteer training program targeted at seniors for the Albany Princess Royal Forts which was used in preparation as part of a team plan to increase the volunteer numbers at the Forts.

The City of Albany contributed to the promotion of Bankwest Seniors Week by collaborating with other Albany stakeholders to produce a brochure outlining the week's activities.

Using an informal lifelong learning model, an intergenerational computer program called Sensational Mobile Seniors linked 50 Year 10 students from Great Southern Grammar School as part of their community service curriculum requirements together with 50 older people to learn and enjoy different forms of technology. This program was a successful partnership between the Albany Volunteer Centre, Office of Seniors Interests, Telstra Shop, the City of Albany and the Great Southern Grammar School and resulted in a better understanding and acceptance between seniors and young people, an increased sense of belonging, network development and skill development.

In early 2008, the Dinosaur Project was launched, which brought together seniors from different interest groups and backgrounds in a coordinated way to share their stories in different formats with the broader Albany community. This Albany Local Histories Community Development project recognised that there are a number of different ways to tell and interpret stories including oral, visual, written, cultural and digital storytelling. These different activities have been coined "pods" and were developed around the various mediums and delivered through workshops and will contribute to an end-of-project celebration and exhibition.

The handy and popular Seniors Service Directory was updated and made available to seniors via distribution to common areas where seniors gather as well as from the City of Albany Administration building.

Volunteering: The City of Albany continued to guide the operation of the Albany Volunteer Centre through membership on its executive board. The Albany Volunteer Centre provides a valuable service to the Albany community through the recruitment, selection, training and referral of volunteers throughout the community.

The City of Albany is also expanding the focus area of volunteering in the Community Development Strategy by developing a Volunteering Strategy to enhance volunteering in appropriate City of Albany internal and external groups. The City of Albany held a barbecue on the

library lawn for City of Albany volunteers, to recognise and thank them for the countless hours of unpaid work that they perform for a wide range of agencies and organisations.

Recreation Development: In August 2007, as a result of uncertainty in relation to sourcing of external capital funding (estimated at \$25 million), the City of Albany deferred concept planning for the proposed Centennial Park Multi-Sport Facility project.

In March 2008 the City received a Community Sport and Recreation Facility Fund grant of \$357,000 towards a proposed community recreation facility in Flinders Park. The facility will be developed by the City of Albany, Education Department and a private developer. The project is awaiting environmental approval.

Disabilities: The City of Albany introduced an Unhiding Card, providing easy access to the Vancouver Arts Centre Community Arts Program for people living with a disability. The Unhiding Card enables people living with a disability to access workshops at a 10 per cent discount and to access a support worker at no cost to them if they require one. The LGSCLA arranges an appropriate support worker and the Vancouver Arts Centre covers the associated costs.

The Vancouver Arts Centre provided an eight-week series of creative sessions for people with disabilities, culminating in an exhibition and sale of work. This series was named Arty Party by the participants themselves, and was very successful.

A Companion Card was introduced through the Albany Town Hall Theatre for carers.

The City reviewed its events risk management guidelines in conjunction with the Creating Accessible Events document and undertook Disability Awareness Training provided by the Lower Great Southern Community Living Association for key personnel. Disability awareness material was included in the Elected Members Package distributed to all elected members after the October 2007 election.

City offices and buildings are accessible to people with disabilities and the City installed a Liberty Swing in Eyre Park to expand recreation options for people in wheelchairs. The City provided funding to acquire four hand-held magnifiers, a stand-alone closed circuit TV magnifier, and a text to speech scanner for use by vision impaired people at the Albany Public Library.

Signage was improved at Lotteries House and the foyer was upgraded to meet disability access requirements.

The City of Albany website is being upgraded to include font size adjustment and tender documentation is being upgraded to include contractors reporting requirements on DAIP. Other information from the City is being made available in different formats.

A section on disability awareness is included in the City of Albany induction procedure. Key personnel undertook Disability Awareness Training provided by Lower Great Southern Community Living Association.

The City's Access and Inclusion Strategy for People with Disabilities is available on the City website and there is a link to the Disability Services Directory. A complaints pro forma is also available on the website and assistance is provided in completing the form when required. The City's Works & Services section met with the Disability Service Working Group to identify infrastructure improvements.

Albany Public Library

Membership and Collections: Community support and use of the programs, services, facilities and collections at the Albany Public Library continued to grow in 2007-2008. Membership increased by 1889 bringing the total number of members up to 27,098. Library membership enables residents and visitors to borrow from the extensive range of resources and collections available and also access an array of online services via the library website.

Library Building: Improvements to customer access, facilities and safety were undertaken during 2007-2008, including rewiring the lights on the mezzanine level, upgrading the server room and internet connections, incorporating training facilities into the Group Study Room and revamping the foyer to include an LCD information screen and New Arrivals permanent display. The lawn area between the Library and the Town Hall continues to be an attraction.

Programs and Events: The focus on providing quality programs and events extended during 2007-2008 to include a Community Event program, with one or more events per month. The literary program continues to provide access to events such as author talks, writer panels and book launches. The 2007 Children's Book Week program brought more than 1200 students and visitors to the Library to share an inspiring adaptation of Jeanette Winter's book *The Librarian of Basra* performed by the Denmark Arts group. All programs are aimed at encouraging community involvement, promoting a love of reading, developing literacy and life-long learning skills while increasing access to and awareness of library services and resources.

Collaborative special events programs during 2007-2008 included continued support of the annual Sprung festival in September and the UWA Perth International Arts Festival, featuring an evening event with Colin Thubron and Shane Maloney, in February. The library's association with the Sunday Times Big Book Club and the Books Alive program brought Judy Nunn to Albany in January. A joint project with the Community Development department of the City of Albany resulted in the library facilitating 'Dinosaurs on the Page', a series of community writing workshops for seniors presented by Dianne Wolfer.

A very popular series of talks at the Library by Bob Howard on Noongar culture and language in June had to be prematurely curtailed due to Bob's failing health but will be available in the future on DVD as part of the library's collection. The library organised bus tours to indigenous sites as part of celebrations for National Archaeology Week and Reconciliation Week.

Youth Services: The 'Better Beginnings' early childhood literacy program continues to develop positively. This program is a partnership between the State Library of Western Australia, the City of Albany and local Community Health services. It aims to introduce children to books and stories and to promote the vital role of parents as their child's first teacher. The program encourages the introduction of language, literacy and child development practices in the home. The key elements of the 'Better Beginnings' program are a literacy toolkit, which is distributed to the parents of all newborns in the city, and support services including the free 'Rhyme-time' and 'Story-time' sessions for babies and toddlers. The library's parenting collection, with resources on parenting and child development, is constantly being reviewed and refined and information sessions are held at the library to further support the Better Beginnings objectives.

The library's involvement with the 'Finding My Place' program, an alternative career guidance program for local high school students considered to be at risk, funded by the Department of Education, continues to develop. The program aims to re-engage students using a variety of methods to consider a range of educational, training and employment options and increase their awareness of youth services available locally. The personal development elements of the program

reap impressive results with students demonstrating improved self-esteem and self-confidence, maturity and more effective and confident communication skills. The program has now gained a sound reputation amongst local education and training providers.

Online services: Services currently available online through the Albany Public Library website include the Albany History Collection website, access to the library's catalogue and a range of on-line subscription reference services such as Health & Wellness, Britannica Online and the Australian & New Zealand Reference Centre.

The library also offers members a free on-line tutoring service called 'YourTutor' which operates from 4 - 8pm every week day and is designed for students from Year 4 to Year 12. Students make direct contact with tutors via the internet and are able to access a wide variety of educational support. New additions to our online services include member access to 'ComputerSchool', an on-line skills and training package for computer applications and software packages. The recent upgrade of all public access computers in the library with Microsoft Office software and USB ports has increased ease of use and accessibility.

Study support: As part of a continuing commitment to support students during out-of-school hours, a study support facility was set up in the library at the beginning of 2007. The group study room has six computers, which are networked to access the 'YourTutor' support service, reference and research sites. All computers are linked to a printer/photocopier/scanner. The room also houses recent TEE exam papers across a wide-range of subject areas and study guides for Year 11 & 12. Recent refurbishment of the facility has seen the addition of a projector and screen for in-house training purposes.

Town Hall Theatre

The Albany Town Hall Theatre continues to be the focus of performing arts in the Great Southern, and this year again exceeded last year's activity on almost every level. The UWA Perth International Arts Festival, Great Southern Festival was another standout, making Albany the envy of many regional towns in WA.

Star performances for the year included a four-show, sell out season of The Spirit of Ireland, the internationally renowned Brodsky Quartet, The Hungarian Gypsy Orchestra and several excellent concerts. Tribute bands continue to be the mainstay of concert acts, but we are seeing an increase in popular music acts touring the country. In recent times these include Sarah Blasko, Chris Murphy, LIOR and Clare Bowditch.

The theatre recently implemented a new box office management system which features a comprehensive online booking facility. Online sales are now reaching as much as 25 per cent of total sales.

Community Arts

A highlight of 2007-2008 at the Vancouver Arts Centre was the hosting of the inaugural City of Albany Art Prize, at \$25,000 the State's richest single prize art competition. The art prize, supported by the Jack Family Charitable Trust, runs in tandem with the Centennial Art Prize.

In 2007-2008, 'behind the scenes' change occurred at the Vancouver Arts Centre, with the development of the new position of artistic director, and the splitting of the administration officer

role into two permanent part-time positions, allowing the centre for the first time to provide administration services on Saturdays. Over the same period, the Albany Arts Advisory committee evolved into two distinct groups with specific goals: The Albany Cultural Development Committee, providing leadership and direction in the area of cultural development for the City, and the Vancouver Arts Centre Focus Group.

The development of the VAC Focus Group has been a positive step. With several new community members, clear direction and new terms of reference – to focus on the effective operation of the VAC including future planning and development, sign-off and evaluation of programs, and appropriate staffing – the group is now able to focus all of its energy on the Vancouver Arts Centre.

All projects and events in the 2007-2008 program offered educational and professional development opportunities. Staff and project coordinators saw themselves as role models and proudly and professionally represented the VAC. Staff members were encouraged to seek out training opportunities to build their skills.

The VAC is dedicated to the delivery of an inclusive and diverse arts program for all sectors of the community across all art forms. Through its Multi Events Program and in partnership with other organisations, the VAC provides a vibrant and dynamic base for healthy living through arts in our community. It is a resource for outlying areas, and the perfect venue to assist with the dissemination of information – the artistic heart of the region.

Albany Leisure and Aquatic Centre

In June 2008, the Albany Leisure and Aquatic Centre's \$14 million upgrade opened, providing new leisure and tots' pools, waterslide, steam room, spa, group fitness room, gymnasium, adventure equipment, meeting rooms, cafe and creche facilities.

The waterslide and rapid river ride within the new leisure pool have become a key attraction for the youth of Albany. The leisure pool with its state of the art "beach entry" has also provided a more accessible facility for families. The new design incorporates family friendly change rooms and disability facilities allowing greater access for all levels of the community.

The new facilities have led to record membership and patronage levels of the centre. The centre's Swim School program also continues to grow with increased demand from families wishing to have their children learn water survival and safety skills.

The Centre has made a number of key partnerships with community and government sectors. The new access inclusion plan has afforded many niche and disadvantaged groups the opportunity to utilise the centre and its facilities.

Development Services

Planning

Planning activity decreased in 2007-2008 to 590 applications, down from 701 applications in 2006-2007. The \$57.4 million worth of work approved in 2007-2008 was significantly down from the \$187.8 million approved in the previous financial year, which is consistent with a slowdown in building activity over the past 12 months.

Projects that were considered in 2007-2008 included the Orana Neighbourhood Shopping Centre, the Peels Place commercial development and the Structural Timber Plant (Lignor), and extensions to the Woodchip Mill and Whale World (native fauna park).

Several large residential subdivisions in Bayonet Head, McKail, South Lockyer and Yakamia have either been completed in the past 12 months or are currently under construction which will ensure lot supply is consistent with or greater than the level of demand.

Several large developments are in planning stages and are set for construction during the 2008/09 financial year.

Building

A total of 1214 building permits were issued during the year with a construction value of \$108 million. A 21 per cent reduction in new home approvals reflected a downturn in the housing market and housing affordability: 283 new homes were approved compared to 365 in 2006-2007.

Major developments approved during the year included showrooms in Centennial Park and Orana. Also approved were offices in Yakamia.

To ensure the high standard of building works within the City was maintained, building officers continued to monitor building activity through various inspections including footing, slab and framing inspections.

Environmental Health

During the year, the environmental health team investigated 102 complaints. Noise and dust issues were the most common, accounting for 48 per cent of the total. Other complaints were related to food safety, poultry, smoke and other perceived nuisances.

The environmental health team maintained its involvement in other environmental programs including:

- Regular testing of rural water supplies and public swimming pools
- Caravan park inspections
- Routine inspections of public buildings
- Assessment of major public events

Works and Services

City Assets

The Council continues to address its strategic objectives through Asset Management Strategies and Asset Master Plans, which outline the processes and principles used to plan upgrading and preservation of City assets. The City Assets team maintains its focus on the development and refinement of the asset management master plans to ensure that decisions are informed and appropriate.

City Services

Work continued in 2007-2008 on the education centre based at the Hanrahan Road landfill site. The centre will host educational activities for school and community groups based on the principles of waste minimisation and sustainability.

The current domestic waste service includes a weekly kerb-side domestic rubbish collection, a fortnightly recycled goods collection, a green waste collection every four weeks and at least one hard waste collection each year. A full-time waste education officer employed by Cleanaway promotes community understanding of the waste minimisation strategy.

Recycling facilities operate at the City's refuse sites. The Waste Management Strategy maximises resource recovery and minimises waste going to landfill, extending the life of the Hanrahan Road and Bakers Junction landfills. As a result of the Council's initiatives the community is depositing 50 per cent less waste in landfill.

City Works

Capital upgrades: The City continued to build on the work completed in previous financial years through its Roads Master Plan. The City was successful in attracting funds through the Great Southern Regional Road Group and other Commonwealth road funding programs. Total expenditure for 2007/08 on road upgrades and preservation was \$3.67 million. Some of the major road projects included:

- Frenchman Bay Road \$576,000
- Lower Denmark Rd \$604,000
- Lancaster Road \$227,000
- Thomas Road \$173,000
- Marine Drive \$108,000

Road Maintenance: Continued maintenance of sealed roads, streets and unsealed road network was undertaken as part of the annual program, including repair and restoration.

Pathway Construction: Pathways were constructed along Albany Highway, Brunswick Road, Drome Road, Warlock Road, Aberdeen Street and Sanford Road.

Parks and Reserves: The Albany area contains many beautiful parks, gardens and natural reserves. Many of these areas have recreational facilities, which are enjoyed by our local residents and visitors each year. There are 356 reserves with 200,000 hectares of reserve land, of which the

City is responsible for managing 12,068 hectares. Of this, 4000 hectares of the City's reserves have been developed for either active or passive recreation, leisure and community use purposes. The balance is natural bush. The Parks and Reserves team continued the maintenance of these areas according to their annual programs.

Capital works projects undertaken included the construction of the Mill Park skate track at Little Grove and the landscaping of the ALAC redevelopment. Further work was also carried out at the Spencer Park Eco Park to install irrigation, turf surfaces and walking trails.

Bush care: The City has both a statutory and civic responsibility to protect and manage the natural bushland on land managed by and vested in the City. This includes parks, road reserves and bushland reserves. The Environmental Weeds Strategy adopted by Council provides a framework and tools to effectively control environmental weeds. The strategy identifies priority environmental weeds for Albany. The implementation of the strategy not only depends on funding but also on support from the community.

During 2007-2008, the Bushcare team focused on controlling environmental weeds on land vested with the City, control techniques for large woody weeds as identified in the strategy and the education and awareness of the general community through the publication of a bush care column in the media. Work continued on monitoring weeds that have been controlled and mapping the condition of the vegetation in reserves to be worked on in the future.

Financial Statements

INDEPENDENT AUDITOR'S REPORT TO THE RATEPAYERS OF THE CITY OF ALBANY

Report on the Financial Report

We have audited the accompanying financial report of the City of Albany, which comprises the balance sheet as at 30 June 2008, and the income statement, statement of changes in equity, cash flow statement, rate setting statement and the notes to and forming part of the financial report for the year ended on that date.

Councils' Responsibility for the Financial Report

The council is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards (including the Australian Accounting Interpretations). This responsibility includes establishing and maintaining internal control relevant to the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances. In Note 1, council also states, in accordance with Accounting Standard AASB 101: Presentation of Financial Statements, that compliance with the Australian equivalents to International Financial Reporting Standards (IFRS) ensures that the financial report, comprising the financial statements and notes, complies with IFRS.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by council, as well as evaluating the overall presentation of the financial report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Independence

In conducting our audit, we have followed applicable independence requirements of Australian professional ethical pronouncements.

Auditor's Opinion


In our opinion the financial report of the City of Albany:

- (a) presents fairly the financial position of the City of Albany as at 30 June 2008 and the results of its operations and its cash flows for the year then ended in accordance with applicable Accounting standards; and
- (b) is prepared in accordance with the requirements of the Local Government Act 1995 (as amended) and Regulations under that Act, and the Australian Accounting Standards (including the Australian Accounting Interpretations).

Statutory Compliance

We did not during the course of our audit become aware of any instances where the Council did not comply with the requirements of the Local Government Act and Regulations under that Act.

Name of Firm: LINCOLNS ACCOUNTANTS & BUSINESS ADVISERS

Name of Partner:  RUSSELL HARRISON 21st October 2008

Address: 70-74 FREDERICK ST, ALBANY WA.

CHIEF EXECUTIVE OFFICER'S STATEMENT

The attached financial report of the City of Albany, being the annual financial report and supporting notes and other information for the financial year ended 30 June 2008, is in my opinion properly drawn up to represent fairly the financial position of the City of Albany at 30 June 2008 and the results of the operations for the financial year then ended in accordance with the Australian Accounting Standards (except to the extent that these have been varied in the Statement of Accounting Policies required by Australian Accounting Standard AAS6 "Accounting Policies" and the accompanying notes to the annual financial report) and comply with the provisions of the Local Government Act 1995 and the regulations under that Act.

Signed on the twenty-third day of October, 2008

A handwritten signature in black ink, appearing to read 'W. Madigan', with a long, sweeping flourish extending to the right.

William Peter Madigan
Acting Chief Executive Officer

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2008

Function / Activity

	YTD Actual 2007/08	Budget-Total 2007/08	Actual 2006/07
INCOME			
General Purpose Funding	21,616,934	21,819,463	21,269,803
Governance	88,141	76,800	278,427
Law Order & Public Safety	237,288	228,717	295,670
Health	59,107	47,500	49,873
Education & Welfare	720,511	775,772	664,115
Community Amenities	4,208,956	4,070,500	3,923,737
Recreation and Culture	1,210,634	1,413,585	1,268,112
Transport	1,075,013	1,086,500	984,490
Economic Services	689,994	808,600	1,179,392
Other Property and Services	810,619	598,850	959,090
	30,717,198	30,926,287	30,872,709
EXPENDITURE			
General Purpose Funding	407,617	405,263	602,000
Governance	2,144,277	2,293,724	2,230,643
Law Order & Public Safety	1,243,709	1,252,434	1,210,826
Health	432,115	399,729	413,043
Education & Welfare	1,097,047	1,222,911	957,737
Community Amenities	5,723,138	6,354,109	5,406,069
Recreation and Culture	7,788,034	8,052,444	6,990,788
Transport	13,102,753	13,454,248	12,617,408
Economic Services	1,550,766	1,911,203	1,968,601
Other Property and Services	926,642	375,976	489,107
	34,416,098	35,722,041	32,886,220
Change in net assets from operating Activities	(3,698,900)	(4,795,754)	(2,013,512)
Grants and Subsidies - non-operating	4,262,556	7,533,252	3,930,067
Contributions Reimbursements and Donations - non-operating	10,734,755	8,017,800	5,100,700
Profit/Loss on Asset Disposals	804,688	3,615,230	735,816
Reduction in Fair Value - Investments (per note 6a)	(1,531,324)	-	-
NET INCOME	10,571,775	14,370,528	7,753,072

INCOME STATEMENT FOR THE YEAR ENDED 30 JUNE 2008

By Nature / Type

	YTD Actual 2007/08	Budget-Total 2007/08	Actual 2006/07
INCOME			
Rates	17,915,530	17,786,405	16,720,703
Grants & Subsidies	3,071,233	2,994,220	3,736,697
Contributions. Reimb & Donations	452,799	399,884	290,620
Fees & Charges	5,100,832	5,599,820	5,033,607
Service Charges	2,517,352	2,427,000	2,469,081
Interest Earned	739,330	1,145,058	1,484,777
Other Revenue / Income	920,121	573,900	1,137,224
	30,717,198	30,926,287	30,872,709
EXPENDITURE			
Employee Costs	12,062,838	11,585,092	11,269,574
Utilities	748,982	537,726	833,689
Interest Expenses	1,169,598	1,168,768	1,048,195
Depreciation on non current assets	9,672,516	9,840,000	9,164,626
Contracts & materials	9,831,058	11,432,394	9,823,971
Insurance expenses	443,417	384,837	389,791
Other Expenses	487,688	773,224	356,375
	34,416,098	35,722,041	32,886,220
Change in net assets from operating activities	(3,698,900)	(4,795,754)	(2,013,511)
Grants and Subsidies - non-operating	4,262,556	7,533,252	3,930,067
Contributions Reimbursements and Donations - non-operating	10,734,755	8,017,800	5,100,700
Profit/Loss on Asset Disposals	804,688	3,615,230	735,816
Reduction in Fair Value - Investments (per note 6a)	(1,531,324)	-	-
Net Income	10,571,775	14,370,528	7,753,072

CITY OF ALBANY

BALANCE SHEET AS AT 30 JUNE 2008

	Note	Actual 30-Jun-08	Budget 30-Jun-08	Actual 30-Jun-07
CURRENT ASSETS				
Cash and Cash Equivalents	5	9,303,376	3,418,466	7,972,424
Financial Assets	6	4,246,363	4,795,204	9,701,286
Trade and Other Receivables	7	1,865,213	2,450,742	2,524,996
Investment land	9	46,400	1,130,000	1,115,000
Inventories	8	799,624	750,000	660,926
TOTAL CURRENT ASSETS		16,260,976	12,544,412	21,974,632
CURRENT LIABILITIES				
Borrowings	10	1,023,215	1,060,904	851,084
Provisions	11	1,692,860	2,051,208	1,609,095
Trust Liabilities	30	1,778,124	1,900,000	2,113,195
Creditors & Accruals	11	3,362,517	2,784,874	3,316,038
TOTAL CURRENT LIABILITIES		7,856,716	7,796,986	7,889,412
NET CURRENT ASSETS		8,404,260	4,747,426	14,085,220
NON CURRENT ASSETS				
Other Receivables	7	418,810	428,629	459,294
Property, Plant & Equip	9	65,462,023	79,493,029	52,654,051
Infrastructure	9	183,067,894	180,000,000	175,772,648
Local Govt House Shares	9a	19,501	19,501	19,501
TOTAL NON-CURRENT ASSETS		248,968,228	259,941,159	228,905,494
NON CURRENT LIABILITIES				
Borrowings	10	23,384,573	28,746,884	19,557,787
Provisions	11	217,433	230,000	234,219
TOTAL NON-CURRENT LIABILITIES		23,602,006	28,976,884	19,792,006
NET ASSETS		233,770,482	235,711,701	223,198,707
EQUITY				
Retained Surplus		202,313,884	212,141,863	190,676,981
Reserves - Cash/Investment Backed	6a,12	12,681,964	4,795,204	13,747,092
Asset Revaluation Reserve		18,774,634	18,774,634	18,774,634
TOTAL EQUITY		233,770,482	235,711,701	223,198,707

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2008

	Actual 2007/08	Budget 2007/08	Actual 2006/2007
RESERVES			
Balance as at 1 July 2007	13,747,092	10,834,838	11,960,022
Transfers to Municipal Fund	(9,580,861)	(8,361,039)	(5,563,971)
Transfers from Municipal Fund	8,515,733	2,321,405	7,351,041
Balance as at 30 June 2008	12,681,963	4,795,204	13,747,092
ASSET REVALUATION RESERVE			
Balance as at 1 July 2007	18,774,634	18,774,634	18,774,634
Revaluation Increment/ (decrement)	-	-	-
Balance as at 30 June 2008	18,774,634	18,774,634	18,774,634
ACCUMULATED SURPLUS			
Balance as at 1 July 2007	190,676,981	191,731,701	184,710,979
Changes in net assets from Operations	10,571,775	14,370,528	7,753,072
Transfers from reserves	9,580,861	8,361,039	5,563,971
Transfers to reserves	(8,515,733)	(2,321,405)	(7,351,041)
Balance as at 30 June 2008	202,313,884	212,141,863	190,676,981
TOTAL EQUITY	233,770,482	235,711,701	223,198,707

CASH FLOW STATEMENT

	Actual 07/08	Budget 07/08	Actual 06/07
RECEIPTS			
Rates	17,872,988	17,786,405	16,788,791
Grants & Subsidies	3,071,233	2,994,220	3,736,697
Contributions & Donations	452,799	1,113,884	436,902
Fees & Charges	5,900,337	5,563,820	5,780,438
Service Charges	2,517,352	2,513,000	2,513,000
Interest Earnings	717,929	1,159,878	1,512,300
Other	585,050	536,900	1,137,222
	31,117,688	31,668,107	31,905,351
EXPENDITURE			
Employee Costs	11,864,240	11,438,883	11,056,178
Materials & Contracts	9,995,677	11,432,394	10,207,041
Utility Charges	748,982	537,726	833,689
Insurance	443,417	384,837	389,791
Interest	1,076,800	1,216,122	1,049,703
Other	720,249	570,868	648,653
	24,849,366	25,580,830	24,185,055
NET CASH PROVIDED BY OPERATING ACTIVITIES	6,268,324	6,087,277	7,720,296
CASH FLOWS FROM INVESTING ACTIVITIES			
Payment for purchase & construct. of Assets	(21,066,934)	(36,182,864)	(15,584,757)
Proceeds from sale of Assets	2,819,305	6,935,230	2,961,541
Capital Grants & Subsidies	4,262,556	7,570,252	3,930,067
Capital contributions	1,079,937	474,000	-
Reduction in Fair Value - Investments (note 6a)	(1,531,324)	-	-
Net Cash Used in Investing Activities	(14,436,460)	(21,203,382)	(8,693,150)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of loans	(4,030,084)	(4,030,083)	(4,359,505)
Proceeds from new loans	8,029,000	13,429,000	6,996,167
Proceeds from self supporting loans	45,250	43,585	41,117
Net Cash Provided by Financing Activities	4,044,166	9,442,502	2,677,779
NET INCREASE (DECREASE) IN CASH HELD	(4,123,970)	(5,673,603)	1,704,925
Cash at beginning of year	17,673,709	13,887,273	15,968,784
Cash at end of year	13,549,739	8,213,670	17,673,709
	Actual 07/08	Budget 07/08	Actual 06/07
CASH AND INVESTMENT SUMMARY			
Municipal Account - unrestricted	568,504	1,265,680	1,568,593
Petty Cash	6,200	6,000	5,900
Restricted Cash - Trust	1,824,396	2,146,786	2,376,093
Financial Assets	4,246,363		9,701,286
Reserve Account	6,904,276	4,795,204	4,021,837
	13,549,739	8,213,670	17,673,709

CITY OF ALBANY

**RECONCILIATION OF NET CASH IN OPERATING ACTIVITIES TO CHANGES
IN NET ASSETS ARISING FROM OPERATIONS**

FOR THE YEAR ENDED 30 JUNE 2008

	Actual 30-Jun-08	Actual 30-Jun-07
NET CHANGE IN ASSETS FROM OPERATING ACTIVITIES	(3,698,900)	(2,013,511)
ADD: ITEMS CLASSIFIED AS GOVERNMENT ACTIVITIES		
Add/(Deduct) Non Cash Items		
Provision for doubtful debts	-	(994)
Depreciation	9,672,516	9,164,626
	5,973,616	7,150,121
CHANGE IN ASSETS AND LIABILITIES		
Debtors - Rates and Service Charges	(30,261)	25,876
Debtors - Sundry	268,377	660,567
Work in Progress Adjustment	-	14,787
Self Supporting Debtors Adjustment	-	(1)
Stock	(138,698)	(419,945)
Rates Received in advance	(15,479)	56,084
Income received in advance	127,020	(12,062)
Prepaid Expense	31,516	(9,589)
GST Expenditure	428,822	(126,974)
Provision for Gravel	42,757	16,788
Accrued Income - Interest	(21,401)	27,524
Accrued Income - other (excl capital)	(22,035)	402,622
Accruals - Sundry	(1,822)	72,080
Creditors - Sundry	(261,735)	285,880
Net Movement in Long Service Leave Provision	(38,276)	77,157
Net Movement in Annual Leave Provision	105,256	27,361
Net Movement in Employee Entitlements	131,618	18,560
GST Income	(68,678)	(463)
Net Interest Expense Accrual	92,798	(1,121)
Consolidation of Trust Controlled Transactions	(335,071)	(544,956)
NET CASH FROM OPERATING ACTIVITIES	6,268,324	7,720,296

RATE SETTING STATEMENT

	2007/08 Actual	2007/08 Budget
REVENUES		
Governance	88,141	76,800
General Purpose Funding	3,701,404	4,033,058
Law, Order, Public Safety	237,288	228,717
Health	59,107	47,500
Education and Welfare	720,511	775,772
Community Amenities	4,208,956	4,070,500
Recreation and Culture	1,210,634	1,413,585
Transport	1,075,013	1,049,500
Economic Services	689,994	808,600
Other Property and Services	810,619	598,850
	12,801,667	13,102,882
EXPENSES		
Governance	(2,144,277)	(2,293,724)
General Purpose Funding	(407,617)	(405,263)
Law, Order, Public Safety	(1,243,709)	(1,252,434)
Health	(432,115)	(399,729)
Education and Welfare	(1,097,047)	(1,222,911)
Community Amenities	(5,723,138)	(6,354,109)
Recreation & Culture	(7,788,034)	(8,052,444)
Transport	(13,102,753)	(13,454,248)
Economic Services	(1,550,766)	(1,911,203)
Other Property and Services	(926,642)	(375,976)
	(34,416,098)	(35,722,041)
Adjustments for Cash Budget Requirements:		
Non-Cash Expenditure and Revenue		
Depreciation on Assets	9,672,516	9,840,000
Capital Expenditure & Revenue		
Purchase Plant , Equipment and Infrastructure	(30,721,752)	(43,012,664)
Capital Grants & Contributions	14,997,312	15,588,052
Proceeds from Disposal of Assets	2,819,305	6,935,230
Repayment of Loans	(4,030,084)	(4,030,083)
Proceeds from New Loans	8,029,000	13,429,000
Self-Supporting Loan Principal Income	45,250	43,585
Transfers to Reserves (Restricted Assets)	(8,275,597)	(2,321,405)
Transfers from Reserves (Restricted Assets)	9,580,861	8,361,039
	(7,555,705)	(5,007,246)
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	-	-
LESS Estimated Deficit) June 30 C/Fwd	1,582,089	-
	1,582,089	-
Amount Required to be Raised from Rates	(17,915,531)	(17,786,405)

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

RATING / GENERAL PURPOSE INCOME INFORMATION 2007/2008

RATE TYPE	Rate in \$	Number Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Total Revenue \$
General Rate						
GRV Occupied	8.9760	12,569	161,809,239	14,523,997	-	14,523,997
GRV Vacant	4.5960	937	18,677,050	858,397	-	858,397
UV	0.3779	1,327	498,418,169	1,883,522	247,291	2,130,813
Sub-Totals		14,833	678,904,458	17,265,917	247,291	17,513,207
Minimum Rates						
GRV Occupied	508	160	796,366	81,280	-	81,280
GRV Vacant	508	918	8,042,155	466,344	-	466,344
UV	508	178	17,416,049	90,424	-	90,424
Sub-Totals		1,256	26,254,570	638,048	-	638,048
Totals		16,089	705,159,028	17,903,965	247,291	18,151,255
Discount						(235,725)
Total Rates Raised						17,915,530

Rates Written Off	(662)
Back Rates	22,578
Instalment Charges	26514
Instalment Interest	66,310
Late Payment Interest	56,962
Ex Gratia Rates	52,328
Pension Deferred Subsidy	15,098
Total made up from rates	18,154,658

Grants Commission	1,426,976
Local Roads Grants	1,341,032
Rates Street Directories	1,790
Rates Sundry Income	19,457
Interest On Investments	669,175
ESL Penalty Interest	3,846
Total General Purpose Funding	21,616,934

CITY OF ALBANY

GENERAL FUND SUMMARY

PARTICULARS	Prog	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
OPERATING SECTION					
General Purpose Income	3	(21,616,934)	407,617	(21,349,463)	405,263
Governance	4	(184,812)	2,340,443	(107,800)	2,335,224
Law, Order, Public Safety	5	(237,288)	1,243,709	(228,717)	1,252,434
Health	7	(59,107)	432,115	(47,500)	450,979
Education and Welfare	8	(813,521)	1,159,507	(859,772)	1,222,911
Community Amenities	10	(4,509,894)	6,331,313	(4,399,519)	6,372,109
Recreation and Culture	11	(1,603,198)	7,913,510	(1,494,629)	8,098,594
Transport	12	(1,249,547)	13,783,134	(1,049,500)	13,771,387
Economic Services	13	(1,039,892)	1,780,304	(933,600)	1,917,203
Other Property and Services	14	(860,619)	1,660,635	(648,850)	1,119,567
Sub Total		(32,174,812)	37,052,286	(31,119,350)	36,945,671
CAPITAL SECTION					
Governance	4	(449,419)	2,258,035	(383,595)	2,186,246
Law, Order, Public Safety	5	(10,000)	62,810	(240,000)	255,000
Health	7	-	26,943	-	-
Education and Welfare	8	(9,573)	-	(7,908)	-
Community Amenities	10	(1,293,491)	1,207,110	(1,541,200)	3,199,663
Recreation and Culture	11	(8,236,937)	11,542,024	(10,509,277)	11,477,141
Transport	12	(18,027,008)	18,470,711	(15,068,352)	15,163,038
Economic Services	13	(134,000)	80,864	(3,289,000)	2,998,744
Other Property and Services	14	(3,839,068)	6,742,747	(9,297,511)	12,390,690
Sub Total		(31,999,496)	40,391,244	(40,336,843)	47,670,522
Total Operating & Capital		(64,174,308)	77,443,530	(71,456,193)	84,616,193
Depreciation			(9,672,516)		(9,840,000)
Written Down Value		(2,014,617)	-	(3,320,000)	-
Annual Deficit		(1,582,089)	-	-	-
		(67,771,014)	67,771,014	(74,776,193)	74,776,193

CITY OF ALBANY

RESERVES SUMMARY

30-June-2008

	Balance 01-July-2007	Transfer From Muni	Transfer To Muni	Balance 30-June-2008
Airport Reserve	1,674,395	303,811	1,310,727	667,479
ALAC-Future Development	1,427,743	-	1,043,562	384,181
ALAC-Synthetic Surface	75,278	6,413	-	81,691
Albany Cemetery	-	-	-	-
Albany Classic Barriers	15,843	-	-	15,843
Amity Improvements	3,566	14,186	-	17,752
Anzac Centenary	50,877	10,000	-	60,877
Artwork Restoration	102	-	102	-
Bayonet Head Infrastructure	49,678	-	-	49,678
Car Parking	236,554	-	-	236,554
Concert/Cultural Reserve	380,280	-	-	380,280
Council Publications	8,916	-	-	8,916
Economic Development	1,908	-	-	1,908
Emu Point Boat Pens Develop.	75,284	12,607	-	87,891
Long Service Leave	1,165,135	299,636	1,000,000	464,771
Lost and Damaged Stock	12,031	-	-	12,031
Masterplan Funding Reserve	2,226,546	334,578	1,087,157	1,473,967
Parks Development	53,691	6,000	-	59,691
Parks, Recreation and Open Space	8,810	196,000	25,000	179,810
Plant Replacement	445,336	721,387	1,058,585	108,138
Property Acquisition/Traffic Mgt	350,960	-	-	350,960
Refuse Depot	2,284,865	453,881	1,770,012	968,734
Roadworks	811,093	309,002	249,764	870,331
SBS Equipment	4,618	-	-	4,618
Software Enhancement	54,004	-	-	54,004
Planning Community Liaison	1,951,203	5,839,147	2,015,952	5,774,398
Town Jetty Restoration	330,609	-	-	330,609
Tyre Disposal	23,285	-	-	23,285
VAC Reserve	24,481	9,085	20,000	13,566
	13,747,091	8,515,733	9,580,861	12,681,964

**NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2008**

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

The report has also been prepared on the accrual basis under the convention of historical cost accounting as modified by the accounting treatment relating to the revaluation of financial assets and liabilities at fair value through profit and loss and certain classes of non-current assets.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The results of this experience and other factors combine to form the basis of making judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 30 to this financial report.

(c) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Balance Sheet are stated inclusive of applicable GST.

(d) Cash and Cash Equivalents

Cash and cash equivalents in the balance sheet comprise cash at bank and in hand and short-term deposits with an original maturity of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities on the balance sheet.

(e) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(f) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

1. SIGNIFICANT ACCOUNTING POLICIES (cont)

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the Income Statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's intention to release for sale.

(g) Non Current Assets

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at reporting date.

Land under Roads

Land under roads is excluded from infrastructure in accordance with the transition arrangements available under AASB 1045 and in accordance with legislative requirements.

(h) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	50 to 100 years
Furniture and Equipment	10 to 20 years
Plant and Equipment	5 to 15 years
Electronic Equipment	3 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years

1. SIGNIFICANT ACCOUNTING POLICIES (cont)

(i) Investments and Other Financial Assets

Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Investments and Other Financial Assets (Continued)

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the income statement as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the income statement. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the income statement.

(j) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(k) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 '*Impairment of Assets*' and appropriate adjustments made.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Impairment Cost

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

(l) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(m) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(n) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(o) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the company, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease payments under operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

(q) Joint Venture

The municipality's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the relevant items reported in the Balance Sheet and Income Statement. Information about the joint venture is set out in Note 29

(r) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 22. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

(s) Superannuation

The City of Albany makes contributions on behalf of employees to complying funds as directed by the employee and recognises such contributions as expenses.

(t) Rounding Off Figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

(u) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

(v) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) New Accounting Standards and Interpretations

Australian Accounting Standards and Interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Council for the annual reporting period ending 30 June 2008.

	Title and Topic	Impact
(i)	Revised AASB 101 Presentation of Financial Statements and AASB 2007-8 Amendments to Australian Accounting Standards arising from AASB 101 and AASB 2007-10 Further Amendments to Australian Accounting Standards arising from AASB 101	Nil – The revised Standard requires the presentation of a Statement of comprehensive income and makes changes to the Statement of changes in equity, but will not affect any of the amounts recognised in the financial statements. If Council has made a prior period adjustment or has reclassified items in the financial statements, it is likely it will need to disclose a third balance sheet (Statement of financial position), being as at the beginning of the comparative period.
	Issued Applicable	Sept 2007 & Dec 2007 1-Jan-09
(ii)	AASB 1051 Land Under Roads, AASB 1052 Disaggregated Disclosures, revised AASB 1004 Contributions, AASB 2007-9 Amendments to Australian Accounting Standards arising from the review of AAS 27, AAS 29 and AAS 31 and revised interpretation 1038 Contributions by Owners Made to Wholly-Owned Public Sector Entities	<ul style="list-style-type: none"> • AASB 1051 will allow Council to recognise or not recognise land under roads acquired before 30 June 2008. Land under roads acquired after 30 June 2008 must be recognised. • AASB 1052 requires disclosure of financial information by function or activity. Council already provides this information so there will be no additional impact on the financial statements. • This Standard will have a significant impact on the Council's financial statements. • AASB 1004 requires contributions made to Council to be recognised at fair value when they are controlled
	Issued Applicable	Dec-07 1 July 2008(+)

Notes:

(*) - Applicable to reporting periods commencing on or after the given date.

(+) - Applicable to not-for-profit and/or public sector entities only.

(2) COMPONENT FUNCTIONS/ACTIVITIES

The Operating Statements are presented in a program format using the following titles in accordance with Part 1 of Schedule 1 Reg.3 of the Local Government (Financial Management) Regulations 1996.

General Purpose Income

General purpose grants, untied road grants, interest on deferred rates.

Governance

Members of Council, elections, citizenship ceremonies, receptions/functions
general administration and public relations.

Law, Order & Public Safety

Fire prevention/fighting, WA Fire Brigades Levy, contributions to local brigades
Animal control, general ranger duties to ensure public safety.

Health

Health inspections, analytical/bacteriological testing, donations to organisations
and clinic operations.

Education and Welfare

Pre school, Day Care Centre operations, Senior Citizens centre and Community
Development Officer expenditure.

Community Amenities

Rubbish collections, recycling, refuse site operations, education and compliance control
and studies, pollution control, urban drainage and donations to organisations. Public
conveniences operations and protection of the environment issues.

Recreation & Culture

Beaches, parks, reserves, boat ramp maintenance, financial assistance grants
to sporting bodies, library town hall and community arts programmes operations.
Sporting grounds, gardens maintenance and heritage buildings.

Transport

Roads, footpaths, drainage, road verges, street lighting, traffic management and airport

Economic Services

Building control, saleyards, plant nursery, contributions to tourism bodies and
tourist information bays. Economic development and Albany Business Centre.

Other Property & Services

Public works overheads, plant/vehicle operations, stock and materials, depot
operations, Strategic planning operations and studies and private works.

(3) COMPONENT NATURE OR TYPE

The Operating Statements are presented in a program format using the following titles in accordance with Part 2 of Schedule 1 Reg.3 of the Local Government (Financial Management) Regulations 1996.

REVENUES

Rates

General Rate Revenue, instalment interest and administration cost, late payment interest, discount and ex gratia rates.

Grants & Subsidies

Grants and contributions toward operating activities and capital expenditure.

Fees and Charges

Fees and charges for the performance of services eg. private works.
Income from buildings, facilities and equipment i.e. Airport landing fees, Saleyard etc.

Other Fees & Charges

Dog licences, Commission on BCITF levies .

Reimbursements

Self Supporting Loan interest repaid legal costs recouped.

Interest Earnings

Investment interest on bank accounts, reserves etc.

EXPENDITURE

Employee Costs

Direct labour (wages & salaries) leave entitlements, superannuation, allowances, vacancy advertising, staff conferences, fringe benefits tax, uniforms, protective clothing, staff training, conference expenses, workers comp. insurance premiums, professional indemnity insurance.

Utilities

Water, electricity, gas etc.

Insurances

Members, bushfire, public liability, motor vehicles, buildings, plant, multiple risk.

Materials

All materials including fuel, oils, tyres, stationery, equipment maintenance, security cleaning, external plant hire, operating lease payments.

Interest on Loans

Interest on loans, loan overdraft and establishment fees etc.

Depreciation

Depreciation as a single total to disclose the expense on all non current assets.

Other

Statutory fees, taxes, subsidies, and donations made to community groups.

(4) OPERATING REVENUES AND EXPENSES

(a) The change in net assets resulting from operations was arrived at after charging/(crediting) the following items:

	Actual 2007/2008	Actual 2006/2007
DEPRECIATION		
Buildings	785,982	939,181
Furniture and Fittings	587,909	586,171
Plant and Machinery	1,395,279	1,303,839
Infrastructure	6,903,346	6,335,435
	<u>9,672,516</u>	<u>9,164,626</u>
Proceeds from Sale of Fixed Assets	2,819,305	2,961,541

(b) Depreciation Classified by Function & Activity
Year Ended 30th June 2008

Governance	736,417	522,017
Law, Order, Public Safety	271,742	278,947
Health	0	0
Welfare and Education	44,645	38,876
Community Amenities	188,079	213,911
Recreation & Culture	698,954	911,966
Transport - roads etc	6,600,596	6,065,248
Economic Services	15,251	102,572
Other Property and Services	1,116,832	1,031,089
	<u>9,672,516</u>	<u>9,164,626</u>

	Actual 2007/2008	Actual 2006/2007
<u>Auditors' Remuneration</u>		
Audit Services*	24,585	15,515
Other Services	6,324	11,906
	<u>30,909</u>	<u>27,421</u>

* Audit services include grant acquittals

Interest Expense

Loans	1,169,598	1,048,582
	<u>1,169,598</u>	<u>1,048,582</u>

Significant Expenses

Reduction in fair value of investments as per note 6a	<u>2,216,916</u>	<u>0</u>
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(c) Assets Classified by Function and Activity.	Actual 2007/2008	Actual 2006/2007
Governance	8,122,636	8,521,711
Law, Order, Public Safety	1,653,765	1,891,007
Health	200,168	173,225
Welfare and Education	247,954	292,599
Community Amenities	14,446,057	14,133,553
Recreation & Culture	43,579,255	33,853,947
Transport	173,305,656	164,217,803
Economic Services	4,039,722	4,019,853
Other Property and Services	9,092,827	8,549,723
Other not reliably attributable	10,541,164	15,226,704
	<u>265,229,204</u>	<u>250,880,125</u>

General Rates debtors and investments for the City of Albany have not been attributed to functions or activities.

(5) CASH AND CASH EQUIVALENTS

Restricted Trust	1,824,396	2,376,093
Reserve Funds -Cash	5,785,635	3,377,987
Reserve Funds - Fixed Term Investment	1,118,642	1,027,396
Unrestricted Municipal Fund	574,704	1,190,947
	<u>9,303,376</u>	<u>7,972,423</u>

(6) FINANCIAL ASSETS

Financial Assets Held at Fair Value Through Profit and Loss

Reserve Funds	4,246,363	9,317,740
Unrestricted Municipal Fund	0	383,546
	<u>4,246,363</u>	<u>9,701,286</u>

Financial assets at fair value through profit and loss

At beginning of year	9,701,286	0
Additions	350,000	25,892,318
Disposals	(3,588,007)	(16,191,032)
Revaluation to Income Statement	(2,216,916)	0
At End of year	<u>4,246,363</u>	<u>9,701,286</u>

Held for Trading

FRNs	2,360,388	4,535,405
CDOs	1,849,075	4,450,282
Sub Prime	36,900	505,230
Cash Management Trust	0	210,369
	<u>4,246,363</u>	<u>9,701,286</u>

(i). Financial Assets Held at Fair value comprise a portfolio of identified interest bearing securities that are managed together. Council has resolved not to enter into such investments in the future, and liquidate the existing securities when possible based on Council funding requirements and advice from Council's independent advisor.

(2) These securities are valued based on indices provided by Lehman Australia Pty Ltd for 30th June 2008. They are based on an average of the bid and asked prices where possible.

(6a) RESERVE ACCOUNT CASH INSUFFICIENCY

The following information is provided in accordance with Financial Management Regulation 38 (1) (f)
The cash and investments available to fund the City's reserve accounts is predicted to be insufficient.

The extent of the insufficiency is predicted to be::

Market value of current investments 30/6/07	6,263,279
add; purchased 07/08	<u>200,000</u>
Total book value of investments 30/6/08	6,463,279
Estimated Market value of investments - 30/6/08	<u>4,246,363</u>
Total reserve account insufficiency - before offsets	2,216,916
Less: 0708 Reserves interest offset against insufficiency	<u>(685,592)</u>
Balance of Insufficiency 30/06/2008	<u>1,531,324</u>

The reason for the insufficiency is the significant reduction in fair market values of investments undertaken through Grange Securities in late 2006/07.

The insufficiency is expected to be made up by 30th June 2011 by using interest earned on the investments to cover the shortfall rather than crediting individual reserve accounts.

	Actual 2007/2008	Actual 2006/2007
(7) TRADE & OTHER RECEIVABLES		
<u>Current</u>		
Rates & Charges Outstanding	388,949	366,099
Trade Debtors	1,093,764	1,790,963
Prepaid Expenses	39,394	70,910
Other Accrued Income	296,876	253,440
Loans-Clubs & Institutions	<u>46,230</u>	<u>43,585</u>
	<u>1,865,213</u>	<u>2,524,996</u>
<u>Non-Current</u>		
Rates Outstanding Pensioners	265,945	258,533
Loans-Clubs,Institutions	<u>152,865</u>	<u>200,760</u>
	<u>418,810</u>	<u>459,294</u>
(8) INVENTORIES		
Construction materials & fuel at cost	<u>799,624</u>	<u>660,926</u>
(9) PROPERTY, PLANT & EQUIPMENT		
Land	8,057,833	6,727,420
Investment Land - Current	46,400	1,115,000
Investment Land - Non Current	<u>2,150,000</u>	<u>2,150,000</u>
	10,254,233	9,992,420
Paintings @ Council Valuation	326,610	326,610
Buildings	50,586,575	35,972,802
Less:Accumulated Depreciation	<u>(8,611,882)</u>	<u>(8,543,033)</u>
	41,974,693	27,429,769

	Actual 2007/2008	Actual 2006/2007
(9) PROPERTY, PLANT & EQUIPMENT cont		
Furniture & Fittings	7,498,797	5,975,052
Less:Accumulated Depreciation	<u>(4,527,005)</u>	<u>(3,939,096)</u>
	2,971,792	2,035,956
Plant & Equipment	14,624,814	13,987,164
Less:Accumulated Depreciation	<u>(6,405,560)</u>	<u>(5,695,513)</u>
	8,219,254	8,291,651
Infrastructure	262,947,109	248,748,517
Less:Accumulated Depreciation	<u>(79,879,215)</u>	<u>(72,975,869)</u>
	183,067,894	175,772,648
Total Property, Plant & Equipment	<u>346,238,139</u>	<u>315,002,565</u>
Net Book Value	246,814,476	223,849,053
Work In Progress	<u>1,761,841</u>	<u>5,692,645</u>

Property Plant & Equipment Summary		Actual 2007/2008	Actual 2006/2007
Investment Land	Current	46,400	1,115,000
Investment Land	Non Current	2,150,000	2,150,000
Other Capital (excl WIP)	Non Current	244,618,076	220,584,054
Work in progress	Non Current	<u>1,761,841</u>	<u>5,692,645</u>
Total		248,576,317	229,541,699

	Actual 2007/2008	Actual 2006/2007
(9a) NON CURRENT ASSETS - INVESTMENTS		
Local Government House Unit Trust	<u>19,501</u>	<u>19,501</u>

(9b) NON CURRENT ASSETS - DEVELOPER CONTRIBUTIONS

During the financial year ended 30 June 2008 there were developers' contributions for roads in new subdivisions as follow:

	Length	Code	Approx Value 2007-2008
Lakeside North Stage 1			
McGonnell Road	340	U	193,800
Orion Ave	130	U	74,100
O'Keefe Parade	245	U	139,650
Penter Way	40	U	22,800

(9b) NON CURRENT ASSETS - DEVELOPER CONTRIBUTIONS cor	Length	Code	Approx Value 2007-2008
Milpara Estate stage 2			
Newbey St	250	U	142,500
Anson Rd	80	U	45,600
Oyster Harbour Stage 1			
Flynn Way	335	U	190,950
Waters Rd	320	U	182,400
McCardell Cr	225	U	128,250
Houghton Blvb	320	U	182,400
Pitt Rs	70	U	39,900
Willyung			
Riverwood Rd	650	R	130,000
Green Wood Dr	610	R	122,000
Manton Wy	180	R	36,000
Bray Crt	110	R	22,000
Warrenup Ridge stage 6			
Miles Way	80	U	45,600
Deloraine Drive	880	U	501,600
Lot 800 Lower Denmark Rd			
Laithwood Circuit	1985	R	397,000
Barfleur Pl	400	R	80,000
Philliskirk Rd	325	R	65,000
Clydesdale Rd			
Clydesdale Rd	250	U	142,500
Flemington St	160	U	91,200
Trio Crescent	190	U	108,300
Sanctuary Stage 10 & 11			
Comet Corner	420	U	239,400
Starlight Place	35	U	19,950
Neptune Pass	165	U	94,050
Satellite Close	165	U	94,050
Lakeside North stage 2/3			
Centaurus Tce	140	U	79,800
Crispe Way	65	U	37,050
Littleheart Place	140	U	79,800
Kitcher Pde	240	U	136,800
Cordery Way	95	U	54,150
Gerdes Way	240	U	136,800
Penter Way	90	U	51,300
Orion Ave	290	U	165,300
Lot 24 Link Rd			
Road 1	340	R	61,200
Barnesby Drive			
Hume Corner	270	U	140,400
Road 1	300	U	156,000
Road 2	30	U	15,600
Mears Rd	240	U	124,800
Baltic Ridge	210	U	109,200

<i>(9b) NON CURRENT ASSETS - DEVELOPER CONTRIBUTIONS cor</i>	Length	Code	Approx Value 2007-2008
Lot 405 Premier Circle			
Discovery Drive	70	U	36,400
(Cul-de-sac)	125	U	65,000
Hillview Stage 4			
Galle St	380	U	197,600
Hudson Rd	360	U	187,200
Range Rd	35	U	18,200
Road 1	155	U	80,600
Lot 6 Kooyong Ave			
Road 1	260	U	135,200
Moncrieff Rd			
Moncrieff Rd	45	U	25,650
Salisbury Rd	90	U	51,300
Sanctuary stage 8 & 9			
Pegasus Bvd	450	U	256,500
Orion Ave	245	U	139,650
Milky Way	130	U	74,100
Derado Bend	300	U	171,000
Venus Lane	40	U	22,800
Centaurus Tce	530	U	302,100
Lunar Rise	70	U	39,900
Lancaster Rd	530	U	302,100
Morgan Rd	55	U	31,350
Lot 404 Discovery Drive			
Discovery Drive	130	U	67,600
Lot 136 Seymour St			
Vela Crt	65	U	37,050
Lot 542 Chester Pass Rd			
Manyat Pl	230	R	46,000
Lot 4 Prideaux Rd (upgrade)			
Prideaux	700	R	140,000
Copal Rd 132419			
Copal Rd	250	U	142,500
Lot 6 Charles St 131787			
Road 1	150	R	24,000
TOTAL			7,473,000

	Actual 2007/2008	Actual 2006/2007
(10) BORROWINGS		
Current Loans	1,023,215	851,084
Non Current Loans	23,384,573	19,557,787
Total	24,407,787	20,408,871

In accordance with Section 6.20 (1) of the Local Government Act 1995 the following items were included in the budget estimates for the reporting period ending 30 June 2008.

Details of Loans Raised

The following loans were raised

	Actual 2007/2008	Actual 2006/2007
ALAC Redevelopment	2,250,000	2,530,000
Subdivision short term funding	2,600,000	700,000
Renegotiation of Interest only loan	<u>3,179,000</u>	<u>3,766,167</u>
	<u>8,029,000</u>	<u>6,996,167</u>

The unexpended subdivision loan balance (\$ 2,910,817) has been transferred to reserves.

Interest Rate Risk

Floating Interest Rate	Nil	Nil
Fixed Interest rate	Maturing within 1 year	3,179,000
Fixed Interest rate	Maturing within 1 - 5 years	5,376,710
Fixed Interest rate	Maturing over 5 years	<u>11,853,161</u>
	Total borrowings	<u>20,408,871</u>
Weighted average interest rate	6.4%	6.0%

Loans are secured by a charge over the City's general purpose income.

	Actual 2007/2008	Actual 2006/2007
(11) CREDITORS, PROVISIONS & ACCRUALS		
<u>Current</u>		
Sundry Accruals	567,703	569,524
Creditors	1,526,899	1,857,312
Provision Annual Leave	836,168	730,912
Provision Long Service Leave	856,692	878,183
Provision - Gravel Pit regeneration	280,150	237,393
Prepaid Rates	158,402	173,881
Income received in advance	193,537	66,517
Trust Bonds & Deposits	1,778,124	2,113,195
Accrued Wages	480,527	348,909
Accrued Interest	<u>155,299</u>	<u>62,501</u>
	<u>6,833,501</u>	<u>7,038,328</u>

	Actual 2007/2008	Actual 2006/2007
(11) CREDITORS, PROVISIONS & ACCRUALS		
<u>Non Current</u>		
Provision Long Service Leave	<u>217,433</u>	<u>234,219</u>
	<u>217,433</u>	<u>234,219</u>

(12) RESERVES**Airport Reserve**

To facilitate the future development and improvements at the Albany Airport.

	Actual 2007/2008	Actual 2006/2007
Opening Balance	1,674,395	1,351,033
Interest Earned	-	78,252
Transferred from Accumulation	303,811	282,588
Transferred to Accumulation	<u>(1,310,727)</u>	<u>(37,478)</u>
Closing Balance	<u>667,479</u>	<u>1,674,395</u>

(12) RESERVES Cont

Actual
2007/2008

Actual
2006/2007

ALAC - Future Development Reserve

To facilitate the development, redevelopment of future improvements at the Albany Leisure & Aquatic Centre.

Opening Balance	1,427,743	221,373
Interest Earned	-	43,153
Transferred from Accumulation	-	1,163,217
Transferred to Accumulation	(1,043,562)	-
Closing Balance	<u>384,181</u>	<u>1,427,743</u>

ALAC - Synthetic Surface "Carpet" Reserve

To provide a replacement of the synthetic surface "carpet"

Opening Balance	75,278	56,900
Interest Earned	-	5,329
Transferred from Accumulation	6,413	13,049
Transferred to Accumulation	-	-
Closing Balance	<u>81,691</u>	<u>75,278</u>

Albany Cemetery Reserve

To provide funding capital works at the Alambie Park Cemetery & Crematorium

Opening Balance	-	-
Transferred from Accumulation	-	25,000
Transferred to Accumulation	-	(25,000)
Closing Balance	<u>-</u>	<u>-</u>

Albany Classic Barriers

To provide funding for the roadside barriers for the Albany Classic Event.

Opening Balance	15,843	15,114
Interest Earned	-	729
Transferred from Accumulation	-	-
Transferred to Accumulation	-	-
Closing Balance	<u>15,843</u>	<u>15,843</u>

Amity Improvements Reserve

To facilitate maintenance and development works in respect to the Big Amity.

Opening Balance	3,566	38,541
Interest Earned	-	2,025
Transferred from Accumulation	14,186	3,000
Transferred to Accumulation	-	(40,000)
Closing Balance	<u>17,752</u>	<u>3,566</u>

(12) RESERVES Cont**Actual
2007/2008****Actual
2006/2007****Anzac Centenary***To provide funding for the Anzac Centenary*

Opening Balance	50,877	-
Interest Earned	-	877
Transferred from Accumulation	10,000	50,000
Transferred to Accumulation	-	-
Closing Balance	<u>60,877</u>	<u>50,877</u>

Artwork Restoration Reserve*To facilitate the restoration of the City of Albany Art collection.*

Opening Balance	102	1,096
Interest Earned	-	6
Transferred from Accumulation	-	-
Transferred to Accumulation	(102)	(1,000)
Closing Balance	<u>-</u>	<u>102</u>

Bayonet Head Infrastructure Reserve*To hold owner funding for infrastructure items and works within the Bayonet Head Outline Development Plan Area.*

Opening Balance	49,678	48,446
Interest Earned	-	2,732
Transferred from Accumulation	-	-
Transferred to Accumulation	-	(1,500)
Closing Balance	<u>49,678</u>	<u>49,678</u>

Car Parking Reserve*To provide for the acquisition of land, the development of land for car parking within the Central Business District.*

Opening Balance	236,554	73,891
Interest Earned	-	8,913
Transferred from Accumulation	-	153,750
Transferred to Accumulation	-	-
Closing Balance	<u>236,554</u>	<u>236,554</u>

Concert / Cultural Reserve*To facilitate and enhance the development of Concert and Cultural facilities.*

Opening Balance	380,280	315,121
Interest Earned	-	10,159
Transferred from Accumulation	-	55,000
Transferred to Accumulation	-	-
Closing Balance	<u>380,280</u>	<u>380,280</u>

Council Publications Reserve*To provide for reprinting of Council Publications.*

Opening Balance	8,916	8,426
Interest Earned	-	490
Transferred from Accumulation	-	-
Transferred to Accumulation	-	-
Closing Balance	<u>8,916</u>	<u>8,916</u>

(12) RESERVES Cont**Economic Development Reserve***To facilitate the funding of economic development issues.*

	Actual 2007/2008	Actual 2006/2007
Opening Balance	1,908	75,586
Interest Earned	-	4,400
Transferred from Accumulation	-	-
Transferred to Accumulation	-	(78,078)
Closing Balance	<u>1,908</u>	<u>1,908</u>

Emu Point Boat Pens Development Reserve*To provide for the development/redevelopment of the Emu Point Boat Pens.*

Opening Balance	75,284	57,054
Interest Earned	-	3,457
Transferred from Accumulation	12,607	14,773
Transferred to Accumulation	-	-
Closing Balance	<u>87,891</u>	<u>75,284</u>

Long Service Leave & Gratuities Reserve*To provide for long service leave payments and lump sum and special payments to employees on retirement, resignation & termination.*

Opening Balance	1,165,135	800,684
Interest Earned	-	64,107
Transferred from Accumulation	299,636	300,344
Transferred to Accumulation	(1,000,000)	-
Closing Balance	<u>464,771</u>	<u>1,165,135</u>

Lost and Damaged Stock Reserve*To provide for replacement of lost or damaged library stocks.*

Opening Balance	12,031	11,369
Interest Earned	-	662
Transferred from Accumulation	-	-
Transferred to Accumulation	-	-
Closing Balance	<u>12,031</u>	<u>12,031</u>

Masterplan Funding Reserve*To provide for funding of asset masterplans*

Opening Balance	2,226,546	2,525,182
Interest Earned	-	120,952
Transferred from Accumulation	334,578	1,472,237
Transferred to Accumulation	(1,087,157)	(1,891,825)
Closing Balance	<u>1,473,967</u>	<u>2,226,546</u>

Parks Development Reserve*To provide for the development/enhancement of parks and park facilities.*

Opening Balance	53,691	149,519
Interest Earned	-	8,172
Transferred from Accumulation	6,000	6,000
Transferred to Accumulation	-	(110,000)
Closing Balance	<u>59,691</u>	<u>53,691</u>

(12) RESERVES Cont

Actual
2007/2008

Actual
2006/2007

Parks, Recreation Grounds & Open Space Reserve

For the purchase of land for parks, recreation grounds

Opening Balance	8,810	8,326
Interest Earned	-	484
Transferred from Accumulation	196,000	-
Transferred to Accumulation	(25,000)	-
Closing Balance	<u>179,810</u>	<u>8,810</u>

Plant Replacement Reserve

To provide for the future replacement of plant, and reduce dependency on loans for this purpose.

Opening Balance	445,336	532,539
Interest Earned	-	29,486
Transferred from Accumulation	721,387	1,076,659
Transferred to Accumulation	(1,058,585)	(1,193,347)
Closing Balance	<u>108,138</u>	<u>445,336</u>

Property Acquisition-Traffic Management Reserve

To facilitate traffic management through the strategic acquisition of land.

Opening Balance	350,960	331,650
Interest Earned	-	19,310
Transferred from Accumulation	-	-
Transferred to Accumulation	-	-
Closing Balance	<u>350,960</u>	<u>350,960</u>

Refuse Depot Reserve

To facilitate the rehabilitation, redevelopment and development of refuse sites.

Opening Balance	2,284,865	2,080,221
Interest Earned	-	117,828
Transferred from Accumulation	453,881	530,706
Transferred to Accumulation	(1,770,012)	(443,890)
Closing Balance	<u>968,734</u>	<u>2,284,865</u>

Roadworks Reserve

To facilitate roadworks

Opening Balance	811,093	794,817
Interest Earned	-	46,126
Transferred from Accumulation	309,002	-
Transferred to Accumulation	(249,764)	(29,850)
Closing Balance	<u>870,331</u>	<u>811,093</u>

(12) RESERVES Cont	Actual	Actual
<u>SBS Equipment Reserve</u>	2007/2008	2006/2007
<i>To provide for necessary maintenance, or replacement of the SBS antenna.</i>		
Opening Balance	4,618	4,363
Interest Earned	-	254
Transferred from Accumulation	-	-
Transferred to Accumulation	-	-
Closing Balance	<u>4,618</u>	<u>4,618</u>
<u>Software Enhancement Reserve</u>		
<i>To provide for future software development</i>		
Opening Balance	54,004	27,858
Interest Earned	-	1,746
Transferred from Accumulation	-	24,400
Transferred to Accumulation	-	-
Closing Balance	<u>54,004</u>	<u>54,004</u>
<u>Planning Reserve</u>		
<i>Carry over committed funds from prior years</i>		
Opening Balance	1,951,203	2,059,408
Interest Earned	-	-
Transferred from Accumulation	5,839,147	1,587,643
Transferred to Accumulation	<u>(2,015,952)</u>	<u>(1,695,848)</u>
Closing Balance	<u>5,774,398</u>	<u>1,951,203</u>
<u>Town Jetty Replacement Reserve</u>		
<i>To facilitate the replacement of part of the Town Jetty as required in the licence.</i>		
Opening Balance	330,609	312,419
Interest Earned	-	18,190
Transferred from Accumulation	-	-
Transferred to Accumulation	-	-
Closing Balance	<u>330,609</u>	<u>330,609</u>
<u>Tyre Disposal Reserve</u>		
<i>To facilitate the disposal of tyres deposited on Council land.</i>		
Opening Balance	23,285	22,004
Interest Earned	-	1,281
Transferred from Accumulation	-	-
Transferred to Accumulation	-	-
Closing Balance	<u>23,285</u>	<u>23,285</u>
<u>VAC Reserve</u>		
<i>To facilitate future development at the Vancouver Arts Centre Council land.</i>		
Opening Balance	24,481	37,080
Interest Earned	-	2,048
Transferred from Accumulation	9,085	1,508
Transferred to Accumulation	<u>(20,000)</u>	<u>(16,155)</u>
Closing Balance	<u>13,566</u>	<u>24,481</u>

(12) RESERVES Cont

	Actual 2007/2008	Actual 2006/2007
Total		
Opening Balance	13,747,092	11,960,020
Interest Earned	0	591,168
Transferred from Accumulation	8,515,733	6,759,875
Transferred to Accumulation	<u>(9,580,861)</u>	<u>(5,563,971)</u>
Closing Balance	<u>12,681,964</u>	<u>13,747,092</u>

Represented by:

- Cash and Cash Equivalent (Note 5)	6,904,277	4,405,383
- Financial Assets (Note 6)	4,246,363	9,317,740
- Accrued Interest	0	23,969
- cash shortfall - (Note 6b)	<u>1,531,324</u>	<u>0</u>
	<u>12,681,964</u>	<u>13,747,092</u>

(13) RATING INFORMATION

In accordance with Section 6.2 (1) of the Local Government Act 1995 and Reg. 23 of the Local Government (Financial Management) Regulations 1996, the following General Rates were adopted by the City :-

	Minimum Rate	Rate in Dollar 2007/08	Rate in Dollar 2006/07
Gross Rental Value-Occupied	508.00	8.9760c	11.2366c
Gross Rental Value-Vacant	508.00	4.5960c	-
Unimproved Value	508.00	0.3779c	0.5424c

Discounts, Incentives and Concessions.

The City of Albany offered ratepayers the opportunity to claim a 2% discount on current rates, by making payment in full by the due date (i.e.within 35 days of the date of the service of the rate notice). Payment had to include all arrears and accrued interest.

Discounts, Incentives and Concessions.

Ratepayers who were registered in accordance with the Rates and Charges (Rebates and Deferments) Act 1992 were eligible for a concession up to 50% of the General Rate, in line with the conditions as set out under that act.

Discounts, Incentives and Concessions Cont.

The City of Albany offered incentives for those ratepayers who paid their rates in full and within 21 days of the date of the service of the rate notice. The prizes were supplied at no cost to Council by the Commonwealth Bank of Australia (a \$2000 Commonwealth Bank Streamline Account), suppliers of accommodation and an Albany Winery.

(i) Options for Payment of Rates and Refuse Charge

Section 6.45 (1) Local Government Act 1995 states:-

A rate or service charge is ordinarily payable to a local government by a single payment but the person liable for the payment of a rate or service charge may elect to make that payment to a local government subject to subsection (3), by---

- (a) 4 equal or nearly equal instalments; or
- (b) such other method of payment by instalments as is set out in the local government budget.

Section 6.45 (3) Local Government Act 1995 states:-

A local government may impose an additional charge (including an amount by way of interest) where payment of a rate or service charge is made by instalments and that additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.

The date of issue of the rate notices was 22nd August 2007 and ratepayers were provided with the following payment options:-

- Option 1**

Payment in full

Payment in full, including all arrears of rates and charges, by the due date attracted a discount calculated at 2% of the current rate. Due date for payment in full was 26th September 2007

Rates outstanding after 35 days and where no instalment option was taken, attracted late penalty interest of 11% calculated daily at 0.0301%

- Option 2**

Payment by 2 instalments

First instalment required payment of all arrears and accrued interest charges.

Second instalment attracted an additional administration charge of \$3.00 and instalment interest calculated at 5.5%.

Instalment dates were:-

26th September 2007

29th January 2008

Instalments not paid by the due date attracted a late penalty interest of 11% calculated daily at 0.0301%

- Option 3**

Payment by 4 instalments

First instalment required payment of all arrears and accrued interest charges.

2nd, 3rd and 4th instalments attracted an additional admin charge of \$3.00 per instalment and instalment interest of 5.5%. Instalment dates were :-

26th September 2007

27th November 2007

29th January 2008

2nd April 2008

Instalments not paid by the due date attracted a late penalty interest of 11% calculated daily at 0.0301%

(14) MEMBERS OF COUNCIL - ALLOWANCES

The following fees, allowances and expenses were paid to elected members

	Actual 2007/2008	Actual 2006/2007
Mayor - Fees	14,058	14,000
-Allowances	14,342	14,400
Deputy Mayor - Fees	7,018	7,000
-Allowances	5,382	6,000
Councillors - Fees	76,563	91,000
-Allowances	27,900	31,200
Other expenses	14,942	10,471
	<u>160,205</u>	<u>174,071</u>

(15) INVESTMENTS

The investment interest included within the accounts is as follows

Various Reserve Funds	0 *	591,166
Surplus Municipal Funds	669,175	816,286
Installment Interest	66,310	61,347
ESL Penalty Interest	3,845	7,322
RRIF Grant Interest		8,657
	<u>739,330</u>	<u>1,484,777</u>

* In 2007/08 , reserves interest earned (\$685,592) was used to offset the reduction in fair value of investments.

(16a) FEES AND CHARGES

	Actual 2007/2008	Actual 2006/2007
Law, Order, Public Safety	72,472	62,809
Health	58,166	48,618
Education and Welfare	647,903	605,611
Community Amenities	1,157,820	1,207,135
Recreation and Culture	897,426	993,746
Transport	1,059,109	945,456
Economic Services	528,851	547,729
Other Prop. and Services	679,083	622,503
Total	<u>5,100,832</u>	<u>5,033,607</u>

(16b) SERVICE CHARGES

Community Amenities	<u>2,517,352</u>	<u>2,469,081</u>
Total	<u>2,517,352</u>	<u>2,469,081</u>

(17) GRANT REVENUE

	Actual 2007/2008	Actual 2006/2007
By Nature and type:		
Grants - Operating	3,071,233	3,736,697
Grants - Capital	4,262,556	3,930,067
	<u>7,333,789</u>	<u>7,666,764</u>

(17) GRANT REVENUE	Actual 2007/2008	Actual 2006/2007
Grants are included as operating revenues in the Operating Statement in the following programs:		
General Purpose Income	2,768,008	2,967,675
Governance	4,277	199,762
Law & Order	9,434	6,045
Education & Welfare	57,964	35,055
Community Amenities	348,859	56,841
Recreation and Culture	2,118,505	1,261,105
Transport	1,998,149	2,836,132
Economic Services	25,593	165,200
Other Prop.and Services	3,000	138,949
Total	7,333,789	7,666,764

(18) FINANCIAL RATIOS	Actual 2007/2008	Actual 2006/2007
Current Ratio	70.6%	155.1%
Untied Cash to trade creditors Ratio	37.6%	64.1%
Debt Ratio	11.9%	11.0%
Debt Service Ratio	6.6%	5.9%
Gross Debt to Revenue Ratio	80.3%	73.2%
Gross Debt to Economically Realisable Assets	30.4%	28.1%
Rate Coverage Ratio	61.6%	63.0%
Outstanding Rates Ratio	3.5%	3.6%

Formulae for Calculation of Ratios:

Current Ratio

Current assets minus Restricted assets

Current liabilities minus Liabilities Pertaining to Restricted Assets

Untied Cash to trade creditors Ratio

Untied cash / Unpaid trade creditors

Debt Ratio

Total liabilities / Total assets

Debt Service Ratio

Debt service cost / Available operating revenue

Gross Debt to Revenue Ratio

Gross debt / Total revenue

Gross Debt to Economically Realisable Assets

Gross debt / Economically realisable assets

Rate Coverage Ratio

Rates revenues / Operating revenue

Outstanding Rates Ratio

Rates Outstanding / rates collectable

(19) NON OPERATING INCOME and EXPENDITURES

a.) The following non operating income and expenditure movements have been excluded from the Operating Statement.

	2007/08	2006/07
	Actual	Actual
Non Operating Income:-		
Transfers from reserves	9,580,861	5,563,971
Proceeds from sale of Assets	2,819,305	2,961,541
Contributions from Self Supporting Loans	45,250	41,117
Loans raised during the year	<u>8,029,000</u>	<u>6,996,167</u>
Total	<u>20,474,416</u>	<u>15,562,796</u>
Non Operating Expenditure:-		
Transfers to reserves	8,515,733	7,351,041
Loan Principal repaid	4,030,084	4,359,505
Capital acquisitions	<u>21,066,934</u>	<u>15,584,757</u>
Total	<u>33,612,751</u>	<u>27,295,302</u>

b) Current position at 1st July 2007

The current position balance carried forward from the previous financial year for the purpose of the 2007/2008 budget was \$ 0.

(20) CONTINGENT LIABILITIES

There are no known contingent liabilities.

(21) SUBSEQUENT EVENTS

In September 2008, Lehman Brothers sought Chapter 11 (bankruptcy) protection from their creditors, and their overseas subsidiaries were put into receivership. During the same period major US mortgage providers (Freddie Mac and Fannie Mae) were provided with significant support from the US, the largest insurance company was provided with loan support, and a major rescue package for the US financial markets has been approved. In this uncertain financial environment it is very difficult to determine the impact on the value of securities held by the City and whether the coupon interest on certain securities will continue to be paid. The City's independent advisor has noted that a default may provide a better return to the City than the fair value currently shown in the financial statements .

The valuation of the financial assets at 31st August 2008 was \$4,130,995.

(22) CONDITIONS OVER CONTRIBUTIONS

Grants which were recognised as revenues during the reporting period and which were obtained on the condition that they be expended on the acquisition of assets but had yet to be applied in that manner as at the reporting date were:

	2007/08	2006/07
	Actual	Actual
Peace Park - DPI	125,000	
Roads to Recovery Program	338,825	745,825
Recipe for Jam Grant	-	10,125
Desert Mounted Corps Memorial Grant	-	10,000
Amity Heritage Fund- GSDC	-	30,000
Amity Heritage Fund- Dept Industry, Tourism	90,000	90,000
Aboriginal Accord- Dept Indigenous Affairs	-	12,000

(22) CONDITIONS OVER CONTRIBUTIONS cont	2007/08	2006/07
	Actual	Actual
Community Dev. - Seniors	-	8,000
DLGRD - Dinosaur Storytelling	25,000	-
Dept for Communities - Intergenerational Grants	10,000	-
Telstra Connected Seniors	4,891	-
Library Grant-Lotteries Commission	15,978	15,978
Community Arts - Healthways	-	12,000
Community Arts - Dept Culture & the Arts	-	3,150
Community Arts - Ressurrect	7,000	-
Develop. Mgt- Dept Indigenous Affairs	3,000	3,000
Visitor Centre - Tourism WA	4,200	4,200
Economic Dev-Invest & Skilled Labour - GSDC	-	4,000
	623,894	948,278

Reserve or trust transfers for each of these grants have been executed in 2007/2008.
for the grants will be completed in 2008/2009.

(23) EMPLOYEE NUMBERS	2007/08	2006/07
	Actual	Actual
The number of full-time equivalent employees at balance date (incl new ALAC)	222	208

(24) ECONOMIC DEPENDENCY

A significant portion of revenue is received by way of grants from the State and Federal governments.
The total of grant revenue from government sources is disclosed in note 17.

(25) IMPACTS OF ADOPTING AUSTRALIAN EQUIVALENTS TO INTERNATIONAL FINANCIAL REPORTING STANDARDS (AIFRSs)

There were no IFRS adjustments to the City of Albany accounts in 2007/08.

(26) EMPLOYEES' REMUNERATION

Set out below, in bands of \$10,000, is the number of employees of the City entitled to an annual salary of \$100,000 or more

Salary Range	2007/08	2006/07
	Actual	Actual
'100,000 - 109,999	3	3
'110,000 - 119,999	-	-
'120,000 - 129,999	-	-
'130,000 - 139,999	-	-
'140,000 - 149,999	-	1
'150,000 - 159,999	-	-
'160,000 - 169,999	-	-
'170,000 - 179,999	-	-
'180,000 - 189,999	1	-

27. FINANCIAL RISK MANAGEMENT

Council's activities expose it to a variety of financial risks including price risk, credit risk, liquidity risk and interest rate risk. The Council's overall risk management focuses on the unpredictability of financial markets seeks to minimise potential adverse effects on the financial performance of the Council.

Council does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council.

The Council held the following financial instruments at balance date:

	Carrying Value		Fair Value	
	2008	2007	2008	2007
Financial Assets				
Cash and cash equivalents	9,303,376	7,972,424	9,303,376	7,972,424
Receivables	1,865,213	2,524,996	1,865,213	2,524,996
Financial assets at fair value through profit or loss	<u>4,246,363</u>	<u>9,701,286</u>	<u>4,246,363</u>	<u>9,701,286</u>
	<u><u>15,414,952</u></u>	<u><u>20,198,706</u></u>	<u><u>15,414,952</u></u>	<u><u>20,198,706</u></u>
Financial Liabilities				
Payables	3,362,517	3,316,038	3,362,517	3,316,038
Borrowings	<u>24,407,787</u>	<u>20,408,871</u>	<u>24,407,787</u>	<u>20,408,871</u>
	<u><u>27,770,304</u></u>	<u><u>23,724,909</u></u>	<u><u>27,770,304</u></u>	<u><u>23,724,909</u></u>

Fair value is determined as follows:

- Cash and Cash Equivalents, Receivables, Payables – estimated to the carrying value which approximates net market value.
- Borrowings, Held-to-Maturity Investments – estimated future cash flows discounted by
- Financial Assets at Fair Value through profit and loss, Available for Sale Financial Assets – based on quoted market prices at the reporting date or independent valuation.

(a) Cash and Cash Equivalents

Financial assets at fair value through profit or loss

Council's objective is to maximise its return on cash and investments whilst maintaining an adequate level of liquidity and preserving capital. The finance area manages the cash and investments portfolio with the assistance of independent advisers (where applicable). Council has an investment policy and the policy is subject to review by Council. An Investment Report is provided to Council on a monthly basis setting out the make-up and performance of the portfolio. The major risk associated with investments is price risk - the risk that the capital value of investments may fluctuate due to changes in market prices, whether these changes are caused by factors specific to individual financial instruments of their issuers or factors affecting similar instruments traded in the market.

Cash and investments are also subject to interest rate risk – the risk that movements in interest rates could affect returns. Another risk associated with cash and investments is credit risk – the risk that a contracting entity will not complete its obligations under a financial instrument resulting in a financial loss to Council.

27. FINANCIAL RISK MANAGEMENT (cont)

(a) Cash and Cash Equivalents (cont)

Council manages these risks by restricting investments to term deposits or commercial bills offered by Council approved banks or government institutions and ensuring that no single institution holds more than 30% of the City's invested funds.

	30-Jun-08	30-Jun-07
	\$	\$
Impact of a 10% ⁽¹⁾ movement in price of investments:		
- Equity	424,636	970,128
- Income Statement	424,636 (2)	970,128 ⁽²⁾
Impact of a 1% ⁽¹⁾ movement in interest rates on cash and investments:		
- Equity	135,497	176,737
- Income Statement	135,497	176,737

Notes:

(1) Sensitivity percentages based on future possible market movements.

Recent market volatility has seen large market movements for certain types of investments.

(2) Maximum impact.

(b) Receivables

Council's major receivables comprise rates and annual charges and user charges and fees. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. Council manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of Council to recover these debts as a secured charge over the land – that is, the land can be sold to recover the debt. Council is also able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance. Council makes suitable provision for doubtful receivables as required and carries out credit checks on most non-rate debtors. There have been no material receivables that have been subject to a re-negotiation of repayment terms.

(b) Receivables (cont)

The profile of the Council's credit risk at balance date was:

	30-Jun-08	30-Jun-07
Percentage of Rates and Annual Charges		
- Current	97.8%	97.8%
- Overdue	2.2%	2.2%
Percentage of Other Receivables		
- Current	94.0%	75.4%
- Overdue	6.0%	24.6%

(28) CHANGE OF PURPOSE OF RESERVES

The following reserve accounts had partial changes of purpose in the 2007/08 Budget

Airport Reserve	1,000,000
Long Service Leave Reserve	1,000,000
Refuse Depot Reserve	<u>975,000</u>
	2,975,000

The purpose for which the funds were used was the funding of the Albany Leisure and Aquatic Centre redevelopment which was completed in May 2008

It is the intention of Council to ultimately provide funding for the development from the proceeds from the subdivision of land, and ultimately return the funds created by the change of purpose to the Long Service leave Reserve (\$1,000,000) and the Refuse Depot Reserve (\$975,000)

(29) JOINT VENTURE

The City, together with the Water Corporation have a joint venture arrangement with regard to the processing of liquid waste. The assets consist of liquid waste processing equipment. Council's half share of this asset is included in Property, Plant and Equipment as follows

	2007/08	2006/07
	Actual	Actual
Plant and equipment		
Less : Accumulated depreciation	350,982	350,982
	<u>87,687</u>	<u>80,667</u>
	<u>263,295</u>	<u>270,315</u>

CITY OF ALBANY

NOTE 30

TRUST FUND

FOR THE YEAR ENDED 30 JUNE 2008

Custodial

Funds over which the City of Albany has no control and which are not included in the financial statements

	Balance 30-Jun-07	Receipts 07/08	Payments 07/08	Balance 30-Jun-08
Amity Trust	27,701	3,601	-	31,302
Point King Lighthouse	1,980	-	-	1,980
Recycling Committee	3,871	-	-	3,871
Auspiced Grants	12,779	12,250	10,810	14,219
Commission Sales-Town Hall	28,465	25,692	28,465	25,692
	74,796	41,543	39,275	77,064

Controlled Trusts

	Balance 30-Jun-07	Receipts 07/08	Payments 07/08	Balance 30-Jun-08
Works Bonds	37,461	-	9,000	28,461
Contractor Retention Bonds	134,904	-	-	134,904
Deposits	1,453	-	-	1,453
Emu Point Pen Key Bonds	1,825	585	2,545	(135)
Development Bonds	1,700	-	-	1,700
Drainage Upgrade	1,358	-	-	1,358
Extractive Industry Deposits	77,569	1,700	3,200	76,069
Housing Deposits	42,000	20,000	10,000	52,000
Subdivision maintenance Bonds	415,277	250,158	132,615	532,820
Subdivision /Bonds	1,358,525	405,875	856,029	908,371
Unearned Grant Refunds	35,735	-	-	35,735
Unclaimed Monies	5,388	-	-	5,388
	2,113,195	678,318	1,013,389	1,778,124

Controlled Trusts - Revenue

	Balance 30-Jun-07	Receipts 07/08	Payments 07/08	Balance 30-Jun-08
Anzac 2001 Committee	1,000	-	-	1,000
Contribution to Roads	232,321	-	232,321	-
Lotteries House Management	15,699	14,587	-	30,286
Lotteries House Photocopier	13,025	1,108	-	14,133
Mt Clarence Seats	779	-	-	779
Nomination Deposits	-	2,480	2,480	-
Promotion Videos	75	-	-	75
	262,899	18,174	234,801	46,273

Custodial Bank Account	74,796	41,543	39,275	77,064
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Trust Bank Account	2,376,093	696,492	1,248,189	1,824,396
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NOTE 31

COUNCIL LOAN LIABILITIES

Program/Purpose	Loan No.	Loan Category	Original Principal	Lender Code	Interest Rate	Principal Outstanding 30-Jun-07	Refinanced Loans 07/08	New Loans 07/08	Principal Paid 07/08	Principal Outstanding 30-Jun-08	Maturity Date	SS
Saleyards Loan	3	C	1,400,000	WATC	6.96%	473,057	-	-	23,521	449,536	1-Jan-20	
Depot Construction	4	C	210,500	WATC	6.92%	78,740	-	-	24,483	54,257	17-Apr-10	
PR Sailing Club - Principal Balance	7	SS	122,740	WATC	6.98%	45,991	-	-	14,291	31,700	17-Apr-10	14,291
Computer Upgrade	8	C	400,000	WATC	5.45%	186,121	-	-	42,848	143,273	17-Apr-11	
Plant Purchases 2000-2001	9	BU	450,000	WATC	5.45%	209,385	-	-	48,202	161,183	17-Apr-11	
Jetty	11	C	150,000	WATC	5.95%	70,686	-	-	16,149	54,537	17-Apr-11	
Liquid Waste Project	12	BU	320,000	WATC	7.03%	247,408	-	-	17,777	229,631	28-Jun-17	
Dive Ship	13	BU	400,000	WATC	7.03%	309,260	-	-	22,221	287,039	28-Jun-17	
Plant	14	BU	487,245	WATC	6.86%	284,318	-	-	49,462	234,856	28-Jun-12	
Airport-Loan 145 Renegotiated	15	BU	106,696	WATC	6.86%	62,259	-	-	10,830	51,429	28-Jun-12	
Library Development	17	C	612,000	WATC	5.44%	493,510	-	-	33,816	459,694	30-May-18	
Recreation	18	C	205,000	WATC	5.44%	165,310	-	-	11,327	153,983	30-May-18	
Waste Management	19	BU	202,000	WATC	5.44%	162,891	-	-	11,162	151,729	30-May-18	
Plant Purchases	20	BU	443,000	WATC	5.15%	209,278	-	-	66,244	143,034	30-May-10	
Roadworks - Asset Upgrade	21	C	1,679,000	WATC	5.17%	1,679,000	(1,679,000)	-	-	-	-	
Roadworks - Asset Upgrade	21A	C	1,679,000	WATC	7.14%	-	1,679,000	-	-	1,679,000	27-Jun-23	
Roadworks - Asset Upgrade	22	C	1,500,000	WATC	5.29%	1,500,000	-	-	-	1,500,000	27-Jun-10	
Roadworks - 03/04	23	C	797,485	CBA	6.62%	733,171	-	-	24,112	709,059	28-Jun-24	
Plant - 03/04	24	BU	700,000	WATC	6.15%	435,847	-	-	99,271	336,576	29-Jun-11	
Admin Building 1	25	C	1,140,000	WATC	5.84%	1,075,669	-	-	35,053	1,040,616	29-Apr-25	
Admin Building	26A	C	1,500,000	WATC	5.63%	1,500,000	(1,500,000)	-	-	-	-	
Admin Building	26C	C	1,500,000	WATC	7.22%	-	1,500,000	-	-	1,500,000	29-May-12	
Admin Building	26B	C	1,500,000	WATC	5.68%	1,500,000	-	-	-	1,500,000	31-May-09	
LGSHA (2) - Principal Balance	27	SS	125,000	WATC	5.62%	94,085	-	-	16,791	77,294	28-Jun-12	15,886
Roadworks - 04/05	28	C	2,010,154	WATC	5.84%	1,896,718	-	-	61,806	1,834,912	28-Jun-25	
Roadworks - Asset Upgrade	29	C	3,766,167	WATC	6.51%	3,766,167	-	-	156,206	3,609,961	26-Jun-22	
ALAC Redevelopment	30	C	2,530,000	WATC	6.35%	2,530,000	-	-	65,512	2,464,488	28-Jun-27	
ALAC Redevelopment	32	C	2,250,000	WATC	7.12%	-	-	2,250,000	-	2,250,000	26-Jun-28	
Subdivision Funding	31	C	2,340,000	CBA	6.73%	700,000	-	2,600,000	-	3,300,000	28-Jun-10	
Other Self Supporting												15,073
						20,408,871	0	4,850,000	851,083	24,407,787		45,250
						17,648,149	0	2,250,000	494,832	19,403,317		
						1,920,646	0	-	325,169	1,595,477		
						700,000	0	2,600,000	-	3,300,000		
						140,076	0	-	31,082	108,994		
						20,408,871	0	4,850,000	851,083	24,407,787		

NOTE 32

ADDITIONAL INFORMATION ON BORROWINGS

Programme/Purpose	Loan No.	Loan Category	Lender Code	Interest Rate	Principal Outstanding 30-Jun-07	New Loans 07/08	Accrual 30-Jun-07	Interest Paid 07/08	Accrual 30-Jun-08	Charge vs COA 07/08
Saleyards Loan	3	C	WATC	6.96%	473,057	-	16,327	32,364	15,601	31,638
Depot Construction	4	C	WATC	6.92%	78,740	-	1,120	5,032	771	4,683
PR Sailing Club - Principal Balance	7	SS	WATC	6.98%	45,991	-	660	2,965	455	2,760
Computer Upgrade	8	C	WATC	5.45%	186,121	-	2,084	9,568	1,604	9,088
Plant Purchases 2000-2001	9	BU	WATC	5.45%	209,385	-	2,345	10,764	1,805	10,224
Jetty	11	C	WATC	5.95%	70,686	-	864	3,969	667	3,772
Liquid Waste Project	12	BU	WATC	7.03%	247,408	-	143	17,086	133	17,076
Dive Ship	13	BU	WATC	7.03%	309,260	-	179	21,357	166	21,344
Plant	14	BU	WATC	6.86%	284,318	-	160	18,670	132	18,642
Airport-Loan 145 Renegotiated	15	BU	WATC	6.86%	62,259	-	35	4,088	29	4,082
Library Development	17	C	WATC	5.44%	493,510	-	2,354	26,393	2,192	26,231
Recreation	18	C	WATC	5.44%	165,310	-	788	8,841	734	8,787
Waste Management	19	BU	WATC	5.44%	162,891	-	777	8,711	724	8,658
Plant Purchases	20	BU	WATC	5.15%	209,278	-	945	9,936	646	9,637
Roadworks - Asset Upgrade	21	C	WATC	5.17%	1,679,000	-	951	86,804	-	85,853
Roadworks - Asset Upgrade	21A	C	WATC	7.14%	-	1,679,000	-	-	1,314	1,314
Roadworks - Asset Upgrade	22	C	WATC	5.29%	1,500,000	-	870	79,350	870	79,350
Roadworks - 03/04	23	C	CBA	6.62%	733,171	-	266	48,417	257	48,408
Plant - 03/04	24	BU	WATC	6.15%	435,847	-	147	25,301	113	25,267
Admin Building 1	25	C	WATC	5.84%	1,075,669	-	10,671	63,006	10,323	62,658
Admin Building	26A	C	WATC	5.63%	1,500,000	-	7,404	84,450	-	77,046
Admin Building	26B	C	WATC	5.68%	1,500,000	-	7,470	85,200	7,470	85,200
Admin Building	26C	C	WATC	7.22%	-	1,500,000	-	-	9,792	9,792
LGSHA (2) - Principal Balance	27	SS	WATC	5.62%	94,085	-	43	5,126	36	5,119
Roadworks - 04/05	28	C	WATC	5.84%	1,896,718	-	910	111,098	881	111,069
Roadworks - Asset Upgrade	29	C	CBA	6.51%	3,766,167	-	1,320	239,319	2,516	240,515
ALAC Redevelopment	30	C	WATC	6.35%	2,530,000	-	3,281	161,185	1,286	159,190
Subdivision Funding	31	C	CBA	6.73%	700,000	2,600,000	387	28,008	92,588	120,209
ALAC Redevelopment	32	C	WATC	7.12%	-	2,250,000	-	-	2,195	2,195
					20,408,871	8,029,000	62,501	1,197,009	155,300	1,289,807
								Operating Cost		1,169,598
								Capital Cost		120,209
										1,289,807

NOTE 33

ADDITIONAL ASSET RECONCILIATION 2007/2008

	ASSET COST					DEPRECIATION				WDV 30-Jun-2008
	Balance 30-Jun-2007	Asset Adjustments	Asset Additions	Asset Disposals	Balance 30-Jun-2008	Balance 30-Jun-2007	Depreciation 07/08	Asset Disposals	Balance 30-Jun-2008	
Land	6,727,420	986,671	449,543	(105,801)	8,057,833	-	-	-	-	8,057,833
Investment Land -Current	1,115,000	(1,068,600)	-	-	46,400	-	-	-	-	46,400
Investment Land -Non Cur	2,150,000	-	-	-	2,150,000	-	-	-	-	2,150,000
Buildings	35,972,802	-	15,360,707	(746,934)	50,586,575	8,543,033	785,982	(717,133)	8,611,882	41,974,693
Plant & Equipment	13,987,164	-	3,201,897	(2,564,247)	14,624,814	5,695,513	1,395,279	(685,232)	6,405,560	8,219,255
Furniture & Fittings	5,975,052	-	1,523,745	-	7,498,797	3,939,096	587,909	-	4,527,005	2,971,792
Infrastructure	248,748,517	81,929	14,116,663	-	262,947,109	72,975,869	6,903,346	-	79,879,215	183,067,894
Paintings	326,610	-	-	-	326,610	-	-	-	-	326,610
Total	315,002,565	0	34,652,555	(3,416,982)	346,238,138	91,153,512	9,672,516	(1,402,365)	99,423,662	246,814,476
Work in Progress	5,692,645				1,761,841					

DETAILS OF 2007/08 DISPOSALS

	Historical Cost Budget	Historical Cost Actual	Accum. Deprec Budget	Accum. Deprec Actual	Sale Proceeds Budget	Sale Proceeds Actual	Profit/(Loss) Budget	Profit/(Loss) Actual
	Plant & Equipment	2,911,700	2,564,248	728,700	685,232	2,135,230	1,850,149	(47,770)
Land sales	1,137,000	105,800	-	-	4,800,000	969,155	3,663,000	863,355
Buildings		746,934	-	717,133	-	-	-	(29,801)
Total	4,048,700	3,416,982	728,700	1,402,365	6,935,230	2,819,304	3,615,230	804,688

GENERAL FUND SUMMARY

PARTICULARS	Prog	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
OPERATING SECTION					
General Purpose Income	3	(21,616,934)	407,617	(21,349,463)	405,263
Governance	4	(184,812)	2,340,443	(107,800)	2,335,224
Law, Order, Public Safety	5	(237,288)	1,243,709	(228,717)	1,252,434
Health	7	(59,107)	432,115	(47,500)	450,979
Education and Welfare	8	(813,521)	1,159,507	(859,772)	1,222,911
Community Amenities	10	(4,509,894)	6,331,313	(4,399,519)	6,372,109
Recreation and Culture	11	(1,603,198)	7,913,510	(1,494,629)	8,098,594
Transport	12	(1,249,547)	13,783,134	(1,049,500)	13,771,387
Economic Services	13	(1,039,892)	1,780,304	(933,600)	1,917,203
Other Property and Services	14	(860,619)	1,660,635	(648,850)	1,119,567
Sub Total		(32,174,812)	37,052,286	(31,119,350)	36,945,671
CAPITAL SECTION					
Governance	4	(449,419)	2,258,035	(383,595)	2,186,246
Law, Order, Public Safety	5	(10,000)	62,810	(240,000)	255,000
Health	7	-	26,943	-	-
Education and Welfare	8	(9,573)	-	(7,908)	-
Community Amenities	10	(1,293,491)	1,207,110	(1,541,200)	3,199,663
Recreation and Culture	11	(8,236,937)	11,542,024	(10,509,277)	11,477,141
Transport	12	(18,027,008)	18,470,711	(15,068,352)	15,163,038
Economic Services	13	(134,000)	80,864	(3,289,000)	2,998,744
Other Property and Services	14	(3,839,068)	6,742,747	(9,297,511)	12,390,690
Sub Total		(31,999,496)	40,391,244	(40,336,843)	47,670,522
Total Operating & Capital		(64,174,308)	77,443,530	(71,456,193)	84,616,193
Depreciation			(9,672,516)		(9,840,000)
Written Down Value		(2,014,617)	-	(3,320,000)	-
Annual Deficit		(1,582,089)	-	-	-
		(67,771,014)	67,771,014	(74,776,193)	74,776,193

GENERAL PURPOSE FUNDING

PARTICULARS	Actual 07/08		Budget 07/08	
	Income	Expend	Income	Expend
<u>Programme Summary</u>				
<u>Operating</u>				
General Purpose Funding	(21,616,934)	407,617	(21,349,463)	405,263
Operating Total To Schedule 2	(21,616,934)	407,617	(21,349,463)	405,263
<u>Capital</u>				
General Purpose Funding				
Capital Total To Schedule 2				
	(21,616,934)	407,617	(21,349,463)	405,263

GENERAL PURPOSE FUNDING

PARTICULARS		Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
COA					
	Rates Revenue				
0001	GENERAL RATES-GRV	(14,523,997)		(14,472,968)	
0030	DISCOUNT GIVEN	235,726		227,000	
0041	GENERAL RATES GRV MINIMUM	(81,280)		(86,360)	
0051	GENERAL RATES UV MINIMUM	(90,424)		(89,916)	
0061	URBAN F/LAND GRV MINIMUM	(858,397)		(856,793)	
0101	INTERIM RATES	(247,291)		(176,684)	
0131	GENERAL RATES- UV	(1,883,522)		(1,877,548)	
0231	GRV - Vacant Land - Minimum Rates	(466,344)		(453,136)	
		(17,915,530)		(17,786,405)	
	Other Rates Income				
0010	RATES WRITTEN OFF	662			
0011	BACK RATES	(22,578)			
0020	INSTALMENT INTEREST	(66,310)		(61,000)	
0111	PENALTY SURCHARGE	(56,962)		(55,000)	
0121	INSTALMENT CHARGES	(26,514)		(25,000)	
0141	EX GRATIA RATES	(52,328)		(48,000)	
0161	PENSION DEFERRED SUBSIDY	(15,098)		(12,000)	
0663	RESERVES INTEREST			(470,000)	
0678	T/F to Reserve - Reserve Interest			470,000	
		(239,128)		(201,000)	
	Expenses related to levying of rates				
0052	POST OFFICE AGENCY		26,067		38,000
1402	GRANTS COMMISSION CONSULT				1,200
8502	RATES-WAGES & SALARIES		128,368		130,460
8512	RATES-Salary On Costs		17,867		17,717
8522	RATES-VALUATIONS		59,344		33,000
8532	RATES-TITLE SEARCHES		594		600
8542	FINANCE -MEETING TRAVEL		27		2,000
8552	RATES-POSTAGE		11,048		13,000
8562	RATES-STATIONERY		14,052		13,000
8572	RATES-COLLECTION COSTS		1,868		6,000
8582	RATES-TRANS EX ADMIN		148,382		150,286
			407,617		405,263
	Other General Purpose Funding/Expenses				
0151	GRANTS COMMISSION	(1,426,976)		(1,407,000)	
0171	LOCAL ROADS GRANTS	(1,341,032)		(1,316,000)	
0363	ESL PENALTY INTEREST	(3,846)			
0603	INTEREST ON INVESTMENTS	(669,175)		(614,058)	
0613	RATES-STREET DIRECTORIES	(1,790)			
0623	RATES-OTHER INCOME	(19,457)		(25,000)	
0663	RESERVES INTEREST			(470,000)	
0678	T/F to Reserve - Reserve Interest			470,000	
		(3,462,276)		(3,362,058)	
		(21,616,934)	407,617	(21,349,463)	405,263

GOVERNANCE

PARTICULARS	Actual 07/08		Budget 07/08	
	Income	Expend	Income	Expend
<u>Programme Summary</u>				
<u>Operating</u>				
Governance	(7,375)	2,163,006	(18,000)	2,191,471
Administration General	(177,437)	177,437	(89,800)	143,753
Operating Total To Schedule 2	(184,812)	2,340,443	(107,800)	2,335,224
<u>Capital</u>				
Governance	(25,000)	41,875		16,875
Administration General	(424,419)	2,216,160	(383,595)	2,169,371
Capital Total To Schedule 2	(449,419)	2,258,035	(383,595)	2,186,246
Total Governance	(634,231)	4,598,478	(491,395)	4,521,470

GOVERNANCE

PARTICULARS		Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>Governance - Operating</u>				
0053	Corporate Training Income	(4,277)			
0093	MANAGEMENT DEV EXT	(3,182)		(12,000)	
0112	M.E.S. - TRAINING / DEVELOP		3,026		2,990
0222	C.P.D.O.-TRAINING		6,078		21,000
0243	GOVERNANCE-OTHER INCOME	(856)			
0417	EXECUTIVE SERVICES PROJECTS		15,705		16,000
0467	Compliance Remuneration		62,693		64,580
0792	SUBSCRIPTIONS		24,447		24,000
2252	'2020 PLANNING		5,712		12,000
2962	Gen Mgmt - Recruitment				3,000
4048	T/F TO PLAN RES- CARRYOVER		30,527		
4262	Councillor Training		7,763		8,200
4893	PUBLIC RELATIONS INCOME	940		(6,000)	
5327	COMPLIANCE -OPERATING COSTS		6,682		8,670
5457	Intranet Project		1,473		
5467	Traing & OSH OPERating Costs		3,381		
5582	GOVERNANCE-TRANS FROM ADMIN.		970,118		942,566
7008	Trans to Reserve - PR Carryover		15,179		
8102	MEMBER FEES & ALLOWANCES		145,729		150,000
8112	MEMBERS-CONFERENCE EXPS.		25,836		30,000
8122	GOVERNANCE-ELECTION EXPENSES		71,253		52,000
8157	GOVERNANCE-REFRESH/ENTERTAIN.		88,788		82,500
8162	GOVERNANCE-INSURANCE		23,080		23,364
8187	REGIONAL RISK MANAGEMENT				15,000
8192	MEMBERS-EXPENSE REIMBURSEMENTS		14,475		12,000
8222	GOVERNANCE-OTHER		6,225		5,000
8262	Mayoral Vehicle		13,283		12,861
8282	CEO-SALARIES		278,311		251,604
8292	CEO-SUPERANNUATION		31,238		30,167
8312	CEO-L.S.L.		11,374		6,248
8322	CEO-WORKERS COMP INSUR.		4,142		5,917
8332	CEO-FBT		20,972		21,000
8342	CEO-VEHICLE OP COSTS		14,939		18,059
8352	CEO-MANAGEMENT EXPENSES		24,050		37,370
8358	T/F to reserves - CEO Staff Rewards		8,000		8,000
9522	TRAINING/OSH - SALARIES		21,175		53,263
9532	TRAINING/OSH - LSL		2,381		1,309
9542	TRAINING OSH - SUPER		1,693		4,712
9552	TRAINING/OSH - WORKERS COMP		(361)		1,217
9562	TRAINING & OSH - OPERATING COSTS		1,728		49,200
9582	P.R.O. SALARIES		58,554		54,628
9592	P.R.O. LEAVE		2,447		1,343
9792	P.R.O. SUPERANNUATION		5,141		4,833
9862	P.R.O. WORKERS COMP INSUR		873		1,249
9892	PRO OPERATING COSTS		44,681		77,175
9902	M.E.S. SALARIES		74,867		67,133
9912	M.E.S. LEAVE		4,058		1,678
9922	M.E.S. SUPERANNUATION		10,184		8,056
9932	M.E.S. WORKERS COMP INS		1,106		1,579
	Sub Total to Programme Summary	(7,375)	2,163,006	(18,000)	2,191,471
	<u>Governance - Capital</u>				
3399	Trans ex c/o reserve	(25,000)			
3504	Mayoral Regalia (chain)				16,875
4808	T/F to Reserve - Governance		41,875		
	Sub Total to Programme Summary	(25,000)	41,875		16,875

GOVERNANCE

PARTICULARS		Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	Administration - Operating				
0017	EMPLOYEE WELLNESS PROGRAM		3,500		10,000
0122	HR-SALARIES		137,225		122,657
0132	CORP SVC-SALARIES		156,808		157,379
0142	IT-SALARIES		165,449		169,233
0152	IT-SUPERANNUATION		16,241		15,712
0162	HR-L.S.L.		5,145		3,008
0172	CORP.SVC-LEAVE		8,722		5,400
0182	IT-L.S.L		7,497		4,160
0252	HR-OPERATING COSTS		45,776		50,950
0262	CORP SVC-OFFICE EXPENSES		14,544		22,624
0272	IT-OPERATING COSTS		141,730		177,490
0302	CUSTOMER SERVICES -ADMIN-SALARIES		237,706		217,206
0312	CUSTOMER SERVICE - L.S.L.		17,425		9,663
0332	HR-SUPERANNUATION		12,547		10,830
0342	CORP SVC-SUPERANNUATION		18,810		19,485
0362	CUST SERV-SUPERANNUATION.		38,012		35,471
0372	Cust Serv-Workers Comp Insur		6,297		8,995
0377	CUSTOMER SERVICES - OP COSTS		36		350
0427	HUMAN RESOURCES PROJECTS		12,206		163,750
0452	IT-COMPUTER MAINT & RENT		120,617		131,390
0472	ADMIN-ADVERTISING		680		1,500
0487	MES Operational Costs		6,188		
0492	FINANCE-BANK CHARGES		21,666		27,000
0542	ADMIN-AUDIT FEES		15,362		15,000
0562	ADMIN-LEGAL COSTS		27,170		20,000
0572	ADMIN - TRAINING / DEVELO		5,256		17,120
0602	ADMIN-INSURANCE OTHER		169,424		157,185
0612	ADMIN-FRINGE BENEFITS TAX		18,981		15,000
0622	ADMIN-SUNDRY EXPENSES		3,310		5,000
0642	HR-WORKERS COMP INSUR		2,006		2,803
0652	CORP SVC-WORKERS COMP INS		2,604		3,714
0662	IT-WORKERS COMP INSURANCE		2,719		3,884
0672	CORP SVC-VEHICLE OP COSTS		11,754		13,148
0692	IT-LOAN INTEREST REPAID		9,088		9,088
0732	ADMIN - UNIFORMS		829		1,000
0742	RECORDS SYSTEM MAINTENANCE		9,517		28,500
0813	ADMIN - SUNDRY INCOME	(43,929)		(26,000)	
0823	FINANCE -SUNDRY INCOME	(36,838)		(32,800)	
2538	T/F TO RESERVE-IT		63,960		
2848	T/F TO PLAN RES- CARRYOVER		10,000		
2972	EDCCS- Recruitment		2,255		12,000
2992	EDWS - Recruitment		10,168		5,000
3057	Customer Service Projects		45,290		85,250
3097	Business Unit Overheads		(71,200)		(71,200)
3412	RRIF - Project Expenditure		10		
3442	North Rd - Administration		185,203		174,800
3452	North Rd - Utilities		128,824		136,000
3462	North Rd - Building		85,230		99,500
3472	North Rd - Bldg Mtce		38,640		35,000
3597	Cust Serv Admin Salaries		46,965		45,365
3607	Cust Serv - Records Salaries		101,719		80,310
3647	Admin Building - Interest		234,696		234,370
3707	BU Rent		(14,000)		(14,000)
5602	ADMIN-TRANS TO SCHEDULES		(3,503,623)		(3,475,645)
5659	t/f ex reserve - Administration	(25,214)		(10,000)	
5669	t/f ex reserve - Finance	(3,441)			
6917	Emu Point - City Investment Return		(40,300)		(40,300)
7002	ADMIN-DEPRECIATION		736,417		579,477
7922	WORKS MGMT-LEAVE		24,559		5,199
7932	WORKS MGMT-WORKERS COMP		3,457		4,939
7942	WORKS MGMT-SUPERANNUATION		19,587		24,186
7962	WORKS MGM-OPERATING COSTS		71,239		72,234
7992	WORKS MGMT-SALARIES		204,176		210,993

PARTICULARS		Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
Administration - Operating (cont)					
8368	T/F to Reserve - EDCCS Staff Rewards		17,500		17,500
8388	T/F to Reserve - EDWS Staff Rewards		16,000		16,000
8402	FINANCE-SALARIES		199,826		205,467
8412	FINANCE-LEAVE		9,433		5,075
8419	T/F EX RESERVE - IT	(68,016)		(21,000)	
8422	FINANCE-WORKERS COMP		3,315		4,729
8432	FINANCE-SUPERANNUATION		17,517		19,714
8462	FINANCE-MINOR EQUIPMENT/SUNDRY		686		2,000
8472	FINANCE-STATIONERY		2,285		3,000
8482	FINANCE - PROJECTS		15,114		5,125
8602	FINANCE - TRAINING / DEVE		4,640		5,970
8998	Carryover - Customer Service		35,000		
Sub Total to Programme Summary		(177,437)	177,437	(89,800)	143,753
Administration Capital					
0604	IT-LOAN PRINCIPAL REPAID		42,847		42,847
0664	INFORMATION TECHNOLOGY		337,342		591,472
2179	T/F EX RESERVE NON CARRYOVE	(36,600)		(36,600)	
2488	T/F TO PLAN RES		300,919		
6604	Admin Build - Principal		1,535,052		1,535,052
7729	T/F EX Reserve- IT Capital	(387,819)		(346,995)	
Sub Total to Programme Summary		(424,419)	2,216,160	(383,595)	2,169,371
Total Governance		(609,231)	4,556,603	(491,395)	4,504,595

LAW, ORDER AND PUBLIC SAFETY

PARTICULARS	Actual 07/08		Budget 07/08	
	Income	Expend	Income	Expend
<u>Programme Summary</u>				
<u>Operating</u>				
Fire Prevention	(182,335)	669,986	(183,517)	712,042
Animal Control	(54,953)	204,055	(45,200)	236,272
Other Law,Order,Public Safety		369,667		304,120
Operating Total To Schedule 2	(237,288)	1,243,709	(228,717)	1,252,434
<u>Capital</u>				
Fire Prevention	(10,000)	62,810	(240,000)	255,000
Animal Control				
Other Law,Order,Public Safety				
Capital Total To Schedule 2	(10,000)	62,810	(240,000)	255,000
Total Law,Order and Public Safety	(247,288)	1,306,519	(468,717)	1,507,434

LAW, ORDER AND PUBLIC SAFETY

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>FIRE PREVENTION</u>				
	<u>Operating</u>				
0197	FIRE AWARE PROGRAMME		9,157		10,000
0812	EMERGENCY MGT-SALARIES & WAGES		85,119		90,338
0832	FIRE-CONTRIBUTION B/F BRIG.		48,046		49,500
0852	FIRE-EMERGENCY RESPONSE		6,788		35,000
0863	Fire - FESA Contribution	(155,382)		(166,517)	
0872	EMERGENCY MGT - Salary On Costs		14,963		13,131
0902	FIRE-FIREBREAK INSPECTION		500		2,000
0912	FIRE-ADVERTISING		229		2,000
0922	FIRE-HYDRANTS/STANDPIPES		12,333		9,000
0932	FIRE-PRINT/STATIONERY		583		4,000
0942	FIRE-COUNCIL FIREBREAKS		66,072		60,000
0952	EMERGENCY MANAGEMENT-OTHER EXPENDIT		127,916		128,063
0962	FIRE-DOLA FIREBREAKS				2,000
0972	FIRE - TRAINING / DEVELOP		1,255		3,250
1003	FIRE-FINES & PENALTIES	(17,519)		(6,000)	
1033	FIRE-OTHER INCOME			(1,000)	
5612	FIRE-TRANS.FROM ADMIN		25,284		25,608
7043	Emergency Management - Income	(9,434)		(10,000)	
7092	FIRE- DEPREC.		271,741		278,152
	Sub Total to Programme Summar	(182,335)	669,986	(183,517)	712,042
	<u>Capital</u>				
0975	BUSHFIRE GRANTS & CONTRIBUTIONS			(240,000)	
2458	T/F TO RESERVE - fire		28,310		
4289	Trans ex Airport Reserve- Fire Shed	(10,000)			
4944	FIRE EQUIPMENT		34,500		255,000
	Sub Total to Programme Summar	(10,000)	62,810	(240,000)	255,000
	Total Fire Prevention	(192,335)	732,797	(423,517)	967,042

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>ANIMAL CONTROL</u>				
	<u>Operating</u>				
0992	ANIMAL-SALARIES		114,363		139,130
1002	ANIMAL CONTROL - Salary On Costs		12,132		18,761
1012	ANIMAL-ADVERTISING		53		500
1022	ANIMAL-PRINT.& STATIONERY				750
1032	ANIMAL-DOG POUND MAINT.		1,892		1,250
1042	ANIMAL-CATTLE POUND MAINT				500
1052	ANIMAL-DOG DISCS				750
1062	ANIMAL-OTHER EXPENDITURE		4,180		2,500
1103	ANIMAL-DOG REGISTRATIONS	(39,939)		(35,000)	
1112	ANIMAL-CONTROL COSTS		1,031		2,350
1113	ANIMAL-POUND FEES DOGS	(8,286)		(4,000)	
1122	ANIMAL-DEST & DISPOSAL		5,555		4,100
1123	ANIMAL-POUND FEES CATTLE	(772)		(200)	
1133	ANIMAL-FINES & PENALTIES	(5,956)		(6,000)	
5622	ANIMAL-TRANS.EX ADMIN		64,849		65,681
	Sub Total to Programme Summary	(54,953)	204,055	(45,200)	236,272
	<u>Capital</u>				
	Sub Total to Programme Summary				
	Total Animal Control	(54,953)	204,055	(45,200)	236,272
	<u>OTHER LAW ORDER,PUBLIC SAFETY</u>				
	<u>Operating</u>				
1202	RANGER-SALARIES		193,800		146,624
1222	RANGERS - L.S.L.		5,142		2,629
1262	RANGER-Salary On Costs		18,058		10,693
1272	RANGER-EMP.IND.INSURANCE				2,653
1282	RANGER-UNIFORMS		1,128		1,200
1292	RANGER-TELEPHONE		4,621		5,500
1302	RANGER-VEHICLE OP.COSTS		62,310		42,278
1342	RANGER-OTHER EXPEND.		4,899		4,500
1362	Rangers - RESERVES PATROL		192		2,500
1372	Ranger - BEACH PATROLS		25		750
4272	Rangers - Training		3,113		7,435
5632	RANGER-TRANS.EX ADMIN		76,378		77,358
	Sub Total to Programme Summary		369,667		304,120
	<u>Capital</u>				
	Sub Total to Programme Summary				
	Total Other Law,Order,Public Sa		369,667		304,120
	Total Law order & Public Safety	(247,288)	1,306,519	(468,717)	1,507,434

HEALTH

PARTICULARS	Actual 07/08		Budget 07/08	
	Income	Expend	Income	Expend
<u>Programme Summary</u>				
<u>Operating</u>				
Health Insp and Administration	(59,107)	285,248	(47,500)	305,989
Other Health	-	146,867	-	144,990
Operating Total To Schedule 2	(59,107)	432,115	(47,500)	450,979
<u>Capital</u>				
Health Insp and Administration	-	26,943	-	-
Other Health	-	-	-	-
Capital Total To Schedule 2	-	26,943	-	-
	(59,107)	459,058	(47,500)	450,979

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>HEALTH INSP and ADMINISTRATION</u>				
1522	INSP-SALARIES HEALTH		\$188,015.23		191689
1572	INSP-LEAVE-HEALTH		\$8,591.61		4723
1582	INSP SUPERANNUATION-HEALTH		\$17,935.91		19028
1592	INSP-WORKERS COMP-HEALTH		\$3,096.00		4425
1602	Ranger - P/STATIONERY		\$1,898.59		750
1603	INSP-HEALTH LICENCES	(51,918)		-38000	
1663	'INSP-OTHER INCOME-HEALTH	(941)		-1000	
1673	Septic Inspection Fees	(6,247)		-8500	
1692	'INSPECT-CONTROL COSTS		\$37,651.50		50500
4062	INSP-VEHICLE OP COSTS		\$17,799.71		16984
4102	INSP-INFORMATION SHEETS				\$750.00
4172	INSP-OFFICE EXPENSES		\$6,258.99		13140
5397	WATER PURIFICATION - HALLS		\$4,000.00		4000
	Sub Total to Programme Summary	(59,107)	285,248	(47,500)	305,989
	Capital				
5304	Development Services Capital		\$26,943.00		
	Sub Total to Programme Summary	-	26,943	-	-
	Total Health Insp and Administrati	(59,107)	312,191	(47,500)	305,989

HEALTH

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>OTHER HEALTH</u>				
0058	T/F RES - CEMETERY				\$51,250.00
0317	COMMUNITY EVENTS ASSISTANCE		\$7,528.15		
1907	Cemetery Contribution		\$50,000.00		
2922	CLINIC BUILDING MTCE		\$914.74		4030
2932	CLINIC OPERATIONS		\$2,319.20		2500
5662	O/HEALTH-TRANS.EX SCHED.4		\$86,105.00		87210
	Sub Total to Programme Summary	-	146,867	-	144,990
	<u>Capital</u>				
	Sub Total to Programme Summary				
	Total Other Health	-	146,867	-	144,990
	Total Health	(59,107)	459,058	(47,500)	450,979

EDUCATION AND WELFARE

PARTICULARS	Actual 07/08		Budget 07/08	
	Income	Expend	Income	Expend
<u>Programme Summary</u>				
<u>Operating</u>				
Education		2,184		4,000
Care of Families and Children	(650,889)	718,949	(704,900)	742,000
Senior Citizens Centre	(5,109)	16,692	(6,372)	16,692
Other Welfare and Education	(157,522)	421,683	(148,500)	460,219
Operating Total To Schedule 2	(813,521)	1,159,507	(859,772)	1,222,911
<u>Capital</u>				
Education				
Care of Families and Children				
Senior Citizens Centre	(9,573)		(7,908)	
Other Welfare and Education				
Capital Total To Schedule 2	(9,573)		(7,908)	
	(823,094)	1,159,507	(867,680)	1,222,911

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
2742	EDUCATION				
	LOCKYER PRE SCHOOL MTCE		2,184		4,000
	Sub Total to Programme Summary		2,184		4,000
	Capital				
	Sub Total to Programme Summary				
			2,184		4,000

EDUCATION AND WELFARE

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	CARE OF FAMILIES & CHILDREN				
3382	Day Care - Fundraising Expense		2,336		2,000
3737	Day Care Centre Rent (addl to Bldg Maint)		14,000		14,000
5562	DCC T/F EX SCHEDULE 4		32,367		32,782
5812	DAY CARE SALARIES		500,595		520,663
5813	DAY CARE CENTRE INCOME	(647,903)		(702,900)	
5822	DAY CARE WORKERS COMP		7,865		11,235
5823	Day Care - Fundraising Income	(2,986)		(2,000)	
5832	DAY CARE L.SERVICE LEAVE		12,787		12,064
5842	DAY CARE OPERATING COSTS		66,392		73,455
5852	DCC BUILDING MAINTENANCE		9,349		8,000
5862	DAY CARE SUPERANNUATION		45,304		45,617
5872	FAMILIES & CHILDREN DEPRECIATION		27,953		22,184
	Sub Total to Programme Summary	(650,889)	718,949	(704,900)	742,000
	Capital				
	Sub Total to Programme Summary				
		(650,889)	718,949	(704,900)	742,000

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	SENIOR CITIZENS				
5877	SENIOR CITIZENS DEPRECIATION		16,692		16,692
5943	SENIOR CITIZEN-REIMB L/IN	(5,109)		(6,372)	
	Sub Total to Programme Summary	(5,109)	16,692	(6,372)	16,692
	Capital				
5945	SENIOR CIT-L/PRIN REIMBUR	(9,573)		(7,908)	
	Sub Total to Programme Summary	(9,573)		(7,908)	
		(14,682)	16,692	(14,280)	16,692

EDUCATION AND WELFARE

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	WELFARE				
0039	T/F EX RES - COMMUNITY DEVELOP	(72,000)		(72,000)	
0068	T/F TO RES - COMMUNITY DEVELOPMENT		35,000		
0159	TRANS EX RESERVE - CORP MGT	(21,010)		(12,000)	
0213	CD INCOME - SENIORS	(43,964)		(2,000)	
3067	Aboriginal Liaison Officer		16,469		30,000
3077	Aboriginal Accord		7,743		30,000
5407	CD- YOUTH PROJECTS		25,925		35,500
5417	CD- SENIORS PROJECTS		13,429		31,000
5442	CDO-TRAINING / DEVELOPMEN		10,970		10,600
5452	C.D.O. PROJECTS		8,455		43,000
5453	C.D.O. OTHER INCOME			(17,000)	
5502	Community Development -SALARIES		182,400		186,866
5512	Community Development-Leave		8,008		4,612
5522	C.D.-WORKERS COMP INSUR		3,000		4,287
5532	C.D-SUPERANNUATION		16,635		17,258
5542	C.D.O.-VEHICLE OP COSTS		7,415		7,567
5672	WELFARE-TRANS.EX ADMIN		58,775		59,529
6853	Recreation Development Income	(6,548)		(31,500)	
6883	Income - Aboriginal Accord	(14,000)		(14,000)	
9568	Trans Aboriginal Accord to Reserve		27,460		
	Sub Total to Programme Summary	(157,522)	421,683	(148,500)	460,219
	Capital				
	Sub Total to Programme Summary	(157,522)	421,683	(148,500)	460,219
	Total Education	(823,094)	1,159,507	(867,680)	1,222,911

COMMUNITY AMENITIES

PARTICULARS	Actual 07/08		Budget 07/08	
	Income	Expend	Income	Expend
<u>Programme Summary</u>				
<u>Operating</u>				
Sanitation-General Refuse	(3,952,902)	3,567,431	(3,741,019)	3,339,472
Sanitation-Other		585,101		659,740
Protection of the Environment	(7,825)	148,260		167,752
Town Planning & Regional Development	(466,133)	1,657,032	(566,000)	1,751,813
Other Community Amenities	(83,034)	373,490	(92,500)	453,332
Operating Total To Schedule 2	(4,509,894)	6,331,313	(4,399,519)	6,372,109
<u>Capital</u>				
Sanitation-General Refuse	(357,843)	369,005	(35,000)	46,161
Sanitation-Other				
Protection of the Environment			1,137,000	
Town Planning & Regional Development			(2,643,200)	3,153,502
Other Community Amenities	(935,648)	838,105		
Capital Total To Schedule 2	(1,293,491)	1,207,110	(1,541,200)	3,199,663
Total Community Amenities	(5,803,385)	7,538,423	(5,940,719)	9,571,772

COMMUNITY AMENITIES

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	SANITATION-GENERAL REFUSE				
	Operating				
0049	TFR EX RES - TIP OPS			(60,000)	
0873	Waste - Refuse Rural Charge	(51,710)		(53,000)	
0883	SALE OF SCRAP METAL	(377,113)		(120,000)	
1852	REFUSE-TIP MAINTENANCE		946,114		965,000
1903	REFUSE-REMOVAL CHARGES	(2,465,642)		(2,460,000)	
1933	BAKERS JUNCTION LANDFILL INC	(355,158)		(220,000)	
1953	REFUSE-INC HANRAHAN ROAD	(458,946)		(570,000)	
1969	T/F EX REFUSE RES-WASTE MGT	(168,019)		(178,019)	
1973	GRANT-MUNICIPAL RECYCLING	(56,859)			
1983	REFUSE REMOVAL INC GST	(3,455)			
3066	Greenwaste Verge Collections		93,856		95,000
3076	Greenwaste Processing		84,489		120,000
3167	Waste - Business Unit Overheads		31,200		31,200
3587	WASTE - LOAN INTEREST REPAYMANT		8,658		8,658
3668	T/F TO RESERVE - WASTE MGMT		160,317		
3688	Trans to Reserve -Landfill Ops		293,564		
3807	Waste Minimisation Contract		1,721,654		1,820,000
3817	Greenwaste Pass Recoups		27,680		38,000
3827	Greenwaste Bins - Han Rd & Bakers				1,000
3837	Building Maint - Waste Sites		4,322		5,000
5337	BUILDING RUBBLE CRUSHING		20,075		80,000
5682	REFUSE-TRANS.EX ADMIN		51,740		52,404
7312	REFUSE- DEPRECIATION		123,760		123,210
8673	Landfill Operations Grants	(12,000)			
8943	BUILDING RUBBLE SALES	(4,000)		(80,000)	
	Sub Total to Programme Summary	(3,952,902)	3,567,431	(3,741,019)	3,339,472
	SANITATION-GENERAL REFUSE				
	Capital				
5214	WASTE/TIPS PROJECTS		357,843		35,000
5374	WASTE LOAN PRINCIPAL REPAYMENT		11,161		11,161
7899	WASTE TRANSFER STATIONS - T/	(357,843)		(35,000)	
	Sub Total to Programme Summary	(357,843)	369,005	(35,000)	46,161
	Total Sanitation-General Refuse	(4,310,745)	3,936,435	(3,776,019)	3,385,633

COMMUNITY AMENITIES

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>SANITATION-OTHER</u>				
	<u>Operating</u>				
1312	LITTER CONTROL		12,706		29,000
1412	KEEP ALBANY BEAUTIFUL		3,500		3,500
1917	Public Place Recycling Trial		2,261		
3637	Sanitation / Litter Contract		245,068		251,000
3857	Bin Replacement		4,413		12,000
5687	SANITATION OTHER - T/F EX SCHEDULE 4		26,644		26,986
7317	OTHER SANITATION DEPRECIATION				60,254
7327	Special Events - Cleanup		5,148		3,000
7337	Contract - Public Conveniences & BBQ		285,362		274,000
	Sub Total to Programme Summary		585,101		659,740
	<u>Capital</u>				
	Sub Total to Programme Summary				
	Total Sanitation-Other		585,101		659,740

COMMUNITY AMENITIES

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>PROTECTION OF ENVIRONMENT</u>				
	<u>Operating</u>				
1952	INSP-NUISANCE/MOSQUITO CONTROL		5,619		35,000
2092	ENVIRON WEEDS STRATEGY		125,456		117,500
5677	ENVIRONMENT-TRANS EX SCHEDULE 4		15,059		15,252
8063	Bushcare Income	(7,825)			
8442	WATER QUALITY MODELLING		2,126		
	Sub Total to Programme Summary	(7,825)	148,260		167,752
	<u>Capital</u>				
	Sub Total to Programme Summary				
	Total Protection of Environment	(7,825)	148,260		167,752

COMMUNITY AMENITIES

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>TOWN PLANNING & REG DEVEL</u>				
2128	T/F TO PLAN RES- DEV MGT		126,294		
2138	T/F TO PLANNING RES-TOWN PLANNING		10,000		
2232	DEVELOPMENT-SALARIES		417,646		447,306
2242	DEVELOPMENT-L.S.L.		16,887		9,779
2262	DEVELOPMENT-TRAINING		7,896		17,895
2282	PLANNING-SUPERANNUATION		36,578		40,604
2292	DEVELOPMENT-WORKERS COMP.		6,511		9,301
2302	DEVELOPMENT-ADVERTISING.		9,760		9,500
2332	DEVELOPMENT-P/STATIONERY		852		1,250
2342	DEVELOPMENT-OFF.EXPENSES		2,909		8,250
2362	DEVELOPMENT-VEHICLE COSTS		19,768		16,075
2402	DEVELOPMENT-LEGAL EXPENSES		56,906		60,000
2412	DEVELOPMENT-OTHER		7,000		32,000
2423	PLANNING INC -SCHEME AMEN	(65,642)		(32,000)	
2483	PLANNING-INCOME	(170,364)		(297,000)	
2529	T/F EX PLAN RES-SP CARRYOVER	(41,919)			
2563	DEVELOPMENT MANAGEMENT INC	(82,105)		(110,000)	
2982	EDDS - Recruitment		14,328		15,000
3602	DEV.MGMT-SALARIES		284,535		310,033
3612	DEV.MGMT-LEAVE		14,571		7,618
3622	DEV MGT PROJECTS		182,791		297,500
3632	DEV.MGMT-WORKERS COMP INS		5,043		7,202
3642	DEV.MGMT-SUPERANNUATION		23,871		32,939
3682	DEV.MGMT-VEHICLE COSTS		12,873		13,487
3692	DEV.MGMT-OFFICE EXPENSES		13,527		23,025
3832	DEV.MGMT-FBT		27,807		18,000
3867	Dev Mgt - Retail Strategy				12,000
5469	T/F EX RES- DEV MGT	(59,000)		(59,000)	
5692	PLANNING-TRANS.EX ADMIN		340,678		345,049
7783	Zoning Certificate Income	(47,103)		(60,000)	
8378	T/F to Reserve - EDDS Staff Rewards		18,000		18,000
8993	PLANNING - REBATE CADET SALARIES			(8,000)	
	Sub Total to Programme Summary	(466,133)	1,657,032	(566,000)	1,751,813
	<u>Capital</u>				
2543	SALE LAND P/LOSS			1,137,000	
	Sub Total to Programme Summary			1,137,000	
		(466,133)	1,657,032	571,000	1,751,813

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>OTHER COMMUNITY AMENITIES</u>				
	<u>Operating</u>				
0027	SANFORD RD COMMUNITY CENTRE PROJECT		325		
0029	T/F EX RES - Corporate Governance	(32,000)		(32,000)	
2032	LIQUID WASTE-L/INTEREST		17,075		17,075
2073	INSP-SEPTIC TANK APPLICATION F	(7,074)		(10,000)	
2093	LOTTERIES HOUSE INC.	(44,517)		(39,000)	
2102	PUBLIC CONS-OPERATING		89,116		95,000
2112	PUBLIC CONS-BLDG MTCE		110,641		100,000
2122	PUBLIC CONS-INSURANCES		4,517		4,069
2132	LOTTERIES HOUSE OP COSTS		30,385		40,500
2153	LIQUID WASTE JOINT VENTURE - N	2,120		(10,000)	
2157	LIQUID WASTE CITY COSTS				4,000
2392	T/F TRUST LOTT HOUSE		14,587		
2913	LOTTERIES HSE-PHOTOCOPIER	(1,563)		(1,500)	
3177	Fire - ESL Levy on Council Properties		16,877		21,000
3432	Works management Projects				50,000
5347	DISABILITIES AUDIT MAINTENANCE				20,000
5702	O/COMM-TRANS.EX SCHED.4		24,538		24,853
7302	O/COMM AMENITIES DEPREC.		64,319		76,835
8902	T/F PHOTOCOPY REV TO TRUS		1,108		
	Sub Total to Programme Summary	(83,034)	373,490	(92,500)	453,332
	<u>Capital</u>				
0034	Sanitation Litter Capital		15,230		
0089	TFR EX RES - EMU PT SWIM FACIL	(15,000)			
0099	TFR EX RES - EMU POINT	(50,000)			
0108	T/F TO RESERVE- Other Com Amen		57,718		
2079	T/F EX RESERVE	(25,360)			
2554	LIQUID WASTE L/PRINCIPAL		17,777		17,777
2564	PUBLIC CONS-UPGRADE		11,739		108,525
2565	Other Community Amenities Revenue	(5,792)			
3389	trans ex reserve - Peace Park	(89,496)			
3895	Grant - Peace Park	(280,000)		(2,243,200)	
4075	Wind Farm Lease	(400,000)		(400,000)	
4089	Tf ex Res - Peace Park Drainage	(70,000)			
4868	Tf to Res - Peace Park		399,400		
5418	T/F TO Reserve - EC DEV CAPITAL		114,670		
5868	T/F TO RES - YORK ST DEVELOPMENT				250,000
6244	Emu Point Coastal Works		47,474		
6764	Peace Park		174,096		2,777,200
	Sub Total to Programme Summary	(935,648)	838,105	(2,643,200)	3,153,502
	Total Other Community Amenities	(1,018,682)	1,211,595	(2,735,700)	3,606,834
	Total Community Amenities	(5,803,385)	7,538,423	(5,940,719)	9,571,772

RECREATION AND CULTURE

PARTICULARS	Actual 07/08		Budget 07/08	
	Income	Expend	Income	Expend
<u>Programme Summary</u>				
<u>Operating</u>				
Public Halls,Civic Centres	(180,680)	618,674	(148,000)	594,454
Swimming Areas and Beaches	(868,284)	2,018,737	(924,100)	1,858,691
Other Recreation and Sport	(61,648)	3,297,047	(39,535)	3,456,533
Libraries	(88,897)	1,186,956	(70,518)	1,295,439
Heritage	(97,717)	222,523	(98,100)	340,885
Other Culture	(305,973)	569,574	(214,376)	552,592
Operating Total To Schedule 2	(1,603,198)	7,913,510	(1,494,629)	8,098,594
<u>Capital</u>				
Public Halls,Civic Centres		49,597		15,375
Swimming Areas and Beaches	(7,960,902)	9,859,689	(10,464,000)	10,817,000
Other Recreation and Sport	(237,254)	782,676	(39,777)	545,771
Libraries	(4,535)	124,239		98,995
Heritage	(8,745)	293,304		
Other Culture	(25,500)	432,518	(5,500)	
Capital Total To Schedule 2	(8,236,937)	11,542,024	(10,509,277)	11,477,141
	(9,840,135)	19,455,534	(12,003,906)	19,575,735

RECREATION AND CULTURE

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>PUBLIC HALLS,CIVIC CENTRES</u>				
	<u>Operating</u>				
2673	TOWN HALL-KIOSK INCOME	(12,171)		(11,000)	
2703	T/HALL-INC THEATRE HIRE	(112,425)		(75,000)	
2713	T/HALL-INC OTHER	(16,836)		(12,000)	
2723	T/HALL-INC EXT TICKETING	(502)		(2,000)	
2733	T/HALL-INC PRODUCTIONS	(38,746)		(38,000)	
2743	T/HALL-GRANT PRODUCTIONS			(10,000)	
2926	BUILDING MAINTENANCE		95		
3042	T/HALL-WAGES & SALARIES		160,567		158,752
3052	T/HALL-LEAVE		6,905		3,807
3072	T/HALL-WORKERS COMP INSUR		2,545		3,636
3082	T/HALL-SUPERANNUATION		13,601		14,368
3092	T/HALL-OPERATION COSTS		97,235		82,232
3282	T/HALL-BUILDING MTCE		12,992		12,800
3312	T/HALL-VEHICLE OP COSTS		3,736		4,756
3332	TOWN HALL- KIOSK		6,762		6,500
3352	T/HALL-PRODUCTIONS		46,986		41,000
5572	T/HALL-TRANS EX SCHED 4		183,488		185,842
7342	T/HALL-DEPRECIATION		78,510		80,761
7582	T/HALL-DEPRECIATION EQUIP		5,253		
	Sub Total to Programme Summary	(180,680)	618,674	(148,000)	594,454
	<u>Capital</u>				
4874	TOWN HALL EQUIPMENT		9,597		15,375
8968	T/F TO RESERVES - BUILDING MP		40,000		
	Sub Total to Programme Summary		49,597		15,375
	Total Public Halls,Civic Centres	(180,680)	668,271	(148,000)	609,829

RECREATION AND CULTURE

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	SWIMMING AREAS AND BEACHES				
	Operating				
2592	BEACHES-MNTCE RESERVES		101,968		70,000
2622	OTHER-DONATIONS/GRANTS		6,232		7,175
3767	ALAC - Grant Funded Programming				10,000
4249	T/F EX RES-leased assets	(2,500)			
4847	ALAC SPORTS STORE SALARIES		1,488		5,439
4857	ALAC SPORTS STORE PURCHASES		4,490		8,000
5712	BEACHES-TRANS.EX SCHED.4		118,570		120,091
6003	L/CENTRE-INCOME	(132,453)		(220,000)	
6012	L/CENTRE-OPERATING COSTS		1,777		1,000
6013	L/CENTRE-TELEPHONE INCOME	(55)		(1,500)	
6023	SYNTHETIC SURFACE-INCOME	(41,515)		(86,100)	
6033	L/CENTRE-OTHER INCOME	(3,799)		(3,000)	
6052	CAFETERIA-SALARIES		17,523		20,942
6053	CAFETERIA INCOME			(80,000)	
6057	ALAC Cafe Salaries		14,427		
6062	CAFETERIA-EXPENSES		19,159		25,000
6063	JETTY INCOME	(5,740)		(10,000)	
6072	CAFETERIA SUPERANNUATION		3,497		1,885
6093	ALAC-GRANTS			(10,000)	
6102	SYNTHETIC/S-OP.COSTS		24,215		43,500
6103	A/CENTRE-AQUATIC INCOME	(170,146)		(267,000)	
6113	A/CENTRE-OTHER INCOME	(12,094)		(21,000)	
6133	A/CTRE SWIM LESSON NO GST	(132,884)		(200,000)	
6142	CONTRACT LIFEGUARD		13,814		12,000
6149	T/F EX ALAC RES-ALAC	(255,815)			
6162	JETTY OPERATIONS		16,984		20,000
6163	ALAC- Aquatic Memberships	(16,572)			8,000
6172	JETTY MAINTENANCE		4,817		
6253	ALAC- General Memberships	(3,505)			
6323	Synthetic Surface non-hockey income	(229)		(7,500)	
7352	ALAC-DEPRECIATION		170,767		282,674
7863	ALAC SPORTS STORE INCOME	(4,553)		(18,000)	
9002	ALAC - WAGES & SALARIES		796,241		698,754
9012	ALAC - LEAVE		31,028		17,469
9022	ALAC - WORKERS COMP INS		10,272		14,674
9032	ALAC - SUPERANNUATION		72,018		65,635
9042	ALAC - OPERATING COSTS		402,763		320,040
9052	ALAC - PLANT MTCE		106,230		52,000
9062	ALAC - BUILDING MTCE		40,031		7,350
9072	ALAC- INSURANCE		21,360		21,360
9102	CAFETERIA-LEAVE				524
9112	CAFETERIA-WORKERS COMP				479
9122	CAFETERIA-OPERATING COSTS		7,769		9,250
9132	CAFETERIA PLANT MTCE		182		1,500
9152	SYNTHETIC/S-SALARIES		9,513		12,000
9192	SYNTHETIC/S-MAINTENANCE		1,603		1,700
9202	SYNTHETIC/S-EXPENSES OP.				250
9273	Flood - Insurance Claim	(86,424)			
	Sub Total to Programme Summary	(868,284)	2,018,737	(924,100)	1,858,691

RECREATION AND CULTURE

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	SWIMMING AREAS AND BEACHES				
	Capital				
3185	GRANT/CONTRIB. PARKS&RES	(28,636)			
3594	ALAC - Rectification existing Building		16,348		
4369	T/F EX RESERVE -CHANGE OF PU	(1,000,000)		(1,000,000)	
4379	T/F EX RESERVE -AIRPORT CHAN	(1,975,000)		(1,975,000)	
4985	ALAC- SALE OF LAND WELLINGTON ST			(1,050,000)	
4995	ALAC- SALE OF LAND			(1,200,000)	
6025	GRANT - ALAC POOL	(1,992,182)		(2,012,000)	
6035	ALAC - Loan	(2,250,000)		(2,250,000)	
6774	Recreation Dev't Masterplan expenditure		9,791,060		10,617,000
6784	Land Development - Wellington St		52,282		200,000
6919	T/F ex Reserve - ALAC	(715,084)		(977,000)	
	Sub Total to Programme Summary	(7,960,902)	9,859,689	(10,464,000)	10,817,000
	Total Swimming Areas and Beach	(8,829,186)	11,878,426	(11,388,100)	12,675,691
	OTHER RECREATION AND SPORT				
	Operating				
0177	RECREATION DEV PROJECTS		2,418		79,000
0267	PLAYGROUND PRESERVATION		15,304		40,000
0336	RESERVES MAINTENANCE		64,378		60,000
0346	SPORTING GROUNDS MAINTENANCE		187,240		209,000
0356	RETICULATION SYSTEMS		113,806		159,000
0397	CONTRIBUTION TO ANZAC 2015				10,000
0398	Contribution to Anzac		10,000		
2508	T/F TO SS RES-SYNTHETIC SURFACE		6,413		36,150
2692	REC'N-PARK/RESERVE MAINT		1,091,485		1,100,000
2712	COMMUNITY FINANCIAL ASSISTANCE		401,208		405,339
2732	MINOR STRUCTURES (BUILDING MAINT.)		11,153		
2782	REC'N-LOAN INT.REPAID		7,878		7,878
2882	LEASED BUILD-SUNDRY MAINT		43,016		2,470
2953	REC'N-REIMB.LOAN INTEREST	(8,005)		(8,995)	
3013	Cape Riche Revenue	(16,884)		(18,540)	
3237	Charge Works Overheads- Contract Service		(51,499)		(51,512)
3577	REC LOAN INTEREST		172,132		171,659
4097	Community Events Salaries		36,388		34,117
4107	Community Events - On costs		5,568		3,947
4798	Trans to Reserve Recreation		79,000		
5302	CITY SERVICES - SALARIES		225,759		259,503
5312	CITY SERVICES - LEAVE		11,420		6,401
5322	CITY SERVICES - WORKERS COMP		4,178		5,967
5332	CITY SERVICES - SUPERANNUATION		22,171		24,663
5342	CITY SERVICES-VEHICLE COSTS		13,362		10,789
5362	CITY SERVICES-OFFICE EXPENSES		15,701		28,066
5377	CONTRACT LEGAL COSTS		230		10,000
5427	'CD- RECREATION PROJECTS		3,851		8,500
5447	LEASE EXPENSES		23,981		15,000
5592	COMMUNITY EVENTS		54,190		56,000
5722	REC'N-TRANS.EX SCHED.4		220,630		223,461

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	OTHER RECREATION AND SPORT				
	Operating Cont				
6263	ALAC Cafe - Hot Food	(10,840)			
6273	ALAC Cafe - Cold Food	(7,383)			
6283	ALAC Cafe - Beverages	(16,266)			
6293	ALAC Cafe - Catering	(329)			
6303	ALAC Cafe - Misc Revenue	(466)			
6352	'GARDENS-WEED CONTROL		76		
7222	PARKS -DEPRECIATION		387,318		421,343
8232	GOVERNANCE-SPECIAL EVENTS		113,406		114,192
8272	RECREATION- OPERATING COSTS		4,888		5,600
8283	INC - CHRISTMAS PAGEANT	(974)		(7,000)	
8963	LEGAL COST RECOVERIES	(500)		(5,000)	
		(61,648)	3,297,047	(39,535)	3,456,533
	Capital				
0119	TFR EX RES - ALAC.	(114,600)		(9,600)	
2312	Parks & Reserves non-Masterplan		20,668		
2328	T/F TO RESERVE - Parks Const		242,603		
2744	REC'N-LOAN PRINC.REPAID		31,083		31,083
2824	REC'N-RESERVE CONST		72,096		255,250
3005	REC'N-REIMB L/PRIN-P.R.SC	(14,292)		(14,291)	
3025	REC'N-REIMB L/PRIN GSHA	(15,886)		(15,886)	
3524	Albany Skate & BMX Facility		22,404		
4894	ALAC CAPITAL EXPENSE		64,934		32,600
5184	PARKS & RESERVES		233,230		150,000
5364	REC LOAN PRINC REPAYMENT		11,327		76,838
5699	t/f ex reserve- EDWS Other	(51,432)			
5898	T/F to Reserve - ALAC		84,332		
7269	PARKS & RESERVES - T/F EX RES	(41,045)			
	Sub Total to Programme Summary	(237,254)	782,676	(39,777)	545,771
	Total Other Recreation and Sport	(298,902)	4,079,723	(79,312)	4,002,304

RECREATION AND CULTURE

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	LIBRARIES				
	Operating				
3567	LIBRARY LOAN INTEREST		26,232		26,232
4638	T/F to Reserve - Library		11,397		
5642	LIB-TRANS EX SCHED 4		69,467		70,358
6402	LIBRARY-SALARIES & WAGES		666,210		703,624
6403	LIB-ADMIN FEES	(4,114)		(4,000)	
6412	LIB-LONG SERVICE LEAVE		28,481		16,008
6413	LIB-PHOTOCOPYING	(6,993)		(6,000)	
6422	LIB-WORKERS COMP INSUR.		11,363		16,232
6423	LIB-LISWA REGIONAL SUBSDY	(23,041)		(21,500)	
6432	LIB-SUPERANNUATION		63,423		69,344
6433	LIB-SUNDRY INCOME	(5,793)		(5,000)	
6442	LIB-OPERATING COSTS		181,519		207,600
6443	LIB-LOST/DAMAGED STOCK	(2,937)		(3,500)	
6452	LIB-VEHICLE OP COSTS		6,363		6,297
6453	LIB-LIBRARY BOOK BAGS	(619)		(500)	
6462	LIB-EQUIPT DEPRECIATION		51,498		82,348
6472	LIB-BUILDING MAINTENANCE		24,970		12,000
6473	LIB-LOCAL STUDIES INC.	(1,137)		(500)	
6482	WELLSTEAD LIB-BLDG MTCE		(4,748)		1,000
6492	LIB-INSURANCES		12,399		11,396
6502	LIBRARY ADDITIONAL SERVIC		33,682		61,300
6523	Lib - Commission Sales	(8,757)		(500)	
6572	LIB-LOCAL ST.HERITAGE PRE		4,700		11,700
6889	T/F ex Reserve - Library	(31,837)		(23,818)	
6923	Library - History Collection Cards	(106)		(200)	
7323	Library - Special Events	(3,565)		(5,000)	
	Sub Total to Programme Summary	(88,897)	1,186,956	(70,518)	1,295,439
	Capital				
3985	Library - Capital Income	(1,195)			
5354	LIBRARY LOAN PRINCIPAL REPAYMENT		99,327		33,815
6419	T/F EX JOINT USE RES	(3,340)			
6434	LIB-EQUIPMENT		24,912		25,180
6814	Library - Asset Masterplan				40,000
	Sub Total to Programme Summary	(4,535)	124,239		98,995
	Total Libraries	(93,432)	1,311,195	(70,518)	1,394,434

RECREATION AND CULTURE

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	HERITAGE				
	Operating				
0447	CONT TO HERITAGE LOAN SUBSIDY SCHEME				10,000
5042	FORTS-SALARIES		44,599		40,028
5043	FORTS ENTRY FEES	(66,263)		(55,000)	
5052	FORTS-L.S.L.		695		1,323
5053	FORTS RENTALS	(9,025)		(11,000)	
5062	FORTS-WORKERS COMP INSUR.		640		915
5063	OPO-INCOME	(42)			
5072	FORTS-SUPERANNUATION		3,821		3,537
5073	FORTS-OTHER INCOME			(15,500)	
5082	FORTS-OPERATING COSTS		76,115		65,211
5083	FORTS - SUNDRY INCOME	(2,729)		(6,000)	
5092	FORTS-BUILDING MAINTCE		28,888		18,000
5102	FORTS-INSURANCES		5,693		5,034
5103	FORTS - GUIDE FEES	(479)		(600)	
5122	OPO-INSURANCES/OPERATING		8,993		1,000
5142	OLD GAOL-BLDG MAINTENANCE		3,476		8,050
5152	OLD GAOL-INSURANCE		3,831		3,831
5437	FORTS PROJECTS		7,088		34,500
5439	FORTS CARRYOVERS	(19,178)		(10,000)	
5492	HERITAGE-TRANS EX SCHED 4		31,077		31,476
7392	HERITAGE -DEPREC.		5,608		117,980
8658	T/F to Reserve - Forts		2,000		
	Sub Total to Programme Summary	(97,717)	222,523	(98,100)	340,885
	Capital				
2008	T/F TO RESERVE-OTHER CAPITAL		188,951		
4844	OTHER STRUCTURES		79,375		
5054	FORTS-CANOPY C/O		4,839		
5075	FORTS- CAPITAL INCOME	(4,545)			
6428	T/F TO RESERVE - Corp Serv Capital		20,139		
6929	T/F ex Reserve- Heritag Buildings	(4,200)			
	Sub Total to Programme Summary	(8,745)	293,304		
	Total Heritage	(106,462)	515,827	(98,100)	340,885

RECREATION AND CULTURE

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	OTHER CULTURE				
	Operating				
0457	VAC - LEAVE		3,000		1,905
0843	C.A. - LITERATURE OFFICE GRANT	(5,000)		(5,000)	
1897	Art Collection Restoration		5,478		
2408	T/F TO PLAN RES-Community Arts		7,581		
4678	t'f to VAC Reserve - Emerging Artists		865		
5203	ART PRIZE SPONSORS	(3,455)		(2,000)	
5212	COMMUNITY ARTS PROJECTS		196,325		224,125
5213	ART PRIZE DOORTAKINGS	(2,500)		(2,800)	
5217	Albany Art Prize		27,922		36,450
5223	ART PRIZE SALES COMMISSION	(3,807)		(1,000)	
5233	ART PRIZE ENTRY FEES	(3,210)		(5,000)	
5249	T/F EX ARTWORK RES	(102)		(101)	
5263	VAC - COUNTRY ARTS GRANT	(50,766)		(35,000)	
5273	VAC - STUDIO HIRE	(4,271)		(2,500)	
5283	VAC - ROOM CHARGES	(14,170)		(13,000)	
5293	VAC - Sundry Project Income	(24,853)		(28,530)	
5313	VAC - RENTALS - MT HOUSE	(2,641)		(4,000)	
5353	C.A-OTHER INCOMES	(17,000)			
5363	C.A-OTHER GRANTS	(33,516)		(25,220)	
5367	COA ART PRIZE EXPENSES		75,253		45,000
5372	VAC - OPERATING COSTS		56,704		55,335
5373	VAC- SUNDRY INCOME	(13,822)		(16,000)	
5382	VAC-BUILDING MAINTENANCE		41,780		56,450
5473	Emerging Artists Dev't Income	(865)		(1,500)	
5477	Emerging Artists Payments				1,500
5483	VAC - Concerts	(5,532)			
5518	T/F TO RES - VAC MAINT		8,220		
5639	C.A. PROJECTS - T/F EX RES	(83,132)		(47,125)	
5732	O/CULT.-TRANS.EX SCHED.4		45,011		45,589
6232	VAC - SALARIES		101,434		86,238
8613	COA ART PRIZE ENTRY FEES	(6,390)			
8623	COA ART PRIZE SALES COMMISSI	(2,384)			
8633	COA ART PRIZE DOOR TAKINGS	(839)			
8953	COA ART PRIZE SPONSORS	(25,270)		(25,000)	
9943	FRIENDS OF THE VAC MEMBERSH	(2,448)		(600)	
	Sub Total to Programme Summary	(305,973)	569,574	(214,376)	552,592
	Capital				
0078	T/F to Reserve - EDWS Major Projects		400,000		
3065	REIMB L/PRIN-CITY OF ALBANY BA	(5,500)		(5,500)	
3409	Trans Ex VAC Reserve	(20,000)			
3534	VAC Renovation		32,518		
	Sub Total to Programme Summary	(25,500)	432,518	(5,500)	
	Total Other Culture	(331,473)	1,002,092	(219,876)	552,592
	Total Recreation & Culture	(9,840,135)	19,455,534	(12,003,906)	19,575,735

TRANSPORT

PARTICULARS		Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
TRANSPORT					
<u>Programme Summary</u>					
<u>Operating</u>					
Streets,Roads,Bridges and Depots	(195,415)	12,539,663	(11,000)	12,530,878	
Parking Facilities	(11,408)	2,815	(13,000)	6,250	
Airports	(1,042,725)	1,240,655	(1,025,500)	1,234,259	
Operating Total To Schedule 2	(1,249,547)	13,783,134	(1,049,500)	13,771,387	
<u>Capital</u>					
Streets,Roads,Bridges and Depots	(17,726,281)	18,159,153	(14,828,352)	14,912,207	
Parking Facilities					
Airports	(300,727)	311,559	(240,000)	250,831	
Capital Total To Schedule 2	(18,027,008)	18,470,711	(15,068,352)	15,163,038	
Total Transport	(19,276,556)	32,253,845	(16,117,852)	28,934,425	

TRANSPORT

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>STREETS,ROADS,BRIDGES,DEPOTS</u>				
	<u>Operating</u>				
0032	CITY WORKS - OPERATING COSTS		8,975		12,268
0042	CITY WORKS - LEAVE		10,943		4,724
0088	T/F to Reserves - Works Mgt		50,000		
0227	RECTIFICATION MAINTENANCE		463,147		381,476
0237	PRESERVATION MAINTENANCE		27,214		130,000
0247	CHARGE TO OPERATIONS		(369,502)		(250,104)
0713	SERVICE & TOURIST SIGNS INCOM	(1,000)			
1092	CITY ASSETS PROJECTS		23,860		202,500
1562	CITY WORKS - SALARIES		158,359		191,984
1632	CITY WORKS - SUPERANNUATION		8,984		18,865
1662	CITY WORKS - WORKERS COMP		3,099		4,428
3107	Client Services Projects		31,623		35,000
3152	York St Banner		5,099		
3212	COUNCIL CROSSOVER CONTRIBUTIONS		19,495		38,000
3222	ROAD MAINTENANCE		2,987,539		3,074,001
3272	CITY ASSETS-ROADWISE		500		500
3292	ROADS-L/INTEREST REPAID		573,868		572,973
3453	ROADS-STREET LIGHTING SUB	(7,775)		(8,000)	
3463	ROADS-CONTRIB.TO WORKS	(539)			
3483	Rural Supplementary Funds Grant	(7,500)			
4028	T/F TO PLAN RES- Asset Services		237,201		
4392	Pre-construction Design		116,839		120,000
4483	YORK STREET BANNER	(4,067)		(3,000)	
4492	CITY ASSETS-SALARIES		568,096		523,577
4522	CITY ASSETS-LEAVE		25,777		14,646
4532	CITY ASSETS-SUPERANNUATION		51,141		54,884
4542	CITY ASSETS-WORKERS COMP		9,606		13,723
4552	CLIENT & ASSET-OFFICE EXPENSES		37,845		46,895
4562	CITY ASSETS-PRINTING/BUSINESS CARDS		25		1,000
4602	DESIGN-SURVEY EXPENSES		4,112		5,000
4612	CLIENT & ASST-VEHICLE OP.COSTS		42,261		42,803
4828	Trans to reserve-Road Maint		89,368		
5387	STREET LIGHTING		307,552		315,000
5589	T/F EX RES -ASSET SERVICES	(174,534)			
5742	ROADS-TRANS.EX.SCHED.4		648,600		623,989
7412	DEPOT- DEPREC.		3,244		39,631
7422	DEPOT-FURNITURE DEPREC.		3,340		
7442	ROADS- DEPREC		6,385,253		6,313,115
8382	LOCAL AREA TRAFFIC MANAGEMENT		6,200		
		(195,415)	12,539,663	(11,000)	12,530,878

TRANSPORT

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	Capital				
0004	ROAD SAFETY		288,788		359,398
0014	TRAFFIC MANAGEMENT PLANS		22,278		103,500
0129	TFR EX RESERVES	(38,558)			
0149	Trans ex Roadworks res -Contribution	(65,000)			
0169	Drainage - Transfer ex Road Reserve	(343,250)			
2058	T/F TO RESERVE - PATHS		135,569		
2208	T/F TO RES-ROAD MP		52,641		127,775
2218	T/F TO RES-ROAD-NON MP		82,823		
3114	ROADS-CONSTRUCTION		14,674		40,000
3304	ROADS-L/PRINC.REPAID		1,961,756		1,961,756
3374	CARPARK CONSTRUCTION		527,679		
3385	Works Contributions - Current Year	(26,500)		(25,000)	
3394	SUBDIVISION ASSETS		7,473,000		7,303,800
3395	Works Contributions - Future Years	(540,846)			
3415	ROADS-MRD DIRECT GRANTS	(229,965)		(230,000)	
3419	Trans Ex Masterplan Reserve Drainag	(400,000)		(400,000)	
3485	ASSET FUNDING - REGIONAL ROA	(554,436)		(605,453)	
3495	CONTR-SUBDIVISIONS	(7,473,000)		(7,303,800)	
3974	Land Sale Costs				50,000
3975	Masterplan Land Sales	(969,155)		(1,300,000)	
3978	TRANS TO MASTERPLAN RESERVE				250,000
4015	Capital Grants - EDWS Other	(38,263)			
4105	Road Funding - Roads to Recovery	(813,200)		(598,000)	
4115	Road Funding - Other	(69,242)			
4125	Road Funding - TIRES	(93,400)			
4135	Path Funding - Grants	(29,984)		(80,000)	
4145	Path Funding - Contributions	(8,182)		(74,000)	
4435	Federal Black Spot Funding	(4,536)			
4445	State Black Spot Funding	(201,590)		(239,599)	
4448	Trans Works Contributions to Reserve		538,642		
4794	PRE CONSTRUCTION DESIGN				100,000
4855	LOAN RENEGOTIATIONS	(3,179,000)		(3,179,000)	
4984	ASSET UPGRADE-REGIONAL RD		975,122		964,000
4994	ASSET PRESERVATION		2,701,189		2,426,978
5014	DRAINAGE CONSTRUCTION		702,542		250,000
5164	PATHWAY CONSTRUCTION		188,050		394,000
5384	Asset Mgt - Pathway Preservation		201,000		231,000
5394	Asset Mgt Strat- Drainage Preservation		82,432		250,000
6834	EDWS - Other Capital		29,150		100,000
7259	OTHER ROADS - T/F EX RES			(386,500)	
8279	T/F RTR SUP FUNDS EX RESERVE	(552,157)		(407,000)	
8495	'BRIDGES - GRANT FUNDING	(20,000)			
9173	SALE LAND P/LOSS	105,801			
9505	Contribution - Waterfront Bridge	(2,181,818)			
9924	Waterfront Bridge		2,181,818		
	Sub Total to Programme Summary	(17,726,281)	18,159,153	(14,828,352)	14,912,207
	Total Streets,Roads,Bridges,Depo	(17,921,696)	30,698,816	(14,839,352)	27,443,085

TRANSPORT

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>PARKING FACILITIES</u>				
	<u>Operating</u>				
6603	PARKING-FINES/PENALTIES	(11,408)		(13,000)	
6612	PARKING SIGNS		2,186		2,500
6632	PARKING EXPENSES OTHER		270		3,000
6672	PARKING-IMPOUNDED VEHICLE		360		750
	Sub Total to Programme Summary	(11,408)	2,815	(13,000)	6,250
	<u>Capital</u>				
	Sub Total to Programme Summary				
	Total Parking Facilities	(11,408)	2,815	(13,000)	6,250

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>AIRPORT</u>				
	<u>Operating</u>				
0327	AIRPORT - SALARIES & ONCOSTS		136,155		106,957
3117	Airport - Business Unit Overheads		30,124		30,000
3528	AIRPORT - T/F TO RES		303,811		317,139
3657	Airport - City Investment		161,800		161,800
3702	A/PORT-GENERAL MAINT.		91,513		36,400
3712	A/PORT-VEHICLE OP.COSTS		5,803		7,501
3722	A/PORT-PUBLIC TELEPHONE		427		1,025
3732	A/PORT- OPERATING/MAINTENANCE		187,621		149,520
3762	A/PORT-CATASTROPHE INSUR		12,856		12,670
3772	A/PORT-HOUSING MAINT.		16		10,000
3782	A/PORT-DMEI MAINTENANCE		1,261		41,000
3793	A/PORT-LANDING FEES	(1,004,884)		(990,000)	
3802	A/PORT-RUNWAY L/INT.REPAI		4,082		4,082
3803	3A/PORT-PUBLIC TELEPHONE	(91)		(500)	
3813	A/PORT-LEASES/RENTS	(37,750)		(35,000)	
3822	A/PORT-ILS MAINTENANCE		76,701		117,000
3902	A/PORT-CONFERENCE/TRAINING		10,137		7,175
3922	AIRPORT FBT HOUSING		4,992		5,400
5357	OTHER STAFF EXPENSES		4,596		7,000
7462	AIRPORT- DEPRECIATION		208,760		219,590
	Sub Total to Programme Summary	(1,042,725)	1,240,655	(1,025,500)	1,234,259
	<u>Capital</u>				
3854	A/PORT-LAND & BUILDING		300,727		240,000
3899	T/F ex Reserve - Airport	(300,727)		(240,000)	
3934	A/PORT-RUN.L/PRINC.REPAID		10,831		10,831
	Sub Total to Programme Summary	(300,727)	311,559	(240,000)	250,831
	Total Airport	(1,343,452)	1,552,214	(1,265,500)	1,485,090

ECONOMIC SERVICES

PARTICULARS	Actual 07/08		Budget 07/08	
	Income	Expend	Income	Expend
<u>Programme Summary</u>				
<u>Operating</u>				
Tourism and Area Promotion	(267,304)	801,454	(164,100)	863,683
Building Control	(482,466)	592,764	(637,500)	867,941
Other Economic Services	(290,122)	386,086	(132,000)	185,579
Operating Total To Schedule 2	(1,039,892)	1,780,304	(933,600)	1,917,203
<u>Capital</u>				
Tourism and Area Promotion		22,222	(5,000)	33,222
Building Control				
Other Economic Services	(134,000)	58,642	(3,284,000)	2,965,522
Capital Total To Schedule 2	(134,000)	80,864	(3,289,000)	2,998,744
Total Economic Services	(1,173,892)	1,861,168	(4,222,600)	4,915,947

ECONOMIC SERVICES

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	TOURISM & AREA PROMOTION				
	Operating				
0003	AMITY HERITAGE PLAN FUNDING	(6,091)			
0008	T/F TO RES - CAPE RICHE		6,000		6,000
0019	T/F EX RES - TOURISM	(73,681)			
0117	AVC SALARIES		123,656		119,440
0127	AVC SALARIES ON COSTS		15,964		14,620
0147	AVC OPERATING COSTS		46,676		58,850
0183	BRIG AMITY - OPERATIONS	(36,032)		(28,000)	
0273	AVC Revenue	(38,256)		(40,000)	
0387	TOURISM DEVELOPMENT - OP COSTS		310		500
0407	TOURISM DEVELOPMENT TRAINING		3,127		4,900
0413	AMAZING ALBANY SALES	(4,735)			
0437	CAPE RICHE SALARIES		3,367		3,691
1919	trans ex reserve - City Events	(700)			
2528	T/F TO AMITY RESERVE		7,234		
2892	Amity Heritage Precinct Masterplan		55,530		125,000
3017	TOURISM OPERATING COSTS		3,082		5,580
3677	Tourism Marketing		179,364		161,800
3697	Economic Development Projects		62,914		95,250
3907	Town Planning Review - Tourism		33,763		
4022	EXPENSE - CAPE RICHE		13,414		7,000
4077	Tourism Development - Salaries		65,613		48,276
4087	Tourism Dev - Salaries on Costs		7,608		6,536
4282	INFORMATION BAYS-OP COSTS		1,725		2,000
4858	T/F to Reserve Special Projects		22,600		
5428	T/F TO RESERVE - FIN ASST		10,000		
5482	TOURISM-TRANS EX SCHED 4		80,019		81,046
5878	T/F TO RES - TOURISM DEV		33,704		
6993	Tourism Strategy Implementation Incc	(12,600)			
7232	DIVE SHIP LOAN INTEREST		21,344		21,344
7307	Investment (ROI,TEP)- Airport		(161,800)		(161,800)
7812	ALBANY CLASSIC		97,007		89,000
7813	INC-ALBANY CLASSIC	(66,007)		(68,000)	
7822	FESTIVE LIGHTING		20,516		24,000
7872	BRIG AMITY-OPERATIONS		14,527		18,000
7882	BRIG AMITY-MAINTENANCE		5,271		9,000
7892	TOURISM INSURANCES		1,203		1,203
8002	TOURISM-OTHER DEPRECIAT'N		15,251		102,650
8032	BRIG AMITY INSURANCE		6,097		6,097
8293	Tourism Events Income	(903)			
8303	City Events Income	(20,834)		(21,000)	
9893	DIVE SHIP-ACCESS REVENUE	(3,967)		(2,500)	
9923	DIVE SHIP - MOORING LICEN	(3,498)		(4,600)	
9942	DIVE SHIP - EXPENDITURE		6,365		13,700
	Sub Total to Programme Summary	(267,304)	801,454	(164,100)	863,683
	Capital				
2099	ALBANY CLASSIC BARRIERS - T/F EX RES			(5,000)	
3584	ECONOMIC DEVELOPMENT CAPITAL				6,000
7234	'DIVE SHIP LOAN PRIN		22,222		22,222
7824	ALBANY CLASSIC BARRIERS				5,000
	Sub Total to Programme Summary		22,222	(5,000)	33,222
	Total Tourism & Area Promotion	(267,304)	823,676	(169,100)	896,905

ECONOMIC SERVICES

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>BUILDING CONTROL</u>				
	<u>Operating</u>				
0217	ZONING CERTIFICATE PROGRAM				8,000
4082	BUILDING-LEAVE		16,298		8,900
4112	INSP-TRAVEL/CONFERENCES		222		1,000
4122	BUILDING-SUPERANNUATION		28,019		33,830
4132	BUILDING-WORKERS COMP INSUR		5,816		8,308
4152	BUILDING-TELEPHONE		1,447		1,600
4162	BUILDING-VEHICLE COSTS		14,085		14,536
4173	BUILDING OTHER INCOME	(17,403)		(12,000)	
4183	BUILDING-LICENCE FEES	(360,143)		(300,000)	
4193	BUILDING-BUILDING LISTS	(3,572)		(4,000)	
4203	BUILDING-STRATA TITLE INCOME	(447)		(500)	
4212	BCITF LEVY-EXPENSE				185,000
4223	BCITF LEVY-INCOME	(2,846)		(182,000)	
4232	BUILDING-OPERATING COSTS		6,405		22,250
4233	BRB LEVY REVENUE	(5,645)		(39,000)	
4242	BUILDING-CERTIFICATION				15,000
4243	INSP-SUPERVISION SUBDIV'NS	(79,728)		(100,000)	
4252	Building - Training		4,857		14,825
4332	BRB LEVY EXPENSE				34,000
5772	INSP-TRANS.EX ADMIN		156,877		158,890
6243	TRADES & Bld- OTHER INCOME	(12,683)			
	Sub Total to Programme Summary	(482,466)	592,764	(637,500)	867,941
	<u>Capital</u>				
	Sub Total to Programme Summary				
	Total Building Control	(482,466)	592,764	(637,500)	867,941

ECONOMIC SERVICES

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>OTHER ECONOMIC SERVICES</u>				
	<u>Operating</u>				
0009	T/F EX RES - EC DEV PROJECTS	(236,517)		(125,000)	
2768	T/F TO EC DEV RES- PROJ 1		115,000		
2778	T/F TO EC DEV RES-PROJ 2		35,000		
3267	YORK ST SALE COSTS INCL DEMOLITION		36,747		
4413	O/ECON-EXTRACT IND LIC.	(7,160)		(6,000)	
4433	EC DEV - SUNDRY INCOME	(7,445)		(1,000)	
5792	O/ECON-TRANS.EX ADMIN		28,967		29,339
6892	ALBANY ENTERTAINMENT CENTRE		9,884		
8792	RSJV-LOAN INTEREST REPAYED		31,638		31,638
9089	T/F ex Reserve - Ec Development	(39,000)			
9362	M.E.D. SALARIES		77,914		79,967
9372	M.E.D.-LSL		3,622		1,999
9382	M.E.D.SUPERANNUATION		9,624		7,997
9392	M.E.D.VEHICLE OP COSTS		8,462		8,282
9402	M.E.D. WORKERS COMP INSUR		1,294		1,847
9412	M.E.D. OPERATING COSTS		27,934		24,510
	Sub Total to Programme Summary	(290,122)	386,086	(132,000)	185,579
	<u>Capital</u>				
0005	ALBANY ENTERTAINMENT CENTRE - GRANT			(1,500,000)	
3474	ALBANY ENTERTAINMENT CENTRE				1,900,000
3484	LAND - ENTERTAINMENT CENTRE				1,000,000
3494	ECONOMIC DEVELOPMENT CAPITAL		35,120		42,000
4945	AEC - SALE OF LAND			(1,250,000)	
5429	ECONOMIC DEVELOPMENT - T/F E	(134,000)		(534,000)	
8714	RSJV-LOAN PRINCIPAL		23,522		23,522
	Sub Total to Programme Summary	(134,000)	58,642	(3,284,000)	2,965,522
	Total Other Economic Services	(424,122)	444,728	(3,416,000)	3,151,101
	Total Economic Services	(1,173,892)	1,861,168	(4,222,600)	4,915,947

OTHER PROPERTY AND SERVICES

PARTICULARS	Actual 07/08		Budget 07/08	
	Income	Expend	Income	Expend
<u>Programme Summary</u>				
<u>Operating</u>				
Public Works Overheads	(376,682)	362,544	(190,000)	170,000
Plant Costs	(57,884)	920,028	(47,000)	826,925
Business Units	(83,727)	111,292	(78,850)	97,100
Unclassified	(342,327)	266,771	(333,000)	25,542
Operating Total To Schedule 2	(860,619)	1,660,635	(648,850)	1,119,567
<u>Capital</u>				
Public Works Overheads				
Plant Capital Costs	(1,239,068)	3,408,984	(1,497,511)	3,943,690
Business Unit	(2,600,000)	3,333,763	(7,800,000)	8,447,000
Unclassified				
Capital Total To Schedule 2	(3,839,068)	6,742,747	(9,297,511)	12,390,690
Total Other Property and Services	(4,699,687)	8,403,381	(9,946,361)	13,510,257

OTHER PROPERTY AND SERVICES

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	<u>PUBLIC WORKS OVERHEADS</u>				
	<u>Operating</u>				
0712	TRADES VEHICLE		24,774		25,164
3232	DEPOT-MAINTENANCE		57,405		12,200
3247	Service Fee - Contracts		51,512		51,512
3502	WORKS SUPERVISION-SALARIES		62,611		58,515
3512	WORKS SUPERVISION-LEAVE		3,691		1,439
3517	PARKS MINOR PLANT COSTS		59,184		59,488
3522	WORKS-WORKERS COMP INSUR		1,358		1,362
3527	ROAD CONSTRUCT - MINOR PLANT COST		56,430		31,858
3532	WORKS-SUPERANNUATION		3,195		6,329
3537	MAINT MINOR PLANT		36,168		33,618
3557	TRADES MINOR EQUIPMENT		13,417		13,059
3652	PLANT-SUNDRY TOOLS		7,449		6,000
3842	MAINTENANCE-SALARIES		155,331		187,259
3852	MAINTENANCE-LEAVE		10,984		3,899
3862	MAINTENANCE-WORKERS COMP		4,214		4,227
3872	MAINTENANCE-SUPERANUATION		16,258		14,036
3882	MAINTENANCE-VEHICLE COSTS		109,437		102,061
4422	UNCLAS-P/WORKS PLANT HIRE		319,583		100,000
4463	UNCLAS-P/WORKS PL/INCOME	(325,994)		(120,000)	
4642	WO-INSURANCE OTHER		27,000		27,000
4652	WO-WORKERS COMP INSUR		63,846		50,583
4672	WO-SUPERANNUATION		275,564		216,836
4682	WO-HOLIDAY PAY		347,225		359,762
4683	Works Training Income	(3,000)			
4782	CONSUMABLES ETC.		3,127		3,000
4802	WO-LONG SERVICE LEAVE		129,674		56,468
4803	CITY ASSETS-OTHER INCOME	(7,727)			
4812	WO-SICK LEAVE		103,920		76,006
4852	WO-FIRST AID ALLOWANCE		1,359		2,000
4872	WO-OCCUPATIONAL HEALTH		3,757		11,700
4882	WO-PROTECTIVE CLOTHING		34,556		32,000
4892	WO-OTHER		206,220		274,721
4912	WO-LESS ALLOC.W/SERVICES		(2,379,705)		(2,342,020)
4922	UNCLAS-ROSTERED DAYS OFF		(1,780)		4,000
4932	UNCLAS.-WORK.COMP.EXPEND		34,004		25,000
4973	UNCLAS-WORK.COMP.REIMB.	(34,507)		(25,000)	
4982	WO-JURY DUTY		2,561		1,500
5252	WORKSHOP SALARIES		42,707		42,819
5262	WORKSHOP L.S.L.		642		1,056
5272	WORKSHOP WORKERS COMP IN		976		979
5282	WORKSHOP SUPERANNUATION		5,257		3,803
5292	WORKSHOP-VEHICLE OP COSTS		15,625		13,734
5902	P/RESERVE-SALARIES		139,164		166,639
5907	PARKS - VEHICLES		78,978		130,630
5912	P/RESERVE-LEAVE		10,711		3,817
5922	P/RESERVE-WORKERS COMP IN		3,776		3,788
5932	P/RESERVE-SUPERANNUATION		4,840		13,742
6782	DEPOT-SALARIES		106,904		149,090
6792	DEPOT-LEAVE		10,213		3,668
6802	DEPOT-WORKERS COMP INSUR		3,421		3,432
6812	DEPOT-SUPERANNUATION		7,248		14,355
6822	DEPOT-OPERATING COSTS		78,446		97,800
6842	DEPOT-VEHICLE OP COSTS		9,307		10,066
9023	CIVIL CONSTRUCTION TRAINEESH	(5,455)		(45,000)	
	Sub Total to Programme Summary	(376,682)	362,544	(190,000)	170,000

OTHER PROPERTY AND SERVICES

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	PUBLIC WORKS OVERHEADS				
	<u>Capital</u>				
	Sub Total to Programme Summary				
	Total Public Works Overheads	(376,682)	362,544	(190,000)	170,000

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	PLANT COSTS				
	<u>Operating</u>				
2068	T/F TO PLANT RESERVE - TRUCK		721,387		743,591
3137	Plant - Business Unit Overheads		10,000		10,000
3662	PLANT-L/INTEREST REPaid		62,907		63,771
4722	VEHICLE INSURANCES		82,729		81,458
4732	FUEL & OIL		764,398		673,733
4742	TYRES				84,500
4752	PARTS		271,264		177,774
4762	REPAIR-WAGES		241,837		237,274
4772	EXTERNAL CHARGES & LICENCING		164,657		146,664
4787	Minor Plant Purchases (< \$ 1000)		20,320		27,320
4792	PLANT-ALLOCATE TO W/SERV.		(2,537,517)		(2,444,264)
4797	Workshop Minor Plant Costs		1,214		2,000
4833	Plant - Sale of Minor Equipment/Scrap	(5,953)		(6,000)	
4843	PLANT - SUNDRY INCOME	(4,679)		(6,000)	
4873	PLANT FUEL - TAX REBATE	(37,778)		(35,000)	
4913	Plant - Staff Vehicle Contributions	(9,474)			
7432	PLANT DEPREC.		1,116,833		1,023,104
	Sub Total to Programme Summary	(57,884)	920,028	(47,000)	826,925
	<u>Capital</u>				
0333	UTILITY VEHICLES-P/LOSS SALE O	957,425		1,397,357	
0343	MAJOR PLANT-P/LOSS SALE OF AS	337,690		379,528	
0353	MINOR PLANT-P/LOSS SALE OF AS	41,529		10,478	
3544	Passenger Vehicles Purchase		637,641		464,710
3554	Commercial Vehicles (Utes) Purchase		1,050,995		1,690,551
3564	Major Plant Purchase		1,375,257		1,460,150
3574	Minor Plant Purchase		81,912		65,100
3674	PLANT-L/PRINCIPAL REPaid		263,179		263,179
3675	PLANT-LOANS RAISED			(200,000)	
3689	T/F EX RESERVE - PLANT	(1,058,585)		(1,106,131)	
4155	Passenger Vehicle Proceeds	(521,411)		(408,241)	
4165	Commercial Vehicles Proceeds	(962,708)		(1,378,389)	
4175	Major Plant Proceeds	(355,797)		(342,000)	
4185	Minor Plant Proceeds	(10,234)		(6,600)	
4823	PASSENGER VEHICLES-P/LOSS SA	572,172		395,637	
7919	Transfer ex Refuse Reserve	(239,150)		(239,150)	
	Sub Total to Programme Summary	(1,239,068)	3,408,984	(1,497,511)	3,943,690
	Total Plant Costs	(1,296,952)	4,329,011	(1,544,511)	4,770,615

OTHER PROPERTY AND SERVICES

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	BUSINESS UNITS				
	Operating				
0028	T/F TO RES - EMU PT BUSINESS UNIT		12,607		
0297	Emu Point Lease Expenses		12,655		17,105
2612	EMU PT BOAT P-BLDING MTCE		10,090		3,453
3022	Mercer Rd Office		15,795		15,750
3032	York St Office		2,010		2,500
6073	EMU PT-BOAT PENS INCOME	(63,748)		(62,000)	
6182	EMU POINT-BOAT PENS COSTS		16,125		16,281
6897	Emu Point Administration/Compliance		13,500		13,500
6907	Emu Point - City Investment		28,511		28,511
8073	Emu Point Maritime Leases	(19,979)		(16,850)	
	Sub Total to Programme Summary	(83,727)	111,292	(78,850)	97,100
	Capital				
4007	Subdivision Loans - Interest		120,209		202,357
4195	Cull Road Bridging Loan	(2,600,000)		(7,800,000)	
4788	Trans to Reserve Unused Loan		2,650,000		
6688	Trans to reserve - Subdivisions		260,816		
7777	Land Development		306,738		8,244,643
7787	York St Development		(4,000)		
	Sub Total to Programme Summary	(2,600,000)	3,333,763	(7,800,000)	8,447,000
	Total Business Unit Costs	(2,683,727)	3,445,055	(7,878,850)	8,544,100

COA	PARTICULARS	Actual 07/08		Budget 07/08	
		Income	Expend	Income	Expend
	UNCLASSIFIED				
	Operating				
3002	Leased Assets Insurance		21,131		8,542
4053	INCOME - MISC COMMERCIAL	(224,675)		(220,000)	
6899	T/F ex Reserve - Works Mgt	(50,000)		(50,000)	
7182	Sundry Telecommunications Costs		10,839		17,000
9043	Income - Other Leases	(47,477)		(60,000)	
9053	INCOME - LEASE PREPARATION	(2,000)		(3,000)	
XXX2	Controlled Trust Expenditure		234,801		
XXX3	Controlled Trust Income	(18,174)			
	Sub Total to Programme Summary	(342,327)	266,771	(333,000)	25,542
	Capital				
	Capital Income				
	Total Unclassified	(342,327)	266,771	(333,000)	25,542
	Total Other Property & Services	(4,699,687)	8,403,381	(9,946,361)	13,510,257