

BUDGET

2017/18



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1.1 SHIRE PRESIDENT'S MESSAGE TO THE COMMUNITY

In light of current economic conditions and a public sector environment which sees significant reduction in revenue streams whilst costs continue to increase, Council has worked diligently to develop a prudent yet service-focused budget for the 2017/18 financial year which results in a general rate increase of 3.5%.

In its desire to minimise the level of general rates increase, Council has been mindful of the implications of the State Government's current financial affairs with its increased charges and significant reductions on grant income being provided.

Likewise, the reduction in the 2017/18 Commonwealth Government's Federal Assistance Grants provided to the Shire by around \$30,000 and which has had a detrimental effect on the Shire's current and future budget capacity.

Informed by its recently adopted Strategic Community Plan 2017 -2027, Council has endeavoured to look for and implement project and operational efficiencies with Shire staff framing a responsible budget with cost cutting measures being shared across the organisation covering staff wages, some overhead expenses and capital acquisitions. Alternative funding options will also be continued to explored, where available, as the Shire continues to face the challenge of providing more for less.

In acknowledging this, Council will focus on delivering the Shire's Vision and Mission as outlined below:

VISION: *"A safe place to live, an exciting place to visit and a progressive place to work"*

MISSION: *"Delivering excellence in service, driving growth and building strong relationships – we are open for business"*

The new vision and mission, combined with the newly adopted Strategic Community Plan, will set the scene for future decision making at both the Council and operational level. Projects and initiatives included in this year's Budget that are focused on meeting the key area objectives (Economic, Environment, Social and Leadership) include:

TELEVISION RETRANSMISSION

Many residents will be looking forward to an improved and more reliable television signal, resulting from the installation of a new transmission tower. Grant funding through the Regional Grant Scheme and Council funds will contribute to this project.

SKATE PARK / BMX TRACK

Following the significant public consultation undertaken

in 2017/18, Council are keen to deliver on some priorities for this area to improve access and use based on the Concept Plan received by Council earlier in 2017.

COASTAL MANAGEMENT

The threat of coastal erosion is increasing every year and we have been fortunate that we have avoided any major damage this recent winter. In consideration of this risk, particularly at Surf Beach, Council have committed funds to alleviating the severity of any short term impacts.

'SAM' ROAD SAFETY TRAILER

Successful grant funding obtained by the Irwin Roadwise Committee from the Road Safety Commission will also allow us to purchase a new speed alert mobile (SAM) road safety trailer for local community use.

COMMUNITY ASSISTANCE SCHEME

The Shire is providing assistance to a number of sporting and community groups through the Community Assistance Scheme. Any groups wanting support for their community projects and events are encouraged to apply through this scheme.

GOVERNMENT ADVOCACY

Councillors and senior staff are in regular contact and liaison with representatives of all levels of Government in order to advocate for the local community.

A recent successful example of such advocacy is in reinstatement of Council vehicle concessions a significant local government sector campaign.

Unfortunately, a cut in road grant funding (provided through Main Roads) means that the Shire will still be experiencing a loss in terms of State Government contributions to the Budget, however, our membership and involvement with the Western Australian Local Government Association (WALGA) and its Northern Country Zone provides opportunities to lobby government for appropriate changes and improvements for the sector and thus our local communities.

As this is an election year, I look forward to working with new and existing Elected Members and Shire staff to continue providing valuable services to our local community.

Cr Ian West, JP, Shire President

1.2 COUNCIL VISION / MISSION / VALUES

Our vision and mission 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.

innovation
accountability
integrity
respect

VALUES & BEHAVIOURS

The Shire ACTS to serve the community through:

innovation

We are forward thinking and creative in our approach and strive to continuously improve the way we work.

- I look for better ways of doing things
- I am open to feedback and change
- I encourage and embrace new ideas
- I foster creativity & think outside of the box
- I am solution focused

accountability

We will honour our commitments and responsibilities to achieve positive results in a transparent environment

- I lead by example
- I learn from my mistakes
- I am responsible for my actions
- I am committed to achieving my goals
- I acknowledge positive behaviour and successes

integrity

We always act in the public interest and are open, honest, fair and ethical in our interactions with others.

- I am fair and consistent
- I am honest, trustworthy and reliable
- I effectively and actively communicate
- I conduct myself in a professional manner
- I am loyal and committed to the organisation

respect

We support and appreciate each other in an inclusive culture to ensure a sense of pride and enjoyment

- I am considerate of the needs of others
- I genuinely listen when others communicate
- I respect the roles and opinions of others
- I treat others how I wish to be treated
- I support, help and encourage my colleagues

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
crumley@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
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

Councillor
Position vacant to be filled
by extraordinary election in
2017.
Re-election: 2019

1.4 MANAGEMENT TEAM

Darren Simmons
Chief Executive Officer



Geoff Peddie
Director Corporate and
Community



Position Vacant
Director Planning and
Infrastructure

Nicole Nelson
Manager
Community Capacity



Helen Sternick
Manager Customer
Services



Vacant
Manager Regulatory
Services

Shane Ivers
Manager Technical
Services

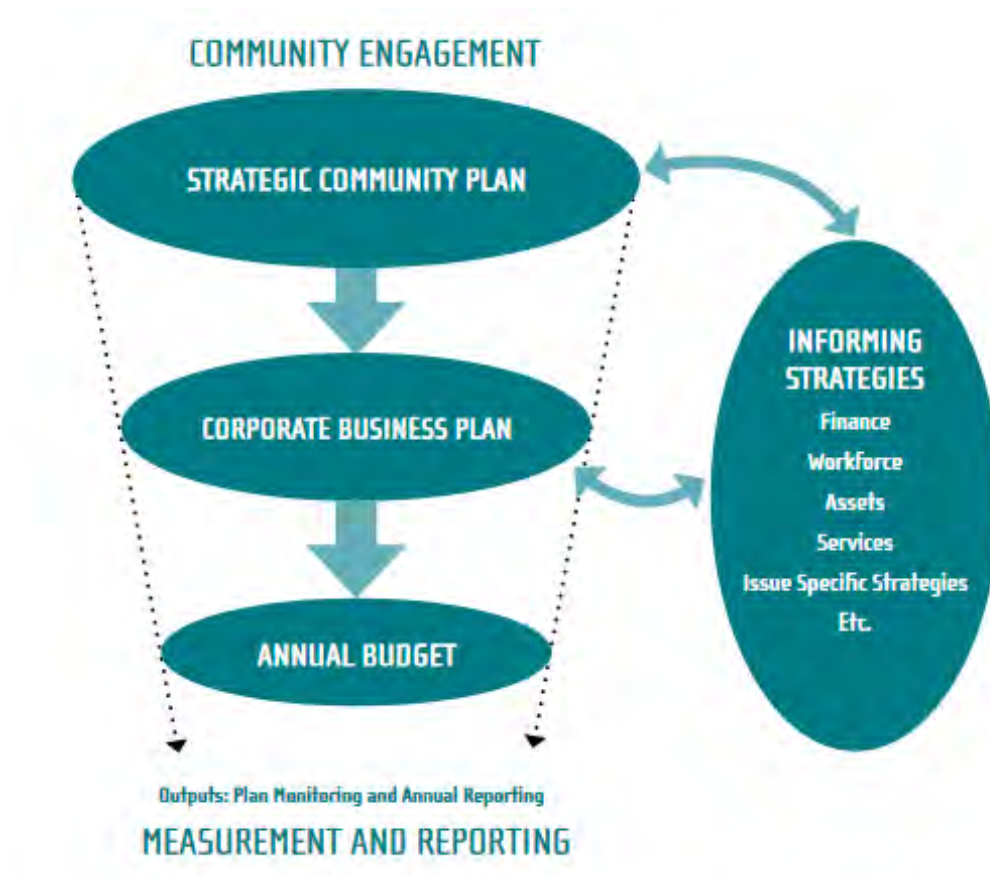


1.5 STAFF

Lauren Tunbridge.....	Coordinator Organisational Performance
Erin Greaves.....	Coordinator Executive Services
Jodie O’Keeffe.....	Coordinator Finance
Cassandra Seymour.....	Rating and Payroll Officer
Stephanie Clarkson.....	Finance Officer
Shannan Taylor.....	Community Officer
Clair Morrison.....	Planning Officer
Vacant.....	Environmental Health Officer
Vacant.....	Building Surveyor
Yvette Robb.....	Regulatory Support Officer
Kim Senior.....	Casual Building Surveyor/EHO
Kyle Pollitt.....	Community Emergency Services Manager
Trevor Dunstan.....	Bushfire Risk Planning Coordinator
Peter Manners.....	Shire Ranger
Scott Simeons.....	Part Time Shire Ranger
Carolyn Koot.....	Senior Customer Service Officer
Tara Raymond.....	Customer Service Officer
Natalie M’Leane.....	Customer Service Officer
Jo Moreschi.....	Customer Service Officer
Vacant.....	Part Time Customer Service Officer
Ella Arnold.....	Part Time Customer Service Officer
Laurie Smith.....	Coordinator Recreation
Kylie Bessen.....	Senior Recreation Officer
Stephanie Austin.....	Fitness Officer
Peta-Jane Ruffles.....	Fitness Officer
Michelle Brown.....	Recreation Officer
Pania Pomana.....	Recreation Officer/Cleaner
Stacey Pratt-King.....	Coordinator Technical Services
Chris Giltrow.....	Procurement Officer
Peter Traylen.....	Road Asset Specialist
Mark Jones.....	Supervisor Operations
Matt Pratt-King.....	Senior Operations Officer
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 2017/18 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 |
| • Executive and Senior Management Teams review draft budget | May |
| • Council review draft budget | May |
| • Council adopts the rates in the dollar for differential rating | May |
| • 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 2017 was 1.0%. 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 1.0%.
- Reduced Direct Road Grants from Main Roads WA, a loss of \$33,000.
- 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 \$175,700 (a reduction of \$30,000 from 2016/17 financial year). Although the roads grant will be increased by 5.6%, which means the projected grant will be \$338,500 (an increase of \$18,000 from 2016/17 financial year).

A prepayment of \$285,400 was received 8 June 2017 for both general purpose and roads grant and has been reflected in the budget.

1.9 CORPORATE BUSINESS PLAN

Council adopted its second Strategic Community Plan 2017-2027 (SCP) on 27 June 2017.

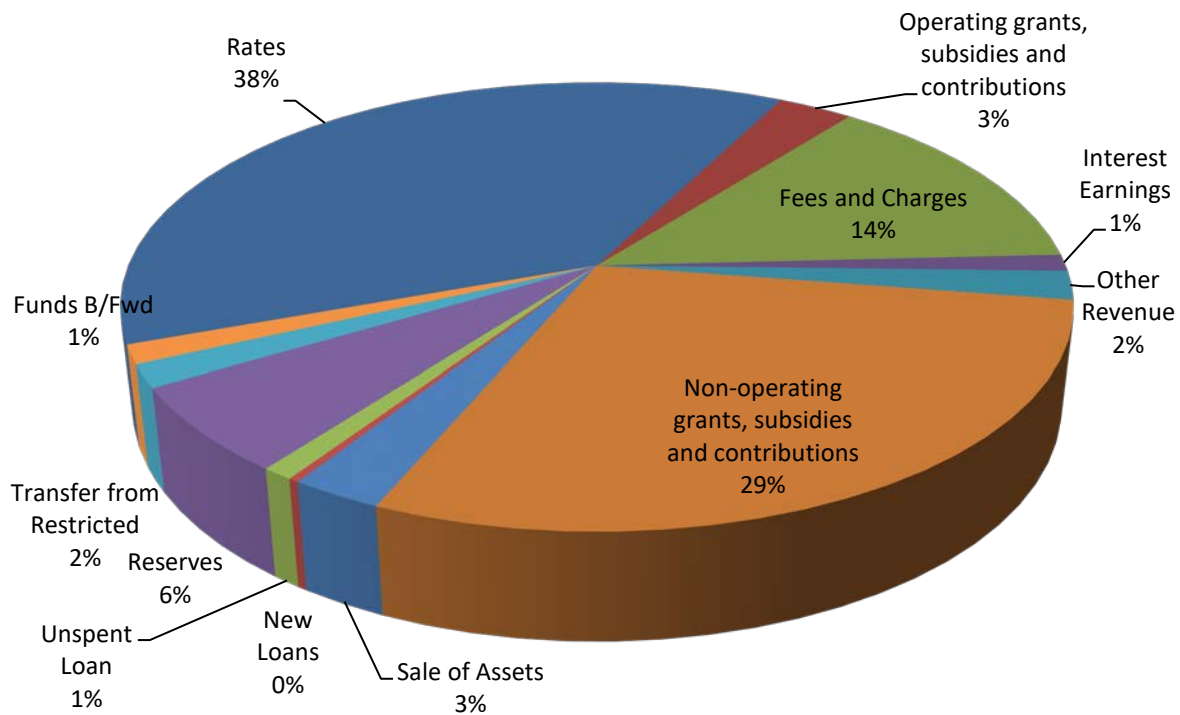
As the Shire's response to the SCP, Council's second Corporate Business Plan (CBP) is currently being prepared and is anticipated to be presented to Council during the first quarter of the 2017/18 financial year.

The CBP will include and reflect the adopted 2017/18 Budget inclusions as year 1 of the statutory 4-year timeframe.

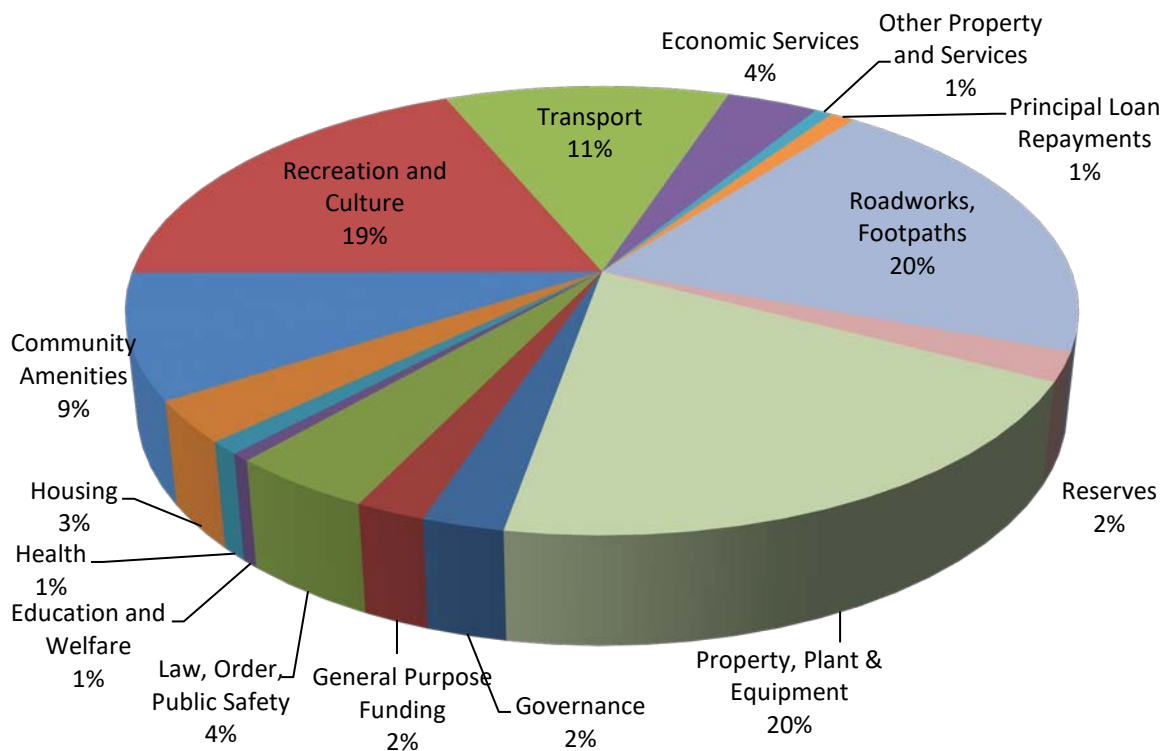
2.1 SUMMARY OF INCOME AND EXPENDITURE 2017/18

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

Funding Sources: \$13,169,200



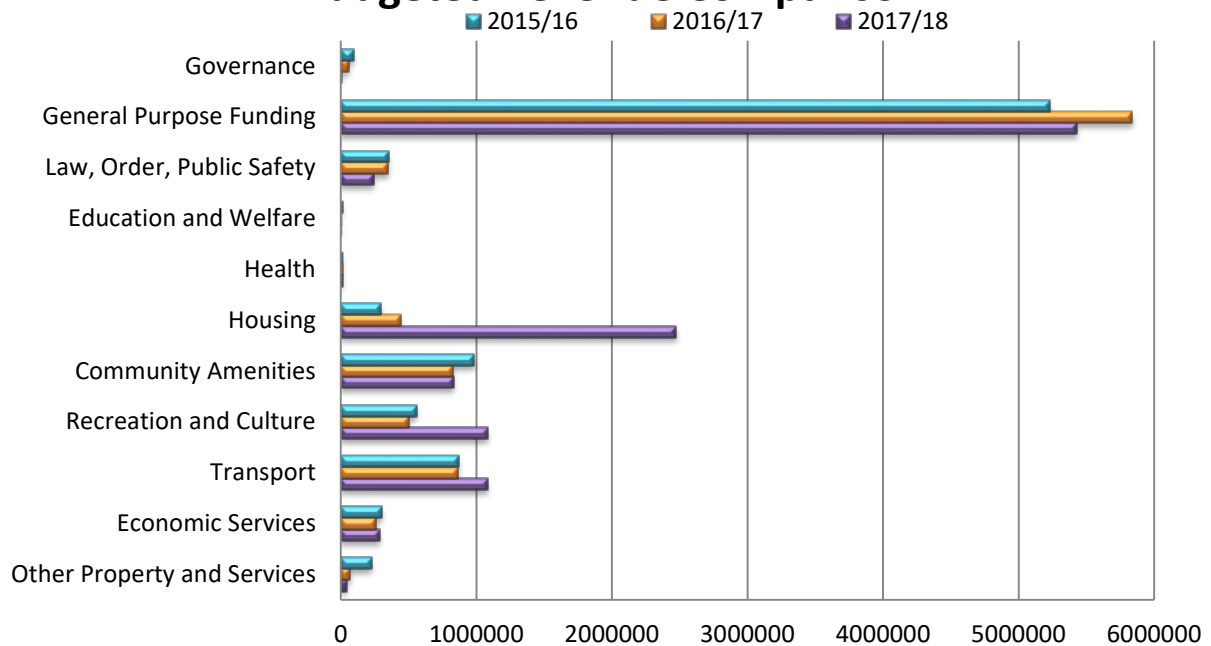
Total Expenditure: \$13,169,200



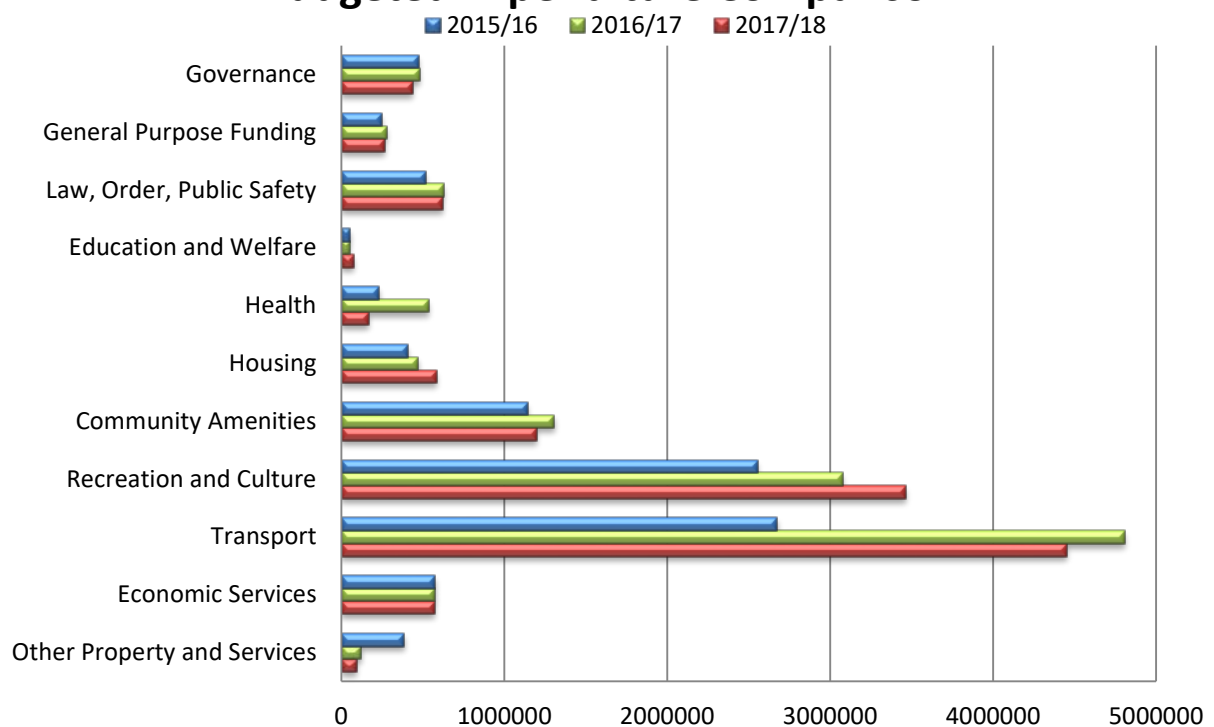
2.2 REVENUE AND EXPENDITURE BY ACTIVITY

2015/16 to 2017/18

Budgeted Revenue Comparison



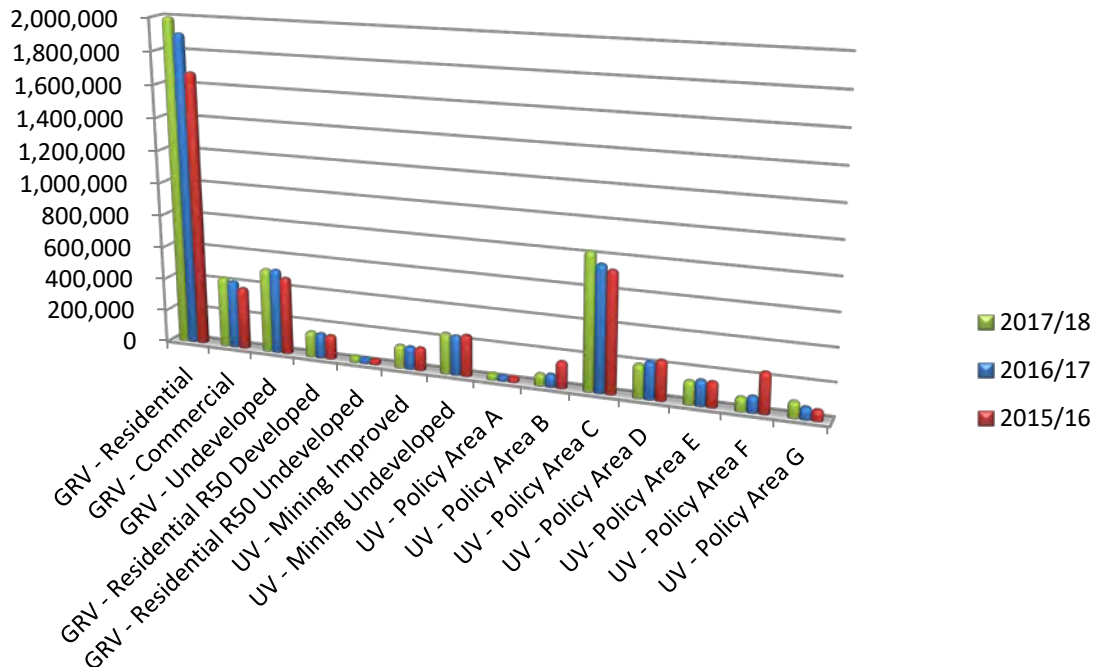
Budgeted Expenditure Comparison



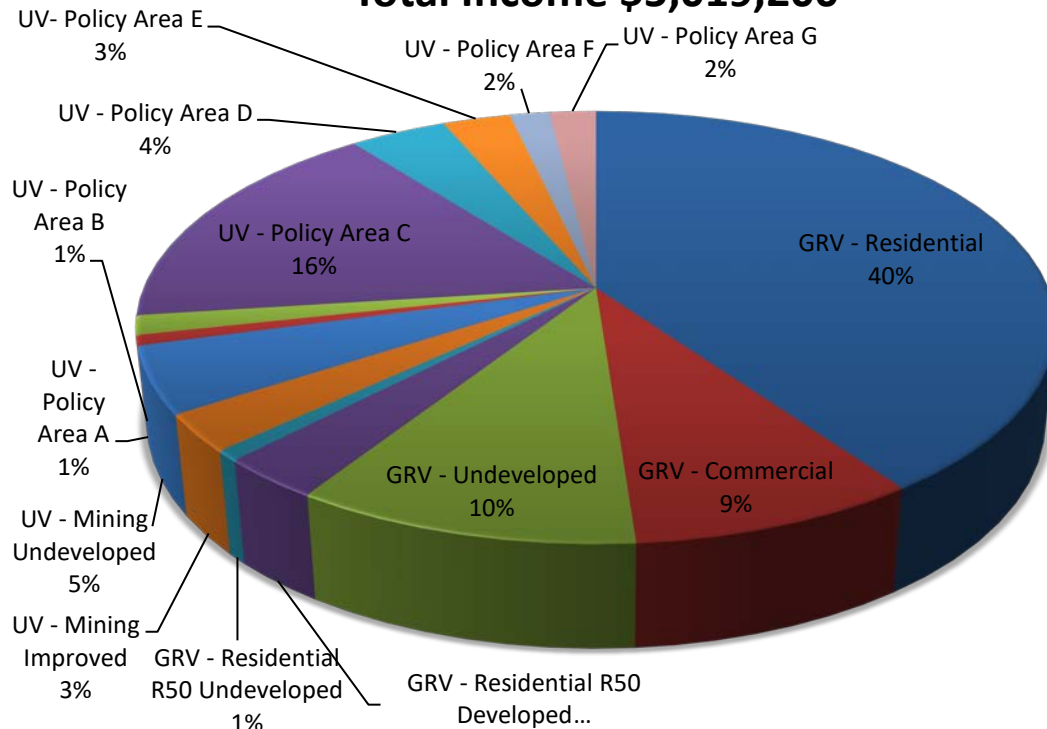
2.3 BUDGETED RATE REVENUE BY RATE CODE

2015/16 to 2017/18
Budget Rate Revenue Comparison

For further details please refer to Note 8 Rating Information



Origin of Rates Income for 2017/18 Total Income \$5,019,200



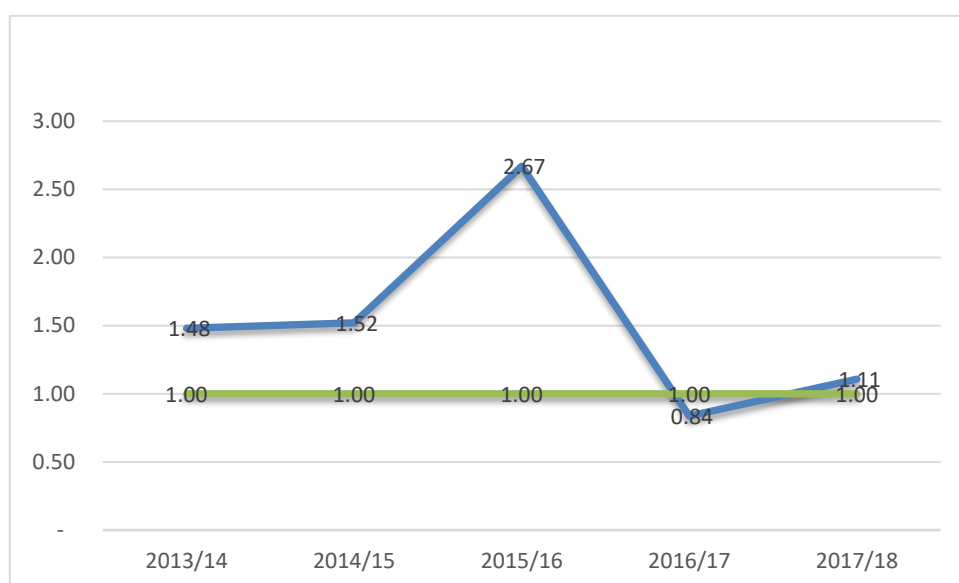
2.4 FINANCIAL RATIOS

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 2017/18, which are budgeted.

Current Ratio

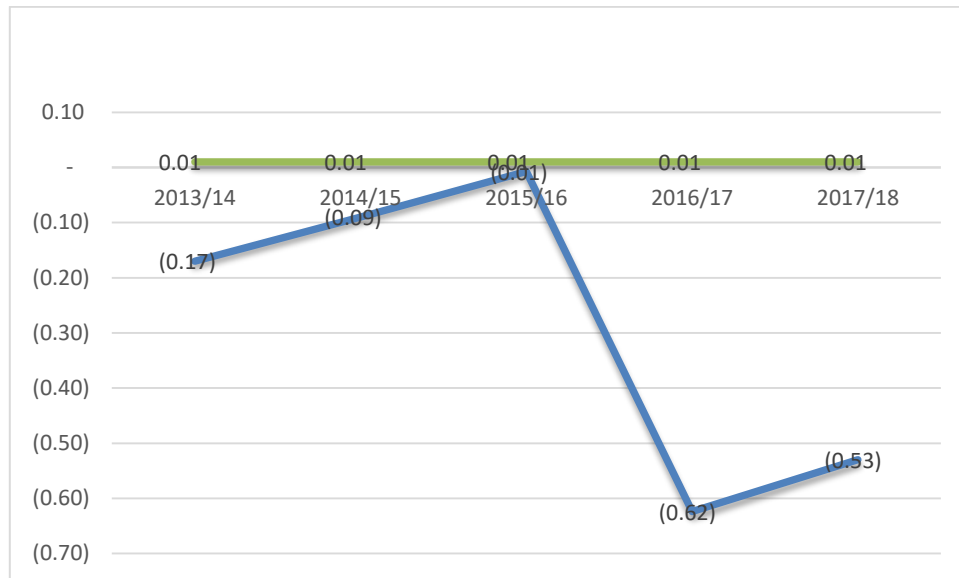
The current ratio is simply current assets divided by current liabilities, excluding restricted assets, and is a measure of the Council's short term debt obligations and liquidity indicator. A benchmark of 1 is used as this indicates that the Council has the ability to fund all short term liabilities 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 2017/18 financial year above the benchmark. Council is continuing to working on strategies to retain 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.



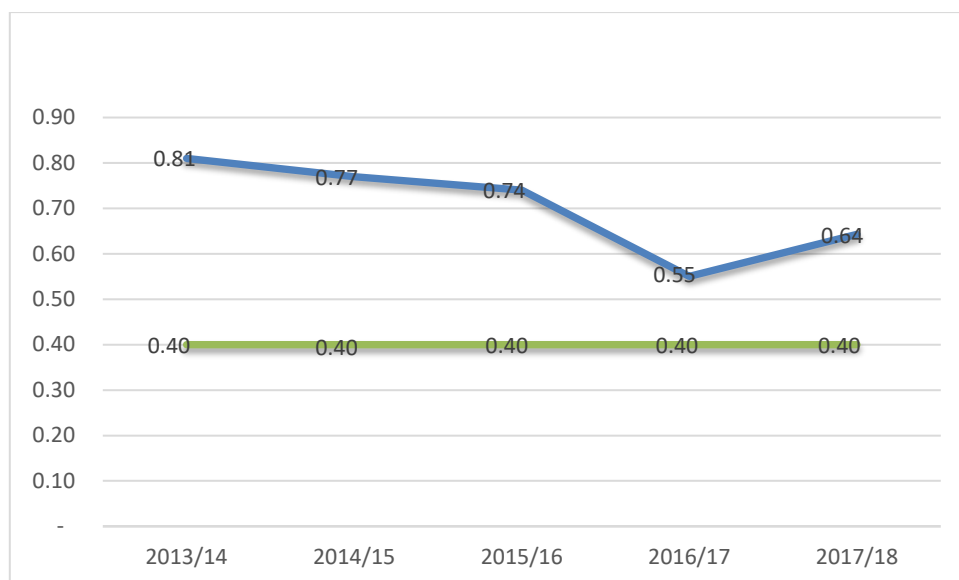
The drop below the benchmark in 2013/14 is due to the Grants Commission advance payment of the Financial Assistance Grant received in 2012/13 and therefore is not included in 2013/14 as income. This happened again in 2015/16, the Financial Assistance Grant was received in 2014/15 and not included in 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.

Advanced payments of Financial Assistance Grant (\$285,400) and Department of Fire and Emergency Services operating grant (\$10,000) was received in 2016/17 and not included in 2017/18 as income. Also the expenditure from the Department of Planning was not completed in 2016/17 therefore included as expenditure in 2017/18.

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

OWN SOURCE REVENUE COVERAGE RATIO

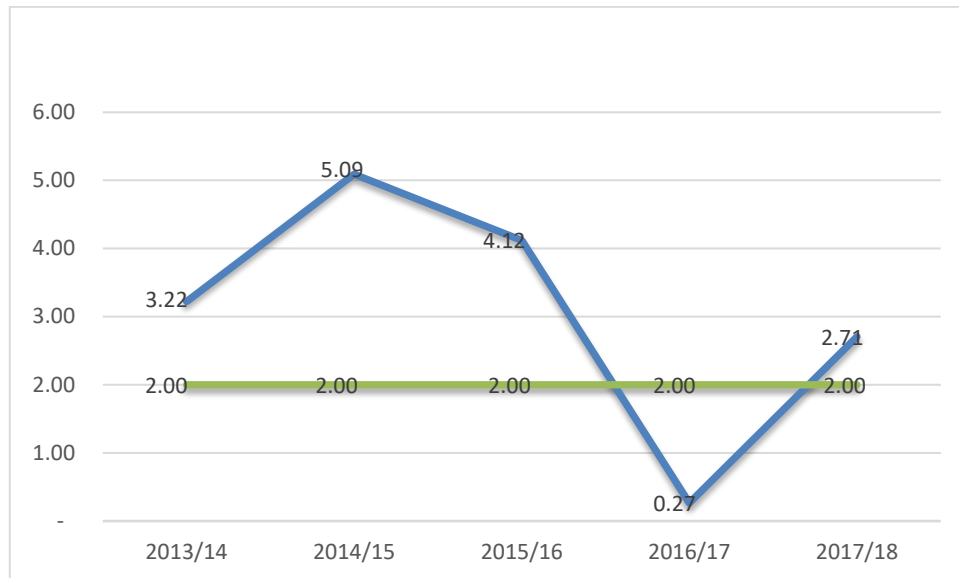
This ratio measures Council's ability to cover costs through its own rating and revenue raising capacity. If a ratio between 40% and 60% is achieved the basic standard has been met, a ratio between 60% and 90% is an intermediate standard and a ratio of greater than 90% is a high standard. It is calculated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

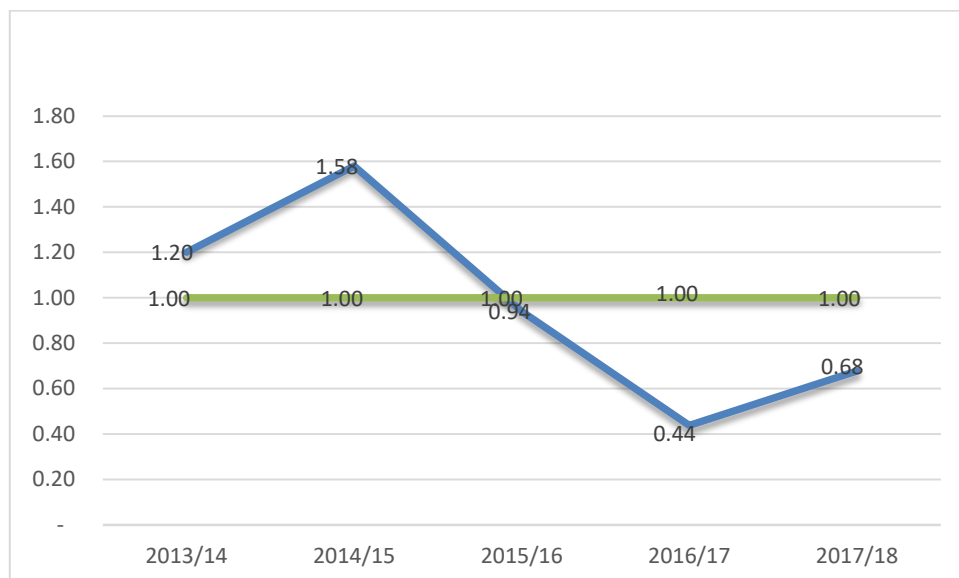
This ratio measures Council's ability to service debt out of its uncommitted or general purpose fund available for its operations. The ratio consists of the annual operating revenue, excluding grants and contributions for development and acquisition of assets less operating expense excluding interest 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 in 2016/17 but again meets the benchmark in 2017/18.

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 2017/2018 financial year.

LAND AND BUILDINGS

Age Appropriate Housing SIHI Stream **\$1,714,000**

This project is for the design and construction of a minimum of six independent living units which will be owned and managed by the Shire of Irwin to enable residents to age in place and live independently. To fund this project the Shire has successfully received Royalties for Regions funding as part of the Southern Inland Health Initiative Stream 6 through the WA Country Health Service.

Tennis Courts – Resurfacing to Artificial Surface & Fencing (carry over) **\$120,900**

These funds have been carried over from last budget to finalise the end of the project which includes laying the synthetic grass and the Tennis Club installing the fencing.

Irwin Rec Power Supply Upgrade **\$5,000**

As the Irwin Rec is also the Shire's Emergency Evacuation Centre this project is to upgrade the main power box to accommodate a three phase power feed (for portable power/generator) in the event of a major power outage during an emergency evacuation.

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.

Directorate Corporate and Community

Director Corporate and Community Vehicle	\$61,000 (\$7,000 net)
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Directorate Planning and Infrastructure

Director Planning and Infrastructure Vehicle	\$61,000 (\$7,000 net)
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Ranger's Utility (including canopy)	\$49,000 (\$20,000 net)
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Operations Utility	\$24,000 (\$10,000 net)
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Operations Utility	\$24,000 (\$10,000 net)
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Operations Utility	\$29,000 (\$8,000 net)
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Supervisor Operations Utility	\$32,000 (\$13,000 net)
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Operations – Plant

Telehandler	\$80,000 (\$35,000 net)
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The existing Merlo Telehandler is due for replacement in 2017/18 as per the Plant Replacement Program.

Medium Cab Tip Truck	\$70,000 (\$50,000 net)
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Provision has been made for the purchase of a new 3 Tonne Truck for use by the Operations team. The truck will replace the current Town Maintenance Fuso Canter tip truck as per the 2017/18 Plant Replacement Program.

Skid Steer Loader - attachments	\$5,500
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Provisions for the purchase of a new multipurpose bucket and auger bit to enhance the current operation of the Skid Steer Loader.

Tractor	\$50,000
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The existing John Deere Tractor is due for replacement as per the Plant Replacement Program and provision has been made to upgrade to a small tractor to support the new Amazone Groundkeeper, Vertidrain Turf Aerator and expand internal maintenance capability to include verge slashing.

Amazone Groundkeeper	\$41,000
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Provision has been made for the purchase of a fit for purpose mower for the quality management of sporting oval turf. Features include improved mowing efficiency, scarifying, collecting, chopping and rolling in one pass.

Vertidrain Turf Aerator	\$42,000
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Provision has been made for a new turf aerator. The turf aerator will allow more frequent aeration of the sporting ovals and enable staff to complete the work as opposed to the high cost associated using specialised contractors.

SAM Trailer**\$23,100**

The Irwin Roadwise group was successful in receiving 50% grant funding from the Road Safety Commission for the purchase of a new speed alert mobile (SAM) trailer. The trailer will be used in the community to promote road safety, assist with emergency management, traffic management and event management.

Other Equipment**\$8,000**

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

Fertigation**\$2,500**

Provision has been made for a new fertigation system for the Recreational Centre sporting oval. Fertigation delivers liquid fertiliser through the reticulation system to the sporting ground.

Reverse Osmosis unit for water cooler**\$2,000**

Provision has been made for a new filtration system for the Depot water cooler to support hydration of the outdoor workers.

Digital Television/Radio**\$160,000**

Council has been successful in attracting a grant through the Regional Grant Scheme to provide retransmission of the television signal to Dongara and Port Denison from the television tower adjacent to the Golf Course.

The grant of \$84,500 along with Council funds and an anticipated grant from SBS Services will provide for new reception and transmission equipment to be installed at the existing tower site. The total budgeted cost is \$160,000.

The new service will enable many residents to receive a reliable television reception of digital television as the existing signal is inconsistent and unreliable.

FURNITURE AND EQUIPMENT

Office Equipment

\$26,800

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	\$19,800
Replace Printer/Copier/Fax/Scanner	\$5,000
Purchase office furniture and equipment as required	\$2,000

Dishwasher - Chambers

\$1,700

Provision has been made to install a dishwasher in the Council Chambers kitchen will create efficiencies in cleaning up following public events and Council business conducted in the Council Chambers.

Picnic Tables at Foreshore

\$3,000

Provisions for the purchase of replacement aluminium picnic tables at the foreshore. Replacement required due to the age and condition of current furniture.

Photocopier - Recreation Centre

\$2,500

Provision has been made to replace the photocopier at the Rec Centre.

Outdoor Furniture - Depot

\$3,500

Provisions for the purchase of new furniture for the Operations Depot outdoor area. The new furniture will finalise the Patio area upgrade and ensure staff have a usable common area.

INFRASTRUCTURE ASSETS

Roads Program

Regional Road Projects

Allanooka Springs Road – Reseal	\$341,000
Point Leander Drive – Reseal	\$212,000

Roads to Recovery

Tulloch Drive – Drainage design and shoulder reseal (carry over)	\$247,400
Gravel Sheeting – to be determined from community needs and road condition assessments	\$310,300

Municipal Works – Rural

Road resealing – to be determined from community needs and road condition assessments	\$150,000
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Municipal Works – Urban

Carparks - Reseal	\$50,000
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Blackspot Program

Mount Adams Roads – Realign intersection (carry over)	\$189,300
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WANDDRA

Milo Road Crossing – recovery works	\$189,900
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Footpath Program

High priority paths as determined from community needs and condition assessments	\$50,000
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Crossovers

General Provision for crossover reimbursement as per Council's Crossover Policy	\$6,000
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Balustrading – Obelisk – Stage 2 **\$20,000**
Provision has been made to complete the balustrading on the new retaining wall within the Obelisk precinct.

Cliff Head Node Development – Stage 3 (carry over) **\$9,300**
The Shire successfully received R4R grant funding from the Department of Regional Development. These funds have been used to enhance the area known as Cliff Head. The enhancements include improvement to access tracks, rehabilitation of unused tracks, designation of camping bays, beach boat access and parking facilities. In addition three new ablution blocks and shaded communal areas have been constructed.

Carry over funds are required to complete the installation of the entry statement, R4R acknowledgement sign and lookout platform and seating.

Town Park Reticulation Upgrade **\$35,000**
Provision has been made to install water tanks at Town Park. The bore has insufficient flow to directly service the reticulation system and the installation of water tanks will enable the reticulation system to keep the Town Park grass green during the hot months.

Contributions to Lights at Bowling Club **\$2,200**
Council agreed to assist the Denison Bowling Club with 50% of the costs the club were left to pay after receiving funding in the Community Chest Grant and Department of Sport and Recreation's CSRFF.

Watering WA **\$982,900**
Provision has been made for the cost saving measure for the Shire to reduce its demand on scheme water whilst increasing public amenity through the irrigation of ovals, gardens and parks. The project is 70% funded by Watering WA should the Shire's grant application be successful.

Retaining Wall – Bus Shelter **\$4,500**
Provision has been made for the construction of a retaining wall behind the bush shelter to alleviate water run-off issues and improve the presentation of the bus shelter area.

Bus Shelter – Waldeck Street **\$9,500**
Provisions to upgrade the current bus shelter on Waldeck Street to provide a safe, protected area for members of the public waiting for transport.

2.6 RATING MATTERS

INTRODUCTION

The 2017/2018 Budget papers, as presented, contain an approximate 3.5% 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.

LAND VALUATIONS

A revaluation was undertaken by Landgate of Unimproved Valuations (UV) in August 2016 to take effect on 1 July 2017. 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 4% to \$114,315,100.

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 small 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 2017 they will not necessarily reflect a 3.5% 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 2017, Council's total borrowings to the WA Treasury Corporation totalled \$2,586,905.

The 2017/18 Budget proposes to raise one new loan, for the purpose of purchasing a second hand Toro mower for the Dongara Golf Club (Inc) with the club responsible for only repaying the principal.

LOAN REPAYMENTS 2017/2018 TO 2022/2023

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

Loan Description	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
Loan 93 - Recreation Centre Upgrade	\$250,635	\$250,635	\$250,635	\$250,635	\$250,635	\$250,635
Loan 96 - Tennis Courts Resurfacing	\$36,784	\$37,661	\$38,559	\$39,478	\$40,419	\$0
New Loan - Golf Club Toro Mower	\$3,792	\$7,719	\$7,902	\$8,090	\$8,282	\$4,214
TOTAL	\$291,211	\$296,015	\$297,096	\$298,203	\$299,336	\$254,849

2.8 RESERVES AND OTHER RESTRICTED CASH ASSETS

RESERVES

The 2017/2018 Budget makes provision for the following transfers to and from Council's cash/investment backed Reserves.

Leave Entitlement Reserve **(Net \$11,800)**

Interest earnings of \$4,200 have been allocated to the reserve, along with transferring \$16,000 out of the reserve for employees taking their long service leave.

Plant Replacement Reserve **(Net \$56,800)**

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

The Budget provides for transfers to the Reserve of \$236,200 being \$2,600 in interest, and \$151,800 contribution from Municipal Funds in accordance with the Plant Replacement Program and \$81,800 being the proceeds from the sale of surplus plant.

Provision of \$293,000 has been made for purchase and/or replacement of the Merlo Telehandler, Tractor and attachments and Canter Truck 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 \$424,500)**

Interest earnings of \$20,800 has been allocated to the reserve.

The Budget provides for transfers from the Reserve of \$445,300 being \$294,900 for Council's contribution to the Watering WA grant application, \$43,500 digital television project, \$50,000 footpaths and \$56,900 for the skate park project.

Sanitation Reserve **\$1,900**

Interest earnings of \$1,900 has been allocated to this reserve.

Coastal Management Reserve **(Net \$53,900)**

Interest of \$4,000 has been allocated to this reserve.

The Budget provides a transfer from the reserve of \$7,900 for the balance of funds collected from lessees at the coastal nodes, after expenses have been deducted and \$50,000 for Surf Beach erosion control design.

Tourism & Area Promotion Reserve**\$500**

Interest earnings of \$500 have been allocated to this reserve.

Recreation Centre Equipment Reserve**\$1,100**

Interest earnings of \$1,100 has been allocated to this reserve.

Port Denison Foreshore Development Reserve**\$7,800**

Interest earnings of \$7,800 has been allocated to this reserve.

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

	Opening Balance at 01/07/17	Transfer to Reserve	Transfer from Reserve	Closing Balance at 30/06/18
Leave Entitlement Reserve	\$193,100	\$4,200	(\$16,000)	\$181,300
Plant Replacement Reserve	\$119,800	\$236,200	(\$293,000)	\$63,000
Asset Management Reserve	\$946,100	\$20,800	(\$445,300)	\$521,600
Sanitation Reserve	\$87,500	\$1,900	\$0	\$89,400
Coastal Management Reserve	\$180,700	\$4,000	(\$57,900)	\$126,800
Tourism and Area Promotion Reserve	\$23,200	\$500	\$0	\$23,700
Recreation Centre Equipment Reserve	\$49,400	\$1,100	\$0	\$50,500
Port Denison Foreshore Development Reserve	\$354,700	\$7,800	\$0	\$362,500
Total	\$1,954,500	\$276,500	(\$812,200)	\$1,418,800

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 01/07/17	Transfer to Reserve	Transfer from Reserve	Closing Balance at 30/06/18
Fire fighting contributions	\$53,200	\$0	\$0	\$53,200
Unspent grant funds				
• Coastal reserve funds	\$15,500	\$0	\$0	\$15,500
• Roadwise funds	\$21,300	\$0	(\$21,300)	\$0
• Trailswest	\$11,200	\$0	(\$11,200)	\$0
• South Beach	\$5,000	\$0	\$0	\$5,000
• Bridge works	\$14,900	\$0	\$0	\$14,900
• Kidsport	\$1,800	\$0	(\$1,800)	\$0
• Dept Planning - Local Planning Strategy Review	\$8,400	\$0	(\$8,400)	\$0
• Dept Planning - Irwin Flood Study	\$35,800	\$0	(\$35,800)	\$0
• Dept Planning - Local Planning Scheme	\$24,100	\$0	(\$24,100)	\$0
• Dept Planning - Industrial Land Study	\$3,200	\$0	(\$3,200)	\$0
• Dept Planning - Springfield Structure Plan	\$11,100	\$0	(\$11,100)	\$0
• Bushfire Risk Management Planning	\$47,300	\$0	(\$47,300)	\$0
• General Excellence Award - State Library	\$5,000	\$0	\$0	\$5,000
• CLGF Youth Development Scholarship	\$3,100	\$0	(\$3,100)	\$0
• DFES Operating Grant	\$10,000	\$0	(\$10,000)	\$0
• NACC funding	\$1,800	\$0	(\$1,800)	\$0
• Wake up to plastics grant	\$4,000	\$0	(\$4,000)	\$0
• Dongara Charities - Tidy Towns contribution	\$500	\$0	(\$500)	\$0
• MRWA Blackspot funding	\$48,200	\$0	(\$48,200)	\$0
• SIHI Aged Appropriate Housing funding	\$74,000	\$420,000	(\$74,000)	\$420,000
• Dept Lands & Development - Coastal Nodes	\$81,500	\$0	(\$81,500)	\$0
• Roads to Recovery	\$247,400	\$0	(\$247,400)	\$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 person unit trust funds	\$414,600	\$347,200	(\$347,200)	\$414,600
Total	\$1,289,400	\$767,200	(\$981,900)	\$1,074,700

SHIRE OF IRWIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	5,019,200	4,834,416	4,844,100
Operating grants, subsidies and contributions	15	397,500	1,184,812	772,300
Fees and charges	14	1,794,000	1,655,003	1,849,400
Interest earnings	2(a)	156,300	163,781	215,400
Other revenue	2(a)	273,500	372,604	346,400
		<u>7,640,500</u>	<u>8,210,616</u>	<u>8,027,600</u>
Expenses				
Employee costs		(3,512,200)	(3,177,799)	(3,291,200)
Materials and contracts		(2,602,450)	(3,327,013)	(3,455,400)
Utility charges		(397,600)	(472,032)	(413,400)
Depreciation on non-current assets	2(a)	(4,526,000)	(4,121,305)	(2,041,400)
Interest expenses	2(a)	(181,200)	(181,027)	(182,700)
Insurance expenses		(196,300)	(183,772)	(183,200)
Other expenditure		(428,750)	(732,873)	(630,400)
		<u>(11,844,500)</u>	<u>(12,195,821)</u>	<u>(10,197,700)</u>
		(4,204,000)	(3,985,205)	(2,170,100)
Non-operating grants, subsidies and contributions	15	3,811,300	1,014,131	1,035,300
Profit on asset disposals	6	51,000	0	53,200
Loss on asset disposals	6	(80,400)	(131,744)	(90,100)
Net result		<u>(422,100)</u>	<u>(3,102,818)</u>	<u>(1,171,700)</u>
Other comprehensive income				
Changes on revaluation of non-current assets		0	25,478,909	0
Total other comprehensive income		<u>0</u>	<u>25,478,909</u>	<u>0</u>
Total comprehensive income		<u>(422,100)</u>	<u>22,376,091</u>	<u>(1,171,700)</u>

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 2018

	NOTE	2017/18 Budget	2016/17 Actual	2016/17 Budget
		\$	\$	\$
Revenue (refer notes 1,2,8,10 to 15)				
Governance		8,800	57,833	42,000
General purpose funding		5,430,700	5,836,022	5,612,700
Law, order, public safety		242,600	238,213	235,500
Health		4,100	4,299	5,600
Education and welfare		16,700	16,836	16,600
Housing		413,700	320,807	383,200
Community amenities		832,100	825,092	777,100
Recreation and culture		281,400	440,803	368,200
Transport		96,000	141,037	137,900
Economic services		271,900	260,681	248,300
Other property and services		42,500	68,993	200,500
		<u>7,640,500</u>	<u>8,210,616</u>	<u>8,027,600</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(435,900)	(448,049)	(469,700)
General purpose funding		(267,900)	(278,971)	(289,800)
Law, order, public safety		(614,800)	(614,644)	(633,200)
Health		(168,000)	(535,891)	(360,000)
Education and welfare		(75,400)	(51,126)	(90,500)
Housing		(582,500)	(470,461)	(476,000)
Community amenities		(1,200,100)	(1,297,167)	(1,499,700)
Recreation and culture		(3,281,000)	(2,885,909)	(2,903,900)
Transport		(4,375,400)	(4,744,191)	(2,458,200)
Economic services		(571,600)	(566,813)	(585,400)
Other property and services		(90,700)	(121,573)	(248,600)
		<u>(11,663,300)</u>	<u>(12,014,795)</u>	<u>(10,015,000)</u>
Finance costs (refer notes 2 & 7)				
Recreation and culture		<u>(181,200)</u>	<u>(181,027)</u>	<u>(182,700)</u>
		<u>(181,200)</u>	<u>(181,027)</u>	<u>(182,700)</u>
Non-operating grants, subsidies and contributions	15	3,811,300	1,014,131	1,035,300
Profit on asset disposals	6	51,000	0	53,200
(Loss) on asset disposals	6	<u>(80,400)</u>	<u>(131,744)</u>	<u>(90,100)</u>
		<u>3,781,900</u>	<u>882,388</u>	<u>998,400</u>
Net result		(422,100)	(3,102,818)	(1,171,700)
Other comprehensive income				
Changes on revaluation of non-current assets		<u>0</u>	<u>25,478,909</u>	<u>0</u>
Total other comprehensive income		0	25,478,909	0
Total comprehensive income		<u>(422,100)</u>	<u>22,376,091</u>	<u>(1,171,700)</u>

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

**SHIRE OF IRWIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	177,800	560,938	560,900
		177,800	560,938	560,900
Revenue from operating activities (excluding rates)				
Governance		8,800	57,833	42,000
General purpose funding		411,500	1,001,606	768,600
Law, order, public safety		242,600	238,213	235,500
Health		4,100	4,299	5,600
Education and welfare		16,700	16,836	16,600
Housing		413,700	320,807	383,200
Community amenities		832,100	825,092	777,100
Recreation and culture		281,400	440,803	368,200
Transport		133,200	141,037	191,100
Economic services		285,700	260,681	248,300
Other property and services		42,500	68,993	200,500
		2,672,300	3,376,200	3,236,700
Expenditure from operating activities				
Governance		(437,900)	(478,332)	(484,600)
General purpose funding		(267,900)	(278,971)	(289,800)
Law, order, public safety		(620,900)	(628,516)	(644,200)
Health		(168,000)	(535,891)	(360,000)
Education and welfare		(75,400)	(51,126)	(90,500)
Housing		(582,500)	(470,461)	(476,000)
Community amenities		(1,200,100)	(1,305,878)	(1,503,700)
Recreation and culture		(3,462,200)	(3,078,316)	(3,106,900)
Transport		(4,447,700)	(4,803,858)	(2,479,600)
Economic services		(571,600)	(574,644)	(603,900)
Other property and services		(90,700)	(121,572)	(248,600)
		(11,924,900)	(12,327,565)	(10,287,800)
Operating activities excluded from budget				
(Profit) on asset disposals	6	(51,000)	0	(53,200)
Loss on asset disposals	6	80,400	131,744	90,100
Depreciation on assets	2(a)	4,526,000	4,121,305	2,041,400
Movement in employee benefit provisions (non-current)		3,300	31,613	27,100
Amount attributable to operating activities		(4,516,100)	(4,105,765)	(4,384,800)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	3,811,300	1,014,131	1,035,300
Purchase property, plant and equipment	5	(2,641,500)	(1,328,146)	(1,222,400)
Purchase and construction of infrastructure	5	(2,809,300)	(955,310)	(1,830,800)
Proceeds from disposal of assets	6	351,800	360,305	606,700
Amount attributable to investing activities		(1,287,700)	(909,020)	(1,411,200)
FINANCING ACTIVITIES				
Repayment of debentures	7	(130,500)	(85,351)	(85,300)
Proceeds from new debentures	7	40,000	192,900	192,900
Proceeds from self supporting loans		3,800	1,322	1,300
Unspent debenture	7	120,900	0	0
Transfers to cash backed reserves	9	(276,500)	(658,823)	(645,500)
Transfers from cash backed reserves	9	812,200	965,878	850,300
Transfers to cash backed restricted assets		(767,200)	(698,617)	(342,400)
Transfers from cash backed restricted assets		981,900	640,873	980,600
Amount attributable to financing activities		784,600	358,182	951,900
Budgeted deficiency before general rates		(5,019,200)	(4,656,603)	(4,844,100)
Estimated amount to be raised from general rates	8	5,019,200	4,834,416	4,844,100
Net current assets at end of financial year - surplus/(deficit)	4	0	177,813	0

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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,065,200	4,806,226	4,890,100
Operating grants, subsidies and contributions		413,600	1,071,210	772,300
Fees and charges		1,845,300	1,658,391	1,900,700
Interest earnings		156,300	163,781	215,400
Goods and services tax		600,000	423,148	498,000
Other revenue		273,500	372,604	346,400
		<u>8,353,900</u>	<u>8,495,360</u>	<u>8,622,900</u>
Payments				
Employee costs		(3,443,700)	(3,117,495)	(3,261,000)
Materials and contracts		(2,702,350)	(2,969,783)	(3,505,300)
Utility charges		(397,600)	(472,032)	(413,400)
Interest expenses		(180,400)	(181,296)	(183,100)
Insurance expenses		(196,300)	(183,772)	(183,200)
Goods and services tax		(500,000)	(540,432)	(500,000)
Other expenditure		(428,750)	(732,873)	(630,400)
		<u>(7,849,100)</u>	<u>(8,197,683)</u>	<u>(8,676,400)</u>
Net cash provided by (used in) operating activities	3(b)	<u>504,800</u>	<u>297,677</u>	<u>(53,500)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(2,641,500)	(1,328,146)	(1,222,400)
Payments for construction of infrastructure	5	(2,809,300)	(955,310)	(1,830,800)
Non-operating grants, subsidies and contributions used for the development of assets	15	3,811,300	1,014,131	1,035,300
Proceeds from sale of plant & equipment	6	351,800	360,305	606,700
Net cash provided by (used in) investing activities		<u>(1,287,700)</u>	<u>(909,020)</u>	<u>(1,411,200)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(130,500)	(85,351)	(85,300)
Proceeds from self supporting loans		3,800	1,322	1,300
Proceeds from new debentures	7	40,000	192,900	192,900
Net cash provided by (used in) financing activities		<u>(86,700)</u>	<u>108,871</u>	<u>108,900</u>
Net increase (decrease) in cash held		<u>(869,600)</u>	<u>(502,472)</u>	<u>(1,355,800)</u>
Cash at beginning of year		<u>4,361,900</u>	<u>4,864,362</u>	<u>4,864,400</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>3,492,300</u></u>	<u><u>4,361,890</u></u>	<u><u>3,508,600</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 2018

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.

Critical accounting estimates

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

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

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) 2016/17 actual balances

Balances shown in this budget as 2016/17 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) Comparative figures

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

(e) Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

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.

(g) 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.

(h) 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.

(i) 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.

(j) 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.

(k) 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.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

(m) 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.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the Shire of Irwin commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Irwin revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

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.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) 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	5 years
Light Vehicles	2 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) 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.

(n) 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets

In accordance with Australian Accounting Standards the Shire of Irwin 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 2018.

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

(q) 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.

(r) 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.

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.

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.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) 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.

(u) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Lease assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

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

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(v) Investment in associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire of Irwin's profit or loss.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate.

When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) 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 ventures with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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 20.

(y) 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.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	36,200	24,082	36,200
Other services	2,000	8,712	2,000
Depreciation by program			
Governance	118,700	113,663	115,000
Law, order, public safety	60,600	57,531	61,900
Health	500	3,382	3,400
Education and welfare	44,500	17,245	17,100
Housing	184,700	77,898	77,900
Community amenities	16,200	15,769	14,400
Recreation and culture	990,800	554,114	508,800
Transport	2,873,500	2,923,178	1,020,200
Economic services	87,500	92,069	51,300
Other property and services	149,000	266,456	171,400
	<u>4,526,000</u>	<u>4,121,305</u>	<u>2,041,400</u>
Depreciation by asset class			
Land and buildings	985,900	502,592	512,800
Improvements to Land Under LG Control	139,900	40,420	40,400
Furniture and equipment	111,900	117,505	107,700
Plant and equipment	247,700	403,996	260,800
Other Infrastructure	196,100	194,177	169,700
Roads	2,844,500	2,862,615	950,000
	<u>4,526,000</u>	<u>4,121,305</u>	<u>2,041,400</u>
Interest expenses (finance costs)			
- borrowings (refer note 7(a))	181,200	181,027	182,700
	<u>181,200</u>	<u>181,027</u>	<u>182,700</u>
(ii) Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	42,900	51,304	67,900
- Other funds	75,000	73,422	113,000
- Self supporting loans	0	401	500
Other interest revenue (refer note 12)	38,400	38,654	34,000
	<u>156,300</u>	<u>163,781</u>	<u>215,400</u>
(iii) Other revenue			
Reimbursements and recoveries	41,900	130,958	42,700
Other	231,600	241,646	303,700
	<u>273,500</u>	<u>372,604</u>	<u>346,400</u>

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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 safe place to live, an exciting place to visit and a progressive place to work.

The Shire operations as disclosed in this budget encompass the following service orientated activities/programs:

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 2018**

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 2018**

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 2018

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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - unrestricted	965,900	1,004,380	744,700
Cash - restricted	2,526,400	3,357,510	2,763,900
	<u>3,492,300</u>	<u>4,361,890</u>	<u>3,508,600</u>

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

Leave Entitlement Reserve	181,300	193,063	194,500
Plant Replacement Reserve	63,000	119,779	127,300
Asset Management Reserve	521,600	946,068	1,160,700
Sanitation Reserve	89,400	87,509	88,000
Coastal Management Reserve	126,800	180,658	62,800
Tourism and Area Promotion Reserve	23,700	23,171	23,300
Recreation Centre Equipment Reserve	50,500	49,431	44,000
Port Denison Foreshore Development Reserve	362,500	354,670	356,000
Fire Fighting Contributions	53,200	53,200	53,200
Coastal Reserve Works	15,500	15,463	15,500
Roadwise Grant	0	21,366	5,500
Trailwest	0	11,211	11,200
Beach Rehabilitation Works	0	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
The Village Unit Trust Funds	472,400	407,371	472,400
Unspent Grants Funds	420,000	622,134	0
Unspent Loan Funds	0	120,947	0
	<u>2,526,400</u>	<u>3,357,510</u>	<u>2,765,900</u>

(b) Reconciliation of net cash provided by operating activities to net result

Net result	(422,100)	(3,102,818)	(1,171,700)
Depreciation	4,526,000	4,121,305	2,041,400
(Profit)/loss on sale of asset	29,400	131,744	36,900
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	213,400	(255,688)	95,300
(Increase)/decrease in inventories	5,000	12,241	5,000
Increase/(decrease) in payables	(97,100)	357,720	(48,300)
Increase/(decrease) in employee provisions	61,500	47,304	23,200
Grants/contributions for the development of assets	(3,811,300)	(1,014,131)	(1,035,300)
Net cash from operating activities	<u>504,800</u>	<u>297,677</u>	<u>(53,500)</u>

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 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	(3,605)	0
Total amount of credit unused	<u>20,000</u>	<u>16,395</u>	<u>20,000</u>
Loan facilities			
Loan facilities in use at balance date	<u>2,496,400</u>	<u>2,586,904</u>	<u>2,586,900</u>
Unused loan facilities at balance date	<u>0</u>	<u>120,947</u>	<u>0</u>

	Note	2017/18 Budget \$	2016/17 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

Current assets

Cash - unrestricted	3(a)	965,900	1,004,380
Cash - restricted reserves	3(a)	2,526,400	3,357,510
Receivables		363,300	530,494
Inventories		9,200	14,183
		<u>3,864,800</u>	<u>4,906,567</u>

Less: current liabilities

Trade and other payables		(1,047,000)	(1,144,130)
Long term borrowings		(141,500)	(126,663)
Provisions		(468,900)	(420,177)
		<u>(1,657,400)</u>	<u>(1,690,970)</u>

Unadjusted net current assets

2,207,400 3,215,597

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 *Local Government (Financial Management) Regulation 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)	(1,418,800)	(1,954,348)
Less: Cash - restricted	3(a)	(1,107,600)	(1,403,162)
Add: Current portion of borrowings		141,500	126,663
Add: Component of leave liability not required to be funded		181,300	193,063
Adjusted net current assets - surplus/(deficit)		<u><u>0</u></u>	<u><u>177,813</u></u>

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

5. ACQUISITION OF ASSETS

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

Asset class	Reporting Program											2017/18 Budget total \$	2016/17 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 \$		
<i>Property, Plant and Equipment</i>													
Land and buildings	0	0	0	0	0	1,714,000	0	125,900	0	0	0	1,839,900	433,536
Furniture and equipment	28,500	0	0	0	0	0	0	5,500	3,500	0	0	37,500	75,424
Plant and equipment	122,000	0	49,000	0	0	0	0	293,000	300,100	0	0	764,100	819,186
	150,500	0	49,000	0	0	1,714,000	0	424,400	303,600	0	0	2,641,500	1,328,146
<i>Infrastructure</i>													
Roads	0	0	0	0	0	0	0	20,000	1,689,900	0	0	1,709,900	771,324
Footpaths	0	0	0	0	0	0	0	0	56,000	0	0	56,000	52,362
Other	0	0	0	0	0	0	0	1,029,400	14,000	0	0	1,043,400	131,624
	0	0	0	0	0	0	0	1,049,400	1,759,900	0	0	2,809,300	955,310
Total acquisitions	150,500	0	49,000	0	0	1,714,000	0	1,473,800	2,063,500	0	0	5,450,800	2,283,456

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

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

6. DISPOSALS OF ASSETS

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

<u>By Program</u>		Net book value \$	Sale proceeds \$	2017/18 Budget Profit Loss \$ \$		2016/17 Actual Profit Loss \$ \$		2016/17 Budget Profit Loss \$ \$	
<u>Governance</u>									
Toyota Prado D/W VX	501IR	55,300	54,000	0	(1,300)	0	(30,283)	0	(14,900)
Toyota Prado D/W VX	510IR	54,700	54,000	0	(700)				
<u>Law, order, public safety</u>									
Ford Ranger XL 4x4 Dual Cab Utility	502IR	35,100	29,000	0	(6,100)	0	(13,872)	0	(11,000)
<u>Community amenities</u>									
<u>Recreation and culture</u>									
<u>Transport</u>									
Merlo Telehandler	IR757	46,900	45,000	0	(1,900)				
John Deere Grader	IR4231	28,000	63,600	35,600	0				
Fuso Medium Cab Tip Truck	IR859	62,700	20,000	0	(42,700)				
Ford Ranger (TH) MY S/C 2.2L 4x2 High	520IR	22,800	14,000	0	(8,800)				
Ford Ranger (TH) MY S/C 2.2L 4x2 High	525IR	24,600	14,000	0	(10,600)				
Isuzu Dmax 4x4 Single Cab Utility	521IR	19,400	21,000	1,600	0				
Isuzu Dmax 4x4 Dual Cab Utility	523IR	27,300	19,000	0	(8,300)				
<u>Economic services</u>									
Mitsubishi Rosa Bus	IR7271	4,400	18,200	13,800	0	0	(7,830)	0	(18,500)
		381,200	351,800	51,000	(80,400)	0	(131,744)	53,200	(90,100)

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

6. DISPOSALS OF ASSETS (Continued)

<u>By Class</u>		Net book value \$	Sale proceeds \$	2017/18 Budget Profit Loss \$ \$		2016/17 Actual Profit Loss \$ \$		2016/17 Budget Profit Loss \$ \$	
Plant and equipment									
Toyota Prado D/W VX	501IR	55,300	54,000	0	(1,300)	0	(131,744)	53,200	(90,100)
Toyota Prado D/W VX	510IR	54,700	54,000	0	(700)				
Ford Ranger XL 4x4 Dual Cab Utility	502IR	35,100	29,000	0	(6,100)				
Merlo Telehandler	IR757	46,900	45,000	0	(1,900)				
John Deere Grader	IR4231	28,000	63,600	35,600	0				
Fuso Medium Cab Tip Truck	IR859	62,700	20,000	0	(42,700)				
Ford Ranger (TH) MY S/C 2.2L 4x2 High	520IR	22,800	14,000	0	(8,800)				
Ford Ranger (TH) MY S/C 2.2L 4x2 High	525IR	24,600	14,000	0	(10,600)				
Isuzu Dmax 4x4 Single Cab Utility	521IR	19,400	21,000	1,600	0				
Isuzu Dmax 4x4 Dual Cab Utility	523IR	27,300	19,000	0	(8,300)				
Mitsubishi Rosa Bus	IR7271	4,400	18,200	13,800	0				
		381,200	351,800	51,000	(80,400)	0	(131,744)	53,200	(90,100)

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 1-Jul-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Recreation and culture								
Loan 93 - Recreation Centre	2,394,000		89,900	84,029	2,304,100	2,394,004	174,500	180,834
Loan 96 - Tennis Courts Resurfacing	192,900		36,800	0	156,100	192,900	5,600	162
	2,586,900	0	126,700	84,029	2,460,200	2,586,904	180,100	180,996
<u>Self Supporting Loans</u>								
Recreation and culture								
Loan 91 - Tennis Club	0		0	1,322	0	0	0	31
Loan 97 - Golf Club	0	40,000	3,800	0	36,200	0	1,100	0
	0	40,000	3,800	1,322	36,200	0	1,100	31
	2,586,900	40,000	130,500	85,351	2,496,400	2,586,904	181,200	181,027

All borrowing repayments will be financed by general purpose revenue.

(b) New borrowings - 2017/18

Particulars/Purpose	Institution	Loan Type	Term (Years)	Interest Rate %	Amount borrowed budget \$	Total interest & charges \$	Amount used budget \$	Balance unspent \$
Loan 97 - Golf Club	WATC	Debenture	5	2.36%	40,000	3,400	40,000	0
					<u>40,000</u>	<u>3,400</u>	<u>40,000</u>	<u>0</u>

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd \$	2017/18 Budget \$	Amount as at 30 June 2018 \$
Loan 96 - Tennis Courts Resurfacing	Tennis Courts Resurfacing	2017	120,900	120,900	0
			<u>120,900</u>	<u>120,900</u>	<u>0</u>

Council is not expected to have unspent debenture funds as at 30 June 2018.

(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 2017/18.

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Actual \$
Differential general rate or general rate								
GRV - Residential	0.099974	1,365	19,658,114	1,965,300	15,000	0	1,980,300	1,879,734
GRV - Commercial	0.099974	117	3,668,862	366,800	0	0	366,800	365,042
GRV - Undeveloped	0.099974	28	539,020	53,900	0	0	53,900	51,542
GRV - Residential - R50 developed	0.099974	81	1,541,988	154,200	0	0	154,200	149,256
GRV - Residential - R50 undeveloped	0.099974	15	293,100	29,300	0	0	29,300	26,796
UV - Policy area A	0.012706	7	2,848,500	36,200	0	0	36,200	30,659
UV - Policy area B	0.012706	13	5,427,500	69,000	0	0	69,000	72,687
UV - Policy area C	0.012706	137	63,151,500	802,400	0	0	802,400	741,626
UV - Policy area D	0.012706	112	15,475,000	196,600	0	0	196,600	207,554
UV - Policy area E	0.012706	38	11,207,500	142,400	0	0	142,400	154,885
UV - Policy area F	0.012706	24	5,749,000	73,000	0	0	73,000	83,082
UV - Policy area G	0.012706	28	7,597,000	96,500	0	0	96,500	72,529
UV - Mining improved	0.169784	9	827,737	140,500	0	0	140,500	138,690
UV - Mining undeveloped	0.169784	24	1,392,279	236,400	0	0	236,400	228,992
Sub-Totals		1,998	139,377,100	4,362,500	15,000	0	4,377,500	4,203,074
Minimum payment								
GRV - Residential	965	39	307,574	37,600	0	0	37,600	27,960
GRV - Comm/Industrial	965	69	312,030	66,600	0	0	66,600	51,260
GRV - Undeveloped	965	479	2,100,259	462,200	0	0	462,200	466,378
GRV - Residential - R50 developed	965	3	25,168	2,900	0	0	2,900	3,728
GRV - Residential - R50 undeveloped	965	9	63,510	8,700	0	0	8,700	8,388
UV - Policy area A	965	2	100,500	1,900	0	0	1,900	2,796
UV - Policy area B	965	4	191,500	3,900	0	0	3,900	4,660
UV - Policy area C	965	28	1,414,600	27,000	0	0	27,000	20,504
UV - Policy area D	965	7	355,500	6,800	0	0	6,800	19,572
UV - Policy area E	965	0	0	0	0	0	0	0
UV - Policy area F	965	11	702,000	10,600	0	0	10,600	13,980
UV - Policy area G	965	1	63,000	1,000	0	0	1,000	0
UV - Mining improved	965	0	0	0	0	0	0	0
UV - Mining undeveloped	965	13	38,019	12,500	0	0	12,500	12,116
Sub-Totals		665	5,635,641	641,700	0	0	641,700	631,342
<hr/>								
		2,663	145,012,741	5,004,200	15,000	0	5,019,200	4,834,416
Total amount raised from general rates							5,019,200	4,834,416
Ex Gratia							2,100	2,129
Total Rates							5,021,300	4,836,545

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8(a). RATING INFORMATION

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 2017/18 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.

Objectivees 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 Rural	Consist of properties used predominatly 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	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 2018

9. CASH BACKED RESERVES

	2017/18 Budget Opening balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing balance	2016/17 Actual Opening balance	2016/17 Actual Transfer to	2016/17 Actual Transfer (from)	2016/17 Actual Closing balance	2016/17 Budget Opening balance	2016/17 Budget Transfer to	2016/17 Budget Transfer (from)	2016/17 Budget Closing balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Entitlement Reserve	193,100	4,200	(16,000)	181,300	188,658	4,405	0	193,063	188,800	5,700	0	194,500
Plant Replacement Reserve	119,800	236,200	(293,000)	63,000	244,922	442,240	(567,383)	119,779	244,900	414,900	(532,500)	127,300
Asset Management Reserve	946,100	20,800	(445,300)	521,600	1,272,525	29,713	(356,170)	946,068	1,272,500	38,200	(150,000)	1,160,700
Sanitation Reserve	87,500	1,900	0	89,400	75,740	11,769	0	87,509	75,700	12,300	0	88,000
Coastal Management Reserve	180,700	4,000	(57,900)	126,800	178,338	4,165	(1,845)	180,658	178,300	5,300	(120,800)	62,800
Tourism and Area Promotion Reserve	23,200	500	0	23,700	22,642	529	0	23,171	22,600	700	0	23,300
Recreation Centre Equipment Reserve	49,400	1,100	0	50,500	78,579	11,332	(40,480)	49,431	78,600	12,400	(47,000)	44,000
Port Denison Foreshore Development Reserve	354,700	7,800	0	362,500	200,000	154,670	0	354,670	200,000	156,000	0	356,000
	1,954,500	276,500	(812,200)	1,418,800	2,261,404	658,823	(965,878)	1,954,349	2,261,400	645,500	(850,300)	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:

Reserve name	Anticipated date of use	Purpose of the reserve
Leave Entitlement Reserve	Ongoing	To be used to fund leave requirements.
Plant Replacement Reserve	Ongoing	To be used for the purchase of plant and equipment as per plant replacement program.
Asset Management Reserve	Ongoing	To be used for the construction, major maintenance and retire debt associated with Council owned assets.
Sanitation Reserve	Ongoing	To be used to develop facilities at the transfer station and future relocation.
Coastal Management Reserve	Ongoing	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	Ongoing	To be used to fund the future requirements of tourism promotions.
Recreation Centre Equipment Reserve	Ongoing	To be used to fund future equipment replacement.
Port Denison Foreshore Development Reserve	Ongoing	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 2018**

10. SPECIFIED AREA RATE

No specified area rate will be raised in the 2017/18 financial year.

11. SERVICE CHARGES

No service charges will be imposed in the 2017/18 financial year.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rate %
Option one				
Single full payment	2/10/2017	0	0.00%	11%
Option two				
First instalment	2/10/2017	0	0.00%	11%
Second instalment	4/12/2017	5	5.50%	11%
Option three				
First instalment	2/10/2017	0	0.00%	11%
Second instalment	4/12/2017	5	5.50%	11%
Third instalment	5/02/2018	5	5.50%	11%
Fourth instalment	9/04/2018	5	5.50%	11%

	2017/18 Budget revenue \$	2016/17 Actual \$
Instalment Plan Admin Charge Revenue	7,800	7,720
Instalment Plan Interest Earned	13,300	13,289
Unpaid Rates Interest Earned	24,000	24,297
Deferred Pensioner Rates Interest	1,100	1,068
	<u>46,200</u>	<u>46,374</u>

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

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 2018

	2017/18 Budget \$	2016/17 Actual \$
14. FEES & CHARGES REVENUE		
Governance	100	967
General purpose funding	16,300	15,961
Law, order, public safety	19,300	22,725
Health	4,100	4,299
Education and welfare	10,200	10,016
Housing	408,600	307,258
Community amenities	828,000	804,595
Recreation and culture	226,100	228,818
Transport	2,200	1,137
Economic services	242,100	218,125
Other property and services	37,000	41,102
	<u>1,794,000</u>	<u>1,655,003</u>

15. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

General purpose funding	228,800	811,634
Law, order, public safety	111,800	111,516
Community amenities	4,100	4,953
Recreation and culture	8,000	168,650
Transport	44,800	77,064
Economic services	0	10,995
	<u>397,500</u>	<u>1,184,812</u>

Non-operating grants, subsidies and contributions

Law, order, public safety	0	110,476
Housing	2,060,000	119,091
Recreation and culture	804,500	60,000
Transport	946,800	724,564
	<u>3,811,300</u>	<u>1,014,131</u>

16. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the Mayor/President.

Meeting fees	63,300	62,340
President's allowance	10,000	10,000
Deputy President's allowance	2,500	2,500
Travelling expenses	1,000	0
Telecommunications allowance	3,400	4,475
	<u>80,200</u>	<u>79,315</u>

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

17. 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-17 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-18 \$
The village bonds	16,300	1,600	(1,600)	16,300
Footpath bonds	30,900	15,000	(20,000)	25,900
Performance bonds	82,800	15,000	(20,000)	77,800
Youth advisory council	17,000	0	0	17,000
Key bonds	2,100	0	0	2,100
Safer WA committee	300	0	0	300
Various bonds	8,000	2,500	(3,000)	7,500
Shire of Irwin - LEMC	4,900	0	0	4,900
Toddler time - recreation centre	700	0	0	700
Public open space contributions	37,800	0	0	37,800
Police licensing	6,000	4,000	(6,000)	4,000
Coastal nodes - final stage	307,300	0	(307,300)	0
Non shire - internal activity	200	200	(200)	200
	<u>514,300</u>	<u>38,300</u>	<u>(358,100)</u>	<u>194,500</u>

18. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in the 2017/18 financial year.

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated that any trading undertakings or major trading undertakings will occur in the 2017/18 financial year.

20. 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 2017 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 2018
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 4 Governance													
Replacement iPads - Councillors	2.2.3		\$ 4,800				\$ 4,800	\$ 4,800	\$ 4,800				
Dishwasher for Chambers	2.2.3		\$ 1,700				\$ 1,700	\$ 1,700	\$ 1,700				
Replace 2 Administration Vehicles (Directors)	2.2.3			\$ 122,000			\$ 122,000	\$ 122,000	\$ -		\$ 108,000	\$ 14,000	
Annual PC & iPad Replacement Schedule	2.2.3		\$ 15,000				\$ 15,000	\$ 15,000	\$ 15,000				
Admin Centre - Replace Photocopier (Reception Area)	2.2.3		\$ 5,000				\$ 5,000	\$ 5,000	\$ 5,000				
Admin Centre - Furn & Equip replace/upgrade	2.2.3		\$ 2,000				\$ 2,000	\$ 2,000	\$ 2,000				
		\$ -	\$ 28,500	\$ 122,000	\$ -	\$ -	\$ 150,500	\$ 150,500	\$ 28,500	\$ -	\$ 108,000	\$ 14,000	\$ -
Program 5 Law, Order, Public Safety													
Replace Ranger Vehicle	2.2.3			\$ 49,000			\$ 49,000	\$ 49,000	\$ -		\$ 29,000	\$ 20,000	
Bushfire Hazard Reduction	2.2.3/3.3.2					\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				
		\$ -	\$ -	\$ 49,000	\$ -	\$ 10,000	\$ 59,000	\$ 59,000	\$ -	\$ -	\$ 29,000	\$ 20,000	\$ -
Program 9 Housing													
Age Appropriate Housing Project SIHI Stream 6	2.2.3/3.1.2	\$ 1,714,000					\$ 1,714,000	\$ 1,714,000	\$ -	\$ 1,714,000			
		\$ 1,714,000	\$ -	\$ -	\$ -	\$ -	\$ 1,714,000	\$ 1,714,000	\$ -	\$ 1,714,000	\$ -	\$ -	\$ -
Program 11 Recreation & Culture													
Balustrading - Obelisk - Stage 2	2.2.3				\$ 20,000		\$ 20,000	\$ 20,000	\$ 20,000				
Sand Replenishment	2.2.3					\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000				
Surf Beach Erosion Control Design	2.2.3					\$ 50,000	\$ 50,000	\$ 50,000	\$ -			\$ 50,000	
Replace Picnic Tables x 3 at Foreshore	2.2.3		\$ 3,000				\$ 3,000	\$ 3,000	\$ 3,000				
Cliff Head Node Development - Stage 3 (carry over)	2.2.3				\$ 9,300		\$ 9,300	\$ 9,300	\$ -	\$ 9,300			
Green Infrastructure - Point Leander Verge Planting Program	2.2.3					\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800				
Irwin River Walk Trails - Stage 2	2.2.3					\$ 11,200	\$ 11,200	\$ 11,200	\$ -	\$ 11,200			
Pedestrian Footbridge - Detailed Design Request for Tender	2.2.3					\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000				
Tennis Courts - resurfacing 3 courts to artifical & fencing - carry over	2.2.3	\$ 120,900					\$ 120,900	\$ 120,900	\$ -				\$ 120,900
Upgrade Power Supply at Rec Centre (Evacuation Centre)	4.2.3	\$ 5,000					\$ 5,000	\$ 5,000	\$ 5,000				
Town Park Reticulation Upgrade	2.2.3				\$ 35,000		\$ 35,000	\$ 35,000	\$ 35,000				
Skate Park Project	2.2.3					\$ 130,000	\$ 130,000	\$ 130,000	\$ 73,100			\$ 56,900	
Contribution to Lights at Bowling Club	2.2.3				\$ 2,200		\$ 2,200	\$ 2,200	\$ 2,200				
Watering WA - various parks, gardens, foreshore and recreation precincts	2.2.3				\$ 982,900		\$ 982,900	\$ 982,900	\$ -	\$ 688,000		\$ 294,900	
Protect Projector, Remove & Restore Speakers, Paint Car Bays	2.2.3					\$ 19,600	\$ 19,600	\$ 19,600	\$ 19,600				
Tractor	2.2.3			\$ 50,000			\$ 50,000	\$ 50,000	\$ -			\$ 50,000	
Amazone Groundkeeper	2.2.3			\$ 41,000			\$ 41,000	\$ 41,000	\$ -			\$ 41,000	
Vertidrain Turf Aerator	2.2.3			\$ 42,000			\$ 42,000	\$ 42,000	\$ -			\$ 42,000	
Photocopier - Rec Centre	2.2.3		\$ 2,500				\$ 2,500	\$ 2,500	\$ 2,500				
Repair Materials and Sundry - Boardwalk	2.2.3					\$ 15,700	\$ 15,700	\$ 15,700	\$ 15,700				
Digital TV/Radio	2.2.3			\$ 160,000			\$ 160,000	\$ 160,000	\$ -	\$ 116,500		\$ 43,500	
		\$ 125,900	\$ 5,500	\$ 293,000	\$ 1,049,400	\$ 296,300	\$ 1,770,100	\$ 1,770,100	\$ 245,900	\$ 825,000	\$ -	\$ 578,300	\$ 120,900

SHIRE OF IRWIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018
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 12 Transport													
Roads to Recovery Works Program	2.2.3				\$ 557,700		\$ 557,700	\$ 557,700	\$ -	\$ 557,700			
Regional Road Group Works Program	2.2.3				\$ 553,000		\$ 553,000	\$ 553,000	\$ 184,400	\$ 368,600			
Municipal Works Program	2.2.3				\$ 150,000		\$ 150,000	\$ 150,000	\$ 105,200	\$ 44,800			
Carpark Reseals	2.2.3				\$ 50,000		\$ 50,000	\$ 50,000	\$ 50,000	\$ -			
WANDDRA Program	2.2.3				\$ 189,900		\$ 189,900	\$ 189,900	\$ -	\$ 189,900			
Blackspot Program	2.2.3				\$ 189,300		\$ 189,300	\$ 189,300	\$ 62,900	\$ 126,400			
Footpath Program	2.2.3				\$ 50,000		\$ 50,000	\$ 50,000	\$ -			\$ 50,000	
Crossovers Contributions	2.2.3				\$ 6,000		\$ 6,000	\$ 6,000	\$ 6,000				
Spraying Program - Rural Roads	2.2.3					\$ 23,500	\$ 23,500	\$ 23,500	\$ 23,500				
Roadside Mulching - Rural Roads	2.2.3					\$ 22,500	\$ 22,500	\$ 22,500	\$ 22,500				
Spraying Program - Town Streets	2.2.3					\$ 4,900	\$ 4,900	\$ 4,900	\$ 4,900				
Footpath Repairs	2.2.3					\$ 24,500	\$ 24,500	\$ 24,500	\$ 24,500				
Kerb Maintenance	2.2.3					\$ 7,800	\$ 7,800	\$ 7,800	\$ 7,800				
Sump Maintenance	2.2.3					\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800				
Sheoak Road - Seal repairs (maintenance)	2.2.3					\$ 9,800	\$ 9,800	\$ 9,800	\$ 9,800				
Melaleuca Road - Drainage scoping and remedial works	2.2.3					\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500				
Outdoor Furniture	2.2.3		\$ 3,500				\$ 3,500	\$ 3,500	\$ 3,500				
Retaining Wall - Bus Shelter	2.2.3				\$ 4,500		\$ 4,500	\$ 4,500	\$ 4,500				
Supply and Install Bus Shelter - Waldeck Street	2.2.3				\$ 9,500		\$ 9,500	\$ 9,500	\$ 9,500				
Skid Steer Loader - Additional attachments	2.2.3			\$ 5,500			\$ 5,500	\$ 5,500	\$ 5,500				
Medium Cab Tip Truck	2.2.3			\$ 70,000			\$ 70,000	\$ 70,000	\$ -		\$ 20,000	\$ 50,000	
Telehandler	2.2.3			\$ 80,000			\$ 80,000	\$ 80,000	\$ -		\$ 45,000	\$ 35,000	
Replace Light Vehicles	2.2.3			\$ 109,000			\$ 109,000	\$ 109,000	\$ -		\$ 68,000	\$ 41,000	
SAM Trailer	2.2.3			\$ 23,100			\$ 23,100	\$ 23,100	\$ 8,100	\$ 15,000			
Other Tools & Equipment	2.2.3			\$ 8,000			\$ 8,000	\$ 8,000	\$ 8,000				
Fertigation	2.2.3			\$ 2,500			\$ 2,500	\$ 2,500	\$ 2,500				
Reverse osmosis unit for water cooler	2.2.3			\$ 2,000			\$ 2,000	\$ 2,000	\$ 2,000				
		\$ -	\$ 3,500	\$ 300,100	\$ 1,759,900	\$ 110,300	\$ 2,173,800	\$ 2,173,800	\$ 562,400	\$ 1,302,400	\$ 133,000	\$ 176,000	\$ -
TOTAL BUDGET		\$ 1,839,900	\$ 37,500	\$ 764,100	\$ 2,809,300	\$ 416,600	\$ 5,867,400	\$ 5,867,400	\$ 836,800	\$ 3,841,400	\$ 270,000	\$ 788,300	\$ 120,900

Shire of Irwin
Plant Replacement Program
For the year ending 30 June 2018

Plant	Control	Rego	Purchase Date	Kilometres/ Hours	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	Total
Plant & Equipment															
Merlo Telehandler	Operations	IR757	2011	3321	35,000					35,000					70,000
Komatsu WPZ250 Wheel Loader	Operations	541IR	2016	302											-
Caterpillar 120M Grader	Operations	IR2552	2009				230,000								230,000
Caterpillar Dozer	Operations	IR2996	1988	9113											-
Caterpillar Skid Steer Loader	Operations	543IR	2016	18					45,000						45,000
Bomag Rubber Tyred Roller	Operations	542IR	2016	292											-
Nissan UD Prime Mover	Operations	540IR	2014	64838							130,000				130,000
Fuso Medium Cab Tip Truck	Operations	IR859	2010	96063	50,000										50,000
Fuso Canter 3.0 Tonne Truck	Operations	IR197	2011	7666		50,000									50,000
Isuzu 3 Tonne Truck	Operations	545IR	2017	811											-
Johnston Road Sweeper	Operations	535IR	2013	1793				240,000							240,000
Path Sweeper	Operations	NEW	2017	-		130,000									130,000
Kubota Tractor Mower	Operations	530IR	2012	2208		30,000				30,000				32,000	92,000
John Deere Tractor Mower	Operations	IR420	2010	1988											-
Tractor	Operations	NEW	2017	-	50,000								35,000		85,000
Verti Drain	Operations	NEW	2017	-	42,000					37,000					79,000
Amazone	Operations	NEW	2017	-	41,000					36,000					77,000
Toro Z Master Kubota Mower	Operations	522IR	2016	221			21,000				21,000				42,000
Side Tipping Semi-Trailer	Operations	1TLV375	2011												-
Side Tipping Semi-Trailer	Operations	1TLV374	2011												-
Dropdeck Trailer	Operations	9RO642	1997												-
4.5 Tonne Plant Trailer	Operations	IR5905	2016												-
Ranger Canopy	Operations		2017		15,000					20,000					35,000
TOTAL					233,000	210,000	251,000	240,000	45,000	158,000	151,000	-	35,000	32,000	1,355,000
Passenger Vehicles															
Holden Caprice	CEO	IR0	2016	6,675		10,000		10,000		10,000		10,000			40,000
Toyota Prado	DPI	510IR	2016	10,486	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	70,000
Toyota Prado	DCC	501IR	2016	11,922	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	7,000	70,000
Holden Trailblazer	MCS	506IR	2016	8,302		5,000		5,000		5,000		5,000			20,000
Holden Trailblazer	MCC	509IR	2016	4,548		5,000		5,000		5,000		5,000			20,000
Holden Trailblazer	MTS	508IR	2016	7,573		5,000		5,000		5,000		5,000			20,000
Holden Trailblazer	MRS	507IR	2016	3,813		5,000		5,000		5,000		5,000			20,000
Holden Trailblazer	General Use	504IR	2016	5,351		5,000		5,000		5,000		5,000			20,000
Ford Ranger XL 4x4 Dual Cab Utility	Ranger	502IR	2016	9,155	5,000	5,000		5,000	5,000	5,000	5,000	5,000	5,000	5,000	50,000
Ford Ranger XL 4x4 Dual Cab Utility	BFRC	512IR	2016	41,278			5,000			5,000			5,000		15,000
Ford Ranger XL 4X4 Dual Cab Utility	CESM	505IR	2016	36,020			5,000			5,000			5,000		15,000
Ford Ranger (TH) MY S/C 2.2L 4x2 High	Operations	520IR	2014	43,404	10,000		10,000		10,000		10,000		10,000		50,000
Ford Ranger (TH) MY S/C 2.2L 4x2 High	Operations	525IR	2014	19,635	10,000		10,000		10,000		10,000		10,000		50,000
Isuzu Dmax 4x4 Single Cab Utility	Operations	521IR	2013	48,676	8,000		8,000		8,000		8,000		8,000		40,000
Isuzu Dmax 4x4 Dual Cab Utility	Supervisor Op	523IR	2014	41,613	13,000		13,000		13,000		13,000		13,000		65,000
Ford Ranger XL 4x4 Dual Cab Utility	Technical Serv	511IR	2016	4,350		5,000		5,000		5,000		5,000			20,000
Fuso Rosa Deluxe Community Bus		544IR	2016	0										100,000	100,000
TOTAL					60,000	59,000	70,000	59,000	60,000	69,000	60,000	59,000	70,000	119,000	685,000
GRAND TOTAL					293,000	269,000	321,000	299,000	105,000	227,000	211,000	59,000	105,000	151,000	2,040,000
Funding Sources															
Reserve Funds b/f					119,800	62,800	103,000	106,300	144,600	391,700	540,600	725,800	725,800	1,085,400	
Interest Earned @ 2.0%					2,400	1,300	4,100	4,300	5,800	15,700	21,600	29,000	29,000	43,400	
Transfer of Proceeds of Non Replaced Plant					81,800										
Municipal Contribution (annual 4% inc)					151,800	307,900	320,200	333,000	346,300	360,200	374,600	389,600	389,600	405,200	
Total					355,800	372,000	427,300	443,600	496,700	767,600	936,800	1,144,400	1,144,400	1,534,000	
Plant Purchases (Reserve Funds)					293,000	269,000	321,000	299,000	105,000	227,000	211,000	59,000	105,000	151,000	
Reserve Funds c/f					62,800	103,000	106,300	144,600	391,700	540,600	725,800	1,085,400	1,039,400	1,383,000	

SHIRE OF IRWIN

MUNICIPAL BUDGET SUMMARY

FOR THE YEAR ENDED 30 JUNE 2018

SUB - PROGRAMME	OPERATING INCOME	OPERATING EXPENDITURE	CAPITAL EXPENDITURE
RATES INCOME	5,084,000	238,800	-
G.P FUNDING	346,700	29,100	-
MEMBERS	-	429,100	6,500
GOVERNANCE	8,800	8,800	144,000
FIRE PREVENTION	223,900	423,700	-
ANIMAL CONTROL	18,400	128,300	49,000
LAW & ORDER	300	68,900	-
HEALTH ADMIN	4,100	126,300	-
PEST CONTROL	-	6,500	-
PREVENTATIVE SERVICES	-	4,700	-
OTHER HEALTH	-	30,500	-
INFANT HEALTH	-	-	-
OTHER EDUCATION	13,600	26,400	-
CARE OF FAMILIES & CHILDREN	3,100	13,100	-
AGED & DISABLED - SENIOR CITIZENS CENTRES	-	35,900	-
HOUSING	2,473,700	582,500	1,714,000
SANITATION	463,200	504,900	-
OTHER SANITATION	313,900	250,300	-
PROTECTION OF ENVIRONMENT	-	6,400	-
T/PLANNING	43,000	341,300	-
COMMUNITY AMENITIES	9,000	90,300	-
SEWERAGE	3,000	6,900	-
PUBLIC HALLS	22,800	101,700	-
SWIMMING AREA'S	41,000	531,400	32,300
SPORT & REC	903,600	2,460,500	1,412,000
LIBRARIES	200	157,700	-
TV	116,500	20,400	160,000
HERITAGE	1,800	110,000	-
OTHER CULTURE	-	80,500	-
ROAD CONSTRUCTION	-	-	1,759,900
ROAD MAINTENANCE	1,028,800	4,333,600	3,500
PLANT PURCHASES	-	-	300,100
TRAFFIC CONTROL	49,000	65,900	-
AERODROMES	2,200	48,200	-
WATER TRANSPORT	-	-	-
RURAL SERVICES	-	13,800	-
TOURISM	165,400	324,400	-
BUILDING	63,000	183,800	-
ECONOMIC SERVICES	57,300	49,600	-
PRIVATE WORKS	37,000	32,200	-
TOWN PLANNING SCHEMES	-	-	-
WORKS OVERHEADS	500	500	-
PLANT OPERATIONS	5,000	5,000	-
MATERIALS IN STORE	-	-	-
SALARIES & WAGES	-	53,000	-
UNCLASSIFIED	-	-	-
TOTAL	11,502,800	11,924,900	5,581,300
		5,581,300	
LESS DEPRECIATION		(4,526,000)	
LSL & AL		(3,300)	
P/L SALE OF ASSET	(51,000)	(80,400)	(5,450,800)
DISPOSAL OF ASSETS	351,800		
ESTIMATED SURPLUS 01.07.16	177,800		130,500
TRANSFER TO/FROM RESERVE	812,200	276,500	
TRANSFER TO/FROM RESTRICTED ASSETS	981,900	767,200	
LOAN FUNDING	40,000		
UNSPENT LOAN FUNDS	120,900		
LOAN PRINCIPAL INCOME	3,800		
NETT BUDGET POSITION	13,940,200	13,940,200	-

SHIRE OF IRWIN BUDGET 2017/18

Program 3 General Purpose Funding

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - RATES INCOME						
		1932	Rates Expenses - Other			
700		01	Employee Costs			
			<i>Workers Compensation</i>			700
7,400		02	Materials and Contracts			
			<i>Printing and Stationery</i>			1,200
			<i>Advertising</i>			500
			<i>Title Searches</i>			200
			<i>Postage</i>			3,700
			<i>Landgate - Mapping License</i>			1,200
			<i>Landgate - Images</i>			600
			<i>Rates Report</i>			200
			<i>Audit</i>			500
8,100	10,382					8,800
		1832	Valuation Costs			
29,100		02	Other Expenditure			
			<i>Annual UV Revaluation</i>			8,000
			<i>Interim Valuations</i>			3,800
29,100	22,234					11,800
		1842	Legal Cost Rates			
10,000		09	Other Expenditure			
			<i>Includes debt recovery service, solicitor's fees and court costs.</i>			8,000
10,000	8,053					8,000
		0052	Rates Salaries			
29,600		01	Employee Costs			29,600
29,600	28,712					29,600
		0062	Rates Superannuation			
4,300		01	Employee Costs			4,300
4,300	4,083					4,300
		0082	Accrued Long Service Leave			
1,100		01	Employee Costs			1,400
1,100	1,212					1,400
		0092	Accrued Annual Leave			
(1,400)		01	Employee Costs			
			<i>All Staff required to take Annual Leave in the year it is accrued.</i>			100
(1,400)	(322)					100
		1732	Rates Written Off			
1,000		09	Other Expenses			800
1,000	767					800

SHIRE OF IRWIN BUDGET 2017/18

Program 3 General Purpose Funding

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - RATES INCOME						
		0100	Administration Allocation			
177,600		36	Administration			174,000
			<i>10.27% of Governance Costs</i>			
177,600	177,262					174,000
259,400	252,383		Sub Total Operating Expenditure		0	238,800
OPERATING INCOME - RATES INCOME						
		0121	General Rates			
1,734,200		11	GRV Residential Developed			
			<i>GRV Rate in \$ - 9.9974</i>		1,965,300	
340,000			GRV Commercial Developed			
			<i>GRV Rate in \$ - 9.9974</i>		366,800	
49,700			GRV Undeveloped Res/Sp Res			
			<i>GRV Rate in \$ - 9.9974</i>		53,900	
149,500			GRV Residential R50 - Developed			
			<i>GRV Rate in \$ - 9.9974</i>		154,200	
26,600			GRV Residential R50 - Undeveloped			
			<i>GRV Rate in \$ - 9.9974</i>		29,300	
140,000			UV Mining - Improved			
			<i>UV Rate in \$ - 16.9784</i>		140,500	
231,500			UV Mining - Undeveloped			
			<i>UV Rate in \$ - 16.9784</i>		236,400	
30,700			Policy Area A			
			<i>UV - Rate in \$ - 1.2706</i>		36,200	
154,600			Policy Area B			
			<i>UV - Rate in \$ - 1.2706</i>		69,000	
747,700			Policy Area C			
			<i>UV - Rate in \$ - 1.2706</i>		802,400	
228,400			Policy Area D			
			<i>UV - Rate in \$ - 1.2706</i>		196,600	
154,900			Policy Area E			
			<i>UV - Rate in \$ - 1.2706</i>		142,400	
239,500			Policy Area F			
			<i>UV - Rate in \$ - 1.2706</i>		73,000	
66,600			Policy Area G			
			<i>UV - Rate in \$ - 1.2706</i>		96,500	
4,293,900	4,862,518				4,362,500	

SHIRE OF IRWIN BUDGET 2017/18

Program 3 General Purpose Funding

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - RATES INCOME						
			Minimum Rate - \$965			
28,000			GRV Residential Developed <i>39 Properties</i>		37,600	
51,300			GRV Commercial Developed <i>69 Properties</i>		66,600	
411,900			GRV Undeveloped Res/Sp Res <i>479 Properties</i>		462,200	
3,700			GRV Residential R50 - Developed <i>3 Properties</i>		2,900	
8,400			GRV Residential R50 - Undeveloped <i>9 Properties</i>		8,700	
0			UV Mining - Improved <i>0 Properties</i>		0	
11,200			UV Mining - Undeveloped <i>13 Properties</i>		12,500	
2,800			Policy Area A <i>2 Properties</i>		1,900	
4,700			Policy Area B <i>4 Properties</i>		3,900	
20,500			Policy Area C <i>28 Properties</i>		27,000	
19,600			Policy Area D <i>7 Properties</i>		6,800	
0			Policy Area E <i>0 Properties</i>		0	
14,000			Policy Area F <i>11 Properties</i>		10,600	
0			Policy Area G <i>1 Properties</i>		1,000	
576,100	0				641,700	
		0161	Ex Gratia Rate			
2,000		23	Contributions <i>Dept Planning & Infrastructure (Dampier to Bunbury Pipeline)</i>		2,100	
2,000	2,129				2,100	
		0031	Interim Rates Raised			
(25,900)		11	Rates <i>Interims</i>		15,000	
			<i>Pro-rata rates raised during the year from new properties, ie. sub-divisions.</i>			
(25,900)	(28,489)				15,000	
		0131	Back Rates Levied			
0		11	Rates <i>No Provision for Back Rates</i>		0	
0	387				0	

SHIRE OF IRWIN BUDGET 2017/18

Program 3 General Purpose Funding

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - RATES INCOME						
		0171	Late Payment Interest			
22,000		17	Interest Earned			
			<i>Interest payable on overdue rates assessments</i>		24,000	
22,000	24,297				24,000	
		0211	Instalment Interest			
11,000		17	Interest Earned			
			<i>Interest payable on instalment payment plan</i>		13,300	
11,000	13,289				13,300	
		0231	Administration Fee			
7,000		14	Fees And Charges			
			<i>Fee payable on instalment payment plan</i>		7,800	
7,000	7,720				7,800	
		0613	Legal Expenses Recovered			
10,000		20	Reimbursements			
			<i>Reimbursements of legal costs for Debt Recovery action</i>		8,000	
10,000	8,502				8,000	
		1833	Rates Deferment Interest			
1,000		17	Interest Earned			
			<i>Deferred Pensioner Rates interest reimbursement from Office State Revenue</i>		1,100	
1,000	1,068				1,100	
		0523	Account Enquiry Charges			
8,500		14	Fees And Charges			
			<i>Various property information requests including settlement information, owner details, etc.</i>		8,500	
8,500	8,242				8,500	
4,905,600	4,899,662	Sub Total Operating Income			5,084,000	0
4,646,200	4,647,279	Total - Rates Income			5,084,000	238,800

SHIRE OF IRWIN BUDGET 2017/18

Program 3 General Purpose Funding

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING EXPENDITURE - GENERAL PURPOSE FUNDING					
		0882 Consultancy Fees			
2,000		02 Materials And Contracts			1,800
2,000	0				1,800
		9212 Other - General Finance Costs			
500		02 Materials And Contracts			
		Miscellaneous allocation			300
500	0				300
		0212 Bank Fees And Charges			
9,000		09 Other Expenditure			8,500
9,000	7,744				8,500
		0200 Administration Allocation			
18,900		36 Administration			18,500
		1.09% of Governance Costs			
18,900	18,844				18,500
30,400	26,588	Sub Total Operating Expenditure		0	29,100
OPERATING INCOME - GENERAL PURPOSE FUNDING					
		0091 Grants Commission Roads			
320,500		19 Grants Operating		160,300	
320,500	498,728	Prepayment of \$178,200 received in 2016/17		160,300	
		0181 Grants Commission - General			
205,700		19 Grants Operating		68,500	
205,700	312,906	Prepayment of \$107,200 received in 2016/17		68,500	
		0533 Sundry Income			
0		20 Reimbursements			
		Miscellaneous Provision		0	
0	0			0	
		0623 Interest On Investments			
113,000		17 Interest Earned			
		Interest on Municipal Investments		75,000	
113,000	73,422			75,000	
		0593 Interest - Coastal Management Reserve			
5,300		17 Interest Earned		4,000	
5,300	4,164			4,000	
		0443 Interest - Leave Entitlement Reserve			
5,700		17 Interest Earned		4,200	
5,700	4,405			4,200	

SHIRE OF IRWIN BUDGET 2017/18

Program 3 General Purpose Funding

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - GENERAL PURPOSE FUNDING					
		0633 Interest - Sanitation Reserve			
2,300		17 Interest Earned		1,900	
2,300	1,769			1,900	
		0643 Interest - Asset Management Reserve			
38,200		17 Interest Earned		20,800	
38,200	29,713			20,800	
		0653 Interest - Plant Replacement Reserve			
7,300		17 Interest Earned		2,600	
7,300	4,722			2,600	
		0583 Interest - Recreation Centre Reserve			
2,400		17 Interest Earned		1,100	
2,400	1,332			1,100	
		0693 Interest - Tourism And Area Promotion Reserve			
700		17 Interest Earned		500	
700	529			500	
		0473 Interest - Port Denison Foreshore Development Reserve			
6,000		17 Interest Earned		7,800	
6,000	4,670			7,800	
707,100	936,359	Sub Total Operating Income		346,700	0
676,700	909,771	Total - General Purpose Funding		346,700	29,100

SHIRE OF IRWIN BUDGET 2017/18

Program 4 Governance

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - MEMBERS OF COUNCIL						
		0112	Election Expenses			
0		01	Employee Costs			900
0		02	Materials And Contracts			
			<i>Election Expenses</i>			20,000
			<i>Advertising</i>	4.2.4		1,800
0	0					22,700
		0182	Subscriptions			
22,800		02	Materials And Contracts	4.1.3		
			<i>WALGA</i>			9,000
			<i>WALGA Procurement Services</i>			2,500
			<i>WALGA Tax Service</i>			1,400
			<i>WALGA Employee Relations</i>			3,300
			<i>WALGA Local Laws</i>			600
			<i>WALGA Governance</i>			500
			<i>LGMA eConnect</i>			1,000
			<i>LG Professionals Corporate Council</i>			1,500
			<i>Northern Country Zone of WALGA</i>			1,700
			<i>MWCCI Membership</i>			700
			<i>Aust Coastal Councils Assoc</i>			800
22,800	20,445					23,000
		0192	Conference Expenses			
17,000		02	Materials And Contracts	4.3.1		
			<i>Elected Member Training</i>			6,800
17,000	996					6,800
		0202	Members Insurance			
2,900		04	Insurance			
			<i>Councillor's Liability</i>			3,200
2,900	2,900					3,200
		0232	Members Expenses - Other			
3,000		02	Materials And Contracts			
			<i>Plaques, badges</i>			1,800
3,000	1,786					1,800

SHIRE OF IRWIN BUDGET 2017/18

Program 4 Governance

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - MEMBERS OF COUNCIL						
		0242	Members Attendance Fees			
3,400		02	Materials And Contracts			
			<i>Communication and IT Expenses</i>			3,400
76,800		09	Other Expenses			
			<i>President's Allowance</i>			10,000
			<i>Deputy President's Allowance</i>			2,500
			<i>President's Attendance</i>			10,000
			<i>Members Attendance</i>			53,300
			<i>Travel Allowance</i>			1,000
80,200	79,315					80,200
		0262	Refreshments And Receptions			
21,500		02	Materials And Contracts			
			<i>Entertainment Expenses</i>			19,600
21,500	22,136					19,600
		0282	Public Relations	4.1.3		
3,600		01	Employee Costs			
			<i>Community Works in Kind</i>			3,600
5,400		02	Materials And Contracts			0
25,300		09	Other Expenses			
			<i>Wreaths etc.</i>			400
			<i>ANZAC Day</i>	3.2.3		1,500
			<i>Citizenship Ceremonies</i>			400
			<i>Shop Local Campaign</i>	1.1.4		2,500
			<i>Lord Mayor Disaster Relief Fund</i>			5,000
			<i>MWCCI - Regional Network Program</i>	1.1.4		5,000
4,400		30	Labour Overheads			4,000
1,000		31	Int Plant Hire			700
600		33	Plant Depreciation			500
40,300	35,582					23,600
		0110	Administration Allocation			
247,100		36	Administration			242,000
			<i>14.29% of Governance Costs</i>			
247,100	246,570					242,000
		7202	Depreciation Members			
7,800		06	Depreciation			6,200
7,800	7,694					6,200
442,600	417,425		Sub Total Operating Expenditure		0	429,100

SHIRE OF IRWIN BUDGET 2017/18

Program 4 Governance

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING INCOME - MEMBERS OF COUNCIL						
		0213	Grants /Reimbursements - Members			
0		23	Contributions		0	
200		20	Reimbursements			
			<i>Miscellaneous Allocation</i>		0	
200	0				0	
200	0	Sub Total Operating Income			0	0
(442,400)	(417,425)	Total - Members of Council			0	429,100
CAPITAL EXPENDITURE - MEMBERS OF COUNCIL						
		0274	Furniture And Equipment			
0		99	Capital Expenditure	2.2.3		
			<i>Dishwasher - Chambers</i>			1,700
			<i>Replacement iPads</i>			4,800
0	0					6,500
0	0	Total Capital Expenditure				6,500

SHIRE OF IRWIN BUDGET 2017/18

Program 4 Governance

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - GOVERNANCE						
		0320	Rounding Adjustment			
0		09	Other Expenses			0
0	2					0
		0252	Salaries Administration			
705,500		01	Employee Costs			753,200
705,500	715,790					753,200
		0272	Planning & Infrastructure			
172,400		01	Employee Costs			174,100
1,100		02	Materials And Contracts			
			<i>Mobile Charges</i>			900
4,600		06	Depreciation			6,600
4,600		31	Int Plant Hire			4,400
182,700	174,201					186,000
		0302	Long Service Leave			
0		01	Employee Costs			17,100
0	0					17,100
		0352	Traineeship Costs			
22,300		01	Employee Costs			0
22,300	0					0
		0362	Accrued Annual Leave			
(20,300)		01	Employee Costs			
			<i>All Staff required to take Annual Leave in the year it is accrued.</i>			(2,700)
(20,300)	8,207					(2,700)
		0372	Accrued Long Service Leave			
22,300		01	Employee Costs			11,500
22,300	43,825					11,500
		0392	Council Super Admin			
94,500		01	Employee Costs			99,500
94,500	93,745					99,500
		0402	Professional Development			
38,400		01	Employee Costs			
			<i>LGMA Subscriptions</i>			800
			<i>Course Costs</i>	4.3.1		43,200
			<i>Professional Development</i>	4.3.1		11,600
38,400	44,784					55,600

SHIRE OF IRWIN BUDGET 2017/18

Program 4 Governance

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - GOVERNANCE						
		0412	Shire Number Plates			
1,500		02	Materials And Contracts			1,500
1,500	1,200					1,500
		0432	Office Maintenance	2.2.3		
4,400		01	Employee Costs			
			<i>Operations</i>			4,800
5,400		30	Labour Overheads			
			<i>Operations</i>			5,300
49,000		02	Materials And Contracts			
			<i>Building Maintenance</i>			9,500
			<i>Cleaning</i>			34,800
			<i>Security</i>			600
			<i>Termite Inspection</i>			400
			<i>Airconditioning Service</i>			1,500
			<i>Rubbish Removal</i>			2,200
			<i>Occupational Health & Safety</i>			900
15,800		03	Utility Charges			
			<i>Electricity</i>			12,500
			<i>Water</i>			3,300
6,600		04	Insurance			6,800
0		09	Other Expenditure			0
1,000		31	Int Plant Hire			1,000
400		33	Plant Depreciation			400
0		36	Technical Services Allocated			4,500
82,600	91,774					88,500
		0462	CEO Residence			
6,500		01	Employee Costs			7,500
3,500		03	Utility Charges			0
10,000	7,286					7,500
		0472	Office Expenses			
9,200		01	Employee Costs			
			<i>Memberships</i>			4,800
			<i>Staff Costs</i>			1,400
			<i>Employee Assistance Program</i>	4.3.5		3,000
19,700		02	Materials And Contracts			
			<i>Website Hosting (Council Connect), Mtce & Support</i>	4.1.1		4,500
			<i>Messages on Hold</i>	4.1.1		900
			<i>After Hours Calls</i>			4,800
			<i>Records Disposal</i>			800
			<i>Relief staff</i>			28,000
			<i>Sundry</i>			7,000
28,900	42,341					55,200

SHIRE OF IRWIN BUDGET 2017/18

Program 4 Governance

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - GOVERNANCE						
		0482	Telephone			
23,400		02	Materials And Contracts			
			<i>Office & Staff Telephones</i>			15,000
			<i>Internet & Modem Connections</i>			5,700
23,400	18,603					20,700
		0492	Advertising			
11,000		02	Materials And Contracts	4.2.1		
			<i>Statutory & Administration</i>			5,900
			<i>Gazetted Local Laws</i>			1,900
11,000	13,100					7,800
		0502	Office Equipment Maint			
14,000		02	Materials And Contracts			
			<i>Phone, fax, photocopier, etc.</i>			11,700
14,000	11,606					11,700
		0512	Various Short Term Bond Refunds			
1,500		09	Other Expenses			1,500
1,500	840					1,500
		0522	Postage And Freight			
6,200		02	Materials And Contracts			
			<i>Postage and Freight</i>			4,900
			<i>Quarterly Community Newsletter</i>			1,900
6,200	5,000					6,800
		0542	Printing And Stationery			
12,000		02	Materials And Contracts			10,000
12,000	9,852					10,000
		0552	Vehicle Operating Exp			
22,500		31	Int Plant Hire	2.2.3		
			<i>4 x Administration Sedans</i>			20,600
22,500	20,243					20,600
		0572	Admin Fringe Benefits Tax			
25,000		01	Employee Costs			
			<i>Administration Staff</i>			28,100
25,000	28,064					28,100
		0622	Corporate Uniform			
8,000		01	Employee Costs			
			<i>Entitlement as per Council policy</i>			6,500
8,000	5,255					6,500

SHIRE OF IRWIN BUDGET 2017/18

Program 4 Governance

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - GOVERNANCE						
		0632	Conference Expenses			
19,400		01	Employee Costs	4.3.1		5,000
			LGMA State Conf, LG Convention, MW Economic & Resource Summit, LGMA Mentors & Aspiring Leaders Conf, Seachange and Sundry			
19,400	4,533					5,000
		0662	Insurance			
16,700		01	Employee Costs			
			Worker's Compensation			17,600
28,400		04	Insurance			
			Fidelity Guarantee			800
			Personal Accident			500
			Management Liability			6,000
			Corporate Travel			800
			Cyber Liability			1,700
			Business Interruption			7,100
			Crime			1,000
			Regional Risk Management			11,400
45,100	47,409					46,900
		0682	Consultancy Fees			
77,000		02	Materials And Contracts			
			Enterprise Agreement Consultancy	4.2.1		10,000
			Finance Consult Fair Value Other Infrastructure			7,500
			Sundry			1,400
77,000	52,156					18,900
		6902	Loss On Sale Of Asset			
14,900		07	Loss On Sale			2,000
14,900	30,283					2,000
		0722	Computer Operating Expenses			
180,900		02	Materials And Contracts			
			Support Contract Synergysoft			46,700
			REMPAN - Economic & Community M	4.2.1		12,700
			Software Upgrades			3,400
			Microsoft Office License			10,700
			General Mtce Provision			33,000
180,900	183,535					106,500
		1822	Audit Fees			
38,200		02	Materials And Contracts	4.2.1		
			Annual Audit as Per Agreement			26,500
			Regulation 17 Report			7,800
38,200	25,514					34,300

SHIRE OF IRWIN BUDGET 2017/18

Program 4 Governance

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - GOVERNANCE						
		7002	Depreciation Administration			
102,600		06	Depreciation	2.2.3		105,900
102,600	100,659					105,900
1,770,100	1,779,805		Sub Total Operating Expenditure			1,706,100
		0410	Allocated To Sub Programs			
(1,728,100)		36	Administration			(1,697,300)
			<i>Allocation of Governance Costs to Subprograms</i>			
(1,728,100)	(1,718,898)					(1,697,300)
42,000	60,908		Sub Total Operating Expenditure			8,800
OPERATING INCOME - GOVERNANCE						
		0383	Grants - Miscellaneous			
0		18	Grants Non-Operating		0	
0		19	Grants Operating		0	
0	0				0	
		0413	Shire Number Plates Inc			
1,600		21	Other Income		1,600	
1,600	1,150				1,600	
		0423	Reimb-Corporate Uniform			
600		20	Reimbursements			
			<i>Staff Contribution to Purchase of Uniform</i>		600	
600	241				600	
		0453	Photocopies/Faxes/Binding			
100		14	Fees And Charges			
			<i>Various Administrative Fees</i>		100	
100	127				100	
		0463	Profit On Sale Of Asset			
0		22	Profit On Sale		0	
0	0				0	
		0483	Sundry Income			
0		20	Reimbursements			
			<i>Mingenew - LSL</i>		5,000	
25,000		21	Other Income		0	
25,000	54,974				5,000	
		0503	Commissions And Rebates			
13,000		21	Other Income		0	
13,000	501				0	

SHIRE OF IRWIN BUDGET 2017/18

Program 4 Governance

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - GOVERNANCE						
		0513	Various Short Term Bond Income			
1,500		21	Other Income		1,500	
1,500	840				1,500	
41,800	57,833		Sub Total Operating Income		8,800	0
(200)	(3,075)		Total - Governance		8,800	8,800
CAPITAL EXPENDITURE - GOVERNANCE						
		0394	Land And Buildings			
0		99	Capital Expenditure	2.2.3		0
0	0					0
		0554	Plant And Equipment			
198,400		99	Capital Expenditure	2.2.3		
			2 Administration Vehicles			122,000
198,400	199,310					122,000
		0264	Furniture And Equipment			
33,100		99	Capital Expenditure	2.2.3		
			Replace PC's & iPads			15,000
			Replace Photocopier			5,000
			Sundry Furniture & Equipment			2,000
33,100	25,687					22,000
231,500	224,997		Total Capital Expenditure			144,000

SHIRE OF IRWIN BUDGET 2017/18

Program 5 Law, Order, Public Safety

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - FIRE PREVENTION						
		0692	Protective Burning And Fire Fighting	3.3.2		
15,300		01	Employee Costs			
			<i>Manager</i>			1,600
			<i>Ranger</i>			6,900
			<i>Operations</i>			1,700
4,400		30	Labour Overhead			
			<i>Operations Staff</i>			1,900
3,000		02	Materials And Contracts			0
200		09	Other Expenses			0
3,500		31	Int Plant Hire			3,400
1,400		33	Plant Depreciation			1,400
27,800	21,861					16,900
		0702	Fire Prevention - Debtors Written Off			
0		09	Other Expenses			0
0	155					0
		0732	Bushfire Insurance			
5,600		04	Insurance			
			<i>Volunteer Member's Protection</i>			6,200
			<i>Public Liability & Volunteer Vehicles</i>			4,000
5,600	7,100					10,200
		0742	Communication Maintenance			
2,000		02	Materials And Contracts			
			<i>SMS</i>	4.1.1		1,000
0		09	Other Expenses			0
2,000	163					1,000
		0752	Fire Control Other	3.3.2		
4,400		02	Materials And Contracts			
			<i>Contribution to CFCO</i>			1,000
			<i>Firebreak Notices</i>			2,900
			<i>Minor Plant & Equip</i>			1,900
			<i>Other</i>			900
2,000		03	Utilities Charges			
			<i>Bookara Water Tank</i>			1,500
6,400	5,282					8,200
		0762	Fire Control Vehicles	2.2.3		
20,000		31	Int Plant Hire			24,000
20,000	22,909					24,000
		0772	Bushfire Building Maintenance	2.2.3		
800		02	Materials And Contracts			800
400		03	Utilities Charges			400
800		04	Insurance			900
2,000	4,529					2,100

SHIRE OF IRWIN BUDGET 2017/18

Program 5 Law, Order, Public Safety

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING EXPENDITURE - FIRE PREVENTION						
		0782	Bushfire Risk Management Planning	3.3.1		
118,600		01	Employee Costs			118,600
900		02	Materials And Contracts			
			<i>Mobile Phone</i>			900
			<i>Sundry</i>			500
3,200		06	Depreciation			2,400
8,900		31	Int Plant Hire			6,700
131,600	117,811					129,100
		0792	Bushfire Hazard Reduction			
0		02	Materials And Contracts			
			<i>Fuel Modification & Treatment</i>	3.3.2		10,000
0	4,620					10,000
		1952	Protective Clothing			
8,000		02	Materials And Contracts			
			<i>For Volunteer Fire Fighters</i>			9,800
8,000	7,484					9,800
		1962	Community Emergency Services	3.3.1		
99,900		01	Employee Costs			
			<i>Manager</i>			72,900
			<i>Superannuation</i>			8,100
			<i>On Costs</i>			2,500
			<i>Allowance</i>			11,800
			<i>Uniforms</i>			500
			<i>Training</i>			12,600
			<i>Workers Compensation</i>			1,900
5,200		02	Materials And Contracts			
			<i>Mobile Phone</i>			1,900
			<i>Sundry</i>			1,000
4,200		06	Depreciation			2,400
18,000		31	Int Plant Hire			19,200
127,300	110,046					134,800
		8012	Loss On Sale Of Assets			
0		07	Loss On Sale			0
0	8,834					0
		0600	Admin Alloc Fire Control			
28,200		36	Administration			27,700
			<i>1.63% of Governance Costs</i>			
28,200	27,917					27,700
		7012	Depreciation Fire Control			
49,100		06	Depreciation	2.2.3		49,900
49,100	46,410					49,900
408,000	385,120	Sub Total Operating Expenditure				423,700

SHIRE OF IRWIN BUDGET 2017/18

Program 5 Law, Order, Public Safety

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING INCOME - FIRE PREVENTION						
		0703	Fines And Penalties			
0		13	Fines & Penalties		1,000	
0	3,620				1,000	
		0723	Other Charges - Fire Cont			
200		20	Reimbursements			
			<i>Sundry Provision</i>		0	
0		21	Other Income		0	
200	0				0	
		0733	Reimbursements			
0		20	Reimbursements		0	
0	4,223				0	
		0743	ESL Administration Fees			
4,000		21	Other Income		4,000	
4,000	4,000				4,000	
		0753	Contributions To CESM			
114,500		23	Contributions			
			<i>DFES</i>		93,700	
			<i>Coorow Shire</i>		13,400	
114,500	95,224				107,100	
		0763	Bushfire Risk Management Planning Income			
72,800		19	Grants - Operating		81,800	
72,800	72,823				81,800	
		8703	Restric. - Fire Conts			
0		21	Other Income		0	
0		23	Contributions		0	
0	0				0	
		0785	Bushfire Grants			
28,300		19	Grants - Operating			
			<i>LG Grants Scheme Recurrent Funding</i>		30,000	
28,300	38,694		<i>Prepayment of \$10,000 received in 2016/17</i>		30,000	
		0795	ESL Grant - Fire Equipment			
0		18	Grants - Non Operating		0	
0	110,476				0	
219,800	329,058	Sub Total Operating Income			223,900	0
(188,200)	(56,061)	Total - Fire Prevention			223,900	423,700

SHIRE OF IRWIN BUDGET 2017/18

Program 5 Law, Order, Public Safety

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
CAPITAL EXPENDITURE - FIRE PREVENTION						
		0754	Purchase Plant And Equipment			
0		99	Capital Expenditure	2.2.3		0
0	128,476					0
		0764	Purchase Land And Building			
0		99	Capital Expenditure	2.2.3		0
0	0					0
0	128,476		Total Capital Expenditure			0

SHIRE OF IRWIN BUDGET 2017/18

Program 5 Law, Order, Public Safety

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - ANIMAL CONTROL						
		0842	Dog Control Expenses			
1,900		01	Employee Costs			
			<i>Workers Compensation</i>			0
2,900		02	Materials And Contracts			
			<i>Stationery, Tags & Bags</i>			1,200
			<i>Telephone</i>			500
			<i>Sundry</i>			900
700		09	Other Expenses			
			<i>Animal Euthanasia</i>			500
			<i>Fines Enforcement Lodgement</i>			200
5,500	10,100					3,300
		1972	Cat Control Expenses			
3,300		01	Employee Costs			
			<i>Workers Compensation</i>			0
1,100		02	Materials And Contracts			
			<i>Stationery, Tags</i>			500
			<i>Telephone</i>			200
			<i>Sundry</i>			200
500		09	Other Expenses			
			<i>Animal Euthanasia</i>			500
4,900	7,700					1,400
		0822	Pound Maintenance			
300		02	Materials And Contracts	2.2.3		200
200		04	Insurance			
			<i>Building Insurance</i>			100
500	1,406					300
		0852	Ranger Salaries			
73,800		01	Employee Costs			
			<i>Manager</i>			3,200
			<i>Ranger</i>			34,400
			<i>Uniforms</i>			700
73,800	78,450					38,300
		0862	Superannuation			
17,400		01	Employee Costs			13,500
17,400	14,731					13,500
		0832	Long Service Leave			
0		01	Employee Costs			0
0	13,499					0
		0912	Accrued Long Service Leave			
9,000		01	Employee Costs			4,900
9,000	(11,140)					4,900

SHIRE OF IRWIN BUDGET 2017/18

Program 5 Law, Order, Public Safety

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions			Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - ANIMAL CONTROL							
		0922	Accrued Annual Leave				
(9,400)		01	Employee Costs				
			All Staff required to take Annual Leave in the year it is accrued.				(2,000)
(9,400)	(8,334)						(2,000)
		0872	Professional Development				
3,500		01	Employee Costs				
			Wages				3,000
			Ranger Training and Annual Conferen			4.3.1	2,500
3,500	2,768						5,500
		0982	Ranger Vehicle Expenses				
9,500		31	Int Plant Hire			2.2.3	9,100
9,500	8,670						9,100
		0992	Debtors Written Off				
0		09	Other Expenses				0
0	0						0
		0932	Loss On Sale Of Asset				
11,000		07	Loss On Sale			2.2.3	
			Ranger's Vehicle				6,100
11,000	5,038						6,100
		0700	Admin Alloc Animal Control				
43,900		36	Administration				43,700
			2.54% of Governance Costs				
43,900	42,971						43,700
		0812	Depreciation Animal Control				
3,700		06	Depreciation				4,200
3,700	3,537						4,200
173,300	169,398	Sub Total Operating Expenditure					128,300
OPERATING INCOME - ANIMAL CONTROL							
		0833	Fines And Penalties				
500		13	Fines And Penalties			1,000	
500	1,125					1,000	
		0843	Impounding Fees				
2,000		13	Fines And Penalties			2,000	
2,000	2,080					2,000	
		0853	Dog Registration				
12,000		14	Fees And Charges			14,000	
12,000	14,439					14,000	

SHIRE OF IRWIN BUDGET 2017/18

Program 5 Law, Order, Public Safety

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING INCOME - ANIMAL CONTROL					
		0863 Cat Registration			
1,000		14 Fees And Charges		1,300	
1,000	1,461			1,300	
		0873 Sundry Income - Animal Charges			
100		21 Other Income		100	
100	140			100	
		0993 Grants - Animal Control			
0		18 Grants Non Operating		0	
0	0			0	
		0883 Profit On Sale Of Asset			
0		22 Profit On Sale		0	
0	0			0	
15,600	19,245	Sub Total Operating Income		18,400	0
(157,700)	(150,153)	Total - Animal Control		18,400	128,300
CAPITAL EXPENDITURE - ANIMAL CONTROL					
		0884 Plant And Equipment			
35,800		99 Capital Expenditure	2.2.3		
		<i>Ranger Vehicle</i>			49,000
35,800	40,522				49,000
35,800	40,522	Total Capital Expenditure			49,000

SHIRE OF IRWIN BUDGET 2017/18

Program 5 Law, Order, Public Safety

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - OTHER LAW, ORDER AND PUBLIC SAFETY						
		0892	Other Ranger's Salaries			
39,700		01	Employee Costs			
			<i>Workers Compensation</i>			2,300
			<i>Manager</i>			3,200
			<i>Ranger</i>			40,300
39,700	50,570					45,800
		0942	Security			
500		02	Materials And Contracts	3.3.2		400
500	0					400
		0952	LEMC Expenditure			
500		02	Materials And Contracts			
			<i>Local Emergency Management Committee</i>			400
500	0					400
		0962	Impounded Vehicles			
200		02	Materials And Contracts			
			<i>Collection of Abandoned Vehicles</i>			200
200	996					200
		0972	Other Expenditure			
500		02	Materials And Contracts			0
100		09	Other Expenses			
			<i>Fines Enforcement</i>			100
			<i>Legal Expenses</i>			1,000
600	41					1,100
		7902	Depreciation Other L, O & Ps			
1,700		06	Depreciation	2.2.3		1,700
1,700	2,749					1,700
		0800	Admin Alloc Other Law			
19,700		36	Administration			19,300
			<i>1.14% of Governance Costs</i>			
19,700	19,643					19,300
62,900	73,999		Sub Total Operating Expenditure			68,900
OPERATING INCOME - OTHER LAW, ORDER AND PUBLIC SAFETY						
		0903	Reimb - Other Law & Order			
0		21	Other Income		0	
0	110				0	
		0913	Infringement General			
100		21	Other Income		300	
100	276				300	

SHIRE OF IRWIN BUDGET 2017/18

Program 5 Law, Order, Public Safety

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - OTHER LAW, ORDER AND PUBLIC SAFETY						
		0953	LEMC Income			
0		19	Grants Operating		0	
0	0				0	
		0983	Parking Fines			
0		13	Fines & Penalties		0	
0	0				0	
100	386	Sub Total Operating Income			300	0
(62,800)	(73,613)	Total - Other Law, Order and Public Safety			300	68,900
CAPITAL EXPENDITURE - OTHER LAW, ORDER AND PUBLIC SAFETY						
		0294	Furniture And Equipment			
0		99	Capital Expenditure		2.2.3	0
0	0					0
0	0	Total Capital Expenditure				0

SHIRE OF IRWIN BUDGET 2017/18

Program 7 Health

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - HEALTH ADMINISTRATION AND INSPECTION						
		1262	Salaries Health			
90,600		01	Employee Costs			33,100
90,600	53,007					33,100
		1282	Superannuation - Health			
12,300		01	Employee Costs			3,400
12,300	5,912					3,400
		1292	Other Health Expenses			
2,000		01	Employee Costs			
			<i>Worker's Compensation</i>			700
2,600		02	Materials And Contracts			
			<i>Consultant</i>	4.2.1		35,000
			<i>Mobile</i>			1,000
			<i>Sundry</i>			1,000
4,600	30,081					37,700
		1302	Professional Development			
4,500		01	Employee Costs	4.3.1		
			<i>Conferences & Course Costs</i>			1,100
4,500	434					1,100
		7162	Accrued Annual Leave			
2,000		01	Employee Costs			
			<i>All Staff required to take Annual Leave in the year it is accrued.</i>			(700)
2,000	(376)					(700)
		7192	Accrued Long Service Leave			
3,400		01	Employee Costs			4,100
3,400	(1,363)					4,100
		1312	Vehicle Expenses			
1,400		31	Int Plant Hire	2.2.3		
			<i>Regulatory Vehicle (1/3)</i>			1,100
1,400	1,400					1,100
		1332	Long Service Leave			
0		01	Employee Costs			0
0	0					0

SHIRE OF IRWIN BUDGET 2017/18

Program 7 Health

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - HEALTH ADMINISTRATION AND INSPECTION						
		1342	Residence Maintenance	2.2.3		
			- Richardson Road -			
0		01	Employee Costs			0
0		30	Overheads			0
0		02	Materials And Contracts			0
0		03	Utility Charges			0
500		04	Insurance			0
0		09	Other Expenses			0
500	1,964					0
		1352	Loss On Sale Of Asset			
0		07	Loss On Sale	2.2.3		0
0	0					0
		1372	Fringe Benefits Tax			
700		01	Employee Costs			1,800
700	1,840					1,800
		1400	Admin Alloc Health Insp			
44,800		36	Administration			44,200
			2.60% of Governance Costs			
44,800	44,322					44,200
		7182	Depreciation Health			
3,400		06	Depreciation Health	2.2.3		500
3,400	3,382					500
168,200	140,603		Sub Total Operating Expenditure			126,300
OPERATING INCOME - HEALTH ADMINISTRATION AND INSPECTION						
		1323	Rent - Staff Housing			
0		15	Income From Property		0	
0	0				0	
		1333	Reimbursements			
0		21	Other Income		0	
0	0				0	
		1353	Offensive Trades			
0		14	Fees And Charges		100	
0	147				100	
		1363	Hawkers License			
300		14	Fees And Charges		200	
300	10				200	

SHIRE OF IRWIN BUDGET 2017/18

Program 7 Health

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING INCOME - HEALTH ADMINISTRATION AND INSPECTION						
		1373	Food Vendors			
300		14	Fees And Charges		300	
300	620				300	
		1383	Lodging House Fees			
300		14	Fees And Charges		300	
300	340				300	
		1423	Health Charges - Other			
1,500		14	Fees And Charges			
			<i>Annual Food Premises</i>		1,500	
1,500		20	Reimbursements		0	
3,000	1,480				1,500	
		1433	Holiday Accom Licence			
0		14	Fees And Charges		0	
0	0					
		1523	Caravan Park Licence			
1,700		14	Fees And Charges		1,700	
1,700	1,703				1,700	
5,600	4,300		Sub Total Operating Income		4,100	0
(162,600)	(136,303)		Total - Health Administration and Inspection		4,100	126,300
CAPITAL EXPENDITURE - HEALTH ADMINISTRATION AND INSPECTION						
		2514	Land And Buildings			
0		99	Capital Expenditure	2.2.3		0
0	0					0
		2524	Plant And Equipment			
0		99	Capital Expenditure	2.2.3		0
0	0					0
		2544	Furniture And Equipment			
0		99	Capital Expenditure	2.2.3		0
0	0					0
0	0		Total Capital Expenditure			0

SHIRE OF IRWIN BUDGET 2017/18

Program 7 Health

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - PREVENTATIVE SERVICES/PEST CONTROL					
		1492 Mosquito Control			
5,100		01 Employee Costs			
		<i>Sentinel Chickens</i>			1,800
900		02 Materials And Contracts			800
0		09 Other Expenses			0
6,000	3,714				2,600
		1502 Other Pest Control Expenditure			
200		02 Materials And Contracts			100
0		09 Other Expenses			0
200	0				100
		1500 Administration Allocation			
3,800		36 Administration			3,800
		<i>0.22% of Governance Costs</i>			
3,800	3,833				3,800
10,000	7,547	Sub Total Operating Expenditure			6,500
10,000	7,547	Total - Preventative Services/Pest Control		0	6,500

SHIRE OF IRWIN BUDGET 2017/18

Program 7 Health

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - HEALTH PREVENTATIVE SERVICES - OTHER					
		1552 Analytical Expenses			
800		02 Materials And Contracts			900
800	839				900
		1600 Administration Allocation			
3,800		36 Administration			3,800
		<i>0.22% of Governance Costs</i>			
3,800	3,833				3,800
4,600	4,672	Sub Total Operating Expenditure			4,700
4,600	4,672	Total - Health Preventative - Other		0	4,700
OPERATING EXPENDITURE - OTHER HEALTH					
		1812 Donation Medical Services			
175,600		09 Other Expenses			
		<i>Contribution to Doctor Services</i>	3.1.2		24,000
		<i>Waiver of Rates</i>			4,900
175,600	383,070				28,900
		1700 Administration Allocation			
1,600		36 Administration			1,600
		<i>0.09% of Governance Costs</i>			
1,600	0				1,600
177,200	383,070	Sub Total Operating Expenditure			30,500
177,200	383,070	Total - Other Health		0	30,500
CAPITAL EXPENDITURE - OTHER HEALTH					
		2534 Land And Buildings			
0		99 Capital Expenditure	2.2.3		0
0	0				0
0	0	Total Capital Expenditure			0

SHIRE OF IRWIN BUDGET 2017/18

Program 8 Education and Welfare

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - OTHER EDUCATION						
		1002	Other Education Expenses			
8,200		09	Other Expenses			
			<i>Chaplaincy to apply through the Community Assistance Scheme</i>			0
			<i>Vocational Education Awards</i>			200
			<i>Geraldton University Scholarship</i>	3.1.1		3,000
8,200	8,000					3,200
		1012	Resource Centre	2.2.3 / 3.1.1		
3,700		01	Employee Costs			
			<i>Operations</i>			400
4,500		30	Labour Overheads			
			<i>Operations</i>			400
1,300		02	Materials And Contracts			
			<i>Building Maintenance</i>			1,200
4,600		03	Utility Charges			
			<i>Electricity</i>			3,100
			<i>Water</i>			1,500
1,100		04	Insurance			1,200
0		09	Other Expenses			0
300		31	Int Plant Hire			300
200		33	Plant Depreciation			200
0		36	Technical Services Allocated			100
15,700	12,821					8,400
		1000	Admin Alloc Other Education			
800		36	Administration			800
			<i>0.04% of Governance Costs</i>			
800	798					800
		7912	Depreciation Other Education			
5,400		06	Depreciation	2.2.3		14,000
5,400	5,395					14,000
30,100	27,015		Sub Total Operating Expenditure			26,400
OPERATING INCOME - OTHER EDUCATION						
		1013	Lease - Resource Centre			
9,000		15	Income From Property			
			<i>Resource Centre</i>		9,000	
9,000	8,924				9,000	
		1023	Reimbursements			
4,600		20	Reimbursements			
			<i>Resource Centre</i>		4,600	
4,600	4,841				4,600	
13,600	13,765		Sub Total Operating Income		13,600	0
(16,500)	(13,251)		Total - Other Education		13,600	26,400

SHIRE OF IRWIN BUDGET 2017/18

Program 8 Education and Welfare

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - CARE OF FAMILIES AND CHILDREN					
		1052 Playgroup Centre	2.2.3 / 3.1.1		
0		01 Employee Costs			0
0		30 Labour Overheads			0
1,300		02 Materials And Contracts			
		<i>Building Maintenance</i>			1,200
1,600		03 Utility Charges			
		<i>Electricity</i>			1,200
		<i>Water</i>			600
700		04 Insurance			700
0		36 Technical Services Allocated			100
3,600	2,965				3,800
		1072 Other Families and Children			
0		02 Materials And Contracts			0
0	0				0
		1200 Admin Alloc Care Of Family & Children			
1,600		36 Administration			1,600
		<i>0.09% of Governance Costs</i>			
1,600	1,597				1,600
		7922 Depreciation Care Of Families & Children			
3,800		06 Depreciation	2.2.3		7,700
3,800	3,939				7,700
9,000	8,500	Sub Total Operating Expenditure			13,100
OPERATING INCOME - CARE OF FAMILIES AND CHILDREN					
		1053 Lease - Playgroup Centre			
1,100		15 Income From Property		1,200	
1,100	1,092			1,200	
		1063 Reimbursements			
1,600		20 Reimbursements			
		<i>Playgroup Water & Power</i>		1,900	
1,600	1,980			1,900	
2,700	3,072	Sub Total Operating Income		3,100	0
2,700	3,072	Total - Care of Families and Children		3,100	13,100

SHIRE OF IRWIN BUDGET 2017/18

Program 8 Education and Welfare

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - AGED AND DISABLE - SENIOR CITIZENS CENTRES						
		2462	Autumn Centre Maintenance	2.2.3 / 3.1.1		
1,900		02	Materials And Contracts			1,800
300		03	Utility Charges			
			<i>Water</i>			300
400		04	Insurance			1,900
0		36	Technical Services Allocated			200
2,600	1,620					4,200
		1102	Seniors Planning & Events Expenses	3.1.1		
1,500		01	Employee Costs			
			<i>Manager</i>			1,600
35,000		02	Materials And Contracts			
			<i>Implement Communication Strategy</i>			1,000
2,000		09	Other Expenses			
			<i>Seniors Week (CDP 4.1)</i>			1,950
			<i>Senior Health Expo</i>			1,950
38,500	3,684					6,500
		1300	Admin Alloc Senior Citizens			
2,400		36	Administration			2,400
			<i>0.14% of Governance Costs</i>			
2,400	2,395					2,400
		7932	Depreciation Senior Citizen Centres			
7,900		06	Depreciation	2.2.3		22,800
7,900	7,910					22,800
51,400	15,610		Sub Total Operating Expenditure			35,900
OPERATING INCOME - AGED AND DISABLE - SENIOR CITIZENS CENTRES						
		1093	Reimbursements			
300		20	Reimbursements		0	
300	0				0	
		1103	Grant Funds			
0		19	Grants Operating		0	
0	0				0	
300	0		Sub Total Operating Income		0	0
(51,100)	(15,610)		Total - Aged and Disable - Senior Citizens Centre		0	35,900

SHIRE OF IRWIN BUDGET 2017/18

Program 9 Housing

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - OTHER HOUSING						
		2522	The Village Units Maintenance	2.2.3		
45,200		01	Employee Costs			
			<i>Administration</i>			24,500
			<i>Operations</i>			1,700
18,100		30	Labour Overheads			
			<i>Operations</i>			1,900
156,800		02	Materials And Contracts			
			<i>General Maintenance</i>			110,000
			<i>Plumbing Repairs</i>			15,000
			<i>Electrical Repairs</i>			18,000
			<i>Pest Control</i>			4,500
			<i>Annual Airconditioner Services</i>			1,500
			<i>Lawn & Garden Maintenance</i>			30,000
23,500		03	Utility Charges			
			<i>Water</i>			21,500
			<i>Electricity</i>			2,000
12,700		04	Insurance			13,200
84,500		09	Other Expenditure			
			<i>Lease Costs</i>			6,000
			<i>Rates & Rubbish</i>			40,000
			<i>Centrepay Fees</i>			15,000
			<i>Property Inspections</i>			5,000
			<i>Management Costs</i>			6,000
			<i>Other</i>			1,000
1,000		31	Int Plant Hire			1,000
600		33	Plant Depreciation			600
0		36	Technical Services Allocated			28,800
342,400	335,431					347,200
		7152	Kennedy Heights Residence	2.2.3		
2,500		01	Employee Costs			0
3,100		30	Labour Overhead			0
8,000		02	Materials And Contracts			
			<i>Building Maintenance</i>			1,950
			<i>Management Fees</i>			1,950
1,400		03	Utility Charges			
			<i>Water Consumption</i>			1,800
700		04	Insurance			700
400		31	Int Plant Hire			0
200		33	Plant Depreciation			0
0		36	Technical Services Allocated			400
16,300	19,696					6,800

SHIRE OF IRWIN BUDGET 2017/18

Program 9 Housing

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions			Strategy Ref	Budget 2017/18 Income Expenditure	
OPERATING EXPENDITURE - OTHER HOUSING							
		7252	Kennedy Heights Duplex		2.2.3		
6,400			02	Materials And Contracts			
				Building Maintenance			1,400
3,700			03	Utility Charges			
				Water			3,300
				Gas			100
1,000			04	Insurance			1,000
0			36	Technical Services Allocated			100
11,100	9,170						5,900
		7272	Richardson Road Residence		2.2.3		
0			01	Employee Costs			0
0			30	Overheads			0
0			02	Materials And Contracts			0
				Building Maintenance			7,800
				Management Fees			1,100
0			04	Insurance			500
0			36	Technical Services Allocated			800
0	0						10,200
		7172	Depreciation - Housing		2.2.3		
77,900			06	Depreciation			184,700
77,900	77,898						184,700
		8062	Administration Allocation				
28,300			36	Administration			27,700
				1.64% of Governance Costs			
28,300	28,266						27,700
476,000	470,461	Sub Total Operating Expenditure					582,500
OPERATING INCOME - OTHER HOUSING							
		2543	The Village Charges				
342,400			15	Income From Property			
				Rentals		347,200	
342,400	275,653					347,200	
		2553	Charges - Other Housing				
37,200			15	Income From Property			
				The Village Lease		6,000	
				2 Kennedy Heights		17,700	
				Unit A Rental		15,600	
				Unit B Rental		15,600	
				73 Richardson Road		6,500	
37,200	43,287					61,400	

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Program 9 Housing

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - OTHER HOUSING						
		2563	Grants - Housing			
0		18	Grants Non Operating			
			<i>Age Appropriate Housing Project SIHI Stream 6</i>		2,060,000	
0	119,091				2,060,000	
		2603	Reimbursements - Other Housing			
3,600		20	Reimbursements			
			<i>Tenants Water</i>		5,100	
3,600	1,868				5,100	
383,200	439,898		Sub Total Operating Income		2,473,700	0
(92,800)	(30,563)		Total - Other Housing		2,473,700	582,500
CAPITAL EXPENDITURE - OTHER HOUSING						
		2574	Land And Buildings			
0		99	Capital Expenditure			
			<i>Age Appropriate Housing Project SIHI Stream 6</i>	2.2.3 / 3.1.2		1,714,000
0	31,581					1,714,000
		2564	Furniture And Equipment	2.2.3		
0		99	Capital Expenditure			0
0	0					0
0	31,581		Total Capital Expenditure			1,714,000

SHIRE OF IRWIN BUDGET 2017/18

Program 10 Community Amenities

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - SANITATION - HOUSEHOLD						
		1762	Domestic Refuse Collect	2.2.3		
2,400		01	Employee Costs			
			<i>Bulk Rubbish Collect - Operations</i>			0
2,900		30	Labour Overhead			0
240,800		02	Materials And Contracts			
			<i>240ltrs Carts</i>			122,000
			<i>Tipping Fees - Meru</i>			70,600
0		36	Technical Services Allocated			17,300
246,100	198,613					209,900
		1772	Transfer Station Maintenance	2.2.3		
4,900		01	Employee Costs			
			<i>Operations</i>			0
2,700		30	Labour Overhead			0
267,100		02	Materials And Contracts			
			<i>Tip Management</i>			89,300
			<i>Tip Maintenance</i>			37,800
			<i>Transfer Station Skip Bins</i>			41,600
			<i>Tipping Fees - Meru</i>			12,100
			<i>General Cleanup</i>			14,700
			<i>Green Waste Mulching</i>			24,500
			<i>Oil Disposal</i>			2,000
			<i>Annual Licence</i>			1,100
2,000		03	Utility Charges			
			<i>Electricity</i>			1,100
700		04	Insurance			200
500		31	Int Plant Hire			0
300		33	Plant Depreciation			0
0		36	Technical Services Allocated			20,300
278,200	238,643					244,700
		1782	Other Refuse Expense			
3,000		02	Materials And Contracts			
			<i>Recycling Expenses</i>	2.2.3		2,900
0		36	Technical Services Allocated			300
3,000	15					3,200
		1752	Loss on Sale of Asset			
0		07	Loss on Sale of Asset	2.2.3		0
0	1,448					0
		1912	Purchase Of Bins			
5,000		02	Materials And Contracts			4,900
0		36	Technical Services Allocated			400
5,000	5,738					5,300
		2500	Administration Allocation			
42,700		36	Administration			41,800
			<i>2.47% of Governance Costs</i>			
42,700	42,639					41,800
575,000	487,095		Sub Total Operating Expenditure			504,900

SHIRE OF IRWIN BUDGET 2017/18

Program 10 Community Amenities

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - SANITATION - HOUSEHOLD						
		1803	Charges - Refuse Removal			
429,300		14	Fees And Charges		456,200	
429,300	440,045				456,200	
		1943	Sale Of Bins			
5,000		14	Fees And Charges		5,000	
5,000	2,214				5,000	
		1573	Income From Recycling			
2,000		14	Fees And Charges			
			<i>Paper, cardboard, scrap metal</i>		2,000	
2,000	0				2,000	
436,300	442,259	Sub Total Operating Income			463,200	
(138,700)	(44,836)	Total - Sanitation - Household			463,200	504,900

SHIRE OF IRWIN BUDGET 2017/18

Program 10 Community Amenities

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING EXPENDITURE - OTHER SANITATION						
		1852	Tidy Towns Expenditure			
5,400		01	Employee Costs			
			<i>Managers allocation</i>			5,500
1,500		02	Materials And Contracts			
			<i>Sundry Expenses</i>			2,000
			<i>'Wake up to Plastics' Shire Contribution</i>	2.2.3		1,700
			<i>'Wake up to Plastics' Grant Funded</i>			8,100
6,900	6,233					17,300
		1862	Collections Comm, Indust	2.2.3		
136,700		02	Materials And Contracts			
			<i>240ltrs Carts</i>			13,700
			<i>1.5 m3 Bins</i>			34,800
			<i>3.0 m3 Bins</i>			8,600
			<i>Tipping Fees - Meru</i>			60,500
0		36	Technical Services Allocated			10,600
136,700	118,123					128,200
		1882	Collection - Community Services And Fac	2.2.3		
56,500		02	Materials And Contracts			
			<i>Collection of Community Rubbish Bins</i>			
			<i>240ltrs Carts</i>			10,000
			<i>1.5 m3 Bins</i>			3,600
			<i>3.0 m3 Bins</i>			8,400
			<i>Tipping Fees - Meru</i>			17,300
			<i>Bin Cleaning</i>			4,400
0		36	Technical Services Allocated			3,900
56,500	37,478					47,600
		1892	Collection - Fisherman Harbour	2.2.3		
18,800		02	Materials And Contracts			
			<i>Collection of Port Denison Harbour Rubbish</i>			12,200
0		36	Technical Services Allocated			1,100
18,800	12,528					13,300
		1922	Depreciation - Sanitation Other			
3,100		06	Depreciation	2.2.3		2,100
3,100	3,208					2,100
		2600	Administration Allocation			
42,700		36	Administration			41,800
			<i>2.47% of Governance Costs</i>			
42,700	42,639					41,800
264,700	220,209		Sub Total Operating Expenditure			250,300

SHIRE OF IRWIN BUDGET 2017/18

Program 10 Community Amenities

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - OTHER SANITATION						
		1853	Tidy Towns Income			
0		23	Contributions		0	
		19	Operating Grant			
			<i>'Wake up to Plastics' Grant</i>		4,100	
0	5,862				4,100	
		1913	Refuse Site Charge			
60,000		14	Fees And Charges		62,000	
60,000	61,644				62,000	
		1923	Charges - Commercial Collection			
215,100		14	Fees And Charges			
			<i>Collection of Commercial Rubbish Bins</i>		222,800	
			<i>Additional Collection of Commercial Rubbish Bins</i>		5,000	
215,100	224,636				227,800	
		1933	Refuse Fees - P/D Harbour			
20,000		14	Fees And Charges			
			<i>Collection of Professional Fisherman's Refuse</i>		20,000	
20,000	22,415				20,000	
295,100	314,557		Sub Total Operating Income		313,900	
30,400	94,347		Total - Other Sanitation		313,900	250,300
CAPITAL EXPENDITURE - OTHER SANITATION						
		1934	Plant And Equipment			
0		99	Capital Expenditure	2.2.3		0
0	0					0
		1944	Land And Buildings			
8,500		99	Capital Expenditure	2.2.3		0
8,500	30,010					0
8,500	30,010		Total Capital Expenditure			0

SHIRE OF IRWIN BUDGET 2017/18

Program 10 Community Amenities

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - PROTECTION OF ENVIRONMENT						
		1942	Environmental Protection			
2,700		01	Employee Costs			
			<i>Managers allocation</i>			2,700
0		02	Materials And Contracts			
2,700	3,208					2,700
		2800	Administration Allocation			
3,700		36	Administration			3,700
			<i>0.21% of Governance Costs</i>			
3,700	3,484					3,700
6,400	6,692	Sub Total Operating Expenditure				6,400
(6,400)	(6,692)	Total - Protection of Environment			0	6,400

SHIRE OF IRWIN BUDGET 2017/18

Program 10 Community Amenities

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - TOWN PLANNING AND REGIONAL DEVELOPMENT						
		2112	Salaries - Town Planning			
170,900		01	Employee Costs			143,100
170,900	169,009					143,100
		2132	Superannuation - T/P			
19,100		01	Employee Costs			18,000
19,100	18,775					18,000
		7052	Accrued Long Service Leave			
5,100		01	Employee Costs			5,700
5,100	11					5,700
		7062	Accrued Annual Leave			
100		01	Employee Costs			
			<i>All Staff required to take Annual Leave in the year it is accrued.</i>			(600)
100	(6,139)					(600)
		2152	Advertising			
6,000		02	Materials And Contracts	4.2.1		
			<i>Town Planning Advertising</i>			5,800
			<i>Gazetted Local Laws</i>			3,900
6,000	1,497					9,700
		2182	Professional Development			
20,500		01	Employee Costs	4.3.1		
			<i>Conferences & Course Costs</i>			5,000
20,500	15,421					5,000
		2192	Consultant Fees			
215,100		02	Materials And Contracts	2.2.4 / 4.2.1		
			<i>Local Planning Scheme Review</i>			24,100
			<i>Springfield Structure Plan</i>			11,100
			<i>Industrial Land Study</i>			3,200
			<i>Scheme Amendments</i>			3,900
			<i>Sundry</i>			500
215,100	161,390					42,800

SHIRE OF IRWIN BUDGET 2017/18

Program 10 Community Amenities

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - TOWN PLANNING AND REGIONAL DEVELOPMENT						
		2202	Other Exp - Town Planning			
4,100		01	Employee Costs			
			<i>Workers Compensation</i>			3,600
9,300		02	Materials And Contracts			
			<i>WALGA Environmental Planning Tool</i>			2,000
			<i>Landgate SLIP Licence</i>			2,500
			<i>Contracts Monitor Annual Fee</i>			1,000
			<i>Telephone Charges</i>			2,100
			<i>Sundry</i>			500
9,000		09	Other Expenses			
			<i>Legal Expenses</i>			5,800
			<i>Valuations</i>			3,900
22,400	20,336					21,400
		2222	TP Vehicle Costs			
4,100		31	Int Plant Hire	2.2.3		
			<i>Manager Vehicle</i>			2,400
			<i>Regulatory Vehicle (1/3)</i>			1,100
4,100	3,698					3,500
		2252	Long Service Leave			
0		01	Employee Costs			0
0	0					0
		2382	Fringe Benefits Tax			
7,000		01	Employee Costs			5,400
7,000	5,385					5,400
		7022	Loss On Sale Of Asset			
4,000		07	Loss On Sale	2.2.3		0
4,000	7,263					0
		3000	Admin Alloc Town Plan			
82,300		36	Administration			80,600
			<i>4.76% of Governance Costs</i>			
82,300	82,084					80,600
		7042	Depreciation - Town Planning			
6,600		06	Depreciation	2.2.3		6,700
6,600	6,988					6,700
563,200	485,718		Sub Total Operating Expenditure			341,300

SHIRE OF IRWIN BUDGET 2017/18

Program 10 Community Amenities

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING INCOME - TOWN PLANNING AND REGIONAL DEVELOPMENT						
		2223	Reimbursements			
0			15	Income From Property	0	
0	1,200				0	
		2233	Charges - Other Town Planning			
4,000			14	Fees And Charges	4,000	
4,000	3,431				4,000	
		2263	Home Occupation Fees			
1,000			14	Fees And Charges		
				Home Occupation fees	1,000	
1,000	1,986				1,000	
		2273	Statutory TPL Fees (GST Free)			
25,000			14	Fees And Charges	38,000	
25,000	42,573				38,000	
		8603	Grant Funds			
0			19	Operating Grant	0	
0	0				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	
30,000	49,189	Sub Total Operating Income			43,000	
(533,200)	(436,528)	Total - Town Planning and Regional Development			43,000	341,300
CAPITAL EXPENDITURE - TOWN PLANNING AND REGIONAL DEVELOPMENT						
		2264	Furniture And Equipment			
0			99	Capital Expenditure	2.2.3	0
0	0					0
		2274	Plant And Equipment			
34,000			99	Capital Expenditure	2.2.3	0
34,000	34,648					0
34,000	34,648	Total Capital Expenditure				0

SHIRE OF IRWIN BUDGET 2017/18

Program 10 Community Amenities

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - OTHER COMMUNITY AMENITIES						
		2302	Cemetery Maintenance	2.2.3		
6,100		01	Employee Costs			
			<i>Operations</i>			3,100
7,400		30	Labour Overheads			
			<i>Operations</i>			3,400
7,000		02	Materials And Contracts			
			<i>Contract Digging</i>			1,000
			<i>Plaques</i>			1,500
			<i>Ground Maintenance</i>			4,300
500		03	Utility Charges			
			<i>Water</i>			500
100		04	Insurance			0
1,900		31	Int Plant Hire			1,800
800		33	Plant Depreciation			800
0		36	Technical Services Allocated			600
23,800	22,754					17,000
		2322	Public Conveniences	2.2.3		
2,400		01	Employee Costs			
			<i>Operations</i>			1,100
2,900		30	Labour Overheads			
			<i>Operations</i>			1,200
32,600		02	Materials And Contracts			
			<i>Cleaning</i>			27,900
			<i>Plumbing Repairs</i>			4,900
			<i>Building Maintenance</i>			4,900
9,100		03	Utility Charges			
			<i>Water Charges</i>			7,000
			<i>Electricity</i>			3,600
800		04	Insurance			1,100
300		31	Int Plant Hire			300
200		33	Plant Depreciation			200
0		36	Technical Services Allocated			3,400
48,300	60,271					55,600
		3100	Administration Allocation			
10,600		36	Administration			10,300
			<i>0.61% of Governance Costs</i>			
10,600	10,540					10,300
		7122	Depreciation			
4,700		06	Depreciation			7,400
4,700	5,573					7,400
87,400	99,137	Sub Total Operating Expenditure				90,300

SHIRE OF IRWIN BUDGET 2017/18

Program 10 Community Amenities

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - OTHER COMMUNITY AMENITIES						
		2363	Cemetery Fees			
7,000		14	Fees And Charges		9,000	
7,000	11,095				9,000	
		2663	Grants			
0		18	Grants - Non Operating		0	
0	0				0	
		2863	Sundry Income			
5,700		21	Other Income		0	
5,700	5,172				0	
12,700	16,266		Sub Total Operating Income		9,000	
12,500	16,266		Total - Other Community Amenities		9,000	90,300
CAPITAL EXPENDITURE - OTHER COMMUNITY AMENITIES						
		2634	Land And Buildings			
0		99	Capital Expenditure	2.2.3		
0	0					0
		2364	Plant And Equipment			
2,200		99	Capital Expenditure	2.2.3		0
2,200	3,267					0
		2644	Infrastructure Assets			
8,700		99	Capital Expenditure	2.2.3		0
8,700	6,089					0
10,900	9,356		Total Capital Expenditure			0

SHIRE OF IRWIN BUDGET 2017/18

Program 10 Community Amenities

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Expenditure
OPERATING EXPENDITURE - COMMUNITY AMENITIES - SEWERAGE						
		2700	Admin Alloc Sewerage			
7,000		36	Administration			6,900
			<i>0.41% of Governance Costs</i>			
7,000	7,027					6,900
		2622	Sewerage - Other Expenses			
0		09	Other Expenses			0
0	0					0
7,000	7,027		Sub Total Operating Expenditure			6,900
OPERATING INCOME - COMMUNITY AMENITIES - SEWERAGE						
		1983	Septic Tank Application Fees			
1,500		14	Fees And Charges		1,500	
1,500	1,534				1,500	
		1993	Septic Tank Inspection Fees			
1,500		14	Fees And Charges		1,500	
1,500	1,287				1,500	
3,000	2,821		Sub Total Operating Income		3,000	
(4,000)	(4,205)		Total - Community Amenities - Sewerage		3,000	6,900

SHIRE OF IRWIN BUDGET 2017/18

Program 11 Recreation and Culture

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - PUBLIC HALLS AND CIVIC CENTRES						
		2412	Dongara Public Hall			
24,100		02	Materials And Contracts			
			<i>Building Maintenance</i>	2.2.3		0
500		03	Utility Charges			
			<i>Electricity</i>			300
900		04	Insurance			
			<i>Property Risks</i>			1,900
25,500	2,342					2,200
		2432	Community Centre	2.2.3		
			<i>(Includes Pottery, Rag Office)</i>			
3,600		02	Materials And Contracts			
			<i>Rubbish Collection</i>			2,200
			<i>Building Maintenance</i>			1,300
5,000		03	Utility Charges			
			<i>Electricity</i>			3,500
			<i>Water</i>			1,400
1,100		04	Insurance			1,600
0		36	Technical Services Allocated			300
9,700	9,913					10,300
		2442	Charities Building	2.2.3		
2,800		01	Employee Costs			
			<i>Operations</i>			600
3,400		30	Labour Overheads			
			<i>Operations</i>			700
1,900		02	Materials And Contracts			
			<i>Building Maintenance</i>			900
5,200		03	Utility Charges			
			<i>Electricity</i>			2,900
			<i>Water</i>			1,200
1,400		04	Insurance			1,500
300		31	Int Plant Hire			500
200		33	Plant Depreciation			300
0		36	Technical Services Allocated			100
15,200	15,892					8,700
		2452	Bond Refund - Misc			
2,000		09	Other Expenses			
			<i>Provision for the refund of bonds</i>			2,000
2,000	4,429					2,000
		2482	RSL Site - Waldeck St	2.2.3		
0		01	Employee Costs			0
0		30	Labour Overheads			0
0		02	Materials And Contracts			0
0		03	Utility Charges			0
700		04	Insurance			700
0		09	Other Expenses			0
700	1,676					700

SHIRE OF IRWIN BUDGET 2017/18

Program 11 Recreation and Culture

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - PUBLIC HALLS AND CIVIC CENTRES						
		2492	Halls - Debtors Written Off			
0		09	Other Expenses			0
0	0					0
		3200	Administration Allocation			
16,000		36	Administration			15,700
			<i>0.93% of Governance Costs</i>			
16,000	15,970					15,700
		6932	Depn Halls	<i>2.2.3</i>		
31,400		06	Depreciation			62,100
31,400	31,434					62,100
100,500	81,656		Sub Total Operating Expenditure			101,700
OPERATING INCOME - PUBLIC HALLS AND CIVIC CENTRES						
		2443	Charges - Hall Hire			
2,000		14	Fees And Charges			
			<i>Tables and Chairs</i>		600	
			<i>Fishermans Hall</i>		800	
2,000	4,914				1,400	
		2453	Reimbursements			
6,600		20	Reimbursements			
			<i>Charities Water & Power</i>		4,100	
			<i>South Beach Kiosk</i>		1,800	
6,600	7,202				5,900	
		2463	Lease - Community Centre			
700		15	Income From Property			
			<i>Dongara Pottery Club</i>		700	
700	655				700	
		2473	Other Property Leases			
13,100		15	Income From Property			
			<i>Charities Group</i>		8,300	
			<i>South Beach Kiosk</i>		4,500	
13,100	11,821				12,800	
		2493	Sundry Income - Halls			
0		20	Reimbursements		0	
0	0				0	

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OPERATING INCOME - PUBLIC HALLS AND CIVIC CENTRES						
		2203	Bonds - Hall Hire			
2,000		14	Fees And Charges			
			<i>Bonds collected on behalf of hall users</i>		2,000	
2,000	4,429				2,000	
24,400	29,020		Sub Total Operating Income		22,800	
(76,100)	(52,636)		Total - Public Halls and Civic Centres		22,800	101,700
CAPITAL EXPENDITURE - PUBLIC HALLS AND CIVIC CENTRES						
		2404	Land And Buildings	2.2.3		
20,000		99	Capital Expenditure			0
20,000	42,955					0
		2604	Furniture And Equipment	2.2.3		
0		99	Capital Expenditure			0
0	0					0
20,000	42,955		Total Capital Expenditure			0

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Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - SWIMMING AREAS AND BEACHES						
		3402	Foreshore	2.2.3		
15,100		01	Employee Costs			
			<i>Operations</i>			15,100
18,400		30	Labour Overhead			
			<i>Operations</i>			16,800
114,400		02	Materials And Contracts			
			<i>Reticulation parts</i>			2,900
			<i>Fertiliser</i>			1,100
			<i>Plants</i>			1,400
			<i>Cleaning</i>			23,500
			<i>Refuse Removal</i>			19,600
			<i>Tree Pruning</i>			3,900
			<i>Grannies Beach Portable Toilet Hire (School Holidays)</i>			1,900
			<i>Sundry</i>			500
			<i>Building Repair Materials</i>			9,800
			<i>Plumbing Repairs (ablutions)</i>			4,900
56,000		03	Utility Charges			
			<i>Electricity</i>			5,100
			<i>Water</i>			52,800
2,200		04	Insurance			1,600
12,000		31	Int Plant Hire			11,500
7,200		33	Int Plant Depreciation			7,200
0		36	Technical Services Allocated			6,400
225,300	334,590					186,000
		3412	Other Swim Area And Beaches	2.2.3		
7,400		01	Employee Costs			2,800
9,000		30	Labour Overheads			3,100
12,300		02	Materials And Contracts			
			<i>Refuse Removal - Seven Mile</i>			11,100
			<i>Sand Replenishment</i>			50,000
			<i>Surf Beach Erosion Control Design</i>			50,000
			<i>Sundry</i>			500
3,000		31	Int Plant Hire			1,000
2,500		33	Plant Depreciation			500
0		36	Technical Services Allocated			9,900
34,200	34,515					128,900
		3422	Lions Club Developments			
500		02	Materials And Contracts	3.1.1		0
500	0					0

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OPERATING EXPENDITURE - SWIMMING AREAS AND BEACHES						
		3432	Coastal Squatters Shacks	2.2.3		
18,900		01	Employee Costs			
			<i>Manager</i>			4,300
			<i>Operations</i>			800
			<i>Ranger</i>			11,800
900		30	Labour Overheads			900
14,400		02	Materials And Contracts			
			<i>Refuse Collection</i>			4,300
			<i>Cleaning Toilets</i>			7,300
			<i>Sundry</i>			1,000
500		31	Int Plant Hire			300
300		33	Plant Depreciation			200
35,000	32,996					30,900
		3452	Townscape - Signs			
0		02	Materials And Contracts	2.2.3		0
0	0					0
		3300	Administration Allocation			
34,300		36	Administration			34,300
			<i>1.99% of Governance Costs</i>			
34,300	33,390					34,300
		3472	Other Coastal Reserves	2.2.3		
500		01	Employee Costs			
			<i>Projects</i>			25,000
600		30	Labour Overheads			
			<i>Operations</i>			0
120,500		02	Materials And Contracts			
			<i>Coastal Nodes Marketing/Audit Fees</i>	4.1.1		11,200
		04	Insurance			600
500		31	Int Plant Hire			0
200		33	Plant Depreciation			0
122,300	56,418					36,800
		3482	Boat Ramp Maintenance	2.2.3		
16,100		02	Materials And Contracts			
			<i>Refuse Collection</i>			12,700
			<i>Ramp Maintenance</i>			1,300
1,100		04	Insurance			1,200
0		36	Technical Services Allocated			1,300
17,200	16,133					16,500

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Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING EXPENDITURE - SWIMMING AREAS AND BEACHES						
		3492	Recreational Jetty Maintenance	2.2.3		
62,700		02	Materials And Contracts			
			<i>Jetty Maintenance</i>			2,800
1,700		04	Insurance			1,800
0		36	Technical Services Allocated			300
64,400	45,187					4,900
		3652	Disable Fishing Platform Maintenance	2.2.3		
1,400		02	Materials And Contracts			1,300
200		04	Insurance			200
0		36	Technical Services Allocated			100
1,600	205					1,600
		3442	Debtors Written Off			
0		09	Other Expenses			0
0	0					0
		7082	Depreciation	2.2.3		
65,400		06	Depreciation			91,500
65,400	65,011					91,500
600,200	618,444		Sub Total Operating Expenditure			531,400
OPERATING INCOME - SWIMMING AREAS AND BEACHES						
		3413	Foreshore Charges			
0		14	Fees And Charges		0	
0	113				0	
		3433	Coastal Squatters Leases			
34,200		14	Fees And Charges		25,700	
34,200	30,282				25,700	
		3443	Sundry Income - Swimming Areas			
2,800		14	Fees And Charges			
			<i>Rec Jetty Fees</i>		15,000	
			<i>Water Sales</i>		300	
2,800	11,607				15,300	

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OPERATING INCOME - SWIMMING AREAS AND BEACHES					
		3463 Grants - Swimming Areas			
142,100		18 Grants Non-Operating		0	
5,000		19 Operating Grant		0	
0		23 Contributions		0	
147,100	182,100			0	
184,100	224,102	Sub Total Operating Income		41,000	
(416,100)	(394,343)	Total - Swimming Areas and Beaches		41,000	531,400
CAPITAL EXPENDITURE - SWIMMING AREAS AND BEACHES					
		8014 Plant And Equipment	2.2.3		
0		99 Capital Expenditure			0
0	0				0
		8074 Furniture And Equipment	2.2.3		
0		99 Capital Expenditure			
		<i>Replace Picnic Tables x 3 at Foreshore</i>			3,000
0	0				3,000
		8064 Infrastructure Assets	2.2.3		
337,400		99 Capital Expenditure			
		<i>Cliff Head Node Development - Stage 3 (carry over)</i>			9,300
337,400	10,679				9,300
		8054 Infrastructure			
12,000		99 Capital Expenditure			
		<i>Balustrading - Obelisk - Stage 2</i>	2.2.3		20,000
12,000	10,682				20,000
349,400	21,361	Total Capital Expenditure			32,300

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OPERATING EXPENDITURE - OTHER RECREATION AND SPORT						
		1472	Recreation - P/D Oval	2.2.3		
12,400		01	Employee Costs			
			<i>Operations</i>			13,000
15,100		30	Labour Overhead			
			<i>Operations</i>			14,400
10,600		02	Materials And Contracts			
			<i>Fertiliser</i>			2,400
			<i>Reticulation Mtce</i>			1,400
			<i>Sundry</i>			1,000
45,400		03	Utility Charges			
			<i>Electricity</i>			14,900
			<i>Water</i>			30,500
0		04	Insurance			500
3,000		31	Int Plant Hire			4,800
2,200		33	Plant Depreciation			2,200
0		36	Technical Services Allocated			500
88,700	94,985					85,600
		1482	Recreation - Dongara Oval	2.2.3		
12,800		01	Employee Costs			
			<i>Operations</i>			13,800
15,600		30	Labour Overhead			
			<i>Operations</i>			15,300
10,600		02	Materials And Contracts			
			<i>Fertiliser</i>			2,400
			<i>Reticulation</i>			1,400
			<i>Sundry</i>			1,000
5,000		03	Utility Charges			
			<i>Electricity</i>			4,500
			<i>Water</i>			500
300		04	Insurance			300
4,200		31	Int Plant Hire			5,900
3,000		33	Plant Depreciation			3,000
0		36	Technical Services Allocated			500
51,500	68,578					48,600
		2632	Recreational Services			
12,400		01	Employee Costs			
			<i>Wages & Superannuation</i>			11,200
800		02	Materials And Contracts			
			<i>Telephone</i>			700
			<i>Skate Park Project (RNA 13)</i>	2.2.3		130,000
13,200	13,371					141,900

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OPERATING EXPENDITURE - OTHER RECREATION AND SPORT						
		2642	Parks, Gardens And Reserves	2.2.3		
109,100		01	Employee Costs			
			<i>Operations</i>			86,200
133,100		30	Labour Overhead			
			<i>Operations</i>			94,500
50,900		02	Materials And Contracts			
			<i>Fertiliser/Chemicals</i>			4,400
			<i>Reticulation</i>			4,900
			<i>Plants</i>			3,900
			<i>Playgrounds Mtce</i>			5,400
			<i>Playground Soft Fall sand replenishment & aeration</i>			4,900
			<i>Tree Pruning</i>			5,900
			<i>Shade Sails Removal & reinstallation</i>			4,900
			<i>Shade Sails Maintenance</i>			5,900
			<i>Annual Playground Safety Inspection</i>			2,400
			<i>Green Infrastructure - Point Leander Verge Planting Program</i>			9,800
			<i>Mobile Phone</i>			600
			<i>Grounds Maintenance</i>			7,100
34,900		03	Utility Charges			
			<i>Water</i>			31,400
			<i>Electricity</i>			3,500
900		04	Insurance			800
38,500		31	Int Plant Hire			42,600
23,000		33	Plant Depreciation			22,000
0		36	Technical Services Allocated			17,800
390,400	374,034					358,900
		2682	Racecourse	2.2.3		
1,400		01	Employee Costs			600
1,700		30	Labour Overhead			700
500		02	Materials And Contracts			
			<i>Contract Slashing</i>			400
800		03	Utility Charges			
			<i>Water</i>			800
300		31	Int Plant Hire			300
200		33	Plant Depreciation			200
4,900	5,643					3,000
		2692	Golf Club Maintenance	2.2.3		
0		01	Employee Costs			0
		09	Other Expenses			
			<i>Transfer Self Supporting Loan Funds to Golf Club</i>			40,000
0		30	Labour Overhead			0
0		31	Int Plant Hire			0
0		33	Plant Depreciation			0
0	60					40,000

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OPERATING EXPENDITURE - OTHER RECREATION AND SPORT						
		2732	Irwin Rec Centre	2.2.3 / 3.2.2		
273,500		01	Employee Costs			
			<i>Salaries</i>			214,700
			<i>Superannuation</i>			28,400
			<i>Workers Compensation</i>			4,700
			<i>Training Costs</i>			2,600
			<i>Uniforms</i>			900
5,200		30	Labour Overheads			
			<i>Operations</i>			0
86,300		02	Materials And Contracts			
			<i>Centre Operations</i>			7,300
			<i>Links Service Agreement</i>			1,900
			<i>Programme Annual Fees</i>			3,400
			<i>Kiosk Items</i>			6,400
			<i>Height Safety System Certification</i>			2,400
			<i>Sports Equipment</i>			3,400
			<i>Programs - Holiday, Toddler time etc</i>			5,800
			<i>Replacement Crockery/Cutlery</i>			900
			<i>Occupational Health & Safety</i>			900
			<i>Telephone & Internet</i>			1,400
			<i>Advertising</i>			1,900
			<i>Annual Defib Testing</i>			2,000
34,500		03	Utility Charges			0
27,500		04	Insurance			0
800		09	Other Expenses			
			<i>Bank Fees</i>			900
1,000		31	Int Plant Hire			0
800		33	Plant Depreciation			0
429,600	415,607					289,900
		3012	Irwin Rec Centre Building Maintenance	2.2.3 / 3.2.2		
0		01	Employee Costs			4,100
0		30	Labour Overhead			4,600
0		02	Materials And Contracts			
			<i>Centre Maintenance</i>			24,500
			<i>Cleaning</i>			1,100
			<i>Cleaning Carpets & Curtains</i>			1,200
			<i>Reseal Stadium Floors</i>			9,800
			<i>Security/Fire Monitoring</i>			2,400
			<i>Air conditioning Servicing</i>			500
			<i>Shade Sails Winter Storage</i>			1,300
			<i>Landscaping Materials</i>			1,900
0		03	Utility Charges			
			<i>Electricity</i>			14,000
			<i>Water</i>			13,300
			<i>Gas</i>			6,200
0		04	Insurance			
			<i>Property Risk</i>			27,700
0		31	Int Plant Hire			1,400
0		33	Plant Depreciation			1,000
0		36	Technical Services Allocated			3,800
0	0					118,800

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OPERATING EXPENDITURE - OTHER RECREATION AND SPORT						
		2702	Dongara Pavilion	2.2.3 / 3.2.2		
10,700		02	Materials And Contracts			
			<i>Building Maintenance</i>			1,300
			<i>Cleaning</i>			9,300
2,000		03	Utility Charges			
			<i>Electricity</i>			1,800
			<i>Water</i>			1,100
1,100		04	Insurance			
			<i>Property Risk</i>			1,100
0		36	Technical Services Allocated			1,000
13,800	17,321					15,600
		2712	Tennis Courts/Clubrooms	2.2.3 / 3.2.2		
12,900		01	Employee Costs			
			<i>Operations</i>			3,200
15,700		30	Labour Overheads			
			<i>Operations</i>			3,600
3,100		02	Materials And Contracts			
			<i>Sundry</i>			1,000
13,100		03	Utility Charges			
			<i>Electricity</i>			1,200
			<i>Water</i>			800
0		04	Insurance			300
4,400		31	Int Plant Hire			0
3,300		33	Plant Depreciation			0
0		36	Technical Services Allocated			100
52,500	64,649					10,200
		2852	Youth Services	3.1.1		
1,500		01	Employee Costs			1,600
2,000		02	Materials And Contracts			
			<i>Support community groups to facilitate youth activities</i>			1,950
			<i>National Youth Week activity</i>			1,950
3,500	2,485					5,500

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OPERATING EXPENDITURE - OTHER RECREATION AND SPORT						
		2662	Community Services	3.1.1		
77,600		01	Employee Costs			
			<i>Salaries</i>			73,700
			<i>Superannuation</i>			10,900
			<i>Workers Compensation</i>			2,600
			<i>Uniform</i>			400
			<i>Training and Devt</i>	4.3.1		3,000
			<i>FBT</i>			1,200
13,700		02	Materials And Contracts			
			<i>Community Group Sessions (CDP 1.4 & 3.3)</i>			500
			<i>Assistance and promotion of local artists</i>			1,900
			<i>Support womens health</i>			1,400
			<i>Support mens health</i>			1,400
			<i>Picnic in the Park Family Concert</i>			1,400
			<i>Telephone Charges</i>			1,600
			<i>Advertising</i>			1,400
4,500		31	Int Plant Hire			
			<i>Vehicle Expenses</i>			3,400
95,800	84,918					104,800
		2722	Drive-In Theatre	2.2.3 / 3.2.3		
3,300		01	Employee Costs			
			<i>Operations</i>			2,500
4,000		30	Labour Overheads			
			<i>Operations</i>			2,800
3,900		02	Materials And Contracts			
			<i>Annual Service & Training</i>			2,000
			<i>Protect Projector, Remove & Restore Speakers, Paint Car Bays</i>			19,600
			<i>Building Maintenance</i>			1,700
1,000		03	Utility Charges			
			<i>Electricity</i>			700
			<i>Water</i>			300
1,300		04	Insurance			1,300
500		31	Int Plant Hire			500
300		33	Plant Depreciation			300
0		36	Technical Services Allocated			2,100
14,300	17,980					33,800

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Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - OTHER RECREATION AND SPORT						
		2782	Other Recreational Expenses			
			<i>Includes Fisherman's Hall</i>			
100		01	Employee Costs			
			<i>Operations</i>			200
0		30	Labour Overheads			200
43,700		02	Materials And Contracts	2.2.3		
			<i>Cleaning</i>			2,450
			<i>Building Maintenance</i>			2,450
300		03	Utility Charges			
			<i>Electricity</i>			300
5,300		04	Insurances			
			<i>Fisherman's Hall</i>			1,800
			<i>Reimbursed by Sporting Clubs</i>			4,200
7,300		09	Other Expenses			
			<i>DSR Kidsport Vouchers</i>	3.2.2		9,800
56,700	72,709					21,400
		2292	Irwin River Management	2.2.3		
			<i>Irwin River Trails / Boardwalk</i>			
2,500		01	Employee Costs			
			<i>Operations</i>			5,000
3,100		30	Labour Overhead			
			<i>Operations</i>			5,600
1,400		04	Insurance			1,200
103,500		02	Materials And Contracts			
			<i>Repair Materials</i>			15,700
			<i>Slashing Walk Trails</i>			2,900
			<i>Irwin River Walk Trails - Stage 2</i>			11,200
			<i>Irwin River Walk Trails Maintenance</i>			4,900
			<i>NACC - Irwin River Revegetation Project</i>			1,800
			<i>Irwin River Flood Study</i>			35,800
			<i>Pedestrian Footbridge - Detailed</i>			
			<i>Design Request for Tender</i>			10,000
400		31	Int Plant Hire			400
200		33	Plant Depreciation			200
0		36	Technical Services Allocated			6,600
111,100	89,379					101,300
		2792	Interest On Loans 93, 96 & 97			
182,700		05	Interest Paid			
			<i>Loan 93 Rec Centre</i>			174,500
			<i>Loan 96 Tennis Court Resurfacing</i>			5,600
			<i>Loan 97 Golf Club</i>			1,100
182,700	181,027					181,200
		2802	Debtors/Assets Written Off			
0		09	Other Expenses			0
0	0					0

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Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - OTHER RECREATION AND SPORT						
		2832	Surf Club Drive-In Expenses			
300		02	Materials And Contracts			
			<i>Courier Costs Reimbursed by SLSC</i>			300
300	346					300
		2922	Inter Municipal Golf Tournament			
0		09	Other Expenses	3.2.2		35,000
0	0					35,000
		2892	Loss On Sale Of Asset			
20,300		07	Loss On Sale	2.2.3		
20,300	11,380					0
		8022	Accrued Long Service Leave			
5,600		01	Employee Costs			
			<i>Recreation Centre & Community Services</i>			8,900
5,600	1,386					8,900
		8032	Accrued Annual Leave			
(3,400)		01	Employee Costs			
			<i>All Staff required to take Annual Leave in the year it is accrued.</i>			500
(3,400)	2,568					500
		3400	Admin Alloc Other Sport			
112,500		36	Administration Allocation			111,300
			<i>6.52% of Governance Costs</i>			
112,500	111,088					111,300
		7092	Depn Other Sport & Rec			
394,500		06	Depreciation	2.2.3		744,000
394,500	439,684					744,000
2,038,500	2,069,199		Sub Total Operating Expenditure			2,460,500
OPERATING INCOME - OTHER RECREATION AND SPORT						
		2733	Charges - Recreation Centre			
160,700		14	Fees And Charges		150,000	
160,700	147,120				150,000	
		2713	Bonds - Rec Centre/Oval			
0		14	Fees And Charges		0	
0	0				0	
		2743	Charges - Dongara Oval			
3,500		14	Fees And Charges			
			<i>Cricket Club</i>		600	
			<i>Vets Football Club</i>		600	
			<i>Easter Overflow Camping</i>		2,000	
			<i>Casual</i>		300	
3,500	3,903				3,500	

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Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - OTHER RECREATION AND SPORT						
		2753	Charges - Denison Oval Reserves			
11,100		14	Fees And Charges			
			<i>Football Clubs</i>		6,000	
			<i>Tennis Club</i>		4,800	
11,100	9,809				10,800	
		2763	Youth Activities Income			
0		21	Other Income		0	
0	0				0	
		2773	Charges - Pavilion			
400		14	Fees And Charges			
			<i>Miscellaneous Hire Fees</i>		500	
400	860				500	
		2783	Reimbursements			
4,600		20	Reimbursements			
			<i>Bowling Club Insurance</i>		4,800	
4,600	6,102				4,800	
		2793	Interest Reimb Self-Supporting Loans			
500		17	Interest Earned		0	
500	401				0	
		2833	Surf Club Drive-In Income			
0		14	Fees And Charges		0	
1,300		15	Income From Property			
			<i>Lease</i>		1,600	
200		20	Reimbursements			
			<i>Reimburse Freight Costs</i>		300	
0		21	Other Income		1,100	
1,500	4,135				3,000	
		2883	Sundry Income			
0		20	Reimbursements		0	
0		23	Contributions		0	
0	16,436				0	
		2803	Grant Funds			
0		18	Grants Non-Operating			
			<i>Watering WA</i>		688,000	
7,000		19	Grants Operating			
			<i>DSR - Kidsport</i>		8,000	
7,000	12,763				696,000	
		2893	Profit On Asset Disposal			
0		22	Profit On Sale		0	
0	0				0	

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Program 11 Recreation and Culture

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING INCOME - OTHER RECREATION AND SPORT						
		2923	Inter Municipal Golf Tournament			
0		21	Other Income		35,000	
0	0				35,000	
189,300	201,530		Sub Total Operating Income		903,600	
(1,849,200)	(1,867,669)		Total - Other Recreation and Sport		903,600	2,460,500
CAPITAL EXPENDITURE - OTHER RECREATION AND SPORT						
		2834	Land And Building			
232,900		99	Capital Expenditure			
			<i>Tennis Courts - resurfacing 3 courts to artifical & fencing - carry over</i>	2.2.3		120,900
			<i>Upgrade power supply at Rec Centre (Evacuation Centre)</i>	4.2.3		5,000
232,900	23,721					125,900
		2844	Plant And Equipment			
55,700		99	Capital Expenditure	2.2.3		
			<i>Tractor</i>			50,000
			<i>Amazone Groundkeeper</i>			41,000
			<i>Vertidrain Turf Aerator</i>			42,000
55,700	38,007					133,000
		2854	Furniture And Equipment			
49,700		99	Capital Expenditure	2.2.3		
			<i>Photocopier - Rec Centre</i>			2,500
49,700	40,480					2,500
		2864	Infrastructure Assets			
8,000		99	Capital Expenditure	2.2.3		
			<i>Town Park Reticulation Upgrade</i>			35,000
			<i>Contribution to Lights at Bowling Club</i>			2,200
			<i>Watering WA</i>			982,900
8,000	82,198					1,020,100
		2874	Principal - Loans 90, 91, 93			
85,300		99	Capital Expenditure			
			<i>Loan 93 Rec Centre Upgrade</i>			89,900
			<i>Loan 96 Tennis Court Resurfacing</i>			36,800
			<i>Loan 97 Golf Club Mower</i>			3,800
85,300	0					130,500
431,600	146,399		Total Capital Expenditure			1,412,000

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Program 11 Recreation and Culture

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - LIBRARIES						
		2902	General Library Expenses	3.1.1		
4,000		01	Employee Costs			
			<i>Worker Compensation</i>			1,400
			<i>Conference/Training</i>	4.3.1		700
			<i>Memberships</i>			400
			<i>Uniforms</i>			500
6,300		02	Materials And Contracts			
			<i>Printing & Stationery</i>			2,400
			<i>Computer Maintenance</i>			1,400
			<i>Regional Activity Plan</i>			500
			<i>Better Beginnings & Storytime</i>			700
			<i>Advertising</i>			400
			<i>Equipment</i>			900
			<i>Sundry</i>			400
10,300	7,326					9,700
		2912	Library Salaries			
41,400		01	Employee Costs			59,600
41,400	43,190					59,600
		7112	Accrued Long Service Leave			
1,100		01	Employee Costs			1,000
1,100	(2,422)					1,000
		7132	Accrued Annual Leave			
(400)		01	Employee Costs			
			<i>All Staff required to take Annual Leave in the year it is accrued.</i>			100
(400)	(1,551)					100
		2932	Library Building Maintenance	2.2.3		
2,900		01	Employee Costs			
			<i>Operations</i>			1,200
3,500		30	Labour Overheads			
			<i>Operations</i>			1,300
18,300		02	Materials And Contracts			
			<i>Telephone</i>			900
			<i>Occupational Health & Safety</i>			900
			<i>Cleaning</i>			10,600
			<i>Sound Proof Office</i>			500
			<i>Building Maintenance</i>			5,400
3,900		03	Utility Charges			
			<i>Electricity</i>			2,600
			<i>Water</i>			1,300
2,500		04	Insurance			2,500
500		31	Int Plant Hire			500
400		33	Plant Depreciation			400
0		36	Technical Services Allocated			1,600
32,000	41,062					29,700

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Program 11 Recreation and Culture

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - LIBRARIES						
		2942	Library Superannuation			
4,900		01	Employee Costs			6,900
4,900	4,937					6,900
		3002	Lost And Damaged Books			
200		02	Materials And Contracts			200
200	154					200
		3032	Debtors Written Off			
0		09	Other Expenses			0
0	36					0
		3500	Administration Allocation			
27,700		36	Administration			27,100
			1.60% of Governance Costs			
27,700	27,627					27,100
		7102	Depreciation Libraries		2.2.3	
10,900		06	Depreciation			23,400
10,900	11,332					23,400
128,100	131,692	Sub Total Operating Expenditure				157,700
OPERATING INCOME - LIBRARIES						
		2983	Reimbursement Lost Books			
200		20	Reimbursements		200	
200	92				200	
		3123	Other Income			
0		14	Fees And Charges		0	
0	0				0	
200	92	Sub Total Operating Income			200	
(127,900)	(131,599)	Total - Libraries			200	157,700
CAPITAL EXPENDITURE - LIBRARIES						
		2984	Furniture And Equipment		2.2.3	
2,200		99	Capital Expenditure			
2,200	2,138					0
2,200	2,138	Total Capital Expenditure				0

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Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - TELEVISION AND RADIO REBROADCASTING						
		7522	Communications Receiver Station Mtce	2.2.3		
0		02	Materials And Contracts			900
200		03	Utility Charges			
			<i>Electricity</i>			1,000
400		04	Insurance			300
600	9,851					2,200
		7000	Administration Allocation			
1,600		36	Administration			1,600
			<i>0.09% of Governance Costs</i>			
1,600	3,194					1,600
		7532	Depreciation Communications Receiver			
0		06	Depreciation	2.2.3		16,600
0	0					16,600
2,200	13,045		Sub Total Operating Expenditure			20,400
OPERATING INCOME - TELEVISION AND RADIO REBROADCASTING						
		7523	Contributions - Communications Receiver			
1,400		15	Income From Property		0	
0		18	Grants - Non Operating			
			<i>Digital Television - RGS</i>		84,500	
			<i>Digital Television - SBS</i>		32,000	
0		23	Contributions		0	
1,400	0				116,500	
1,400	0		Sub Total Operating Income		116,500	
(800)	(13,045)		Total - Television and Radio Rebroadcasting		116,500	20,400
CAPITAL EXPENDITURE - TELEVISION AND RADIO REBROADCASTING						
		7524	Plant And Equipment			
0		99	Capital Expenditure			0
			<i>Digital TV/Radio</i>	2.2.3		160,000
0	0					160,000
0	0		Total Capital Expenditure			160,000

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Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - HERITAGE						
		3312	Russ Cottage	2.2.3 / 3.2.1		
600		02	Materials And Contracts			500
200		03	Utility Charges			200
300		04	Insurance			300
1,100	1,067					1,000
		3352	Old Irwin School	2.2.3 / 3.2.1		
3,300		02	Materials And Contracts			2,800
500		04	Insurance			500
0		36	Technical Services Allocated			300
3,800	940					3,600
		3372	Other Heritage Buildings	2.2.3 / 3.2.1		
			<i>Includes Denison House & Obelisk</i>			
3,000		01	Employee Costs			
			<i>Operations</i>			4,600
3,700		30	Labour Overhead			
			<i>Operations</i>			5,100
3,400		02	Materials And Contracts			
			<i>Building Maintenance</i>			900
2,700		03	Utility Charges			
			<i>Water</i>			1,600
			<i>Electricity</i>			500
1,400		04	Insurance			2,700
1,200		31	Int Plant Hire			1,200
800		33	Plant Depreciation			800
0		36	Technical Services Allocated			100
16,200	17,960					17,500
		3342	Old Police Station Museum	2.2.3 / 3.2.1		
0		01	Employee Costs			200
0		30	Labour Overhead			200
1,000		02	Materials And Contracts			
			<i>Building Maintenance</i>			900
900		03	Utility Charges			
			<i>Water</i>			800
1,900		04	Insurance			1,900
0		31	Int Plant Hire			0
0		33	Plant Depreciation			0
0		36	Technical Services Allocated			100
3,800	12,009					4,100
		3900	Administration Allocation			
13,300		36	Administration			13,100
			<i>0.76% of Governance Costs</i>			
13,300	13,066					13,100

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Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - HERITAGE						
		3332	Heritage Expenses	3.2.1		
5,400		01	Employee Costs			5,300
22,500		02	Materials And Contracts			
			<i>Contribution to Heritage Advisor</i>			6,800
			<i>Oral History</i>			4,900
			<i>Heritage Awards</i>			500
27,900	20,814					17,500
		7632	Depreciation Heritage			
6,600		06	Depreciation	2.2.3		53,200
6,600	6,653					53,200
72,700	72,509		Sub Total Operating Expenditure			110,000
OPERATING INCOME - HERITAGE						
		3343	Sundry Income			
300		20	Reimbursements		0	
11,000		19	Operating Grant		0	
11,300	10,502				0	
		3353	Denison House			
1,600		15	Income From Property			
			<i>Lease Art Group</i>		750	
			<i>Lease Patchwork</i>		750	
			<i>Lease Uncle Ann Writing Group</i>		300	
1,600	2,340				1,800	
12,900	12,842		Sub Total Operating Income		1,800	
(59,800)	(59,668)		Total - Heritage		1,800	110,000
CAPITAL EXPENDITURE - HERITAGE						
		3344	Land And Buildings			
0		99	Capital Expenditure	2.2.3		0
0	0					0
0	0		Total Capital Expenditure			0

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Program 11 Recreation and Culture

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - OTHER CULTURE						
		2822	Community Events Expenses	3.1.1		
1,100		01	Employee Costs			700
1,300		30	Labour Overhead			800
1,000		02	Materials And Contracts			
			<i>Denison Foreshore Sprint (Road Closure, Rubbish Bin Hire, Traffic Management & Portable toilet hire)</i>			1,000
11,000		09	Other Expenses			
			<i>Australia Day Celebrations</i>			8,000
			<i>Festive Decorations</i>			6,000
			<i>National Volunteer Week (CDP 3.5)</i>	3.2.4		1,900
			<i>Other Events</i>			3,900
100		31	Int Plant Hire			100
100		33	Plant Depreciation			100
14,600	9,629					22,500
		2862	Community Festivals Expenses	3.1.1		
0		01	Employee Costs			2,800
0		30	Labour Overhead			3,100
98,500		09	Other Expenses			0
98,500	38,481					5,900
		2812	Community Assistance Scheme	3.1.1		
48,400		09	Other Expenses			
			<i>Various Community Projects including:</i>			49,000
			<i>Race Day</i>			
			<i>DDHS Citizenship Award</i>			
			<i>Constable Care</i>			
			<i>Police Legacy</i>			
			<i>DDHS YO Fest</i>			
			<i>Easter Art Exhibition</i>			
			<i>Midwest Academy of Sport</i>			
			<i>Agricultural Societies</i>			
			<i>Chaplaincy</i>			
			<i>Mingenew Irwin Group</i>			
			<i>(CDP 3.2)</i>			
48,400	40,466					49,000
		3600	Administration Allocation			
3,200		36	Administration			3,100
			<i>0.18% of Governance Costs</i>			
3,200	3,194					3,100
164,700	91,770		Sub Total Operating Expenditure			80,500

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Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - OTHER CULTURE						
		2723	Community Festivals Income			
53,000		21	Other Income		0	
45,000		19	Operating Grant		0	
98,000	33,163				0	
		2843	Community Events Income			
0		14	Fees And Charges		0	
0		19	Operating Grant		0	
0		21	Other Income		0	
0	55				0	
98,000	33,217		Sub Total Operating Income		0	
(66,700)	(58,553)		Total - Other Culture		0	80,500

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Program 12 Transport

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
CAPITAL EXPENDITURE - CONSTRUCTION - STREETS, ROADS AND BRIDGES						
		3154	Other Infrastructure	2.2.3		
0		99	Capital Expenditure			
			<i>Retaining Wall - Bus Shelter</i>			4,500
			<i>Supply & install new bus shelter - Waldeck St</i>			9,500
0	0					14,000
		3164	Developers Roadworks	2.2.3		
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	MRWA - Regional Road Group	2.2.3		
2,500		01	Employee Costs			0
2,800		30	Labour Overhead			0
637,000		02	Materials And Contracts			514,700
3,900		31	Int Plant Hire			0
2,300		33	Plant Depreciation			0
0		36	Technical Services Allocated			38,300
648,500	500,188					553,000
		3194	Municipal Construction	2.2.3		
2,500		01	Employee Costs			0
2,800		30	Labour Overhead			0
333,600		02	Materials And Contracts			537,000
3,700		31	Int Plant Hire			0
2,400		33	Plant Depreciation			0
0		36	Technical Services Allocated			42,200
345,000	168,335					579,200
		3204	Roads To Recovery Works	2.2.3		
2,100		01	Employee Costs			0
2,400		30	Labour Overhead			0
381,400		02	Materials And Contracts			518,800
800		31	Int Plant Hire			0
500		33	Plant Depreciation			0
0		36	Technical Services Allocated			38,900
387,200	90,028					557,700

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Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
CAPITAL EXPENDITURE - CONSTRUCTION - STREETS, ROADS AND BRIDGES					
		3214 Footpath Construction	2.2.3		
0		01 Employee Costs			0
0		30 Labour Overhead			0
47,000		02 Materials And Contracts			50,000
0		31 Int Plant Hire			0
0		33 Plant Depreciation			0
47,000	52,362				50,000
		3224 Crossover Contributions	2.2.3		
2,000		02 Materials And Contracts			
		<i>Contribution to Property Owners</i>			6,000
2,000	2,090				6,000
1,429,700	813,004	Total Capital Expenditure			1,759,900

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Program 12 Transport

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - MAINTENANCE - STREETS, ROADS AND BRIDGES						
		3382	Maintenance - Rural Roads	2.2.3		
25,100		01	Employee Costs			
			<i>Operations</i>			59,600
30,600		30	Labour Overhead			66,200
292,900		02	Materials And Contracts			
			<i>Slashing Program</i>			9,800
			<i>Plant Hire</i>			5,900
			<i>Water Truck - Contract</i>			49,000
			<i>Spraying Program</i>			23,500
			<i>Engineering Services</i>			3,300
			<i>Materials</i>			9,800
			<i>Roadside Mulching</i>			22,500
			<i>Melaleuca Road - Drainage scoping and remedial works</i>			7,500
			<i>Sundry</i>			5,800
20,700		31	Int Plant Hire			41,000
52,500		33	Plant Depreciation			77,800
0		36	Technical Services Allocated			55,900
421,800	727,349					437,600
		3392	Maintenance - Town Streets	2.2.3		
67,200		01	Employee Costs			
			<i>Operations</i>			62,500
82,000		30	Labour Overheads			
			<i>Operations</i>			69,400
117,300		02	Materials And Contracts			
			<i>Spraying Program</i>			4,900
			<i>Street Tree Mtce</i>			14,700
			<i>Asphalt</i>			19,600
			<i>Concrete</i>			19,600
			<i>Footpath Repairs</i>			24,500
			<i>Kerb Maintenance</i>			7,800
			<i>Sump Maintenance</i>			9,800
			<i>Sheoak Road - Seal repairs (maintenance)</i>			9,800
			<i>Signs</i>			4,900
			<i>Sundry</i>			5,100
5,000		04	Insurance			4,600
49,000		31	Int Plant Hire			47,000
26,000		33	Plant Depreciation			26,000
0		36	Technical Services Allocated			55,000
346,500	441,032					385,200

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Program 12 Transport

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - MAINTENANCE - STREETS, ROADS AND BRIDGES						
		3502	Depot Maintenance	2.2.3		
4,500		01	Employee Costs			
			<i>Operations</i>			4,800
5,500		30	Labour Overhead			
			<i>Operations</i>			5,300
23,100		02	Materials And Contracts			
			<i>Cleaning</i>			7,200
			<i>Rubbish Collection</i>			4,300
			<i>Occupational Health & Safety</i>			1,900
			<i>Telephone & Internet</i>			4,900
			<i>Building Maintenance</i>			4,900
11,300		03	Utility Charges			
			<i>Water</i>			3,000
			<i>Electricity</i>			5,700
3,800		04	Insurance			3,800
2,500		31	Int Plant Hire			2,400
1,500		33	Plant Depreciation			1,500
0		36	Technical Services Allocated			2,100
52,200	70,556					51,800
		3512	Street Lighting			
106,500		03	Utility Charges			
			<i>Provision for Street Lighting</i>	3.3.2		104,300
106,500	99,334					104,300
		3542	Asset Management (Assetic MyData)	2.2.3		
4,300		01	Employee Costs			
			<i>Operations</i>			0
5,200		30	Labour Overhead			0
24,700		02	Materials And Contracts			
			<i>Software Subscription</i>			14,700
			<i>Support & Training</i>			5,100
0		36	Technical Services Allocated			9,100
34,200	20,452					28,900
		3552	Roadwise Expenses			
6,000		02	Materials And Contracts			
			<i>Road Safety Alliance</i>	4.1.3		5,000
			<i>Road Safety Community Grant Expenditure</i>			6,300
			<i>Sundry</i>			900
0		36	Technical Services Allocated			1,100
6,000	5,290					13,300
		3582	Loss Sale Of Asset			
21,400		07	Loss On Sale	2.2.3		72,300
21,400	59,668					72,300
		3712	Roads Written Off			
0		09	Other Expenses	2.2.3		0
0	0					0

SHIRE OF IRWIN BUDGET 2017/18

Program 12 Transport

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - MAINTENANCE - STREETS, ROADS AND BRIDGES					
		3800 Administration Allocation			
402,900		36 Administration			395,700
		23.31% of Governance Costs			
402,900	400,936				395,700
		6912 Depn Infrastructure			
991,200		06 Depreciation	2.2.3		2,844,500
991,200	2,894,180				2,844,500
2,382,700	4,718,797	Sub Total Operating Expenditure			4,333,600
OPERATING INCOME - MAINTENANCE - STREETS, ROADS AND BRIDGES					
		3173 Other Roadwork Grants			
358,400		18 Grants Non Operating			
		Roads to Recovery		310,300	
		WANDRRA Funding		189,900	
0		19 Grants Operating		0	
358,400	330,579			500,200	
		3183 Profit On Sale Of Asset			
53,200		22 Profit On Sale		37,200	
53,200	0			37,200	
		3193 Grants Commission - Bridges			
0		19 Grants Operating		0	
0	0			0	
		3393 Contributions - Other			
0		23 Contributions		0	
0	10,209			0	
		3593 Roadwise Grant			
0		18 Grants Non Operating		0	
0	17,825			0	
		8403 Restrict. - Footpath Contributions			
11,700		21 Other Income		0	
11,700	0			0	
		8503 Restrict. - Road Contributions			
0		21 Other Income		0	
0	3,182			0	

SHIRE OF IRWIN BUDGET 2017/18

Program 12 Transport

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING INCOME - MAINTENANCE - STREETS, ROADS AND BRIDGES						
		3185	MRWA Grant Funds			
534,800		18	Grants Non Operating			
			<i>RRG Allanooka Springs</i>		227,300	
			<i>RRG Pt Leander Dve Yr 3</i>		141,300	
			<i>BlackSpot Mt Adams</i>		78,000	
77,000		19	Grants Operating			
			<i>Direct Grant</i>		44,800	
611,800	453,223				491,400	
1,035,100	815,018		Sub Total Operating Income		1,028,800	
(1,347,600)	(3,903,778)		Total - Maintenance - Streets, Roads and Bridges		1,028,800	4,333,600
CAPITAL EXPENDITURE - MAINTENANCE - STREETS, ROADS AND BRIDGES						
		3324	Land And Building			
35,000		99	Capital Expend	2.2.3		0
35,000	19,191					0
		3334	Furniture and Equipment			
0		99	Capital Expend			
			<i>Outdoor Furniture</i>	2.2.3		3,500
0	0					3,500
35,000	19,191		Total Capital Expenditure			3,500

SHIRE OF IRWIN BUDGET 2017/18

Program 12 Transport

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
CAPITAL EXPENDITURE - TRANSPORT - ROAD PLANT PURCHASES						
		3314	Principal Loan			
0		99	Capital Expenditure	2.2.3		0
0	0					0
		3564	Machinery			
277,800		99	Capital Expenditure	2.2.3		
			<i>Skid Steer Loader - Additional attachments</i>			5,500
			<i>Medium Cab Tip Truck</i>			70,000
			<i>Telehandler</i>			80,000
277,800	143,007					155,500
		3574	Light Vehicles			
72,000		99	Capital Expenditure	2.2.3		
			<i>Operations Utility</i>			24,000
			<i>Operations Utility</i>			24,000
			<i>Operations Utility</i>			29,000
			<i>Supervisor Operations Utility</i>			32,000
72,000	68,149					109,000
		3584	Other Equipment			
10,000		99	Capital Expenditure	2.2.3		
			<i>Sundry Equip</i>			6,000
			<i>Workshop Tools & Equip</i>			2,000
			<i>SAM Trailer</i>			23,100
			<i>Fertigation</i>			2,500
			<i>Reverse osmosis unit for water cooler</i>			2,000
10,000	6,383					35,600
		3604	Furniture And Equipment			
0		99	Capital Expenditure	2.2.3		0
0	7,119					0
359,800	224,658	Total Capital Expenditure				300,100

SHIRE OF IRWIN BUDGET 2017/18

Program 12 Transport

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - TRANSPORT - TRAFFIC CONTROL					
		3592 Salaries - Police Licensing			
34,400		01 Employee Costs			47,100
34,400	32,107				47,100
		3602 Superannuation - Police Licensing			
4,000		01 Employee Costs			5,500
4,000	3,793				5,500
		3612 Police Licensing Other			
2,700		01 Employee Costs			
		<i>Professional Devt</i>	4.3.1		450
		<i>Workers Compensation</i>			1,300
		<i>Uniform</i>			450
3,000		02 Materials And Contracts			
		<i>Telephone</i>			2,500
		<i>Sundry</i>			500
1,500		09 Other			
		<i>Bank Fees</i>			1,500
7,200	5,376				6,700
		3622 Accrued Lsl - Police Lic.			
1,100		01 Employee Costs			
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>			1,000
1,100	(2,438)				1,000
		3632 Accrued Annual Leave - Police Lic.			
(400)		01 Employee Costs			
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>			100
(400)	(1,597)				100
		4100 Administration Allocation			
5,600		36 Administration			5,500
		<i>0.32% of Governance Costs</i>			
5,600	5,589				5,500
51,900	42,831	Sub Total Operating Expenditure			65,900
OPERATING INCOME - TRANSPORT - TRAFFIC CONTROL					
		3603 Commission On Licensing			
0		20 Reimbursements		0	
47,000		21 Other Income			
		<i>Commissions</i>		49,000	
47,000	49,445			49,000	
47,000	49,445	Sub Total Operating Income		49,000	
(4,900)	6,614	Total - Transport - Traffic Control		49,000	65,900

SHIRE OF IRWIN BUDGET 2017/18

Program 12 Transport

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - AERODROMES						
		6502	Aerodrome Maintenance	2.2.3		
3,800		01	Employee Costs			
			Operations			2,800
			Ranger			2,000
400		30	Labour Overhead			
			Operations			3,100
3,700		02	Materials And Contracts			
			Slashing			1,600
			Solar Batteries			500
			Materials			1,400
2,000		04	Insurance			1,800
300		31	Int Plant Hire			100
200		33	Plant Depreciation			100
0		36	Technical Services Allocated			300
10,400	7,645					13,700
		4200	Administration Allocation			
5,600		36	Administration			5,500
			0.32% of Governance Costs			
5,600	5,589					5,500
		6602	Depn Infrastructure			
29,000		06	Depreciation	2.2.3		29,000
29,000	28,997					29,000
45,000	42,232		Sub Total Operating Expenditure			48,200
OPERATING INCOME - AERODROMES						
		6503	Sundry Income - Airstrip			
2,200		14	Fees And Charges		2,200	
2,200	1,137				2,200	
		6603	Aerodromes - Grant Income			
0		18	Grants Non-Operating		0	
0	0				0	
2,200	1,137		Sub Total Operating Income		2,200	
(42,800)	(41,096)		Total - Aerodromes		2,200	48,200
CAPITAL EXPENDITURE - AERODROMES						
		6514	Infrastructure Assets			
0		99	Capital Exp	2.2.3		0
0	0					0
0	0		Total Capital Expenditure			0

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Program 13 Economic Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - RURAL SERVICES						
		3852	Vermin Control			
500		02	Materials And Contracts			300
500	0					300
		3872	Landcare			
5,000		02	Materials And Contracts			
			<i>Mingenew Irwin Group to apply through Community Assistance Scheme</i>			0
5,000	5,000					0
		6722	Noxious Weeds/Pest Plants			
500		02	Materials And Contracts			400
500	427					400
		4400	Administration Allocation			
12,900		36	Administration			13,100
			<i>0.75% of Governance Costs</i>			
12,900	12,543					13,100
18,900	17,970		Sub Total Operating Expenditure			13,800
(18,900)	(17,970)		Total - Rural Services		0	13,800

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Program 13 Economic Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - TOURISM AND AREA PROMOTION						
		3952	Area Promotion	4.1.1		
41,100		01	Employee Costs			
			<i>Manager</i>			39,100
			<i>Workers Compensation</i>			1,100
			<i>Operations - Festival Support</i>			1,200
			<i>Professional Development</i>	4.3.1		6,200
2,800		30	Labour Overhead			1,300
35,500		02	Materials And Contracts			
			<i>Film Friendly Destination website update</i>			900
			<i>Promotional Advertising (TDP 4.4)</i>			11,800
			<i>Tourist Signage (TDP 1.2)</i>			900
			<i>Expos & Awards</i>			2,000
			<i>Internet Data Usage (Free Wifi)</i>			2,000
			<i>Sundry</i>			1,000
1,100		04	Insurance			
			<i>Event Insurance</i>			1,000
1,800		09	Other Expenses			
			<i>Website Hosting and Maint (TDP 2.2)</i>			2,500
200		31	Int Plant Hire			200
100		33	Plant Depreciation			100
82,600	64,994					71,300
		3962	Visitor Centre	4.1.1		
54,300		01	Employee Costs	TDP 4.1		
			<i>Wages</i>			59,600
			<i>Superannuation</i>			6,900
			<i>Workers Compensation</i>			1,400
			<i>Training & Development</i>	4.3.1		1,450
			<i>Conference & VCWA Board Meetings</i>			1,450
			<i>Uniforms</i>			500
			<i>Memberships</i>			3,400
			<i>FBT</i>			3,900
8,200		02	Materials And Contracts			
			<i>Telephone Messaging Service</i>			700
			<i>Printer Charges</i>			500
			<i>Telephone & Internet</i>			1,900
			<i>Sundry</i>			2,500
1,500		09	Other Expenses			
			<i>Bank Fees</i>			400
64,000	61,605					84,600
		3982	Tourism - Ticket Returns			
24,000		02	Materials And Contracts			23,000
24,000	23,103					23,000
		3972	Legal Expenses - Leases			
0		02	Materials And Contracts			500
0	680					500

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Program 13 Economic Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING EXPENDITURE - TOURISM AND AREA PROMOTION					
		4002 RV Parking Area	2.2.3		
0		01 Employee Costs			1,400
0		30 Labour Overhead			1,600
8,000		02 Materials And Contracts			
		<i>Cleaning</i>			1,150
		<i>Waste Removal</i>			5,900
		<i>Maintenance</i>			250
300		04 Insurance			300
0		36 Technical Services Allocated			700
8,300	8,403				11,300
		4500 Administration Allocation			
29,600		36 Administration			29,000
		<i>1.71% of Governance Costs</i>			
29,600	29,544				29,000
		7072 Depreciation Tourism			
42,600		06 Depreciation	2.2.3		71,200
42,600	44,795				71,200
		3992 Visitor Centre Stock			
13,000		02 Materials And Contracts			15,700
13,000	18,107				15,700
		3902 Welcome Brochure Expenses			
7,000		02 Materials And Contracts			
		<i>Brochures - Design, Printing & Distribution (TDP 4.3)</i>	4.1.1		14,700
7,000	4,573				14,700
		3912 Accrued Annual Leave - Tourism			
(400)		01 Employee Costs			200
(400)	(348)				200
		3922 Accrued LSL - Tourism			
1,100		01 Employee Costs			2,900
1,100	3,056				2,900
271,800	258,511	Sub Total Operating Expenditure			324,400

SHIRE OF IRWIN BUDGET 2017/18

Program 13 Economic Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING INCOME - TOURISM AND AREA PROMOTION					
		3953 Bus/Accom Commissions			
3,500		21 Other Income		4,300	
3,500	4,318			4,300	
		3963 Visitor Centre Membership			
5,000		14 Fees And Charges			
		<i>Visitor Centre Memberships</i>		5,000	
5,000	4,857			5,000	
		3973 Tourism Bus/Accom			
26,700		21 Other Income			
		<i>Ticket Sales</i>		21,500	
26,700	21,506			21,500	
		3983 Leases Caravan Parks			
113,100		12 User Charges			
		<i>D/D Beach Caravan Park</i>		72,000	
		<i>Tourist Park</i>		18,000	
		<i>Seaspray</i>		19,100	
113,100	106,145			109,100	
		3993 Sundry Income - Area Promotion			
0		20 Reimbursements		0	
0	2,518			0	
		3903 Visitor Centre Sales			
13,000		14 Fees And Charges		19,000	
13,000	20,811			19,000	
		3943 Welcome Brochures Charges			
0		14 Fees And Charges		6,500	
0	0			6,500	
		3913 Grants Funding			
0		18 Grants Non-Operating		0	
0		19 Grants Operating		0	
0		23 Contributions		0	
0	10,995			0	
161,300	171,150	Sub Total Operating Income		165,400	
(110,500)	(87,361)	Total - Tourism and Area Promotion		165,400	324,400

SHIRE OF IRWIN BUDGET 2017/18

Program 13 Economic Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
CAPITAL EXPENDITURE - TOURISM AND AREA PROMOTION						
		3904	Furniture And Equipment			
0		99	Capital Expenditure	2.2.3		0
0	0					0
		3914	Infrastructure Assets			
35,000		99	Capital Expenditure	2.2.3		0
35,000	21,851					0
35,000	21,851		Total Capital Expenditure			0

SHIRE OF IRWIN BUDGET 2017/18

Program 13 Economic Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - BUILDING CONTROL					
		4062 Salaries Building Control			
97,600		01 Employees Costs			43,300
97,600	59,684				43,300
		4072 Superannuation Building			
12,700		01 Employees Costs			4,400
12,700	6,865				4,400
		6952 Accrued Long Service Leave			
3,700		01 Employees Costs			4,600
3,700	(1,099)				4,600
		6962 Accrued Annual Leave			
1,500		01 Employees Costs			
		<i>All Staff required to take Annual Leave in the year it is accrued.</i>			(700)
1,500	(2,454)				(700)
		4112 Vehicle Expenses			
1,400		31 Int Plant Hire			
		<i>Regulatory Vehicle (1/3)</i>	2.2.3		1,100
1,400	1,400				1,100
		4122 Professional Development			
3,800		01 Employees Costs			
		<i>Courses & Conferences</i>	4.3.1		1,800
3,800	589				1,800
		4132 Other Expenditure			
2,000		01 Employees Costs			
		<i>Workers Compensation</i>			1,000
2,000		02 Materials And Contracts			
		<i>Mobile</i>			1,950
		<i>Sundry</i>			1,450
2,000		09 Other Expenses			
		<i>Legal Expenses</i>			1,900
		<i>Sundry</i>			400
6,000	6,918				6,700
		4142 Building Services Commission			
15,000		09 Other Expenses			15,000
15,000	15,564				15,000
		4152 Fringe Benefits Tax			
700		01 Employees Costs			1,300
700	1,275				1,300

SHIRE OF IRWIN BUDGET 2017/18

Program 13 Economic Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - BUILDING CONTROL					
		4162 Long Service Leave			
0		01 Employee Costs			0
0	0				0
		4172 Loss On Sale Of Asset			
2,200		07 Loss On Sale	2.2.3		0
2,200	7,830				0
		6922 CTF			
0		02 Materials And Contracts			0
15,000		09 Other Expenses			
		<i>Payment of levy collected for building industry training</i>			15,000
15,000	15,321				15,000
		4700 Administration Allocation			
88,500		36 Administration			86,800
		<i>5.12% of Governance Costs</i>			
88,500	88,123				86,800
		7242 Depreciation Building			
1,600		06 Depreciation	2.2.3		4,500
1,600	4,722				4,500
249,700	204,738	Sub Total Operating Expenditure			183,800
OPERATING INCOME - BUILDING CONTROL					
		4143 Signs And Hoardings			
100		14 Fees And Charges		100	
100	0			100	
		4153 Building Permits			
26,500		14 Fees And Charges			
		<i>Fees payable on building developments approved</i>		26,500	
26,500	25,159			26,500	
		4163 CTF Levy			
15,000		14 Fees And Charges			
		<i>Collection of levy to assist building industry training</i>		15,000	
15,000	15,321			15,000	
		4173 CTF Transaction Fees			
300		14 Fees And Charges		300	
300	323			300	

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Program 13 Economic Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING INCOME - BUILDING CONTROL					
		4213 Other Building Fees			
4,700		14 Fees And Charges			
		Pool Inspection		4,500	
		Sundry		500	
1,500		21 Other Income		0	
6,200	4,917			5,000	
		4123 Building Services Levy			
14,000		14 Fees And Charges		15,500	
14,000	15,564			15,500	
		4133 BSL Transaction Fee			
400		14 Fees And Charges		600	
400	640			600	
		4233 Profit On Sale Of Asset			
0		22 Profit On Sale		0	
0	0			0	
62,500	61,922	Sub Total Operating Income		63,000	
(187,200)	(142,816)	Total - Building Control		63,000	183,800
CAPITAL EXPENDITURE - BUILDING CONTROL					
		2884 Furniture And Equipment			
0		99 Capital Expenditure	2.2.3		0
0	0				0
		2894 Plant And Equipment			
26,500		99 Capital Expenditure	2.2.3		0
26,500	33,526				0
26,500	33,526	Total Capital Expenditure			0

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Program 13 Economic Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING EXPENDITURE - OTHER ECONOMIC SERVICES						
		4232	Water Supply Stand Pipes			
0		02	Materials And Contract			0
18,300		03	Utility Charges			
			<i>Vincent St Standpipe</i>			16,300
			<i>Allanooka Springs Rd Standpipe</i>			2,000
18,300	35,206					18,300
		4732	Community Bus	2.2.3 / 3.1.3		
7,100		06	Depreciation			11,800
13,800		31	Int Plant Hire			11,600
20,900	47,900					23,400
		4772	Community Bus Bond Refund			
4,000		09	Other			4,000
4,000	6,325					4,000
		4782	Loss On Sale Of Asset			
16,300		07	Loss On Sale	2.2.3		0
16,300	0					0
		4900	Administration Allocation			
4,000		36	Administration			3,900
			<i>0.23% of Governance costs</i>			
4,000	3,992					3,900
63,500	93,423		Sub Total Operating Expenditure			49,600
OPERATING INCOME - OTHER ECONOMIC SERVICES						
		4273	Water Sales			
9,500		14	Fees And Charges			
			<i>Sale of water from Vincent St Standpipe</i>		22,000	
9,500	545				22,000	
		4283	Extractive Industry Licenses			
3,000		14	Fees And Charges		4,300	
3,000	4,323				4,300	
		4293	Sundry Income			
0		23	Contributions		0	
0	3,218				0	
		4733	Bus Hire Income			
8,000		14	Fees And Charges		13,200	
8,000	13,197				13,200	
		4763	Community Bus Bond Income			
4,000		21	Other Income		4,000	
4,000	6,325				4,000	

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Program 13 Economic Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING INCOME - OTHER ECONOMIC SERVICES					
		4773 Profit on Sale of Asset			
0		22 Profit on Sale		13,800	
0	0			13,800	
24,500	27,608	Sub Total Operating Income		57,300	
(39,000)	(65,815)	Total - Other Economic Services		57,300	49,600
CAPITAL EXPENDITURE - OTHER ECONOMIC SERVICES					
		2924 Plant And Equipment			
128,600		99 Capital Expenditure	2.2.3		0
128,600	123,891				0
128,600	123,891	Total Capital Expenditure			0

SHIRE OF IRWIN BUDGET 2017/18

Program 14 Other Property and Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - TRANSPORT - PRIVATE WORKS						
		7302	Private Works - Various			
5,300		01	Employee Costs			2,400
6,500		30	Labour Overhead			2,700
165,000		02	Materials And Contracts			12,200
2,000		31	Int Plant Hire			1,400
1,500		33	Plant Depreciation			1,000
0		36	Technical Services Allocated			1,100
180,300	32,049					20,800
		7300	Administration Allocation			
11,700		36	Administration			11,400
			<i>0.68% of Governance Costs</i>			
11,700	11,658					11,400
192,000	43,707		Sub Total Operating Expenditure			32,200
OPERATING INCOME - TRANSPORT - PRIVATE WORKS						
		7333	Charges - Private Works			
198,000		16	Income From Private Works		37,000	
198,000	41,102				37,000	
198,000	41,102		Sub Total Operating Income		37,000	
6,000	(2,605)		Total - Transport - Private Works		37,000	32,200

SHIRE OF IRWIN BUDGET 2017/18

Program 14 Other Property and Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Expenditure
OPERATING EXPENDITURE - PUBLIC WORKS OVERHEADS						
		4332	Superannuation of Operations			
73,600		01	Employee Costs			104,200
73,600	73,227					104,200
		4342	Technical Services Salaries			
29,300		01	Employee Costs			
			<i>Non-Direct Allocation</i>			337,700
29,300	35,590					337,700
		4362	Unallocated Wages			
1,000		01	Employee Costs			1,000
1,000	2,046					1,000
		4372	Professional Development			
30,700		01	Employee Costs			
			<i>Operation Wages</i>			8,800
			<i>Professional Development</i>	4.3.1		13,300
			<i>LGSA Conference</i>	4.3.1		700
0		31	Int Plant Hire			0
0		33	Plant Depreciation			0
30,700	42,531					22,800
		4382	Works Overheads Other			
70,800		01	Employee Costs			4,200
2,000		02	Materials And Contracts			1,950
200		09	Other Expenses			150
0		36	Technical Services Allocated			600
73,000	104,662					6,900
		4402	Personal Leave			
10,600		01	Employee Costs			
			<i>Average 5 days per employee per year</i>			14,600
10,600	13,557					14,600
		4412	Annual Leave			
35,400		01	Employee Costs			67,000
35,400	36,193					67,000
		4422	Long Service Leave			
0		01	Employee Costs			3,900
0	0					3,900
		4432	Public Holiday Pay			
26,400		01	Employee Costs			35,600
26,400	27,312					35,600
		4462	Allowances			
7,400		01	Employee Costs			
			<i>Adverse Working Conditions</i>			9,800
7,400	7,686					9,800

SHIRE OF IRWIN BUDGET 2017/18

Program 14 Other Property and Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - PUBLIC WORKS OVERHEADS						
		4552	Severance Pay			
0		01	Employee Costs			0
0	0					0
		4442	Occupational Safety			
2,100		01	Employee Costs			600
2,100	1,770					600
		4452	Personal Protective Equipment			
6,400		02	Materials And Contracts			6,200
6,400	4,971					6,200
		4522	Engineering Trainee			
0		01	Employee Costs			0
0	0					0
		4572	Fringe Benefits Tax			
10,700		01	Employee Costs			8,100
10,700	8,116					8,100
		6772	Insurance On Works			
13,600		01	Employee Costs			
			<i>Worker's Compensation</i>			17,900
31,700		04	Insurance			
			<i>Liability</i>			29,500
			<i>Transit</i>			500
			<i>Personal Accident</i>			400
			<i>Journey Injury</i>			100
45,300	44,384					48,400
		5200	Administration Allocation			
74,700		36	Administration			73,300
			<i>4.32% of Governance Costs</i>			
74,700	74,389					73,300
		6882	Accrued Long Service Leave			
9,500		01	Employee Costs			17,700
9,500	11,363					17,700
		6872	Accrued Annual Leave			
8,100		01	Employee Costs			
			<i>All Staff required to take Annual Leave in the year it is accrued.</i>			3,500
8,100	15,257					3,500
		0300	Less Technical Services Allocated To W&S			
0		36	Technical Services Allocated			(409,700)
0	0					(409,700)

SHIRE OF IRWIN BUDGET 2017/18

Program 14 Other Property and Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Income	Expenditure
OPERATING EXPENDITURE - PUBLIC WORKS OVERHEADS						
		7422	Less PWO Allocated To W&S			
(443,700)		30	Labour Overhead			(351,100)
(443,700)	(501,267)					(351,100)
500	1,786		Sub Total Operating Expenditure			500
OPERATING INCOME - PUBLIC WORKS OVERHEADS						
		7653	Reimbursements - Other			
500		20	Reimbursements		500	
500	0				500	
500	0		Sub Total Operating Income		500	
0	(1,786)		Total - Public Works Overheads		500	500

SHIRE OF IRWIN BUDGET 2017/18

Program 14 Other Property and Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - PLANT OPERATION COSTS						
		4472	Internal Repair Wages	2.2.3		
10,700		01	Employee Costs			8,700
12,600		30	Labour Overhead			9,700
23,300	25,073					18,400
		4482	Tyres And Tubes	2.2.3		
15,000		02	Materials And Contracts			14,700
0		36	Technical Services Allocated			1,300
15,000	12,795					16,000
		4492	Parts And Repairs	2.2.3		
100,000		02	Materials And Contracts			95,000
0		36	Technical Services Allocated			8,600
100,000	106,682					103,600
		4502	Insurances And Licences	2.2.3		
8,000		02	Materials And Contracts <i>Registrations</i>			9,800
22,000		04	Insurance			24,800
0		36	Technical Services Allocated			900
30,000	34,053					35,500
		4532	Expendable Tools	2.2.3		
4,000		02	Materials And Contracts			3,900
0		36	Technical Services Allocated			400
4,000	3,265					4,300
		4542	Fuels, Oils And Greases	2.2.3		
75,000		02	Materials And Contracts			78,400
0		36	Technical Services Allocated			7,100
75,000	80,745					85,500
		5012	Asset Depreciation			
171,400		06	Depreciation			149,000
171,400	266,457					149,000
		5112	Administration Allocation			
18,400		36	Administration <i>1.07% of Governance Costs</i>			18,000
18,400	18,365					18,000
		4512	Less POC Allocated To W&S			
(263,700)		31	Int Plant Hire			(276,300)
(263,700)	(254,937)					(276,300)
		6890	Depn Allocated To W&S			
(171,400)		33	Plant Depreciation			(149,000)
(171,400)	(266,457)					(149,000)
2,000	26,042	Sub Total Operating Expenditure				5,000

SHIRE OF IRWIN BUDGET 2017/18

Program 14 Other Property and Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING INCOME - PLANT OPERATION COSTS						
		4503	Contrib Sale Of Scrap			
0		15	Income From Property		0	
0	909				0	
		4983	Contributions And Reimbursements			
2,000		20	Reimbursements			
			<i>Incl Diesel & Alternative Fuel Rebate</i>		5,000	
2,000	25,133				5,000	
2,000	26,042		Sub Total Operating Income		5,000	
0	(0)		Total - Plant Operation Costs		5,000	5,000
OPERATING EXPENDITURE - MATERIALS IN STORE						
		4602	Bulk Diesel Fuel Purchases			
0		02	Materials And Contracts			0
0	33,453					0
		4612	Diesel Fuel Allocated			
0		02	Materials And Contracts			0
0	(39,191)					0
0	(5,738)		Sub Total Operating Expenditure			0
0	5,738		Total - Materials in Store		0	0

SHIRE OF IRWIN BUDGET 2017/18

Program 14 Other Property and Services

Adopted Budget 2016/17	Estimated Actuals 2016/17	Account	Descriptions	Strategy Ref	Budget 2017/18 Income	Budget 2017/18 Expenditure
OPERATING EXPENDITURE - SALARIES AND WAGES						
		4580	Salaries And Wages			
2,638,800		01	Employee Costs			
			<i>Rates</i>			29,600
			<i>Administration</i>			752,900
			<i>BRPC</i>			106,800
			<i>CESM</i>			85,700
			<i>Planning & Infrastructure</i>			536,500
			<i>Regulatory</i>			345,300
			<i>Recreation</i>			224,500
			<i>Community Services</i>			101,400
			<i>Licensing</i>			46,900
			<i>Library</i>			59,400
			<i>Operations</i>			403,300
			<i>Visitor Centre</i>			98,500
2,638,800	2,566,919					2,790,800
		4590	Workers Compensation			
0		01	Employee Costs			
			<i>No provision for compensation claim. Costs covered by Insurance if accident does occur.</i>			0
0	1,800					0
		4600	Less Sal & Wages Allocate			
(2,638,800)		01	Employee Costs			
			<i>Salaries and Wages allocated to sub programs as per #4580 above</i>			(2,790,800)
(2,638,800)	(2,566,919)					(2,790,800)
		5500	Administration Allocation			
54,100		36	Administration			53,000
			<i>3.13% of Governance Costs</i>			
54,100	53,977					53,000
54,100	55,777		Sub Total Operating Expenditure			53,000
OPERATING INCOME - SALARIES AND WAGES						
		4613	Reimb Workers Comp			
0		20	Reimbursements			
			<i>No provision for compensation claim. Costs covered by Insurance if accident does occur.</i>			0
0	1,850					0
0	1,850		Sub Total Operating Income		0	
(54,100)	(53,927)		Total - Salaries and Wages		0	53,000



2017/18 FEES & CHARGES



Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
03 RATES					
Account Enquiry Fees	<i>Council</i>	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	<i>Council</i>	N	\$15.00	Per Assessment - \$350 All Assessments	104830.14
Plus Per Assessment	<i>Council</i>		\$0.70		
Reprint of Rates Notice	<i>Council</i>	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	<i>FOI Act</i>	N	\$30.00	Per Application	104530.14
FOI Charges (Other)	<i>Schedule 1 FOI Regs</i>	N	See Charges Schedule for Specific Application, i.e. photocopies, posting	Per Application	104530.14
Administration					
Photocopying - Black and White A4	<i>Council</i>	Y	\$0.80	Per copy	104530.14
Photocopying - Black and White A3	<i>Council</i>	Y	\$1.50	Per copy	104530.14
Photocopying - Colour A4	<i>Council</i>	Y	\$1.20	Per copy	104530.14
Photocopying - Colour A3	<i>Council</i>	Y	\$2.00	Per copy	104530.14
Thermal Binding	<i>Council</i>	Y	\$7.80	Per copy	104530.14
Laminating - A4	<i>Council</i>	Y	\$1.60	Per copy	104530.14
Laminating - A3	<i>Council</i>	Y	\$3.20	Per copy	104530.14
Facsimile & Emailing	<i>Council</i>	Y	\$3.70	Per fax/email	104530.14
Irwin Shire Series Plates	<i>Council</i>	Y	\$230.00	Per set	104130.21
05 FIRE PREVENTION					
Fines & Penalties					
These infringements are fixed by the Bush Fires Act 1954 & Regulations	<i>Statutory</i>		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	<i>Council</i>		Private Works Fees		173330.16

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
05 ANIMAL CONTROL					
Fines & Penalties					
Animal Related Offences Fines and Penalties			See Infringement		108330.13
Fines Enforcement Registry					
Issuing Final Demand	Statutory	N	\$18.50		108330.13
Preparing Enforcement Certificate	Statutory	N	\$15.75		108330.13
Registration of Infringement Notice	Statutory	N	\$59.00		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 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
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

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
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		
Impounding Vehicle Recovery Costs	Council	Y	At Cost		109030.21
Impounding Vehicle Impound Fee	Council	N	\$55.00	Per vehicle	109030.21
Impounding Vehicle Daily Storage Fee	Council	N	\$10.00	Daily	109030.21
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	\$285.00	Per application	113530.14
Fish Processing Establishment	Statutory	N	\$285.00	Per application	113530.14
Poultry Production and Farming	Statutory	N	\$285.00	Per application	113530.14
Any other offensive trade not specified	Statutory	N	\$285.00	Per application	113530.14
Food Premises					
Food Act 2008					
<i>(Exempted Food Premises: not for profit and community groups)</i>					
New Food Business Registration (plus inspection fee below)	Statutory	N	\$50.00	Per application	113730.14
Registered Premises Annual Fee (includes inspection)	Statutory	N	\$55.00	Annual	113730.14
Reinspection Fee	Statutory	Y	\$60.50	Per inspection	113730.14
Food Safety Audit	Statutory	N	\$150.00		113730.14
Liquor Control Act 1988					
Section 39 Certificate and Inspection	Statutory	N	\$50.00	Per application	113730.14
Interant Food Vendor					
Trader's Licence & Annual Fee	Statutory	N	\$300.00		113730.14
Hawker's Fee - Monthly	Statutory	N	\$120.00	Per application	113730.14

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
07 HEALTH ADMINISTRATION AND INSPECTION					
Lodging Houses					
Annual Renewal Fee and inspection (large over 20 rooms)	Statutory	N	\$100.00	Annual	113830.14
Annual Renewal Fee and inspection (small under 20 rooms)	Statutory	N	\$50.00	Annual	113830.14
Caravan Parks - Caravan Parks & Camping Grounds Act 1995					
Application for grant of renewal of licence				Annual	
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	Per site	115230.14
Temporary Caravan Park licence	Statutory	N	\$100.00	Per site	115230.14
Transfer of Licence (Reg 55)	Statutory	N	\$100.00	To Comply with Local Government Act - Schedule 3	
Letter of Approval for park home, hard annex related to Caravan Parking and Camping licence	Statutory	N	\$100.00	To Comply with Local Government Act - Schedule 3	
Health (Public Buildings) Regulations 1992 - Health Act 1911					
Application for approval to construct, alter or extend public building	Statutory	N	\$100.00	Per application	114230.14
Application for certificate of approval	Statutory	N	No Charge	Per application	114230.14
Application to vary certificate of approval	Statutory	N	\$50.00	Per application	114230.14
Annual fee and Inspection Fee (Commercial Only)	Statutory	N	\$50.00	Annual	114230.14
Public Pools					
Health (Aquatic Facilities) Regulations 2007, s 21					
Aquatic facility water sampling/testing - per facility, per visit	Statutory	N	\$20.00	Monthly	114230.14
Aquatic facility CODE INSPECTION AUDIT - per facility	Statutory	N	\$50.00	Annual	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
Pet Bond	Council	N	\$100.00		Trust

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
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	<i>Council</i>	N	\$247.00		118030.14
Commercial/Industrial 240L mobile garbage bins	<i>Council</i>	N	\$257.00		119230.14
Commercial/Industrial bulk removals - as per volume assessed	<i>Council</i>	N			119230.14
Commercial Bulk Bin - Annual Charge					
1.5 cubic metre bin	<i>Council</i>	N	\$2,333.00	Weekly	119230.14
1.5 cubic metre bin	<i>Council</i>	N	\$1,169.00	Fortnightly	119230.14
1.5 cubic metre bin	<i>Council</i>	N	\$592.00	Monthly	119230.14
3.0 cubic metre bin	<i>Council</i>	N	\$4,666.00	Weekly	119230.14
3.0 cubic metre bin	<i>Council</i>	N	\$2,333.00	Fortnightly	119230.14
3.0 cubic metre bin	<i>Council</i>	N	\$1,166.50	Monthly	119230.14
Sale of 240L Green Mobile Bin					
Per complete bin	<i>Council</i>	Y	\$105.00	Per Bin	119430.14
Per Lid	<i>Council</i>	Y	\$35.00	Per lid	119430.14
Per Lid Pin	<i>Council</i>	Y	\$10.00	Per Lid Pin	119430.14
Per Wheel	<i>Council</i>	Y	\$27.00	Per wheel	119430.14
Per Axle	<i>Council</i>	Y	\$27.00	Per axle	119430.14
Delivery (free delivery for pensioners)	<i>Council</i>	Y	\$25.00	Per delivery	119430.14
General Household Waste					
Sorted and deposited into recycling areas - No Charge			No Charge		
Unsorted (non-recyclable)	<i>Council</i>	Y	\$18.00	Minimum charge	119130.14
Unsorted (non-recyclable)	<i>Council</i>	Y	\$18.00	Minimum charge	119130.14
Unsorted (non-recyclable)	<i>Council</i>	Y	\$35.00	6 x 4 Trailer	119130.14
Unsorted (non-recyclable)	<i>Council</i>	Y	\$56.00	Tandem Trailer	119130.14
General Commercial Waste					
Non-recyclable	<i>Council</i>	Y	\$62.00	Per cubic metre	119130.14
Clean Rubble	<i>Council</i>	Y	\$13.00	Per cubic metre	119130.14
Mixed Rubble	<i>Council</i>	Y	\$56.00	Per cubic metre	119130.14
Clean Fill - clean sand etc, where can be used on site			No Charge		
Cardboard	<i>Council</i>	Y	\$20.00	Per cubic metre	119130.14
Animal Carcass Collection					
240 Litre MG Bin	<i>Council</i>	Y	\$75.00	Per Bin	119130.14
Carcass Weight Below 20Kg	<i>Council</i>	Y	\$15.00	Per Carcass	119130.14
Carcass Weight Above 20Kg	<i>Council</i>	Y	Per kg over 20 Kg	Per Kg over 20Kg	119130.14

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
10 SANITATION					
(minimum initial 4 passes)	<i>Council</i>	Y	\$96.00	Per pass for 2m2	119130.14
Asbestos					
Minimum charge	<i>Council</i>	Y	\$8.00	Per sheet	119130.14
	<i>Council</i>	Y	\$80.00	1-2m3 trailer	119130.14
	<i>Council</i>	Y	\$370.00	2-5m3 trailer	119130.14
	<i>Council</i>	Y	\$740.00	<5m3 full house	119130.14
Green Waste					
Domestic - separated from other waste - No Charge					
Non Recyclable	<i>Council</i>	Y	\$58.00	Per cubic metre	119130.14
Septage - septic and leach drain waste - half truck	<i>Council</i>	Y	\$48.00	Half full truck - 1,750 litres	119130.14
Full Truck	<i>Council</i>	Y	\$96.00	Full truck - 3,500 litres	119130.14
Offal	<i>Council</i>	Y	\$50.00	Per cubic metre	119130.14
Small domestic	<i>Council</i>	Y	\$7.50	Per carcass	119130.14
Large cattle, horse, pig, sheep etc	<i>Council</i>	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	<i>Council</i>	Y	\$8.50	Per bin	119130.14
Television	<i>Council</i>	Y	\$8.50	Per unit	119130.14
Double Mattress	<i>Council</i>	Y	\$20.00	Per unit	119130.14
Single Mattress	<i>Council</i>	Y	\$10.00	Per unit	119130.14
Car Bodies	<i>Council</i>	Y	\$40.00	Per unit	119130.14
Tyre Fees					
Motor Car	<i>Council</i>	Y	\$6.00	Per tyre	119130.14
Super Single	<i>Council</i>	Y	\$26.00	Per tyre	119130.14
Tractor small: up to 1m high	<i>Council</i>	Y	\$38.00	Per tyre	119130.14
Tractor large: 1m-2m high	<i>Council</i>	Y	\$95.00	Per tyre	119130.14
Sales					
Household goods	<i>Council</i>	Y	POA		
Used building materials	<i>Council</i>	Y	POA		
Sale of sand	<i>Council</i>	Y	POA		
Used building materials	<i>Council</i>	Y	POA		
Sale of firewood	<i>Council</i>	Y	POA		
Mulch - Limited amount free, CEO's discretion to set a limit to amount			POA		

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
10 OTHER COMMUNITY AMENITIES - SEWERAGE					
Septic Tank Fees					
Residential	<i>Statutory</i>	N	\$118.00		119830.14
Commercial - add \$42.35 to DoH if required	<i>Statutory</i>	N	\$118.00		119830.14
Inspection Fees					
Residential	<i>Statutory</i>	N	\$118.00		119930.14
Commercial	<i>Statutory</i>	Y	\$118.00		119930.14
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	<i>Statutory</i>	N	\$147.00		122770.14
b) more than \$50,000 but not more than \$500,000	<i>Statutory</i>	N	0.32% of estimated cost		122770.14
c) more than \$500,000 but not more than \$2.5 million	<i>Statutory</i>	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	<i>Statutory</i>	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	<i>Statutory</i>	N	\$12,633 + 0.123% for every one dollar in excess \$5 million		122770.14
f) more than \$21.5 million	<i>Statutory</i>	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)	<i>Statutory</i>	N	66% of the original fee with a minimum of \$98 and a maximum of \$295		122770.14
3 Demolition where Planning Approval is required	<i>Statutory</i>	N	\$147.00		122770.14

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
10 TOWN PLANNING AND REGIONAL DEVELOPMENT					
4 Application for approval of home occupation, home 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>					
<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:	Per lot	122330.14
a) Director	Statutory	Y	\$88.00 per hour	Per hour	122330.14
b) Manager	Statutory	Y	\$66.00 per hour	Per hour	122330.14
c) Planning Officer	Statutory	Y	\$36.86 per hour	Per Hour	122330.14
d) Other Staff e.g. Environmental Health Officer	Statutory	Y	\$36.86 per hour	Per Hour	122330.14
e) Administrative Officers	Statutory	Y	\$30.20 per hour	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 *Roads/R.O.W/P.A.W request for closure	Statutory	Y	\$1,000.00		122330.14
14 Advertising					
a) On site signage	Statutory	Y	\$286.00		122330.14
b) Newspaper Advertising	Statutory	Y	\$286.00		122330.14

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
10 TOWN PLANNING AND REGIONAL DEVELOPMENT					
15 Copy of Planning Documents					
a) Paper Copy	Statutory	Y	\$55.00		122330.14
b) Electronic Copy	Statutory	Y	\$22.00		122330.14
16 Pre-strata inspection	Statutory	Y	\$310.20		122330.00
17 Development Approval - Bonds					
a) Small Development	Statutory	N	\$5,000.00		Trust
b) Large Development	Statutory	N	\$20,000.00		Trust
c) Special Use and Tourism Development		N	To be determined by Council		Trust
18 Bushfire Contributions					
<i>Contribution to bushfire control in lieu of providing an individual strategic water supply for Bushfire Protection during the subdivision process.</i>					
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		Trust
<i>*Fee is inclusive of all associated advertising charges</i>					

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
10 OTHER COMMUNITY AMENITIES - CEMETERY					
Burial Fees					
Adult interment, 13 years of age and over	<i>Council</i>	Y	\$670.00		123630.14
Child interment, under 13 years of age	<i>Council</i>	Y	\$540.00		123630.14
Interment for any stillborn child	<i>Council</i>	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	<i>Council</i>	N	\$500.00		123630.14
Reservation - Lot Fee (Grant of Right of Burial 25 year tenure)	<i>Council</i>	Y	\$960.00		123630.14
Other Charges					
For exhumation	<i>Council</i>	Y	\$995.00		123630.14
For re-burial after exhumation	<i>Council</i>	Y	\$600.00		123630.14
Additional fee for Graves sun deeper than 1.8 metres (up to one metre)	<i>Council</i>	Y	\$350.00		123630.14
Reopening of grave to accommodate adult burial	<i>Council</i>	Y	\$750.00		123630.14
Reopening of grave to accommodate child under 13 burial	<i>Council</i>	Y	\$580.00		123630.14
Extra charge for burial outside normal hours including Monday burial	<i>Council</i>	Y	\$400.00		123630.14
Copy of Grant of Right of Burial	<i>Council</i>	Y	\$100.00		123630.14
Internment of ashes in family grave	<i>Council</i>	Y	\$250.00		123630.14
Permits					
Permission to erect a headstone, monument kerbing	<i>Council</i>	N	\$260.00		123630.14
Single Funeral Permit (Funeral Directors Only)	<i>Council</i>	N	\$160.00		123630.14
Single Monumental Mason Application for Works	<i>Council</i>	N	\$120.00		123630.14
Alter or add to any stone monument	<i>Council</i>	N	\$140.00		123630.14
Repair or renovate any existing memorial work	<i>Council</i>	N	\$120.00		123630.14
Licences					
Funeral Director's Annual licence Fee	<i>Council</i>	N	\$200.00		123630.14
Monumental Mason's Annual licence Fee	<i>Council</i>	N	\$120.00		123630.14
Niche Wall					
Disposal of Ashes					
Interment in Single Niche	<i>Council</i>	Y	\$620.00		123630.14
Brick including 172 x 135 stainless steel engraved plaque					
Interment in Double Niche					
Brick including 208 x 135mm stainless steel plaque first plaque engraved	<i>Council</i>	Y	\$760.00		123630.14
Second Interment and plaque engraved	<i>Council</i>	Y	\$520.00		123630.14
Reservation Niche Wall Single/Double (<i>Reservation fee Only</i>)	<i>Council</i>	Y	\$520.00		123630.14
Additional fee for interment outside standard work hours	<i>Council</i>	Y	\$200.00		123630.14
Removal of ashes from cemetery to an authorised family member	<i>Council</i>	Y	\$260.00		123630.14

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
11 PUBLIC HALLS & CIVIC CENTRES					
Dongara Pavilion					
Dances, parties where alcohol is consumed, travelling shows, auctions, etc where admission is charged	<i>Council</i>	Y	\$46.50	Per hour	124430.14
Rehearsals, sporting groups, community groups and meetings	<i>Council</i>	Y	\$22.75	Per hour	124430.14
A charge applies for unsatisfactory cleaning after functions	<i>Council</i>	Y	\$150.00	Per hour	124430.14
Council Properties					
Dongara Pensioners & Seniors Groups	<i>Council</i>	Y	\$20.70	Per hour	124430.14
Dongara Pottery Club - Community Centre - MOU	<i>Council</i>	Y	\$725.00	Annually	124630.15
Dongara Local Rag Building	<i>Council</i>	Y	1720.00 (Council Donation)	Annually	124630.15
Dongara Playgroup Building - as per lease agreement	<i>Council</i>	Y	\$1,209.00	Annually	124630.15
Dongara Patchwork Club - Hire of Denison House - MOU	<i>Council</i>	Y	\$750.00	Annually	133530.15
Dongara Denison Art Group - Hire of Denison House - MOU	<i>Council</i>	Y	\$825.00	Annually	133530.15
Art Classes - Hire of Denison House	<i>Council</i>	Y	\$20.00	Per day	133530.15
<p style="text-align: center;"><i>Please note that a reduction of 50% may be allowed for non profit groups when juveniles are in majority, subject to application</i></p> <p style="text-align: center;"><i>Special Rates by Negotiations with Council - Golf Club, Racing Club and Bowling Club are all leased on a peppercorn basis and costs of maintaining and operating the facility are the responsibility of the Committee.</i></p> <p><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 activities</i></p>					
Sundries					
Tables	<i>Council</i>	Y	\$12.50	Per Table	124430.14
Chairs	<i>Council</i>	Y	\$1.60	Per Chair	124430.14
Bonds					
Hall	<i>Council</i>	N	\$200.00		122030.14
Key	<i>Council</i>	N	\$60.00		122030.14
Tables (maximum of \$300)	<i>Council</i>	N	\$60.00		122030.14
Chairs (maximum of \$100)	<i>Council</i>	N	\$1.00		122030.14
Dongara Fisherman's Hall					
Hire of Hall including all facilities - Daytime	<i>Council</i>	Y	\$18.00	Per Hour	124430.14
Hire of Hall including all facilities - Evening	<i>Council</i>	Y	\$33.00	Per Hour	124430.14
Hall Bond	<i>Council</i>	N	\$200.00	Per Event	122030.14
Key Bond	<i>Council</i>	N	\$60.00	Per Event	122030.14

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
11 SWIMMING AREAS AND BEACHES					
Foreshore Fairs					
Bond	<i>Council</i>	N	\$600.00	Per Day	105130.14
Daily Fee	<i>Council</i>	Y	\$130.00		134430.14
Coastal Squatter's Shacks				Annual	
Yearly Fee	<i>Council</i>	N	\$1,648.00	Annual	134330.14
Each Additional Shack	<i>Council</i>	N	\$618.00		134330.14
Recreational Jetty - Recreational Vessels				Per metre	
Daily Fee (first night free)	<i>Council</i>	Y	\$6.00	Per metre	134430.14
Three Days	<i>Council</i>	Y	\$13.00	Per metre	134430.14
Weekly fee (equivalent to 6 days)	<i>Council</i>	Y	\$26.00	Per metre	134430.14
One Month	<i>Council</i>	Y	\$38.00	Per metre	134430.14
Three Months or more per month	<i>Council</i>	Y	\$22.00	Per metre	134430.14
Annual fee	<i>Council</i>	Y	\$215.00	Per metre	134430.14
Half Day/Wash Down Fee 50% of daily fee	<i>Council</i>	Y			134430.14
Water Sales					
Per 1000L (no minimum)	<i>Council</i>	N	\$2.50	Per Litre	142730.14
11 OTHER RECREATION AND SPORT					
Parks					
Town Park - includes Rotunda and use of power	<i>Council</i>	Y	\$15.00	Per hour	128830.14
Ovals					
Hire of Dongara or Port Denison Oval - Casual Hire	<i>Council</i>	Y	\$48.00	Per Hour	127430.14
	<i>Maximum</i>		\$195.00		127530.14
Overflow Camping					
Dongara Oval and Port Denison Oval	<i>Council</i>	Y	\$30.00	Per family per day	127430.14
Dongara Oval and Port Denison Oval	<i>Council</i>	Y	\$15.00	Per person per day	127530.14
Cricket Club					
Standard Formula - Seniors	<i>Council</i>	Y	\$1.38	Per player	127430.14
No teams x standard players/team x week x uses/week x fee					
Standard Formula - Juniors		Y	\$0.69	Per player	127430.14
No teams x standard players/team x week x uses/week x fee					

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
11 OTHER RECREATION AND SPORT					
Senior Football Club					
Annual hire fee for Port Denison Oval, which includes playing fixtures, pre-season and season training sessions, Function Centre & Kiosk home games (including oval lighting, change rooms) Agreed package June 2017	<i>Council</i>	Y	Season Package	Annually	127530.14 127330.14
Junior Football Club					
Annual hire fee for Port Denison Oval, which includes playing fixtures, pre-season and season training sessions, Function Centre & Kiosk home games (including oval lighting, change rooms) Agreed package June 2017	<i>Council</i>	Y	Season Package	Annually	127530.14 127330.14
Tennis Courts					
Hire fees for tennis courts and hard courts for season, includes club days and club coaching	<i>Council</i>	Y	\$5,500.00	Annually	127530.14 127330.14
<i>Hire of tennis courts for coaching/training purposes - to be negotiated between Coordinator and hirer</i>					
Private Hire of Tennis Courts					
Day	<i>Council</i>	Y	\$14.50	Per hour per court	127330.14
Night - includes lights	<i>Council</i>	Y	\$24.00	Per hour per court	127330.14
Dongara Denison Drive In					
Function without Movie					
Facility Fee Including kitchen	<i>Council</i>	Y	\$150.00	Per Event	128330.14
Facility Fee Without kitchen	<i>Council</i>	Y	\$100.00	Per Event	128330.14
Function & use of Projector - includes kitchen, toilets, projector & training. Movie costs are external	<i>Council</i>	Y	\$250.00	Per Event	128330.14
Facility Bond	<i>Council</i>	Y	\$200.00	Per Event	127130.14
Bond with serving of alcohol	<i>Council</i>	Y	\$350.00	Per Event	127130.14
Key Bond	<i>Council</i>	N	\$60.00	Per Event	127130.14
A charge applies for unsatisfactory cleaning after functions	<i>Council</i>	Y	\$75.00		127130.14

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
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	<i>Statutory</i>	N	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70		141530.14
For building work for a Class 2 to Class 9 building or incidental structure	<i>Statutory</i>	N	0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70		141530.14
Uncertified application for a building permit (s.16(1))	<i>Statutory</i>	N	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$97.70		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	<i>Statutory</i>	N	\$97.70		141530.14
For demolition work in respect of a Class 2 to Class 9 building	<i>Statutory</i>	N	\$97.70 for each story of the building		
Application for Occupancy Permits and Building Approval Certificates					
Application for an occupancy permit for a completed building (s.46)	<i>Statutory</i>	N	\$97.70		141530.14
Application for a temporary occupancy permit for an incomplete building (s.47)	<i>Statutory</i>	N	\$97.70		141530.14
Application for modification of an occupancy permit for additional use of a building on a temporary basis (s.48)	<i>Statutory</i>	N	\$97.70		141530.14
Application for a replacement occupancy permit for permanent change of the	<i>Statutory</i>	N	\$97.70		141530.14

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
13 BUILDING CONTROL					
Application for occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))	<i>Statutory</i>	N	\$10.80 for each strata unit covered by the application but not less than \$107.70		141530.14
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51) (2))	<i>Statutory</i>	N	0.18 of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$97.70		141530.14
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51), (3))	<i>Statutory</i>	N	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority but not less than \$97.70		141530.14
Application for a building approval certificate for an existing building where	<i>Statutory</i>		\$97.70		
Existing Permit or Extend Permit					
Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))	<i>Statutory</i>	N	\$97.70		141530.14
Application to replace an occupancy permit for an existing building (s.52(1))	<i>Statutory</i>	N	\$97.70		141530.14
Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))	<i>Statutory</i>	N	\$97.70		141530.14
Other Applications					
Local Government approval of battery powered smoke alarms (regulation 61)	<i>Statutory</i>	N	\$179.40		141530.14
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	<i>Statutory</i>	N	\$2,160.15		141530.14

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
13 BUILDING CONTROL					
Building Services Levy (BSL)					
<i>Charged on every building/demolition permit</i>					
\$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	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
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	Per application	14130.14
Development Signs - per metre, minimum \$50	Statutory	N	\$4.00	Per metre	14130.14
Sign - Panel	Statutory	N	\$55.00	Per sign	14130.14
Hoardings	Statutory	N	\$65.00	Annual	14130.14
Any other sign	Statutory	N	\$55.00	Per sign	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					
Initial pool inspection (new build)	Statutory	N	\$57.45		142130.14
Inspection fee invoiced annually through rates	Statutory	N	\$30.00		142130.14
Inspection fee - Other (requested by owner outside 4 yearly inspection)	Council	N	\$57.45		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		142310.14

Fees Charges 2017/2018

Description	Charge Type	GST	2017/18	Charge Basis	Account
13 ECONOMIC SERVICES					
Visitors Centre Membership					
Local Business Membership	<i>Council</i>	Y	\$200.00	Yearly	139630.14
Website and Social Media Only Membership	<i>Council</i>	Y	\$66.00	Yearly	139630.14
Out of Shire Membership	<i>Council</i>	Y	\$55.00	Yearly	139630.14
Community Membership	<i>Council</i>		Free		
Community Bus					
Seniors, Dongara District High School					
Within Midwest Region	<i>Council</i>	Y	\$90.00	Per Day	147330.14
Outside Midwest Region	<i>Council</i>	Y	\$160.00	Per Day	147330.14
<i>Bus does not need to be refueled whilst sponsorship continues</i>					
All other Community Groups					
Per Day	<i>Council</i>	Y	\$90.00 plus 67c/km		147330.14
<i>Bus does not need to be refueled whilst sponsorship continues</i>					
<i>Bus to be refueled prior to return</i>					
BOND - Damage (includes key bond)	<i>Council</i>	N	\$300.00		147630.14
BOND - Cleaning	<i>Council</i>	N	\$200.00		147630.14
14 TRANSPORT - PRIVATE WORKS					
<i>The Manager Technical Services is to provide a written quote on all major private works</i>					
Private Works based on Plant Hire - Includes Operator					
Hire of Plant					
Dozer	<i>Council</i>	Y	\$180.96	Per hour	173330.16
Loader	<i>Council</i>	Y	\$170.00	Per hour	173330.16
Road Sweeper	<i>Council</i>	Y	\$87.00	Per hour	173330.16
Multi Tyred Roller	<i>Council</i>	Y	\$160.00	Per hour	173330.16
5 Tonne Truck	<i>Council</i>	Y	\$120.00	Per hour	173330.16
General Hand Labour					
Normal time	<i>Council</i>	Y	\$55.00	Per hour	173330.16
Time and half	<i>Council</i>	Y	\$81.00	Per hour	173330.16
Double Time	<i>Council</i>	Y	\$106.00	Per hour	173330.16
Manager Technical Services - Normal Time	<i>Council</i>	Y	\$78.50	Per hour	173330.16
Road Reinstatements					
Subject to material costs at time of reinstatement	<i>Council</i>	Y	\$670.00	Minimum charge	173330.16
Rural Street Numbers					
Application for a Rural Street Number (includes sign but not installation)	<i>Council</i>	Y	\$30.00	Per sign	173330.16
Installing Rural Street Number	<i>Council</i>	Y	\$60.00	Per sign	173330.16

Fees Charges 2017/18

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	\$40.80	\$20.40	\$48.20	\$24.20	\$60.40
After 6.00 pm	Per hour	\$47.00	\$23.40	\$60.40	\$30.20	\$72.40
Half Court						
Before 6.00 pm	Per hour	\$20.80	\$10.40	\$23.80	\$12.40	N/A
After 6.00 pm	Per hour	\$22.80	\$11.40	\$29.00	\$14.40	N/A
Casual per person	Per hour			\$6.00	\$4.00	N/A
Both Courts						
Before 6.00 pm	Per hour					\$106.00
After 6.00 pm	Per hour			\$100.00		\$128.00
Setup	Per hour			\$46.00		\$64.00
9.00 to 3.00	Per day			\$410.00		\$528.00
3.00 to 9.00	Per night			\$510.00		\$662.00
Badminton						
Before 6.00 pm	Per court	\$13.80	\$7.00	\$16.00	\$8.00	
After 6.00 pm	Per court	\$16.00	\$8.00	\$19.40	\$9.80	
Sports Activities - Organised by Centre Staff - One Court including Indoor Cricket, Netball, Basketball, Indoor Soccer (3/side) - All approx 60 minutes						
		<u>Sports Clubs</u>		<u>Community/Casual/School</u>		<u>Commercial</u>
		<u>Seniors</u>	<u>Juniors</u>	<u>Seniors</u>	<u>Juniors</u>	
Before 6.00 pm	Per team	\$40.00	\$20.00			
After 6.00 pm	Per team	\$48.00	\$24.00			
<i>(Additional costs for umpires may be incurred)</i>						
Volleyball (2 games per court)						
Before 6.00 pm	Per team	33.00	\$16.60			
After 6.00 pm	Per team	38.00	\$19.00			
<i>(Additional costs for umpires many be incurred)</i>						
Sports Activities - Organised by Centre Staff - Two courts including Handball, Indoor Soccer and Hockey, all approx 30-40 mins						
Before 6.00 pm	Per team	40.00	\$20.00			
After 6.00 pm	Per team	48.00	\$24.00			

Fees Charges 2017/18

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	\$33.00	\$16.60	\$38.00	\$19.00	\$55.60
After 6.00 pm	Per hour	\$38.00	\$19.00	\$46.40	\$23.20	\$68.00
Gymnastics						
Pre-Kindy			\$59.00			
Kind/Pre-Primary children	Per term		\$81.00			
Primary/High School children	Per term		\$96.00			
Toddler Time			\$5.00			
Fit2Live Gold	Non Members			\$6.50		
Over 50's Circuit	Non Members			\$6.50		
Fit to Live Classes	Non Members			\$12.50		
Zumba	Non Members			\$12.50	\$6.50	
	Members			\$6.50		
Squash Courts						
	Per hour	\$16.00	\$8.00	\$21.00	\$10.40	
	Per half hour	\$10.40	\$5.60	\$11.00	\$5.60	
Roller Skating						
With own Skates per person	Per Session	\$5.00	\$5.00	\$5.00	\$5.00	
With Skate Hire per person	Per Session	\$8.00	\$8.00	\$8.00	\$8.00	
Night Disco events with own skates per person	Per Session	\$10.00	\$10.00	\$10.00	\$10.00	
Night Disco events inc hire of skates per person	Per Session	\$13.00	\$13.00	\$13.00	\$13.00	
Other skate sessions per person	Per hour	\$5.00	\$5.00	\$5.00	\$5.00	
Private function see hire of stadium costs						

Fees Charges 2017/18

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				\$1,060.00
Wedding Package 2				\$1,450.00
Conference, birthdays,	Per Hour	\$49.00	\$49.00	\$63.00
parties, private functions	Per Hour	\$55.00	\$55.00	\$71.00
	Per Day	\$294.00	\$294.00	\$375.00
	Per Night	\$330.00	\$330.00	\$422.00
Kitchen	Per Hour	\$20.00	\$20.00	\$26.00
	Per Day or Night	\$100.00	\$100.00	\$128.00
Bar	Per Hour	\$14.00	\$14.00	\$16.00
	Per Day or Night	\$66.00	\$66.00	\$79.00
Setup fee - By the hirer	Per Hour	\$22.00	\$22.00	\$29.00
Hire of Dance Floor				\$465.00
Football Club				
	Per extra game	\$497.00		
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

Fees Charges 2017/18

11 OTHER RECREATION AND SPORT				
Gymnasium				
		<u>Sports Clubs</u>	<u>Community/ Casual/ School</u>	<u>Commercial</u>
Casual usage	Per session		\$12.50	
Membership	Per Year		\$505.00	
	Per Six Months		\$344.00	
	Per Three Months		\$230.00	
	Per Month		\$118.00	
	Direct Debit/fn		\$25.75	
Visit Passes	5		\$53.30	
	10		\$95.20	
	20		\$168.00	
Ocean Room				
	Up to 5.00 pm	\$28.00	\$28.00	\$36.00
	After 5.00 pm	\$34.00	\$34.00	\$43.00
	Per day	\$175.00	\$175.00	\$213.00
	Per night	\$208.00	\$208.00	\$252.00
Tennis Club				
Season (Sunday Club and Pennants)		\$1,340.00		
Crèche/Meeting Room				
		<u>Seniors</u>	<u>Juniors</u>	
	Per hour	\$18.00	\$18.00	
	Per Child	\$5.00	\$5.00	
	Meetings	\$16.00	\$16.00	
Club Storage Facility				
All Clubs	per M2 / per month	\$6.00	\$6.00	

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