

BUDGET

2016/17



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1.1 SHIRE PRESIDENT'S MESSAGE TO THE COMMUNITY

Balancing key community strategic objectives, supporting economic growth, delivering desired services, meeting asset and operational needs, and addressing Council's long term sustainability is at the core of the Shire of Irwin's 2016/17 Budget.

The Shire has made a commitment to ensuring a more efficient, effective and adaptable workforce moving forward and to generate a culture of continuous improvement. This Budget reflects the recent organisational changes and required tools to deliver on this objective.

A key focus moving forward is responsible management of Shire assets including buildings, roads, plant and efficient use of Shire resources. Conservative spending is reflected in the advertised capital works and roads program. Plant replacement does show increased expenditure this year, making up for limited spending in 2015/16 however, emphasis will be on creating efficiencies to encourage savings in future years. A new Asset Management Advisory Committee is to provide strategic oversight of all Shire assets.

Planning is now an integral part of Shire business that helps guide future decision-making and outline to potential funding bodies that any proposed projects demonstrate community support, financial viability, feasibility and much more due to the competitive nature of obtaining funding. Projects such as the review of the Local Planning Scheme, Industrial Land Analysis, Port Denison Foreshore Redevelopment and Irwin Flood Study will assist greatly in maintaining the 'enviable lifestyle' that we aim to provide.

This year's Budget also provides an opportunity to have a positive impact on the local economy and vitality of the local community. This can be demonstrated through a number of projects and initiatives:

- Skate Park/BMX track precinct work;
- support of the 'Buy Local' campaign;
- continuing to support community-driven projects and events through the Community Assistance Scheme;
- meeting outcomes of the Aged Friendly Communities Plan;
- major maintenance of the Hall;
- revitalisation of the Dongara Cemetery;
- partnering with external stakeholders to develop regional scale projects such as the Mid-West Coastal Nodes Project.

The challenging task for Council is to take into account all of our integrated plans (i.e. Strategic Community Plan, Corporate Business Plan etc.), informing strategies and consider any changes in community need, to provide the best outcomes overall.

With a minimal general rate increase of 3% in total (1% equating to approximately \$48,400) Council has identified a number of internal savings resulting in a Budget that is financially responsible and on balance promotes vibrancy and growth for the community.

Community members are encouraged to contact Elected Members with any queries they may have in regards to the Budget and ongoing community needs.

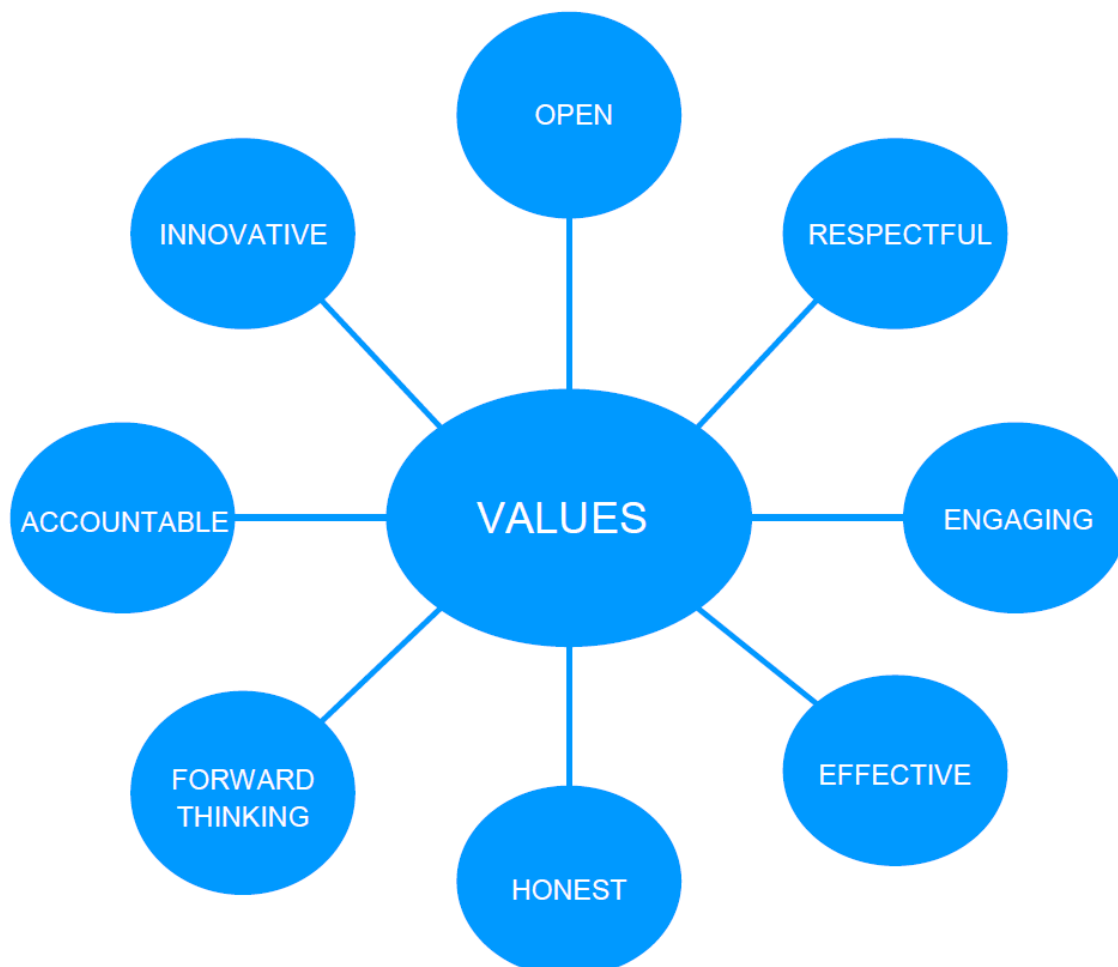
Cr Ian West, JP
Shire President

1.2 COUNCIL VISION / VALUES

Our Vision expresses the intent of the Council and conveys what we are trying to achieve on behalf of the Community.



Our Values highlight what will underpin Council (at executive and organisational level) behaviours and decisions.



1.3 COUNCILLORS



Shire President
Ian West JP
PH: 0458 770 998
crwest@irwin.wa.gov.au
Re-election: 2017



Deputy President
Michael Smith
PH: 0427 901 350
crsmith@irwin.wa.gov.au
Re-election: 2019



Councillor
Sandy Gumley
PH: 0429 102 947
crgumley@irwin.wa.gov.au
Re-election: 2019



Councillor
David Kennedy
PH: 0408 932 454
crkennedy@irwin.wa.gov.au
Re-election: 2017



Councillor
Mark Leonard
PH: 0427 904 914
crleonard@irwin.wa.gov.au
Re-election: 2017



Councillor
Mal Meares
PH: 9927 1458
crmeares@irwin.wa.gov.au
Re-election: 2019



Councillor
Bronwen Scott
PH: 0427 185 014
crscott@irwin.wa.gov.au
Re-election: 2017



Councillor
Barrye Thompson
PH: 0427 470 766
crthompson@irwin.wa.gov.au
Re-election: 2019

1.4 MANAGEMENT TEAM

Darren Simmons
Chief Executive Officer



Suzette van Aswegen
Director Planning and
Infrastructure



Geoff Peddie
Director Corporate and
Community



Doug Fotheringham
Manager Regulatory
Services



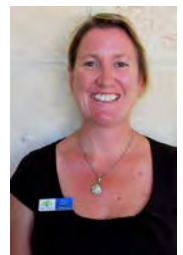
Shane Ivers
Manager Technical
Services



Helen Sternick
Manager Customer
Services



Nicole Nelson
Manager
Community Capacity

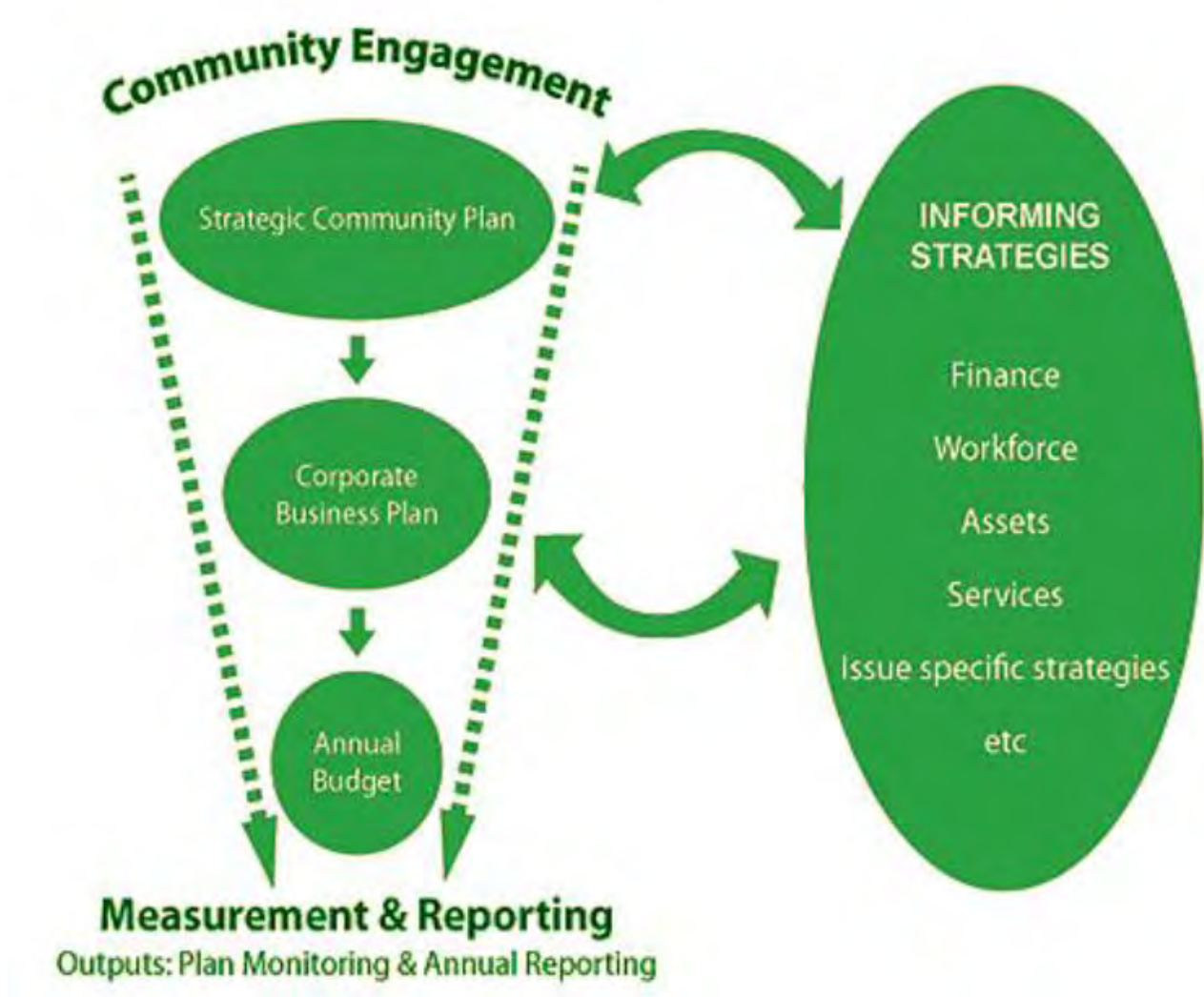


1.5 STAFF

Lauren Tunbridge.....	Coordinator Organisational Performance
Erin Greaves.....	Coordinator Executive Services
Jodie O'Keeffe.....	Senior Finance Officer
Cassandra Seymour.....	Rating and Payroll Officer
Stephanie Clarkson.....	Finance Officer
Vacant.....	Community Officer
Clair Morrison.....	Planning Officer
Vacant.....	Environmental Health Officer
Vacant.....	Building Surveyor
Kim Senior.....	Casual Building Surveyor/EHO
Kyle Pollitt.....	Community Emergency Services Manager
Darren Cole.....	Bushfire Risk Planning Coordinator
Ashley Clarkson.....	Shire Ranger
Peter Manners.....	Part Time Shire Ranger
Carolyn Koot.....	Senior Customer Service Officer
Tara Raymond.....	Customer Service Officer
Natalie M'leane.....	Customer Service Officer
Ulrike Blohm.....	Customer Service Officer
Vacant.....	Customer Service Officer
Ella Arnold.....	Customer Service Officer
Laurie Smith.....	Coordinator Recreation
Kylie Bessen.....	Senior Recreation Officer
Stephanie Cant.....	Fitness Officer
Peta-Jane Ruffles.....	Fitness Officer
Marisa Worth.....	Recreation Officer
Michelle Brown.....	Recreation Officer
Jaiden Peddie.....	Junior Recreation Centre Officer
Pania Pomana.....	Recreation Officer/Cleaner
Stacey Pratt-King.....	Coordinator Technical Services
Chris Giltrow.....	Procurement Officer
Mark Jones.....	Supervisor Operations
Dwayne Calver.....	Operations Officer
Russell Taylor.....	Operations Officer
Shane O'Keeffe.....	Operations Officer
Andy Dove.....	Operations Officer
Wayne Millett.....	Operations Officer

1.6 BUDGET OVERVIEW

The Annual Budget has been prepared within the established frameworks of Council's strategic documents. This framework can be illustrated as follows:



In adopting the 2016/17 Budget Council gave consideration to these strategic documents, and provides long term direction to the budget. Consideration is also given to other external and internal influences during the budget process.

1.7 BUDGET PROCESS

The budget process is a complex undertaking commencing in February and involves considerable input from Elected Members, Chief Executive Officer, Directors, Senior Management and staff. Key dates are established and used as the basis for compiling the budget within the (informal) objective of Council adopting its annual budget. The key dates are summarised below:

- | | |
|---|----------|
| • Finance staff commence budget process | February |
| • Timelines for department budget compilation set | February |
| • Budget parameters and Corporate Business Plan review | March |
| • Council adopts the rates in the dollar for differential rating | May |
| • Executive and Senior Management Teams review draft budget | June |
| • Council review draft budget | June |
| • Apply to the Minister for Local Government seeking approval to impose differential rating | June |
| • Council adopts Draft Budget for public consultation | June |
| • Budget adoption | August |
| • Rates levied | August |

1.8 SIGNIFICANT INFLUENCES

In preparation of the budget a number of internal and external influences are taken into consideration as they represent potentially significant impacts on the service delivered by Council. These include:

- Western Australian Consumer Price Index for the year to March 2016 was 1.1%. This is however a general measure of inflation and is not specific to the cost increases faced by local governments in providing services to their local communities.
- The Local Government Cost Index (LGCI), has indicated that the cost base for local government in WA will increase by 1.3%.
- The Western Australian Grants Commission developed a new methodology for distributing the general purpose grants, which came into effect during the 2012/13 financial year.

Under the new methodology Council's general purpose grant was expected to reduce, indicative figures received reveal that the reduction will be the maximum 14%, which means the projected grant will be \$206,100 (a reduction of \$34,300 from 2015/16 financial year). Furthermore the roads grant will be reduced by 2%, which means the projected grant will be \$320,100 (a reduction of \$5,200 from 2015/16 financial year).

1.9 CORPORATE BUSINESS PLAN

A desktop review was completed and adopted by Council, at its Ordinary Council Meeting held Tuesday 26 April 2016. The approved changes to the Corporate Business Plan with expenditure for the 2016/17 financial year have been included into the Budget.

A summary of the changes are listed below:

Actions	Original Corporate Business Plan	Desktop Review Corporate Business Plan
Recurrent		
Participate in Scholarship opportunities for the local community	\$0	\$3,000
Establish a Shire traineeship program	\$39,022	\$20,000
Oversee Youth Week activities	\$10,991	\$0
Continue to support and fund community events such as Larry Lobster Community Festival, Australia Day Celebrations	\$0	\$5,000 Festival \$5,000 Australia Day
Develop and adopt the Community Assistance Scheme	\$49,460	\$48,400
Continue to support Irwin Roadwise Committee, Mid West Industry Road Safety Alliance and other road safety organisations	\$0	\$5,000
Progressively implement the strategies detailed in the Workforce Plan	\$216,412	\$150,000
Non Recurrent		
Develop and implement an Investment Attraction Prospectus	\$0	\$5,000
Undertake a Biennial Customer Satisfaction Survey	\$0	\$20,000

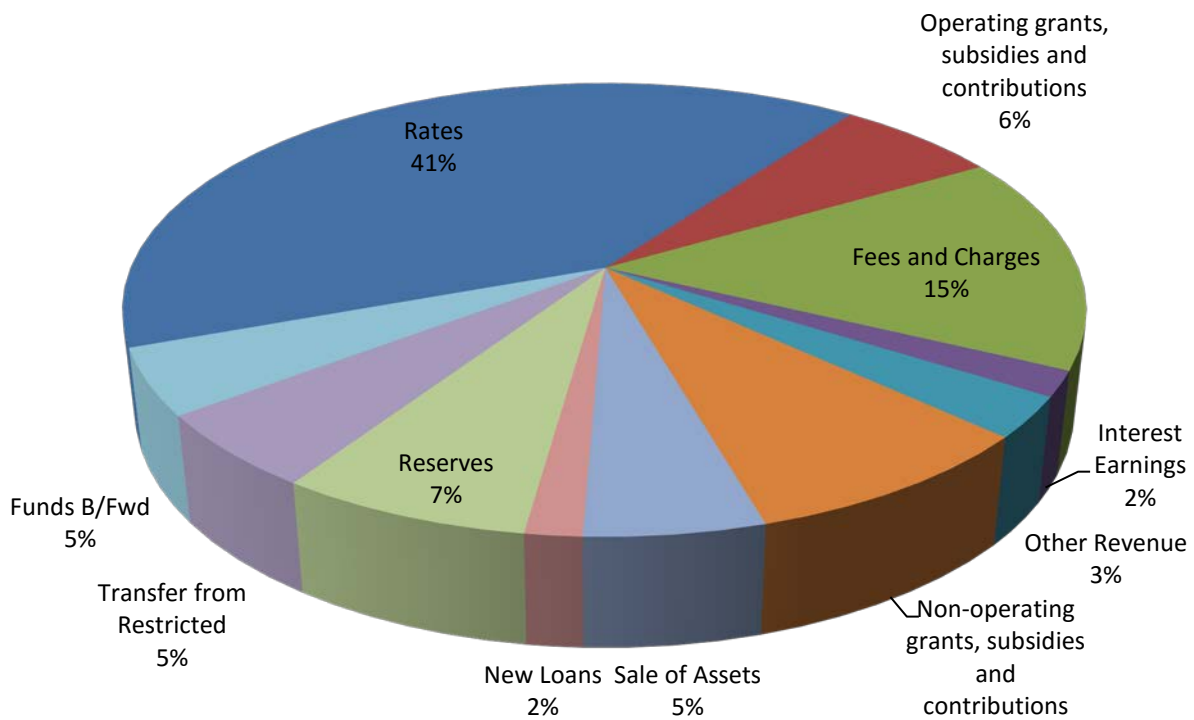
The following have been postponed until future years:

Actions	Corporate Business Plan Expenditure 2016/17	Desktop Review Corporate Business Plan Expenditure Postponed
Non Recurrent		
Develop a structure plan for the future use of the Air Strip including feasibility of supplying services such as water and power	\$50,000	2017/18

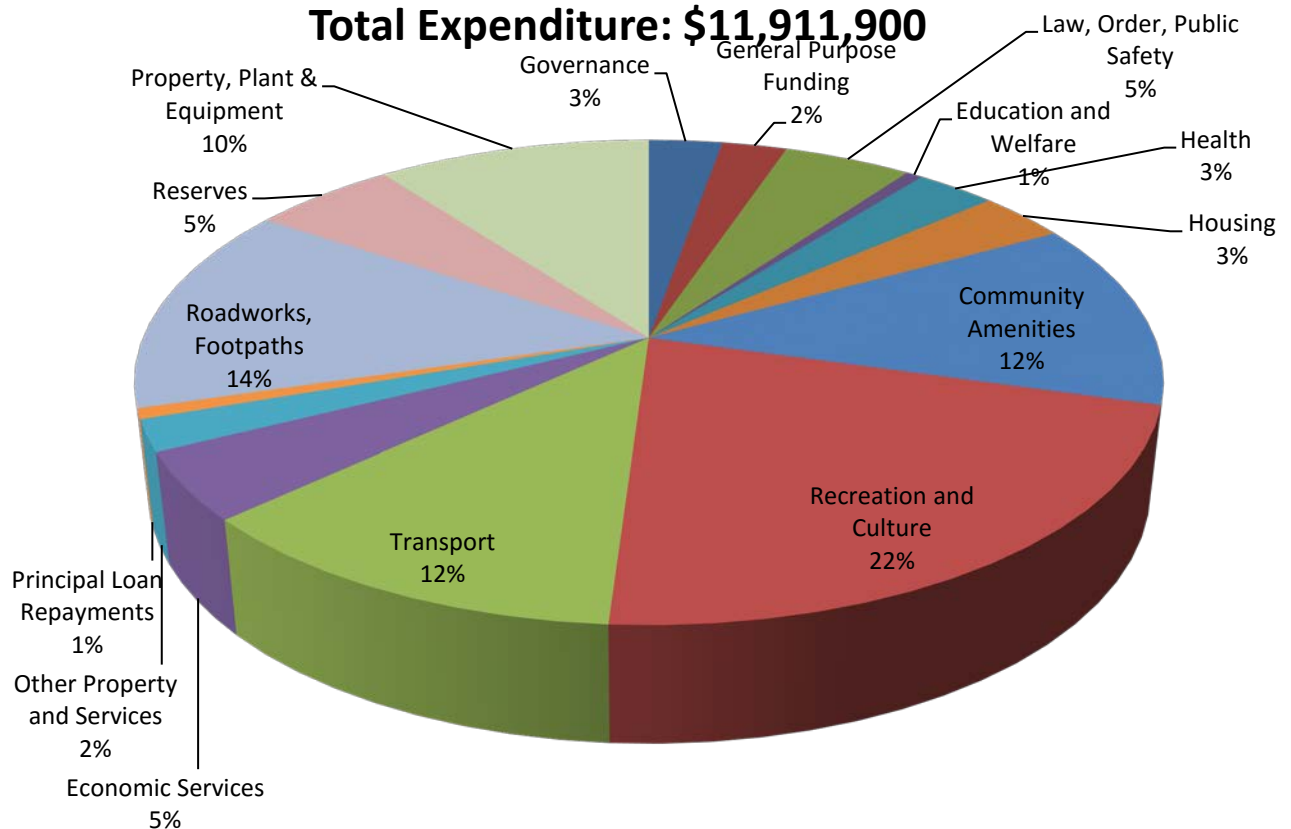
2.1 SUMMARY OF INCOME AND EXPENDITURE 2016/17

The charts below provide a brief overview of Council's income sources and expenditure.

Funding Sources: \$11,911,900

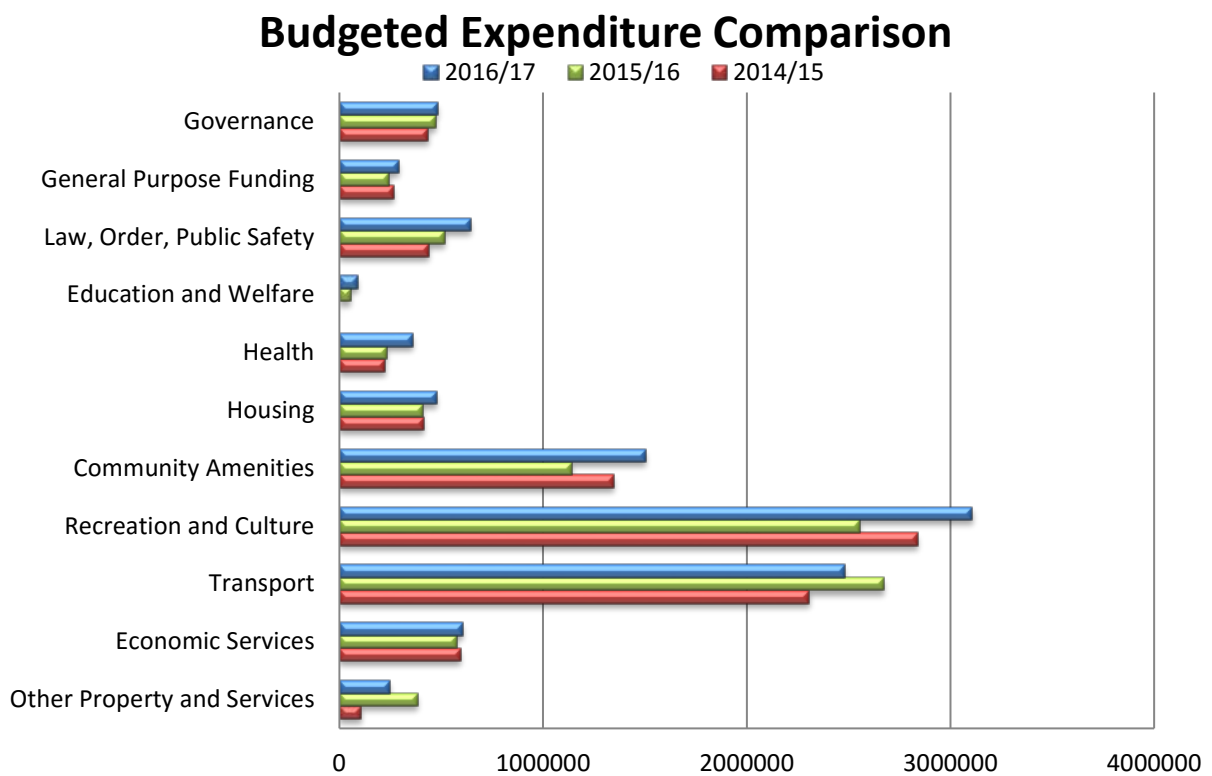
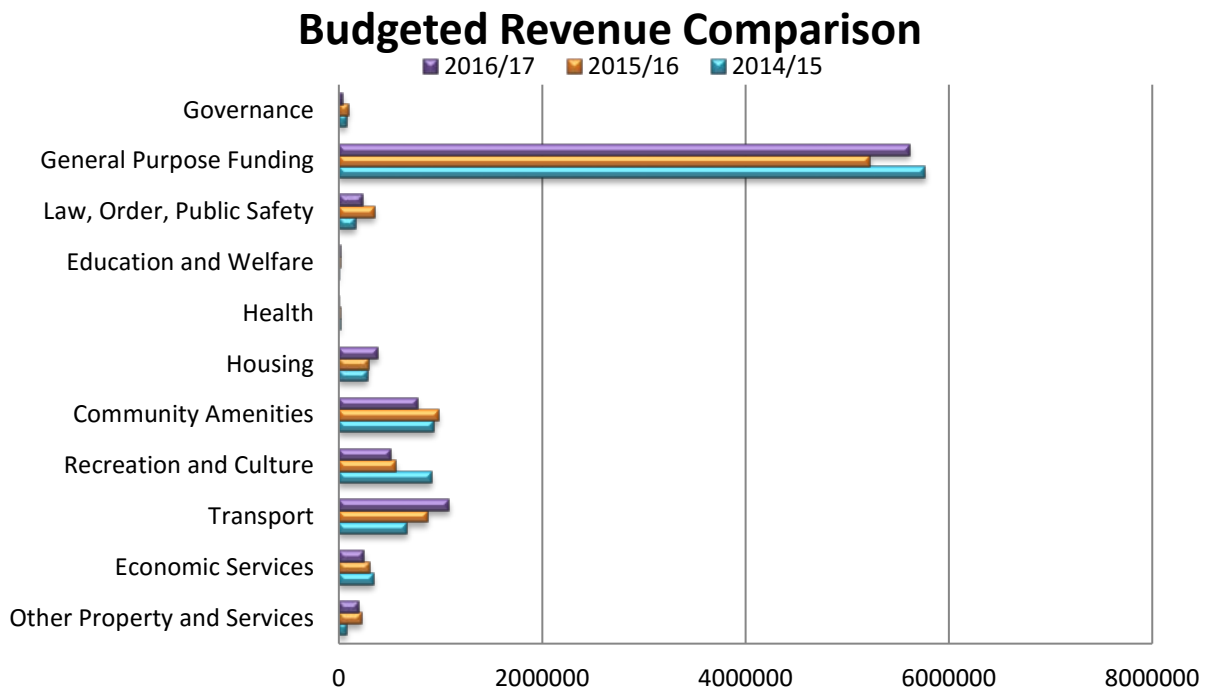


Total Expenditure: \$11,911,900



2.2 REVENUE AND EXPENDITURE BY ACTIVITY

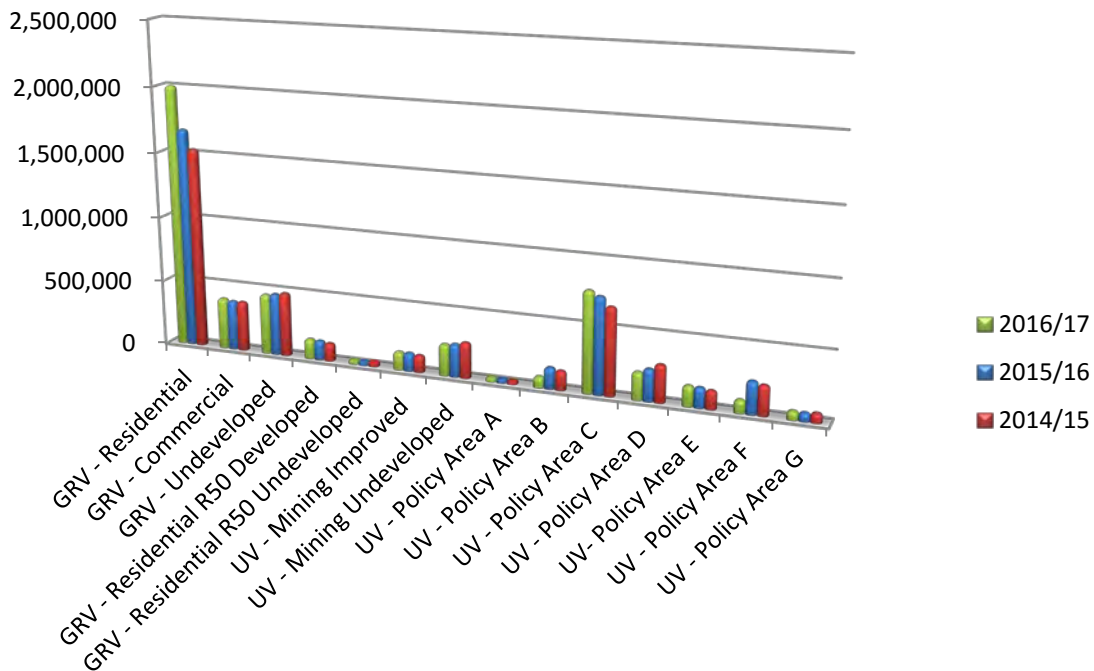
2014/15 to 2016/17



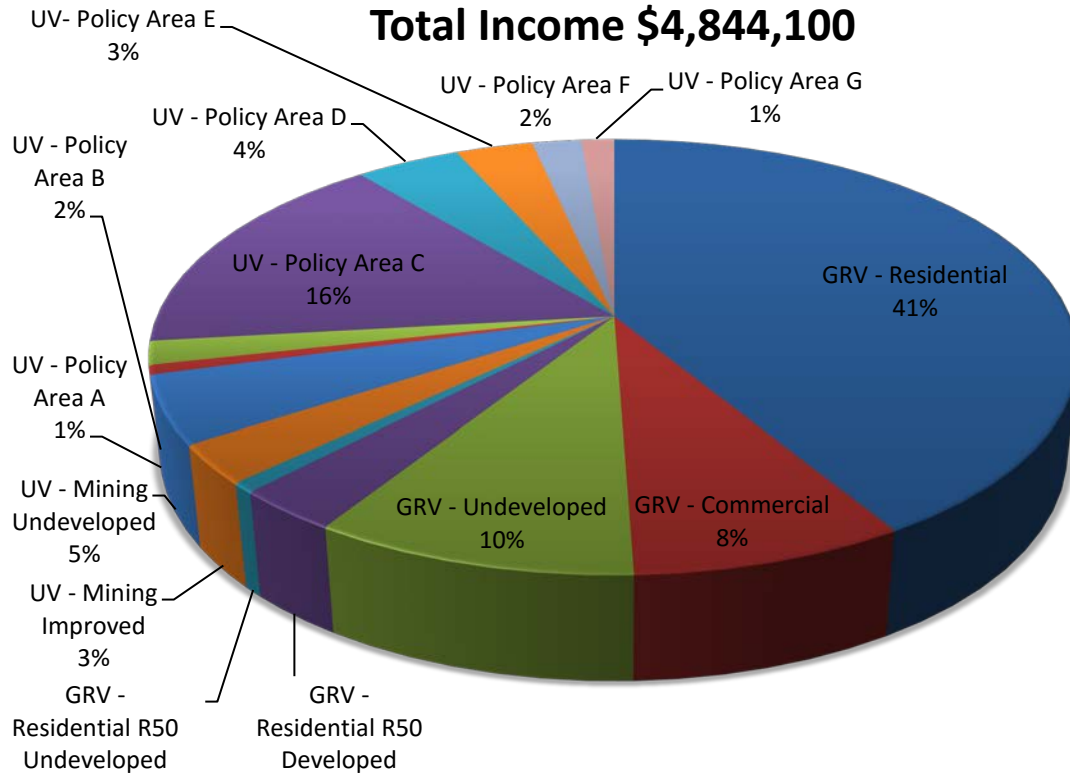
2.3 BUDGETED RATE REVENUE BY RATE CODE

2014/15 to 2016/17
Budget Rate Revenue Comparison

For further details please refer to Note 8 Rating Information



Origin of Rates Income for 2016/17 Total Income \$4,844,100



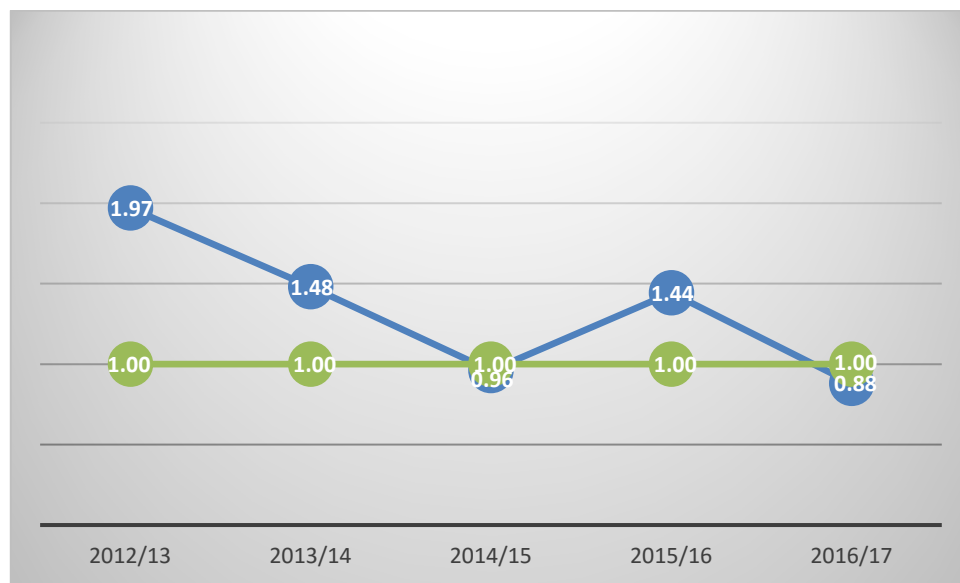
2.4 FINANCIAL RATIOS

Financial ratios are designed to provide users of financial information with a clearer picture of the performance and results as well as a comparison across periods.

In the below graphs for each ratio it shows actual figures used, with the exception of 2016/17, which are budgeted.

Current Ratio

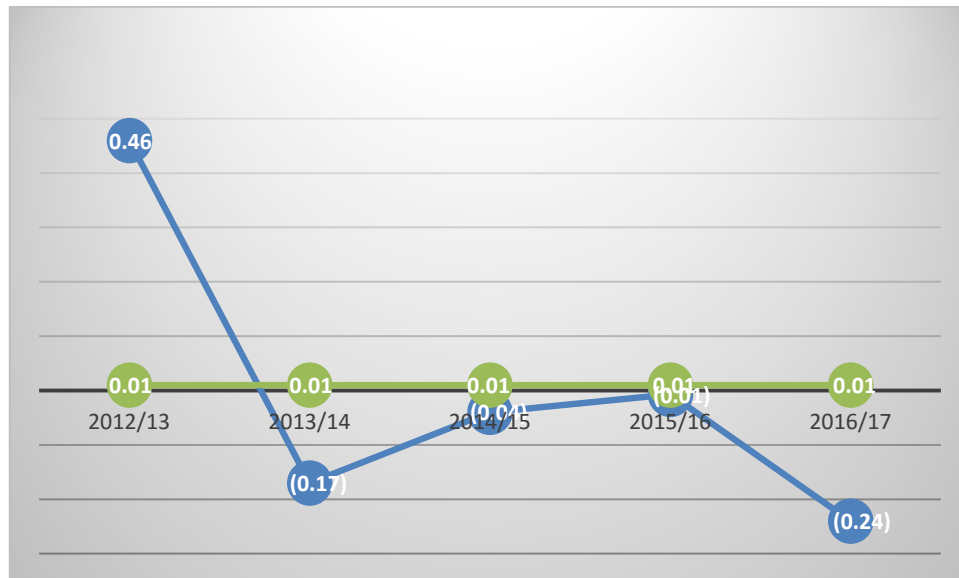
The current ratio is simply current assets divided by current liabilities, excluding restricted assets, and is a measure of the Council's short term debt obligations and liquidity indicator. A benchmark of 1 is used as this indicates that the Council has the ability to fund all short term liabilities if required.



The graph above provides information on recent end of year current ratio results and shows that the Council forecasts to finish the end of the 2016/17 financial year slightly below the benchmark and Council is working on strategies to address this issue and bring Council back to a sustainable operating deficit.

OPERATING SURPLUS RATIO

This ratio represents total operating revenue less total operating expenses divided by operating revenue. It is an indicator of a Council's ability to meet its operating expenses with its operating revenue stream. The analysis uses a benchmark operating deficit of 10% of total revenue as Councils with larger deficits than this are spending well beyond their revenue base and are potentially at risk of sustainability problems.



The drop below the benchmark in 2013/14 is due to the Grants Commission advance payment of the Financial Assistance Grant received in 2012/13 and therefore is not included in 2013/14 as income. This happened again in 2015/16, the Financial Assistance Grant was received in 2014/15 and not included in 2015/16 as income. In 2015/16 Council received an advance payment from the Department of Planning of \$255,000 to complete scheme, structure plans and analysis for completion in 2016/17.

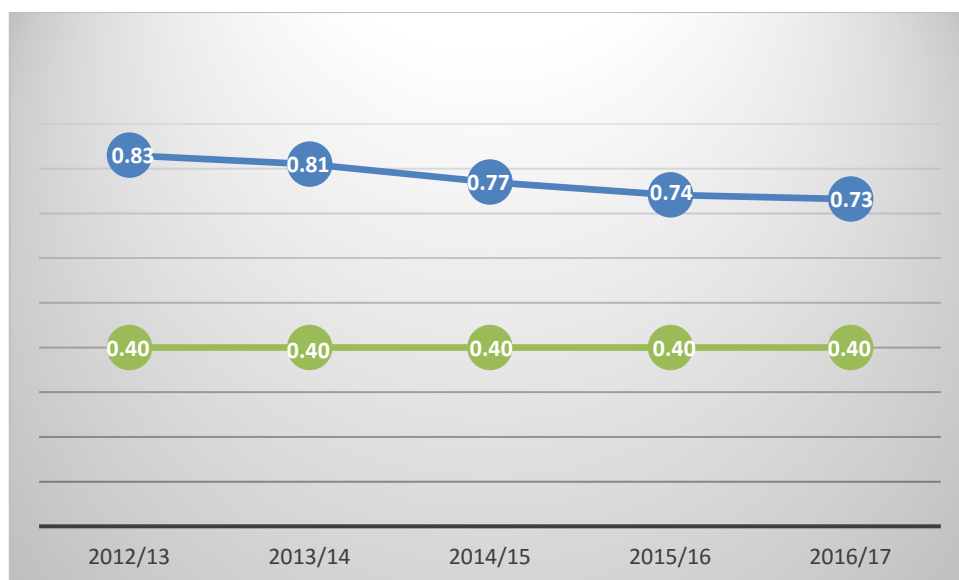
Also reflected in the 2016/17 ratio is the change to the basis of rates for properties identified with predominant use of land as residential or non rural and not of commercial rural nature. This results in an anticipated reduction in rate revenue through interims.

It should be noted the 2016/17 budget ratio does not include any surplus funds brought forward from the previous year of \$560,900.

Council is working on strategies to address this issue and bring Council back to a sustainable operating deficit.

OWN SOURCE REVENUE COVERAGE RATIO

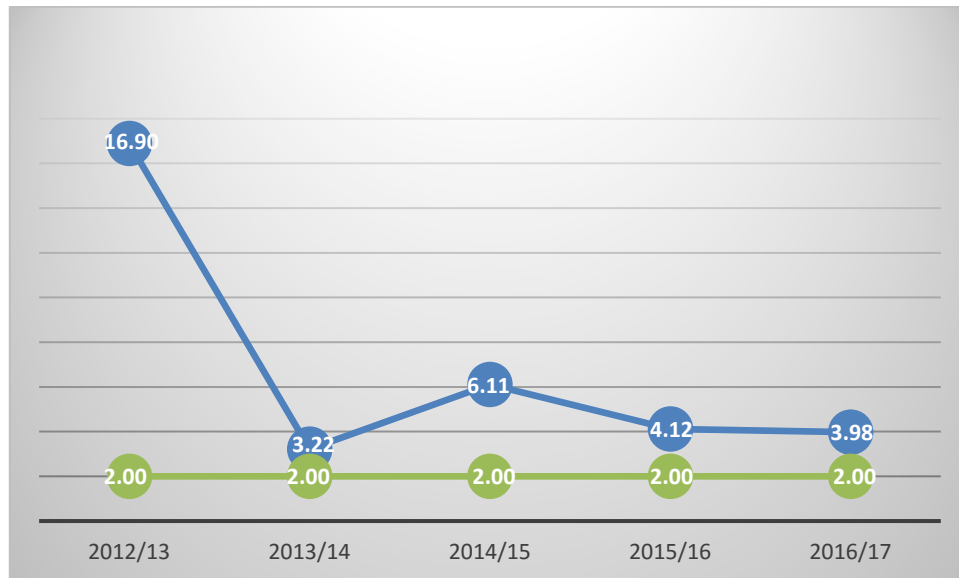
This ratio measures Council's ability to cover costs through its own rating and revenue raising capacity. If a ratio between 40% and 60% is achieved the basic standard has been met, a ratio between 60% and 90% is an intermediate standard and a ratio of greater than 90% is a high standard. It is calculated by dividing Council's own source operating revenue with operating expense.



The above chart shows Council is achieving in the intermediate standard set by the Department of Local Government and Communities.

DEBT SERVICE RATIO

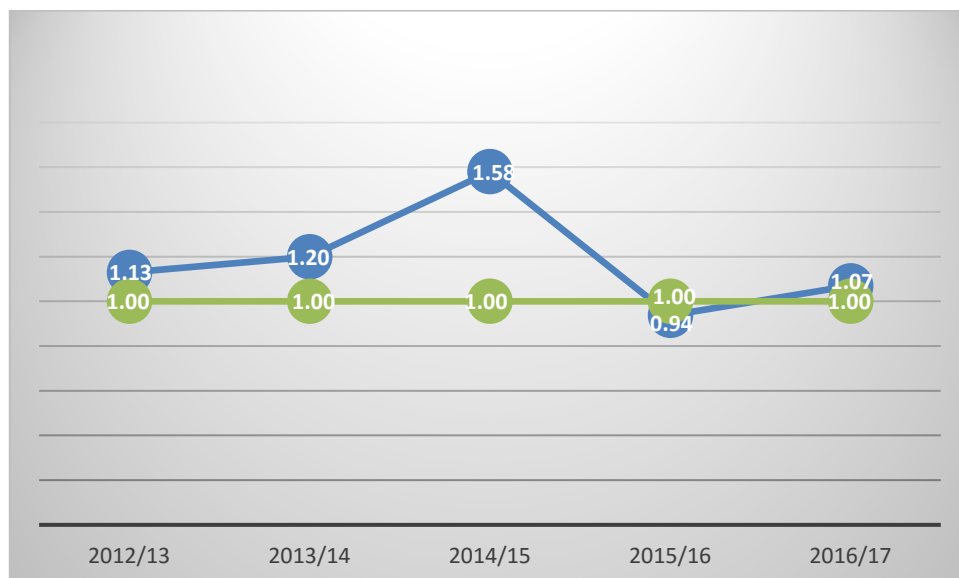
This ratio measures Council's ability to service debt out of its uncommitted or general purpose fund available for its operations. The ratio consists of the annual operating revenue, excluding grants and contributions for development and acquisition of assets less operating expense excluding interest divided by the total of all principal and interest costs in relation to the borrowing paid during the financial year.



This ratio shows that the Council has historically been strong in this measure with a decrease in debt levels against an ever increasing operating expenditure stream. 2012/13 ratio is distorted by items of significant revenue totalling \$3,323,000 relating to the initial recognition of Land under the Shire's control in accordance with amendments to the Financial Management Regulations. In the 2015/16 financial year Council paid out a 1 million dollar interest only loan, which was fully funded by a transfer from the Building Reserve.

ASSET SUSTAINABILITY RATIO

This ratio is a measure of the net overall increase or decrease in the asset base. Results over 1.0 indicates that a Council's overall asset base is increasing while a result under 1 indicates that the overall asset base is reducing or being consumed at a faster rate than being replenished. Results under 1 indicate a potential sustainability risk however results from year to year must be tempered as one off events can distort results.



The graph indicates that Council has been diligent in ensuring that sufficient resources have been allocated to at least maintaining its asset base to a reasonable standard. By doing so, this ensures that a future generation of ratepayers do not have an unfair burden in replenishing assets enjoyed by the current generation of users.

2.5 CAPITAL WORKS AND ASSET PURCHASES

The following is a summary of the capital works and asset purchases proposed for the 2016/2017 financial year.

LAND AND BUILDINGS

Transfer Station – External Security Sensor Lights **\$4,500**

Provision has been made for the installation of external security sensor lights to increase the safety and security of the area.

Transfer Station – Retaining Wall – Mattress Bin **\$4,000**

Provision has been made for the construction of a retaining wall to allow for a standalone mattress bin to improve the onsite efficiencies and effectiveness.

RSL – Retaining Wall **\$20,000**

Provision has been made for the construction of a retaining wall to the southern boundary of the RSL property to alleviate water run-off issues and sand encroaching onto the existing fence line causing damage to the adjoining property.

Skate Park/BMX Precinct **\$20,000**

This provision has been made to action achievable recommendations, in the same financial year, from the Skate Park/BMX Track Concept Plans which also has an allocation in the 2016/17 budget.

Tennis Courts – Resurfacing to Artificial Surface & Fencing **\$192,900**

Provision has been made for resurfacing the grass tennis courts with an artificial grass surface on three courts and to replace the fencing.

The costs associated with maintaining four natural grass tennis courts is becoming unsustainable with the rising cost of water and the intensity of labour required to maintain the courts to a high standard. Whilst our football oval is watered with a mixture of 50% bore and 50% scheme water, that option is not available for the tennis courts which requires 100% scheme water. To continue to maintain the four natural grass courts into the future the ageing reticulation system and the two concrete holding tanks will require replacement. Replacement of the tennis court fencing is a necessity as the existing fencing is dated, and poles, mesh and joiners are badly rusted (many poles have rusted through at the base).

Converting three natural grass courts to an artificial surface is a large capital project requiring a sizeable allocation in the budget. Given the unsustainability of maintaining four natural grass tennis courts the importance of this project is reflected in Councils willingness to fund this project through a loan.

Irwin Rec 24/7 Gym Access **\$20,000**

Provision has been made to make layout changes to the Rec Centre corridor leading to the Ocean Room to allow 24 hour access to the Gym and Squash Courts. These works will involve adding a double glass door and side panels to the north end of the corridor and replacing one panel on the east facing wall to allow a personal access door with electronic swipe card entry. Four security cameras will also be installed.

Depot – Upgrade Patio**\$15,000**

Provision has been made for upgrade of the patio at the Operations Depot. The current structure will be replaced with an enclosed gabled roof patio offering greater protection from the weather and increased security.

Storage Facility for Recreational Clubs**\$20,000**

Provision has been made to construct a storage facility at the depot for recreational clubs, as identified in the Shire of Irwin Recreation Needs Analysis. The storage facility will enable sport and recreation clubs to store equipment, records and history.

PLANT AND EQUIPMENT

Light Vehicles

Provision has been made for the changeover of administrative and operational vehicles for business use, following consideration of contract and employment arrangements.

Office of the CEO

Chief Executive Officer Vehicle	\$42,800 (\$14,000 net)
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Directorate Corporate and Community

Director Corporate and Community Vehicle	\$59,200 (\$12,000 net)
Manager Customer Services Vehicle	\$35,100 (\$12,000 net)
Manager Community Capacity Vehicle	\$34,000 (\$17,000 net)
Administration Vehicle	\$21,600 (\$12,000 net)

Directorate Planning and Infrastructure

Director Planning and Infrastructure Vehicle	\$39,700 (\$14,000 net)
Manager Regulatory Services Vehicle	\$34,000 (\$15,000 net)
Manager Technical Services Vehicle	\$34,000
Regulatory Services Vehicle	\$26,500
Technical Services Vehicle	\$38,000
Ranger's Utility	\$35,800 (\$20,000 net)

Operations – Plant

Merlo Telehandler	\$121,800 (\$40,000 net)
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The existing Merlo Telehandler is due for replacement in 2016/17 as per the Plant Replacement Program.

Canter 3.0	\$81,000
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Provision has been made for the purchase of a new 3 Tone Truck for use by the Operations team. The truck will replace the current single cab utility as per the 2016/17 Plant Replacement Program.

Skid Steer Loader	\$65,000
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Provision has been made for the purchase of a new skid steer loader to enable staff to maintain footpaths, walk trails and complete small scale construction works. The new skid steer loader will enable staff to complete various works using internal resources as opposed to external contractors as is current practice.

Plant Trailer	\$10,000
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Provision has been made for the purchase of a new plant trailer to accommodate the transportation of the skid steer loader.

Mitsubishi Rosa Bus	\$128,600 (\$107,000 net)
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The existing Mitsubishi Rosa Bus is due for replacement in 2016/17 as per the Plant Replacement Program.

John Deere Tractor	\$19,500 (\$15,000 net)
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The existing John Deere Tractor is due for replacement in 2016/17 as per the Plant Replacement Program.

Other Equipment**\$10,000**

Provision has been made for the purchase of the general items of tools and equipment for use by the Operations Division.

Cemetery – Aluminium Shoring Equipment**\$2,200**

Provision has been made to purchase shoring equipment for use by the Operations Team.

Recreation Centre – High Pressure Water Cleaner**\$2,200**

Provision has been made to purchase a high pressure water cleaner with telescopic lance for cleaning the external steel work on the Irwin Recreation Centre. This is to prevent salt build up and therefore rust given the centres location being within 200 metres of the coast.

FURNITURE AND EQUIPMENT

Office Equipment

\$33,100

Provision has been made for the purchase of the following equipment for use in the Shire Office:

Replace Computers and iPads as per annual replacement	\$20,000
Replace Printer/Copier/Fax/Scanner	\$8,100
Purchase office furniture and equipment as required	\$5,000

Recreation Centre – Gym Cardio Equipment

\$47,000

Provision has been made to replace the cardio equipment in the Irwin Rec Centre gym. The equipment consisting of 3 x Tread Mills, 2 x Cross Trainers, 2 x Upright Bikes, 1 x Recumbent Bike and a Rower were purchased for the opening of the Recreation Centre in early 2009. This equipment has given fantastic value and after over seven years of a constant use is looking very tired and in need of replacement.

Recreation Centre – Air Conditioner Ocean Room

\$2,700

Provision has been made to replace the small kitchen Air Conditioner in the Ocean Room which will also involve raising the outdoor component of the unit to be wall mounted.

Photocopier

\$2,200

Provision has been made to replace the photocopier at the Visitor Centre/Library.

INFRASTRUCTURE ASSETS

Roads Program

Regional Road Projects

Allanooka Springs Road – Reseal	\$297,500
Point Leander Drive – Reseal	\$101,500
Point Leander Drive – Pavement repairs and asphalt	\$249,500

Roads to Recovery

Ocean Drive - Asphalt	\$60,000
Tulloch Drive – Drainage design and shoulder reseal	\$298,400
Bookara East Road – Realign Corners (carry over)	\$28,800

Municipal Works – Rural

Milo Road - Reseal	\$40,600
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Municipal Works – Urban

Ocean Drive – Asphalt	\$26,100
Hunt and Waldeck Street - Reseal	\$67,200
Martin Street – Crack seal and reseal	\$6,600
Burgess Street - Reseal	\$9,500

Blackspot Program

Mount Adams Roads – Realign intersection	\$195,000
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Footpath Program

William Street – Dual Use Path	\$26,800
Francis Road – Dual Use Path	\$20,200

Crossovers

General provision	\$2,000
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Cemetery - Revitalisation**\$8,700**

Provision has been made for revitalisation of the cemetery, the works proposed include creating a seating area at the entrance of Dodd Street and Northshore Drive, which will incorporate a Burial Records Noticeboard donated by the Irwin Historical Society. It will consist of shade sails, have seating and a drink fountain in close proximity.

Council received a bequest from SJ Phillips of \$5,700 which will contribute to the revitalisation.

Cliff Head Node Development – Stage 3**\$333,400**

Provision has been made to enhance the area known as Cliff Head. The enhancements include improvement to access tracks, rehabilitation of unused tracks, designated camping areas, parking for day trips, boat launch area, ablution blocks, shaded communal benches and signage.

To fund this project the Shire has successfully received R4R grant funding from the Department of Regional Development.

Playground Wall Southern End of Foreshore**\$4,000**

Provision has been made for the construction of a small retaining wall around the playground to allow for soft fall material (sand) to be placed in the area.

Balustrading - Obelisk**\$12,000**

Provision has been made to complete the balustrading within the Obelisk precinct.

Playground Walls Town Park and Blue Water Gardens**\$8,000**

Provision has been made for the construction of a small retaining wall around the playground to allow for soft fall material (sand) to be placed in the area.

Highway Billboards x 3**\$35,000**

Provision has been made to place billboards on the Brand Highway with coastal imagery of the towns and will be placed strategically to get people to turn off the highway and into town. One captures the traffic from the north and one from the south, a third will be placed as a town map at the Town Oval highlighting attractions, the Visitor Centre, Caravan Parks and local services. This is a recommendation from the Tourism Development Plan 2013-2018.

This project has received grant funding of \$17,500 through the Regional Visitor Centre Sustainability Grant Program.

2.6 RATING MATTERS

INTRODUCTION

The 2016/2017 Budget papers, as presented, contain an approximate 3% increase on rates revenue raised last year. It is anticipated that the development of land and construction of buildings within the Shire will provide additional interim rates during the year of approximately \$15,000.

A review of the method of valuation on properties within the Unimproved Valuation area occurred in October 2015 which identified properties where the land is used predominately for non rural purposes i.e. residential, industrial or rural residential. In April 2016 Council resolved to apply to the Minister for Local Government and Communities to change the basis of rates for properties identified from Unimproved Valuation to Gross Rental Valuation as the predominant use of the land of these properties have been determined to be residential or non rural, not of commercial rural nature. Approval has subsequently been granted and Gross Rental Valuations will be issued from Landgate early in the 2016/17 financial year and may result in a reduction of rate revenue of approximately \$40,900.

LAND VALUATIONS

A revaluation was undertaken by Landgate of Unimproved Valuations (UV) in August 2015 to take effect on 1 July 2016. UV are provided annually whilst Gross Rental Valuations (GRV) in the Shire of Irwin are reviewed approximately every four years. The Shire of Irwin received a new GRV schedule for the 2015/16 financial year.

Unimproved Valuations

Landgate has advised that the total unimproved valuation for the Shire of Irwin has decreased by an overall average of approximately <1% to \$140,520,600.

The Valuer's comments also suggest that there is a possibility of a slight change to this figure due to the effect of interim valuations.

In the letter, the Valuer also makes the following comments:

"OVERALL VARIATION TO UNIMPROVED VALUATION

There has been a minimal change to unimproved values effective 30 June 2016. There has been some upward movement in land values for broad acre farming properties in the period leading up to the revaluation but this has been offset by a reduction in values of small rural holdings due to a reduction in demand for this style of property.

Some changes to individual assessments may have occurred either as a product of the mass valuation process or where records have been amended or corrected for more up to date information about soil types etc."

It should be noted that individual property values will change by more or less than the average increases reported above and therefore when rate notices are issued in August 2016 they will not necessarily reflect a 3% increase in rates on their property.

Gross Rental Valuations

The Valuer General provided a new Gross Rental Valuation Roll that took effect from 1 July 2015.

RURAL DIFFERENTIAL VALUES

Council has a policy of applying differential rating to the rural properties within the Irwin Shire.

This variation allows for flexibility in raising the rates according to the different policy areas. In the Budget papers, no variations have been set, and all policy areas are rated with the same rate in the dollar.

STATEMENT OF OBJECT AND PURPOSE OF DIFFERENTIAL RATING SYSTEM

Council has prepared a statement of the Object and Purpose of imposing differential rates for the benefit of residents. The purpose of this is to inform ratepayers of the rationale behind establishing different rating levels.

A Statement of Object and Purpose for the differential rating system is attached at the end of the Budget document.

2.7 Loan (debenture) liability

At 30 June 2016, Council's total borrowings to the WA Treasury Corporation totalled \$2,479,355

The 2016/2017 Budget proposes to raise one new loan, for the purpose of resurfacing three tennis courts from natural grass to artificial grass.

LOAN REPAYMENTS 2016/2017 TO 2021/2022

The following repayment schedule is provided to indicate the impact on future repayment requirements.

Loan Description	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
Loan 91 - Tennis Club - Self Supporting	\$1,368	\$0	\$0	\$0	\$0	\$0
Loan 93 - Recreation Centre Upgrade	\$250,635	\$250,635	\$250,635	\$250,635	\$250,635	\$250,635
New Loan - Tennis Courts Resurfacing	\$0	\$36,910	\$37,727	\$38,561	\$39,414	\$40,286
TOTAL	\$252,003	\$287,545	\$288,362	\$289,196	\$290,049	\$290,921

2.8 RESERVES AND OTHER RESTRICTED CASH ASSETS

RESERVES

The 2016/2017 Budget makes provision for the following transfers to and from Council's cash/investment backed Reserves.

Leave Entitlement Reserve **\$5,700**

Interest earnings of \$5,700 have been allocated to the Reserve.

Plant Replacement Reserve **(Net \$117,600)**

The Budget provides for all purchases of plant and vehicles to be funded by transfer from this Reserve.

In order to ensure that this reserve is sufficiently maintained for future plant purchases, it is proposed that funds should be transferred from Municipal Funds on a consistent basis each year at an appropriate level to provide for the purchase of all plant.

The Budget provides for transfers to the Reserve of \$414,900 being \$7,300 in interest, and \$97,700 contribution from Municipal Funds in accordance with the Plant Replacement Program and \$309,900 being the proceeds from the sale of surplus plant.

Provision of \$532,500 has been made for purchase and/or replacement of the Merlo Telehandler, Mitsubishi Rosa Bus, John Deere Tractor, Canter Truck and Skid Steer Loader and Trailer used by the Operation staff. Provision is also made for the purchase and/or replacement of administration vehicles and utilities during the year.

Asset Management Reserve **(Net \$111,800)**

Previously called Building Reserve, interest earnings of \$38,200 have been allocated to the reserve.

Provision of \$150,000 has been made for the construction of a public/Batavia Health carpark at 13 Point Leander Drive.

Sanitation Reserve **\$12,300**

Interest earnings of \$2,300 has been allocated to this reserve and along with \$10,000 for the future planning of the transfer station.

Coastal Management Reserve **(Net \$115,500)**

Interest of \$5,300 has been allocated to this Reserve.

The Budget provides a transfer from the Reserve of \$120,000 to fund the Local Structure Plan for Coastal Shacks and \$800 has been made for the balance of funds collected from lessees at the coastal nodes, after expenses have been deducted.

Tourism & Area Promotion Reserve**\$700**

Interest earnings of \$700 have been allocated to this Reserve.

Recreation Centre Equipment Reserve**(Net \$34,600)**

Interest earnings of \$2,400 has been allocated to this reserve along with an annual allocation of \$10,000.

The Budget provides a transfer from the Reserve of \$47,000 to fund the Gym Cardio Equipment at the Recreation Centre.

Port Denison Foreshore Development Reserve**\$156,000**

Interest earnings of \$6,000 has been allocated to this reserve along with \$150,000 for the future development of the Port Denison Foreshore.

A summary of the above transfers to and from the Reserve are provided below:

	Opening Balance at 01/07/16	Transfer to Reserve	Transfer from Reserve	Closing Balance at 30/06/17
Leave Entitlement Reserve	\$188,800	\$5,700	\$0	\$194,500
Plant Replacement Reserve	\$244,900	\$414,900	(\$532,500)	\$127,300
Asset Management Reserve	\$1,272,500	\$38,200	(\$150,000)	\$1,160,700
Sanitation Reserve	\$75,700	\$12,300	\$0	\$88,000
Coastal Management Reserve	\$178,300	\$5,300	(\$120,800)	\$62,800
Tourism and Area Promotion Reserve	\$22,600	\$700	\$0	\$23,300
Recreation Centre Equipment Reserve	\$78,600	\$12,400	(\$47,000)	\$44,000
Port Denison Foreshore Development Reserve	\$200,000	\$156,000	\$0	\$356,000
Totals	\$2,261,400	\$645,500	(\$850,300)	\$2,056,600

RESTRICTED CASH ASSETS

The following movements to and from Council's restricted cash assets are summarised below.

A restricted cash asset is income that Council has received from an external source in previous financial years, which has conditions attached to its use, such as grant funds and contributions for infrastructure from property developers.

	Opening Balance at 01/07/16	Transfer to Restricted	Transfer from Restricted	Closing Balance at 30/06/17
Fire Fighting Contributions	\$53,200	\$0	\$0	\$53,200
Unspent Grants Fund				
• Coastal Reserve Funds	\$15,500	\$0	\$0	\$15,500
• Roadwise Funds	\$3,500	\$0	\$0	\$3,500
• Trailswest	\$11,200	\$0	\$0	\$11,200
• South Beach	\$5,000	\$0	\$0	\$5,000
• Bridgeworks	\$14,900	\$0	\$0	\$14,900
• Kidsport	\$300	\$0	(\$300)	\$0
• Dept Planning - Local Planning Strategy	\$28,100	\$0	(\$28,100)	\$0
• BluePrint - Coastal Nodes	\$191,300	\$0	(\$191,300)	\$0
• Tourism WA Billboards	\$20,300	\$0	(\$20,300)	\$0
• Regional Road Group - Pt Leander Drive	\$23,400	\$0	(\$23,400)	\$0
• Dept Planning - Local Planning Scheme	\$60,000	\$0	(\$60,000)	\$0
• Dept Planning - Irwin Flood Study	\$75,000	\$0	(\$75,000)	\$0
• Dept Planning - Industrial Land Study	\$60,000	\$0	(\$60,000)	\$0
• Dept Planning - Springfield Structure Plan	\$60,000	\$0	(\$60,000)	\$0
• DFES - Bushfire Risk Management Planning Project	\$91,000	\$0	(\$91,000)	\$0
• Roads to Recovery	\$28,800	\$0	(\$28,800)	\$0
Footpath Contributions	\$37,500	\$0	\$0	\$37,500
Parking Contributions	\$6,000	\$0	\$0	\$6,000
Road Contributions	\$103,000	\$0	\$0	\$103,000
Aged Persons Unit Trust Funds	\$457,500	\$342,400	(\$342,400)	\$457,500
Totals	\$1,345,500	\$342,400	(\$980,600)	\$707,300

SHIRE OF IRWIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Rates	8	4,844,100	4,743,560	4,787,300
Operating grants, subsidies and contributions		772,300	828,780	391,500
Fees and charges	14	1,849,400	1,797,083	1,680,300
Service charges	11	0	0	0
Interest earnings	2(a)	215,400	205,982	210,500
Other revenue	2(a)	346,400	410,527	361,900
		<u>8,027,600</u>	<u>7,985,932</u>	<u>7,431,500</u>
Expenses				
Employee costs		(3,291,200)	(3,358,004)	(3,337,100)
Materials and contracts		(3,455,400)	(2,144,621)	(2,419,900)
Utility charges		(413,400)	(456,991)	(439,200)
Depreciation on non-current assets	2(a)	(2,041,400)	(2,031,294)	(2,289,300)
Interest expenses	2(a)	(182,700)	(200,481)	(179,500)
Insurance expenses		(183,200)	(248,569)	(245,100)
Other expenditure		(630,400)	(359,185)	(423,300)
		<u>(10,197,700)</u>	<u>(8,799,145)</u>	<u>(9,333,400)</u>
		<u>(2,170,100)</u>	<u>(813,213)</u>	<u>(1,901,900)</u>
Non-operating grants, subsidies and contributions		1,035,300	952,035	783,200
Profit on asset disposals	6	53,200	42	11,700
Loss on asset disposals	6	(90,100)	(456,523)	(434,400)
Loss on revaluation of non current assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(1,171,700)	(317,659)	(1,541,400)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(1,171,700)</u>	<u>(317,659)</u>	<u>(1,541,400)</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF IRWIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		42,000	93,613	42,900
General purpose funding		5,612,700	5,224,988	5,272,500
Law, order, public safety		235,500	352,901	160,300
Health		5,600	14,921	15,500
Education and welfare		16,600	16,084	16,100
Housing		383,200	295,676	349,700
Community amenities		777,100	982,951	765,400
Recreation and culture		368,200	370,848	350,600
Transport		137,900	129,048	119,000
Economic services		248,300	279,565	275,000
Other property and services		200,500	225,337	64,500
		<u>8,027,600</u>	<u>7,985,932</u>	<u>7,431,500</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(469,700)	(473,170)	(464,600)
General purpose funding		(289,800)	(244,341)	(265,200)
Law, order, public safety		(633,200)	(515,568)	(488,000)
Health		(360,000)	(231,374)	(226,800)
Education and welfare		(90,500)	(54,136)	(131,400)
Housing		(476,000)	(409,385)	(485,300)
Community amenities		(1,499,700)	(1,140,741)	(1,364,600)
Recreation and culture		(2,903,900)	(2,354,269)	(2,738,700)
Transport		(2,458,200)	(2,216,850)	(2,272,200)
Economic services		(585,400)	(574,489)	(606,300)
Other property and services		(248,600)	(384,341)	(110,800)
		<u>(10,015,000)</u>	<u>(8,598,664)</u>	<u>(9,153,900)</u>
Finance Costs (Refer Notes 2 & 9)				
Recreation and culture		(182,700)	(200,481)	(179,500)
		<u>(182,700)</u>	<u>(200,481)</u>	<u>(179,500)</u>
Non-operating Grants, Subsidies and Contributions				
Recreation and culture		142,100	191,250	41,100
Transport		893,200	740,527	724,600
Economic services		0	20,258	17,500
		<u>1,035,300</u>	<u>952,035</u>	<u>783,200</u>
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Governance		(14,900)	0	0
Law, order, public safety		(11,000)	0	0
Community amenities		(4,000)	0	0
Recreation and culture		(20,300)	42	0
Transport		31,800	(456,523)	(422,700)
Economic services		(18,500)	0	0
		<u>(36,900)</u>	<u>(456,481)</u>	<u>(422,700)</u>
Loss on				
Revaluation Of Non Current Assets				
Transport		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(1,171,700)	(317,659)	(1,541,400)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(1,171,700)</u>	<u>(317,659)</u>	<u>(1,541,400)</u>

**SHIRE OF IRWIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	560,900	987,716	992,500
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		42,000	93,613	42,900
General purpose funding		768,600	481,428	485,200
Law, order, public safety		235,500	352,901	160,300
Health		5,600	14,921	15,500
Education and welfare		16,600	16,084	16,100
Housing		383,200	295,676	349,700
Community amenities		777,100	982,951	765,400
Recreation and culture		368,200	370,890	350,600
Transport		191,100	129,048	130,700
Economic services		248,300	279,565	275,000
Other property and services		200,500	225,337	64,500
		<u>3,236,700</u>	<u>3,242,414</u>	<u>2,655,900</u>
Expenditure from operating activities	1,2			
Governance		(484,600)	(473,170)	(464,600)
General purpose funding		(289,800)	(244,341)	(265,200)
Law, order, public safety		(644,200)	(515,568)	(488,000)
Health		(360,000)	(231,374)	(226,800)
Education and welfare		(90,500)	(54,136)	(131,400)
Housing		(476,000)	(409,385)	(485,300)
Community amenities		(1,503,700)	(1,140,741)	(1,364,600)
Recreation and culture		(3,106,900)	(2,554,750)	(2,918,200)
Transport		(2,479,600)	(2,673,373)	(2,706,600)
Economic services		(603,900)	(574,489)	(606,300)
Other property and services		(248,600)	(384,341)	(110,800)
		<u>(10,287,800)</u>	<u>(9,255,668)</u>	<u>(9,767,800)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	36,900	456,481	422,700
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	2,041,400	2,031,294	2,289,300
Movement in employee benefit provisions (non-current)		27,100	2,956	65,400
Amount attributable to operating activities		<u>(4,384,800)</u>	<u>(2,534,807)</u>	<u>(3,342,000)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,035,300	952,035	783,200
Purchase property, plant and equipment	5	(1,222,400)	(743,890)	(786,300)
Purchase and construction of infrastructure	5	(1,830,800)	(1,765,262)	(2,161,000)
Proceeds from disposal of assets	6	606,700	604,455	580,000
Amount attributable to investing activities		<u>(1,411,200)</u>	<u>(952,662)</u>	<u>(1,584,100)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(85,300)	(1,086,160)	(1,086,200)
Proceeds from new debentures	7	192,900	0	0
Proceeds from self supporting loans		1,300	7,601	7,900
Transfers to cash backed reserves	9	(645,500)	(1,080,836)	(883,900)
Transfers from cash backed reserves	9	850,300	1,546,253	1,554,100
Transfers to cash backed restricted assets		(342,400)	(621,384)	(311,000)
Transfers from cash backed restricted assets		980,600	539,374	857,900
Amount attributable to financing activities		<u>951,900</u>	<u>(695,152)</u>	<u>138,800</u>
Budgeted deficiency before general rates		<u>(4,844,100)</u>	<u>(4,182,621)</u>	<u>(4,787,300)</u>
Estimated amount to be raised from general rates	8	<u>4,844,100</u>	<u>4,743,560</u>	<u>4,787,300</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>0</u>	<u>560,939</u>	<u>0</u>

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

**SHIRE OF IRWIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,890,100	4,740,727	4,790,700
Operating grants, subsidies and contributions		772,300	828,780	391,500
Fees and charges		1,900,700	1,817,675	1,681,500
Service charges		0	0	0
Interest earnings		215,400	205,982	210,500
Goods and services tax		498,000	483,519	302,600
Other revenue		346,400	410,527	361,900
		<u>8,622,900</u>	<u>8,487,210</u>	<u>7,738,700</u>
Payments				
Employee costs		(3,261,000)	(3,426,931)	(3,188,500)
Materials and contracts		(3,505,300)	(2,148,006)	(2,764,100)
Utility charges		(413,400)	(456,991)	(439,200)
Interest expenses		(183,100)	(202,259)	(179,400)
Insurance expenses		(183,200)	(248,569)	(245,100)
Goods and services tax		(500,000)	(490,232)	(300,000)
Other expenditure		(630,400)	(359,185)	(423,300)
		<u>(8,676,400)</u>	<u>(7,332,173)</u>	<u>(7,539,600)</u>
Net cash provided by (used in) operating activities	3(b)	<u>(53,500)</u>	<u>1,155,037</u>	<u>199,100</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(1,222,400)	(743,890)	(786,300)
Payments for construction of infrastructure	5	(1,830,800)	(1,765,262)	(2,161,000)
Non-operating grants, subsidies and contributions used for the development of assets		1,035,300	952,035	783,200
Proceeds from sale of plant & equipment	6	606,700	604,455	580,000
Net cash provided by (used in) investing activities		<u>(1,411,200)</u>	<u>(952,662)</u>	<u>(1,584,100)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(85,300)	(1,086,160)	(1,086,200)
Proceeds from self supporting loans		1,300	7,601	7,900
Proceeds from new debentures	7	192,900	0	0
Net cash provided by (used in) financing activities		<u>108,900</u>	<u>(1,078,559)</u>	<u>(1,078,300)</u>
Net increase (decrease) in cash held		<u>(1,355,800)</u>	<u>(876,184)</u>	<u>(2,463,300)</u>
Cash at beginning of year		<u>4,864,400</u>	<u>5,740,546</u>	<u>5,740,500</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>3,508,600</u></u>	<u><u>4,864,362</u></u>	<u><u>3,277,200</u></u>

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

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The Local Government Reporting Entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire 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.

(e) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

(f) Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire contributes are defined contribution plans.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(h) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other 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.

(i) Inventories

General

Inventories are measured 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.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, 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 by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

Major depreciation periods used for each class of depreciable asset are:

Buildings	50 years
Bus Shelters / Bird Hydes / Lookout Shelters	20 years
Playground Equipment	15 years
Seats & Benches	10 years
Jetties / Pontoons	30 years
 Furniture and Equipment	 7 years
Computer Equipment	3 years
Electrical Equipment	5 years
 Heavy Road Plant	 10 years
Trucks	10 years
Light Vehicles	10 years
Sundry Plant & External Equipment	5 years
Tools	5 years
 Footpaths (slab) / Boardwalks	 20 years
Footpaths (concrete)	50 years
Water Supply Piping & Drainage Systems	75 years
Water Reticulation / Irrigation	20 years
Culverts	50 years
Kerbs & Channels	50 years
Bridges	75 years
Entry Statements	20 years
Carparks / Courts (sporting)	20 years
Crash Barriers / Walls	10 years
Street Lights / Lighting Systems	25 years
Airport Runway	40 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	15 years
- asphalt surfaces	25 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

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation (Continued)

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

Capitalisation Threshold

Expenditure on items of equipment under \$500 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

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

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(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 and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Shire management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Shire no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Shire 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 impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

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.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Employee Benefits (Continued)

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

(p) 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 until such time as the asset is substantially ready for its intended use or sale.

(q) Provisions

Provisions are recognised when the Shire has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

(r) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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 Shire's operational cycle. In the case of liabilities where the Shire 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 sale where it is held as non-current based on the Shire's intentions to release for sale.

(t) Comparative Figures

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

(u) Budget Comparative Figures

Unless otherwise stated, the budget comparative figures shown in this budget document relate to the original budget estimate for the relevant item of disclosure.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	36,200	24,018	35,300
Other services	2,000	15,138	3,900
Depreciation By Program			
Governance	115,000	107,268	63,700
Law, order, public safety	61,900	55,983	52,400
Health	3,400	3,382	5,800
Education and welfare	17,100	17,133	40,600
Housing	77,900	77,898	134,300
Community amenities	14,400	15,406	12,800
Recreation and culture	508,800	514,655	780,300
Transport	1,020,200	1,013,516	962,400
Economic services	51,300	55,024	76,200
Other property and services	171,400	171,029	160,800
	<u>2,041,400</u>	<u>2,031,294</u>	<u>2,289,300</u>
Depreciation By Asset Class			
Land and buildings	512,800	499,368	856,900
Improvements to Land Under LG Control	40,400	40,420	68,100
Furniture and equipment	107,700	105,710	108,700
Plant and equipment	260,800	256,721	241,800
Other Infrastructure	169,700	169,329	102,800
Roads	950,000	959,746	911,000
	<u>2,041,400</u>	<u>2,031,294</u>	<u>2,289,300</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	182,700	200,481	179,500
	<u>182,700</u>	<u>200,481</u>	<u>179,500</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	67,900	55,131	66,700
- Other funds	113,000	113,467	115,000
- Self supporting loans	500	971	0
Other interest revenue (<i>refer note 12</i>)	34,000	36,413	28,800
	<u>215,400</u>	<u>205,982</u>	<u>210,500</u>
(iii) Other Revenue			
Reimbursements and recoveries	42,700	112,207	57,800
Other	303,700	298,320	304,100
	<u>346,400</u>	<u>410,527</u>	<u>361,900</u>

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

A motivated, progressive and friendly community, offering a brilliant blend of opportunity, natural beauty and heritage, with an enviable lifestyle.

GOVERNANCE

Objective:

Provide the greatest level of administrative support to all Council functions and activities as well as to elected members.

Activities:

Include administration and the operation of facilities and services to members of Council including fees, expenses, allowances, election expenses, conference expenses, refreshments and receptions.

The collection point for all administration expenses relating to Council operations including office equipment and administration centre maintenance and various direct and indirect costs associated with administration staff (salaries, superannuation, housing maintenance and vehicle costs). The costs are reallocated to various sub-programs by a cost allocation method determined on a usage basis.

GENERAL PURPOSE FUNDING

Objective:

To provide a solid financial platform by good financial management in order to provide a level of services expected by electors.

Activities:

Include rates income, expenditure relating to the collection of rates, grants and interest on investments.

LAW, ORDER, PUBLIC SAFETY

Objective:

Ensure residents enjoy a standard of living as free as possible from the threat of bush fires and public nuisance (eg dog attacks).

Activities:

Include administration and operation of fire prevention and fire fighting services. They include administration and enforcement of animal control, litter, parking, camping and other local laws as required.

Revenues include dog and cat registration fees and fines and penalties relating to the enforcement of local parking and local laws.

HEALTH

Objective:

Maintain a high standard of health control for the benefit of residents by ensuring compliance with all relevant legislation and regular testing by health staff.

Activities:

Include the administration and operation of pest control and general health administration and inspection services.

Expenses include salaries, superannuation, vehicle costs, analytical expenses, contributions to health services, housing and administration reallocations.

Revenues include rent received, licence fees and employee reimbursements.

**SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

EDUCATION AND WELFARE

Objective:

To provide services to disadvantaged persons, the elderly, children and youth.

Activities:

Elderly person's activities and support, community services planning, disabled persons, youth services, aboriginal issues, playgroup, playgroup and other welfare. Maintenance of the senior citizens centre, resource centre, playgroup buildings.

HOUSING

Objective:

Provide high quality Aged Persons accommodation in partnership with Homeswest at a subsidised rental and to work in conjunction with the Government Employees Housing Authority (GEHA) to assist government employees find appropriate accommodation within the Shire.

Activities:

Includes provision, administration and operation of housing programs for GEHA and Aged Persons.

Expenses include maintenance costs and administration reallocation and Revenue is received from rent.

COMMUNITY AMENITIES

Objective:

Provide high quality community amenities (eg waste management and public conveniences) for use by both residents and visitors as well as manage the Town Planning Scheme to encourage and foster development within the Shire.

Activities:

Includes the administration and operation of sanitation services, sewerage, town planning and regional development, public conveniences and cemeteries.

Expenses include costs associated with refuse collection, refuse site maintenance, salaries, town planning fees and charges.

Revenues include refuse collection charges, grants for coastal management, squatter charges and town planning fees and charges.

RECREATION AND CULTURE

Objective:

Provide cost effective recreation and culture facilities of a high standard for use by residents and visitors and help ensure that the use of these facilities is maximised.

Activities:

Include the administration and operation of public halls, community centres, beaches and foreshores, ovals, recreation centres, drive-in, libraries, museums and other significant heritage sites.

Expenses include maintenance costs, salaries and vehicle costs.

Revenues include usage charges and reimbursements from community organisations.

**SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

TRANSPORT

Objective:

Construct and maintain a high quality road network in an efficient manner, which is designed to meet the transport requirements of residents, local industry and visitors.

Activities:

Construction and maintenance of streets, roads, depots, aerodrome, footpaths, road plant purchases, the care and maintenance of jetties and the provision of Police Licensing services.

Expenses include wages, salaries, superannuation, the reallocation of administration costs, materials, plant operation costs, street lighting, and road asset management.

Revenue includes grants, contributions and reimbursements.

ECONOMIC SERVICES

Objective:

Provide support for local industry to encourage and foster economic development within the Shire and the Midwest.

Activities:

Include rural services, tourism, area promotion and building control.

Expenses include contribution for landcare co-ordinator, visitor centre running costs, salaries, superannuation and maintenance of standpipes.

Revenues are generated from caravan park leases, building license fees and water sales.

OTHER PROPERTY & SERVICES

Objective:

Maintain the fleet of plant and equipment in good working order and provide additional income by utilising downtime to perform private works.

Activities:

Include private works, works overheads, plant operations, youth and related activities.

Expenses include wages, salaries, plant operation costs (fuel, oil, maintenance etc), superannuation, insurance and training.

Revenue includes income from private works, reimbursement and sale of scrap.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - unrestricted	744,700	1,257,539	505,600
Cash - restricted	2,763,900	3,606,823	2,771,600
	<u>3,508,600</u>	<u>4,864,362</u>	<u>3,277,200</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Leave Entitlement Reserve	194,500	188,658	189,200
Plant Replacement Reserve	127,300	244,922	271,200
Asset Management Reserve	1,160,700	1,272,525	1,247,300
Sanitation Reserve	88,000	75,740	76,000
Coastal Management Reserve	62,800	178,338	171,400
Tourism and Area Promotion Reserve	23,300	22,642	22,700
Recreation Centre Equipment Reserve	44,000	78,579	78,800
Port Denison Foreshore Development Reserve	356,000	200,000	0
Fire Fighting Contributions	53,200	53,200	51,700
Coastal Reserve Works	15,500	15,463	15,500
Roadwise Grant	3,500	3,541	5,500
Trailwest	11,200	11,211	11,200
Beach Rehabilitation Works	5,000	5,000	5,000
Footpath Contributions	37,500	37,555	37,500
Parking Contributions	6,000	5,960	6,000
Road Contributions	103,000	102,954	103,000
Irwin Bush Fire Bridge Funds	0	0	1,500
The Village Unit Trust Funds	472,400	457,491	478,100
Unspent Grants Funds	0	653,044	0
	<u>2,763,900</u>	<u>3,606,823</u>	<u>2,771,600</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net result	(1,171,700)	(317,659)	(1,541,400)
Depreciation	2,041,400	2,031,294	2,289,300
(Profit)/loss on sale of asset	36,900	456,481	422,700
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	95,300	11,046	7,200
(Increase)/decrease in inventories	5,000	(10,671)	800
Increase/(decrease) in payables	(48,300)	4,616	(257,900)
Increase/(decrease) in employee provisions	23,200	(68,035)	61,600
Grants/contributions for the development of assets	(1,035,300)	(952,035)	(783,200)
Net Cash from Operating Activities	<u>(53,500)</u>	<u>1,155,037</u>	<u>199,100</u>

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	(3,321)	0
Total Amount of Credit Unused	<u>20,000</u>	<u>16,679</u>	<u>20,000</u>
Loan Facilities			
Loan facilities in use at balance date	<u>2,586,900</u>	<u>2,479,355</u>	<u>2,479,300</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2016/17 Budget \$	2015/16 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

CURRENT ASSETS

Cash - unrestricted	3(a)	744,700	1,257,539
Cash - restricted reserves	3(a)	2,763,900	3,606,823
Receivables		168,900	268,239
Inventories		21,400	26,424
		<u>3,698,900</u>	<u>5,159,025</u>

LESS: CURRENT LIABILITIES

Trade and other payables		(738,100)	(786,409)
Short term borrowings		0	0
Long term borrowings		(126,800)	(85,350)
Provisions		(391,400)	(392,191)
		<u>(1,256,300)</u>	<u>(1,263,950)</u>

Unadjusted net current assets

2,442,600 3,895,075

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates.

These differences are disclosed as adjustments below.

Adjustments

Less: Cash - reserves	3(a)	(2,056,600)	(2,261,404)
Less: Cash - restricted	3(a)	(707,300)	(1,345,419)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		0	(1,321)
Add: Current portion of debentures		126,800	85,350
Add: Component of leave liability not required to be funded		194,500	188,658
		<u>0</u>	<u>0</u>
Adjusted net current assets - surplus/(deficit)		<u>0</u>	<u>560,939</u>

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

5. ACQUISITION OF ASSETS

The following assets are budgeted to be acquired during the year.

Asset Class	Reporting Program											2016/17 Budget Total \$	2015/16 Actual Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$		
<u>Property, Plant and Equipment</u>													
Land and buildings	0	0	0	0	0	0	8,500	252,900	35,000	0	0	296,400	136,811
Furniture and equipment	33,100	0	0	0	0	0	0	51,900	0	0	0	85,000	80,006
Plant and equipment	198,400	0	35,800	0	0	0	36,200	55,700	359,800	155,100	0	841,000	527,073
	231,500	0	35,800	0	0	0	44,700	360,500	394,800	155,100	0	1,222,400	743,890
<u>Infrastructure</u>													
Roads	0	0	0	0	0	0	0	12,000	1,380,700	0	0	1,392,700	1,277,649
Footpaths	0	0	0	0	0	0	0	0	49,000	0	0	49,000	53,192
Other	0	0	0	0	0	0	8,700	345,400	0	35,000	0	389,100	434,421
	0	0	0	0	0	0	8,700	357,400	1,429,700	35,000	0	1,830,800	1,765,262
Total Acquisitions	231,500	0	35,800	0	0	0	53,400	717,900	1,824,500	190,100	0	3,053,200	2,509,152

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- plant replacement program
- road replacement program

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

6. DISPOSALS OF ASSETS

The following assets are budgeted to be disposed of during the year.

By Program		2016/17 Budget			
		Net Book	Sale	Profit	Loss
		Value	Proceeds		
		\$	\$	\$	\$
Governance					
Holden Caprice	0IR	33,500	28,800	0	(4,700)
Toyota Prado D/W VX	501IR	49,800	47,200	0	(2,600)
Ford Territory	506IR	24,900	23,100	0	(1,800)
Toyota Camry	503IR	11,400	9,600	0	(1,800)
Mazda CX5 D/AWD	510IR	29,700	25,700	0	(4,000)
Law, Order, Public Safety					
Isuzu Dmax SX Crew Cab 4x4	502IR	26,800	15,800	0	(11,000)
Community Amenities					
Ford Kuga	507IR	23,000	19,000	0	(4,000)
Recreation and Culture					
Ford Kuga	509IR	21,100	17,000	0	(4,100)
John Deere Tractor	IR420	20,700	4,500	0	(16,200)
Transport					
Ford Ranger D/C XLT	504IR	38,300	37,400	0	(900)
Ford Ranger S/C Utility	511IR	17,200	18,900	1,700	0
Ford Ranger PX S/C Utility	522IR	17,200	18,900	1,700	0
Ford Ranger XL S/C Utility	IR7848	11,400	3,500	0	(7,900)
John Deere Grader	IR4231	65,800	81,800	16,000	0
Cat Vibrating Roller	IR7209	67,500	72,700	5,200	0
Merlo Telehandler	IR797	53,200	81,800	28,600	0
DAF Prime Mover	IR900	67,100	54,500	0	(12,600)
1,000 Litre Fuel Tanker Trailer	IR1975	2,700	2,700	0	0
Economic Services					
Holden Commodore	508IR	24,400	22,200	0	(2,200)
Mitsubishi Rosa Bus	IR7271	37,900	21,600	0	(16,300)
		643,600	606,700	53,200	(90,100)

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

6. DISPOSALS OF ASSETS (Continued)

By Class		2016/17 Budget			
		Net Book Value	Sale Proceeds	Profit	Loss
		\$	\$	\$	\$
Plant and Equipment					
Holden Caprice	0IR	33,500	28,800	0	(4,700)
Toyota Prado D/W VX	501IR	49,800	47,200	0	(2,600)
Ford Territory	506IR	24,900	23,100	0	(1,800)
Toyota Camry	503IR	11,400	9,600	0	(1,800)
Mazda CX5 D/AWD	510IR	29,700	25,700	0	(4,000)
Isuzu Dmax SX Crew Cab 4x4	502IR	26,800	15,800	0	(11,000)
Ford Kuga	507IR	23,000	19,000	0	(4,000)
Ford Kuga	509IR	21,100	17,000	0	(4,100)
John Deere Tractor	IR420	20,700	4,500	0	(16,200)
Ford Ranger D/C XLT	504IR	38,300	37,400	0	(900)
Ford Ranger S/C Utility	511IR	17,200	18,900	1,700	0
Ford Ranger PX S/C Utility	522IR	17,200	18,900	1,700	0
Ford Ranger XL S/C Utility	IR7848	11,400	3,500	0	(7,900)
John Deere Grader	IR4231	65,800	81,800	16,000	0
Cat Vibrating Roller	IR7209	67,500	72,700	5,200	0
Merlo Telehandler	IR797	53,200	81,800	28,600	0
DAF Prime Mover	IR900	67,100	54,500	0	(12,600)
1,000 Litre Fuel Tanker Trailer	IR1975	2,700	2,700	0	0
Holden Commodore	508IR	24,400	22,200	0	(2,200)
Mitsubishi Rosa Bus	IR7271	37,900	21,600	0	(16,300)
		643,600	606,700	53,200	(90,100)

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in debentures and interest between the beginning and the end of the current financial year.

Particulars	Interest Rate	Maturity Date	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
					2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Recreation and culture										
Loan 93 - Recreation Centre	6.75%	Jan 2033	2,478,000		84,000	78,558	2,394,000	2,478,033	182,700	186,863
Loan 95 - Recreation Centre	5.19%	Sept 2015	0		0	1,000,000	0	0	0	13,269
Loan 96 - Tennis Courts Resurfacing	3.00%	Apr 2021	0	192,900	0	0	192,900	0	0	0
			2,478,000	192,900	84,000	1,078,558	2,586,900	2,478,033	182,700	200,132
Self Supporting Loans										
Recreation and culture										
Loan 90 - Race Club	5.67%	Mar 2016	0		0	5,080	0	0	0	150
Loan 91 - Tennis Club	6.29%	Oct 2016	1,300		1,300	2,522	0	1,322	0	199
			1,300	0	1,300	7,602	0	1,322	0	349
			2,479,300	192,900	85,300	1,086,160	2,586,900	2,479,355	182,700	200,481

All debenture repayments will be financed by general purpose revenue.

(b) New Debentures - 2016/17

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Loan 96 - Tennis Courts Resurfacing	192,900	Unknown	Debenture	5	11,900	3.30%	192,900	0
					11,900		192,900	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30 June 2016 nor is it expected to have unspent debenture funds as at 30 June 2017.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year. It is not anticipated that an overdraft facility will be required during 2016/17.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
Differential general rate or general rate								
GRV - Residential	0.096594	1,252	17,953,450	1,734,200	174,200	0	1,908,400	1,650,988
GRV - Commercial	0.096594	110	3,519,984	340,000		0	340,000	330,190
GRV Undeveloped	0.096594	27	514,070	49,700		0	49,700	46,781
GRV - Residential R50 Developed	0.096594	81	1,548,008	149,500		0	149,500	144,986
GRV - Residential R50 Undeveloped	0.096594	14	275,400	26,600		0	26,600	25,481
UV - Mining Improved	0.169784	9	824,765	140,000		0	140,000	139,996
UV - Mining Undeveloped	0.169784	25	1,363,440	231,500	(500)	0	231,000	241,992
UV - Policy Area A	0.011817	6	2,594,500	30,700		0	30,700	28,790
UV - Policy Area B	0.011817	62	13,085,000	154,600	(72,500)	0	82,100	158,029
UV - Policy Area C	0.011817	145	63,269,500	747,700		0	747,700	716,486
UV - Policy Area D	0.011817	117	19,325,000	228,400	(24,000)	0	204,400	223,832
UV - Policy Area E	0.011817	38	13,107,000	154,900		0	154,900	152,421
UV - Policy Area F	0.011817	130	20,271,000	239,500	(149,200)	0	90,300	232,468
UV - Policy Area G	0.011817	28	5,637,000	66,600		0	66,600	64,680
Sub-Totals		2,044	163,288,117	4,293,900	(72,000)	0	4,221,900	4,157,120

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR (Continued)

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
Minimum payment								
GRV - Residential	932	30	247,614	28,000	67,200	0	95,200	28,960
GRV - Commercial	932	55	297,990	51,300		0	51,300	49,775
GRV Undeveloped	932	442	1,886,919	411,900		0	411,900	428,065
GRV - Residential R50 Developed	932	4	34,216	3,700		0	3,700	3,620
GRV - Residential R50 Undeveloped	932	9	63,510	8,400		0	8,400	8,145
UV - Mining Improved	932	0	0	0		0	0	0
UV - Mining Undeveloped	932	12	35,346	11,200		0	11,200	10,860
UV - Policy Area A	932	3	176,000	2,800		0	2,800	2,715
UV - Policy Area B	932	5	251,500	4,700	(1,900)	0	2,800	4,525
UV - Policy Area C	932	22	1,114,600	20,500		0	20,500	17,195
UV - Policy Area D	932	21	580,500	19,600	(13,600)	0	6,000	19,005
UV - Policy Area E	932	0	0	0		0	0	0
UV - Policy Area F	932	15	1,073,000	14,000	(5,600)	0	8,400	13,575
UV - Policy Area G	932	0	0	0		0	0	0
Sub-Totals		618	5,761,195	576,100	46,100	0	622,200	586,440
Total amount raised from general rates							4,844,100	4,743,560
Ex Gratia							2,000	1,956
Total Rates							4,846,100	4,745,516

At the Ordinary Council Meeting dated 23 February 2016, Council adopted to change the basis of rates for properties identified with predominant use of the land as residential or non rural and not of commercial rural nature. These changes are reflected as interim rates.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)

All land except exempt land in the Shire of Irwin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Irwin.

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of the Local Government services/facilities.

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential General Rate

Description	Characteristics	Objects	Reasons
UV General Differential	Consists of properties used predominately for rural purposes.	This rate contributes to the service desired by the community.	This is considered the base rate above which all other UV rated properties are assessed.
UV Mining Differential	Properties with a land use associated with mining/petroleum/exploration/prospecting leases/tenements	The objective is to raise additional revenue to contribute toward higher costs associated with mining activity.	The objective is to raise additional revenue to contribute towards higher costs such as higher vehicle traffic weights and volumes and environmental impacts associated with mining activities.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES

	2016/17 Budget				2015/16 Actual				2015/16 Budget			
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Leave Entitlement Reserve	188,800	5,700	0	194,500	183,205	5,453	0	188,658	183,200	6,000	0	189,200
Plant Replacement Reserve	244,900	414,900	(532,500)	127,300	359,705	320,505	(435,288)	244,922	359,700	321,500	(410,000)	271,200
Asset Management Reserve	1,272,500	38,200	(150,000)	1,160,700	1,799,946	527,544	(1,054,965)	1,272,525	1,799,900	523,500	(1,076,100)	1,247,300
Sanitation Reserve	75,700	12,300	0	88,000	73,551	2,189	0	75,740	73,600	2,400	0	76,000
Coastal Management Reserve	178,300	5,300	(120,800)	62,800	221,830	12,508	(56,000)	178,338	221,800	17,600	(68,000)	171,400
Tourism and Area Promotion Reserve	22,600	700	0	23,300	21,987	655	0	22,642	22,000	700	0	22,700
Recreation Centre Equipment Reserve	78,600	12,400	(47,000)	44,000	66,597	11,982	0	78,579	66,600	12,200	0	78,800
Port Denison Foreshore Development Reserve	200,000	156,000	0	356,000	0	200,000	0	200,000	0	0	0	0
	2,261,400	645,500	(850,300)	2,056,600	2,726,821	1,080,836	(1,546,253)	2,261,404	2,726,800	883,900	(1,554,100)	2,056,600

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

Purpose of the reserve

Leave Entitlement Reserve	To be used to fund leave requirements.
Plant Replacement Reserve	To be used for the purchase of plant and equipment as per plant replacement program.
Asset Management Reserve	To be used for the construction, major maintenance and retire debt associated with Council owned assets.
Sanitation Reserve	To be used to develop facilities at the transfer station and future relocation.
Coastal Management Reserve	To be used to fund planning, research and project works in the management of coastline and adjacent areas within the Shire of Irwin.
Tourism and Area Promotion Reserve	To be used to fund the future requirements of tourism promotions.
Recreation Centre Equipment Reserve	To be used to fund future equipment replacement.
Port Denison Foreshore Development Reserve	To be used to fund the development works of the foreshore in Port Denison.

**SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

No specified area rate will be raised in the 2016/17 financial year.

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

No service charges will be imposed in the 2016/17 financial year.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	3/10/2016	0	0.00%	11%
Option Two				
First instalment	3/10/2016	0	0.00%	11%
Second instalment	5/12/2016	5	5.50%	11%
Option Three				
First instalment	3/10/2016	0	0.00%	11%
Second instalment	5/12/2016	5	5.50%	11%
Third instalment	6/02/2017	5	5.50%	11%
Fourth instalment	10/04/2017	5	5.50%	11%

	2016/17 Budget Revenue \$	2015/16 Actual \$
Instalment Plan Admin Charge Revenue	7,000	6,955
Instalment Plan Interest Earned	11,000	11,225
Unpaid Rates Interest Earned	22,000	24,217
Deferred Pensioner Rates Interest	1,000	971
	41,000	43,368

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2016/17 FINANCIAL YEAR**

Council does not offer a discount on the early payment of rates.

Council is prepared to offer waivers and concessions to community organisations for services such as photocopying, hall hire and private works. However, these are awarded on a discretionary basis upon a written application by the organisations concerned and is consistent with Council's Financial Assistance Funding Policy.

It is considered by Council that the support of these community groups is both necessary and advantageous to the overall quality of life within the Irwin Shire.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

	2016/17 Budget \$	2015/16 Actual \$
14. FEES & CHARGES REVENUE		
Governance	1,600	1,157
General purpose funding	15,500	15,595
Law, order, public safety	15,500	19,758
Health	4,100	13,514
Education and welfare	10,100	9,141
Housing	379,600	292,925
Community amenities	771,400	789,465
Recreation and culture	234,800	218,238
Transport	2,200	1,356
Economic services	216,600	241,068
Other property and services	198,000	194,866
	<u>1,849,400</u>	<u>1,797,083</u>

	2016/17 Budget \$	2015/16 Actual \$
15. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	63,300	58,875
President's allowance	10,000	10,000
Deputy President's allowance	2,500	2,500
Travelling expenses	1,000	684
Telecommunications allowance	3,400	3,128
	<u>80,200</u>	<u>75,187</u>

16. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1-Jul-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-17 \$
The Village Bonds	15,900	1,600	(1,600)	15,900
Footpath Bonds	33,900	15,000	(20,000)	28,900
Performance Bonds	77,800	15,000	(20,000)	72,800
Youth Advisory Council	17,000	0	0	17,000
Key Bonds	3,200	0	0	3,200
Safer WA Committee	300	0	0	300
Various Bonds	4,600	2,500	(3,000)	4,100
Shire of Irwin - LEMC	4,900	0	0	4,900
Dongara Community Festival	18,900	0	0	18,900
Toddler Time - Recreation Centre	700	0	0	700
Public Open Space Contributions	37,800	0	0	37,800
Dongara Cemetery	5,700	0	(5,700)	0
Tourism WA - Coastal Nodes	503,100	0	(503,100)	0
Police Licensing	4,200	3,500	(4,200)	3,500
Coastal Nodes - Final Stage	631,100	0	(631,100)	0
Non Shire - Internal Activity	200	200	(200)	200
	<u>1,359,300</u>	<u>37,800</u>	<u>(1,188,900)</u>	<u>208,200</u>

**SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in the 2016/17 financial year.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2016/17 financial year.

19. INTERESTS IN JOINT ARRANGEMENTS

In 1996/97, Council, in conjunction with Homeswest, constructed 10 Aged Persons Units in the Port Denison town site. The terms of the joint venture agreement provided for Council to contribute \$103,330 which equated to an equity of 16.5%. As at 30 June 2014 Fair Value has been applied to the Joint Venture.

Under the terms of the agreement, Council manages the letting and maintenance of the units. All income received meets the costs of all outgoings and any balance is retained as restricted funds to be used for the purpose of funding future operation shortfalls. The agreement is for a period of 50 years, expiring in 2046, at which time a further agreement may be negotiated.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017
CAPITAL WORKS PROGRAM

Project or Work Requested	Strategy Ref	Cost					Total	Funding Source					
		Land & Building	Purchase of Assets Furniture & Equipment	Plant & Equipment	Infrastructure Assets	Non Recurrent Costs		Total	Muni	Grant/ Contributions/ Restricted	Proceeds of Sale	Reserve	Loan
Program 3 General Purpose Funding													
Change of Method of Valuation						\$ 14,300	\$ 14,300	\$ 14,300	\$ 14,300				
		\$ -	\$ -	\$ -	\$ -	\$ 14,300	\$ 14,300	\$ 14,300	\$ 14,300	\$ -	\$ -	\$ -	\$ -
Program 4 Governance													
Gazetted Local Laws						\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				
Community Engagement (Strategic Community Plan)						\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				
Integrated Planning Statutory Review						\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000				
Enterprise Agreement Consultancy						\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				
Investment Attraction Prospectus						\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000				
Finance Consult Fair Value & Insurance on Land & Buildings						\$ 25,000	\$ 25,000	\$ 25,000	\$ 15,000	\$ 10,000			
Software Upgrades including Mobile Apps, Asset Management, Purchase Ordering and Corporate Performance Management Dashboard						\$ 85,200	\$ 85,200	\$ 85,200	\$ 85,200				
Replace 5 Administration Vehicles	4.2.2.3			\$ 198,400			\$ 198,400	\$ 198,400	\$ -		\$ 134,400	\$ 64,000	
Admin Centre - Replace Computers & iPads			\$ 20,000				\$ 20,000	\$ 20,000	\$ 20,000				
Admin Centre - Furn & Equip replace/upgrade			\$ 5,000				\$ 5,000	\$ 5,000	\$ 5,000				
Admin Centre - Replace Photocopier			\$ 8,100				\$ 8,100	\$ 8,100	\$ 8,100				
		\$ -	\$ 33,100	\$ 198,400	\$ -	\$ 165,200	\$ 396,700	\$ 396,700	\$ 188,300	\$ 10,000	\$ 134,400	\$ 64,000	\$ -
Program 5 Law, Order, Public Safety													
Replace Ranger Vehicle	4.2.2.3			\$ 35,800			\$ 35,800	\$ 35,800	\$ -		\$ 15,800	\$ 20,000	
		\$ -	\$ -	\$ 35,800	\$ -	\$ -	\$ 35,800	\$ 35,800	\$ -	\$ -	\$ 15,800	\$ 20,000	\$ -
Program 7 Health													
Public / Batavia Health carpark						\$ 150,000	\$ 150,000	\$ 150,000	\$ -			\$ 150,000	
		\$ -	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	\$ -	\$ -	\$ 150,000	\$ -
Program 8 Education & Welfare													
Community Housing Analysis						\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000				
		\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ -
Program 10 Community Amenities													
Transfer Station - Repair Liquid Waste Trench						\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				
Transfer Station - Repair Donga Roof & Floor						\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000				
Transfer Station - External Security Sensor Lights		\$ 4,500					\$ 4,500	\$ 4,500	\$ 4,500				
Transfer Station - Retaining Wall - Matress Bin		\$ 4,000					\$ 4,000	\$ 4,000	\$ 4,000				
Replace Regulatory Services Vehicle	4.2.2.3			\$ 34,000			\$ 34,000	\$ 34,000	\$ -		\$ 19,000	\$ 15,000	
Local Planning Scheme Review						\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000			
Springfield Structure Plan						\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000			
Industrial Land Supply Analysis						\$ 60,000	\$ 60,000	\$ 60,000	\$ -	\$ 60,000			
Cemetery - Aluminium Shoring Equipment				\$ 2,200			\$ 2,200	\$ 2,200	\$ 2,200				
Revitalisation of Cemetery					\$ 8,700		\$ 8,700	\$ 8,700	\$ 3,000	\$ 5,700			
		\$ 8,500	\$ -	\$ 36,200	\$ 8,700	\$ 194,000	\$ 247,400	\$ 247,400	\$ 27,700	\$ 185,700	\$ 19,000	\$ 15,000	\$ -

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017
CAPITAL WORKS PROGRAM

Project or Work Requested	Strategy Ref	Cost					Total	Funding Source					
		Land & Building	Purchase of Assets Furniture & Equipment	Plant & Equipment	Infrastructure Assets	Non Recurrent Costs		Total	Muni	Grant/ Contributions/ Restricted	Proceeds of Sale	Reserve	Loan
Program 11 Recreation & Culture													
Hall - Major Maintenance						\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000				
Retaining Wall - RSL		\$ 20,000					\$ 20,000	\$ 20,000	\$ 20,000				
Local Structure Plan for Coastal Shacks						\$ 120,000	\$ 120,000	\$ 120,000	\$ -			\$ 120,000	
Cliff Head Node Development - Stage 3					\$ 333,400		\$ 333,400	\$ 333,400	\$ -	\$ 333,400			
Playground Wall Southern End of Foreshore					\$ 4,000		\$ 4,000	\$ 4,000	\$ 4,000				
Balustrading - Obelisk					\$ 12,000		\$ 12,000	\$ 12,000	\$ 12,000				
Skate Park/BMX Precinct Concept Plan & Actions	RNA 13	\$ 20,000				\$ 40,000	\$ 60,000	\$ 60,000	\$ 60,000				
Tennis Courts - Resurfacing of 3 courts to Artificial Surface & Fencing	RNA 11	\$ 192,900					\$ 192,900	\$ 192,900	\$ -				\$ 192,900
High Pressure Water Cleaner				\$ 2,200			\$ 2,200	\$ 2,200	\$ 2,200				
Irwin Rec 24/7 Gym Access		\$ 20,000					\$ 20,000	\$ 20,000	\$ 20,000				
Gym Cardio Equipment			\$ 47,000				\$ 47,000	\$ 47,000	\$ -			\$ 47,000	
Replace Community Capacity Vehicle				\$ 34,000			\$ 34,000	\$ 34,000	\$ -		\$ 17,000	\$ 17,000	
Mower Tractor	4.2.2.3			\$ 19,500			\$ 19,500	\$ 19,500	\$ -		\$ 4,500	\$ 15,000	
Replace Air Conditioner Ocean Room Kitchen - Rec Centre			\$ 2,700				\$ 2,700	\$ 2,700	\$ 2,700				
Playground Walls - Town Park & Blue Water Gardens					\$ 8,000		\$ 8,000	\$ 8,000	\$ 8,000				
Implement Irwin River Estuary Management Plan	IREMP					\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000				
Irwin Flood Study						\$ 75,000	\$ 75,000	\$ 75,000	\$ -	\$ 75,000			
Library - Replace Photocopier			\$ 2,200				\$ 2,200	\$ 2,200	\$ 2,200				
Cultural & Interpretive Signage						\$ 5,000	\$ 5,000	\$ 5,000	\$ -	\$ 5,000			
Retro Festival						\$ 93,500	\$ 93,500	\$ 93,500	\$ 10,500	\$ 83,000			
		\$ 252,900	\$ 51,900	\$ 55,700	\$ 357,400	\$ 376,500	\$ 1,094,400	\$ 1,094,400	\$ 184,600	\$ 496,400	\$ 21,500	\$ 199,000	\$ 192,900
Program 12 Transport													
Roads to Recovery Works Program	2.6.1.2				\$ 387,200		\$ 387,200	\$ 387,200	\$ 28,800	\$ 358,400			
Regional Road Group Works Program	2.6.1.2				\$ 648,500		\$ 648,500	\$ 648,500	\$ 197,500	\$ 451,000			
Municipal Works Program	2.6.1.2				\$ 150,000		\$ 150,000	\$ 150,000	\$ 73,000	\$ 77,000			
Blackspot Program					\$ 195,000		\$ 195,000	\$ 195,000	\$ 65,000	\$ 130,000			
Footpath Program	2.4.3.2				\$ 47,000		\$ 47,000	\$ 47,000	\$ 35,300	\$ 11,700			
Depot - Upgrade Patio		\$ 15,000					\$ 15,000	\$ 15,000	\$ 15,000				
Storage Facility for Recreational Clubs	RNA 12	\$ 20,000					\$ 20,000	\$ 20,000	\$ 20,000				
Crossovers Contributions					\$ 2,000		\$ 2,000	\$ 2,000	\$ 2,000				
Telehandler	4.2.2.3			\$ 121,800			\$ 121,800	\$ 121,800	\$ -		\$ 81,800	\$ 40,000	
Canter 3.0 Tonne Truck	4.2.2.3			\$ 81,000			\$ 81,000	\$ 81,000	\$ -			\$ 81,000	
Skid Steer Loader	4.2.2.3			\$ 65,000			\$ 65,000	\$ 65,000	\$ -			\$ 65,000	
Plant Trailer	4.2.2.3			\$ 10,000			\$ 10,000	\$ 10,000	\$ -			\$ 10,000	
Replace Light Vehicles	4.2.2.3			\$ 72,000			\$ 72,000	\$ 72,000	\$ -			\$ 72,000	
Other Tools & Equipment	4.2.2.3			\$ 10,000			\$ 10,000	\$ 10,000	\$ 10,000				
		\$ 35,000	\$ -	\$ 359,800	\$ 1,429,700	\$ -	\$ 1,824,500	\$ 1,824,500	\$ 446,600	\$ 1,028,100	\$ 81,800	\$ 268,000	\$ -
Program 13 Economic Services													
Highway Billboards x 3	TDP 1.2				\$ 35,000		\$ 35,000	\$ 35,000	\$ 14,700	\$ 20,300			
Replace Regulatory Vehicle	4.2.2.3			\$ 26,500			\$ 26,500	\$ 26,500	\$ -			\$ 26,500	
Replace Community Bus	4.2.2.3			\$ 128,600			\$ 128,600	\$ 128,600	\$ -		\$ 21,600	\$ 107,000	
		\$ -	\$ -	\$ 155,100	\$ 35,000	\$ -	\$ 190,100	\$ 190,100	\$ 14,700	\$ 20,300	\$ 21,600	\$ 133,500	\$ -
Page 63													
TOTAL BUDGET		\$ 296,400	\$ 85,000	\$ 841,000	\$ 1,830,800	\$ 935,000	\$ 3,988,200	\$ 3,988,200	\$ 911,200	\$ 1,740,500	\$ 294,100	\$ 849,500	\$ 192,900

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017
ROADS PROGRAM

Job #	Road Name	Description of Works	Priority Listing	Strategy Ref	Type	Section	Wages	O/Heads	Plant	Materials & Contracts	Depn	Total Cost	Comments
Regional Road Group Works													
1614	Allanooka Springs Road	Resealing		2.6.1	Renewal	16.00-24.00	1,100	1,200	3,900	289,000	2,300	297,500	RRG \$198,300
1510	Point Leander Drive	Year 1 of a 4 year program - reseal		2.6.1	Renewal	8.00-16.00 0.00-0.73	0	0	0	101,500	0	101,500	RRG \$40,200 & Restricted \$23,400
1615	Point Leander Drive	Yr 2/4 Pavement repairs and asphalt		2.6.1	Upgrade		1,400	1,600	0	246,500	0	249,500	RRG \$166,300
Total Regional Road Group Works							2,500	2,800	3,900	637,000	2,300	648,500	
Roads to Recovery Works													
1616	Ocean Drive	Asphalt	1	2.6.1	Renewal		900	1,000	200	57,800	100	60,000	In order of priority
1617	Tulloch Drive	Drainage Design & Shoulder Reseal	2	2.6.1	Upgrade	0.00-0.93	1,200	1,400	600	294,800	400	298,400	
1513	Bookara East Road	Carry Over - Realign Corners	3	2.6.1	Upgrade	4.00-7.00				28,800		28,800	Restricted - \$28,800
Total Roads to Recovery Works							2,100	2,400	800	381,400	500	387,200	RtR \$358,400
Municipal Works - Rural													
1618	Milo Road	Reseal	1	2.6.1	Renewal	3.00-8.88	900	1,000	1,700	35,900	1,100	40,600	In order of priority as determined by commodity
Municipal Works - Urban													
1619	Ocean Drive	Asphalt	1	2.6.1	Renewal		0	0	0	26,100	0	26,100	price at time of quotation
1620	Hunt - Waldeck Street	Reseal	2	2.6.1	Renewal	0.00-0.50	1,100	1,300	1,300	62,700	800	67,200	
1621	Martin Street	Crack Seal and Reseal	3	2.6.1	Renewal	0.00-0.110	200	200	300	5,700	200	6,600	
1622	Burgess Street	Reseal	4	2.6.1	Renewal	0.00-0.18	300	300	400	8,200	300	9,500	
Total Municipal Works							2,500	2,800	3,700	138,600	2,400	150,000	
Footpath Program													
1623	William Street	Dual Use Path		2.4.3	New		0	0	0	26,800	0	26,800	
1624	Francis Road	Dual Use Path		2.4.3	New		0	0	0	20,200	0	20,200	Developer \$11,700
Total Footpath Works							0	0	0	47,000	0	47,000	
Bridge Program													
Total Bridge Program							0	0	0	0	0	0	

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017
ROADS PROGRAM

Job #	Road Name	Description of Works	Priority Listing	Strategy Ref	Type	Section	Wages	O/Heads	Plant	Materials & Contracts	Depn	Total Cost	Comments
Blackspot Program													
1625	Mount Adams Road	Re-align Intersection		2.6.1	New		0	0	0	195,000	0	195,000	Blackspot \$130,000
Total Blackspot Works							0	0	0	195,000	0	195,000	
TOTAL ROAD CONSTRUCT PROGRAM							7,100	8,000	8,400	1,399,000	5,200	1,427,700	

Other Works

Total Contribution Works							0	0	0	0	0	0	
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Funding Sources

										2015/16 Comparison	2016/17
Roadworks											
Municipal Resources										\$ 519,500	\$ 399,600
Regional Road Group Grants										\$ -	\$ 40,200
Point Leander Drive Year 1										\$ 200,600	\$ 166,300
Point Leander Drive Year 2										\$ 193,300	\$ 198,300
Allanooka Springs Road										\$ 310,000	\$ 358,400
Roads to Recovery Grants										\$ 20,700	\$ 130,000
Blackspot Grants										\$ 50,000	\$ -
Grant Commission										\$ -	\$ -
Footpaths Grants										\$ -	\$ 46,200
Restricted Funds										\$ 4,500	\$ 11,700
Developer Contributions										\$ 71,300	\$ 77,000
Direct Grant										\$1,369,900	\$1,427,700
Other Works											
Municipal Resources										\$ 140,200	\$ -
Royalties For Regions										\$ 2,600	\$ -
Midwest Development Commission										\$ 375,000	\$ -
										\$ 517,800	\$ -

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017
PLANT REPLACEMENT PROGRAM

	Control	Registration Number	Purchase Date	Kilometres/ Hours to 30/6/16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	Total
Construction Equipment															
John Deere Grader (dispose)		IR4231	2005	11204											0
Caterpillar 120M Grader		IR2552	2009	5037				290,000							290,000
Merlo Telehandler		IR797	2011	3145	40,000										40,000
Komatsu WPZ250		541IR	2016	199											0
Cat Dozer (not replaced)		IR2996	1992	9113											0
DAF Prime Mover (dispose)		IR900	2010	238584											0
Nissan Prime Mover		540IR	2014	65000					190,000						190,000
Fuso Medium Cab Tip Truck		IR859	2010	87616		90,000							95,000		185,000
Fuso Canter 3.0		IR197	2012	65368			55,000						55,000		110,000
Canter 3.0					81,000					81,000					162,000
Skid Steer Loader					65,000							65,000			130,000
Plant Trailer					10,000										10,000
Side Tipping Semi-Trailer		1TLV374	2011							100,000					100,000
Dropdeck Trailer		9RO642	1997												0
Cat Vibrating Roller (dispose)		IR7209	2006	3438											0
Bomag Rubber Tyred Roller		IR1414	2005	126										130,000	130,000
Side Tipping Semi-Trailer		1TLV375	2011												0
Kubota Tractor		530IR	2013	1729			8,000								8,000
Mitsubishi Rosa Bus		IR7271	2007	132228	107,000						120,000				227,000
John Deere Tractor		IR420	2011	1799	15,000						15,000				30,000
Road Sweeper		535IR	2013	1471						190,000					190,000
TOTAL					318,000	90,000	63,000	290,000	190,000	371,000	135,000	65,000	150,000	130,000	1,802,000
Passenger Vehicles															
Holden Caprice	CEO	IR0	2014	30000	14,000		14,000		14,000		14,000		14,000		70,000
Toyota Prado D/W VX	DCC	501IR	2014	58121	12,000		12,000		12,000		12,000		12,000		60,000
Ford Territory	MCS	506IR	2014	48964	12,000		12,000		12,000		12,000		12,000		60,000
Ford Kuga	MCC	509IR	2013	69643	17,000		17,000		17,000		17,000		17,000		85,000
Toyota Camry	Administration	503IR	2012	65532	12,000				12,000				12,000		36,000
Mazda CX5 D/AWD	DPI	510IR	2014	51455	14,000		14,000		14,000		14,000		14,000		70,000
Ford Kuga	MRS	507IR	2014	31414	15,000		12,000		12,000		12,000		12,000		63,000
Holden Commodore (dispose)		508IR	2014	27981											0
Ford Ranger D/C XLT (dispose)		504IR	2014	59000											0
General Use Vehicle	Regulatory Services				26,500				12,000				12,000		50,500
General Use Vehicle - 4x4 Utility	Technical Services				38,000		15,000		15,000		15,000		15,000		98,000
Medium SUV	MTS				34,000		12,000		12,000		12,000		12,000		82,000
Isuzu Dmax SX Crew Cab 4x4	Ranger	502IR	2014	75000	20,000		20,000		20,000		20,000		20,000		100,000
Ford Ranger C/C	CESM	505IR	2016	13548			20,000			20,000			20,000		60,000
Ford Ranger C/C	BFRC	512IR	2016	24658											0
Ford Ranger (TH) MY S/C 2.2L 4x2 Utility	Operations	520IR	2014	35298		15,000		15,000		15,000		15,000		15,000	75,000
Ford Ranger S/C Utility (dispose)		511IR	2013	45787											0
Ford Ranger (TH) MY S/C 2.2L 4x2 Utility	Fuel Utility	525IR	2014	16164			15,000		15,000		15,000		15,000		60,000
Isuzu Dmax 4x4 Utility	Spray Utility	521IR	2013	45273		15,000		15,000		15,000		15,000		15,000	75,000
Ford Ranger PX S/C 2.2L Utility (dispose)		522IR	2013	39215											0
Isuzu D/C 4WD Utility	Operations Sup	523IR	2014	31538		24,000			24,000			24,000			72,000
Ford Ranger XL S/C Utility (dispose)		IR7848	2011	74371											0
TOTAL					214,500	54,000	163,000	30,000	191,000	50,000	143,000	54,000	187,000	30,000	1,116,500
GRAND TOTAL					532,500	144,000	226,000	320,000	381,000	421,000	278,000	119,000	337,000	160,000	2,918,500
Funding Sources															
Reserve Funds b/f					244,900	127,300	190,100	185,200	99,000	67,000	21,400	128,400	409,700	498,600	
Interest Earned @ 3.0%					7,300	4,500	6,700	6,500	3,500	2,300	700	4,500	14,300	17,500	
Loan Funds															
Transfer of Proceeds of Non Replaced Plant					309,900										
Municipal Contribution					97,700	202,300	214,400	227,300	345,500	373,100	384,300	395,800	411,600	428,100	
Total					659,800	334,100	411,200	419,000	448,000	442,400	406,400	528,700	835,600	944,200	
Plant Purchases (Reserve Funds)					532,500	144,000	226,000	320,000	381,000	421,000	278,000	119,000	337,000	160,000	
Reserve Funds c/f					127,300	190,100	185,200	99,000	67,000	21,400	128,400	409,700	498,600	784,200	

SHIRE OF IRWIN

MUNICIPAL BUDGET SUMMARY

FOR THE YEAR ENDED 30 JUNE 2017

SUB - PROGRAMME	OPERATING INCOME	OPERATING EXPENDITURE	CAPITAL EXPENDITURE
RATES INCOME	4,905,600	259,400	-
G.P FUNDING	707,100	30,400	-
MEMBERS	200	442,600	-
GOVERNANCE	41,800	42,000	231,500
FIRE PREVENTION	219,800	408,000	-
ANIMAL CONTROL	15,600	173,300	35,800
LAW & ORDER	100	62,900	-
HEALTH ADMIN	5,600	168,200	-
PEST CONTROL		10,000	-
PREVENTATIVE SERVICES		4,600	-
OTHER HEALTH		177,200	-
INFANT HEALTH		-	-
OTHER EDUCATION	13,600	30,100	-
CARE OF FAMILIES & CHILDREN	2,700	9,000	-
AGED & DISABLED - SENIOR CITIZENS CENTRES	300	51,400	-
HOUSING	383,200	476,000	-
SANITATION	436,300	575,000	-
OTHER SANITATION	295,100	264,700	8,500
PROTECTION OF ENVIRONMENT		6,400	-
T/PLANNING	30,000	563,200	34,000
COMMUNITY AMENITIES	12,700	87,400	10,900
SEWERAGE	3,000	7,000	-
PUBLIC HALLS	24,400	100,500	20,000
SWIMMING AREA'S	184,100	600,200	349,400
SPORT & REC	189,300	2,038,500	431,600
LIBRARIES	200	128,100	2,200
TV	1,400	2,200	-
HERITAGE	12,900	72,700	-
OTHER CULTURE	98,000	164,700	-
ROAD CONSTRUCTION			1,429,700
ROAD MAINTENANCE	1,035,100	2,382,700	35,000
PLANT PURCHASES			359,800
TRAFFIC CONTROL	47,000	51,900	-
AERODROMES	2,200	45,000	-
WATER TRANSPORT		-	-
RURAL SERVICES		18,900	-
TOURISM	161,300	271,800	35,000
BUILDING	62,500	249,700	26,500
ECONOMIC SERVICES	24,500	63,500	128,600
PRIVATE WORKS	198,000	192,000	-
TOWN PLANNING SCHEMES	-	-	-
WORKS OVERHEADS	500	500	-
PLANT OPERATIONS	2,000	2,000	-
MATERIALS IN STORE		-	-
SALARIES & WAGES	-	54,100	-
UNCLASSIFIED	-	-	-
TOTAL	9,116,100	10,287,800	3,138,500
		3,138,500	
LESS DEPRECIATION		(2,041,400)	
LSL & AL		(27,100)	
P/L SALE OF ASSET	(53,200)	(90,100)	(3,053,200)
DISPOSAL OF ASSETS	606,700		
ESTIMATED SURPLUS 01.07.16	560,900		85,300
TRANSFER TO/FROM RESERVE	850,300	645,500	
TRANSFER TO/FROM RESTRICTED ASSETS	980,600	342,400	
LOAN FUNDING	192,900		
LOAN PRINCIPAL INCOME	1,300		
NETT BUDGET POSITION	12,255,600	12,255,600	-

Program 3 - Budget Summary

For the year ending 30 June 2017

RATES INCOME

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1932 RATES EXPENSES - OTHER		
0		01 EMPLOYEE COSTS		700
		<i>Workers Compensation</i>		
7,200		02 MATERIALS AND CONTRACTS		7,400
		<i>Printing and Stationery - \$1,500</i>		
		<i>Advertising - \$500</i>		
		<i>Title Searches - \$200</i>		
		<i>Postage - \$2,700</i>		
		<i>Landgate - Mapping License - \$1,200</i>		
		<i>Landgate - Images - \$600</i>		
		<i>Rates Report - \$200</i>		
		<i>Audit - \$500</i>		
1,300		04 INSURANCE		0
0		09 OTHER EXPENSES		0
8,500	7,279			8,100
		1832 VALUATION COSTS		
14,800		02 OTHER EXPENDITURE		29,100
		<i>Annual UV Revaluation - \$10,800</i>		
		<i>Interim Valuations - \$4,000</i>		
		<i>Change of Method of Valuation - \$14,300</i>		
14,800	14,182			29,100
		1842 LEGAL COST RATES		
8,000		09 OTHER EXPENDITURE		10,000
		<i>Includes debt recovery service,</i>		
		<i>solicitor's fees and court costs.</i>		
8,000	10,720			10,000
		0052 RATES SALARIES		
37,200		01 EMPLOYEE COSTS		29,600
37,200	35,824			29,600
		0062 RATES SUPERANNUATION		
5,400		01 EMPLOYEE COSTS		4,300
5,400	5,125			4,300

Program 3 - Budget Summary

For the year ending 30 June 2017

RATES INCOME

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		0082 ACCRUED LONG SERVICE LEAVE		
1,700		01 EMPLOYEE COSTS		1,100
<u>1,700</u>	<u>731</u>			<u>1,100</u>
		0092 ACCRUED ANNUAL LEAVE		
100		01 EMPLOYEE COSTS		(1,400)
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>		
<u>100</u>	<u>(670)</u>			<u>(1,400)</u>
		1732 RATES WRITTEN OFF		
1,000		09 OTHER EXPENSES		1,000
<u>1,000</u>	<u>802</u>			<u>1,000</u>
		0100 ADMINISTRATION ALLOCATION		
159,100		36 ADMINISTRATION		177,600
		<i>11.10 % of Governance Costs</i>		
<u>159,100</u>	<u>146,130</u>			<u>177,600</u>
235,800	220,124	Total Operating Expenditure		259,400

Program 3 - Budget Summary

For the year ending 30 June 2017

RATES INCOME

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		0121 GENERAL RATES		
1,637,900		GRV RESIDENTIAL DEVELOPED GRV Rate in \$ - 9.6594		1,734,200
331,600		GRV COMMERCIAL DEVELOPED GRV Rate in \$ - 9.6594		340,000
47,400		GRV UNDEVELOPED RES/SP RES GRV Rate in \$ - 9.6594		49,700
144,200		GRV RESIDENTIAL R50 - DEVELOPED GRV Rate in \$ - 9.6594		149,500
28,800		GRV RESIDENTIAL R50 - UNDEVELOPED GRV Rate in \$ - 9.6594		26,600
140,500		UV MINING - IMPROVED UV Rate in \$ - 16.9784		140,000
267,500		UV MINING - UNDEVELOPED UV Rate in \$ - 16.9784		231,500
28,800		POLICY AREA A UV - Rate in \$ - 1.1817		30,700
158,100		POLICY AREA B UV - Rate in \$ - 1.1817		154,600
718,200		POLICY AREA C UV - Rate in \$ - 1.1817		747,700
223,800		POLICY AREA D UV - Rate in \$ - 1.1817		228,400
152,400		POLICY AREA E UV - Rate in \$ - 1.1817		154,900
232,400		POLICY AREA F UV - Rate in \$ - 1.1817		239,500
64,700		POLICY AREA G UV - Rate in \$ - 1.1817		66,600
<u>4,176,300</u>	<u>4,772,554</u>			<u>4,293,900</u>

Program 3 - Budget Summary

For the year ending 30 June 2017

RATES INCOME

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income (Continued)				
		<u>MINIMUM RATE - \$932</u>		
29,000		GRV RESIDENTIAL DEVELOPED <i>30 Properties</i>		28,000
49,800		GRV COMMERCIAL DEVELOPED <i>55 Properties</i>		51,300
428,100		GRV UNDEVELOPED RES/SP RES <i>442 Properties</i>		411,900
3,600		GRV RESIDENTIAL R50 - DEVELOPED <i>4 Properties</i>		3,700
8,100		GRV RESIDENTIAL R50 - UNDEVELOPED <i>9 Properties</i>		8,400
900		UV MINING - IMPROVED <i>0 Properties</i>		0
14,500		UV MINING - UNDEVELOPED <i>12 Properties</i>		11,200
2,700		POLICY AREA A <i>3 Properties</i>		2,800
4,500		POLICY AREA B <i>5 Properties</i>		4,700
17,200		POLICY AREA C <i>22 Properties</i>		20,500
19,000		POLICY AREA D <i>21 Properties</i>		19,600
0		POLICY AREA E <i>0 Properties</i>		0
13,600		POLICY AREA F <i>15 Properties</i>		14,000
0		POLICY AREA G <i>0 Properties</i>		0
<u>591,000</u>	<u>0</u>			<u>576,100</u>

Program 3 - Budget Summary

For the year ending 30 June 2017

OTHER RATES INCOME

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		0161 EX GRATIA RATE		
1,900		23 CONTRIBUTIONS		2,000
		<i>Dept Planning & Infrastructure (Dampier to Bunbury Pipeline)</i>		
1,900	1,956			2,000
		0031 INTERIM RATES RAISED		
20,000		11 RATES		(25,900)
		<i>Interims - \$15,000</i>		
		<i>Change to method of valuation from UV to GRV - (\$40,900)</i>		
		<i>Pro-rata rates raised during the year from new properties, ie. sub-divisions.</i>		
20,000	(28,945)			(25,900)
		0131 BACK RATES LEVIED		
0		11 RATES		0
		<i>No Provision for Back Rates</i>		
0	(49)			0
		0171 LATE PAYMENT INTEREST		
17,000		17 INTEREST EARNED		22,000
		<i>Interest payable on overdue rates assessments</i>		
17,000	24,217			22,000
		0211 INSTALMENT INTEREST		
10,600		17 INTEREST EARNED		11,000
		<i>Interest payable on instalment payment plan</i>		
10,600	11,225			11,000
		0231 ADMINISTRATION FEE		
7,000		14 FEES AND CHARGES		7,000
		<i>Fee payable on instalment payment plan</i>		
7,000	6,955			7,000
		0613 LEGAL EXPENSES RECOVERED		
8,000		20 REIMBURSEMENTS		10,000
		<i>Reimbursements of legal costs for Debt Recovery action</i>		
8,000	11,808			10,000

Program 3 - Budget Summary

For the year ending 30 June 2017

OTHER RATES INCOME

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income (Continued)				
		1833 RATES DEFERMENT INTEREST		
1,200		17 INTEREST EARNED		1,000
		<i>Deferred Pensioner Rates interest reimbursement from Office State Revenue</i>		
1,200	971			1,000
		0523 ACCOUNT ENQUIRY CHARGES		
9,000		14 FEES AND CHARGES		8,500
		<i>Various property information requests including settlement information, owner details, etc.</i>		
9,000	8,640			8,500
4,842,000	4,809,332	Total Operating Income		4,905,600

Program 3 - Budget Summary
For the year ending 30 June 2017
GENERAL PURPOSE INCOME FUNDING

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		0882 <u>CONSULTANCY FEES</u>		
2,000		02 MATERIALS AND CONTRACTS		2,000
<u>2,000</u>	<u>0</u>			<u>2,000</u>
		9212 <u>OTHER - GENERAL FINANCE COSTS</u>		
500		02 MATERIALS AND CONTRACTS		500
		<i>Miscellaneous allocation</i>		
<u>500</u>	<u>0</u>			<u>500</u>
		0212 <u>BANK FEES AND CHARGES</u>		
10,000		09 OTHER EXPENDITURE		9,000
<u>10,000</u>	<u>8,683</u>			<u>9,000</u>
		0200 <u>ADMINISTRATION ALLOCATION</u>		
16,900		36 ADMINISTRATION		18,900
		<i>1.18 % of Governance Costs</i>		
<u>16,900</u>	<u>15,535</u>			<u>18,900</u>
29,400	24,218	Total Operating Expenditure		30,400

Program 3 - Budget Summary

For the year ending 30 June 2017

GENERAL PURPOSE INCOME

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		0091 GRANTS COMMISSION ROADS		
149,800		19 GRANTS OPERATING		320,500
149,800	150,115			320,500
		0181 GRANTS COMMISSION - GENERAL		
99,000		19 GRANTS OPERATING		205,700
99,000	96,943			205,700
		0533 SUNDRY INCOME		
0		20 REIMBURSEMENTS		0
		<i>Miscellaneous Provision</i>		
0	0			0
		0623 INTEREST ON INVESTMENTS		
115,000		17 INTEREST EARNED		113,000
		<i>Interest on Municipal Investments</i>		
115,000	113,468			113,000
		0593 INTEREST - COASTAL MANAGEMENT RESERVE		
6,800		17 INTEREST EARNED		5,300
6,800	6,602			5,300
		0443 INTEREST - LEAVE ENTITLEMENT RESERVE		
6,000		17 INTEREST EARNED		5,700
6,000	5,453			5,700
		0633 INTEREST - SANITATION RESERVE		
2,400		17 INTEREST EARNED		2,300
2,400	2,189			2,300
		0643 INTEREST - ASSET MANAGEMENT RESERVE		
35,400		17 INTEREST EARNED		38,200
35,400	27,544			38,200

Program 3 - Budget Summary

For the year ending 30 June 2017

GENERAL PURPOSE INCOME

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income (Continued)				
		0653 <u>INTEREST - PLANT REPLACEMENT RESERVE</u>		
13,400		17 INTEREST EARNED		7,300
<u>13,400</u>	<u>10,705</u>			<u>7,300</u>
		0583 <u>INTEREST - RECREATION CENTRE RESERVE</u>		
2,200		17 INTEREST EARNED		2,400
<u>2,200</u>	<u>1,982</u>			<u>2,400</u>
		0693 <u>INTEREST - TOURISM AND AREA PROMOTION RESERVE</u>		
500		17 INTEREST EARNED		700
<u>500</u>	<u>655</u>			<u>700</u>
		0473 <u>INTEREST - PORT DENISON FORESHORE DEVELOPMENT</u>		
0		17 INTEREST EARNED		6,000
<u>0</u>	<u>0</u>			<u>6,000</u>
430,500	415,657	Total Operating Income		707,100

Program 4 - Budget Summary

For the year ending 30 June 2017

MEMBERS OF COUNCIL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		0112 ELECTION EXPENSES		
800		01 EMPLOYEE COSTS		0
16,800		02 MATERIALS AND CONTRACTS		0
17,600	16,169			0
		0182 SUBSCRIPTIONS		
24,300		02 MATERIALS AND CONTRACTS		22,800
		WALGA - \$8,900		
		WALGA Employee Relations - \$3,200		
		WALGA Tax Service - \$1,400		
		WALGA Local Laws - \$600		
		LGMA Corporate Council - \$1,300		
		Procurement Consultancy - \$2,400		
		Northern Ward of CSCA - \$1,700		
		MWCCI Membership - \$700		
		Aust Coastal Councils Assoc - \$600		
		Sundry - \$2,000		
24,300	20,231			22,800
		0192 CONFERENCE EXPENSES		
21,000		02 MATERIALS AND CONTRACTS		17,000
		Council Study Tour - \$10,000		
		Elected Member Training - 7,000		
21,000	10,438			17,000
		0202 MEMBERS INSURANCE		
3,000		04 INSURANCE		2,900
		Councillor's Liability		
3,000	2,821			2,900
		0232 MEMBERS EXPENSES - OTHER		
4,500		02 MATERIALS AND CONTRACTS		3,000
		Plaques, badges - \$2,000		
		Sundry - \$1,000		
4,500	893			3,000
		0242 MEMBERS ATTENDANCE FEES		
0		02 MATERIALS AND CONTRACTS		3,400
		Communication and IT Expenses - \$3,400		
79,000		09 OTHER EXPENSES		76,800
		President's Allowance - \$10,000		
		Deputy President's Allowance - \$2,500		
		President's Attendance - \$10,000		
		Members Attendance - \$7,612 x 7		
		Travel Allowance - \$1,000		
79,000	75,186			80,200

Program 4 - Budget Summary

For the year ending 30 June 2017
MEMBERS OF COUNCIL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		0262 REFRESHMENTS AND RECEPTIONS		
27,000		02 MATERIALS AND CONTRACTS		21,500
		<i>Entertainment Expenses</i>		
27,000	18,821			21,500
		0282 PUBLIC RELATIONS		
2,700		01 EMPLOYEE COSTS		3,600
		<i>Community Works in Kind</i>		
500		02 MATERIALS AND CONTRACTS		5,400
		<i>Sundry</i>		
20,600		09 OTHER EXPENSES		25,300
		<i>Wreaths etc. - \$500</i>		
		<i>Anzac Centenary Celebrations - \$1,500</i>		
		<i>Anzac Day - \$500</i>		
		<i>Citizenship Ceremonies - \$500</i>		
		<i>Sporting Clubs & Individuals - \$1,600</i>		
		<i>Blue Light Disco - \$200</i>		
		<i>Shop Local Campaign - \$2,500</i>		
		<i>Festive Decorations - \$6,000</i>		
		<i>Lord Mayor Disaster Relief Fund - \$5,000</i>		
		<i>MWCCI - Small Business Assistance - \$5,000</i>		
		<i>Sundry Donations - \$2,000</i>		
2,300		30 LABOUR OVERHEADS		4,400
1,000		31 INT PLANT HIRE		1,000
600		33 PLANT DEPRECIATION		600
27,700	27,874			40,300
		0110 ADMINISTRATION ALLOCATION		
221,300		36 ADMINISTRATION		247,100
		<i>15.44 % of Governance Costs</i>		
221,300	203,266			247,100
		7202 DEPRECIATION MEMBERS		
1,800		06 DEPRECIATION		7,800
1,800	7,346			7,800
427,200	383,046	Total Operating Expenditure		442,600

Program 4 - Budget Summary

For the year ending 30 June 2017

MEMBERS OF COUNCIL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		0213 GRANTS /REIMBURSEMENTS - MEMBERS		
5,000		23 CONTRIBUTIONS		0
500		20 REIMBURSEMENTS		200
		<i>Miscellaneous Allocation</i>		
5,500	5,000			200
5,500	5,000	Total Operating Income		200
Capital Expenditure				
		0274 FURNITURE AND EQUIPMENT		
31,800		99 CAPITAL EXPENDITURE		0
31,800	21,308			0
31,800	21,308	Total Capital Expenditure		0

Program 4 - Budget Summary

For the year ending 30 June 2017

GOVERNANCE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		0320 <u>ROUNDING ADJUSTMENT</u>		
0		09 OTHER EXPENSES		0
0	(1)			0
		0252 <u>SALARIES ADMINISTRATION</u>		
685,200		01 EMPLOYEE COSTS		705,500
685,200	648,090			705,500
		0272 <u>PLANNING & INFRASTRUCTURE</u>		
170,100		01 EMPLOYEE COSTS		172,400
0		02 MATERIALS AND CONTRACTS <i>Mobile Charges</i>		1,100
1,100		03 UTILITY CHARGES		0
3,300		04 INSURANCE		0
0		06 DEPRECIATION		4,600
4,600		31 INT PLANT HIRE		4,600
179,100	178,817			182,700
		0302 <u>LONG SERVICE LEAVE</u>		
0		01 EMPLOYEE COSTS		0
0	0			0
		0352 <u>TRAINEESHIP COSTS</u>	1.6.3.1	
30,000		01 EMPLOYEE COSTS (CDP 4.3)		22,300
30,000	15,878			22,300
		0362 <u>ACCRUED ANNUAL LEAVE</u>		
(9,700)		01 EMPLOYEE COSTS <i>All Staff required to take Annual Leave in the year it is accrued.</i>		(20,300)
(9,700)	(5,018)			(20,300)

Program 4 - Budget Summary

For the year ending 30 June 2017

GOVERNANCE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		0372 ACCRUED LONG SERVICE LEAVE		
21,000		01 EMPLOYEE COSTS		22,300
21,000	14,519			22,300
		0392 COUNCIL SUPER ADMIN		
87,700		01 EMPLOYEE COSTS		94,500
87,700	77,516			94,500
		0402 PROFESSIONAL DEVELOPMENT	4.2.2.2	
38,200		01 EMPLOYEE COSTS		38,400
		<i>LGMA Subscriptions - \$1,000</i>		
		<i>Course Costs - \$15,000</i>		
		<i>Organisational Training - \$7,400</i>		
		<i>Professional Development - \$15,000</i>		
38,200	29,380			38,400
		0412 SHIRE NUMBER PLATES		
0		02 MATERIALS AND CONTRACTS		1,500
0	3,000			1,500
		0432 OFFICE MAINTENANCE		
8,300		01 EMPLOYEE COSTS		4,400
		<i>Operations</i>		
7,100		30 LABOUR OVERHEADS		5,400
		<i>Operations</i>		
30,800		02 MATERIALS AND CONTRACTS		49,000
		<i>Building Maintenance - \$4,600</i>		
		<i>Cleaning - \$34,800</i>		
		<i>Security - \$600</i>		
		<i>Rubbish Removal - \$2,200</i>		
		<i>Occupational Health & Safety - \$1,000</i>		
		<i>Sundry - \$5,800</i>		
13,500		03 UTILITY CHARGES		15,800
		<i>Electricity - \$12,500</i>		
		<i>Water - \$3,300</i>		
3,700		04 INSURANCE		6,600
0		09 OTHER EXPENDITURE		0
1,000		31 INT PLANT HIRE		1,000
400		33 PLANT DEPRECIATION		400
64,800	85,371			82,600

Program 4 - Budget Summary

For the year ending 30 June 2017

GOVERNANCE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		0462 CEO RESIDENCE		
9,000		01 EMPLOYEE COSTS		6,500
0		03 UTILITY CHARGES		3,500
9,000	8,865			10,000
		0472 OFFICE EXPENSES		
8,900		01 EMPLOYEE COSTS		9,200
		<i>Memberships - \$5,000</i>		
		<i>Staff Costs - \$1,500</i>		
		<i>Employee Assistance Program - \$2,700</i>		
13,900		02 MATERIALS AND CONTRACTS		19,700
		<i>Website Hosting, Mtce & Support - \$6,500</i>		
		<i>Messages on Hold - \$900</i>		
		<i>After Hours Calls - \$4,500</i>		
		<i>Records Disposal - \$800</i>		
		<i>Sundry Expenses - \$7,000</i>		
22,800	28,495			28,900
		0482 TELEPHONE		
0		02 MATERIALS AND CONTRACTS		23,400
		<i>Office & Staff Telephones - \$17,400</i>		
		<i>Internet & Modem Connections - \$6,000</i>		
23,400		03 UTILITY CHARGES		0
23,400	22,326			23,400
		0492 ADVERTISING		
6,000		09 OTHER EXPENSES		11,000
		<i>Statutory & Administration - \$6,000</i>	4.1.1	
		<i>Gazetted Local Laws - \$5,000</i>	4.1.1	
6,000	5,840			11,000
		0502 OFFICE EQUIPMENT MAINT		
15,000		02 MATERIALS AND CONTRACTS		14,000
		<i>Phone, fax, photocopier, etc.</i>		
15,000	12,161			14,000
		0512 VARIOUS SHORT TERM BOND REFUNDS		
3,000		09 OTHER EXPENSES		1,500
3,000	1,098			1,500

Program 4 - Budget Summary

For the year ending 30 June 2017

GOVERNANCE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
6,500		0522 POSTAGE AND FREIGHT		
		02 MATERIALS		6,200
6,500	5,140			6,200
16,000		0542 PRINTING AND STATIONERY		
		02 MATERIALS AND CONTRACTS		12,000
16,000	9,079			12,000
25,000		0552 VEHICLE OPERATING EXP		
		31 INT PLANT HIRE		22,500
		<i>4 x Administration Sedans</i>		
25,000	21,800			22,500
30,500		0572 ADMIN FRINGE BENEFITS TAX		
		01 EMPLOYEE COSTS		25,000
		<i>Administration Staff</i>		
30,500	24,982			25,000
8,000		0622 CORPORATE UNIFORM		
		01 EMPLOYEE COSTS		8,000
		<i>Entitlement as per Council policy</i>		
8,000	5,783			8,000
16,700		0632 CONFERENCE EXPENSES		
		01 EMPLOYEE COSTS		19,400
		<i>LGMA State Conf, Study Tour</i>		
		<i>LG Convention, MW Economic & Resource</i>		
		<i>Summit, LGMA Mentors & Aspiring Leaders Conf,</i>		
		<i>Seachange, LGMA Management Challenge and Sundry</i>		
16,700	15,613			19,400
0		0662 INSURANCE		
		01 EMPLOYEE COSTS		16,700
		<i>Worker's Compensation - \$16,700</i>		
40,100		04 INSURANCE		28,400
		<i>Fidelity Guarantee - \$800</i>		
		<i>Personal Accident - \$400</i>		
		<i>Management Liability - \$5,400</i>		
		<i>Corporate Travel - \$700</i>		
		<i>Cyber Liability - \$3,000</i>		
		<i>Busines Interruption - \$7,100</i>		
		<i>Regional Risk Management - \$11,000</i>		
40,100	41,017			45,100

Program 4 - Budget Summary

For the year ending 30 June 2017

GOVERNANCE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		0682 CONSULTANCY FEES		
50,700		02 MATERIALS AND CONTRACTS		77,000
		<i>Community Engagement (Strategic Community Plan) - \$20,000</i>		
		<i>Enterprise Agreement Consultancy - \$10,000</i>		
		<i>Integrated Planning Statutory Review - \$15,000</i>		
		<i>Investment Attraction Prospectus - \$5,000</i>	1.1.4.1	
		<i>Finance Consult Fair Value & Insurance on Land & Buildings- \$25,000</i>		
		<i>Sundry - \$2,000</i>		
50,700	46,737			77,000
		6902 LOSS ON SALE OF ASSET		
0		07 LOSS ON SALE		14,900
0	0			14,900
		0722 COMPUTER OPERATING EXPENSES		
125,700		02 MATERIALS AND CONTRACTS		180,900
		<i>Support Contract Synergyssoft - \$37,800</i>		
		<i>REMPPLAN - Economic & Community Modules - \$11,600</i>		
		<i>Microsoft Visio - \$500</i>		
		<i>Software Upgrades - \$85,200</i>		
		<i>Microsoft Office License - \$10,700</i>		
		<i>Antivirus Renewal - \$3,100</i>		
		<i>General Mtce Provision \$32,000</i>		
125,700	98,401			180,900
		1822 AUDIT FEES		
39,200		02 MATERIALS AND CONTRACTS		38,200
		<i>Annual Audit as Per Agreement</i>		
39,200	38,705			38,200
		7002 DEPRECIATION ADMINISTRATION		
61,900		06 DEPRECIATION		102,600
61,900	97,660			102,600
1,595,800	1,531,254	Total Operating Expenditure		1,770,100
		0410 ALLOCATED TO SUB PROGRAMS		
(1,558,400)		36 ADMINISTRATION		(1,728,100)
		<i>Allocation of Governance Costs to Subprograms</i>		
(1,558,400)	(1,441,130)			(1,728,100)
37,400	90,124	Total Operating Expenditure		42,000

Program 4 - Budget Summary

For the year ending 30 June 2017

GOVERNANCE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		0383 GRANTS - MISCELLANEOUS		
0		18 GRANTS NON-OPERATING		0
0		19 GRANTS OPERATING		0
0	5,708			0
		0413 SHIRE NUMBER PLATES INC		
2,500		21 OTHER INCOME		1,600
2,500	2,760			1,600
		0423 REIMB-CORPORATE UNIFORM		
600		20 REIMBURSEMENTS		600
		<i>Staff Contribution to Purchase of Uniform</i>		
600	282			600
		0453 PHOTOCOPIES/FAXES/BINDING		
100		14 FEES AND CHARGES		100
		<i>Various Administrative Fees</i>		
100	59			100
		0463 PROFIT ON SALE OF ASSET		
0		22 PROFIT ON SALE		0
0	0			0
		0483 SUNDRY INCOME		
3,200		20 REIMBURSEMENTS		0
25,000		21 OTHER INCOME		25,000
		<i>APU Administration Charge</i>		
28,200	53,428			25,000
		0503 COMMISSIONS AND REBATES		
3,000		21 OTHER INCOME		13,000
		<i>Insurance Rebate - \$3,000</i>		
		<i>Building Insurance Rebate - \$10,000</i>		
3,000	25,279			13,000
		0513 VARIOUS SHORT TERM BOND INCOME		
3,000		14 FEES AND CHARGES		1,500
3,000	1,098			1,500
37,400	88,613	Total Operating Income		41,800

Program 4 - Budget Summary

For the year ending 30 June 2017

GOVERNANCE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		0284 <u>PRINCIPAL - LOANS</u>		
0		99 CAPITAL EXP		0
0	0			0
		0394 <u>LAND AND BUILDINGS</u>		
0		01 EMPLOYEE COSTS		0
30,000		99 CAPITAL EXPENDITURE		0
0		30 LABOUR OVERHEADS		0
30,000	102,956			0
		0554 <u>PLANT AND EQUIPMENT</u>	4.2.2.3	
0		99 CAPITAL EXPENDITURE		198,400
		<i>5 Administration Vehicles</i>		
0	0			198,400
		0264 <u>FURNITURE AND EQUIPMENT</u>		
20,000		99 CAPITAL EXPENDITURE		33,100
		<i>Replace PC's & iPads- \$20,000</i>		
		<i>Sundry F & E - \$5,000</i>		
		<i>Replace Photocopier - \$8,100</i>		
20,000	32,365			33,100
50,000	135,321	Total Capital Expenditure		231,500

Program 5 - Budget Summary

For the year ending 30 June 2017

FIRE PREVENTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		0692 PROTECTIVE BURNING AND FIRE FIGHT		
16,800		01 EMPLOYEE COSTS		15,300
		<i>Manager - \$5,800</i>		
		<i>Ranger - \$5,900</i>		
		<i>Operations - \$3,600</i>		
4,500		30 LABOUR OVERHEAD		4,400
		<i>Operations Staff</i>		
3,000		02 MATERIALS AND CONTRACTS		3,000
		<i>Sundry - \$3,000</i>		
200		09 OTHER EXPENSES		200
3,500		31 INT PLANT HIRE		3,500
1,400		33 PLANT DEPRECIATION		1,400
0		36 ADMINISTRATION		0
<u>29,400</u>	<u>11,404</u>			<u>27,800</u>
		0732 BUSHFIRE INSURANCE		
4,600		04 INSURANCE		5,600
		<i>Volunteer Member's Protection</i>		
		<i>Public Liability & Volunteer Vehicles</i>		
<u>4,600</u>	<u>6,143</u>			<u>5,600</u>
		0742 COMMUNICATION MAINTENANCE		
2,000		02 MATERIALS AND CONTRACTS		2,000
		<i>Maintenance of Bushfire Radios - \$2,000</i>		
		<i>SMS - \$500</i>		
500		03 UTILITIES CHARGES		0
0		09 OTHER EXPENSES		0
<u>2,500</u>	<u>595</u>			<u>2,000</u>
		0752 FIRE CONTROL OTHER		
4,800		02 MATERIALS AND CONTRACTS		4,400
		<i>Contribution to CFCO - \$600</i>		
		<i>Firebreak Notices - \$800</i>		
		<i>Minor Plant & Equip - \$2,000</i>		
		<i>Other - \$1,000</i>		
2,000		03 UTILITIES CHARGES		2,000
		<i>Bookara Water Tank</i>		
<u>6,800</u>	<u>3,340</u>			<u>6,400</u>
		0762 FIRE CONTROL VEHICLES		
25,000		31 INT PLANT HIRE		20,000
<u>25,000</u>	<u>22,418</u>			<u>20,000</u>

Program 5 - Budget Summary

For the year ending 30 June 2017

FIRE PREVENTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		0772 BUSHFIRE BUILDING MAINTENANCE		
300		01 EMPLOYEE COSTS		0
300		30 LABOUR OVERHEAD		0
200		02 MATERIALS AND CONTRACTS		800
400		03 UTILITIES CHARGES		400
800		04 INSURANCE		800
200		31 INT PLANT HIRE		0
100		33 PLANT DEPRECIATION		0
<u>2,300</u>	<u>4,659</u>			<u>2,000</u>
		0782 BUSHFIRE RISK MANAGEMENT PLANNING		
0		01 EMPLOYEE COSTS		118,600
0		02 MATERIALS AND CONTRACTS <i>Mobile Phone - \$400</i> <i>Sundry - \$500</i>		900
0		06 DEPRECIATION		3,200
0		31 INT PLANT HIRE		8,900
<u>0</u>	<u>64,072</u>			<u>131,600</u>
		1952 PROTECTIVE CLOTHING		
6,000		02 MATERIALS AND CONTRACTS <i>For Volunteer Fire Fighters</i>		8,000
<u>6,000</u>	<u>8,897</u>			<u>8,000</u>
		1962 COMMUNITY EMERGENCY SERVICES	3.8.4.1	
97,900		01 EMPLOYEE COSTS <i>Manager - \$75,300</i> <i>Superannuation - \$7,800</i> <i>On Costs - \$5,000</i> <i>Allowance - \$8,400</i> <i>Uniforms - \$400</i> <i>Training - \$1,200</i> <i>Workers Compensation - \$1,800</i>		99,900
4,000		02 MATERIALS AND CONTRACTS <i>Mobile Phone - \$1,200</i> <i>Sundry - \$4,000</i>		5,200
1,200		03 UTILITIES CHARGES		0
2,100		04 INSURANCE		0
0		06 DEPRECIATION		4,200
20,000		31 INT PLANT HIRE		18,000
<u>125,200</u>	<u>124,872</u>			<u>127,300</u>

Program 5 - Budget Summary

For the year ending 30 June 2017

FIRE PREVENTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		8012 <u>LOSS ON SALE OF ASSETS</u>		
0	0	07 LOSS ON SALE		0
0	0			0
		0600 <u>ADMIN ALLOC FIRE CONTROL</u>		
25,500		36 ADMINISTRATION		28,200
		1.53 % of Governance Costs		
25,500	23,703			28,200
		7012 <u>DEPRECIATION FIRE CONTROL</u>		
42,100		06 DEPRECIATION		49,100
42,100	47,205			49,100
269,400	317,308	Total Operating Expenditure		408,000

Program 5 - Budget Summary

For the year ending 30 June 2017

FIRE PREVENTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		0703 FINES AND PENALTIES		
0		13 FINES & PENALTIES		0
0	750			0
		0723 OTHER CHARGES - FIRE CONT		
200		20 REIMBURSEMENTS		200
		<i>Sundry Provision - \$200</i>		
0		21 OTHER INCOME		0
200	0			200
		0733 REIMBURSEMENTS		
0		20 REIMBURSEMENTS		0
0	2,606			0
		0743 ESL ADMINISTRATION FEES		
4,000		21 OTHER INCOME		4,000
4,000	4,000			4,000
		0753 CONTRIBUTIONS TO CESM	3.8.4.1	
113,300		23 CONTRIBUTIONS		114,500
		<i>FESA - \$89,100</i>		
		<i>Carnamah Shire - \$12,700</i>		
		<i>Coorow Shire - \$12,700</i>		
113,300	124,158			114,500
		0763 BUSHFIRE RISK MANAGEMENT PLANNING INCOME		
0		19 GRANTS - OPERATING		72,800
0	154,749			72,800
		8703 RESTRIC. - FIRE CONTRS		
0		21 OTHER INCOME		0
0		23 CONTRIBUTIONS		0
0	0			0
		0785 BUSHFIRE GRANTS		
30,200		19 GRANTS - OPERATING		28,300
		<i>LG Grants Scheme Recurrent Funding</i>		
		<i>Prepayment of \$9,400 received in 2015/16</i>		
30,200	47,338			28,300
		0795 ESL GRANT - FIRE EQUIPMENT		
0		18 GRANTS - NON OPERATING		0
0	0			0
147,700	333,600	Total Operating Income		219,800

Program 5 - Budget Summary

For the year ending 30 June 2017

FIRE PREVENTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		0754 PURCHASE PLANT AND EQUIPMENT		
0		99 CAPITAL EXPENDITURE		0
0	73,946			0
		0764 PURCHASE LAND AND BUILDING		
0		99 CAPITAL EXPENDITURE		0
0	0			0
0	73,946	Total Capital Expenditure		0

Program 5 - Budget Summary

For the year ending 30 June 2017

ANIMAL CONTROL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		0842 DOG CONTROL EXPENSES		
0		01 EMPLOYEE COSTS		1,900
		<i>Workers Compensation</i>		
2,300		02 MATERIALS AND CONTRACTS		2,900
		<i>Stationery, Tags & Bags - \$1,300</i>		
		<i>Telephone - \$600</i>		
		<i>Sundry - \$1,000</i>		
1,200		03 UTILITY CHARGES		0
1,400		04 INSURANCE		0
500		09 OTHER EXPENSES		700
		<i>Animal Euthanasia - \$500</i>		
		<i>Fines Enforcement Lodgement - \$200</i>		
5,400	4,008			5,500
		1972 CAT CONTROL EXPENSES		
5,600		01 EMPLOYEE COSTS		3,300
		<i>Ranger's Salary - \$2,100</i>		
		<i>Workers Compensation - \$1,200</i>		
800		02 MATERIALS AND CONTRACTS		1,100
		<i>Stationery, Tags - \$600</i>		
		<i>Telephone - \$300</i>		
		<i>Sundry - \$200</i>		
800		03 UTILITY CHARGES		0
1,400		04 INSURANCE		0
500		09 OTHER EXPENSES		500
		<i>Animal Euthanasia - \$500</i>		
9,100	3,495			4,900
		0822 POUND MAINTENANCE		
100		01 EMPLOYEE COSTS		0
100		30 LABOUR OVERHEADS		0
300		02 MATERIALS AND CONTRACTS		300
200		04 INSURANCE		200
		<i>Building Insurance</i>		
700	980			500
		0852 RANGER SALARIES		
58,600		01 EMPLOYEE COSTS		73,800
		<i>Manager - \$8,000</i>		
		<i>Ranger - \$36,100</i>		
		<i>Administration - \$28,700</i>		
		<i>Uniforms & Sundry - \$1,000</i>		
58,600	41,567			73,800

Program 5 - Budget Summary

For the year ending 30 June 2017

ANIMAL CONTROL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		0862 SUPERANNUATION		
13,900		01 EMPLOYEE COSTS		17,400
13,900	10,939			17,400
		0832 LONG SERVICE LEAVE		
0		01 EMPLOYEE COSTS		0
0	0			0
		0912 ACCRUED LONG SERVICE LEAVE		
3,800		01 EMPLOYEE COSTS		9,000
3,800	3,154			9,000
		0922 ACCRUED ANNUAL LEAVE		
400		01 EMPLOYEE COSTS		(9,400)
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>		
400	12,599			(9,400)
		0872 PROFESSIONAL DEVELOPMENT		
4,500		01 EMPLOYEE COSTS		3,500
		<i>Organisational Training - \$1,500</i>		
		<i>Ranger Training and Annual Conference - \$2,000</i>		
4,500	3,685			3,500
		0982 RANGER VEHICLE EXPENSES		
8,400		31 INT PLANT HIRE		9,500
8,400	10,714			9,500
		0992 DEBTORS WRITTEN OFF		
0		09 OTHER EXPENSES		0
0	0			0
		0932 LOSS ON SALE OF ASSET		
0		07 LOSS ON SALE		11,000
		<i>Ranger's Vehicle</i>		
0	0			11,000
		0700 ADMIN ALLOC ANIMAL CONTROL		
40,800		36 ADMINISTRATION		43,900
		<i>1.6 % of Governance Costs</i>		
40,800	38,869			43,900
		0812 DEPRECIATION ANIMAL CONTROL		
3,700		06 DEPRECIATION		3,700
3,700	3,732			3,700
149,300	133,741	Total Operating Expenditure		173,300

Program 5 - Budget Summary

For the year ending 30 June 2017

ANIMAL CONTROL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		0833 <u>FINES AND PENALTIES</u>		
500		13 FINES AND PENALTIES		500
500	675			500
		0843 <u>IMPOUNDING FEES</u>		
2,000		13 FINES AND PENALTIES		2,000
2,000	2,076			2,000
		0853 <u>DOG REGISTRATION</u>		
9,000		14 FEES AND CHARGES		12,000
9,000	15,355			12,000
		0863 <u>CAT REGISTRATION</u>		
1,000		14 FEES AND CHARGES		1,000
1,000	902			1,000
		0873 <u>SUNDRY INCOME - ANIMAL CHARGES</u>		
100		21 OTHER INCOME		100
100	259			100
		0993 <u>GRANTS - ANIMAL CONTROL</u>		
0		18 GRANTS NON OPERATING		0
0	0			0
		0883 <u>PROFIT ON SALE OF ASSET</u>		
0		22 PROFIT ON SALE		0
0	0			0
12,600	19,267	Total Operating Income		15,600
Capital Expenditure				
		0884 <u>PLANT AND EQUIPMENT</u>		
0		99 CAPITAL EXPENDITURE		35,800
		Ranger Vehicle		
0	0			35,800
0	0	Total Capital Expenditure		35,800

Program 5 - Budget Summary

For the year ending 30 June 2017

OTHER LAW, ORDER AND PUBLIC SAFETY

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		0892 OTHER RANGER'S SALARIES		
41,600		01 EMPLOYEE COSTS		39,700
		<i>Manager - \$3,200</i>		
		<i>Ranger - \$36,500</i>		
<u>41,600</u>	<u>45,740</u>			<u>39,700</u>
		0942 SECURITY		
900		01 EMPLOYEE COSTS		0
800		30 LABOUR OVERHEADS		0
600		02 MATERIALS AND CONTRACTS		500
<u>2,300</u>	<u>388</u>			<u>500</u>
		0952 LEMC EXPENDITURE		
500		02 MATERIALS AND CONTRACTS		500
		<i>Local Emergency Management Committee</i>		
<u>500</u>	<u>95</u>			<u>500</u>
		0962 IMPOUNDED VEHICLES		
200		02 MATERIALS AND CONTRACTS		200
		<i>Collection of Abandoned Vehicles</i>		
<u>200</u>	<u>154</u>			<u>200</u>
		0972 OTHER EXPENDITURE		
500		02 MATERIALS AND CONTRACTS		500
		<i>Sundry</i>		
0		09 OTHER EXPENSES		100
		<i>Fines Enforcement</i>		
<u>500</u>	<u>216</u>			<u>600</u>

Program 5 - Budget Summary
For the year ending 30 June 2017
OTHER LAW, ORDER AND PUBLIC SAFETY

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		7902 <u>DEPRECIATION OTHER L. O & PS</u>		
6,600		06 DEPRECIATION		1,700
<u>6,600</u>	<u>1,734</u>			<u>1,700</u>
		0800 <u>ADMIN ALLOC OTHER LAW</u>		
17,600		36 ADMINISTRATION <i>1.23 % of Governance Costs</i>		19,700
<u>17,600</u>	<u>16,193</u>			<u>19,700</u>
69,300	64,519	Total Operating Expenditure		62,900
Operating Income				
		0903 <u>REIMB - OTHER LAW & ORDER</u>		
0		21 OTHER INCOME		0
<u>0</u>	<u>0</u>			<u>0</u>
		0913 <u>INFRINGEMENT GENERAL</u>		
0		21 OTHER INCOME		100
<u>0</u>	<u>33</u>			<u>100</u>
		0953 <u>LEMC INCOME</u>		
0		19 GRANTS OPERATING <i>Local Emergency Management Committee</i>		0
<u>0</u>	<u>0</u>			<u>0</u>
		0983 <u>PARKING FINES</u>		
0		13 FINES & PENALTIES		0
<u>0</u>	<u>0</u>			<u>0</u>
0	33	Total Operating Income		100
Capital Expenditure				
		0294 <u>FURNITURE AND EQUIPMENT</u>		
0		99 CAPITAL EXPENDITURE		0
<u>0</u>	<u>0</u>			<u>0</u>
0	0	Total Capital Expenditure		0

Program 7 - Budget Summary
For the year ending 30 June 2017
HEALTH ADMINISTRATION AND INSPECTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1262 <u>SALARIES HEALTH</u>		
101,400		01 EMPLOYEE COSTS		90,600
<u>101,400</u>	<u>116,845</u>			<u>90,600</u>
		1282 <u>SUPERANNUATION - HEALTH</u>		
15,700		01 EMPLOYEE COSTS		12,300
<u>15,700</u>	<u>14,816</u>			<u>12,300</u>
		1292 <u>OTHER HEALTH EXPENSES</u>		
0		01 EMPLOYEE COSTS		2,000
		<i>Worker's Compensation</i>		
2,000		02 MATERIALS AND CONTRACTS		2,600
		<i>Telephone - \$1,100</i>		
		<i>Sundry - \$1,500</i>		
2,100		03 UTILITY CHARGES		0
2,900		04 INSURANCE		0
<u>7,000</u>	<u>6,605</u>			<u>4,600</u>
		1302 <u>PROFESSIONAL DEVELOPMENT</u>		
5,000		01 EMPLOYEE COSTS		4,500
		<i>Conferences & Course Costs - \$3,800</i>		
		<i>Organisational Training - \$700</i>		
<u>5,000</u>	<u>5,915</u>			<u>4,500</u>
		7162 <u>ACCRUED ANNUAL LEAVE</u>		
(100)		01 EMPLOYEE COSTS		2,000
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>		
<u>(100)</u>	<u>(1,956)</u>			<u>2,000</u>
		7192 <u>ACCRUED LONG SERVICE LEAVE</u>		
2,300		01 EMPLOYEE COSTS		3,400
<u>2,300</u>	<u>2,785</u>			<u>3,400</u>

Program 7 - Budget Summary
For the year ending 30 June 2017
HEALTH ADMINISTRATION AND INSPECTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		1312 <u>VEHICLE EXPENSES</u>		
3,300		31 INT PLANT HIRE		1,400
		<i>Regulatory Vehicle (1/3)</i>		
<u>3,300</u>	<u>1,722</u>			<u>1,400</u>
		1332 <u>LONG SERVICE LEAVE</u>		
0		01 EMPLOYEE COSTS		0
<u>0</u>	<u>773</u>			<u>0</u>
		1342 <u>RESIDENCE MAINTENANCE</u>		
		<i>- Richardson Road -</i>		
600		01 EMPLOYEE COSTS		0
500		30 OVERHEADS		0
1,000		02 MATERIALS AND CONTRACTS		0
0		03 UTILITY CHARGES		0
600		04 INSURANCE		500
0		09 OTHER EXPENSES		0
<u>2,700</u>	<u>1,358</u>			<u>500</u>
		1352 <u>LOSS ON SALE OF ASSET</u>		
0		07 LOSS ON SALE		0
<u>0</u>	<u>0</u>			<u>0</u>
		1372 <u>FRINGE BENEFITS TAX</u>		
3,100		01 EMPLOYEE COSTS		700
<u>3,100</u>	<u>4,351</u>			<u>700</u>
		1400 <u>ADMIN ALLOC HEALTH INSP</u>		
41,000		36 ADMINISTRATION		44,800
		<i>2.23 % of Governance Costs</i>		
<u>41,000</u>	<u>38,261</u>			<u>44,800</u>
		7182 <u>DEPRECIATION HEALTH</u>		
5,800		06 DEPRECIATION HEALTH		3,400
<u>5,800</u>	<u>3,382</u>			<u>3,400</u>
187,200	194,856	Total Operating Expenditure		168,200

Program 7 - Budget Summary
For the year ending 30 June 2017
HEALTH ADMINISTRATION AND INSPECTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
10,000		1323 RENT - STAFF HOUSING		
		15 INCOME FROM PROPERTY		0
		<i>Rent</i>		
10,000	8,599			0
0		1333 REIMBURSEMENTS		
		21 OTHER INCOME		0
0	0			0
100		1353 OFFENSIVE TRADES		
		14 FEES AND CHARGES		0
100	(140)			0
200		1363 HAWKERS LICENSE		
		14 FEES AND CHARGES		300
200	540			300
200		1373 FOOD VENDORS		
		14 FEES AND CHARGES		300
200	740			300
300		1383 LODGING HOUSE FEES		
		14 FEES AND CHARGES		300
300	320			300
1,500		1423 HEALTH CHARGES - OTHER		
		14 FEES AND CHARGES		1,500
		<i>Annual Food Premises</i>		
1,500		20 REIMBURSEMENTS		1,500
		<i>Shared Services - Mingenew & Three Springs</i>		
3,000	3,137			3,000
0		1433 HOLIDAY ACCOM LICENCE		
		14 FEES AND CHARGES		0
0	0			0
1,700		1523 CARAVAN PARK LICENCE		
		14 FEES AND CHARGES		1,700
1,700	1,725			1,700
15,500	14,921	Total Operating Income		5,600

Program 7 - Budget Summary
For the year ending 30 June 2017
HEALTH ADMINISTRATION AND INSPECTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		2514 <u>LAND AND BUILDINGS</u>		
0		99 CAPITAL INCOME / EXPENDITURE		0
0		01 EMPLOYEE COSTS		0
0		02 MATERIALS AND CONTRACTS		0
0		30 LABOUR OVERHEAD		0
0		09 OTHER EXPENSES		0
0		31 INT PLANT HIRE		0
0		33 PLANT DEPRECIATION		0
0	0			0
		2524 <u>PLANT AND EQUIPMENT</u>		
0		99 CAPITAL EXPENDITURE		0
0	0			0
		2544 <u>FURNITURE AND EQUIPMENT</u>		
3,200		99 CAPITAL EXPENDITURE		0
3,200	242			0
3,200	242	Total Capital Expenditure		0

Program 7 - Budget Summary
For the year ending 30 June 2017
PREVENTATIVE SERVICES/PEST CONTROL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1492 <u>MOSQUITO CONTROL</u>		
5,500		01 EMPLOYEE COSTS <i>Sentinel Chickens</i>		5,100
0		30 LABOUR OVERHEADS		0
900		02 MATERIALS AND CONTRACTS		900
<u>6,400</u>	<u>5,443</u>			<u>6,000</u>
		1502 <u>OTHER PEST CONTROL EXPENDITURE</u>		
0		01 EMPLOYEE COSTS		0
200		02 MATERIALS AND CONTRACTS		200
0		09 OTHER EXPENSES		0
<u>200</u>	<u>0</u>			<u>200</u>
		1500 <u>ADMINISTRATION ALLOCATION</u>		
3,400		36 ADMINISTRATION <i>0.24 % of Governance Costs</i>		3,800
<u>3,400</u>	<u>3,160</u>			<u>3,800</u>
10,000	8,603	Total Operating Expenditure		10,000

Program 7 - Budget Summary
For the year ending 30 June 2017
HEALTH PREVENTATIVE SERVICES - OTHER

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1552 ANALYTICAL EXPENSES		
800		02 MATERIALS AND CONTRACTS		800
800	756			800
		1600 ADMINISTRATION ALLOCATION		
3,400		36 ADMINISTRATION		3,800
		0.24 % of Governance Costs		
3,400	3,160			3,800
4,200	3,915	Total Operating Expenditure		4,600

Program 7 - Budget Summary

For the year ending 30 June 2017

OTHER HEALTH

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1812 DONATION MEDICAL SERVICES		
24,000		09 OTHER EXPENSES		175,600
		Contribution to Doctor Services - \$24,000	3.5.3.2	
		Contribution to Public / Batavia Health carpark - \$150,000		
		Waiver of Rates - \$1,600		
24,000	24,000			175,600
		1992 DEPRECIATION - OTHER HEALTH		
0		06 DEPRECIATION		0
0	0			0
		1700 ADMINISTRATION ALLOCATION		
1,400		36 ADMINISTRATION		1,600
		0.10 % of Governance Costs		
1,400	0			1,600
25,400	24,000	Total Operating Expenditure		177,200
Capital Expenditure				
		2534 LAND AND BUILDINGS		
0		99 CAPITAL EXPENDITURE		0
0	0			0
0	0	Total Capital Expenditure		0

Program 7 - Budget Summary
For the year ending 30 June 2017
MATERNAL AND INFANT HEALTH

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1062 <u>CONTRIBUTIONS AND DONATIONS</u>		
0		09 OTHER EXPENSES		0
<u>0</u>	<u>0</u>			<u>0</u>
		1100 <u>ADMINISTRATION ALLOCATION</u>		
0		36 ADMINISTRATION		0
		<i>0.0 % of Governance Costs</i>		
<u>0</u>	<u>0</u>			<u>0</u>
0	0	Total Operating Expenditure		0

Program 8 - Budget Summary

For the year ending 30 June 2017

OTHER EDUCATION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1002 OTHER EDUCATION EXPENSES		
8,200		09 OTHER EXPENSES		8,200
		Chaplaincy - \$5,000		
		Vocational Education Awards - \$200		
		Geraldton University Scholarship - \$3,000	1.6.2.1	
8,200	3,050			8,200
		1012 RESOURCE CENTRE		
1,700		01 EMPLOYEE COSTS		3,700
		Operations		
1,400		30 LABOUR OVERHEADS		4,500
		Operations		
600		02 MATERIALS AND CONTRACTS		1,300
		Sundry		
4,100		03 UTILITY CHARGES		4,600
		Electricity - \$3,100		
		Water - \$1,500		
1,200		04 INSURANCE		1,100
0		09 OTHER EXPENSES		0
300		31 INT PLANT HIRE		300
200		33 PLANT DEPRECIATION		200
0		36 ADMINISTRATION		0
9,500	8,009			15,700
		1000 ADMIN ALLOC OTHER EDUCATION		
700		36 ADMINISTRATION		800
		0.05 % of Governance Costs		
700	658			800
		7912 DEPRECIATION OTHER EDUCATION		
12,200		06 DEPRECIATION		5,400
12,200	5,395			5,400
30,600	17,113	Total Operating Expenditure		30,100

Program 8 - Budget Summary

For the year ending 30 June 2017

OTHER EDUCATION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		1013 <u>LEASE - RESOURCE CENTRE</u>		
8,700		15 INCOME FROM PROPERTY		9,000
		<i>Resource Centre - \$9,000</i>		
<u>8,700</u>	<u>8,060</u>			<u>9,000</u>
		1023 <u>REIMBURSEMENTS</u>		
4,100		20 REIMBURSEMENTS		4,600
		<i>Resource Centre - \$4,600</i>		
<u>4,100</u>	<u>4,184</u>			<u>4,600</u>
12,800	12,244	Total Operating Income		13,600

Program 8 - Budget Summary

For the year ending 30 June 2017

CARE OF FAMILIES & CHILDREN

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1052 <u>PLAYGROUP CENTRE</u>		
1,800		01 EMPLOYEE COSTS		0
1,500		30 LABOUR OVERHEADS		0
3,000		02 MATERIALS AND CONTRACTS <i>Sundry</i>		1,300
2,200		03 UTILITY CHARGES <i>Electricity - \$1,000</i> <i>Water - \$600</i>		1,600
800		04 INSURANCE		700
9,300	3,360			3,600
		1200 <u>ADMIN ALLOC CARE OF FAMILY & CHILDREN</u>		
1,400		36 ADMINISTRATION <i>0.10 % of Governance Costs</i>		1,600
1,400	1,316			1,600
		7922 <u>DEPRECIATION CARE OF FAMILIES & CHILDREN</u>		
8,300		06 DEPRECIATION		3,800
8,300	3,827			3,800
19,000	8,504	Total Operating Expenditure		9,000
Operating Income				
		1053 <u>LEASE - PLAYGROUP CENTRE</u>		
1,100		15 INCOME FROM PROPERTY		1,100
1,100	1,081			1,100
		1063 <u>REIMBURSEMENTS</u>		
2,200		20 REIMBURSEMENTS <i>Playgroup Water & Power - \$1,600</i>		1,600
2,200	1,573			1,600
3,300	2,654	Total Operating Income		2,700

Program 8 - Budget Summary
For the year ending 30 June 2017
AGED & DISABLED - SENIOR CITIZENS CENTRES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		2462 AUTUMN CENTRE MAINTENANCE		
200		01 EMPLOYEE COSTS		0
200		30 LABOUR OVERHEADS		0
100		02 MATERIALS AND CONTRACTS		1,900
700		03 UTILITY CHARGES <i>Water - \$300</i>		300
400		04 INSURANCE		400
<u>1,600</u>	<u>2,548</u>			<u>2,600</u>
		1102 SENIOR PLANNING & EVENTS EXPENSES		
0		01 EMPLOYEE COSTS <i>Manager</i>		1,500
56,000		02 MATERIALS AND CONTRACTS <i>Community Housing Analysis - \$35,000</i>		35,000
2,000		09 OTHER EXPENSES <i>Seniors Week - \$2,000 (CDP 4.1)</i>	3.6.5.1	2,000
<u>58,000</u>	<u>16,086</u>			<u>38,500</u>
		1300 ADMIN ALLOC SENIOR CITIZENS		
2,100		36 ADMINISTRATION <i>0.15 % of Governance Costs</i>		2,400
<u>2,100</u>	<u>1,975</u>			<u>2,400</u>
		7932 DEPRECIATION SENIOR CITIZEN CENTRES		
20,100		06 DEPRECIATION		7,900
<u>20,100</u>	<u>7,910</u>			<u>7,900</u>
81,800	28,519	Total Operating Expenditure		51,400
Operating Income				
		1093 REIMBURSEMENTS		
0		20 REIMBURSEMENTS		300
<u>0</u>	<u>1,187</u>			<u>300</u>
		1103 GRANT FUNDS		
0		19 GRANTS OPERATING		0
<u>0</u>	<u>0</u>			<u>0</u>
0	1,187	Total Operating Income		300

Program 9 - Budget Summary

For the year ending 30 June 2017

OTHER HOUSING

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		2522 THE VILLAGE UNITS MAINTENANCE		
43,600		01 EMPLOYEE COSTS		45,200
		<i>Manager - \$30,400</i>		
		<i>Operations - \$14,800</i>		
13,900		30 LABOUR OVERHEADS		18,100
		<i>Operations</i>		
130,500		02 MATERIALS AND CONTRACTS		156,800
		<i>General Maintenance - \$90,000</i>		
		<i>Plumbing Repairs - \$15,000</i>		
		<i>Electrical Repairs - \$18,000</i>		
		<i>Pest Control - \$4,500</i>		
		<i>Painting - \$18,000</i>		
		<i>Mobile Phone - \$1,300</i>		
		<i>Sundry - \$10,000</i>		
23,300		03 UTILITY CHARGES		23,500
		<i>Water - \$21,500</i>		
		<i>Electricity - \$2,000</i>		
13,600		04 INSURANCE		12,700
84,500		09 OTHER EXPENDITURE		84,500
		<i>Administration Fee - \$25,000</i>		
		<i>Lease Costs - \$6,000</i>		
		<i>Rates & Rubbish - \$40,000</i>		
		<i>Centrepay Fees - \$1,500</i>		
		<i>Property Inspections - \$5,000</i>		
		<i>Management Costs - \$6,000</i>		
		<i>Other - \$1,000</i>		
1,000		31 INT PLANT HIRE		1,000
600		33 PLANT DEPRECIATION		600
0		36 ADMINISTRATION		0
<u>311,000</u>	<u>292,833</u>			<u>342,400</u>

Program 9 - Budget Summary

For the year ending 30 June 2017

OTHER HOUSING

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		7152 KENNEDY HEIGHTS RESIDENCE		
700		01 EMPLOYEE COSTS <i>Operations</i>		2,500
600		30 LABOUR OVERHEAD <i>Operations</i>		3,100
1,500		02 MATERIALS AND CONTRACTS <i>Install Security Screens - \$6,500</i> <i>Sundry - \$1,500</i>		8,000
3,500		03 UTILITY CHARGES <i>Electricity - \$300</i> <i>Water Consumption - \$1,000</i> <i>Gas Rental - \$100</i>		1,400
800		04 INSURANCE		700
400		31 INT PLANT HIRE		400
200		33 PLANT DEPRECIATION		200
0		36 ADMINISTRATION		0
7,700	3,858			16,300
		7252 KENNEDY HEIGHTS DUPLEX		
500		01 EMPLOYEE COSTS		0
400		30 LABOUR OVERHEAD		0
2,000		02 MATERIALS AND CONTRACTS <i>Install Security Screens - \$4,900</i> <i>Sundry - \$1,500</i>		6,400
3,000		03 UTILITY CHARGES <i>Water - \$3,600</i> <i>Gas - \$100</i>		3,700
1,000		04 INSURANCE		1,000
0		31 INT PLANT HIRE		0
0		33 PLANT DEPRECIATION		0
6,900	11,494			11,100
		7172 DEPRECIATION - HOUSING		
134,300		06 DEPRECIATION		77,900
134,300	77,898			77,900
		8062 ADMINISTRATION ALLOCATION		
25,400		36 ADMINISTRATION <i>1.77 % of Governance Costs</i>		28,300
25,400	23,302			28,300
485,300	409,385	Total Operating Expenditure		476,000

Program 9 - Budget Summary

For the year ending 30 June 2017

OTHER HOUSING

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		2543 <u>APU CHARGES</u>		
311,000		15 INCOME FROM PROPERTY		342,400
		<i>Rentals</i>		
<u>311,000</u>	<u>255,725</u>			<u>342,400</u>
		2553 <u>CHARGES - OTHER HOUSING</u>		
37,200		15 INCOME FROM PROPERTY		37,200
		<i>The Village Lease - \$6,000</i>		
		<i>Unit A Rental - \$15,600</i>		
		<i>Unit B Rental - \$15,600</i>		
<u>37,200</u>	<u>37,200</u>			<u>37,200</u>
		2563 <u>GRANTS - HOUSING</u>		
0		18 GRANTS NON OPERATING		0
<u>0</u>	<u>0</u>			<u>0</u>
		2603 <u>REIMBURSEMENTS - OTHER HOUSING</u>		
1,500		20 REIMBURSEMENTS		3,600
		<i>Tenants Water - \$3,600</i>		
<u>1,500</u>	<u>2,751</u>			<u>3,600</u>
349,700	295,676	Total Operating Income		383,200

Program 9 - Budget Summary

For the year ending 30 June 2017

OTHER HOUSING

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		2574 <u>LAND AND BUILDINGS</u>		
0		99 CAPITAL EXPENDITURE		0
<u>0</u>	<u>0</u>			<u>0</u>
		2564 <u>FURNITURE AND EQUIPMENT</u>		
0		99 CAPITAL EXPENDITURE		0
<u>0</u>	<u>0</u>			<u>0</u>
0	0	Total Capital Expenditure		0

Program 10 - Budget Summary

For the year ending 30 June 2017

SANITATION - HOUSEHOLD

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1762 DOMESTIC REFUSE COLLECT		
200		01 EMPLOYEE COSTS		2,400
		<i>Bulk Rubbish Collect - Operations</i>		
200		30 LABOUR OVERHEAD		2,900
224,200		02 MATERIALS AND CONTRACTS		240,800
		<i>240ltrs Carts - \$144,500</i>		
		<i>Tipping Fees - Meru - \$96,300</i>		
<u>224,600</u>	<u>185,995</u>			<u>246,100</u>
		1772 TRANSFER STATION MAINTENANCE		
7,000		01 EMPLOYEE COSTS		4,900
		<i>Manager - \$2,700</i>		
		<i>Operations - \$2,200</i>		
1,800		30 LABOUR OVERHEAD		2,700
239,700		02 MATERIALS AND CONTRACTS		267,100
		<i>Tip Management - \$89,600</i>		
		<i>Tip Maintenance - \$47,400</i>		
		<i>Transfer Station Skip Bins - \$41,300</i>		
		<i>Tipping Fees - Meru - \$30,800</i>		
		<i>General Cleanup - \$15,000</i>		
		<i>Green Waste Mulching - \$25,000</i>		
		<i>Oil Disposal - \$1,000</i>		
		<i>Annual Licence - \$1,000</i>		
		<i>Repair Liquid Waste Trench (1) - \$10,000</i>		
		<i>Repair Donga Roof & Floor - \$4,000</i>		
		<i>Sundry - \$2,000</i>		
0		03 UTILITY CHARGES		2,000
		<i>Electricity - \$2,000</i>		
700		04 INSURANCE		700
1,000		31 INT PLANT HIRE		500
700		33 PLANT DEPRECIATION		300
<u>250,900</u>	<u>234,179</u>			<u>278,200</u>
		1782 OTHER REFUSE EXPENSE		
3,000		02 MATERIALS AND CONTRACTS		3,000
		<i>- Recycling Expenses</i>	2.3.7.1	
<u>3,000</u>	<u>2,877</u>			<u>3,000</u>

Program 10 - Budget Summary

For the year ending 30 June 2017

SANITATION - HOUSEHOLD

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		1912 PURCHASE OF BINS		
5,000		02 MATERIALS AND CONTRACTS		5,000
5,000	4,980			5,000
		2500 ADMINISTRATION ALLOCATION		
38,300		36 ADMINISTRATION		42,700
		2.67 % of Governance Costs		
38,300	35,150			42,700
521,800	463,182	Total Operating Expenditure		575,000
Operating Income				
		1803 CHARGES - REFUSE REMOVAL		
409,800		14 FEES AND CHARGES		429,300
409,800	413,094			429,300
		1943 SALE OF BINS		
5,000		14 FEES AND CHARGES		5,000
5,000	4,103			5,000
		1573 INCOME FROM RECYCLING		
2,000		14 FEES AND CHARGES		2,000
		- Paper, cardboard, scrap metal		
2,000	8,402			2,000
416,800	425,599	Total Operating Income		436,300

Program 10 - Budget Summary

For the year ending 30 June 2017

OTHER SANITATION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1852 TIDY TOWNS EXPENDITURE		
9,400		01 EMPLOYEE COSTS		5,400
		<i>Managers allocation</i>		
1,500		02 MATERIALS AND CONTRACTS		1,500
10,900	11,607			6,900
		1862 COLLECTIONS COMM, INDUST		
160,000		02 MATERIALS AND CONTRACTS		136,700
		<i>240ltrs Carts - \$13,100</i>		
		<i>1.5 m3 Bins - \$28,600</i>		
		<i>3.0 m3 Bins - \$30,800</i>		
		<i>Tipping Fees - Meru - \$64,200</i>		
160,000	126,149			136,700
		1882 COLLECTION - COMMUNITY SERVICES AND FACILITIES		
52,700		02 MATERIALS AND CONTRACTS		56,500
		<i>Collection of Community Rubbish Bins</i>		
		<i>240ltrs Carts - \$10,700</i>		
		<i>1.5 m3 Bins - \$2,100</i>		
		<i>3.0 m3 Bins - \$26,800</i>		
		<i>Tipping Fees - Meru - \$12,400</i>		
		<i>Bin Cleaning - \$4,500</i>		
52,700	34,302			56,500
		1892 COLLECTION - FISHERMAN HARBOUR		
20,200		02 MATERIALS AND CONTRACTS		18,800
		<i>Collection of Port Denison Harbour Rubbish</i>		
20,200	12,860			18,800
		1922 DEPRECIATION - SANITATION OTHER		
1,400		06 DEPRECIATION		3,100
1,400	2,143			3,100
		2600 ADMINISTRATION ALLOCATION		
38,300		36 ADMINISTRATION		42,700
		<i>2.67 % of Governance Costs</i>		
38,300	35,150			42,700
283,500	222,212	Total Operating Expenditure		264,700

Program 10 - Budget Summary

For the year ending 30 June 2017

OTHER SANITATION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		1853 TIDY TOWNS INCOME		
0		23 CONTRIBUTIONS		0
0	350			0
		1913 REFUSE SITE CHARGE		
60,000		14 FEES AND CHARGES		60,000
60,000	55,188			60,000
		1923 CHARGES - COMMERCIAL COLLECTION		
213,100		14 FEES AND CHARGES		215,100
		<i>Collection of Commercial Rubbish Bins</i>		
213,100	216,407			215,100
		1933 REFUSE FEES - P/D HARBOUR		
20,200		14 FEES AND CHARGES		20,000
		<i>Collection of Professional Fisherman's Refuse</i>		
20,200	20,000			20,000
293,300	291,945	Total Operating Income		295,100
Capital Expenditure				
		1934 PLANT AND EQUIPMENT		
0		99 CAPITAL EXPENDITURE		0
0	0			0
		1944 LAND AND BUILDINGS		
25,000		99 CAPITAL EXPENDITURE		8,500
		<i>External Security Sensor Lights - \$4,500</i>		
		<i>Retaining Wall - Matress Bin - \$4,000</i>		
25,000	23,100			8,500
25,000	23,100	Total Capital Expenditure		8,500

Program 10 - Budget Summary

For the year ending 30 June 2017

PROTECTION OF ENVIRONMENT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1942 ENVIRONMENTAL PROTECTION		
0		01 EMPLOYEE COSTS <i>Managers allocation</i>		2,700
5,000		02 MATERIALS AND CONTRACTS <i>Support Environmental Projects</i>	2.2.3.1	0
<u>5,000</u>	<u>0</u>			<u>2,700</u>
		2800 ADMINISTRATION ALLOCATION		
3,600		36 ADMINISTRATION <i>% of Governance Costs</i>		3,700
<u>3,600</u>	<u>3,561</u>			<u>3,700</u>
8,600	3,561	Total Operating Expenditure		6,400

Program 10 - Budget Summary

For the year ending 30 June 2017

TOWN PLANNING AND REGIONAL DEVELOPMENT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		2112 SALARIES - TOWN PLANNING		
184,800		01 EMPLOYEE COSTS		170,900
184,800	175,028			170,900
		2132 SUPERANNUATION - T/P		
17,900		01 EMPLOYEE COSTS		19,100
17,900	17,453			19,100
		7052 ACCRUED LONG SERVICE LEAVE		
5,600		01 EMPLOYEE COSTS		5,100
5,600	4,981			5,100
		7062 ACCRUED ANNUAL LEAVE		
100		01 EMPLOYEE COSTS		100
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>		
100	610			100
		2152 ADVERTISING		
4,000		09 OTHER EXPENDITURE		6,000
		<i>Town Planning Advertising</i>		
4,000	6,430			6,000
		2182 PROFESSIONAL DEVELOPMENT		
9,500		01 EMPLOYEE COSTS		20,500
		<i>Organisational Training - \$1,300</i>		
		<i>Conferences & Course Costs - \$19,200</i>		
9,500	21,944			20,500
		2192 CONSULTANT FEES		
127,500		02 MATERIALS AND CONTRACTS		215,100
		<i>Review Local Planning Strategy - \$28,100</i>	1.1.3.1	
		<i>Local Planning Scheme Review - \$60,000</i>		
		<i>Springfield Structure Plan - \$60,000</i>		
		<i>Industrial Land Supply Analysis - \$60,000</i>		
		<i>Scheme Amendments - \$4,000</i>		
		<i>Sundry - \$3,000</i>		
127,500	19,861			215,100

Program 10 - Budget Summary

For the year ending 30 June 2017

TOWN PLANNING AND REGIONAL DEVELOPMENT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		2202 OTHER EXP - TOWN PLANNING		
0		01 EMPLOYEE COSTS		4,100
		<i>Workers Compensation</i>		
4,500		02 MATERIALS AND CONTRACTS		9,300
		<i>WALGA Environmental Planning Tool - \$2,000</i>		
		<i>Landgate SLIP Licence - \$2,000</i>		
		<i>Contracts Monitor Annual Fee - \$1,000</i>		
		<i>Telephone Charges - \$1,300</i>		
		<i>Sundry - \$3,000</i>		
4,400		04 INSURANCE		0
1,100		03 UTILITY CHARGES		0
7,000		09 OTHER EXPENSES		9,000
		<i>Legal Expenses - \$4,000</i>		
		<i>Valuations - \$4,000</i>		
		<i>Sundry - \$1,000</i>		
17,000	20,525			22,400
		2222 TPC VEHICLE COSTS		
2,500		31 INT PLANT HIRE		4,100
		<i>Manager Vehicle - \$2,700</i>		
		<i>Regulatory Vehicle (1/3) - \$1,400</i>		
2,500	3,773			4,100
		2252 LONG SERVICE LEAVE		
0		01 EMPLOYEE COSTS		0
0	10,193			0
		2382 FRINGE BENEFITS TAX		
4,800		01 EMPLOYEE COSTS		7,000
4,800	7,051			7,000
		7022 LOSS ON SALE OF ASSET		
0		07 LOSS ON SALE		4,000
0	0			4,000

Program 10 - Budget Summary

For the year ending 30 June 2017

TOWN PLANNING AND REGIONAL DEVELOPMENT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		3000 ADMIN ALLOC TOWN PLAN		
73,700		36 ADMINISTRATION		82,300
		5.14 % of Governance Costs		
<u>73,700</u>	<u>67,668</u>			<u>82,300</u>
		7042 DEPRECIATION - TOWN PLANNING		
8,900		06 DEPRECIATION		6,600
<u>8,900</u>	<u>8,525</u>			<u>6,600</u>
456,300	364,043	Total Operating Expenditure		563,200

Program 10 - Budget Summary

For the year ending 30 June 2017

TOWN PLANNING AND REGIONAL DEVELOPMENT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		2223 REIMBURSEMENTS		
15,600		15 INCOME FROM PROPERTY		0
15,600	14,400			0
		2233 CHARGES - OTHER TOWN PLANNING		
4,000		14 FEES AND CHARGES		4,000
4,000	3,734			4,000
		2263 HOME OCCUPATION FEES		
1,000		14 FEES AND CHARGES		1,000
1,000	1,247	<i>Home Occupation fees</i>		1,000
		2273 STATUTORY TPL FEES (GST FREE)		
20,000		14 FEES AND CHARGES		25,000
20,000	48,975			25,000
		8603 GRANT FUNDS		
0		19 OPERATING GRANT		0
0	180,000			0
		8903 RESTRICTED - P.O.S. CONTRIBUTIONS		
0		23 CONTRIBUTIONS		0
0	0			0
		3203 PROFIT ON SALE OF ASSET		
0		22 PROFIT ON SALE		0
0	0			0
40,600	248,356	Total Operating Income		30,000
Capital Expenditure				
		2264 FURNITURE AND EQUIPMENT		
7,900		99 CAPITAL EXPENDITURE		0
7,900	6,035			0
		2274 PLANT AND EQUIPMENT	4.2.2.3	
0		99 CAPITAL EXPENDITURE		34,000
0	0	<i>Manager Regulatory Services</i>		34,000
7,900	6,035	Total Capital Expenditure		34,000

Program 10 - Budget Summary

For the year ending 30 June 2017

OTHER COMMUNITY AMENITIES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		2302 CEMETERY MAINTENANCE		
7,500		01 EMPLOYEE COSTS <i>Operations</i>		6,100
6,300		30 LABOUR OVERHEADS <i>Operations</i>		7,400
4,500		02 MATERIALS AND CONTRACTS <i>Contract Digging - \$1,000</i> <i>Plaques - \$1,500</i> <i>Sundry - \$4,500</i>		7,000
1,300		03 UTILITY CHARGES <i>Water - \$500</i>		500
100		04 INSURANCE		100
0		31 INT PLANT HIRE		1,900
0		33 PLANT DEPRECIATION		800
<u>19,700</u>	<u>20,328</u>			<u>23,800</u>
		2322 PUBLIC CONVENIENCES		
2,900		01 EMPLOYEE COSTS <i>Operations</i>		2,400
2,500		30 LABOUR OVERHEADS <i>Operations</i>		2,900
40,900		02 MATERIALS, CONTRACTS <i>Cleaning - \$26,100</i> <i>Sundry - \$6,500</i>		32,600
8,500		03 UTILITY CHARGES <i>Water Charges - \$5,600</i> <i>Electricity - \$3,500</i>		9,100
1,200		04 INSURANCE		800
0		09 OTHER EXPENDITURE		0
300		31 INT PLANT HIRE		300
100		33 PLANT DEPRECIATION		200
<u>56,400</u>	<u>48,195</u>			<u>48,300</u>

Program 10 - Budget Summary

For the year ending 30 June 2017

OTHER COMMUNITY AMENITIES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		3100 <u>ADMINISTRATION ALLOCATION</u>		
9,500		36 ADMINISTRATION		10,600
		<i>0.66 % of Governance Costs</i>		
9,500	8,689			10,600
		7122 <u>DEPRECIATION</u>		
2,500		06 DEPRECIATION		4,700
2,500	4,738			4,700
88,100	81,950	Total Operating Expenditure		87,400

Program 10 - Budget Summary

For the year ending 30 June 2017

OTHER COMMUNITY AMENITIES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		2363 CEMETERY FEES		
6,000		14 FEES AND CHARGES		7,000
6,000	8,829			7,000
		2663 GRANTS		
0		18 GRANTS - NON OPERATING		0
0	0			0
		2863 SUNDRY INCOME		
5,700		21 OTHER INCOME		5,700
5,700	4,500			5,700
11,700	13,329	Total Operating Income		12,700
Capital Expenditure				
		2634 LAND AND BUILDINGS		
0		99 CAPITAL EXPENDITURE		0
0	0			0
		2364 PLANT AND EQUIPMENT		
0		99 CAPITAL EXPENDITURE		2,200
0	0	<i>Aluminium Shoring Equipment</i>		2,200
		2644 INFRASTRUCTURE ASSETS		
		<i>Revitalisation of Cemetery</i>		
0		99 CAPITAL EXPENDITURE		0
2,600		01 EMPLOYEE COSTS		0
2,200		30 LABOUR OVERHEAD		0
15,000		02 MATERIALS AND CONTRACTS		8,700
19,800	4,690			8,700
19,800	4,690	Total Capital Expenditure		10,900

Program 10 - Budget Summary
For the year ending 30 June 2017
COMMUNITY AMENITIES - SEWERAGE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		2700 ADMIN ALLOC SEWERAGE		
6,300		36 ADMINISTRATION		7,000
		<i>0.44 % of Governance Costs</i>		
<u>6,300</u>	<u>5,793</u>			<u>7,000</u>
		2622 SEWERAGE - OTHER EXPENSES		
0		09 OTHER EXPENSES		0
<u>0</u>	<u>0</u>			<u>0</u>
6,300	5,793	Total Operating Expenditure		7,000
Operating Income				
		1983 SEPTIC TANK APPLICATION FEES		
1,500		14 FEES AND CHARGES		1,500
<u>1,500</u>	<u>2,006</u>			<u>1,500</u>
		1993 SEPTIC TANK INSPECTION FEES		
1,500		14 FEES AND CHARGES		1,500
<u>1,500</u>	<u>1,716</u>			<u>1,500</u>
3,000	3,722	Total Operating Income		3,000

Program 11 - Budget Summary
For the year ending 30 June 2017
PUBLIC HALLS AND CIVIC CENTRES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		2412 DONGARA PUBLIC HALL		
100		01 EMPLOYEE COSTS		0
100		30 LABOUR OVERHEADS		0
900		02 MATERIALS AND CONTRACTS <i>Cleaning - \$500</i> <i>Major Maintenance - \$23,000</i> <i>Sundry - \$600</i>		24,100
300		03 UTILITY CHARGES <i>Electricity - \$500</i>		500
900		04 INSURANCE <i>Property Risks</i>		900
0		09 OTHER EXPENSES		0
<u>2,300</u>	<u>1,456</u>			<u>25,500</u>
		2432 COMMUNITY CENTRE <i>(Includes Pottery, Rag Office)</i>		
500		01 EMPLOYEE COSTS		0
400		30 LABOUR OVERHEADS		0
3,200		02 MATERIALS AND CONTRACTS <i>Rubbish Collection - \$2,200</i> <i>Sundry Repairs - \$1,400</i>		3,600
4,400		03 UTILITY CHARGES <i>Electricity - \$3,000</i> <i>Water - \$2,000</i>		5,000
1,100		04 INSURANCE		1,100
<u>9,600</u>	<u>11,568</u>			<u>9,700</u>

Program 11 - Budget Summary
For the year ending 30 June 2017
PUBLIC HALLS AND CIVIC CENTRES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		2442 CHARITIES BUILDING		
1,400		01 EMPLOYEE COSTS <i>Operations</i>		2,800
1,200		30 LABOUR OVERHEADS <i>Operations</i>		3,400
600		02 MATERIALS AND CONTRACTS <i>Sundry</i>		1,900
3,200		03 UTILITY CHARGES <i>Electricity - \$3,300</i> <i>Water - \$1,900</i>		5,200
1,500		04 INSURANCE		1,400
0		09 OTHER EXPENSES		0
300		31 INT PLANT HIRE		300
200		33 PLANT DEPRECIATION		200
<u>8,400</u>	<u>12,563</u>			<u>15,200</u>
		2452 BOND REFUND - MISC		
3,000		09 OTHER EXPENSES <i>Provision for the refund of bonds</i>		2,000
<u>3,000</u>	<u>2,452</u>			<u>2,000</u>
		2482 RSL SITE - WALDECK ST		
800		04 INSURANCE		700
<u>800</u>	<u>1,092</u>			<u>700</u>

Program 11 - Budget Summary
For the year ending 30 June 2017
PUBLIC HALLS AND CIVIC CENTRES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		2492 <u>HALLS - DEBTORS WRITTEN OFF</u>		
0		09 OTHER EXPENSES		0
<u>0</u>	<u>0</u>			<u>0</u>
		3200 <u>ADMINISTRATION ALLOCATION</u>		
14,300		36 ADMINISTRATION		16,000
		<i>1.00 % of Governance Costs</i>		
<u>14,300</u>	<u>13,165</u>			<u>16,000</u>
		6932 <u>DEPN HALLS</u>		
84,300		06 DEPRECIATION		31,400
<u>84,300</u>	<u>31,434</u>			<u>31,400</u>
122,700	73,729	Total Operating Expenditure		100,500

Program 11 - Budget Summary
For the year ending 30 June 2017
PUBLIC HALLS AND CIVIC CENTRES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
1,800		2443 CHARGES - HALL HIRE		
		14 FEES AND CHARGES		2,000
		<i>Tables and Chairs</i>		
		<i>Fishermans Hall</i>		
1,800	3,433			2,000
		2453 REIMBURSEMENTS		
4,500		20 REIMBURSEMENTS		6,600
		<i>Charities Water & Power - \$5,200</i>		
		<i>South Beach Kiosk - \$1,400</i>		
4,500	5,628			6,600
		2463 LEASE - COMMUNITY CENTRE		
600		15 INCOME FROM PROPERTY		700
		<i>Dongara Pottery Club - \$700</i>		
600	639			700
		2473 OTHER PROPERTY LEASES		
9,700		15 INCOME FROM PROPERTY		13,100
		<i>Charities Group - \$8,200</i>		
		<i>South Beach Kiosk - \$4,900</i>		
9,700	9,450			13,100
		2493 SUNDRY INCOME - HALLS		
0		20 REIMBURSEMENTS		0
0	0			0
		2203 BONDS - HALL HIRE		
3,000		14 FEES AND CHARGES		2,000
		<i>Bonds collected on behalf of hall users</i>		
3,000	2,452			2,000
19,600	21,602	Total Operating Income		24,400

Program 11 - Budget Summary
For the year ending 30 June 2017
PUBLIC HALLS AND CIVIC CENTRES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		2404 <u>LAND AND BUILDINGS</u>		
0		99 CAPITAL EXPENDITURE		20,000
		<i>Retaining Wall - RSL</i>		
<u>0</u>	<u>0</u>			<u>20,000</u>
		2604 <u>FURNITURE AND EQUIPMENT</u>		
0		99 CAPITAL EXPENDITURE		0
<u>0</u>	<u>0</u>			<u>0</u>
0	0	Total Capital Expenditure		20,000

Program 11 - Budget Summary

For the year ending 30 June 2017
SWIMMING AREAS AND BEACHES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		3402 FORESHORE		
30,400		01 EMPLOYEE COSTS <i>Operations</i>		15,100
25,900		30 LABOUR OVERHEAD <i>Operations</i>		18,400
41,600		02 MATERIALS AND CONTRACTS <i>Reticulation parts - \$2,000</i> <i>Fertiliser - \$1,200</i> <i>Plants - \$500</i> <i>Cleaning - \$24,000</i> <i>Refuse Removal - \$20,000</i> <i>Tree Pruning - \$4,000</i> <i>Shade Sails Winter Storage - \$700</i> <i>Sundry - \$2,000</i> <i>Building Repair Materials - \$10,000</i> <i>Consultancy - Business Case Submission - \$50,000</i>		114,400
43,900		03 UTILITY CHARGES <i>Electricity - \$5,000</i> <i>Water - \$51,000</i>		56,000
2,000		04 INSURANCE		2,200
5,800		31 INT PLANT HIRE		12,000
4,300		33 INT PLANT DEPRECIATION		7,200
153,900	167,795			225,300
		3412 OTHER SWIM AREA AND BEACHES <i>Includes Sand Replenishment at Beaches</i>		
11,400		01 EMPLOYEE COSTS		7,400
9,700		30 LABOUR OVERHEADS		9,000
9,800		02 MATERIALS AND CONTRACTS <i>Refuse Removal - Seven Mile - \$11,300</i> <i>Sundry - \$1,000</i>		12,300
5,000		31 INT PLANT HIRE		3,000
3,500		33 PLANT DEPRECIATION		2,500
39,400	14,702			34,200

Program 11 - Budget Summary

For the year ending 30 June 2017
SWIMMING AREAS AND BEACHES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		3422 LIONS CLUB DEVELOPMENTS		
500		02 MATERIALS AND CONTRACTS		500
		<i>Contribution to Lions Club Projects</i>		
500	0			500
		3432 COASTAL SQUATTERS SHACKS		
7,400		01 EMPLOYEE COSTS		18,900
		<i>Manager - \$4,300</i>		
		<i>Operations - \$700</i>		
		<i>Ranger - \$13,900</i>		
600		30 LABOUR OVERHEADS		900
10,900		02 MATERIALS AND CONTRACTS		14,400
		<i>Refuse Collection - \$4,400</i>		
		<i>Cleaning Toilets - \$6,800</i>		
		<i>Mobile - \$200</i>		
		<i>Sundry - \$3,000</i>		
300		03 UTILITY CHARGES		0
500		31 INT PLANT HIRE		500
300		33 PLANT DEPRECIATION		300
20,000	27,839			35,000
		3452 TOWNSCAPE - SIGNS		
0		02 MATERIALS AND CONTRACTS		0
0	76			0
		3300 ADMINISTRATION ALLOCATION		
32,200		36 ADMINISTRATION		34,300
		<i>1.00 % of Governance Costs</i>		
32,200	30,971			34,300
		3472 OTHER COASTAL RESERVES		
500		01 EMPLOYEE COSTS		500
		<i>Operations</i>		
400		30 LABOUR OVERHEADS		600
		<i>Operations</i>		
30,500		02 MATERIALS AND CONTRACTS		120,500
		<i>Local Structure Plan for Coastal Shacks - \$120,000</i>		
		<i>Sundry - \$500</i>		
500		31 INT PLANT HIRE		500
200		33 PLANT DEPRECIATION		200
32,100	39,962			122,300

Program 11 - Budget Summary

For the year ending 30 June 2017
SWIMMING AREAS AND BEACHES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		3482 BOAT RAMP MAINTENANCE		
500		01 EMPLOYEE COSTS		0
400		30 LABOUR OVERHEADS		0
8,300		02 MATERIALS AND CONTRACTS <i>Refuse Collection - \$13,200</i> <i>Sundry - \$2,900</i>		16,100
1,200		04 INSURANCE		1,100
10,400	14,384			17,200
		3492 RECREATIONAL JETTY MAINTENANCE		
900		01 EMPLOYEE COSTS		0
800		30 LABOUR OVERHEADS		0
76,000		02 MATERIALS AND CONTRACTS <i>Remedial works - \$60,000</i> <i>Sundry - \$2,700</i>		62,700
1,900		04 INSURANCE		1,700
79,600	78,530			64,400
		3652 DISABLE FISHING PLATFORM MAINTENANCE		
500		01 EMPLOYEE COSTS		0
400		30 LABOUR OVERHEADS		0
200		04 INSURANCE		200
1,000		02 MATERIALS AND CONTRACTS		1,400
2,100	471			1,600
		3442 DEBTORS WRITTEN OFF		
0		09 OTHER EXPENSES		0
0	0			0
		7082 DEPRECIATION		
81,200		06 DEPRECIATION		65,400
81,200	65,011			65,400
451,400	439,740	Total Operating Expenditure		600,200

Program 11 - Budget Summary

For the year ending 30 June 2017
SWIMMING AREAS AND BEACHES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
0		3413 FORESHORE CHARGES		0
		14 FEES AND CHARGES		
0	30			0
30,400		3433 COASTAL SQUATTERS LEASES		34,200
		14 FEES AND CHARGES		
30,400	33,200			34,200
2,800		3443 SUNDRY INCOME - SWIMMING AREAS		2,800
		14 FEES AND CHARGES		
		<i>Rec Jetty Fees - \$2,600</i>		
		<i>Other - \$200</i>		
2,800	8,717			2,800
0		3463 GRANTS - SWIMMING AREAS		142,100
		18 GRANTS NON-OPERATING		
		<i>Stage 3 - Coastal Nodes Project - DRD</i>		
15,000		19 OPERATING GRANT		5,000
		<i>Coastal Adaptation Grant</i>		
15,000	20,000			147,100
48,200	61,947	Total Operating Income		184,100

Program 11 - Budget Summary

For the year ending 30 June 2017
SWIMMING AREAS AND BEACHES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		8014 PLANT AND EQUIPMENT		
0		99 CAPITAL EXPENDITURE		0
0	0			0
		8074 FURNITURE AND EQUIPMENT		
0		99 CAPITAL EXPENDITURE		0
0	0			0
		8064 INFRASTRUCTURE ASSETS		
163,000		99 CAPITAL EXPENDITURE		0
		<i>Playground Wall Southern End of Foreshore- \$4,000</i>		
		<i>Cliff Head Node Development - Stage 3 - \$333,400</i>		
50,000		01 EMPLOYEE COSTS		0
42,500		30 LABOUR OVERHEADS		0
259,800		02 MATERIALS AND CONTRACTS		337,400
38,000		31 INT PLANT HIRE		0
24,300		33 PLANT DEPRECIATION		0
577,600	429,732			337,400
		8054 INFRASTRUCTURE		
		<i>Balustrading - Obelisk - \$12,000</i>		
7,000		01 EMPLOYEE COSTS		0
6,000		30 LABOUR OVERHEADS		0
125,900		02 MATERIALS AND CONTRACTS		12,000
800		31 INT PLANT HIRE		0
500		33 PLANT DEPRECIATION		0
140,200	175,235			12,000
717,800	604,967	Total Capital Expenditure		349,400

Program 11 - Budget Summary

For the year ending 30 June 2017

OTHER RECREATION AND SPORT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		1472 RECREATION - P/D OVAL		
12,100		01 EMPLOYEE COSTS <i>Operations</i>		12,400
10,300		30 LABOUR OVERHEAD <i>Operations</i>		15,100
9,100		02 MATERIALS AND CONTRACTS <i>Fertiliser - \$2,500</i> <i>Reticulation Mtce - \$1,500</i> <i>Sundry - \$2,000</i> <i>Vertimowing and Dethatching - \$4,600</i>		10,600
38,200		03 UTILITY CHARGES <i>Electricity - \$14,900</i> <i>Water - \$30,500</i>		45,400
4,000		31 INT PLANT HIRE		3,000
2,500		33 PLANT DEPRECIATION		2,200
<u>76,200</u>	<u>67,579</u>			<u>88,700</u>
		1482 RECREATION - DONGARA OVAL		
12,800		01 EMPLOYEE COSTS <i>Operations</i>		12,800
10,900		30 LABOUR OVERHEAD <i>Operations</i>		15,600
9,100		02 MATERIALS AND CONTRACTS <i>Fertiliser - \$2,500</i> <i>Reticulation - \$1,500</i> <i>Vertimowing and Dethatching - \$4,600</i> <i>Sundry - \$2,000</i>		10,600
5,400		03 UTILITY CHARGES <i>Electricity - \$4,500</i> <i>Water - \$500</i>		5,000
400		04 INSURANCE		300
4,000		31 INT PLANT HIRE		4,200
2,500		33 PLANT DEPRECIATION		3,000
<u>45,100</u>	<u>38,657</u>			<u>51,500</u>

Program 11 - Budget Summary

For the year ending 30 June 2017
OTHER RECREATION AND SPORT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		2632 RECREATIONAL SERVICES		
51,600		01 EMPLOYEE COSTS		12,400
		<i>Wages & Superannuation</i>		
0		02 MATERIALS AND CONTRACTS		800
		<i>Telephone</i>		
1,000		03 UTILITY CHARGES		0
52,600	49,580			13,200
		2642 PARKS, GARDENS AND RESERVES		
56,300		01 EMPLOYEE COSTS		109,100
		<i>Operations</i>		
47,900		30 LABOUR OVERHEAD		133,100
		<i>Operations</i>		
44,600		02 MATERIALS AND CONTRACTS		50,900
		<i>Fertiliser/Chemicals - \$4,500</i>		
		<i>Reticulation - \$5,000</i>		
		<i>Plants - \$4,000</i>		
		<i>Contract Slashing - \$4,000</i>		
		<i>Playgrounds Mtce - \$2,500</i>		
		<i>Playground Soft Fall (sand) - \$5,000</i>		
		<i>Tree Pruning - \$6,000</i>		
		<i>Shade Sails Winter Storage - \$1,900</i>		
		<i>Green Infrastructure Tree Project Stage 2 - Pt</i>		
		<i>Leander Drive - \$10,000</i>		
		<i>Mobile Phone - \$700</i>		
		<i>Sundry - \$7,300</i>		
35,500		03 UTILITY CHARGES		34,900
		<i>Water - \$31,400</i>		
		<i>Electricity - \$3,500</i>		
800		04 INSURANCE		900
0		09 OTHER EXPENSES		0
31,000		31 INT PLANT HIRE		38,500
23,000		33 PLANT DEPRECIATION		23,000
239,100	280,135			390,400

Program 11 - Budget Summary

For the year ending 30 June 2017
OTHER RECREATION AND SPORT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		2682 RACECOURSE		
400		01 EMPLOYEE COSTS		1,400
300		30 LABOUR OVERHEAD		1,700
500		02 MATERIALS AND CONTRACTS <i>Contract Slashing</i>		500
500		03 UTILITY CHARGES <i>Water</i>		800
300		31 INT PLANT HIRE		300
200		33 PLANT DEPRECIATION		200
2,200	2,784			4,900
		2732 IRWIN REC CENTRE MTCE		
250,000		01 EMPLOYEE COSTS		273,500
		<i>Salaries - \$225,200</i>		
		<i>Superannuation - \$29,200</i>		
		<i>Workers Compensation - \$4,900</i>		
		<i>Organisational Training - \$6,500</i>		
		<i>Training Costs - \$2,500</i>		
		<i>Uniforms - \$900</i>		
		<i>Operations - \$4,300</i>		
7,000		30 LABOUR OVERHEADS <i>Operations</i>		5,200
136,000		02 MATERIALS AND CONTRACTS		86,300
		<i>Centre Operations - \$9,500</i>		
		<i>Centre Mtce & Upgrades - \$25,000</i>		
		<i>Landscaping Materials - \$4,500</i>		
		<i>Kiosk Items - \$13,000</i>		
		<i>Cleaning Materials - \$1,200</i>		
		<i>Sports Equipment - \$5,500</i>		
		<i>Reseal Stadium Floors - \$10,000</i>		
		<i>Programme Annual Fees - \$3,500</i>		
		<i>Shade Sails Winter Storage - \$1,300</i>		
		<i>Function Room Signage - \$1,800</i>		
		<i>Replacement Crockery/Cutlery - \$1,000</i>		
		<i>Occupational Health & Safety - \$1,500</i>		
		<i>Telephone & Internet - \$3,500</i>		
		<i>Advertising - \$2,000</i>		
		<i>Sundry - \$3,000</i>		
38,200		03 UTILITY CHARGES		34,500
		<i>Electricity - \$17,500</i>		
		<i>Gas - \$4,200</i>		
		<i>Water - \$12,800</i>		
36,400		04 INSURANCE		27,500
800		09 OTHER EXPENSES		800
		<i>Bank Fees - \$800</i>		
1,500		31 INT PLANT HIRE		1,000
800		33 PLANT DEPRECIATION		800
470,700	407,741			429,600

Program 11 - Budget Summary

For the year ending 30 June 2017
OTHER RECREATION AND SPORT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		2702 DONGARA PAVILION		
500		01 EMPLOYEE COSTS		0
400		30 LABOUR OVERHEAD		0
12,500		02 MATERIALS AND CONTRACTS <i>Sundry - \$1,400</i> <i>Cleaning - \$9,300</i>		10,700
1,500		03 UTILITY CHARGES <i>Electricity - \$1,200</i> <i>Water - \$800</i>		2,000
1,200		04 INSURANCE <i>Property Risk</i>		1,100
<u>16,100</u>	<u>16,288</u>			<u>13,800</u>
		2712 TENNIS COURTS/CLUBROOMS		
11,500		01 EMPLOYEE COSTS <i>Operations</i>		12,900
9,800		30 LABOUR OVERHEAD <i>Operations</i>		15,700
3,100		02 MATERIALS AND CONTRACTS <i>Fertiliser/Chemicals - \$1,600</i> <i>Reticulation - \$500</i> <i>Sundry - \$1,000</i>		3,100
8,800		03 UTILITY CHARGES <i>Electricity - \$400</i> <i>Water - \$12,700</i>		13,100
0		04 INSURANCE		0
4,400		31 INT PLANT HIRE		4,400
3,300		33 PLANT DEPRECIATION		3,300
<u>40,900</u>	<u>46,110</u>			<u>52,500</u>
		2762 YAC ACTIVITIES - EXPENDITURE		
10,600		02 MATERIALS AND CONTRACTS	3.4.2.1	0
<u>10,600</u>	<u>0</u>			<u>0</u>

Program 11 - Budget Summary

For the year ending 30 June 2017
OTHER RECREATION AND SPORT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		2852 YOUTH SERVICES		
7,800		01 EMPLOYEE COSTS		1,500
2,500		02 MATERIALS AND CONTRACTS		2,000
		<i>Activities (CDP 1.3 & 4.4)</i>		
10,300	5,068			3,500
		2662 COMMUNITY SERVICES		
71,400		01 EMPLOYEE COSTS		77,600
		<i>Salaries - \$60,300</i>		
		<i>Superannuation - \$10,200</i>		
		<i>Workers Compensation - \$2,200</i>		
		<i>Uniform - \$400</i>		
		<i>Training and Devt - \$2,700</i>		
		<i>FBT - \$1,800</i>		
14,000		02 MATERIALS AND CONTRACTS	1.4.1.3	13,700
		<i>Community Group Sessions (CDP 1.4 & 3.3) - \$2,500</i>	3.6.4	
		<i>Facilitate an Art 'Have a Go Day' (CDP 3.3) & Support Men's Health (CDP 4.5) Activities - \$6,000</i>		
		<i>Volunteer Recruitment & Management community training - (CDP 3.5) - \$2,000</i>		
		<i>Telephone Charges - \$1,700</i>		
		<i>Advertising - \$1,500</i>		
1,400		03 UTILITY CHARGES		0
2,200		04 INSURANCE		0
4,500		31 INT PLANT HIRE		4,500
		<i>Vehicle Expenses</i>		
93,500	113,680			95,800
		2722 DRIVE-IN THEATRE		
3,000		01 EMPLOYEE COSTS		3,300
		<i>Operations</i>		
2,500		30 LABOUR OVERHEADS		4,000
		<i>Operations</i>		
800		02 MATERIALS AND CONTRACTS		3,900
		<i>Annual Service & Training - \$2,100</i>		
		<i>Sundry Repairs - \$1,800</i>		
2,700		03 UTILITY CHARGES		1,000
		<i>Electricity - \$700</i>		
		<i>Water - \$300</i>		
1,400		04 INSURANCE		1,300
400		31 INT PLANT HIRE		500
300		33 PLANT DEPRECIATION		300
0		36 ADMINISTRATION		0
11,100	10,911			14,300

Program 11 - Budget Summary

For the year ending 30 June 2017
OTHER RECREATION AND SPORT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		2782 OTHER RECREATIONAL EXPENSES		
		<i>Includes Fisherman's Hall</i>		
500		01 EMPLOYEE COSTS		100
		<i>FBT - \$100</i>		
300		30 LABOUR OVERHEADS		0
1,700		02 MATERIALS AND CONTRACTS		43,700
		<i>Cleaning - \$1,500</i>		
		<i>Skate Park/BMX Precinct Concept Plan - \$40,000</i>	RNA 13	
		<i>Sundry - \$2,200</i>		
300		03 UTILITY CHARGES		300
		<i>Electricity</i>		
6,800		04 INSURANCES		5,300
		<i>Fisherman's Hall - \$1,000</i>		
		<i>Reimbursed by Sporting Clubs - \$4,300</i>		
4,800		09 OTHER EXPENSES		7,300
		<i>DSR Kidsport Vouchers - \$7,300</i>		
0		31 INT PLANT HIRE		0
0		33 PLANT DEPRECIATION		0
14,400	13,216			56,700
		2292 IRWIN RIVER MANAGEMENT		
		<i>Irwin River Trails / Boardwalk</i>		
4,500		01 EMPLOYEE COSTS		2,500
		<i>Operations</i>		
3,800		30 LABOUR OVERHEAD		3,100
		<i>Operations</i>		
2,100		04 INSURANCE		1,400
13,200		02 MATERIALS AND CONTRACTS		103,500
		<i>Repair Materials and Sundry - \$8,500</i>		
		<i>Implement Irwin River Estuary Management Plan - \$20,000</i>	IREMP	
		<i>Irwin Flood Study - \$75,000</i>		
400		31 INT PLANT HIRE		400
200		33 PLANT DEPRECIATION		200
0		36 ADMINISTRATION		0
24,200	6,310			111,100

Program 11 - Budget Summary

For the year ending 30 June 2017
OTHER RECREATION AND SPORT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		2792 INTEREST ON LOANS 90, 91, 93 & 95		
179,500		05 INTEREST PAID		182,700
		<i>Loan 93 Rec Centre - \$182,700</i>		
179,500	200,482			182,700
		2802 DEBTORS/ASSETS WRITTEN OFF		
0		09 OTHER EXPENSES		0
0	0			0
		2832 SURF CLUB DRIVE-IN EXPENSES		
1,500		02 MATERIALS AND CONTRACTS		300
		<i>Courier Costs Reimbursed by SLSC</i>		
1,500	1,181			300
		2892 LOSS ON SALE OF ASSET		
0		07 LOSS ON SALE		20,300
0	0			20,300
		8022 ACCRUED LONG SERVICE LEAVE		
12,800		01 EMPLOYEE COSTS		5,600
		<i>Recreation Centre & Manager Community Services</i>		
12,800	(590)			5,600
		8032 ACCRUED ANNUAL LEAVE		
(2,200)		01 EMPLOYEE COSTS		(3,400)
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>		
(2,200)	(13,313)			(3,400)
		3400 ADMIN ALLOC OTHER SPORT		
103,100		36 ADMINISTRATION ALLOCATION		112,500
		<i>5.32 % of Governance Costs</i>		
103,100	96,746			112,500
		7092 DEPN OTHER SPORT & REC		
550,300		06 DEPRECIATION		394,500
550,300	401,053			394,500
1,952,000	1,743,619	Total Operating Expenditure		2,038,500

Program 11 - Budget Summary

For the year ending 30 June 2017
OTHER RECREATION AND SPORT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		2733 CHARGES - RECREATION CENTRE		
162,700		14 FEES AND CHARGES		160,700
162,700	144,106			160,700
		2713 BONDS - REC CENTRE/OVAL		
0		14 FEES AND CHARGES		0
0	0			0
		2743 CHARGES - DONGARA OVAL		
2,900		14 FEES AND CHARGES		3,500
		<i>Cricket Club - \$600</i>		
		<i>Vets Football Club - \$600</i>		
		<i>Easter Overflow Camping - \$2,000</i>		
		<i>Casual - \$300</i>		
2,900	2,917			3,500
		2753 CHARGES - DENISON OVAL RESERVES		
10,600		14 FEES AND CHARGES		11,100
		<i>Football Clubs - \$6,300</i>		
		<i>Tennis Club - \$4,800</i>		
10,600	10,512			11,100
		2763 YOUTH ACTIVITIES INCOME		
1,000		21 OTHER INCOME		0
1,000	0			0
		2773 CHARGES - PAVILION		
500		14 FEES AND CHARGES		400
		<i>Miscellaneous Hire Fees</i>		
500	417			400
		2783 REIMBURSEMENTS		
7,800		20 REIMBURSEMENTS		4,600
		<i>Bowling Club Insurance - \$4,600</i>		
7,800	7,767			4,600

Program 11 - Budget Summary

For the year ending 30 June 2017

OTHER RECREATION AND SPORT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income (Continued)				
		2793 INTEREST REIMB SELF-SUPPORTING LOANS		
800		17 INTEREST EARNED		500
800	971			500
		2833 SURF CLUB DRIVE-IN INCOME		
0		14 FEES AND CHARGES		0
1,300		15 INCOME FROM PROPERTY <i>Lease</i>		1,300
200		20 REIMBURSEMENTS <i>Reimburse Freight Costs</i>		200
1,000		21 OTHER INCOME		0
2,500	1,124			1,500
		2883 SUNDRY INCOME		
0		20 REIMBURSEMENTS		0
41,100		23 CONTRIBUTIONS		0
41,100	307			0
		2803 GRANT FUNDS		
41,100		18 GRANTS NON-OPERATING		0
0		19 GRANTS OPERATING <i>DSR - Kidsport</i>		7,000
41,100	75,000			7,000
		2893 PROFIT ON ASSET DISPOSAL		
0		22 PROFIT ON SALE		0
0	42			0
271,000	243,163	Total Operating Income		189,300

Program 11 - Budget Summary

For the year ending 30 June 2017

OTHER RECREATION AND SPORT

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		2834 LAND AND BUILDING		
		<i>Tennis Courts - resurfacing 3 courts to artificial & fencing - \$192,900</i>	RNA 11	
		<i>Skate Park/BMX - actions from Concept Plan - \$20,000</i>	RNA 13	
		<i>Irwin Rec 24/7 Gym Access - \$20,000</i>		
150,800		99 CAPITAL EXPENDITURE		232,900
2,600		01 EMPLOYEE COSTS		0
2,200		30 LABOUR OVERHEAD		0
2,000		02 MATERIALS AND CONTRACTS		0
<u>157,600</u>	<u>5,330</u>			<u>232,900</u>
		2844 PURCHASE PLANT AND EQUIPMENT		
0		99 CAPITAL EXPENDITURE		55,700
		<i>High Pressure Water Cleaner - \$2,200</i>		
		<i>Tractor - \$19,500</i>		
		<i>Manager Community Capacity Vehicle - \$34,000</i>		
<u>0</u>	<u>0</u>			<u>55,700</u>
		2854 PURCHASE FURNITURE AND EQUIPMENT		
0		99 CAPITAL EXPENDITURE		49,700
		<i>Gym Cardio Equipment - \$47,000</i>		
		<i>Replace Air Conditioner Ocean Room Kitchen - Rec Centre - \$2,700</i>		
<u>0</u>	<u>9,317</u>			<u>49,700</u>
		2864 INFRASTRUCTURE ASSETS		
16,500		99 CAPITAL EXP		8,000
		<i>Playground Walls - Town Park & Blue Water Gardens - \$8,000</i>		
<u>16,500</u>	<u>0</u>			<u>8,000</u>
		2874 PRINCIPAL - LOANS 90, 91, 93		
1,086,200		99 CAPITAL EXPENDITURE		85,300
		<i>SS Loans - \$1,300</i>		
		<i>Loan 93 - Rec Centre Upgrade - \$84,000</i>		
<u>1,086,200</u>	<u>0</u>			<u>85,300</u>
1,260,300	14,646	Total Capital Expenditure		431,600

Program 11 - Budget Summary

For the year ending 30 June 2017

LIBRARIES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		2902 GENERAL LIBRARY EXPENSES		
3,500		01 EMPLOYEE COSTS		4,000
		<i>Organisational Training - \$1,100</i>		
		<i>Worker Compensation - \$700</i>		
		<i>Conference/Training - \$1,000</i>		
		<i>Memberships - \$500</i>		
		<i>Uniforms - \$600</i>		
		<i>FBT - \$100</i>		
7,100		02 MATERIALS AND CONTRACTS		6,300
		<i>Printing & Stationery - \$2,500</i>		
		<i>Computer Maintenance - \$1,500</i>		
		<i>Regional Activity Plan - \$800</i>		
		<i>Advertising - \$500</i>		
		<i>Sundry - \$1,000</i>		
2,000		04 INSURANCE		0
12,600	8,603			10,300
		2912 LIBRARY SALARIES		
72,000		01 EMPLOYEE COSTS		41,400
72,000	69,966			41,400
		7112 ACCRUED LONG SERVICE LEAVE		
1,900		01 EMPLOYEE COSTS		1,100
1,900	2,153			1,100
		7132 ACCRUED ANNUAL LEAVE		
100		01 EMPLOYEE COSTS		(400)
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>		
100	(958)			(400)
		2932 LIBRARY BUILDING MAINTENANCE		
4,300		01 EMPLOYEE COSTS		2,900
		<i>Operations</i>		
3,600		30 LABOUR OVERHEADS		3,500
		<i>Operations</i>		
12,500		02 MATERIALS AND CONTRACTS		18,300
		<i>Sundry - \$5,500</i>		
		<i>Telephone - \$1,000</i>		
		<i>Occupational Health & Safety - \$1,000</i>		
		<i>Cleaning - \$10,800</i>		
4,600		03 UTILITY CHARGES		3,900
		<i>Electricity - \$2,600</i>		
		<i>Water - \$1,300</i>		
1,400		04 INSURANCE		2,500
500		31 INI PLANT HIRE		500
400		33 PLANT DEPRECIATION		400
27,300	23,122			32,000

Program 11 - Budget Summary

For the year ending 30 June 2017

LIBRARIES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		2942 <u>LIBRARY SUPERANNUATION</u>		
9,600		01 EMPLOYEE COSTS		4,900
9,600	8,964			4,900
		3002 <u>LOST AND DAMAGED BOOKS</u>		
400		02 MATERIALS AND CONTRACTS		200
400	266			200
		3032 <u>DEBTORS WRITTEN OFF</u>		
0		09 OTHER EXPENSES		0
0	0			0
		3500 <u>ADMINISTRATION ALLOCATION</u>		
24,800		36 ADMINISTRATION <i>1.73 % of Governance Costs</i>		27,700
24,800	22,775			27,700
		7102 <u>DEPRECIATION LIBRARIES</u>		
20,500		06 DEPRECIATION		10,900
20,500	10,557			10,900
169,200	145,448	Total Operating Expenditure		128,100
Operating Income				
		2983 <u>REIMBURSEMENT LOST BOOKS</u>		
200		20 REIMBURSEMENTS		200
200	262			200
		3123 <u>OTHER INCOME</u>		
0		14 FEES AND CHARGES		0
0	0			0
200	262	Total Operating Income		200
Capital Expenditure				
		2984 <u>FURNITURE AND EQUIPMENT</u>		
3,600		99 CAPITAL EXPENDITURE <i>Replace Photocopier - \$2,200</i>		2,200
3,600	4,148			2,200
3,600	4,148	Total Capital Expenditure		2,200

Program 11 - Budget Summary
For the year ending 30 June 2017
TELEVISION AND RADIO REBROADCASTING

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		7522 COMMUNICATIONS RECEIVER STATION MTCE		
0		02 MATERIALS AND CONTRACTS		0
200		03 UTILITY CHARGES <i>Electricity</i>		200
400		04 INSURANCE		400
600	605			600
		7000 ADMINISTRATION ALLOCATION		
1,400		36 ADMINISTRATION <i>0.1 % of Governance Costs</i>		1,600
1,400	2,633			1,600
		7532 DEPRECIATION COMMUNICATIONS RECEIVER		
0		06 DEPRECIATION		0
0	0			0
2,000	3,238	Total Operating Expenditure		2,200
Operating Income				
		7523 CONTRIBUTIONS - COMMUNICATIONS RECEIVER		
0		15 INCOME FROM PROPERTY		1,400
0		18 GRANTS - NON OPERATING		0
0		23 CONTRIBUTIONS		0
0	118			1,400
0	118	Total Operating Income		1,400
Capital Expenditure				
		7524 PLANT AND EQUIPMENT		
0		99 CAPITAL EXPENDITURE		0
0	0			0
0	0	Total Capital Expenditure		0

Program 11 - Budget Summary

For the year ending 30 June 2017

HERITAGE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		3312 RUSS COTTAGE		
300		01 EMPLOYEE COSTS		0
300		30 LABOUR OVERHEADS		0
300		02 MATERIALS AND CONTRACTS		600
200		03 UTILITY CHARGES		200
300		04 INSURANCE		300
<u>1,400</u>	<u>775</u>			<u>1,100</u>
		3352 OLD IRWIN SCHOOL		
300		01 EMPLOYEE COSTS		0
300		30 LABOUR OVERHEADS		0
600		02 MATERIALS AND CONTRACTS		3,300
500		04 INSURANCE		500
<u>1,700</u>	<u>1,660</u>			<u>3,800</u>
		3372 OTHER HERITAGE BUILDINGS		
		<i>Includes Denison House & Obelisk</i>		
4,300		01 EMPLOYEE COSTS <i>Operations</i>		3,000
3,700		30 LABOUR OVERHEAD <i>Operations</i>		3,700
3,600		02 MATERIALS AND CONTRACTS		3,400
2,000		03 UTILITY CHARGES <i>Water - \$2,000</i> <i>Electricity - \$700</i>		2,700
1,300		04 INSURANCE		1,400
800		31 INT PLANT HIRE		1,200
600		33 PLANT DEPRECIATION		800
<u>16,300</u>	<u>20,817</u>			<u>16,200</u>

Program 11 - Budget Summary

For the year ending 30 June 2017

HERITAGE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		3342 OLD POLICE STATION MUSEUM		
500		01 EMPLOYEE COSTS		0
400		30 LABOUR OVERHEAD		0
700		02 MATERIALS AND CONTRACTS <i>Sundry</i>		1,000
900		03 UTILITY CHARGES		900
2,100		04 INSURANCE		1,900
500		31 INT PLANT HIRE		0
200		33 PLANT DEPRECIATION		0
5,300	4,566			3,800
		3900 ADMINISTRATION ALLOCATION		
12,200		36 ADMINISTRATION <i>0.6 % of Governance Costs</i>		13,300
12,200	11,460			13,300
		3332 HERITAGE EXPENSES		
9,400		01 EMPLOYEE COSTS		5,400
18,000		02 MATERIALS AND CONTRACTS <i>Contribution to Heritage Advisor - \$12,000</i> <i>Oral History - \$5,000</i> <i>Cultural & Interpretive Signage - \$5,000</i> <i>Sundry - \$500</i>		22,500
27,400	32,296			27,900
		7632 DEPRECIATION HERITAGE		
44,000		06 DEPRECIATION		6,600
44,000	6,600			6,600
108,300	78,174	Total Operating Expenditure		72,700

Program 11 - Budget Summary

For the year ending 30 June 2017

HERITAGE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		3343 <u>SUNDRY INCOME</u>		
300		20 REIMBURSEMENTS		300
6,200		19 OPERATING GRANTS		11,000
		<i>Heritage Advisor - \$6,000</i>		
		<i>Lotterywest Interpretation of Cultural Heritage - \$5,000</i>		
6,500	4,677			11,300
		3353 <u>DENISON HOUSE</u>		
1,200		15 INCOME FROM PROPERTY		1,600
		<i>Lease Art Group, Patchwork & Uncle Ann Writing Group</i>		
1,200	1,243			1,600
7,700	5,920	Total Operating Income		12,900
Capital Expenditure				
		3344 <u>LAND AND BUILDINGS</u>		
0		99 CAPITAL EXPENDITURE		0
1,100		01 EMPLOYEE COSTS		0
900		30 LABOUR OVERHEAD		0
2,000		02 MATERIALS AND CONTRACTS		0
0		31 INT PLANT HIRE		0
0		33 PLANT DEPRECIATION		0
4,000	800			0
4,000	800	Total Capital Expenditure		0

Program 11 - Budget Summary

For the year ending 30 June 2017

OTHER CULTURE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		2822 COMMUNITY EVENTS EXPENSES		
100		01 EMPLOYEE COSTS		1,100
100		30 LABOUR OVERHEAD		1,300
1,000		02 MATERIALS AND CONTRACTS <i>Denison Foreshore Sprint (Road Closure & Rubbish Bin Hire) - \$1,000</i>		1,000
15,500		09 OTHER EXPENSES <i>Australia Day Celebration - \$5,000</i> <i>National Volunteer Week (CDP 3.5) - \$2,000</i> <i>Sundry - \$4,000</i>	3.6.5.1	11,000
50		31 INT PLANT HIRE		100
50		33 PLANT DEPRECIATION		100
16,800	9,684			14,600
		2862 COMMUNITY FESTIVALS EXPENSES	3.6.5.1	
45,000		09 OTHER EXPENSES <i>Dongara Denison Festival - \$45,000</i> <i>Retro Festival - \$53,500</i>		98,500
45,000	37,916			98,500
		2812 COMMUNITY ASSISTANCE SCHEME	3.7.1.1	
47,900		09 OTHER EXPENSES <i>Various Community Projects including:</i> <i>Race Day - \$1,500</i> <i>DDHS Citizenship Award - \$200</i> <i>Constable Care - \$750</i> <i>Police Legacy - \$400</i> <i>DDHS YOFest - \$1,000</i> <i>Easter Art Exhibition - \$500</i> <i>Midwest Academy of Sport - \$1,000</i> <i>Agricultural Societies - \$300</i> <i>(CDP 3.2)</i>		48,400
47,900	20,571			48,400
		3600 ADMINISTRATION ALLOCATION		
2,900		36 ADMINISTRATION <i>0.02 % of Governance Costs</i>		3,200
2,900	2,633			3,200
112,600	70,803	Total Operating Expenditure		164,700

Program 11 - Budget Summary

For the year ending 30 June 2017

OTHER CULTURE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		2723 COMMUNITY FESTIVALS INCOME		
25,000		21 OTHER INCOME		53,000
		<i>Dongara Denison Festival - \$25,000</i>		
		<i>Retro Festival Sponsorship - \$28,000</i>		
20,000		19 OPERATING GRANT		45,000
		<i>Lotterywest - Dongara Denison Festival - \$20,000</i>		
		<i>Retro Festival - Community Chest Grant - \$20,000</i>		
		<i>Retro Festival - Dept Culture & Arts - \$5,000</i>		
45,000	37,878			98,000
		2843 COMMUNITY EVENTS INCOME		
0		14 FEES AND CHARGES		0
0		19 OPERATING GRANT		0
0		21 OTHER INCOME		0
0	0			0
45,000	37,878	Total Operating Income		98,000

Program 12 - Budget Summary

For the year ending 30 June 2017

CONSTRUCTION: STREETS, ROADS AND BRIDGES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		3154 <u>OTHER INFRASTRUCTURE</u>		
0		01 EMPLOYEE COSTS		0
0		30 LABOUR OVERHEAD		0
0		02 MATERIALS AND CONTRACTS		0
0		31 INT PLANT HIRE		0
0		33 PLANT DEPRECIATION		0
0	0			0
		3164 <u>DEVELOPERS ROADWORKS</u>		
0		01 EMPLOYEE COSTS		0
0		30 LABOUR OVERHEAD		0
0		02 MATERIALS AND CONTRACTS		0
0		31 INT PLANT HIRE		0
0		33 PLANT DEPRECIATION		0
0	0			0
		3184 <u>MRWA - REGIONAL ROAD GROUP</u>	2.6.1.2	
		<i>As per Roads Programme</i>		
37,300		01 EMPLOYEE COSTS		2,500
31,700		30 LABOUR OVERHEAD		2,800
418,200		02 MATERIALS AND CONTRACTS		637,000
90,600		31 INT PLANT HIRE		3,900
19,100		33 PLANT DEPRECIATION		2,300
596,900	411,168			648,500
		3194 <u>MUNICIPAL CONSTRUCTION</u>	2.6.1.2	
		<i>As per Roads Programme</i>		
8,100		01 EMPLOYEE COSTS		2,500
7,100		30 LABOUR OVERHEAD		2,800
376,700		02 MATERIALS AND CONTRACTS		333,600
8,300		31 INT PLANT HIRE		3,700
4,900		33 PLANT DEPRECIATION		2,400
405,100	402,599			345,000

Program 12 - Budget Summary

For the year ending 30 June 2017

CONSTRUCTION: STREETS, ROADS AND BRIDGES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure (Continued)				
		3204 ROADS TO RECOVERY WORKS	2.6.1.2	
		<i>As per Roads Programme</i>		
43,000		01 EMPLOYEE COSTS		2,100
36,600		30 LABOUR OVERHEAD		2,400
123,500		02 MATERIALS AND CONTRACTS		381,400
72,700		31 INT PLANT HIRE		800
41,200		33 PLANT DEPRECIATION		500
<u>317,000</u>	<u>287,527</u>			<u>387,200</u>
		3214 FOOTPATH CONSTRUCTION	2.4.3.2	
		<i>As per Roads Programme</i>		
1,400		01 EMPLOYEE COSTS		0
1,200		30 LABOUR OVERHEAD		0
46,500		02 MATERIALS AND CONTRACTS		47,000
1,100		31 INT PLANT HIRE		0
700		33 PLANT DEPRECIATION		0
<u>50,900</u>	<u>53,200</u>			<u>47,000</u>
		3224 CROSSOVER CONTRIBUTIONS		
2,000		02 MATERIALS AND CONTRACTS		2,000
		<i>Contribution to Property Owners</i>		
<u>2,000</u>	<u>1,111</u>			<u>2,000</u>
1,371,900	1,155,605	Total Capital Expenditure		1,429,700

Program 12 - Budget Summary
For the year ending 30 June 2017
MAINTENANCE: STREETS, ROADS AND BRIDGES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		3382 MAINTENANCE - RURAL ROADS		
85,500		01 EMPLOYEE COSTS <i>Operations</i>		25,100
72,700		30 LABOUR OVERHEAD		30,600
36,000		02 MATERIALS AND CONTRACTS <i>Slashing - \$12,000</i> <i>Plant Hire - \$6,000</i> <i>Chemicals - \$5,500</i> <i>Engineering Services - \$3,400</i> <i>Materials - \$10,000</i> <i>Contract Works - \$250,000</i> <i>Sundry - \$6,000</i>		292,900
93,000		31 INT PLANT HIRE		20,700
47,000		33 PLANT DEPRECIATION		52,500
<u>334,200</u>	<u>255,080</u>			<u>421,800</u>
		3392 MAINTENANCE - TOWN STREETS		
83,600		01 EMPLOYEE COSTS <i>Operations</i>		67,200
71,100		30 LABOUR OVERHEADS <i>Operations</i>		82,000
70,000		02 MATERIALS AND CONTRACTS <i>Slashing - \$5,000</i> <i>Street Tree Mtce - \$15,000</i> <i>Asphalt - \$30,000</i> <i>Concrete - \$25,000</i> <i>Footpath Repairs - \$5,000</i> <i>Kerb Maintenance - \$5,000</i> <i>Signs - \$18,000</i> <i>Sundry - \$14,300</i>		117,300
0		04 INSURANCE		5,000
32,400		31 INT PLANT HIRE		49,000
15,000		33 PLANT DEPRECIATION		26,000
<u>272,100</u>	<u>283,901</u>			<u>346,500</u>

Program 12 - Budget Summary

For the year ending 30 June 2017

MAINTENANCE: STREETS, ROADS AND BRIDGES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		3502 DEPOT MAINTENANCE		
14,300		01 EMPLOYEE COSTS <i>Operations</i>		4,500
12,200		30 LABOUR OVERHEAD <i>Operations</i>		5,500
17,000		02 MATERIALS AND CONTRACTS <i>Cleaning - \$7,200</i> <i>Rubbish Collection - \$4,400</i> <i>Occupational Health & Safety - \$1,500</i> <i>Telephone & Internet - \$5,000</i> <i>Sundry - \$5,000</i>		23,100
13,700		03 UTILITY CHARGES <i>Water - \$5,600</i> <i>Electricity - \$5,700</i>		11,300
3,900		04 INSURANCE		3,800
2,500		31 INT PLANT HIRE		2,500
1,500		33 PLANT DEPRECIATION		1,500
<u>65,100</u>	<u>76,506</u>			<u>52,200</u>
		3512 STREET LIGHTING		
116,000		03 UTILITY CHARGES <i>Provision for Street Lighting</i>		106,500
<u>116,000</u>	<u>103,369</u>			<u>106,500</u>
		3542 ROMAN II - EXPENDITURE		
12,200		01 EMPLOYEE COSTS <i>Operations</i>		4,300
10,400		30 LABOUR OVERHEAD		5,200
26,000		02 MATERIALS AND CONTRACTS <i>Support Contract & License Fees - \$6,700</i> <i>Consultants (Condition Pick Up) - \$18,000</i>		24,700
<u>48,600</u>	<u>35,299</u>			<u>34,200</u>

Program 12 - Budget Summary

For the year ending 30 June 2017

MAINTENANCE: STREETS, ROADS AND BRIDGES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		3552 ROADWISE EXPENSES		
0		01 EMPLOYEE COSTS		0
0		30 LABOUR OVERHEAD		0
6,000		02 MATERIALS AND CONTRACTS		6,000
		<i>Road Safety Alliance - \$5,000</i>	3.8.7.1	
		<i>Sundry - \$1,000</i>		
0		31 INT PLANT HIRE		0
0		33 PLANT DEPRECIATION		0
6,000	15,523			6,000
		3582 LOSS SALE OF ASSET		
434,400		07 LOSS ON SALE		21,400
434,400	456,523			21,400
		3712 ROADS WRITTEN OFF		
0		09 OTHER EXPENSES		0
0	0			0
		3800 ADMINISTRATION ALLOCATION		
363,400		36 ADMINISTRATION		402,900
		<i>23.77 % of Governance Costs</i>		
363,400	335,689			402,900
		6912 DEPN INFRASTRUCTURE		
955,900		06 DEPRECIATION		991,200
955,900	1,005,516			991,200
2,595,700	2,567,407	Total Operating Expenditure		2,382,700

Program 12 - Budget Summary

For the year ending 30 June 2017

MAINTENANCE: STREETS, ROADS AND BRIDGES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		3173 OTHER ROADWORK GRANTS		
310,000		18 GRANTS NON OPERATING		358,400
		<i>Roads to Recovery - \$358,400</i>		
0		19 GRANTS OPERATING		0
310,000	442,687			358,400
		3183 PROFIT ON SALE OF ASSET		
11,700		22 PROFIT ON SALE		53,200
11,700	0			53,200
		3193 GRANTS COMMISSION - BRIDGES		
0		19 GRANTS OPERATING		0
0	0			0
		3393 CONTRIBUTIONS - OTHER		
0		23 CONTRIBUTIONS		0
0	0			0
		3593 ROADWISE GRANT		
0		18 GRANTS NON OPERATING		0
0	8,200			0
		8403 RESTRIC. - FOOTPATH CONTRIBUTIONS		
0		21 OTHER INCOME		11,700
0	0			11,700
		8503 RESTRIC. - ROAD CONTRIBUTIONS		
0		21 OTHER INCOME		0
0	0			0
		3185 MRWA GRANT FUNDS		
414,600		18 GRANTS NON OPERATING		534,800
		<i>RRG Pt Leander Dve Yr 1 - \$40,200</i>		
		<i>RRG Allanooka Springs - \$198,300</i>		
		<i>RRG Pt Leander Dve Yr 2 - \$166,300</i>		
		<i>Blackspot Mt Adams - \$130,000</i>		
71,300		19 GRANTS OPERATING		77,000
		<i>Direct Grant</i>		
485,900	369,140			611,800
807,600	820,027	Total Operating Income		1,035,100

Program 12 - Budget Summary

For the year ending 30 June 2017

MAINTENANCE: STREETS, ROADS AND BRIDGES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		3324 LAND AND BUILDING		
		<i>Upgrade Patio at Depot - \$15,000</i>		
		<i>Storage Facility for Recreation - \$20,000</i>		
0		99 CAPITAL EXPEND		35,000
0		01 EMPLOYEE COSTS		0
0		30 LABOUR OVERHEAD		0
0	0			35,000
0	0	Total Capital Expenditure		35,000

Program 12 - Budget Summary
For the year ending 30 June 2017
TRANSPORT - ROAD PLANT PURCHASES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		3314 <u>PRINCIPAL LOAN</u>		
0		99 CAPITAL EXPENDITURE		0
<u>0</u>	<u>0</u>			<u>0</u>
		3564 <u>MACHINERY</u>		
490,000		99 CAPITAL EXPENDITURE	4.2.2.3	277,800
		<i>Telehandler - \$121,800</i>		
		<i>Canter 3.0 Tonne Truck - \$81,000</i>		
		<i>Skid Steer Loader - \$65,000</i>		
		<i>Plant Trailer - \$10,000</i>		
<u>490,000</u>	<u>445,797</u>			<u>277,800</u>
		3574 <u>LIGHT VEHICLES</u>	4.2.2.3	
0		99 CAPITAL EXPENDITURE		72,000
		<i>Manager Technical Services - \$34,000</i>		
		<i>Technical Services - \$38,000</i>		
<u>0</u>	<u>0</u>			<u>72,000</u>
		3584 <u>OTHER EQUIPMENT</u>	4.2.2.3	
10,000		99 CAPITAL EXPENDITURE		10,000
		<i>Sundry Equip - \$8,000</i>		
		<i>Workshop Tools & Equip - \$2,000</i>		
<u>10,000</u>	<u>7,330</u>			<u>10,000</u>
		3604 <u>FURNITURE AND EQUIPMENT</u>		
0		99 CAPITAL EXPENDITURE		0
<u>0</u>	<u>1,045</u>			<u>0</u>
500,000	454,171	Total Capital Expenditure		359,800

Program 12 - Budget Summary

For the year ending 30 June 2017
TRANSPORT - TRAFFIC CONTROL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		3592 SALARIES - POLICE LICENSING		
64,100		01 EMPLOYEE COSTS		34,400
64,100	62,670			34,400
		3602 SUPERANNUATION - POLICE LICENSING		
8,800		01 EMPLOYEE COSTS		4,000
8,800	8,397			4,000
		3612 POLICE LICENSING OTHER		
4,400		01 EMPLOYEE COSTS		2,700
		<i>Organisational Training - \$1,100</i>		
		<i>Professional Devt - \$500</i>		
		<i>Workers Compensation - \$600</i>		
		<i>Uniform - \$500</i>		
1,000		02 MATERIALS AND CONTRACTS		3,000
		<i>Telephone - \$2,500</i>		
		<i>Sundry - \$500</i>		
3,000		03 UTILITY CHARGES		0
1,800		04 INSURANCE		0
1,500		09 OTHER		1,500
		<i>Bank Fees - \$1,500</i>		
11,700	6,271			7,200
		3622 ACCRUED LSL - POLICE LIC.		
1,900		01 EMPLOYEE COSTS		1,100
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>		
1,900	2,143			1,100
		3632 ACCRUED ANNUAL LEAVE - POLICE LIC.		
100		01 EMPLOYEE COSTS		(400)
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>		
100	(1,071)			(400)
		4100 ADMINISTRATION ALLOCATION		
5,000		36 ADMINISTRATION		5,600
		<i>0.35 % of Governance Costs</i>		
5,000	4,608			5,600
91,600	83,019	Total Operating Expenditure		51,900
Operating Income				
		3603 COMMISSION ON LICENSING		
500		20 REIMBURSEMENTS		0
45,000		21 OTHER INCOME		47,000
		<i>Commissions</i>		
45,500	48,193			47,000
45,500	48,193	Total Operating Income		47,000

Program 12 - Budget Summary

For the year ending 30 June 2017

AERODROMES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		6502 AERODROME MAINTENANCE		
4,100		01 EMPLOYEE COSTS		3,800
		<i>Operations - \$300</i>		
		<i>Ranger - \$3,500</i>		
300		30 LABOUR OVERHEAD		400
		<i>Operations</i>		
2,700		02 MATERIALS AND CONTRACTS		3,700
		<i>Slashing - \$1,700</i>		
		<i>Solar Batteries - \$500</i>		
		<i>Sundry Materials - \$1,500</i>		
200		04 INSURANCE		2,000
300		31 INT PLANT HIRE		300
200		33 PLANT DEPRECIATION		200
<u>7,800</u>	<u>10,337</u>			<u>10,400</u>
		4200 ADMINISTRATION ALLOCATION		
5,000		36 ADMINISTRATION		5,600
		<i>0.35 % of Governance Costs</i>		
<u>5,000</u>	<u>4,608</u>			<u>5,600</u>
		6602 DEPN INFRASTRUCTURE		
6,500		06 DEPRECIATION		29,000
<u>6,500</u>	<u>8,000</u>			<u>29,000</u>
19,300	22,945	Total Operating Expenditure		45,000
Operating Income				
		6503 SUNDRY INCOME - AIRSTRIP		
2,200		14 FEES AND CHARGES		2,200
<u>2,200</u>	<u>1,356</u>			<u>2,200</u>
		6603 AERODROMES - GRANT INCOME		
0		18 GRANTS NON-OPERATING		0
<u>0</u>	<u>0</u>			<u>0</u>
2,200	1,356	Total Operating Income		2,200

Program 12 - Budget Summary

For the year ending 30 June 2017

AERODROMES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		6514 <u>INFRASTRUCTURE ASSETS</u>		
0		99 CAPITAL EXP		0
0		01 EMPLOYEE COSTS		0
0		30 LABOUR OVERHEADS		0
0		02 MATERIALS AND CONTRACTS		0
0		31 INT PLANT HIRE		0
0		33 PLANT DEPRECIATION		0
0	0			0
0	0	Total Capital Expenditure		0

Program 12 - Budget Summary

For the year ending 30 June 2017

WATER TRANSPORT FACILITY

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		6702 JETTIES MTCE - PORT DENISON		
0		01 EMPLOYEE COSTS		0
0		02 MATERIALS AND CONTRACTS		0
0		03 UTILITY CHARGES		0
0		10 CONTRACTS		0
0	0			0
		7500 ADMINISTRATION ALLOCATION		
0		36 ADMINISTRATION		0
0	0			0
0	0	Total Operating Expenditure		0

Program 13 - Budget Summary

For the year ending 30 June 2017

RURAL SERVICES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		3852 <u>VERMIN CONTROL</u>		
0		01 EMPLOYEE COST		0
500		02 MATERIALS AND CONTRACTS		500
500	0			500
		3872 <u>LAND CARE</u>		
5,000		02 MATERIALS AND CONTRACTS		5,000
		<i>Cont to Mingenew Irwin group</i>		
5,000	5,000			5,000
		6722 <u>NOXIOUS WEEDS/PEST PLANTS</u>		
500		02 MATERIALS AND CONTRACTS		500
500	392			500
		4400 <u>ADMINISTRATION ALLOCATION</u>		
12,400		36 ADMINISTRATION		12,900
		<i>0.24 % of Governance Costs</i>		
12,400	12,063			12,900
18,400	17,455	Total Operating Expenditure		18,900

Program 13 - Budget Summary

For the year ending 30 June 2017
TOURISM AND AREA PROMOTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		3932 PRODUCTION/PLAYS EXPENDITURE		
0		02 MATERIALS AND CONTRACTS		0
		<i>Community Arts Events</i>		
0	0			0
		3952 AREA PROMOTION		
19,600		01 EMPLOYEE COSTS		41,100
		<i>Manager - \$37,700</i>		
		<i>Workers Compensation - \$1,100</i>		
		<i>Operations - Festival Support - \$300</i>		
		<i>Operations - Retro Festival Support - \$2,000</i>		
1,200		30 LABOUR OVERHEAD		2,800
27,800		02 MATERIALS AND CONTRACTS		35,500
		<i>Community Festival Association - \$5,000</i>		
		<i>Retro Festival Contribution - \$10,500</i>		
		<i>Promotional Advertising (TDP 4.4) - \$12,000</i>		
		<i>Tourist Signage (TDP 1.2) - \$1,000</i>	1.2.2.2	
		<i>Tourism Touch screen - \$1,800</i>		
		<i>Expos & Awards - \$2,000</i>		
		<i>Internet Data Usage (Free Wifi) - \$1,200</i>		
		<i>Sundry - \$2,000</i>		
0		03 UTILITY CHARGES		0
100		04 INSURANCE		1,100
		<i>Including Event Insurance</i>		
4,600		09 OTHER EXPENSES		1,800
		<i>Website Hosting and Maint (TDP 2.2) - \$1,800</i>		
200		31 INT PLANT HIRE		200
100		33 PLANT DEPRECIATION		100
53,600	49,858			82,600

Program 13 - Budget Summary

For the year ending 30 June 2017
TOURISM AND AREA PROMOTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		3962 VISITOR CENTRE	1.3.3.1	
91,700		01 EMPLOYEE COSTS	TDP 4.1	54,300
		Wages - \$41,400		
		Superannuation - \$4,900		
		Workers Compensation - \$700		
		Training & Development - \$2,000		
		Conference & VCWA Board Meetings - \$2,000		
		Organisational Training - \$1,100		
		Uniforms - \$600		
		Memberships - \$1,500		
		FBT - \$100		
5,500		02 MATERIALS AND CONTRACTS		8,200
		Telephone Messaging Service - \$900		
		Printer Charges - \$1,600		
		Telephone & Internet - \$2,700		
		Sundry - \$3,000		
2,700		03 UTILITY CHARGES		0
1,200		04 INSURANCE		0
1,500		09 OTHER EXPENSES		1,500
		Bank Fees - \$500		
		Sundry - \$1,000		
102,600	98,355			64,000
		3982 TOURISM - TICKET RETURNS		
24,000		02 MATERIALS AND CONTRACTS		24,000
0		09 OTHER EXPENSES		0
24,000	27,748			24,000
		3972 LEGAL EXPENSES - LEASES		
0		02 MATERIALS AND CONTRACTS		0
0	1,670			0
		4002 RV PARKING AREA		
0		01 EMPLOYEE COSTS		0
0		30 LABOUR OVERHEAD		0
3,900		02 MATERIALS AND CONTRACTS		8,000
		Cleaning - \$1,200		
		Waste Removal - \$6,500		
		Sundry - \$300		
0		04 INSURANCE		300
3,900	5,311			8,300

Program 13 - Budget Summary

For the year ending 30 June 2017
TOURISM AND AREA PROMOTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		4500 ADMINISTRATION ALLOCATION		
26,500		36 ADMINISTRATION		29,600
		1.85 % of Governance Costs		
26,500	24,355			29,600
		7072 DEPRECIATION TOURISM		
63,700		06 DEPRECIATION		42,600
63,700	42,632			42,600
		3992 VISITOR CENTRE STOCK		
10,000		02 MATERIALS AND CONTRACTS		13,000
10,000	9,458			13,000
		3902 WELCOME BROCHURE EXPENSES		
24,000		02 MATERIALS AND CONTRACTS		7,000
		Planners Distribution (TDP 4.3) - \$7,000		
24,000	26,120			7,000
		3912 ACCRUED ANNUAL LEAVE - TOURISM		
100		01 EMPLOYEE COSTS		(400)
100	2,821			(400)
		3922 ACCRUED LSL - TOURISM		
2,000		01 EMPLOYEE COSTS		1,100
2,000	2,087			1,100
310,400	290,415	Total Operating Expenditure		271,800

Program 13 - Budget Summary

For the year ending 30 June 2017
TOURISM AND AREA PROMOTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		3953 <u>BUS/ACCOM COMMISSIONS</u>		
3,000		21 OTHER INCOME		3,500
<u>3,000</u>	<u>4,864</u>			<u>3,500</u>
		3963 <u>VISITOR CENTRE MEMBERSHIP</u>		
2,000		14 FEES AND CHARGES		5,000
		<i>Visitor Centre Memberships</i>		
<u>2,000</u>	<u>5,554</u>			<u>5,000</u>
		3973 <u>TOURISM BUS/ACCOM</u>		
26,700		21 OTHER INCOME		26,700
		<i>Ticket Sales</i>		
<u>26,700</u>	<u>25,966</u>			<u>26,700</u>
		3983 <u>LEASES CARAVAN PARKS</u>		
111,700		12 USER CHARGES		113,100
		<i>D/D Beach Caravan Park - \$77,000</i>		
		<i>Tourist Park - \$17,000</i>		
		<i>Seaspray - \$19,100</i>		
<u>111,700</u>	<u>103,288</u>			<u>113,100</u>
		3993 <u>SUNDRY INCOME - AREA PROMOTION</u>		
0		20 REIMBURSEMENTS		0
<u>0</u>	<u>2,282</u>			<u>0</u>
		3903 <u>VISITOR CENTRE SALES</u>		
12,000		14 FEES AND CHARGES		13,000
<u>12,000</u>	<u>15,208</u>			<u>13,000</u>
		3943 <u>WELCOME BROCHURES CHARGES</u>		
18,000		14 FEES AND CHARGES		0
<u>18,000</u>	<u>19,739</u>			<u>0</u>
		3913 <u>GRANTS FUNDING</u>		
17,500		18 GRANTS NON OPERATING		0
0		19 GRANTS OPERATING		0
0		23 CONTRIBUTIONS		0
<u>17,500</u>	<u>20,258</u>			<u>0</u>
190,900	197,160	Total Operating Income		161,300

Program 13 - Budget Summary
For the year ending 30 June 2017
TOURISM AND AREA PROMOTION

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Capital Expenditure				
		3904 FURNITURE AND EQUIPMENT		
0		99 CAPITAL EXPENDITURE		0
0	5,305			0
		3914 INFRASTRUCTURE ASSETS		
		<i>Highway Billboard x 3 (TDP 1.2) - \$35,000</i>		
35000		99 CAPITAL EXPENDITURE		35,000
35,000	0			35,000
35,000	5,305	Total Capital Expenditure		35,000

Program 13 - Budget Summary

For the year ending 30 June 2017

BUILDING CONTROL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		4062 SALARIES BUILDING CONTROL		
88,000		01 EMPLOYEES COSTS		97,600
88,000	79,901			97,600
		4072 SUPERANNUATION BUILDING		
12,000		01 EMPLOYEES COSTS		12,700
12,000	10,583			12,700
		6952 ACCRUED LONG SERVICE LEAVE		
2,200		01 EMPLOYEES COSTS		3,700
2,200	2,896			3,700
		6962 ACCRUED ANNUAL LEAVE		
(100)		01 EMPLOYEES COSTS		1,500
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>		
(100)	(169)			1,500
		4112 VEHICLE EXPENSES		
3,300		31 INT PLANT HIRE		1,400
		<i>Regulatory Vehicle (1/3)</i>		
3,300	1,722			1,400
		4122 PROFESSIONAL DEVELOPMENT		
3,000		01 EMPLOYEES COSTS		3,800
		<i>Courses & Conferences - \$2,500</i>		
		<i>Organisational Training - \$1,300</i>		
0		02 MATERIALS AND CONTRACTS		0
0		09 OTHER EXPENSES		0
3,000	2,257			3,800

Program 13 - Budget Summary

For the year ending 30 June 2017

BUILDING CONTROL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		4132 OTHER EXPENDITURE		
0		01 EMPLOYEES COSTS <i>Workers Compensation</i>		2,000
1,500		02 MATERIALS AND CONTRACTS <i>Telephone and Mobile - \$500</i> <i>Sundry - \$1,500</i>		2,000
600		03 UTILITY CHARGES		0
2,600		04 INSURANCE		0
2,000		09 OTHER EXPENSES <i>Legal Expenses - \$1,500</i> <i>Sundry - \$500</i>		2,000
6,700	7,426			6,000
		4142 BUILDING SERVICES COMMISSION		
8,000		09 OTHER EXPENSES		15,000
8,000	18,299			15,000
		4152 FRINGE BENEFITS TAX		
3,100		01 EMPLOYEES COSTS		700
3,100	4,351			700
		4162 LONG SERVICE LEAVE		
0		01 EMPLOYEE COSTS		0
0	566			0
		4172 LOSS ON SALE OF ASSET		
0		07 LOSS ON SALE		2,200
0	0			2,200

Program 13 - Budget Summary

For the year ending 30 June 2017

BUILDING CONTROL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		6922 CTF		
26,000		09 OTHER EXPENSES		15,000
		<i>Payment of levy collected for building industry training</i>		
26,000	18,594			15,000
		4700 ADMINISTRATION ALLOCATION		
79,400		36 ADMINISTRATION		88,500
		<i>5.30 % of Governance Costs</i>		
79,400	73,335			88,500
		7242 DEPRECIATION BUILDING		
5,400		06 DEPRECIATION		1,600
5,400	5,321			1,600
237,000	225,084	Total Operating Expenditure		249,700

Program 13 - Budget Summary

For the year ending 30 June 2017

BUILDING CONTROL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		4143 <u>SIGNS AND HOARDINGS</u>		
100		14 FEES AND CHARGES		100
100	55			100
		4153 <u>BUILDING PERMITS</u>		
38,000		14 FEES AND CHARGES		26,500
		<i>Fees payable on building developments approved.</i>		
38,000	29,963			26,500
		4163 <u>CTF LEVY</u>		
26,000		14 FEES AND CHARGES		15,000
		<i>Collection of levy to assist building industry training.</i>		
26,000	18,594			15,000
		4173 <u>CTF TRANSACTION FEES</u>		
400		14 FEES AND CHARGES		300
400	330			300
		4213 <u>OTHER BUILDING FEES</u>		
4,300		14 FEES AND CHARGES		4,700
		<i>Pool Inspection - \$4,500</i>		
		<i>Sundry - \$200</i>		
0		21 OTHER INCOME		1,500
		<i>Shared Services - Mingenew & Three Springs</i>		
4,300	6,300			6,200

Program 13 - Budget Summary

For the year ending 30 June 2017

BUILDING CONTROL

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income (Continued)				
10,000		4123 BUILDING SERVICES LEVY		
		14 FEES AND CHARGES		14,000
10,000	18,299			14,000
800		4133 BSL TRANSACTION FEE		
		14 FEES AND CHARGES		400
800	630			400
0		4233 PROFIT ON SALE OF ASSET		
		22 PROFIT ON SALE		0
0	0			0
79,600	74,171	Total Operating Income		62,500
Capital Expenditure				
3,200		2884 FURNITURE AND EQUIPMENT		
		99 CAPITAL EXPENDITURE		0
3,200	242			0
0		2894 PLANT AND EQUIPMENT	4.2.2.3	
		99 CAPITAL EXPENDITURE		26,500
		Regulatory Vehicle		
0	0			26,500
3,200	0	Total Capital Expenditure		26,500

Program 13 - Budget Summary

For the year ending 30 June 2017

OTHER ECONOMIC SERVICES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		4232 WATER SUPPLY STAND PIPES		
0		02 MATERIALS AND CONTRACT		0
15,800		03 UTILITY CHARGES		18,300
		<i>Vincent St Standpipe</i>		
		<i>Allanooka Springs Rd Standpipe</i>		
15,800	18,451			18,300
		4732 COMMUNITY BUS		
7,100		06 DEPRECIATION		7,100
10,000		31 INT PLANT HIRE		13,800
17,100	15,769			20,900
		4772 COMMUNITY BUS BOND REFUND		
4,000		09 OTHER		4,000
4,000	4,025			4,000
		4782 LOSS ON SALE OF ASSET		
		07 LOSS ON SALE		16,300
0	0			16,300
		4900 ADMINISTRATION ALLOCATION		
3,600		36 ADMINISTRATION		4,000
		<i>0.25 % of Governance costs</i>		
3,600	3,291			4,000
40,500	41,536	Total Operating Expenditure		63,500

Program 13 - Budget Summary

For the year ending 30 June 2017

OTHER ECONOMIC SERVICES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Income				
		4273 WATER SALES		
6,000		14 FEES AND CHARGES		9,500
		<i>Sale of water from Vincent St Standpipe</i>		
6,000	9,334			9,500
		4283 EXTRACTIVE INDUSTRY LICENSES		
3,500		14 FEES AND CHARGES		3,000
3,500	2,808			3,000
		4293 SUNDRY INCOME		
0		23 CONTRIBUTIONS		0
0	3,584			0
		4733 BUS HIRE INCOME		
8,500		14 FEES AND CHARGES		8,000
8,500	8,740			8,000
		4763 COMMUNITY BUS BOND INCOME		
4,000		14 FEES AND CHARGES		4,000
4,000	4,025			4,000
22,000	28,492	Total Operating Income		24,500
Capital Expenditure				
		2924 PLANT AND EQUIPMENT	4.2.2.3	
0		99 CAPITAL EXPENDITURE		128,600
		<i>Community Bus</i>		
0	0			128,600
0	0	Total Capital Expenditure		128,600

Program 14 - Budget Summary

For the year ending 30 June 2017

TRANSPORT - PRIVATE WORKS

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		7302 PRIVATE WORKS - VARIOUS		
5,900		01 EMPLOYEE COSTS		5,300
5,000		30 LABOUR OVERHEAD		6,500
15,000		02 MATERIALS AND CONTRACTS		165,000
0		09 OTHER EXPENSES		0
2,000		31 INT PLANT HIRE		2,000
1,500		33 PLANT DEPRECIATION		1,500
29,400	148,410			180,300
		7300 ADMINISTRATION ALLOCATION		
10,500		36 ADMINISTRATION		11,700
		<i>0.73 % of Governance Costs</i>		
10,500	9,610			11,700
39,900	158,020	Total Operating Expenditure		192,000
Operating Income				
		7333 CHARGES - PRIVATE WORKS		
42,000		16 INCOME FROM PRIVATE WORKS		198,000
42,000	194,866			198,000
42,000	194,866	Total Operating Income		198,000

Program 14 - Budget Summary

For the year ending 30 June 2017

TOWN PLANNING SCHEMES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		7352 D/PD DISTRICT STRUCTURE PLAN EXPENSE		
0		02 MATERIALS AND CONTRACTS		0
<u>0</u>	<u>0</u>			<u>0</u>
0	0	Total Operating Expenditure		0
Operating Income				
		7363 D/PD DISTRICT STRUCTURE PLAN INCOME		
0		18 GRANTS NON OPERATING		0
<u>0</u>	<u>0</u>			<u>0</u>
0	0	Total Operating Income		0

Program 14 - Budget Summary

For the year ending 30 June 2017

PUBLIC WORKS OVERHEADS

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		4332 SUPERANNUATION OF WORKMEN		
101,500		01 EMPLOYEE COSTS		73,600
101,500	99,453			73,600
		4342 TECHNICAL SERVICES SALARIES		
31,400		01 EMPLOYEE COSTS		29,300
		<i>Non-Direct Allocation</i>		
0		36 ADMINISTRATION		0
31,400	40,997			29,300
		4362 UNALLOCATED WAGES		
1,000		01 EMPLOYEE COSTS		1,000
1,000	(2,656)			1,000
		4372 PROFESSIONAL DEVELOPMENT		
39,200		01 EMPLOYEE COSTS		30,700
		<i>Organisational Training - \$11,500</i>		
		<i>Operations - \$18,200</i>		
		<i>LGSA Conference - \$1,000</i>		
0		02 MATERIALS AND CONTRACTS		0
0		31 INT PLANT HIRE		0
0		33 PLANT DEPRECIATION		0
0		36 ADMINISTRATION		0
39,200	30,227			30,700
		4382 WORKS OVERHEADS OTHER		
56,500		01 EMPLOYEE COSTS		70,800
2,000		02 MATERIALS AND CONTRACTS		2,000
200		09 OTHER EXPENSES		200
0		36 ADMINISTRATION		0
58,700	77,997			73,000

Program 14 - Budget Summary

For the year ending 30 June 2017

PUBLIC WORKS OVERHEADS

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
16,500		4402 PERSONAL LEAVE		
		01 EMPLOYEE COSTS		10,600
		<i>Average 5 days per employee per year</i>		
16,500	33,990			10,600
75,700		4412 ANNUAL LEAVE		
		01 EMPLOYEE COSTS		35,400
75,700	98,969			35,400
0		4422 LONG SERVICE LEAVE		
		01 EMPLOYEE COSTS		0
0	73,596			0
35,900		4432 PUBLIC HOLIDAY PAY		
		01 EMPLOYEE COSTS		26,400
35,900	68,986			26,400
23,500		4462 ALLOWANCES		
		01 EMPLOYEE COSTS		7,400
		<i>Adverse Working Conditions</i>		
23,500	14,258			7,400
0		4552 SEVERANCE PAY		
		01 EMPLOYEE COSTS		0
0	142,201			0
5,400		4442 OCCUPATIONAL SAFETY		
		01 EMPLOYEE COSTS		2,100
5,400	1,768			2,100
6,400		4452 PROTECTIVE CLOTHING		
		02 CONTRACTS AND MATERIALS		6,400
6,400	5,506			6,400
8,500		4572 FRINGE BENEFITS TAX		
		01 EMPLOYEE COSTS		10,700
8,500	10,659			10,700

Program 14 - Budget Summary

For the year ending 30 June 2017

PUBLIC WORKS OVERHEADS

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		6772 INSURANCE ON WORKS		
0		01 EMPLOYEE COSTS		13,600
		<i>Worker's Compensation - \$13,600</i>		
54,800		04 INSURANCE		31,700
		<i>Liability - \$29,800</i>		
		<i>Transit - \$400</i>		
		<i>Personal Accident - \$400</i>		
		<i>Journey Injury - \$100</i>		
		<i>Legal Expenses - \$1,000</i>		
54,800	53,316			45,300
		5200 ADMINISTRATION ALLOCATION		
67,100		36 ADMINISTRATION		74,700
		<i>4.44 % of Governance Costs</i>		
67,100	62,013			74,700
		6882 ACCRUED LONG SERVICE LEAVE		
23,200		01 EMPLOYEE COSTS		9,500
23,200	(63,131)			9,500
		6872 ACCRUED ANNUAL LEAVE		
(1,800)		01 EMPLOYEE COSTS		8,100
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>		
(1,800)	(32,642)			8,100
		0300 LESS P&I ALLOCATED TO W&S		
		36 ADMINISTRATION		0
0	0			0
		7422 LESS PWO ALLOCATED TO W&S		
(546,500)		30 LABOUR OVERHEAD		(443,700)
(546,500)	(569,377)			(443,700)
500	146,131	Total Operating Expenditure		500
Operating Income				
		7653 REIMBURSEMENTS - OTHER		
500		20 REIMBURSEMENTS		500
500	3,992			500
500	3,992	Total Operating Income		500

Program 14 - Budget Summary

For the year ending 30 June 2017

PLANT OPERATION COSTS

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		4472 INTERNAL REPAIR WAGES		
65,400		01 EMPLOYEE COSTS		10,700
55,600		30 LABOUR OVERHEAD		12,600
121,000	109,065			23,300
		4482 TYRES AND TUBES		
35,000		02 MATERIALS AND CONTRACTS		15,000
35,000	25,288			15,000
		4492 PARTS AND REPAIRS		
0		01 EMPLOYEE COSTS		0
0		30 LABOUR OVERHEAD		0
115,000		02 MATERIALS AND CONTRACTS		100,000
0		31 INT PLANT HIRE		0
0		36 ADMINISTRATION		0
115,000	135,670			100,000
		4502 INSURANCES AND LICENCES		
10,000		02 MATERIALS AND CONTRACTS		8,000
22,000		04 INSURANCE		22,000
32,000	28,426			30,000
		4532 EXPENDABLE TOOLS		
4,000		02 MATERIALS AND CONTRACTS		4,000
4,000	3,832			4,000
		4542 FUELS, OILS AND GREASES		
185,000		02 MATERIALS AND CONTRACTS		75,000
185,000	131,555			75,000

Program 14 - Budget Summary

For the year ending 30 June 2017

PLANT OPERATION COSTS

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure (Continued)				
		5012 ASSET DEPRECIATION		
160,800		06 DEPRECIATION		171,400
160,800	171,029			171,400
		5112 ADMINISTRATION ALLOCATION		
16,500		36 ADMINISTRATION		18,400
		<i>1.15 % of Governance Costs</i>		
16,500	15,140			18,400
		4512 LESS PC ALLOCATED TO W&S		
(486,500)		31 INT PLANT HIRE		(263,700)
(486,500)	(415,522)			(263,700)
		6890 DEPN ALLOCATED TO W & S		
(160,800)		33 PLANT DEPRECIATION		(171,400)
(160,800)	(171,029)			(171,400)
22,000	33,454	Total Operating Expenditure		2,000
Operating Income				
		4503 CONTRIB SALE OF SCRAP		
0		15 INCOME FROM PROPERTY		0
0	0			0
		4983 CONTRIBUTIONS AND REIMBURSEMENTS		
22,000		20 REIMBURSEMENTS		2,000
		<i>Incl Diesel & Alternative Fuel Rebate</i>		
22,000	24,005			2,000
22,000	24,005	Total Operating Income		2,000

Program 14 - Budget Summary

For the year ending 30 June 2017

MATERIALS IN STORE

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
0		4602 BULK DIESEL FUEL PURCHASES		0
		02 MATERIALS AND CONTRACTS		0
0	111,489			0
0		4612 DIESEL FUEL ALLOCATED		0
		02 MATERIALS AND CONTRACTS		0
0	(110,680)			0
0	809	Total Operating Expenditure		0

Program 14 - Budget Summary

For the year ending 30 June 2017

SALARIES AND WAGES

PREVIOUS ESTIMATE	PREVIOUS ACTUAL	PARTICULARS	STRATEGY REF	CURRENT ESTIMATE
Operating Expenditure				
		4580 SALARIES AND WAGES		
2,955,100		01 EMPLOYEE COSTS		2,638,800
		<i>Rates - \$29,600</i>		
		<i>Administration - \$718,900</i>		
		<i>BRPC - \$104,700</i>		
		<i>CESM - \$81,900</i>		
		<i>Planning & Infrastructure - \$132,900</i>		
		<i>Regulatory - \$528,300</i>		
		<i>Recreation - \$234,800</i>		
		<i>Community Services - \$127,200</i>		
		<i>Licensing - \$34,400</i>		
		<i>Library - \$41,400</i>		
		<i>Operations - \$563,300</i>		
		<i>Visitor Centre - \$41,400</i>		
<u>2,955,100</u>	<u>3,052,936</u>			<u>2,638,800</u>
		4590 WORKERS COMPENSATION		
0		01 EMPLOYEE COSTS		0
		<i>No provision for compensation claim. Costs covered by insurance if accident does occur.</i>		
<u>0</u>	<u>1,432</u>			<u>0</u>
		4600 LESS SAL & WAGES ALLOCATE		
(2,955,100)		01 EMPLOYEE COSTS		(2,638,800)
		<i>Salaries and Wages allocated to sub programs as per #4580 above</i>		
<u>(2,955,100)</u>	<u>(3,052,936)</u>			<u>(2,638,800)</u>
		5500 ADMINISTRATION ALLOCATION		
48,400		36 ADMINISTRATION		54,100
		<i>3.38 % of Governance Costs</i>		
<u>48,400</u>	<u>44,497</u>			<u>54,100</u>
48,400	45,929	Total Operating Expenditure		54,100
Operating Income				
		4613 REIMB WORKERS COMP		
0		20 REIMBURSEMENTS		0
		<i>No provision for compensation claim. Costs covered by insurance if accident does occur.</i>		
<u>0</u>	<u>2,474</u>			<u>0</u>
0	2,474	Total Operating Income		0



2016/17 FEES AND CHARGES





<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
03 RATES					
Account Enquiry Fees	Council	N	\$95.00	Per enquiry	105230.14
Electoral Rolls - NOT FOR SALE - OBTAIN VIA WA ELECTORAL COMMISSION ONLY					
Property Register, Mailing List Information (owner/Property details) - no commercial benefit	Council	N	\$15.00	Per Assesment - \$350 All Assesments	104830.14
Plus Per Assesment	Council		\$0.70		
Reprint of Rates Notice	Council	N	\$6.00	Per notice	105230.14
04 GOVERNANCE					
Copy of Annual Report, Annual Budget, Strategic Community Plan, Corporate Business Plan			Free	Free	
Minutes and Agendas - NOT FOR SALE - Available free to down load from council website			Free	Free	
FOI Application Fee	FOI Act	N	\$30.00	Per Application	104530.14
FOI Charges (Other)	Schedule 1 FOI Regs	N	See Charges Schedule for Specific Application, ie photocopies, posting	Per Application	104530.14
Administration					
Photocopying - Black and White A4	Council	Y	\$0.80	Per copy	104530.14
Photocopying - Black and White A3	Council	Y	\$1.50	Per copy	104530.14
Photocopying - Colour A4	Council	Y	\$1.20	Per copy	104530.14
Photocopying - Colour A3	Council	Y	\$2.00	Per copy	104530.14
Thermal Binding	Council	Y	\$7.80	Per copy	104530.14
Laminating - A4	Council	Y	\$1.60	Per copy	104530.14
Laminating - A3	Council	Y	\$3.20	Per copy	104530.14
Facsimile & Emailing	Council	Y	\$3.70	Per fax/email	104530.14
Irwin Shire Series Plates	Council	Y	\$230.00	Per set	104130.21
05 FIRE PREVENTION					
Fines & Penalties					
These infringements are fixed by the Bush Fires Act 1954 & Regulations	Statutory		See Infringement		107030.13
Block Slashing					
Any Firebreaks/Fire Prevention carried out on behalf of property owners will be charged out at private works rates	Council		Private Works Fees		173330.16



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
05 ANIMAL CONTROL					
Fines & Penalties					
Animal Related Offences Fines and Penalties			See Infringement		108330.13
Fines Enforcement Registry					
Issuing Final Demand	Statutory	N	\$18.20		108330.13
Preparing Enforcement Certificate	Statutory	N	\$15.50		108330.13
Registration of Infringement Notice	Statutory	N	\$58.00		108330.13
Dog Pound Charges					
For Seizure and Impounding of Dog	Council	N	\$80.00	Per day	108430.13
Each additional day thereafter	Council	N	\$35.00	Per day	108430.13
Cat Pound Charges					
For Seizure and Impounding of Cat	Council	N	\$75.00	Per day	108430.13
Each additional day thereafter	Council	N	\$35.00	Per day	108430.13
Equipment Hire					
Cat Trap Hire	Council	Y	\$22.00	Per week	108730.21
Cat Trap Bond	Council	N	\$50.00	Per trap	105130.14
Dog Registration Fee					
Lifetime Registration - Sterilised dog	Statutory	N	\$100.00	Lifetime	108530.14
Lifetime Registration - Unsterilised dog	Statutory	N	\$250.00	Lifetime	108530.14
Annual Registration - Sterilised dog	Statutory	N	\$20.00	Annual	108530.14
Annual Registration - Unsterilised dog	Statutory	N	\$50.00	Annual	108530.14
3 year Registration - Sterilised dog	Statutory	N	\$42.50	3 year	108530.14
3 year Registration - Unsterilised dog	Statutory	N	\$120.00	3 year	108530.14
Dogs used for Droving or Tending Stock	Statutory	N	25% of fee payable		108530.14
Registration - Dogs owned by pensioners	Statutory	N	50% of fee payable		108530.14
Application to keep more than 2 dogs	Statutory	N	\$60.00	Per application	108530.14
Registration after 31 May in any year, for that registration year	Statutory	N	50% of fee otherwise payable		108530.14
Licence to keep an Approved Kennel Establishment	Statutory	N	\$200.00		108730.21
Renewal of Licence to keep an Approved Kennel Establishment	Statutory	N	\$40.00	Annual	108730.21
Dog Tag Replacement & Transfer In	Statutory	N	\$3.00	Per Tag	108530.14



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
05 ANIMAL CONTROL					
Cat Registration Fee					
Lifetime Registration	Statutory	N	\$100.00	Lifetime	108630.14
Annual registration	Statutory	N	\$20.00	Annual	108630.14
3 year Registration	Statutory	N	\$42.50	3 years	108630.14
Registration - Cats owned by pensioners	Statutory	N	50% of fee payable		108630.14
Registration after 31 May in any year, for that registration year	Statutory	N	50% of fee otherwise payable		108630.14
Application to breed cats	Statutory	N	\$100 per breeding cat		108630.14
05 OTHER LAW, ORDER AND PUBLIC SAFETY					
Fines & Penalties					
Illegal Camping Fines and Penalties	Statutory		See Infringement		109130.13
Littering Fines & Penalties	Statutory		See Infringement		109130.13
Impounded Vehicles					
Impounding Vehicles	Statutory		See Infringement		109830.13
07 HEALTH ADMINISTRATION AND INSPECTION					
Fines & Penalties					
Health Infringements (Health Local Laws, Food Act, Noise)	Statutory	N	See Infringement		114230.13
Health (Offensive Trades (Fees) Regulations 1976					
Piggery	Statutory	N	\$298.00		113530.14
Fish Processing Establishment	Statutory	N	\$298.00		113530.14
Poultry Production and Farming	Statutory	N	\$298.00		113530.14
Butcher Shop (fat melting, fat extraction)	Statutory	N	\$171.00		113530.14
Laundries, Dry Cleaning establishments	Statutory	N	\$147.00		113530.14
Any other offensive trade not specified	Statutory	N	\$298.00		113530.14
Food Premises					
(Exempted Food Premises: not for profit and community groups)					
Notification Fee/Registration Fee	Statutory	N	\$50.00		113730.14
Registered Premises Annual Fee (includes inspection)	Statutory	N	\$55.00		114230.14
Reinspection Fee	Statutory	Y	\$60.50	Per inspection	114230.14
Food Safety Audit	Statutory	N	\$150.00		114230.14
Water Sampling	Statutory	Y	\$45.00		114230.14



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
07 HEALTH ADMINISTRATION AND INSPECTION					
Itinerant Food Vendor					
Trader's Licence	Statutory	N	\$280.00		113730.14
Application fee	Statutory	N	\$15.00		113730.14
Daily fee	Statutory	N	\$25.00		113730.14
One Week	Statutory	N	\$75.00		113730.14
One Month	Statutory	N	\$120.00		113730.14
One Year	Statutory	N	\$300.00		113730.14
Hawker's Fee - Monthly	Statutory	N	\$120.00		113630.14
Lodging Houses					
Per Annum	Statutory	N	\$85.00	Annual	113830.14
Caravan Parks - Caravan Parks & Camping Grounds Act 1995					
Application for grant of renewal of licence					
Sites (each)	Statutory	N	\$6.00	Per site	115230.14
Camp Sites (each)	Statutory	N	\$3.00	Per site	115230.14
Overflow (each)	Statutory	N	\$1.50	Per site	115230.14
Minimum	Statutory	N	\$200.00		115230.14
Temporary Caravan Park Licence	Statutory	N	\$100.00		115230.14
Health (Public Buildings) Regulations - Health Act 1911					
Public Building	Statutory	Y	\$870.00	Per application	114230.14
09 OTHER HOUSING					
The Village - Single					
Units 1-24	Council	N	\$250.00	Per fortnight	125430.15
Units 25-39	Council	N	\$255.00	Per fortnight	125430.15
The Village - Double					
Units 1-24	Council	N	\$325.00	Per fortnight	125430.15
Units 25-39	Council	N	\$335.00	Per fortnight	125430.15
<i>The Village Rental Increases to be effective 1 November 2016</i>					



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
10 SANITATION					
Refuse Removal Charges					
<i>Council impose the following refuse collection charges where a property receives or is eligible to receive a rubbish collection service</i>					
Per Bin Collected - Annual Charge					
Domestic Service 240L mobile garbage bin	Council	N	\$240.00		118030.14
Commercial/Industrial 240L mobile garbage bins	Council	N	\$250.00		119230.14
Commercial/Industrial bulk removals - as per volume assessed	Council	N			
Commercial Bulk Bin - Annual Charge					
1.5 cubic metre bin	Council	N	\$2,265.00	Weekly	119230.14
1.5 cubic metre bin	Council	N	\$1,135.00	Fortnightly	119230.14
1.5 cubic metre bin	Council	N	\$575.00	Monthly	119230.14
3.0 cubic metre bin	Council	N	\$4,530.00	Weekly	119230.14
3.0 cubic metre bin	Council	N	\$2,265.00	Fortnightly	119230.14
3.0 cubic metre bin	Council	N	\$1,132.50	Monthly	119230.14
Sale of 240L Green Mobile Bin					
Per complete bin	Council	Y	\$105.00		119430.14
Per lid	Council	Y	\$35.00		119430.14
Per Lid Pin	Council	Y	\$10.00	Pair	119430.14
Per wheel	Council	Y	\$27.00		119430.14
Per axle	Council	Y	\$27.00		119430.14
Transfer Station					
General Household Waste					
Sorted and deposited into recycling areas - No Charge			No Charge		
Unsorted (non-recyclable)	Council	Y	\$18.00	Minimum charge	119130.14
Unsorted (non-recyclable)	Council	Y	\$35.00	6 x 4 trailer	119130.14
Unsorted (non-recyclable)	Council	Y	\$56.00	Tandem trailer	119130.14
General Commercial Waste					
Non-recyclable	Council	Y	\$62.00	Per cubic metre	119130.14
Clean Rubble	Council	Y	\$13.00	Per cubic metre	119130.14
Mixed Rubble	Council	Y	\$56.00	Per cubic metre	119130.14
Clean Fill - clean sand etc, where can be used on site - No Charge			No Charge		
Cardboard	Council	Y	\$20.00	Per cubic metre	119130.14
Builders Waste - Building construction waste per building permit					
(minimum initial 4 passes)	Council	Y	\$96.00	Per pass for 2m2	119130.14



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
10 SANITATION					
Asbestos					
Minimum charge	Council	Y	\$8.00	Per sheet	119130.14
	Council	Y	\$80.00	1-2m3 trailer	119130.14
	Council	Y	\$370.00	2-5m3 trailer	119130.14
	Council	Y	\$740.00	<5m3 full house	119130.14
Green Waste					
Domestic - separated from other waste - No Charge					
Non Recyclable	Council	Y	\$58.00	Per cubic metre	119130.14
Septage - septic and leach drain waste - half truck	Council	Y	\$48.00	Half full truck - 1,750 litres	119130.14
Full Truck	Council	Y	\$96.00	Full truck - 3,500 litres	119130.14
Offal	Council	Y	\$50.00	Per cubic metre	119130.14
Small domestic	Council	Y	\$7.50	Per carcass	119130.14
Large cattle, horse, pig, sheep etc	Council	Y	\$10.00	Per carcass	119130.14
Lawn clippings - separated from other waste			No Charge		
White goods - fridge, freezers, stoves, washing machines			No Charge		
240 Litre Wheelie bin	Council	Y	\$8.50	Per bin	119130.14
Television	Council	Y	\$8.50	Per unit	119130.14
Double Mattress	Council	Y	\$20.00	Per unit	119130.14
Single Mattress	Council	Y	\$10.00	Per unit	119130.14
Car Bodies	Council	Y	\$40.00	Per unit	119130.14
Tyre Fees					
Motor Car	Council	Y	\$6.00	Per tyre	119130.14
4 Wheel Drive	Council	Y	\$7.50	Per tyre	119130.14
Truck	Council	Y	\$16.00	Per tyre	119130.14
Super Single	Council	Y	\$26.00	Per tyre	119130.14
Tractor small: up to 1m high	Council	Y	\$38.00	Per tyre	119130.14
Tractor large: 1m-2m high	Council	Y	\$95.00	Per tyre	119130.14
Sales					
Household goods	Council	Y	POA	POA	
Used building materials	Council	Y	POA	POA	
Sale of sand	Council	Y	POA	POA	
Sale of firewood	Council	Y	POA	POA	
Mulch - Limited amount free, CEO's discretion to set a limit to amount			POA	FOC	



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
10 TOWN PLANNING AND REGIONAL DEVELOPMENT					
Description of Planning Services					
1 Determination of development application (other than for an extractive industry) where the estimated cost of the development is:					
a) not more than \$50,000	Statutory	N	\$147.00		122770.14
b) more than \$50,000 but not more than \$500,000	Statutory	N	0.32% of estimated cost		122770.14
c) more than \$500,000 but not more than \$2.5 million	Statutory	N	\$1,700 + 0.257% for every one dollar in excess of \$500,000		122770.14
d) more than \$2.5 million but not more than \$5 million	Statutory	N	\$7,161 + 0.206% for every one dollar in excess of \$2.5 million		122770.14
e) more than \$5 million but not more than 21.5 million	Statutory	N	\$12,633 + 0.123% for every one dollar in excess \$5 million		122770.14
f) more than \$21.5 million	Statutory	N	\$34,196.00		122770.14
<i>Note: If development has commenced or been carried out, an additional amount by way of penalty, this is twice the amount of the fee payable for determination of the application (in addition to the planning fee)</i>					
2 Amended plans (this applies where a determination is already given by the Shire of where amended plans are submitted and not requested by the Shire)	Statutory	N	66% of the original fee with a minimum of \$98		122770.14
3 Demolition where Planning Approval is required	Statutory	N	\$147.00		122770.14
4 Application for approval of home based business or cottage industry					
a) Initial Fee	Statutory	N	\$222.00		122630.14
b) Annual Renewal fee	Statutory	N	\$73.00		122630.14
<i>Note: if the home based business or cottage industry has commenced, an additional amount of \$444 by the way of penalty</i>					



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
10 TOWN PLANNING AND REGIONAL DEVELOPMENT					
5 Application for a change of use or for alteration or extension or change of non-conforming use which 1 item does not apply	Statutory	N	\$295.00		122730.14
5A Determination of an application to amend or cancel Development Approval	Statutory	N	\$295.00		122730.14
<i>Note: if the change of use or the alteration or extension or change of the non-conforming use has commenced, an additional amount of \$590 by way of penalty</i>					
6 Extension of current Planning Approval	Statutory	Y	\$112.00		122330.14
7 Relocation of Building Envelope	Statutory	N	\$147.00		122730.14
8 Determination of a development application for an extractive industry:					
a) Initial Fee	Statutory	N	\$739.00		142830.14
b) Annual Renewal fee	Statutory	N	\$351.00		142830.14
<i>Note: If development has commenced or been carried out, an additional amount of \$1,478 by way of penalty</i>					
9 Provision of a subdivision clearance					
a) Not more than 5 lots	Statutory	N	\$73.00	Per lot	122770.14
b) More than 5 lots but not more than 195 lots	Statutory	N	\$73 per lot for the first 5 lots and then \$35 per lot thereafter		122730.14
10 Maximum fees: scheme amendments and structure plans	Statutory	Y	\$3,780.70 total as follows:		122330.14
a) Director	Statutory	Y	\$88.00 per hour		122330.14
b) Manager	Statutory	Y	\$66.00 per hour		122330.14
c) Planning Officer	Statutory	Y	\$36.86 per hour		122330.14
d) Other Staff e.g. Environmental Health Officer	Statutory	Y	\$36.86 per hour		122330.14
e) Administrative Officers	Statutory	Y	\$30.20 per hour		122330.14
11 Issue of zoning certificate	Statutory	Y	\$73.00		122730.14
12 Issue of Section 40 Certificate	Statutory	Y	\$73.00		122330.14
13 Issue of written planning advice	Statutory	Y	\$73.00		122330.14
14 *Roads/R.O.W/P.A.W request for closure	Statutory	Y	\$1,000.00		122330.14



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
10 TOWN PLANNING AND REGIONAL DEVELOPMENT					
15 Advertising					
a) On site signage	Statutory	Y	\$286.00	Per sign	122330.14
b) Newspaper Advertising	Statutory	Y	\$286.00	Per advertisement	122330.14
16 Copy of Planning Documents					
a) Paper Copy	Statutory	Y	\$55.00		122330.14
b) Electronic Copy	Statutory	Y	\$22.00		122330.14
17 Pre-strata inspection	Statutory	Y	\$310.20		122330.00
18 Development Approval - Bonds					
a) Large Development	Statutory	N	\$20,000.00		Trust
b) Special Use and Tourism Development		N	To be determined by Council		Trust
19 Bushfire Contributions					
Contribution to bushfire control in lieu of providing an individual strategic water supply for Bushfire Protection during the subdivision process.					
Lot Size					
a) Up to 9.99ha	Statutory	N	\$2,000 max 10 lots plus \$100 per each additional lot		Trust
b) 10ha to 39.9 ha	Statutory	N	\$2,000 max 5 lots plus \$250 each additional lot		Trust
c) 40ha and over	Statutory		Subject to Council consideration		Trust
<i>*Fee is inclusive of all associated advertising charges</i>					



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
10 OTHER COMMUNITY AMENITIES - CEMETERY					
Burial Fees					
Adult interment, 13 years of age and over	Council	Y	\$670.00		123630.14
Child interment, under 13 years of age	Council	Y	\$540.00		123630.14
Interment for any stillborn child	Council	Y	\$350.00		123630.14
Lot Fees					
A "Grant of Right of Burial (25 year tenure) being issued for each lot and Ordinary land for grave 2.4m long x 1.2m wide x 1.8m deep, where directed by cemetery		Y	\$500.00		123630.14
Pre-need purchase - land selected by application in advance	Council	Y	\$960.00		123630.14
Other Charges					
For exhumation	Council	Y	\$995.00		123630.14
for re-burial after exhumation	Council	Y	\$600.00		123630.14
Additional fee for Graves sun deeper than 1.8 metres (up to one metre)	Council	Y	\$350.00		123630.14
Reopening of grave to accommodate adult burial	Council	Y	\$750.00		123630.14
Reopening of grave to accommodate child under 13 burial	Council	Y	\$580.00		123630.14
Extra charge for burial outside normal hours including Monday burial	Council	Y	\$400.00		123630.14
Copy of Grant of Right of Burial	Council	Y	\$100.00		123630.14
Interment of ashes in family grave	Council	Y	\$250.00		123630.14
Permits					
Permission to erect a headstone, monument kerbing	Council	N	\$260.00		123630.14
Single Funeral Permit (Funeral Directors Only)	Council	N	\$160.00		123630.14
Single Monumental Mason Application for Works	Council	N	\$120.00		123630.14
Alter or add to any stone monument	Council	N	\$140.00		123630.14
Repair or renovate any existing memorial work	Council	N	\$120.00		123630.14
Licenses					
Funeral Director's Annual Licence Fee	Council	N	\$200.00	Annual	123630.14
Monumental Mason's Annual Licence Fee	Council	N	\$120.00	Annual	123630.14
Niche Wall					
Disposal of Ashes					
Interment in Single Niche	Council	Y	\$620.00		
Brick including 172 x 135 stainless steel engraved plaque	Council	Y			123630.14



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
10 OTHER COMMUNITY AMENITIES - CEMETERY					
Internment in Double Niche					
Brick including 208 x 135mm stainless steel plaque first plaque engraved	Council	Y	\$760.00		123630.14
Second Internment and plaque engraved	Council	Y	\$520.00		123630.14
Reserve pre-need niche	Council	Y	\$520.00		123630.14
Additional fee for internment outside standard work hours	Council	Y	\$200.00		123630.14
Removal of ashes from cemetery to an authorised family member	Council	Y	\$260.00		123630.14
10 OTHER COMMUNITY AMENITIES - SEWERAGE					
Septic Tank Fees					
Residential	Statutory	N	\$118.00		1198340.14
Commercial - add \$42.35 to DoH if required	Statutory	N	\$118.00		1198340.14
Inspection Fees					
Residential	Statutory	N	\$118.00		119930.14
Commercial	Statutory	Y	\$118.00		119930.14
11 PUBLIC HALLS & CIVIC CENTRES					
Dongara Pavilion					
Dances/cabarets and parties where alcohol is consumed, travelling shows, bazaars, auctions, etc where admission is charged	Council	Y	\$45.00	Per hour	124430.14
Rehearsals, sporting groups, community groups and meetings	Council	Y	\$22.00	Per hour	124430.14
A charge applies for unsatisfactory cleaning after functions	Council	Y	\$75.00	Per hour	124430.14
Dongara Pensioners & Seniors Groups	Council	Y	\$20.00	Per hour	124430.14
Dongara Pottery Club - Community Centre - MOU	Council	Y	\$720.00	Annually	124630.15
Dongara Local Rag Building	Council	Y	\$1,720.00 (Council Donation)	Annually	124630.15
Dongara Playgroup Building - as per lease agreement	Council	Y	\$1,200.76	Annually	124630.15
Dongara Patchwork Club - Hire of Denison House - MOU	Council	Y	\$745.00	Annually	133530.15
Dongara Denison Art Group - Hire of Denison House - MOU	Council	Y	\$819.50	Annually	133530.15
Art Classes - Hire of Denison House	Council	Y	\$20.00	Per day	133530.15
Please note that a reduction of 50% may be allowed for non profit groups when juveniles are in majority, subject to application					
Special Rates by Negotiations with Council - Golf Club, Racing Club and Bowling Club are all leased on a pepper scorn basis and costs of maintaining and operating the facility are the responsibility of the Committee.					



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
11 PUBLIC HALLS & CIVIC CENTRES					
<i>Hire of Irwin Autumn Centre - to be referred to Autumn Centre Management Committee, it is currently leased to Seniors/Pensioners groups at no charge and is available only for the committee to use for senior actives</i>					
Sundries					
Tables	Council	Y	\$12.50	Per Table	124430.14
Chairs	Council	Y	\$1.60	Per Chair	124430.14
Bonds					
Hall	Council	N	\$200.00		122030.14
Key	Council	N	\$60.00		122030.14
Tables (maximum of \$300)	Council	N	\$60.00		122030.14
Chairs (maximum of \$100)	Council	N	\$1.00		122030.14
Dongara Fisherman's Hall					
Hire of Hall including all facilities - Daytime	Council	Y	\$17.00	Per Hour	124430.14
Hire of Hall including all facilities - Evening	Council	Y	\$32.00	Per Hour	124430.14
Hall Bond	Council	N	\$200.00	Per Event	122030.14
Key Bond	Council	N	\$60.00	Per Event	122030.14
11 SWIMMING AREAS AND BEACHES					
Foreshore Fairs					
Bond	Council	N	\$600.00		105130.14
Daily Fee	Council	Y	\$130.00	Per Day	134430.14
Coastal Squatter's Shacks					
Yearly Fee	Council	N	\$1,648.00	Annual	134330.14
Each Additional Shack	Council	N	\$618.00	Annual	134330.14
Recreational Jetty - Recreational Vessels					
Daily Fee (first night free)	Council	Y	\$6.00	Per metre	134430.14
Three Days	Council	Y	\$13.00	Per metre	134430.14
Weekly fee (equivalent to 6 days)	Council	Y	\$26.00	Per metre	134430.14
One Month	Council	Y	\$38.00	Per metre	134430.14
Three Months	Council	Y	\$65.00	Per metre	134430.14
Annual fee plus multiplied by length of the vessel	Council	Y	\$320.00	Annual	134430.14
	Council	Y	\$84.00	Per metre	134430.14
Half Day/Wash Down Fee 50% of daily fee	Council	Y			134430.14



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
11 OTHER RECREATION AND SPORT					
Oval Fees					
Standard Formula - Seniors	Council	Y	\$1.34	Per player	127430.14
No teams x standard players/team x week x uses/week x fee					
Standard Formula - Juniors			\$0.67		
No teams x standard players/team x week x uses/week x fee				Per player	127430.14
Hire of Dongara Oval - Includes use of Pavilion	Council	Y	\$47.00	Per hour	127430.14
Cricket Club	Council	Y	\$188.00	Maximum	127430.14
Annual hire fee for Dongara Oval, which includes competition games, pre-season and season training sessions and change rooms.					
Seniors - Based on formula and dependant on numbers	Council	Y		Annually	127430.14
Juniors - Based on formula and dependant on numbers	Council	Y		Annually	127430.14
Overflow Camping					
Dongara Oval	Council	Y	\$30.00	Per campsite per day	127430.14
Hire of Port Denison Oval - Casual Hire	Council	Y	\$47.00	Per hour	127530.14
	Maximum	Y	\$188.00	Maximum	127530.14
Senior Football Club					
Annual hire fee for Port Denison Oval, which includes playing fixtures, pre-season and season training sessions (including oval lighting, change rooms) Part of overall package agreed to March 2016	Council	Y	Season Package	Annually	127530.14
Junior Football Club					
Annual hire fee for Port Denison Oval, which includes playing fixtures, pre-season and season training sessions (including oval lighting & change rooms) Part of overall agreed package agreed to in March 2016	Council	Y	Season Package	Annually	127530.14
Tennis Courts					
<i>Hire of Recreation Building facilities to be charged separately</i>					
Tennis Club					
Hire fees for grass tennis courts and hard courts for season, includes club days and club coaching	Council	Y	\$5,328.00	Annually	127530.14
<i>Hire of tennis courts for coaching/training purposes - to be negotiated between Coordinator and hirer</i>					
Private hire of grass courts when available for hire					
Casual	Council	Y	\$34.00	Per hour per court	127330.14



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
11 OTHER RECREATION AND SPORT					
Private Hire of Hard Courts					
Day	Council	Y	\$14.50	Per hour per court	127330.14
Night - includes lights	Council	Y	\$24.00	Per hour per court	127330.14
Dongara Denison Drive In					
Function without Movie					
Facility Fee Including kitchen	Council	Y	\$150.00	Per Event	128330.14
Facility Fee Without kitchen	Council	Y	\$100.00	Per Event	128330.14
Function with Movie & Use of Projector - includes kitchen, toilets, projector & training		Y	\$250.00	Per Event	128330.14
Bond	Council	Y	\$200.00	Per Event	127130.14
Bond with serving of alcohol	Council	Y	\$350.00	Per Event	127130.14
Key Bond	Council	N	\$60.00	Per Event	127130.14
A charge applies for unsatisfactory cleaning after functions	Council	Y	\$75.00		128330.14



11 OTHER RECREATION AND SPORT						
Rec Centre Main Stadium						
		<u>Sports Clubs</u>		<u>Community/Casual/School</u>		<u>Commercial</u>
		<u>Seniors</u>	<u>Juniors</u>	<u>Seniors</u>	<u>Juniors</u>	
Full Court						
Before 6.00 pm	Per hour	\$39.00	\$19.60	\$46.60	\$23.40	\$58.40
After 6.00 pm	Per hour	\$45.50	\$22.60	\$58.40	\$29.00	\$70.00
Half Court						
Before 6.00 pm	Per hour	\$20.00	\$10.00	\$23.00	\$12.00	N/A
After 6.00 pm	Per hour	\$22.00	\$11.00	\$28.00	\$14.00	N/A
Casual per person	Per hour			\$6.00	\$4.00	N/A
Both Courts						
Before 6.00 pm	Per hour					\$102.00
After 6.00 pm	Per hour			\$96.00		\$124.00
Setup	Per hour			\$44.00		\$62.00
9.00 to 3.00	Per day			\$396.00		\$510.00
3.00 to 9.00	Per night			\$495.00		\$640.00
Outside Hard Courts						
All times	Per hour	\$37.00	\$18.60	\$44.00	\$22.00	
Badminton						
Before 6.00 pm	Per court	\$13.40	\$6.80	\$15.60	\$7.80	
After 6.00 pm	Per court	\$15.40	\$7.80	\$18.60	\$9.40	



11 OTHER RECREATION AND SPORT				
Rec Centre Main Stadium				
		<u>Sports Clubs</u>		<u>Community/Casual/School</u>
		<u>Seniors</u>	<u>Juniors</u>	<u>Commercial</u>
Sports and Activities				
organised by Centre staff				
- One court				
Including Indoor cricket, Netball,				
Basketball, Indoor Soccer (3/side)				
- All approx 60 mins				
Before 6.00 pm	Per team	\$38.00	\$20.00	
After 6.00 pm	Per team	\$46.40	\$23.40	
(Additional costs for umpires may be incurred)				
Volleyball (2 games per court)				
Before 6.00 pm	Per team	32.00	\$16.00	
After 6.00 pm	Per team	37.00	\$18.60	
(Additional costs for umpires many be incurred)				
Sports and Activities				
organised by Centre staff				
- Two courts				
Including Handball, Indoor Soccer				
and Hockey				
All approx 30-40 mins				
Before 6.00 pm	Per team	38.00	\$19.00	
After 6.00 pm	Per team	46.40	\$23.20	



11 OTHER RECREATION AND SPORT						
Rec Centre Lesser Stadium						
		<u>Sports Clubs</u>		<u>Community/Casual/School</u>		<u>Commercial</u>
		<u>Seniors</u>	<u>Juniors</u>	<u>Seniors</u>	<u>Juniors</u>	
Full Court						
Including Dancing, Karate,						
Drama , Fitness etc						
Before 6.00 pm	Per hour	\$32.00	\$16.00	\$37.00	\$18.60	\$53.60
After 6.00 pm	Per hour	\$37.00	\$18.60	\$44.80	\$22.40	\$66.00
Gymnastics						
Pre-Kindy			\$57.00			
Kind/Pre-Primary children	Per term		\$78.00			
Primary/High School children	Per term		\$93.00			
Toddler Time			\$5.00			
Fit2Live Gold	Non Members			\$6.50		
Over 50's Circuit	Non Members			\$6.50		
Fit to Live Classes	Non Members			\$12.00		
Zumba	Non Members			\$12.00	\$6.50	
	Members			\$6.50		
Squash Courts						
	Per hour	\$15.60	\$7.80	\$20.00	\$10.00	
	Per half hour	\$10.00	\$5.00	\$10.80	\$5.40	



11 OTHER RECREATION AND SPORT				
Function Centre				
Without Kitchen and Bar		<u>Sports Clubs</u>	<u>Community/ Casual/ School</u>	<u>Commercial</u>
Wedding Package 1				\$1,025.00
Wedding Package 2				\$1,400.00
Conference, birthdays,	Per Hour	\$47.40	\$47.40	\$60.40
parties, private functions	Per Hour	\$53.00	\$53.00	\$68.00
	Per Day	\$284.00	\$284.00	\$362.00
	Per Night	\$318.00	\$318.00	\$408.00
Kitchen	Per Hour	\$19.60	\$19.60	\$25.00
	Per Day or Night	\$96.80	\$96.80	\$124.00
Bar	Per Hour	\$13.40	\$13.40	\$15.60
	Per Day or Night	\$63.80	\$63.80	\$76.00
Setup fee - By the hirer	Per Hour	\$21.60	\$21.60	\$28.40
Hire of Dance Floor				\$450.00
Football Club				
	Per extra game	\$480.00		
Bond	No alcohol, no food	\$200.00	\$200.00	\$200.00
	With alcohol	\$400.00	\$400.00	\$400.00
	With catering	\$400.00	\$400.00	\$400.00



11 OTHER RECREATION AND SPORT				
Gymnasium				
		<u>Sports Clubs</u>	<u>Community/ Casual/ School</u>	<u>Commercial</u>
Casual usage	Per session		\$12.00	
Membership	Per Year		\$490.00	
	Per Six Months		\$333.00	
	Per Three Months		\$222.00	
	Per Month		\$114.00	
	Direct Debit/fn		\$25.75	
Visit Passes	5		\$51.50	
	10		\$92.00	
	20		\$162.00	
Ocean Room				
	Up to 5.00 pm	\$27.00	\$27.00	\$35.00
	After 5.00 pm	\$33.00	\$33.00	\$42.00
	Per day	\$169.00	\$169.00	\$206.00
	Per night	\$201.00	\$201.00	\$244.00
Tennis Club				
Season (Sunday Club and Pennants)		\$1,295.00		
Crèche/Meeting Room				
		<u>Seniors</u>	<u>Juniors</u>	
	Per hour	17	\$17.00	
	Per Child	5	\$5.00	
	Meetings	15	\$15.00	



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
13 BUILDING CONTROL					
Application for Building Permits					
Certified application for a building permit (s.16(1))					
For building work for a Class 1 or Class 10 building or incidental structure	Statutory	N	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96		141530.14
For building work for a Class 2 to Class 9 building or incidental structure	Statutory	N	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96		141530.14
Uncertified application for a building permit (s.16(1))	Statutory	N	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96		141530.14
Application for a Demolition Permit (s.16(1))					
For demolition work in respect of a Class 1 or Class 10 building or incidental structure	Statutory	N	\$96.00		141530.14
For demolition work in respect of a Class 2 to Class 9 building	Statutory	N	\$96.00 for each story of the building	Per storey	141530.14



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
13 BUILDING CONTROL					
Application for Occupancy Permits and Building Approval Certificates					
Application for an occupancy permit for a completed building (s.46)	Statutory	N	\$96.00		141530.14
Application for a temporary occupancy permit for an incomplete building (s.47)	Statutory	N	\$96.00		141530.14
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)	Statutory	N	\$96.00		141530.14
Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49)	Statutory	N	\$96.00		141530.14
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	Statutory	N	\$10.60 for each strata unit covered by the application but not less than \$105.80		141530.14
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51) (2))	Statutory	N	0.18 of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96		141530.14
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51), (3))	Statutory	N	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$96		141530.14
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))	Statutory		\$96.00		



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
13 BUILDING CONTROL					
Existing Permit or Extend Permit					
Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))	Statutory	N	\$96.00		141530.14
Application to replace an occupancy permit for an existing building (s.52(1))	Statutory	N	\$96.00		141530.14
Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	Statutory	N	\$96.00		141530.14
Other Applications					
Local Government approval of battery powered smoke alarms (regulation 61)	Statutory	N	\$176.30		141530.14
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	Statutory	N	\$2,123.00		141530.14
Building Services Levy (BSL)					
Charged on every building/demolition permit					
\$45,000 or less	Statutory	N	\$61.65		141230.14
Over \$45,000	Statutory	N	0.137% of the value of work		141230.14
Occupancy permit or building approval certificate for approved building work under ss47, 49, 50 or 52 of the Building Act	Statutory	N	\$61.65		141230.14
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act \$45,000 or less	Statutory	N	\$123.30		141230.14
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act over \$45,000	Statutory	N	0.274% of the value of work		141230.14
Occupancy permit under s46 of the Building Act	Statutory		No levy is payable		
Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act	Statutory		No levy is payable		
Construction Training Fund (CTF)					
Charged on each building permit when the value exceeds \$20,000	Statutory	N	0.2% of the value of work		141230.14



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
13 BUILDING CONTROL					
Sign Licences - Pylon or Tower					
Illuminated sign - per metre minimum \$50	Statutory	N	\$4.00	Per metre	14130.14
Under Verandah - per metre minimum \$50	Statutory	N	\$4.00	Per metre	14130.14
Other Applications	Statutory	N	\$55.00		14130.14
Development Signs - per metre, minimum \$50	Statutory	N	\$4.00	Per metre	14130.14
Sign - Panel	Statutory	N	\$55.00		14130.14
Hoardings	Statutory	N	\$65.00	Annual	14130.14
Any other sign	Statutory	N	\$55.00		14130.14
Bonds					
Kerb/Footpath/Drainage	Statutory	N	\$1,000.00		Trust
To build shed on property before residence	Statutory	N	\$2,000.00		Trust
Relocation of transportable dwellings (refunded in 3 instalments)	Statutory	N	\$1,800.00		Trust
Relocation of buildings other than dwelling		N	\$500.00		Trust
Swimming Pool Inspection Fee					
Inspection fee invoiced annually through rates	Statutory	N	\$30.00		142130.14
Search Building Fee					
Copy of Site Plan, Floor Plan or Septics Plan	Council	Y	\$6.00		142310.14
Copy of Building Permit and Plans	Council	Y	\$11.00		142310.14
Additional Pages	Council	Y	\$3.00		142310.14
Misc Council Application (other than planning)	Council	Y	\$130.00	Per application	142310.14



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
13 OTHER ECONOMIC SERVICES					
Seniors, Dongara District High School					
Within Midwest Region	Council	Y	\$87.00	Per Day	147330.14
Outside Midwest Region	Council	Y	\$155.00	Per Day	147330.14
<i>Bus does not need to refuelled whilst sponsorship continues</i>					
All other Community Groups					
Per Day	Council	Y	\$85.00 plus 65c/km		147330.14
<i>Bus does not need to be refuelled whilst sponsorship continues</i>					
Business and Private Groups					
Per Day	Council	Y	\$95.00 plus 1.30c/km		147330.14
<i>Bus to be refuelled prior to return</i>					
BOND - Damage	Council	N	\$500.00		147630.14
BOND - Cleaning	Council	N	\$75.00		147630.14
<i>The bus is to be fully fuelled prior to being returned to the Shire unless otherwise advised</i>					
Water Sales					
Per 500L	Council	N	\$1.00		142730.14
minimum charge	Council	N	\$5.50		142730.14



<u>Description</u>	<u>Charge Type</u>	<u>GST</u>	<u>2016/17</u>	<u>Charge Basis (e.g. per hour, per day, each etc.)</u>	<u>Account</u>
14 TRANSPORT - PRIVATE WORKS					
Private Works based on Plant Hire - Includes Operator					
Hire of Plant					
Dozer	Council	Y	\$180.96	Per hour	173330.16
Loader	Council	Y	\$170.00	Per hour	173330.16
Road Sweeper	Council	Y	\$87.00	Per hour	173330.16
Multi Tyred Roller	Council	Y	\$160.00	Per hour	173330.16
5 Tonne Truck	Council	Y	\$120.00	Per hour	173330.16
<i>The Manager Technical Services is to provide a written quote on all major private works</i>					
General Hand Labour					
Normal time	Council	Y	\$55.00	Per hour	173330.16
Time and half	Council	Y	\$81.00	Per hour	173330.16
Double Time	Council	Y	\$106.00	Per hour	173330.16
Manager Technical Services - Normal Time	Council	Y	\$78.50	Per hour	173330.16
Road Reinstatements					
Subject to material costs at time of reinstatement	Council	Y	\$670.00	Minimum charge	173330.16
Rural Street Numbers					
Application for a Rural Street Number (does not include erecting sign)	Council	Y	\$30.00	Per sign	173330.16
Installing Rural Street Number	Council	Y	\$60.00	Per sign	173330.16

4.2 STATEMENT OF RATING INFORMATION

Including Objects and Reasons for the Current Rating Structure

This Statement is published by the Shire of Irwin in accordance with Section 6.36 of the Local Government Act 1995 to advise the public of its objectives and reasons for implementing differential rates.

The purpose of levying of rates is to meet Council's budget requirements in each financial year in order to deliver services, facilities and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.36 of the Local Government Act provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Irwin. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Council to provide facilities, services and infrastructure to the entire community and visitors to the area.

Gross Rental Values (GRV)

The Local Government Act 1995 provides that properties of a non-rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Irwin approximately every four years and provides a GRV Roll. The current valuation is effective from 1 July 2015. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

GRV – General Rate

All land within the Shire used for non-rural purposes (GRV) is rated using a general GRV Rate. The general rate is calculated and adopted after the consideration of many factors such as current economic conditions, increases to land valuations as assessed by the Valuer General's Office, the infrastructure and service improvement proposals contained in the Budget, as well as other factors. It is considered that for this financial year the valuations imposed by the Valuer General provides the capacity for the additional rate contributions that may be required from different zoning/land use and therefore the need for a differential rate is not deemed necessary.

Unimproved Values (UV)

The Local Government Act 1995, provides that properties predominantly used for a rural purpose are assigned an Unimproved Value as supplied and reviewed by the Valuer General on an annual basis. The unimproved value of land refers to the market value of the land in its natural state without improvements such as buildings, fences, dams etc. The rate in the dollar set for the UV-Rural category forms the basis for calculating all other UV differential rates. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions of property, amalgamations, and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

UV General Differential Rate

All land in the Shire used for rural purposes are classified into Policy Areas based on their zoning in the Shire of Irwin Local Planning Scheme No 5, as set out below. All land within these zoning areas are rated using the same general differential rate.

Policy Area A - Conservation Crown Land: To preserve and protect the major areas of Crown Reservations and Vacant Land within this policy area in its natural state.

Policy Area B - Urban: Set aside for Townsite expansion or impacted on by buffers and mining leases.

Policy Area C - General Farming Zone: General Broadacre farming, not suitable for subdivision, designed to consolidate and preserve existing agricultural practices.

Policy Area D - Rural Smallholdings Zone: Hobby farming suitable for subdivision into rural/small holdings to a minimum of 15 ha.

Policy Area E - General Farming Zone: Coastal management area for future development of tourist projects and possible subdivision into rural smallholdings to a minimum lot size of 15ha.

Policy Area F - Special Residential Zone: Properties zoned as Special Residential with provision for subdivision of small 1 to 2 ha lifestyle lots.

Policy Area G - Rural Small Holdings Zone: Hobby farming suitable for subdivision into rural/small holdings to a minimum of 20 ha.

Objects and Reasons for UV Rural Differential Rate

To distinguish land zoned Policy Area A-G from land used for Mining, Prospecting and Exploration in recognition of the variation in land use intensity and the impact on the Shire's road infrastructure network and other services.

UV Mining Differential Rate

The Local Government Act provides for rural use properties used for mining, exploration or prospecting purposes to be assigned an Unimproved Value supplied and reviewed by the Valuer General. It refers to all land for which a mining tenement has been issued by the Department of Mines and Petroleum (DMP), and valued as such by the Valuer General's Office.

The valuation determined by the Valuer General for mining tenements is calculated by multiplying the following factors.

- Rental cost of the tenement type (mining lease, prospecting lease, exploration license, petroleum producing licence etc);
- UV basis as determined by the DMP, and
- Tenement/license area

The valuation of mining tenements is not reviewed each year, as occurs with other UV properties and only changes when the tenement rental is amended.

Objects and Reasons for UV Mining Differential Rate

Land used for Mining is rated higher than the UV General Differential rate to improve fairness and equity outcomes by:

- Ensuring mining rates payable are no less than the average rates payable, per property, in Policy Area C (General Farming), in part to;
 - compensate for the different valuation method and comparatively lower valuation level;
 - to recognise the often short term tenure of mining projects in the region; and
 - to maintain comparability with other commercial operations in the rural sector.
- Applying a percentage premium above the average rates payable, per property, in Policy Area C (General Farming), at a level determined by the Council, to reflect the following:
 - the impacts of higher road infrastructure maintenance costs to Council as a result of frequent very heavy vehicle use over extensive lengths of roads throughout the year;
 - additional emergency service arrangements that have to be put in place;
 - the monitoring of environmental impacts of clearing, noise, dust and smell;
 - planning, building and health assessment cost; and
 - additional costs of amenities and services provided to cater for the employees of the mining operations, such as recreation, parking and law, order and public safety.

Minimum Payments

The setting of general minimum payment level within all rating categories is an important method of ensuring all properties contribute an equitable rate amount to non-exclusive services.

Objections & Appeals

Objections to valuations must be lodged with the Valuer General's Office within 60 days after issue of the rates notice. Rates are still required to be paid if an objection is lodged with a refund paid if the objection is successful. Forms are available from the Shire Office or on our web site.

Under the provisions of the Local Government Act 1995, a property owner is able to lodge an objection to the rates imposed by a Council on the following grounds:

- There is an error on the rate assessment, either in respect to the owners or property details;
or
- The characteristics of the land differ from that used in the differential rating system. The objection is to be received within 60 days of the issue of the rate notice.

Please contact Shire Staff if you would like to discuss this matter further.

Pensioner's Discount

Eligible Pensioners are entitled to receive a discount on their rates, capped at \$750. Council shall determine the nature and extent of entitlement from details as at 1 July, in relation to ownership and occupation. Also a pro-rata rebate amount will be paid if a person becomes the holder of an eligible card type during the financial year which is effective from the date of registration. A deferral arrangement is also possible.

If the circumstances of a Pensioner, who is already claiming the rebate, have changed during the previous year, they will need to update their details (ie. card number, etc) with Council.

Please contact Shire Staff if you believe you may be eligible for the rebate.

4.3 SHIRE OF IRWIN POLICY AREAS MAP

MAP 3B

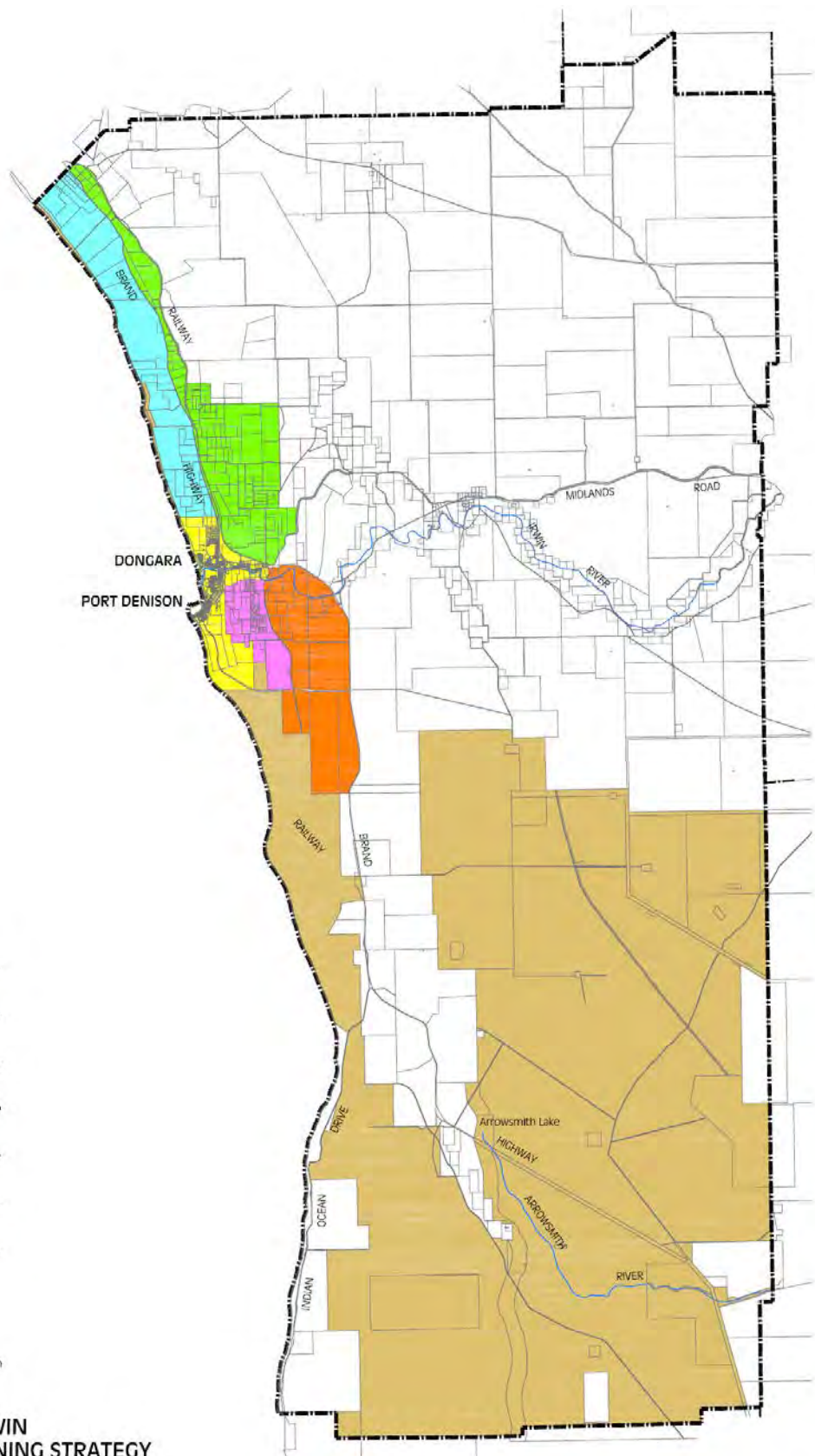
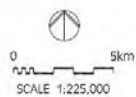
SHIRE OF IRWIN
LOCAL PLANNING STRATEGY
EXISTING POLICY AREAS

EC 013398.mxd59

060405

POLICY AREAS

- POLICY AREA 'A'
- POLICY AREA 'B'
- POLICY AREA 'C'
- POLICY AREA 'D'
- POLICY AREA 'E'
- POLICY AREA 'F'
- POLICY AREA 'G'



MAP 3B

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A BRILLIANT BLEND