



2017/2018 BUDGET

**Adopted by Council
20 July 2017**



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SHIRE OF HALLS CREEK
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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SHIRE OF HALLS CREEK

ELECTED MEMBERS AND MANAGEMENT TEAM

ELECTED MEMBERS

Shire President

Cr Malcolm Edwards

Deputy Shire President

Cr Virginia O'Neil

Councillors

Cr Trevor Bedford

Cr Chris Loessl

Cr Trish McKay

Cr Vincent Skeen

Cr Tony Taylor

MANAGEMENT TEAM

Chief Executive Officer

Mr Rodger Kerr-Newell

Chief Financial Officer

Ms Teresa Foster

Director Corporate Services

Mr Lloyd Barton

Director Executive Services

Kellie Gill

Director Health and Regulatory Services

Mr Musa Mono

Director Infrastructure Assets

Mr Phil Burgess

Director Strategic Planning

Ms Bronwyn Little

Director Youth and Community Development

Ms Margaret Glass

Introduction - Budget 2017-18

It is with pleasure I introduce the budget for the new financial year. The Shire is making real progress in getting things done and balancing the budget.

Each financial year the Shire adopts a budget in accordance with Section 6.2 of the Local Government Act 1995 and the associated regulations. This Budget was adopted by Council on 20 July 2017.

A balanced budget has been achieved with levels of service maintained and a 0% rate increase. A portion of the Financial Assistance Grant (FAG) payment for 2017-18 has been paid in June 2017. This inflates the surplus carried forward and reduces the General purpose funding for the 2017-18 budget by about \$2.2 million.

The domestic refuse collection charge has been maintained at \$565 per annum. The commercial collection charge has also remained the same at \$6.30 per collection.

The rebroadcasting levy has remained at \$10 for 2017-18.

Highlights

These include:

- Installing solar power at the Recreation Centre
- Free swimming pool entry for children once the solar power is installed
- Hydroslide at the Recreation Centre
- \$4.4 M to repair damage to the Shire roads after the last 'wet'
- CCTV will be installed in identified hot spots in town
- Solar lighting will be put in recreational areas
- Gazebo for the cemetery constructed
- Placement of toilets in rural tourist spots
- Automation of oval irrigation*
- Upgrade to the Shire Park
- Upgrade of the basketball courts
- \$750,000 funds put into reserves to ensure the Shire has the money to take on big projects for important assets when they are needed
- The items that are marked with an asterisk (*) are reliant on funding support and will go ahead once this funding has been confirmed

Lowlights

The only negative in the budget that should be noted is:

- Funding risk for Olabud Doogethu from the Department of Corrective Services, this could result in a reduction of service levels

Looking forwards

As we work through the financial year and the new projects kick in, I hope the Shire will be a better place for everyone to live. Alongside the big obvious capital projects the cost of running the Shire has gone down every year for the last three years, resulting in no rate increase needed for the 2017 – 18 year. With the reduction in operating costs we will also deliver updated and upgraded asset management plans for the Shire, plotting an affordable way forward for the next ten years of all the key assets we all rely on. We will also deliver a new planning scheme for the whole of the Shire.

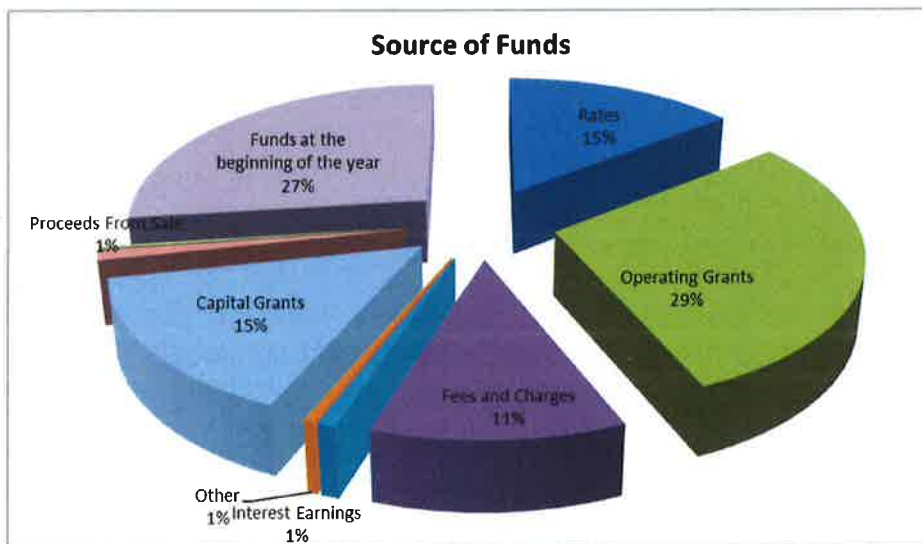
We will also continue pressing the Shire case for funding for the Tanami road with the new government; we are nearly there so hopefully one last push with help from our local MLA Josie Farrer will get us over the line with the new Labour administration in Perth.

Thanks

The Shire is happy to thank the many departments of the WA Government and the Federal Government for their financial support of the Shire. The long term future of Australia is in the North and you are now showing your support for the future.

Source of Funding

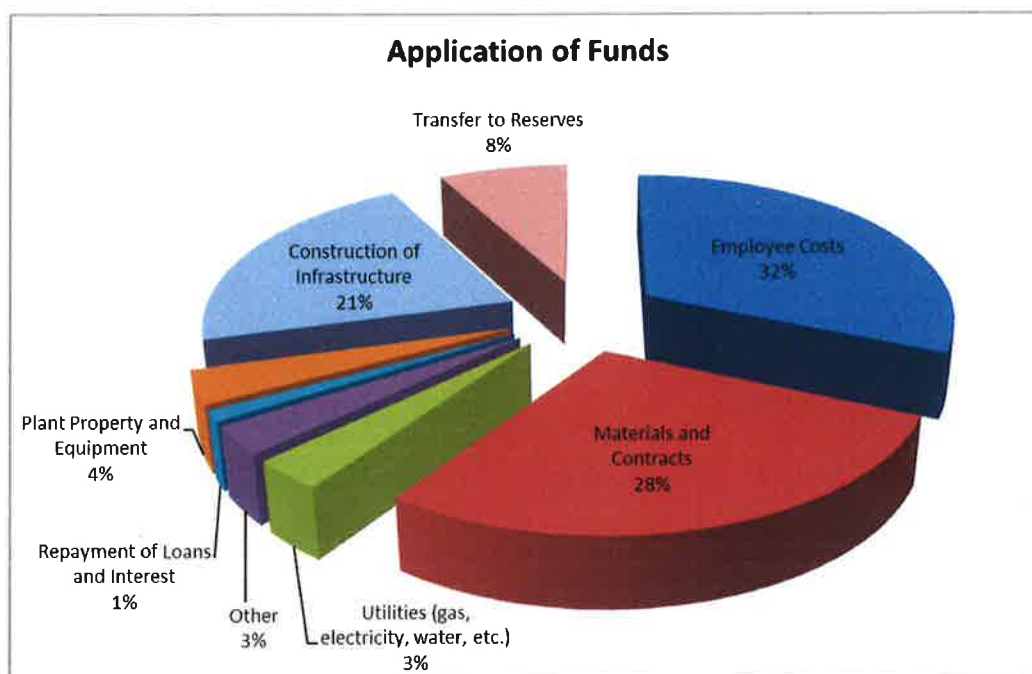
Total funding available in 2017-18 is \$14.8 million. The chart below provides a breakdown of this.



As can be seen from the chart, there is a very heavy reliance on Grant Funding, which makes up 59% of the funds. This is due to a very small ratepayer base that covers a huge area and the remoteness and distances within the Shire that makes roads very costly to maintain roads and service.

Application of Funds

The application of these funds is shown below.



Budgeted staff costs have reduced from the previous year, with staff numbers down in the Travel and Tourism Centre and the Town Crew.

Overall spend has increased from the previous year by 1%. Total application of funds for 2017-18 is \$14.8 million.

Reserves

Council reserve accounts are operated in accordance with the Local Government Act 1995, its related Financial Management regulations and Councils adopted policies.

The use of Reserves helps even out the costs of major capital projects over a number of years, rather than having to use loans or raising a significant amount in one year through rates. Over the last couple of years, Council has made use of these reserves, namely the Staff Housing Reserve to increase the stock of staff housing and the Airport Works reserve for runway lighting upgrades.

Most funding agreements require the Council to put in a portion (often 50%) of its own funds and having these reserves in place allows the Council to be able to access these opportunities when they arise.

The replacement of significant plant would be difficult to do without a reserve in place. To ensure sufficient funds for plant replacement, the amount to reserve target should be approximately the depreciation of that plant.

The 2017-18 budget includes funds to be transferred to various reserves that require funds to be put aside for future projects.

This is a solid budget, maintaining service level, keeping costs restrained and achieving a 0% rate increase.



Malcolm Edwards
Shire President



Rodger Kerr-Newell
CEO



Teresa Foster
CFO

20 July 2017

SHIRE OF HALLS CREEK
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	2,156,748	2,198,491	2,150,806
Operating grants, subsidies and contributions	15	4,327,983	8,658,523	6,810,751
Fees and charges	14	1,669,899	1,785,674	1,520,121
Service charges	11	3,900	3,928	3,750
Interest earnings	2(a)	125,000	176,406	170,000
Other revenue	2(a)	70,000	90,578	76,500
		<u>8,353,530</u>	<u>12,913,600</u>	<u>10,731,928</u>
Expenses				
Employee costs		(4,674,424)	(4,442,636)	(4,769,434)
Materials and contracts		(3,884,442)	(3,074,211)	(3,618,441)
Utility charges		(482,133)	(553,926)	(493,100)
Depreciation on non-current assets	2(a)	(3,959,770)	(5,931,969)	(5,653,911)
Interest expenses	2(a)	(116,948)	(69,969)	(79,130)
Insurance expenses		(288,734)	(302,031)	(288,732)
Other expenditure		(452,060)	(311,056)	(459,233)
		<u>(13,858,511)</u>	<u>(14,685,798)</u>	<u>(15,361,981)</u>
		(5,504,981)	(1,772,198)	(4,630,053)
Non-operating grants, subsidies and contributions	15	2,262,195	2,994,227	2,926,832
Profit on asset disposals	6	9,321	0	0
Loss on asset disposals	6	(11,745)	(44,199)	(45,240)
Loss on revaluation of non current assets		0	0	0
Net result		<u>(3,245,212)</u>	<u>1,177,829</u>	<u>(1,748,461)</u>
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
Total comprehensive income		<u><u>(3,245,212)</u></u>	<u><u>1,177,829</u></u>	<u><u>(1,748,461)</u></u>

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

SHIRE OF HALLS CREEK
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		0	0	0
General purpose funding		4,308,459	8,772,782	6,550,766
Law, order, public safety		11,500	6,082	10,700
Health		271,219	370,145	269,919
Education and welfare		1,226,796	1,268,135	1,239,319
Housing		180,286	176,926	180,286
Community amenities		509,000	501,073	423,875
Recreation and culture		316,068	355,780	333,300
Transport		218,992	334,476	510,888
Economic services		1,012,704	807,669	937,900
Other property and services		298,505	320,531	274,975
		<u>8,353,529</u>	<u>12,913,599</u>	<u>10,731,928</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(708,579)	(568,612)	(606,053)
General purpose funding		(329,407)	(182,895)	(336,708)
Law, order, public safety		(387,639)	(372,979)	(376,790)
Health		(526,134)	(544,516)	(506,347)
Education and welfare		(1,306,016)	(1,346,254)	(1,257,135)
Housing		(113,338)	0	(111,156)
Community amenities		(1,345,797)	(1,168,285)	(1,368,025)
Recreation and culture		(2,011,087)	(2,021,062)	(2,263,539)
Transport		(4,208,497)	(6,075,789)	(5,702,323)
Economic services		(1,781,282)	(1,570,818)	(1,722,931)
Other property and services		(1,023,787)	(764,619)	(1,031,844)
		<u>(13,741,563)</u>	<u>(14,615,829)</u>	<u>(15,282,851)</u>
Finance costs (refer notes 2 & 7)				
Housing		(66,948)	(69,969)	(79,130)
Transport		(50,000)	0	0
		<u>(116,948)</u>	<u>(69,969)</u>	<u>(79,130)</u>
		<u>(5,504,982)</u>	<u>(1,772,199)</u>	<u>(4,630,053)</u>
Non-operating grants, subsidies and contributions	15	2,262,195	2,994,227	2,926,832
Profit on disposal of assets	6	9,321	0	0
(Loss) on disposal of assets	6	(11,745)	(44,199)	(45,240)
Loss on revaluation of non current assets		0	0	0
		<u>2,259,771</u>	<u>2,950,028</u>	<u>2,881,592</u>
Net result		(3,245,212)	1,177,829	(1,748,461)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		<u>(3,245,212)</u>	<u>1,177,829</u>	<u>(1,748,461)</u>

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

**SHIRE OF HALLS CREEK
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		2,336,748	2,346,484	2,300,806
Operating grants, subsidies and contributions		4,427,983	8,957,845	7,160,751
Fees and charges		1,669,899	1,785,674	1,520,121
Service charges		3,900	3,928	3,750
Interest earnings		125,000	176,406	170,000
Goods and services tax		0	161,226	0
Other revenue		70,000	90,578	76,500
		<u>8,633,530</u>	<u>13,522,141</u>	<u>11,231,928</u>
Payments				
Employee costs		(4,674,424)	(4,510,266)	(4,769,434)
Materials and contracts		(3,761,996)	(3,619,320)	(3,055,155)
Utility charges		(482,133)	(553,926)	(493,100)
Interest expenses		(116,948)	(42,525)	(79,130)
Insurance expenses		(288,734)	(302,031)	(288,732)
Goods and services tax		0	0	0
Other expenditure		(452,060)	(311,056)	(459,233)
		<u>(9,776,295)</u>	<u>(9,339,124)</u>	<u>(9,144,784)</u>
Net cash provided by (used in) operating activities	3(b)	<u>(1,142,766)</u>	<u>4,183,016</u>	<u>2,087,144</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(535,850)	(1,155,354)	(1,286,653)
Payments for construction of infrastructure	5	(3,154,688)	(3,386,724)	(3,672,027)
Non-operating grants, subsidies and contributions used for the development of assets		2,262,195	2,994,227	2,926,832
Proceeds from sale of plant & equipment	6	157,200	58,854	63,760
Net cash provided by (used in) investing activities		<u>(1,271,143)</u>	<u>(1,488,997)</u>	<u>(1,968,088)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(53,426)	(50,034)	(69,895)
Advances to community groups		0		
Proceeds from self supporting loans		0	0	0
Proceeds from new borrowings	7	0	0	0
Net cash provided by (used in) financing activities		<u>(53,426)</u>	<u>(50,034)</u>	<u>(69,895)</u>
Net increase (decrease) in cash held		<u>(2,467,335)</u>	<u>2,643,985</u>	<u>49,161</u>
Cash at beginning of year		<u>8,037,601</u>	<u>5,393,612</u>	<u>5,392,233</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>5,570,265</u></u>	<u><u>8,037,601</u></u>	<u><u>5,441,395</u></u>

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

**SHIRE OF HALLS CREEK
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	4,001,228	1,711,871	1,743,287
		4,001,228	1,711,871	1,743,287
Revenue from operating activities (excluding rates)				
Governance		0	0	0
General purpose funding		2,151,711	6,574,291	4,399,960
Law, order, public safety		11,500	6,082	10,700
Health		271,219	370,145	269,919
Education and welfare		1,226,796	1,268,135	1,239,319
Housing		180,286	176,926	180,286
Community amenities		509,000	501,073	423,875
Recreation and culture		316,068	355,780	333,300
Transport		218,992	334,476	510,888
Economic services		1,012,704	807,669	937,900
Other property and services		307,826	320,531	274,975
		6,206,102	10,715,108	8,581,122
Expenditure from operating activities				
Governance		(708,579)	(568,612)	(606,053)
General purpose funding		(329,407)	(182,895)	(336,708)
Law, order, public safety		(387,639)	(372,979)	(376,790)
Health		(526,134)	(544,516)	(506,347)
Education and welfare		(1,306,016)	(1,346,254)	(1,257,135)
Housing		(180,286)	(69,969)	(190,286)
Community amenities		(1,345,797)	(1,168,285)	(1,368,025)
Recreation and culture		(2,011,087)	(2,021,062)	(2,263,539)
Transport		(4,258,497)	(6,075,789)	(5,702,323)
Economic services		(1,781,282)	(1,570,818)	(1,722,931)
Other property and services		(1,035,532)	(808,818)	(1,077,084)
		(13,870,256)	(14,729,998)	(15,407,221)
Operating activities excluded from budget				
(Profit) on asset disposals	6	(9,321)	0	0
Loss on disposal of assets	6	11,745	44,199	45,240
Depreciation on assets	2(a)	3,959,770	5,931,969	5,653,911
Movement in employee benefit provisions (non-current)			2,587	
Amount attributable to operating activities		299,268	3,675,736	616,339
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	2,262,195	2,994,227	2,926,832
Purchase land held for resale	5	0	0	
Purchase property, plant and equipment	5	(535,850)	(1,155,354)	(1,286,653)
Purchase and construction of infrastructure	5	(3,154,688)	(3,386,724)	(3,672,027)
Proceeds from disposal of assets	6	157,200	58,854	63,760
Amount attributable to investing activities		(1,271,143)	(1,488,997)	(1,968,088)
FINANCING ACTIVITIES				
Repayment of borrowings	7	(53,426)	(50,034)	(69,895)
Proceeds from new borrowings	7	0	0	0
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(1,174,446)	(786,420)	(965,179)
Transfers from cash backed reserves (restricted assets)	9	43,000	452,450	236,017
Amount attributable to financing activities		(1,184,872)	(384,004)	(799,057)
Budgeted deficiency before general rates		(2,156,748)	1,802,735	(2,150,806)
Estimated amount to be raised from general rates	8	2,156,748	2,198,491	2,150,806
Net current assets at end of financial year - surplus/(deficit)	4	0	4,001,228	(0)

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

**SHIRE OF HALLS CREEK
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 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 of Halls Creek 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 17 to the budget.

(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 HALLS CREEK
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 of Halls Creek 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 of Halls Creek contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Halls Creek 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 HALLS CREEK
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 Halls Creek 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 Halls Creek 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 of Halls Creek 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 HALLS CREEK
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 HALLS CREEK
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:

Property, Plant and Equipment

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years

Infrastructure

Subgrade	not depreciated
Basecourse Unsealed	10 years
Basecourse Sealed	40 years
Reseal	15 years
Asphalt	25 years
Sand Seal	5 years
Culverts	80 years
Stock Grids	80 years
Footpaths Concrete	40 years
Footpaths Slabs	30 Years
Footpaths Gravel	10 years
Floodways Unsealed	10 years
Floodways Sealed	30 Years
Floodways Concrete	80 years

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.

**SHIRE OF HALLS CREEK
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

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

Fair value is the price that the Shire of Halls Creek 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.

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 of Halls Creek 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 of Halls Creek are consistent with one or more of the following valuation approaches:

**SHIRE OF HALLS CREEK
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)

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 of Halls Creek 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.

(o) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire of Halls Creek becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Halls Creek 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.

**SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

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 of Halls Creek 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.

(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.

**SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

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 of Halls Creek 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.

(p) Impairment of assets

In accordance with Australian Accounting Standards the Shire of Halls Creek 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.

**SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets (continued)

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 of Halls Creek 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 of Halls Creek'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 of Halls Creek'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 of Halls Creek'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 or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire of Halls Creek's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Halls Creek 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 HALLS CREEK
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 of Halls Creek 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 of Halls Creek, 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.

Leased 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 are 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 of Halls Creek 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 of Halls Creek's share of net assets of the associate. In addition, the Shire of Halls Creek's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Halls Creek'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.

**SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

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

When the Shire of Halls Creek's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Halls Creek 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 of Halls Creek will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

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

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Halls Creek'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 of Halls Creek's operational cycle. In the case of liabilities where the Shire of Halls Creek 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 of Halls Creek's intentions to

SHIRE OF HALLS CREEK
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			
Net result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	25,000	25,956	45,000
Other services	9,000	9,460	
Depreciation by program			
Governance	25,000	16,204	500
General purpose funding	0	0	0
Law, order, public safety	5,500	5,140	4,310
Health	1,230	1,903	600
Education and welfare	79,000	67,155	0
Housing	320,040	314,027	450,000
Community amenities	43,000	44,987	80,000
Recreation and culture	444,000	437,826	486,501
Transport	2,515,000	4,513,904	4,250,000
Economic services	93,000	91,398	72,000
Other property and services	434,000	439,426	310,000
	<u>3,959,770</u>	<u>5,931,969</u>	<u>5,653,911</u>
Depreciation by asset class			
Land and buildings	833,928	897,940	893,911
Furniture and equipment	30,000	30,000	30,000
Plant and equipment	250,000	421,647	210,000
Work in progress			
Roads	2,635,842	4,372,382	4,150,000
Other			
Infrastructure Other	210,000	210,000	210,000
	<u>3,959,770</u>	<u>5,931,969</u>	<u>5,493,911</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	116,948	69,969	79,130
Other			
	<u>116,948</u>	<u>69,969</u>	<u>79,130</u>
(ii) Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	80,000	89,760	100,000
- Other funds	10,000	11,280	40,000
Other interest revenue (refer note 12)	35,000	75,366	30,000
	<u>125,000</u>	<u>176,406</u>	<u>170,000</u>
(iii) Other revenue			
Reimbursements and recoveries	70,000	90,578	76,500
Other			
	<u>70,000</u>	<u>90,578</u>	<u>76,500</u>

**SHIRE OF HALLS CREEK
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

The Vision for the Shire of Halls Creek is that the town and remote communities are economically diverse, caring and proactive with a strong sense of responsibility and pride.

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources

Activities:

Administration and operation of facilities and services to members of Council; Other costs relating to tasks of assisting elected members and ratepayers on matters which do not concern specific services

GENERAL PURPOSE FUNDING

Objective:

To provide adequate funding for the Shire's operation by maximising income from Rates, general purpose purpose government grants, interest and other sources of revenue.

Activities:

Raising of rates, collection of debts, general purpose funding and other funding activities.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer and environmentally conscious community.

Activities:

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Objective:

To provide an operational framework for good community health.

Activities:

Aboriginal Environmental Health Program - This scheme is part funded by the Health Department of WA, with the main aim being to ensure the delivery of environmental health services to Aboriginal communities, addressing specific needs and requirements of such communities.

Health Admin & Inspection - Expenditure related to the general administration and delivery of environmental services such as food inspections, issuing of licences such as stall-holder and hawker licences, and the general administration role as required by the Shire in accordance with the Health Act.

Pest Control and Analytical - Allocation to enable the Environmental Health Officer to undertake food sampling and other testing with relevant testing authorities in Perth. Allocation also for actions required for mosquito control.

EDUCATION AND WELFARE

Objective:

The Shire of Halls Creek Olabud Doogethu service is a collaborative partnership with the Department of Prime Minister and Cabinet that focuses on ensuring Indigenous Australians grow up and live their lives in a safe home and community, Department of Corrective Services and the Department of Child Protection and Family Support.

Activities:

Focuses on "breaking the cycle" for at-risk Aboriginal young people - ensuring they have a safe environment in which to make positive life choices.

HOUSING

Objective:

Provision of adequate housing for Shire staff

Activities:

Maintenance and operations of staff housing, capital repairs and maintenance, as well as new construction.

**SHIRE OF HALLS CREEK
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)

COMMUNITY AMENITIES

Objective:

Provide services required by the community.

Activities:

Refuse collection services and refuse site maintenance, administration of the Shire's Town Planning function, maintenance and management of the Shire's Cemetery, public conveniences and certain community development projects.

RECREATION AND CULTURE

Objective:

To establish and manage efficiently infrastructure and resources which will help the social development and well being of the community.

Activities:

Maintenance and operation of Civic Halls, Sports Courts, Oval, Aquatic & Recreation Centre, Library, Rebroadcasting services and the culture background of Halls Creek such as the Trackers Hut.

TRANSPORT

Objective:

To provide safe, effective transport services to the community.

Activities:

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets and the operation of the airport.

ECONOMIC SERVICES

Objective:

To help promote the Shire and improve its economic well being.

Activities:

Travel & Tourism & Area Promotion, Building Control, Post Office services and Economic Development.

OTHER PROPERTY & SERVICES

Activities:

Public Works Overheads - All costs associated with the employment of Works staff are assigned to this sub-program and are then re-allocated to the relevant programme during the course of the year through overheads recovery.

Plant Operation Costs - All costs associated with the operation of Council's plant fleet are assigned to this sub program, and throughout the year are reallocated to relevant work jobs on which the plant worked, to obtain accurate costs of that job. items of plant which determine actual costs. Costs include fuels, oils, repairs and depreciation.

Salaries & Wages - This sub Programme identifies the total salaries and wages costs expected for the year and these are also reallocated throughout all sub Programmes during the financial year to reflect true costs.

Integrated Planning - The framework ensures all of the Shire's strategic planning policies are aligned and conform with the requirements of the Local Government Act. The five strategies, which form the framework must be regularly reviewed and the outcomes monitored annually.

Misc./Unclassified - This sub programme records both income and expense for goods/services that cannot be allocated to a particular job or program.

Administration - All costs associated with the Shire's Administration, including staff, are assigned to this program. They are then re-allocated to the relevant programs to represent the administrative cost of that program/sub program.

Yarliyil - All costs associated with the running of the Arts Centre.

SHIRE OF HALLS CREEK
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	5,095	3,603,877	612,479
Cash - restricted	5,565,170	4,433,724	4,828,916
	<u>5,570,265</u>	<u>8,037,601</u>	<u>5,441,395</u>

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

Employees Leave Entitlement	669,897	556,988	559,316
Computer Upgrade Reserve	136,088	15,803	115,849
Office Redevelopment	794,302	731,618	828,394
Refuse Site Rehabilitation Reserve	40,727	20,360	50,285
Airport Works	485,253	476,653	478,836
Plant Replacement	2,307,641	1,636,017	1,908,506
Staff Housing	514,790	427,084	415,513
Re-broadcasting	63,596	62,469	61,084
Aquatic Reserve	365,203	280,148	280,184
Energy Developments	47,266	88,666	45,924
Yarliyl Surplus	140,407	137,918	85,025
	<u>5,565,170</u>	<u>4,433,724</u>	<u>4,828,916</u>

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

Net result	(3,245,212)	1,177,829	(1,748,461)
Depreciation	3,959,770	5,931,969	5,653,911
(Profit)/loss on sale of asset	2,424	44,199	45,240
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	280,000	608,541	500,000
(Increase)/decrease in inventories	50,000	(16,572)	60,000
Increase/(decrease) in payables	72,446	(571,307)	503,286
Increase/(decrease) in employee provisions	0	2,584	0
Grants/contributions for the development of assets	(2,262,195)	(2,994,227)	(2,926,832)
Net cash from operating activities	<u>(1,142,766)</u>	<u>4,183,016</u>	<u>2,087,144</u>

SHIRE OF HALLS CREEK
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	2,000,000	2,000,000	1,000,000
Bank overdraft at balance date			
Credit card limit	200,000	200,000	200,000
Credit card balance at balance date			
Total amount of credit unused	<u>2,200,000</u>	<u>2,200,000</u>	<u>1,200,000</u>
 Loan facilities			
Loan facilities in use at balance date	<u>1,010,963</u>	<u>1,064,389</u>	<u>1,216,592</u>
 Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

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

Composition of estimated net current assets

Current assets

Cash - unrestricted	3(a)	5,095	3,603,877
Cash - restricted reserves	3(a)	5,565,170	4,433,724
Receivables		380,127	660,127
Inventories		140,025	190,025
		<u>6,090,417</u>	<u>8,887,753</u>

Less: current liabilities

Trade and other payables		(525,247)	(452,801)
Short term borrowings		0	0
Long term borrowings		33,566	(19,860)
Provisions		(670,189)	(670,189)
		<u>(1,161,870)</u>	<u>(1,142,850)</u>

Unadjusted net current assets

4,928,547 **7,744,903**

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 - restricted reserves	3(a)	(5,565,170)	(4,433,724)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		0	0
Add: Current portion of borrowings		(33,566)	19,860
Add: Current liabilities not expected to be cleared at end of year		670,189	670,189
Adjusted net current assets - surplus/(deficit)		<u>0</u>	<u>4,001,228</u>

SHIRE OF HALLS CREEK
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	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 \$	2017/18 Budget total \$	2016/17 Actual total \$
<u>Property, Plant and Equipment</u>													
Land and buildings	0	0	0	0	0	0	75,000	369,850	0	60,000	0	504,850	198,658
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	31,000	31,000	0
Plant and equipment	0	0	0	0	0	0	0	0	0	0	0	0	956,696
Work in progress	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	75,000	369,850	0	60,000	31,000	535,850	1,155,354
<u>Infrastructure</u>													
Roads	0	0	0	0	0	0	0	0	2,218,928	0	0	2,218,928	2,925,374
Infrastructure Other	0	0	0	0	0	0	227,760	658,000	50,000	0	0	935,760	461,350
Work in progress	0	0	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	227,760	658,000	2,268,928	0	0	3,154,688	3,386,724
<u>Land Held for Resale</u>													
Land held for resale													0
Total acquisitions	0	0	0	0	0	0	302,760	1,027,850	2,268,928	60,000	31,000	3,690,538	4,542,078

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 programme
- other property, plant and equipment
- road replacement programme
- other parks and ovals

SHIRE OF HALLS CREEK
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 \$	2017/18 Budget Loss \$	2016/17 Actual Profit \$	2016/17 Actual Loss \$	2016/17 Budget Profit \$	2016/17 Budget Loss \$
Other property and services	159,624	157,200	9,321	(11,745)	0	(44,199)	0	(45,240)
	159,624	157,200	9,321	(11,745)	0	(44,199)	0	(45,240)
<u>By Class</u>	Net book value \$	Sale proceeds \$	2017/18 Budget Profit \$	2017/18 Budget Loss \$	2016/17 Actual Profit \$	2016/17 Actual Loss \$	2016/17 Budget Profit \$	2016/17 Budget Loss \$
Land and buildings								
Furniture and equipment								
Plant and equipment	159,624	157,200	9,321	(11,745)	0	(44,199)	0	(45,240)
	159,624	157,200	9,321	(11,745)	0	(44,199)	0	(45,240)

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

- Staff housing programme
- plant replacement programme

SHIRE OF HALLS CREEK
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
			\$	\$	\$	\$	\$	\$
Housing								
Loan 23 Staff Housing	308,593	0	32,906	30,813	275,688	308,593	18,690	13,749
Loan 25 Staff Housing	755,796	0	20,521	19,221	735,275	755,796	48,257	56,220
Transport								
Overdraft for flood damage	0						50,000	
	1,064,389	0	53,426	50,034	1,010,963	1,064,389	116,948	69,969
<u>Self Supporting Loans</u>								
Housing								
	0	0	0	0	0	0	0	0
	1,064,389	0	53,426	50,034	1,010,963	1,064,389	116,948	69,969

All borrowing repayments will be financed by general purpose revenue.

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

7. INFORMATION ON BORROWINGS (Continued)

(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 \$
					0	0	0	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

(d) Overdraft

The Shire has not utilised an overdraft facility during the financial year. The overdraft facility was increased from \$1 million to \$2 million with the Commonwealth Bank in May 2017. This increase is only up to December 2017 and will then return to \$1 million. It is anticipated that this facility may be utilised during 2017/18, to cover the lag between spend of flood damage repairs and reimbursement from Western Australia natural disaster relief and recovery arrangements (WANDRRA).

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

8. RATING INFORMATION

LGA S6.2(4)(b)
FM Reg 23(a)

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 - Town	0.08093	298	12,155,270	983,726	0	0	983,726	979,053
GRV - Town vacant	0.13648	3	75,850	10,352	0	0	10,352	16,880
UV - Rural/Pastoral	0.04561	26	8,025,696	366,052	0	0	366,052	392,488
UV - Mining	0.38699	32	1,508,928	583,940	0	0	583,940	583,740
UV - Prospecting/Exploration	0.23205	79	568,188	131,848	0	0	131,848	142,720
Sub-Totals		438	22,333,932	2,075,918	0	0	2,075,918	2,114,881
Minimum payment	\$							
GRV - Town	840	4	14,729	3,360	0	0	3,360	9,880
GRV - Town vacant	1580	15	24,050	23,700	0	0	23,700	22,120
UV - Rural/Pastoral	790	19	14,899	15,010	0	0	15,010	15,010
UV - Mining	790	6	5,609	4,740	0	0	4,740	4,740
UV - Prospecting/Exploration	540	63	94,074	34,020	0	0	34,020	31,860
Sub-Totals		107	153,361	80,830	0	0	80,830	83,610
Sub-Totals		545	22,487,293	2,156,748	0	0	2,156,748	2,198,491
Discounts/concessions (Refer note 13)							0	0
Total amount raised from general rates							2,156,748	2,198,491
Specified area rates (Refer note 10)							0	0
Total rates							2,156,748	2,198,491

SHIRE OF HALLS CREEK
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 Halls Creek is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Halls Creek.

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.

Objectives and reasons for differential rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV - Town	Properties within the town site boundaries other than vacant land	This rate is to contribute to services desired by the community	This is considered to be the base rate
GRV - Town vacant	Properties within the town site boundaries that are vacant	The objective is to discourage the purchasing of vacant land for purely speculative purposes that does not lead to development	The higher rate is to encourage growth and development in Halls Creek. Encouraging the development of vacant land is important given the shortage of suitable housing
UV - Rural/Pastoral	Properties outside the town site boundaries other than mining, prospecting or exploration	This rate is to contribute to services desired by the community	This is considered to be the base rate
UV - Mining	Properties with a land use associated with mining/petroleum leases/tenements other than exploration/prospecting	The objective is to raise additional revenue to contribute towards higher costs associated with mining activity	The higher rate for the mining sector takes into account the potential impact and cost that mining activities have on the Shire's road network, specifically in relation to heavy traffic. Mining also has an increased demand on health and environmental inspections and monitoring.
UV - Prospecting/E	Properties with a land use associated with exploration/prospecting leases/tenements	This category is rated lower than mining due to the lower activity and cost impact incurred	This category is rated higher than UV pastoral to take into account the difference in the valuations of the sectors and the high rates administration costs associated with this sector

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

8(a). RATING INFORMATION

Differential minimum payment

Description	Characteristics	Objects	Reasons
GRV - Town	Properties within the town site boundaries other than vacant land	This rate is considered the minimum contribution for basic services and infrastructure	This is considered to be the base rate
GRV - Town vacant	Properties within the town site boundaries that are vacant	The objective is to discourage the purchasing of vacant land for purely speculative purposes that does not lead to development	The higher rate is to encourage growth and development in Halls Creek. Encouraging the development of vacant land is important given the shortage of suitable housing

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

9. CASH BACKED RESERVES

	2017/18	2017/18	2017/18	2017/18	2016/17	2016/17	2016/17	2016/17	2016/17	2016/17	2016/17	2016/17
	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Budget	Budget	Budget	Budget
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Transfer	Transfer	Transfer	Closing
	balance	to	(from)	balance	balance	to	(from)	balance	to	(from)	balance	balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employees Leave Entitlement	556,988	112,909	0	669,897	448,379	108,609	0	556,988	110,937	0	448,379	559,316
Computer Upgrade Reserve	15,803	120,285	0	136,088	15,472	331	0	15,803	100,377	0	15,472	115,849
Office Redevelopment	731,618	62,684	0	794,302	617,751	113,867	0	731,618	315,643	(105,000)	617,751	828,394
Refuse Site Rehabilitation Reser	20,360	20,367	0	40,727	10,081	10,279	0	20,360	40,204	0	10,081	50,285
Airport Works	476,653	8,600	0	485,253	551,830	11,273	(86,450)	476,653	13,456	(86,450)	551,830	478,836
Plant Replacement	1,636,017	671,624	0	2,307,641	1,677,952	324,065	(366,000)	1,636,017	230,554	0	1,677,952	1,908,506
Staff Housing	427,084	87,706	0	514,790	356,810	70,274	0	427,084	58,703	0	356,810	415,513
Re-broadcasting	62,469	1,127	0	63,596	61,159	1,310	0	62,469	1,492	(1,567)	61,159	61,084
Aquatic Reserve	280,148	85,055	0	365,203	273,513	6,635	0	280,148	6,671	0	273,513	280,184
Energy Developments	88,666	1,600	(43,000)	47,266	86,807	1,859	0	88,666	2,117	(43,000)	86,807	45,924
Yarliyil Surplus	137,918	2,489	0	140,407	0	137,918	0	137,918	85,025	0	0	85,025
	4,433,724	1,174,446	(43,000)	5,565,170	4,099,754	786,420	(452,450)	4,433,724	965,179	(236,017)	4,099,754	4,828,916

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

9. CASH BACKED RESERVES (Continued)

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
Employees Leave Entitlement	Ongoing	To be used to fund long service leave and/or other significant payments that may be required upon termination of an employee.
Computer Upgrade Reserve	Ongoing	To be used to fund the upgrade and/or replacement of the Shire's electronic and network operating system or any of the administrative or financial management computer operating programs.
Office Redevelopment	Ongoing	To be used for the extension/major re-development of the Administration office building and associated buildings.
Refuse Site Rehabilitation Reser	Ongoing	Funds to be set aside for the rehabilitation of the refuse site upon closure.
Airport Works	Ongoing	To be used to fund major operational or major capital works required at the Shire of Halls Creek Airport.
Plant Replacement	Ongoing	To be used for the purchase or major capital upgrade of plant items.
Staff Housing	Ongoing	To be used to fund the construction, renovation, development or purchase of residential housing and land utilised by the Shire of Halls Creek for the provision of staff housing.
Re-broadcasting	Ongoing	To be used to fund the upgrade, new purchase or replacement of re-broadcasting equipment, for both television and radio, as per the Shire's re-broadcasting commitments.
Aquatic Reserve	Ongoing	To be used to fund any major repairs, upgrade, replacement or capital requirements for the Shire of Halls Creek Aquatic and Recreation Centre.
Energy Developments	2017/18	To distribute monies to members or organisations in the Shire of Halls Creek (other than the Shire itself) to be used solely for not-for-profit projects or activities that benefit the Shire of Halls Creek's community and in accordance with MOU between Shire of Halls Creek and EDL NGD (WA) PTY LTD.
Yarliyi Surplus	Ongoing	To be used for Yarliyi expenditure requirements.

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

10. SPECIFIED AREA RATE

The Shire of Halls Creek does not charge any Specified Area Rates.

11. SERVICE CHARGES

	Amount of charge \$	2017/18 Budgeted revenue \$	Budget Amount to be applied to costs \$	Budget Amount to be set aside to reserve \$	Reserve Amount to be applied to costs \$	2016/17 Actual revenue \$
Service charge Television & Reboradcasting Services	10	3,900	5,562	0	1,662	3,928
		3,900	5,562	0	1,662	3,928

Nature of the Service Charge	Objects of the charge	Reasons for the charge	Area/Properties charge to be imposed on
Television & Reboradcasting Services	To maintain the provision of television rebroadcasting services.	The proceed of the service charge are applied in full to offset the cost of callout to the facility.	Owners and occupiers within a designated area surrounding the location of the broadcasting area.

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

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
Single full payment	31/08/2017	0	0.00%	11.00%
Option two				
First instalment	31/08/2017	0	0.00%	11.00%
Second instalment	30/10/2017	20	5.50%	11.00%
Third instalment	7/02/2018	20	5.50%	11.00%
Fourth instalment	13/04/2018	20	5.50%	11.00%
			2017/18 Budget revenue \$	2016/17 Actual \$
Instalment plan admin charge revenue			3,000	2,160
Instalment plan interest earned			5,000	4,771
Unpaid rates interest earned			30,000	70,594
			<u>38,000</u>	<u>77,526</u>

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rates discounts

Shire of Halls Creek does not offer any discount on rates.

Waivers or concessions

Shire of Halls Creek has not budgeted for any waivers or concessions.

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

	2017/18	2016/17
	Budget	Actual
	\$	\$
14. FEES & CHARGES REVENUE		
Governance	0	0
General purpose funding	23,500	2,068
Law, order, public safety	11,200	1,885
Health	14,550	21,010
Education and welfare	0	0
Housing	180,286	176,126
Community amenities	509,000	500,719
Recreation and culture	233,550	275,142
Transport	40,104	155,598
Economic services	586,204	543,284
Other property and services	71,505	109,841
	<u>1,669,899</u>	<u>1,785,674</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		
Governance	0	0
General purpose funding	1,996,211	6,409,000
Law, order, public safety	300	4,106
Health	256,669	349,135
Education and welfare	1,226,796	1,266,573
Housing	0	800
Community amenities	0	172
Recreation and culture	60,618	58,417
Transport	178,888	178,878
Economic services	426,500	234,601
Other property and services	182,000	156,841
	<u>4,327,983</u>	<u>8,658,523</u>
Non-operating grants, subsidies and contributions		
Governance	0	0
General purpose funding	0	0
Law, order, public safety	0	100,251
Health	0	0
Education and welfare	0	0
Housing	0	0
Community amenities	124,817	0
Recreation and culture	150,450	394,182
Transport	1,986,928	2,460,794
Economic services	0	39,000
Other property and services	0	0
	<u>2,262,195</u>	<u>2,994,227</u>

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

	2017/18 Budget \$	2016/17 Actual \$
16. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the President.		
Meeting fees	62,006	60,184
Mayor/President's allowance	8,858	8,638
Deputy Mayor/President's allowance	2,215	2,150
Travelling expenses	350	350
Telecommunications allowance	23,980	23,239
	<u>97,409</u>	<u>94,561</u>

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 \$
Staff Housing Bonds	2,202	8,000	(8,000)	2,202
Facility Bond Hire	8,855	20,000	(20,000)	8,855
BCITF	13,657	10,000	(10,000)	13,657
Unclaimed Monies	38,984	0	0	38,984
Little Athletics	2,166	0	0	2,166
History Project	5,499	0	0	5,499
Election Nominations	0	0	0	0
Tourism Operators	38,569	220,000	(220,000)	38,569
Library Memberships	4,310	100	(100)	4,310
DPI Vehicle Licencing	2,038	220,000	(220,000)	2,038
Telecentre Income	49,601	0	0	49,601
COAG & Other Govnts Funds	174,369	0	0	174,369
Yarliyil Art Gallery	2,429	75,000	(85,000)	(7,571)
Refuse kerb deposits	2,000	5,000	(8,000)	(1,000)
General Donations	235	0	0	235
Retention Funds	43,532	0	(165,083)	(121,551)
	<u>388,446</u>	<u>558,100</u>	<u>(736,183)</u>	<u>210,363</u>

**SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

18. MAJOR LAND TRANSACTIONS

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

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

20. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2017/18.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18

DESCRIPTION	17/18 Charge (inc GST)	GST
GENERAL PURPOSE FUNDING - PROGRAM 3		
RATES		
Installment Charges		
Instalment Charge - per instalment (excluding first instalment)	\$20.00	Exempt/Nil
Interest on installment plan	5.5% pa	Exempt/Nil
Penalty Interest		
Penalty Interest on unpaid rates - calculated daily	11% pa	Exempt/Nil
Rating Charges		
Account Enquiry - Rating information only	\$104.50	\$9.50
Account Enquiry - Orders and Requisitions*	\$319.00	\$29.00
Debt Recovery Costs - Includes Sundry Debtors	At Cost	
Caveat Lodgement Fee	At Cost	
Caveat Withdrawal Fee	At Cost	
Additional information requested will be charged at a rate per hour	\$75.00	Exempt/Nil
<i>*Note: Full Orders and Requisitions include a statement of rates and charges plus information as requested including permitted use and zoning information and any works or health orders (limited to information readily available for the Shire)</i>		
Freedom of Information Request		
Application Fee	\$30.00	Exempt/Nil
Other fees as per schedule 1 of the Freedom of Information Act 1993		
ADMINISTRATION - PROGRAM 14		
PHOTOCOPYING, PRINTING, FINISHING, FAXING AND SCANNING		
Library Member Discount - on presentation of a valid Halls Creek Library Card	50% off the below rates	
Seniors Discount - on presentation of a valid seniors card	50% off the below rates	
Pensioner Discount - on presentation of a pension concession card issued by Centrelink	50% off the below rates	
Student Discount (general usage) - on presentation of a valid student card	50% off the below rates	
A4 - One Side (B&W)	\$0.40	\$0.04
A4 - Two Sides (B&W)	\$0.60	\$0.05
A4 - One Side (colour)	\$0.70	\$0.06
A4 - Two Sides (colour)	\$0.90	\$0.08
A3 pages at double the above rates		
Faxes Received - per page	\$1.20	\$0.11
Faxes Sending		
<u>Australia</u>		
1st page	\$2.50	\$0.23
per page there after	\$1.20	\$0.11
<u>International</u>		
1st page	\$6.20	\$0.56
per page there after	\$2.50	\$0.23
Scanning (egg to email, usb drive)		
A4 Page - single sided - per page	\$1.20	\$0.11
A3 Page - single sided - per page	\$2.40	\$0.22
Laminating		
Laminating - A4	\$2.40	\$0.22
Laminating - A3	\$3.80	\$0.35
Spiral binding - Per Item		
Up to 25 pages	\$3.80	\$0.35
26-50 pages	\$6.20	\$0.56
51-75 pages	\$8.60	\$0.78
76-100 pages	\$12.20	\$1.11
101-125 pages	\$16.00	\$1.45
126-150 pages	\$18.50	\$1.68
151-200 pages	\$24.50	\$2.23
AGENDA / MINUTES & ANNUAL REPORT		
Agenda - Hard Copy - per page	Charged per page at applicable copy rate	
Minutes - Hard Copy - per page	Charged per page at applicable copy rate	
Annual Report	Charged per page at applicable copy rate	
Other Publications - as allowed by Local Government Act 1995	Charged per page at applicable copy rate	
Note: Agendas, Minutes, Annual Reports, Budgets and other information as prescribed in the Local Government Act are available to inspect at the Shire offices free of charge or for viewing on the Shire's website. Relevant charges are incurred when hard-copy is required.		

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
LAW, ORDER AND PUBLIC SAFETY - PROGRAM 5		
DOG REGISTRATION		
Sterilised Dog - 1 Year	\$20.00	Exempt/Nil
Sterilised Dog - 3 Years	\$42.50	Exempt/Nil
Sterilised Dog - Lifetime	\$100.00	Exempt/Nil
Unsterilised Dog - 1 Year	\$50.00	Exempt/Nil
Unsterilised Dog - 3 Years	\$120.00	Exempt/Nil
Unsterilised Dog - Lifetime	\$250.00	Exempt/Nil
Dangerous Dog - 1 Year	\$50.00	Exempt/Nil
Eligible pensioners receive 50% concession of above fees. Working dogs receive a 50% concessions on above fees.		
The Registration year commences 01 November each year. Registrations made after 01 May each year are to pay a pro-rata		
Proof of dog sterilisation and/or pensioner concession must be presented at time of registration to claim concession.		
Purchase of dog leash (per leash)	\$1.20	\$0.11
DOG CONTROL FEES		
These are the fines the Shire will impose on dog owners as per the Dog Act 1976		
INFRINGEMENT FINES (as declared by the Dog Regulations 2013 and subsidiary legislation):		
Unregistered dog	\$200.00	Exempt/Nil
Unregistered dangerous dog	\$400.00	Exempt/Nil
Registration tag, certificate offences	\$200.00	Exempt/Nil
Registration tag, certificate offences - dangerous dog	\$400.00	Exempt/Nil
Failure to ensure dog microchipped	\$200.00	Exempt/Nil
Failure to ensure dangerous dog microchipped	\$400.00	Exempt/Nil
Failure to notify local government of microchip details	\$200.00	Exempt/Nil
Removing, interfering with dogs microchip	\$200.00	Exempt/Nil
Transfer of ownership of unmicrochipped dog	\$200.00	Exempt/Nil
Keeping more than the prescribed number of dogs	\$200.00	Exempt/Nil
Keeping more than the prescribed number of dangerous dogs	\$400.00	Exempt/Nil
Dog not wearing collar with attached registration tag	\$200.00	Exempt/Nil
dog not held or tethered in certain public places	\$200.00	Exempt/Nil
Dog attack or chase causing physical injury	\$400.00	Exempt/Nil
Dog attack or chase causing no physical injury	\$200.00	Exempt/Nil
Dog attack or chase causing no physical injury - dangerous dog	\$400.00	Exempt/Nil
Dangerous dog not wearing prescribed collar with prescribed information	\$400.00	Exempt/Nil
Not complying with dangerous dog enclosure requirements	\$400.00	Exempt/Nil
Warning signs about dangerous dogs not displayed	\$400.00	Exempt/Nil
Dangerous dog not held or tethered	\$400.00	Exempt/Nil
Dangerous dog not controlled by capable person	\$400.00	Exempt/Nil
Dangerous dog (restricted breed) not sterilised	\$400.00	Exempt/Nil
Failure to notify local government of a dangerous dog event	\$400.00	Exempt/Nil
Failure to notify local government of a dangerous dog kept in its district	\$400.00	Exempt/Nil
Failure to provide a notice to new owner about a dangerous dog	\$400.00	Exempt/Nil
Failure to notify local government of dangerous dog new district or death	\$400.00	Exempt/Nil
Failure to comply with a nuisance dog order	\$200.00	Exempt/Nil
Failure to comply with a nuisance dog order - dangerous dog	\$400.00	Exempt/Nil
Failure to produce document when required	\$200.00	Exempt/Nil
Failure to produce document when required - dangerous dog	\$400.00	Exempt/Nil
Failure to give name, date of birth or address on demand	\$200.00	Exempt/Nil
Failure to give name, date of birth or address on demand-dangerous dog	\$400.00	Exempt/Nil
Cat Regulations 2012 - Schedule 3 - Fees		
Application for grant or renewal of the registration of a cat for one year	\$20.00	Exempt/Nil
Fee for application for grant or renewal of the registration of a cat for 3 years	\$42.50	Exempt/Nil
Fee for application for grant or renewal of the registration of a cat for life	\$100.00	Exempt/Nil
(If owner is a pensioner, fee payable is 50% of the fee that would otherwise be payable)		
Schedule 2 - Modified Penalties		
Unregistered Cat	\$200.00	Exempt/Nil
Failure to ensure cat is wearing its registration tag in public	\$200.00	Exempt/Nil
Failure to ensure cat is micro-chipped	\$200.00	Exempt/Nil
Removing or interfering with cat microchip	\$200.00	Exempt/Nil
Failure to ensure cat is sterilised	\$200.00	Exempt/Nil
Identifying a cat as sterilised that is not	\$200.00	Exempt/Nil
Transfer of a cat that is not microchipped (and is not exempt)	\$200.00	Exempt/Nil
Transfer of a cat that is not sterilised (and is not exempt)	\$200.00	Exempt/Nil
Breeding cats, not being an approved cat breeder	\$200.00	Exempt/Nil
Cats not to be offered as prizes	\$200.00	Exempt/Nil
Refusal by alleged offender to give information on request	\$200.00	Exempt/Nil
Failure to notify LG or microchip company of new owner	\$200.00	Exempt/Nil
Failure to notify LG or microchip company of a change of details	\$200.00	Exempt/Nil
DOG IMPOUND FEES		
First 24 hours	\$50.00	Exempt/Nil
Subsequent 24 hours or part thereof	\$25.00	Exempt/Nil
Tranquilliser fees	\$50.00	Exempt/Nil
CAT IMPOUND FEES		
First 24 hours	\$50.00	Exempt/Nil
Subsequent 24 hours or part thereof	\$30.00	Exempt/Nil

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
LIVESTOCK - OFFENCE PENALTIES		
Per head per offence	\$200.00	Exempt/Nil
LIVESTOCK IMPOUNDMENT FEES		
Initial Impoundment Fees		
Between 6am and 6pm		
Entire horses, mules, asses, camels, bulls or pigs - per head	\$70.00	Exempt/Nil
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs - per head	\$70.00	Exempt/Nil
Rams, wethers, ewes, lambs, goats - per head	\$30.00	Exempt/Nil
Between 6pm and 6am		
Entire horses, mules, asses, camels, bulls or pigs - per head	\$120.00	Exempt/Nil
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs - per head	\$120.00	Exempt/Nil
Rams, wethers, ewes, lambs, goats - per head	\$60.00	Exempt/Nil
No charges apply in respect of suckling animal under age of 6 months running with its mother		
Subsequent 24 hours or part thereof		
Entire horses, mules, asses, camels, bulls or pigs - per head	\$15.00	Exempt/Nil
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs - per head	\$15.00	Exempt/Nil
Rams, wethers, ewes, lambs, goats - per head	\$6.00	Exempt/Nil
No charges apply in respect of suckling animal under age of 6 months running with its mother		
Daily Sustenance Charge for Impounded stock		
Entire horses, mules, asses, camels, bulls or pigs - per head	\$20.00	Exempt/Nil
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs - per head	\$15.00	Exempt/Nil
Rams, wethers, ewes, lambs, goats - per head	\$15.00	Exempt/Nil
No charges apply in respect of suckling animal under age of 6 months running with its mother		
VEHICLE IMPOUNDMENT FEES		
Removal of vehicle from location/property - per vehicle	\$200.00	Exempt/Nil
Impounded vehicle per day	\$20.00	Exempt/Nil
BUSH FIRES ACT 1954 - OFFENCES AND PENALTIES		
All Fines and Penalties are statutory charges prescribed by legislation - Bushfire Act 1954 - and the Shire of Halls Creek will therefore impose accordingly. Key fees and penalties include:		
Setting fire to bush during prohibited burning times. Section 17(12)	\$250.00	Exempt/Nil
Offences relating to burning of bush. Section 18	\$250.00	Exempt/Nil
Failure to prepare a fire break in accordance with section 22(3)(b) before setting fire to bush on land adjoining exempt land. Section 22(3)(b)	\$250.00	Exempt/Nil
Failure to produce permit to burn. Section 24B(3)(a)	\$100.00	Exempt/Nil
Burning garden refuse when fire danger is extreme or very high. Section 24D	\$250.00	Exempt/Nil
Burning garden refuse at rubbish tip contrary to notice. Section 24E	\$1,000.00	Exempt/Nil
Burning garden refuse during limited burning times. Section 24F	\$250.00	Exempt/Nil
Burning garden refuse contrary to Ministerial or local government prohibition or restriction. Section 24G	\$250.00	Exempt/Nil
Offences relating to lighting of fires in the open air. Section 25	\$250.00	Exempt/Nil
Failure to observe & carry out the conditions of the exemptions from section 25. Section 25A(4)	\$250.00	Exempt/Nil
Lighting a fire contrary to a notice issued under section 25A(5) by a local government. Section 25A(7)	\$250.00	Exempt/Nil
Failure of occupier of land to extinguish a bush fire burning on that land. Section 28(1)	\$250.00	Exempt/Nil
Offences relating to the disposal of cigarettes, cigars and matches. Section 30	\$100.00	Exempt/Nil
Failure of owner or occupier of land to comply with a notice requiring him to take action to plough or clear firebreaks or take other action to prevent the outbreak or spread of bush fires. Section 33(3)	\$250.00	Exempt/Nil
Lighting fire contrary to section 46 or failing to carry out directions of bush fire control, local govt or forest officer. Section 46(2)	\$250.00	Exempt/Nil
Refusal to state name and abode or stating a false name and abode. Section 56(3)	\$100.00	Exempt/Nil
Obstruction. Section 57	\$250.00	Exempt/Nil
Bush Fires Regulations 1954		
Offences related to operation of welding and cutting apparatus. Regulation 39C	\$250.00	Exempt/Nil
Offences relating to the use of fireworks. Regulation 39E(2)	\$250.00	Exempt/Nil

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
HEALTH - PROGRAM 7		
TRADERS LICENCE/FEE (inc stall holders, food vendors, hawkers etc.)		
Annual Traders Licence Fee	\$400.00	Exempt/Nil
Per Day Traders Licence Fee	\$35.00	Exempt/Nil
Per Day Stall Holders License Fee	\$35.00	Exempt/Nil
Annual Food Handlers Certification (on line course)	free of charge	
Event Permit	\$70.00	Exempt/Nil
Annual Registration Fee inc Inspection Fee for registered food premises		
High Risk	\$450.00	Exempt/Nil
Medium Risk	\$350.00	Exempt/Nil
Low Risk	\$200.00	Exempt/Nil
Reinspection fee	\$120.00	Exempt/Nil
Transfer of registered food premises licence on sale/transfer of business - Per transfer	\$120.00	Exempt/Nil
CARAVAN PARKS AND CAMPING GROUNDS ACT AND REGULATIONS		
All Fines and Penalties are statutory charges prescribed by legislation -Caravan Parks and Camping Grounds Regulations 1998 - and the Shire of Halls Creek will therefore impose accordingly. Key fees, charges and penalties include:		
Annual Caravan Parks Registration	\$200.00	Exempt/Nil
Transfer of ownership licence (Caravan Park and Camping Grounds)	\$100.00	Exempt/Nil
CARAVAN PARKS AND CAMPING GROUNDS-Offences and Penalties		
Camping in an undesignated area (Section 10)	\$200.00	Exempt/Nil
Failing to ensure that sites allocated are used in accordance with licence (Section 21(7))	\$200.00	Exempt/Nil
Occupying park home in area not licenced as a Caravan Park/Camping Ground Reg 9	\$200.00	Exempt/Nil
Camping in an inappropriate area inside a caravan park/camping ground Reg 10	\$200.00	Exempt/Nil
More than 1 caravan on a lot without approval Reg 12	\$200.00	Exempt/Nil
Failing to maintain caravan in a healthy and safe condition in a caravan park Reg 14	\$100.00	Exempt/Nil
Failing to have wheels attached to a caravan, park home or component thereof Reg 15	\$100.00	Exempt/Nil
Having caravans attached to each other Reg 16(a) Schedule 5 Clause 1 and 4(2)	\$100.00	Exempt/Nil
Attaching an annexe to more than one caravan or to anything other than a caravan Reg 16b Schedule 6 clause 1	\$100.00	Exempt/Nil
Permitting more than one caravan on a site Reg 17 Schedule 7 clause 1	\$100.00	Exempt/Nil
Maintaining a solid fuel appliance on a caravan Reg 17 Schedule 7 clause 52	\$100.00	Exempt/Nil
Failing to comply with the duties of a licence holder Reg 19(1) (k)-Ensure that each caravan, park home or component thereof has wheels attached	\$100.00	Exempt/Nil
Owner of a dog or animal failing to have it on a leash under the control of a person; or enclosed in a caravan, or a fenced or enclosed area of a site sufficient to contain the dog Reg 25 (2)	\$100.00	Exempt/Nil
A person is not to drive a vehicle in a facility at a speed exceeding 8 kilometres per hour. Reg 26	\$100.00	Exempt/Nil
Bringing a park home on to a facility only with the prior written approval of the licence holder of the facility Reg 30(1) (b)	\$200.00	Exempt/Nil
LODGING HOUSES/CONSTRUCTION CAMPS/TRANSIENT WORKERS ACCOMODATION		
Annual Lodging house registration inc inspection (inc construction camp/transient workers accommodation)	\$1,000.00	Exempt/Nil
Transfer of ownership licence Lodging house (inc Construction camp/Transient workers accommodation)	\$100.00	Exempt/Nil
Inspection fee(e.g. requested by settling agents)	\$1,000.00	Exempt/Nil
Public building inspection and approval	\$100.00	Exempt/Nil
SEPTIC TANKS/ALTERNATIVE WASTE WATER TREATMENT SYSTEMS		
Statutory charges are set by Health (Treatment of Sewage and Disposal of Waster Effluent and Liquid Waste) Regulations 1974 and the Shire of Halls Creek will therefore impose accordingly.		
Local Government Application fee for approval of apparatus (per application, statutory charge)	\$118.00	Exempt/Nil
Fee for Grant of Permit to use apparatus under Reg 10(2)) - per permit - statutory charge	\$118.00	Exempt/Nil
Report fee (re 4A) -with a local government report (statutory)	\$38.50	Exempt/Nil
Report fee (re 4A) -without a local government report (statutory)	\$100.00	Exempt/Nil
Other fees apply if greater than one system on one lot or if the premises produce more than 540 litres of sewerage per day (i.e. \$35 fee to HDWA)		
Swimming pool inspection fee (per annum - included in rates) Reg 53	\$57.45	Exempt/Nil
WATER SAMPLING/ANALYSIS FEES		
Water sampling - available on request - per sample	\$135.00	\$12.27
MGB COLLECTION CHARGES - 240L MGG		
Domestic collection - 2 collections per week - PER ANNUM PER BIN	\$565.00	Nil
Non-domestic collection - per 240L bin per pick-up	\$6.30	\$0.57
REFUSE BINS PURCHASES		
240 litre refuse bin (per bin)	\$150.00	\$13.64
240 litre refuse bin - Lid	\$30.00	\$2.73
240 litre refuse bin - Lid pins	\$2.50	\$0.23
240 litre refuse bin - Wheels	\$15.00	\$1.36
240 litre refuse bin - Axel	\$15.00	\$1.36

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
STAFF HOUSING - PROGRAM 9		
Rental per property per week for Shire of Halls Creek Staff Only		GST Not applicable
17 Bridge St (4 Brm) (Lot 175)	\$156.00	
7 Bridge St (4Brm) (Lot 190)	\$156.00	
1 John Flynn St (4 Brm) (Lot 190)	\$156.00	
16A Kinivan St (3 Brm) (Lot 172)	\$145.60	
16B Kinivan St (2 Brm) (Lot 172)	\$135.20	
16C Kinivan St (2 Brm) (Lot 172)	\$135.20	
8 Darcy St (3 Brm) (Lot 162)	\$145.60	
34A Roberta Ave (3 Brm) (Lot120)	\$145.60	
34B Roberta Ave (4 Brm) (Lot120)	\$156.00	
38A Roberta Ave (4 Brm) (Lot 122)	\$156.00	
38B Roberta Ave (2 Brm) (Lot 122)	\$135.20	
40A Roberta Ave (3 Brm) (Lot 123)	\$145.60	
40B Roberta Ave (3 Brm) (Lot 123)	\$145.60	
57A Bridge Street (2 Brm) (Lot 114)	\$135.20	
57B Bridge Street (3 Brm) (Lot 114)	\$145.60	
57C Bridge Street (2 Brm) (Lot 114)	\$135.20	
31 Welman Road (3Brm) (Lot 285)	\$104.00	
10 A Bedford Rd (Donga) Depot Residence	\$145.60	
20 Downing St (Donga) Racecourse Residence	\$104.00	
1A Roberta Ave (3 Brm) (Lot 4)	\$145.60	
1B Roberta Ave (3 Brm) (Lot 4)	\$145.60	
U1/9 John Flynn (3 Brm) (Lot 186)	\$145.60	
U2/9 John Flynn (3 Brm) (Lot 186)	\$145.60	
U3/9 John Flynn (2 Brm) (Lot 186)	\$135.20	
U4/9 John Flynn (2 Brm) (Lot 186)	\$135.20	
U5/9 John Flynn (2 Brm) (Lot 186)	\$135.20	
U6/9 John Flynn (2 Brm) (Lot 186)	\$135.20	
10 Quilty St (2 Brm) (Lot 237)	\$135.20	
12 Quilty St (2 Brm) (Lot 237)	\$135.20	
11 Flinders St (3 Brm) (Lot 237)	\$145.60	
8C Quilty St (3 Brm) (Lot 237)	\$145.60	
8B Quilty St (3 Brm) (Lot 237)	\$145.60	
8A Quilty St (2 Brm) (Lot 237)	\$135.20	
21 Jinggul (4 Brm) (Lot 134)	\$156.00	
7 Jinggul (4 Brm) (Lot 141)	N/A	
Rental per property per week for non-Shire of Halls Creek		
Applicable staff rental amount plus 500% and applicable GST		
COMMUNITY AMENITIES - PROGRAM 10		
TOWN PLANNING		
Statutory charges are sent by the Planning and Development Regulations 2009 and the Shire of Halls Creek must therefore impose accordingly:		
Development Applications - Excluding Extractive industry -	GST NOT applicable on the following statutory charges	
Where estimated cost of development is not more than \$50,000	\$147.00	
Where estimated cost of development is more than \$50,000 but not more than \$500,000	0.32% of estimated value of development	
Where estimated cost of development is more than \$500,000 but not more than \$2.5m	\$1,700 plus 0.257% for every \$ in excess of \$500,000	
Where estimated cost of development is more than \$2.5m but not more than \$5m	\$7,161 plus 0.206% for every \$ in excess of \$2.5million	
Where estimated cost of development is more than \$5m but not more than \$21.5m	\$112,633 plus 0.123% for every \$ in excess of \$5million	
Where estimated cost of development is more than \$21.5m	\$34,196.00	
Above fees apply where development has not commenced or been carried out. Retrospective approvals will be charged at three (3) times the applicable fees as above.	The fee above and by way of penalty: an amount twice that fee	
Development Applications - Extractive Industry Only		
Where development has not been carried out or commenced	\$739.00	Exempt/Nil
Above fee applies where development has not commenced or been carried out. Retrospective approvals will be charged at three (3) times the applicable fee as above.	The fee above and by way of penalty: an amount twice that fee	
Scheme Amendments		
Simple amendments (primarily 1-2 lot rezoning)	\$1,000.00	Exempt/Nil
All other amendments	\$2,000.00	Exempt/Nil
Above fees based on a completed application being lodged. Any required amendments or changes to the application undertaken by Shire Officer will be charged as follows:		
Officers time for application changes - per hour (NOT a statutory charge)	\$121.00	\$11.00

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
TOWN PLANNING (Continued)		
Application of Approval for a Strata Plan, plan Subdivision or consolidation		
Up to and including 5 lots	\$73.00	Exempt/Nil
More than 5 lots but not more than 195 lots	\$73.00 for first five lots and \$35/lot for each lot thereafter	
More than 195 lots	\$7,393.00	Exempt/Nil
Application for approval of home occupation licence	\$222.00	
Above fee applies where development has not commenced or been carried out. Retrospective approvals will be charged at three (3) times the applicable fee as above.		
Renewal of approval of home occupation licence before expiry of licence	\$73.00	Exempt/Nil
Renewal of approval of home occupation licence after expiration of licence	\$146.00	Exempt/Nil
Above fee applies where approval of home occupation licence has been granted after the expiration of the licence and is charged at three (3) times the applicable approval fee.		
Provision of a zoning certificate - per property per certificate	\$73.00	Exempt/Nil
Property settlement request - refer to "Account Enquiry Orders and Requisitions" Page 1 Schedule 3		
Provision of written planning advice from Planning Officer - per hour	\$73.00	Exempt/Nil
Application for approval to display an advertisement	\$55.00	Exempt/Nil
IF ANY DEVELOPMENT APPLICATIONS HAVE AN ESTIMATED DEVELOPMENT VALUE OF \$3MILLION OR GREATER, THE APPLICANT MAY REFER THE APPLICATION TO THE APPROPRIATE DEVELOPMENT ASSESSMENT PANEL - PLEASE CONTACT SHIRE FOR MORE INFORMATION.		
Shire-set fees and charges for Town Planning:		
Quoting for a structure plan or scheme amendment		
Manager - per hour	\$88.00	Exempt/Nil
Snr Planner - per hour	\$66.00	Exempt/Nil
Planner/EHO - per hour	\$36.86	Exempt/Nil
Admin staff - per hour	\$30.20	Exempt/Nil
HALLS CREEK CEMETERY		
Registration of Right of Burial/Burial Application Fee	\$500.00	Exempt/Nil
Copy of Registration Right of Burial	\$27.50	\$2.50
Surcharge for interments with less than 72 hours notice to Shire	\$660.00	\$60.00
Burial Plot Sinking Fee		
Adult	\$1,100.00	\$100.00
Child under 12 years	\$880.00	\$80.00
Infant/newborn	\$770.00	\$70.00
Per meter thereafter for deeper grave	\$440.00	\$40.00
Burial plot sinking is subject to availability of Shire machinery and resources		
Re-opening of existing burial plot for new/additional interment	\$1,100.00	\$100.00
Exhumation and re-interment in new burial plot	\$1,100.00	\$100.00
Annual Licence fee for registration of Funeral Director	\$350.00	Exempt/Nil
Approved application fee for headstones & slabs	\$35.00	Exempt/Nil
Reservation of burial plot	\$90.00	\$8.18
LITTER CONTROL - STATUTORY FINES		
Littering creating public risk - individual	\$500.00	Nil
Littering creating public risk - Body corporate	\$2,000.00	Nil
Littering a cigarette	\$200.00	Nil
Littering any other litter - Individual	\$200.00	Nil
Littering any other litter - Body corporate	\$500.00	Nil
Breaking glass or earthenware - Individual	\$500.00	Nil
Breaking glass or earthenware - Body corporate	\$2,000.00	Nil
Bill posting - Individual	\$200.00	Nil
Bill posting - Body corporate	\$500.00	Nil
Bill posting on a vehicle - Individual	\$200.00	Nil
Bill posting on a vehicle - Body corporate	\$500.00	Nil
Depositing domestic or commercial waste in a public litter receptacle - Individual	\$200.00	Nil
Depositing domestic or commercial waste in a public litter receptacle - Body corporate	\$500.00	Nil
Transporting load (litter) inadequately secured	\$200.00	Nil

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
HALLS CREEK REFUSE DISPOSAL SITE ("TIP")		
Disposal Domestic household refuse (trailer or ute loads only) Garbage only.	Free of charge	
Disposal Green waste - commercial - PER CUBIC METRE	\$10.00	\$0.91
Disposal of Contaminated Green Waste (i.e. mixed with plastics or other materials)	\$20.00	\$1.82
Disposal from commercial or industrial premises, authorised collection of household waste and non hazardous demolition waste -per m ³	\$20.00	\$1.82
Commercial waste mixed with white goods, metals, tyres etc. per m ³	\$20.00	\$1.82
Construction and demolition waste containing hazardous waste, mixed, per m ³	\$70.00	\$6.36
Construction & demolition waste separated (eg concrete, metals, white goods etc. all separated) per m ³	\$25.00	\$2.27
Construction and demolition waste containing hazardous waste but EXC asbestos - per m ³	\$30.00	\$2.73
Car bodies (see Waste Facility Supervisor)		
Per Car Body	\$20.00	\$1.82
Per Truck Body	\$40.00	\$3.64
Wooden Pallets/Furniture		
Dismantled Pieces - per pallet/per unit	\$15.00	Exempt/Nil
Whole Piece - per pallet/per unit	\$15.00	Exempt/Nil
White Goods - MUST BE DEGASSED, If not please see Waste Facility Co-Ordinator		
Fridges/Stoves/Aircons etc. - per unit	\$15.00	Exempt/Nil
Dead Animals		
Admin charge for each large animal disposed (e.g. horse, camel, cattle, pig) per animal per disposal Owner/disposer must arrange excavation and burial at own expense)	\$30.00	\$2.73
Tyres PER TYRE		
Car tyre	\$5.00	\$0.45
Light truck tyre	\$10.00	\$0.91
Truck tyre	\$15.00	\$1.36
Tractor and Large machinery tyre	\$20.00	\$1.82
Battery - PER BATTERY		
Car Battery - Per Battery - NOT MIXED WITH other wastes	Free of charge	Exempt/Nil
Domestic batteries - free of charge - Disposal bin provided at refuse tip for disposal	Free of charge	Exempt/Nil
Liquid Waste:		
Grease trap waste/Septage - per 1000 litres	\$60.00	\$5.45
Cooking oil - per 20 litres with max of 200 litres	\$15.00	\$1.36
Empty 205 drums (Must be decontaminated)	\$10.00	\$0.91
Out of Halls Creek Township - per 1000 litres of grease trap waste/Septage	\$250.00	\$22.73
Out of Halls Creek Township - per 1000 litres of cooking oil	\$75.00	\$6.82
Note - collection and disposal of liquid waste to be made with private contractor)		
The Shire is <u>NOT</u> licensed to take motor oil		
Empty Gas Cylinders (All cylinders to be empty) PER CYLINDER		
Less than 10kg	\$10.00	\$0.91
>10kg	\$20.00	\$1.82
Controlled Waste - See Waste Facility Co-Ordinator		
Asbestos waste - per m ³	\$100.00	Exempt/Nil
Medical Waste -accepted Tuesday and Friday at midday only - per m ³	\$30.00	Exempt/Nil

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
RECREATION & CULTURE - PROGRAM 11		
IMPORTANT INFORMATION ABOUT HIRE OF SHIRE FACILITIES		
In the interest of law, order and public safety, the Shire reserves the right to refuse hire of any of its facilities for any purpose.		
Please ensure you have contacted the Shire of Halls Creek to ensure you are familiar with and understand all information including hirers responsibilities in relation to the hire of Shire of Halls Creek facilities. A Hirers Manual is available from the Shire; this manual outlines all the necessary information hirers are required to understand/be aware of.		
All events with alcohol must have police approval before hire is approved by the Shire, and a copy of applicable liquor licence (in the event alcohol is to be sold) must be presented to the Shire of Halls Creek for the booking to be considered.		
The Shire reserves the right to make the decision about the purposes for which the facility is hired, and the right to request further information prior to making a decision to allow the booking		
A bond is always required as per the prescribed fees and charges. No exceptions. Notwithstanding the payment and / or forfeiture of the bond the Shire reserves the right to recover the full cost from the hirer for the repair of any damage to Council property or for the cleaning of Council property resulting from the hire. The Shire also reserves the right to charge a higher bond if the hirer has previously caused damage/loss when hiring a facility or if the nature of hire is deemed a risk for damage or loss.		
All fees and charges are adopted by the Council, and Shire Officers are not able to waive, discount, exempt, write-off or alter any of the applicable fees and charges. In view of this, the Council supports the Facility Hire Grant process and the Application for Donation by Council process. Please contact the Shire of Halls Creek for more information.		
Day hire is considered to be hire of 7 hours or more to a maximum of 24 hours after which the new day commences.		
Hour hire is from 1 to 8 hours hire.		
Hire commences from when keys are collected until when keys are returned NOT from when event commences or finishes.		
Equipment available in hire venues is stated in the hire fees and charges. The Shire does not have any other equipment available for hire or use, so potential hirers need to consider their own requirements such as projectors, whiteboards, crockery, catering etc. Equipment cannot be moved from one hire venue to another, even if the hirer has multi-hire of facilities.		
To avoid disappointment it is recommended that bookings are made 7 days in advance of the event.		
General fees and charges for all facility hire		
Cleaning Charges - when Shire staff or a contractor have to clean up after hirers/per hour in addition to foregone bond	\$87.70	\$7.97
Rubbish Collection Charges - when Shire staff or a contractor have to clean up after hirers/per hour in addition to foregone bond	\$87.70	\$7.97
Rubbish Bin Charge PER BIN PER DAY- Not refundable inside 48 hours of the event		
1-100 people - minimum hire of 3 bins	\$38.75	\$3.52
101 to 200 people - minimum hire of 6 bins	\$38.75	\$3.52
201 to 400 people - minimum hire of 9 bins	\$38.75	\$3.52
401 and above - minimum to be determined by Shire Environmental Health Officers	\$38.75	\$3.52
Price per bin per day includes delivery, empty and removal. Hirers must remove all refuse from receptacles in kitchen/room areas and place in hired rubbish bins. Failure to do so, and/or failure to ensure rubbish is secured in hire bins will result in applicable cleaning and rubbish collection charges as well as foregone bond		
Late key return - for keys not returned within specified period ; charged per hour	\$25.00	\$2.27
Lost key return - for keys not surrendered within 5 business day in addition to late key return fees	\$622.00	\$56.55
Keys must be returned immediately after the event, or by 9am on the next business day if event is after hours or on weekends		
Hire period commences when keys are collected from the Shire and ceases when keys are returned therefore additional late fees may apply to those who do not return the keys within the specified time as above		
After hours Inspection (Weekends, Public Holidays etc.) - when a post hire inspection by Shire staff or a contractor is required outside normal Council business hours (being an additional fee on top of the normal hireage fee as specified below)	\$87.70	\$7.97
PUBLIC HALL		
Facility Hire includes use of: Fridges, Oven/Food Preparation area, Toilets, Tables and Chairs No other equipment is available from the Shire (e.g. projector, whiteboard etc.)		
Commercial Undertaking		
Bond - without alcohol	\$1,000.00	Exempt/Nil
Bond - with alcohol	\$3,000.00	Exempt/Nil
Hire per day - 8 hours hire or more	\$527.00	\$47.91
Hire per hour	\$76.00	\$6.91
Non-commercial Undertaking		
Bond - without alcohol	\$400.00	Exempt/Nil
Bond - with alcohol	\$3,000.00	Exempt/Nil
Hall Hire - Per Day - 8 hours or more	\$263.00	\$23.91
Hall Hire - per hour	\$38.75	\$3.52
Please also refer to "General fees and charges for all facility hire"		

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
CENTENARY (TOWN) OVAL		
The oval is a public facility and will generally be accessible to everyone during the day. Lights will also be turned on at times set by Council to allow use during evening hours.		
Access may be prohibited at certain times in order for routine maintenance, including watering, to be carried out by the Shire		
If a person or group requires exclusive use of the facility (e.g. sporting matches or events), and/or requires specific access to the change rooms (including electricity) and/or use of the lighting towers, then applicable hire fees and charges will apply. If "multi" hire is required (e.g. lights, oval and change rooms) then only one bond is applicable: that being the highest bond payable if the hire was otherwise done separately		
Please also refer to "General fees and charges for all facility hire"		
Exclusive use of Oval - Commercial Undertaking		
Bond - without alcohol	\$1,500.00	Exempt/Nil
Bond - with alcohol	\$3,000.00	Exempt/Nil
Hire per day - 8 hours hire or more	\$550.00	\$50.00
Hire per hour	\$75.00	\$6.82
Exclusive use of Oval - Non-Commercial Undertaking		
Bond - without alcohol	\$500.00	Exempt/Nil
Bond - with alcohol	\$3,000.00	Exempt/Nil
Hire - Per Day - 8 hours or more	\$300.00	\$27.27
Hire per hour	\$50.00	\$4.55
Hire of Change room facility- Commercial Undertaking		
Bond - without alcohol	\$1,000.00	Exempt/Nil
Bond - with alcohol	\$3,000.00	Exempt/Nil
Hire per day - 8 hours hire or more	\$250.00	\$22.73
Hire per hour	\$35.00	\$3.18
Hire of Change room - Non-Commercial Undertaking		
Bond - without alcohol	\$500.00	Exempt/Nil
Bond - with alcohol	\$3,000.00	Exempt/Nil
Hire - Per Day - 8 hours or more	\$150.00	\$13.64
Hire - per hour	\$25.00	\$2.27
Hire of Lights- Commercial Undertaking		
Hire per day - 8 hours hire or more	\$300.00	\$27.27
Hire per hour	\$50.00	\$4.55
Hire of Lights- Non-Commercial Undertaking		
Hire - Per Day - 8 hours or more	\$100.00	\$9.09
Hire - per hour	\$30.00	\$2.73
Seasonal Football Fixtures (per HOME team, per 6 month season)		
Bond	\$3,000.00	Exempt/Nil
Hire fee -for season. Entitlement: 1 weekend day of gaming and 2 nights per week training, and access t	\$2,000.00	\$181.82
If exclusive use of oval required (e.g. in order to charge entry fees) or if lighting required, applicable fees and charges apply		
SIDE SHOW AREA		
Please also refer to "General fees and charges for all facility hire"		
Booking only guarantee exclusive use of the side show area not the oval. Access to electricity and change rooms also provided. Use of change rooms for side show staff only and NOT for general public access		
Showing days	\$500.00	\$45.45
Non Showing Days	\$250.00	\$22.73
Bond	\$3,000.00	Exempt/Nil
MAIN PARK AREA - ADJACENT TO VISITORS CENTRE		
Please also refer to "General fees and charges for all facility hire"		
Bond - Stage Hire	\$500.00	Exempt/Nil
Access/use of electricity - per hour	\$15.00	\$1.36
Access/use of electricity -per day	\$120.00	\$10.91
Exclusive use of the park cannot be provided. Other restrictions including location of tents/gazebos and service vehicles will apply. Please contact the Shire of Halls Creek for further information		

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
AQUATIC AND RECREATION CENTRE - ROOM HIRE & COURTS		
Activity Room - Dry Side - including toilets, tables, chairs, food prep area and urn		
No other equipment available for use or hire		
Please also refer to "General fees and charges for all facility hire"		
Bond - Non Commercial & No Alcohol	\$400.00	Exempt/Nil
Bond -Commercial & No Alcohol	\$1,000.00	Exempt/Nil
Bond - Commercial or Non Commercial With Alcohol	\$3,000.00	Exempt/Nil
Hire - Commercial per hour between 9am and 5pm	\$38.00	\$3.45
Hire - Non-commercial per hour between 9am and 5pm	\$24.50	\$2.23
Hire - Commercial per hour between 5pm and 9am	\$62.00	\$5.64
Hire - Non-commercial per hour between 5pm and 9am	\$38.00	\$3.45
Activity Room - Wet Side - Events with alcohol cannot have access to the Pool		
Events accessing the Swimming Pool require a lifeguard which is a separate fee		
Function Room - Wet Side - including toilets, tables, chairs, food prep area and urn		
No other equipment available for use or hire		
Please also refer to "General fees and charges for all facility hire"		
Bond - No Alcohol - Non Commercial (except private functions such as weddings, parties)	\$400.00	Exempt/Nil
Bond - No Alcohol - Commercial and private functions such as weddings, parties etc.	\$2,000.00	Exempt/Nil
Hire - Commercial or private function per hour between 9am and 5pm	\$38.00	\$3.45
Hire - non-commercial per hour between 9am and 5pm	\$24.50	\$2.23
Hire - Commercial or private function per hour between 5pm and 9am	\$62.00	\$5.64
Hire -Non-commercial per hour between 5pm and 9am	\$38.00	\$3.45
Glass ware/crockery breakage charge per item		
Activity Rooms combined - including kitchen, crockery, urn etc. -		
Events with alcohol can not have access to the Swimming Pool		
Events accessing the Swimming Pool require a lifeguard which is a separate fee		
Please also refer to "General fees and charges for all facility hire"		
Bond - Non Commercial & No Alcohol	\$400.00	Exempt/Nil
Bond -Commercial & No Alcohol	\$1,000.00	Exempt/Nil
Bond - Commercial or Non Commercial With Alcohol - No Access to swimming pool	\$3,000.00	Exempt/Nil
Hire - Commercial or Private Function per hour between 9am and 5pm	\$61.00	\$5.55
Hire - Non-commercial per hour between 9am and 5pm	\$50.00	\$4.55
Hire - Commercial or private function per hour between 5pm and 9am	\$122.00	\$11.09
Hire - Non-commercial per hour between 5pm and 9am	\$75.00	\$6.82
Note - In addition to above hire fees it is a legal requirement that a qualified lifeguard be in attendance at all functions involving the swimming pool.		
Please contact Recreation Centre Manager for more information & for hourly hire costs of having pool staff present, and availability of staff.		
Physiotherapy Room - use of pool will require lifeguard present at all times		
Bond	\$400.00	Exempt/Nil
Hire - Commercial per hour between 9am and 5pm	\$18.50	\$1.68
Hire - Commercial per hour between 5pm and 9am	\$25.50	\$2.32
Hire for Exclusive Use of the Basketball Courts		
Bond - Non Commercial & No Alcohol	\$400.00	Exempt/Nil
Bond - Commercial & No Alcohol	\$1,000.00	Exempt/Nil
Bond - Commercial and Non Commercial With Alcohol	\$3,000.00	Exempt/Nil
Hire - Commercial per hour between 9am and 5pm	\$38.00	\$3.45
Hire - Non-commercial per hour between 9am and 5pm	\$27.50	\$2.50
Hire - Commercial per hour between 5pm and 9am	\$62.00	\$5.64
Hire - Non-commercial per hour between 5pm and 9am	\$38.00	\$3.45
During Pool Opening hours when a Shire staff member is present, the courts will be available for casual use free of charge		
AQUATIC CENTRE - WET SIDE FEES		
Single Entrance Fees		
Adults (15 years and over)	\$4.00	\$0.36
Children (6 to 15 years of age). This fee will not apply once the solar power project is operational.	\$2.00	\$0.18
Pensioners' Concessions (Aged & Disability Only)	\$3.00	\$0.27
Children up to 5	Free	
Spectators: Adult Carers/ legal guardians	Free	
Spectators: All other spectators (excluding children up to 5)	\$2.00	
Family Pass: Up to 2 adults & 3 children	\$8.70	\$0.79

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
AQUATIC CENTRE - WET SIDE FEES (Continued)		
Multiple Entry Pass/Tickets		
For individual or family use only		
Non-transferrable or refundable		
10 VISIT PASSES		
Adult Swimmer	\$32.00	\$2.91
Child / Student Swimmer	\$16.00	\$1.45
Pensioner (Aged and Disability only)	\$23.00	\$2.09
Family Pass: Up to 2 adults & 3 children	\$64.00	\$5.82
MONTHLY PASS		
Adult Swimmer	\$53.00	\$4.82
Child / Student Swimmer	\$27.00	\$2.45
Pensioner (Aged and Disability only)	\$47.00	\$4.27
Family Pass: Up to 2 adults & 3 children	\$127.00	\$11.55
3 MONTHLY PASS		
Adult Swimmer	\$107.00	\$9.73
Child / Student Swimmer	\$53.00	\$4.82
Pensioner (Aged and Disability only)	\$79.00	\$7.18
Family Pass: Up to 2 adults & 2 children	\$214.00	\$19.45
6 MONTHLY PASS		
Adult Swimmer	\$214.00	\$18.18
Child / Student Swimmer	\$107.00	\$9.09
Pensioner (Aged and Disability only)	\$160.00	\$13.64
Family Pass: Upto 2 adults and 3 children	\$408.00	\$36.36
Annual Swim Pass - pool only	\$265.00	\$24.09
Hire of Pool		
Swimming Pool Hire outside normal pool opening hours: The fee will determined according to the number of attendees and the number of Pool Operators and / or Lifeguards required under the relevant pool safety regulations with the following hourly charge out rates applying: Pool Operator \$80/hour; Lifeguard \$30/hour (hourly rates include GST). All enquiries to the the Recreation Centre Manager.		
Bond: Non commercial	\$400.00	Exempt/Nil
Bond: Commercial No Alcohol	\$1,000.00	Exempt/Nil
No Alcohol is permitted in the swimming pool area.		
During normal pool opening hours: The fee will be calculated according the number of attendees and the single entry fees as set out above. However should the hire result in an additional Pool Operator and / or Lifeguard(s) being required under the relevant pool safety regulations, the following additional fees will also apply: Extra Pool Operator \$80/hour; Extra Lifeguard \$30/hour/lifeguard (hourly rates include GST). All enqiries to the Recreation Centre Manager.		
Bond: Not applicable		
No Alcohol is permitted in the swimming pool area.		
Learn to Swim Fees		
Lessons		
Group sessions - 10 sessions per pupil	\$175.00	\$15.91
Lessons Private (per lesson per pupil)	\$35.00	\$3.18
School Groups - per child per lesson	\$2.50	\$0.23
Squads Entries for Junior Lifeguard PROGRAM or Swimming Squads	No charge	
Courses - Cost depends on instructors, participant numbers and RAT charges		
Bronze Medallion / per person (fee is exclusive of text book & RLSSWA administration fees)	\$45.00	\$4.09
Bronze Medallion Requalification / person (fee is exclusive of text book & RLSSWA administration fees)	\$45.00	\$4.09
Resuscitation / person (fee is exclusive of text book & RLSSWA administration fees)	\$45.00	\$4.09
Resuscitation Requalification / person (fee is exclusive of text book & RLSSWA administration fees)	\$45.00	\$4.09
Availability of courses dependant upon trainer availability and centre's own operational requirements		

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
AQUATIC CENTRE - WET SIDE FEES (Continued)		
Gym & Pool (gym entry fee entitles access to pool)		
Single Session	\$8.70	\$0.79
10 Sessions	\$64.00	\$5.82
1 month pass	\$85.50	\$7.27
3 month pass	\$148.00	\$13.45
6 month pass	\$265.00	\$24.09
12 month pass (non-transferrable, non-refundable) including pool entry	\$480.00	\$43.64
Swipe card for after hours access (5am to 10pm) to the gym - available for 1 month to 12 month gym pass	\$20.00	\$1.82
Birthday Parties		
As per Hire of Pool above.	\$3.00	\$0.27
Please contact Pool Manager to discuss your requirements for birthday parties		
Pool Shop		
Pool Shop merchandise - sold at RRP per item		based on RRP
Equipment Hire - kick board, goggles, pool buoy, basket ball per hour per item	\$2.00	\$0.18
Pool Winter Shutdown		
The Shire reserves the right to close the pool for up to 2 months during July and August each year. This is for pool maintenance purposes and to allow staff to take leave. Any pool monthly or annual membership which coincides with the pool closure period will be compensated by the membership being extended by the equivalent duration that the membership is adversely affected by the closure, upon the request of the member.		
LIBRARY		
Overdue Fees - Exc inter-library loans)		
Overdue Loans - 1 week grace then charge per item per day		
Print material	\$0.30	\$0.03
Electronic Items (inc DVDs, CDs, Audiobooks, PC games etc.)	\$0.40	\$0.04
Per Notice/demand letter	\$2.40	\$0.22
Per phone call	\$2.40	\$0.22
After 60 days the item will be considered 'lost' and the borrower will be charged replacement costs and applicable processing fee		
Overdue Fees - For inter-library loans		
Overdue Inter-library loans - no grace period, required immediately		
Print material	\$0.50	\$0.05
Electronic Items (inc DVDs, CDs, Audiobooks, PC games etc.)	\$0.60	\$0.05
Per Notice/demand letter	\$2.40	\$0.22
Per phone call	\$2.40	\$0.22
After 14 days, the inter-library item will be considered "lost" and the borrower will be charged placements costs and applicable processing fee		
Lost/Failure to Return/Damaged Beyond Repair items		
Replacement/Reinstatement cost (plus GST)		
plus processing fee (Item under \$20)	\$12.00	\$1.09
plus processing fee (Item over \$20)	\$17.00	\$1.55
plus processing fee (Item over \$50)	\$29.00	\$2.64
Administration Fee Per Debt	\$29.00	\$2.64
Debt Collection - External Debt Collection Agency		
Replacement of Lost Library Cards - Per card	\$3.00	\$0.27
Lost CD/DVD/Video Covers plus "reinstatement cost" service fee	\$6.00	\$0.55
All books and other items which have been lost or damaged beyond repair remain the property of Shire of Halls Creek and/or LISWA		
If the Borrower has paid a replacement charge for an item and later finds it, the replacement charge less processing and administration fees will be refunded by the Shire to the borrower provided that the item is in good condition and proof of the initial replacement charge is provided (i.e. receipt must be shown). Refunds only apply to items with a replacement cost greater than \$10.00		
TRANSPORT - PROGRAM 12		
AIRPORT CHARGES		
Single engine plane	\$44.00	\$4.00
Twin engine plane less than 5,700kg	\$55.00	\$5.00
Twin engine plane over 5,700 kg	\$99.00	\$9.00
Twin engine plane over 10,000 kg	\$220.00	\$20.00
A discount of 50% applies if payment made within 30 days from date of invoice - administered through Aerodrome Management Services		

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
<u>ECONOMIC SERVICES - PROGRAM 13</u>		
BUILDING CONTROL		
Statutory charges are set by Building Regulations 2012 and the Shire of Halls Creek will therefore impose accordingly:		
As per Shire of Halls Creek Policy " BLD09 Building Applications to be Certified " the Shire will only provide certification for class 1 and 10 building applications; all other applications must be certified as per the Building Act 2011		
Certified Building Application Fee	The following building application fees do not attract GST	
Class 1 and 10 Buildings	0.19% of est. development value, Min \$97.70	Exempt/Nil
Class 2 to 9 Buildings	0.09% of est. development value, Min \$97.70	Exempt/Nil
Uncertified Application for Building Permit		
Class 1-10 Only - calculation with \$90 minimum	% of est. development value \$97.70 minimum	Exempt/Nil
Application for Demolition Permit		
Class 1 & 10 Buildings	\$97.70	Exempt/Nil
Class 2 to 9 Buildings - per for storey	\$97.70	Exempt/Nil
Application to extend time for a Building or Demolition Permit	\$97.70	Exempt/Nil
Application for temporary occupancy permit for incomplete building	\$97.70	Exempt/Nil
Application for modification of an occupancy permit for additional use of building on a temporary basis	\$97.70	Exempt/Nil
Application for replacement occupancy permit for permanent change to building's use or classification	\$97.70	Exempt/Nil
Application for an occupancy permit or building approval certificate for registration of subdivision or plan of subdivision	\$10.80 per strata unit, Min \$107.70	Exempt/Nil
Application for an occupancy permit for a building on which unauthorised work has been done	% of est development value	Exempt/Nil
Application for a building approval certificate for a building on which unauthorised work has been done	% of est development value	Exempt/Nil
Application to replace an occupancy permit for an existing building	\$97.70	Exempt/Nil
Application for a building approval certificate for an existing building where unauthorised work has not been done	\$97.70	Exempt/Nil
Application to extend the time during which an occupancy permit or building approval has effect	\$97.70	Exempt/Nil
Application as defined in Regulation 31 (for each building standard for which a declaration is sought)	\$2,160.15	Exempt/Nil
Application for approval to change smoke alarm to battery powered smoke alarm	\$176.40	Exempt/Nil
Building Construction Industry Training Fund Levy (BCITF Levy)	All GST exempt	
Development Value less than \$20,000.00 = No Levy	Nil	
Development Value \$20,001.00 and greater= 0.2% of construction value	Calculation	
BCITF Levies are collected by Shire of behalf of BCITF, and are payable on all projects within the SHIRE /LG area		
Builders Registration Board Levy (BRB Levy)	All GST exempt	
BRB levies are collected by the Shire of Halls Creek on behalf of the BRB and apply to projects within the Halls Creek town site only		
Building or Demolition Permit with development value less than \$45,000	\$61.65	Exempt/Nil
Building or Demolition Permit with development value greater than \$45,000	137% of development value	
Occupancy Permit under s.46 of the Building Act	No charge	
Modification of occupancy permit for additional use of building on temporary basis under s.48 of Building Act	No charge	
Occupancy Permit for approved building work	\$61.65	Exempt/Nil
Building Approval Certificate for approved building work	\$61.65	Exempt/Nil
Occupancy Permit for unauthorised building work with develm't value less than \$45000	\$123.30	Exempt/Nil
Occupancy Permit for unauthorised building work with develm't value greater than \$45000	274% of development value	
Building Approval Certificate for unauthorised building work with a development value less than \$45000	\$123.30	Exempt/Nil
Building Approval Certificate for unauthorised building work with a development value greater than \$45000	0.18% of development value	
The following fees are set by the Shire of Halls Creek and are not statutory fees:		
Investigations/Reports by Officer for applicant - per hour	\$130.00	\$11.82
Signage Application Fee - per sign per property	\$60.00	Exempt/Nil
Refuse and Kerb Damage Bond - per project notwithstanding a building permit not being required	\$500.00	Exempt/Nil
TRAVEL AND TOURISM CENTRE		
All bookings excluding Bookeasy system (per booking)	\$50.00	\$4.55
Bookeasy booking fee	on commission	
Water - Per litre. A minimum charge of \$0.50 applies. Limit of 200 litres	\$0.02	Exempt/Nil
PROPERTY OTHER		
Single Person Quarters Lease Rates		
SPQ per Night Shire Staff \$50.00 Non Shire Staff \$75.00	\$75.00	Exempt/Nil
SPQ per Week (7 Day Week) Shire Staff \$250.00 Non Shire Staff \$375.00	\$375.00	Exempt/Nil

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

SCHEDULE OF FEES AND CHARGES FOR 2017/18 (Continued)

DESCRIPTION	17/18 Charge (inc GST)	GST
OTHER PROPERTY AND SERVICES - PROGRAM 14		
<u>Project Management & Inspections</u>		
Staff cost per hour	\$150.00	\$13.64
PLANT HIRE		
Rates are for 1 hour (ordinary time) with operator (wet hire)		
The Shire DOES NOT allow for dry hire		
Front End-Loader	\$200.00	\$18.18
Backhoe	\$150.00	\$13.64
2 Tonne tipper	\$100.00	\$9.09
Crane truck	\$120.00	\$10.91
Tractor	\$90.00	\$8.18
Forklift	\$50.00	\$4.55
Street Sweeper	\$300.00	\$27.27
- plus mileage on sealed roads - per KM	\$5.00	\$0.45
- plus mileage on unsealed roads - per KM	\$10.00	\$0.91
Preparation of plant by Shire prior to hire - per hour - minimum 1 hour	\$250.00	\$22.73
Conditions of plant hire:		
* Minimum one hour hire applies		
* Hirer to mobilise and demobilise plant		
* Hire time charged from time plant leaves Depot until time plant is returned to Depot; it is NOT based on hours worked only		
* Hire arrangements to be made during business hours only		
* Hire subject to availability of plant, staff resources and Shire's own operational requirements.		
Mobile Cool Room		
Bond - Mobile Cool Room	\$500.00	Exempt/Nil
Hire (per day)	\$100.00	\$9.09
GRAVEL PIT		
Sale of gravel per m ³	\$24.00	\$2.18
BULK WATER		
Water per Litre over 100 litres	\$2.60	\$0.24

Itemised Operating Budgets 2017/18					COA	Description	Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
003 General Purpose Funding	Operating Income									
	Operating Income Total									
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	Operating Income									
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Itemised Operating Budgets 2017/18			COA	Description	Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
04 Governance								
041 Members Of Council								
Operating Expenditure								
00410188				BUILDING MAINT WORKS - COUNCIL CHAMBERS	-	10,630	15,500	(15,500)
00410190				CONTRACT CLEANING - COUNCIL CHAMBERS	-	4,750	5,184	(5,184)
00410191				SUPPLY AND MAINTAIN MINOR EQUIPMENT - COUNCIL CHAMBER	-	400	-	-
00410192				UTILITIES - COUNCIL CHAMBERS	-	1,415	2,000	(2,000)
00411001				REMUNERATION OF COUNCILLORS	60,200	60,184	62,006	(1,806)
00411002				ALLOWANCE - PRESIDENTIAL	8,600	8,638	8,858	(258)
00411003				TRAVEL & ACCOMMODATION - COUNCILLORS	10,000	15,129	30,000	(20,000)
00411004				COMMUNICATION ALLOWANCE	23,282	23,259	23,980	(698)
00411005				DEPUTY PRESIDENT ALLOWANCE	2,150	2,150	2,215	(65)
00411112				COUNCILLOR TRAINING	15,000	400	15,000	-
00411114				CONFERENCE EXPENSES - COUNCILLORS	15,000	12,883	15,000	-
00411121				ELECTION EXPENSES	-	-	25,000	(25,000)
00411171				RECEPTIONS & COMMUNITY ACT.	15,000	12,382	15,000	-
00411172				PUBLIC RELATIONS	5,000	666	5,000	-
00411173				NATURALISATION CEREMONIES	-	-	-	-
00411174				MEMBERSHIP - TANAMI ACTION GROUP	-	-	-	-
00411175				ABORIGINAL ADVISORY COMMITTEE	-	-	-	-
00411176				TANAMI LOBBYING EXPENSES	20,000	10,322	-	20,000
00411179				DONATIONS - MADE BY COUNCIL	15,000	4,619	15,000	-
00411180				DONATIONS - YARLIYIL ARTS CENTRE (MEMBERS OF COUNCIL)	82,005	82,003	99,332	(17,327)
00411181				INSURANCE - GOVERNANCE	6,331	6,330	6,331	-
00411187				COUNCIL CHAMBER - UTILITIES	500	-	-	500
00411188				COUNCIL CHAMBER - BUILDING MAINTENANCE WORKS	15,000	800	-	15,000
00411189				LOCAL GOVERNMENT WEEK - EXPENSES	15,000	2,555	15,000	-
00411190				WALGA ZONE PROJECTS	70,000	63,122	50,000	20,000
00411191				WALGA MEMBERSHIP	10,000	10,212	11,000	(1,000)
00411200				COMMUNITY FACILITY GRANTS	15,000	4,397	15,000	-
00411500				ABORIGINAL ADVISORY COMMITTEE COST RECOVERED	-	-	-	-
00411561				ABC ALLOCATIONS - GOVERNANCE	279,490	279,490	341,505	(62,015)
00411562				DEPRECIATION - EXPENSE (COUNCILLORS - GOVERNANCE)	500	16,204	25,000	(24,500)
00411687				REIMBURSEMENTS TO COUNCILLORS	-	-	-	-
Operating Expenditure Total					683,058	632,940	802,911	(119,853)
Operating Income					-	-	-	-
00411688				FACILITY HIRE CHARGES - COUNCIL MEETING ROOM/CHAMBERS	-	-	-	-
00411690				REIMBURSEMENTS GOVERNANCE	-	-	-	-
00411689				GRANT - DIA FOR ESTABLISHMENT ABORIGINAL ADVISORY COM	-	-	-	-
Operating Income Total					683,058	632,940	-	-
Total Members Of Council							802,911	(119,853)
042 Youth Advisory								
Operating Expenditure					5,000	5,494	5,000	-
Operating Expenditure Total					5,000	5,494	5,000	-
Total Youth Advisory					5,000	5,494	5,000	-
Governance Total					688,058	638,435	807,911	(119,853)

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
05	Law, Order & Public Safety	COA	Description				
051	Fire Prevention						
	Operating Expenditure			4,000	5,823	8,000	(4,000)
		00510151	PROTECTIVE BURNING/FIRE BREAKS	511	510	511	-
		00510181	INSURANCE - FIRE	250	-	250	-
		00510188	BUILDING MAINT AND WORKS - SES SHED	3,500	1,156	1,000	2,500
		00510195	OTHER EXPENSES - FIRE PREVENTION	13,639	13,639	13,880	(241)
		00510561	ADMINISTRATION ALLOCATIONS - FIRE CONTROL	2,000	250	300	1,700
		00510562	DEPRECIATION - EXPENSE (FIRE PREVENTION)	23,900	21,378	23,941	(41)
	Operating Expenditure Total			-	(91)	-	-
	Operating Income	00530685	FINES & PENALTIES - FIRE PREVENTION	-	(91)	-	-
	Operating Income Total			23,900	21,287	23,941	(41)
052	Animal Control						
	Operating Expenditure			132,219	28,786	131,571	648
		00540101	SALARIES - RANGERS	12,019	12,108	12,315	(296)
		00540103	SUPER (STATUTORY) - ANIMAL CONTROL	6,325	664	6,481	(156)
		00540104	SUPER (EMPLOYER MATCHED) - ANIMAL CONTROL	1,214	1,216	1,214	-
		00540105	INSURANCE - RANGERS (ANIMAL CONTROL)	3,466	3,302	3,504	(38)
		00540106	INSURANCE - WORKERS COMPENSATION RANGERS	-	(1,515)	-	-
		00540107	ACCRUED LEAVE PROVIDED ANIMAL CONTROL	-	4,508	-	-
		00540111	RECRUITMENT EXPENSES - RANGER	30,000	37,251	30,000	-
		00540301	VEHICLE COSTS ALLOCATED - RANGER	500	-	500	-
		00541161	ANIMAL CONTROL - DOG LICENSE DISCS	2,000	3,230	2,000	-
		00541163	ANIMAL CONTROL - FOOD AND SUPPLIES	1,000	1,139	1,000	-
		00541165	ANIMAL DISPOSAL	800	713	800	-
		00541166	IMPOUNDED ANIMAL - EXPENSES	10,000	11,229	10,000	-
		00541195	ANIMAL CONTROL EXPENSES - OTHER	5,000	11,229	5,000	-
		00541196	RANGER - OPERATING EQUIPMENT	5,000	5,973	5,000	-
		00541197	TRAINING & CONFERENCES EXPENSES	500	525	500	-
		00541198	RANGER - STATUTORY STATIONERY	600	447	1,000	(400)
		00541199	UNIFORMS - RANGER	-	180	-	-
		00541201	ANIMAL CONTROL - LIVESTOCK (EXPENSES)	59,352	59,352	71,331	(11,979)
		00541561	ABC ALLOCATIONS - ANIMAL CONTROL	1,700	1,690	1,700	-
		00541562	DEPRECIATION - EXPENSE (ANIMAL CONTROL)	52,133	52,133	44,202	7,931
		00541599	STAFF HOUSING COST ALLOCATION (ANIMAL CONTROL)	-	994	-	-
		00541688	EXPENDITURE - INDIGENOUS ANIMAL PROJECT	-	90,930	-	-
		00543695	INDIGENOUS COMMUNITIES - LAW	323,827	326,084	328,117	(4,290)
	Operating Expenditure Total			(3,000)	(1,470)	(3,000)	-
	Operating Income	00543661	DOG REGISTRATION FEES	(1,000)	(375)	(1,000)	-
		00543662	ANIMAL CONTROL - IMPOUND FEES	(200)	(40)	(1,000)	800
		00543663	CAT REGISTRATION	(1,000)	-	(1,000)	-
		00543685	FINES & PENALTIES - DOG CONTROL	(200)	-	(200)	-
		00543689	SUNDRY INCOME	(5,400)	(1,885)	(6,200)	800
	Operating Income Total			318,427	324,199	321,917	(3,490)
Total	Animal Control						

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 2016/17 Budget
054	Other Law, Order, Public Safety						
	Operating Expenditure	00057134	IMPOUNDED VEHICLE - EXPENSES	500	-	500	-
		00571201	LOCAL LAWS - AWARENESS CAMPAIGN	2,000	-	1,000	1,000
		00571202	LOCAL LAWS - COSTS	-	5,363	3,000	(3,000)
		00571208	CCVT MAINT/CONTRACT SECURITY	7,000	-	10,000	(3,000)
		00571356	FINES INFRINGEMENT ESTABLISHMENT	2,000	-	2,000	-
		00571358	IMPOUNDED VEHICLE - EXPENSES	-	-	-	-
		00571561	ABC ALLOCATIONS - OTHER LAW/ORDER	16,954	16,954	15,581	1,373
		00571562	DEPRECIATION - EXPENSE (OTHER LAW & ORDER, PUBLIC SAFE	610	3,200	3,500	(2,890)
	Operating Expenditure Total			29,064	25,517	35,581	(6,517)
	Operating Income			(136,251)	(100,725)	-	(136,251)
		00573655	GRANT CCTV	(2,000)	-	(2,000)	-
		00573680	VEHICLE IMPOUNDMENT FEES	(300)	(4,106)	(300)	-
		00573687	REIMBURSEMENTS - OTHER LAW, ORDER & PUBLIC SAFETY	(3,000)	-	(3,000)	-
		00573689	INCOME - FINES ENFORCEMENTS	(3,000)	-	(3,000)	-
Operating Income Total				(141,551)	(104,831)	(5,300)	(136,251)
Total Other Law, Order, Public Safety				(112,487)	(79,315)	30,281	(142,768)
Law, Order & Public Safety Total				229,841	266,172	376,139	(146,298)
07 Health							
071	Health Administration & Inspections						
	Operating Expenditure	00710101	SALARY - HEALTH	13,088	21,302	13,660	(573)
		00710103	SUPER (STATUTORY) - HEALTH	1,224	6,226	1,298	(73)
		00710104	EMPLOYEE MATCHED SUPER - HEALTH ADMINISTRATION	644	2,557	683	(39)
		00710105	INSURANCE - HEALTH	1,574	1,573	1,574	-
		00710107	ACCRUED LEAVE PROVIDED HEALTH	-	895	-	-
		00710108	INSURANCE - WORKERS COMPENSATION HEALTH	3,480	3,315	3,653	(173)
		00710112	STAFF TRAINING & CONFERENCES (INC TRAVEL & ACCOM) - HEA	10,000	8,118	10,000	-
		00710177	LITTER GRANT COSTS	4,000	9,137	4,000	-
		00710194	HEALTH - PROMOTIONAL MATERIAL	-	-	-	-
		00710195	OTHER EXPENSES - HEALTH	5,000	6,696	6,000	(1,000)
		00710197	OPERATING EQUIPMENT LESS \$500	500	646	500	-
		00710301	VEHICLE COSTS ALLOCATED - HEALTH	15,000	8,454	15,000	-
		00710561	ABC ALLOCATIONS - HEALTH	39,739	39,739	43,039	(3,300)
		00710562	DEPRECIATION - EXPENSE (HEALTH ADMINISTRATION)	600	612	620	(20)
		00710599	EOY - STAFF HOUSING TRANSFER (HEALTH)	26,066	26,066	22,101	3,965
	Operating Expenditure Total			120,916	135,435	122,128	(1,212)
	Operating Income			(4,000)	(11,970)	(4,000)	-
		00710577	KEEP AUST BEAUTIFUL LITTER GRANT	-	(400)	-	-
		00713631	HAWKERS ANNUAL FEE	-	(9,400)	-	-
		00713632	FOOD REGISTRATION	(6,000)	(1,820)	(6,000)	-
		00713633	LICENCE FEES - STALL HOLDERS	(3,000)	(1,050)	(3,000)	-
		00713634	CARAVAN PARK REGISTRATION	(1,050)	(7,800)	(1,050)	-
		00713635	PUBLIC BUILDING INSPECTION CHARGE	(2,700)	(791)	(4,000)	1,300
		00713687	REIMBURSEMENTS - HEALTH	-	474	-	-
		00713688	GRANT CAPITAL HEALTH DEPT EQUIPMENT PURCHASE	(500)	(590)	(500)	-
		00713689	SEPTIC TANK APPLICATION FEES	-	(56,400)	-	-
		00710575	DEPT OF HEALTH GRANT TRAINING PROGRAM	(17,250)	(89,697)	(18,550)	1,300
Operating Income Total				103,666	45,738	103,578	88
Health Administration & Inspections							
Total							

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
072	Aboriginal Health	COA	Description				
	Operating Expenditure			25,775	25,294	26,920	(1,145)
		00721101	SALARIES - ABORIGINAL HEALTH MANAGER	-	101,319	-	-
		00722101	SALARIES - ABORIGINAL HEALTH	-	8,318	-	-
		00722102	SUBSIDIES - ABORIGINAL HEALTH	-	15,695	18,609	(292)
		00722103	SUPER (STATUTORY) - ABORIGINAL HEALTH	18,317	8,403	9,793	(152)
		00722104	SUPER (EMPLOYER MATCHED) - ABORIGINAL HEALTH	9,641	1,079	1,078	-
		00722105	INSURANCE - ABORIGINAL HEALTH	1,078	(6,302)	-	-
		00722107	ACCRUED LEAVE PROVIDED ABORIGINAL HEALTH	-	3,530	4,233	6
		00722108	INSURANCE - WORKERS COMPENSATION AEHO	4,239	11,910	-	-
		00722111	RECRUITMENT & RELOCATION COSTS - ABORIGINAL HEALTH	-	6,384	10,000	-
		00722112	STAFF TRAINING & CONFERENCES (INC TRAVEL & ACCOM) - ABO	10,000	2,000	2,000	(1,000)
		00722120	AEHO - OTHERS	1,000	1,483	1,500	500
		00722131	TELECOMMUNICATIONS - ABORIGINAL ENVIRONMENTAL HEALTH	2,000	3,399	2,000	(500)
		00722132	PROMOTIONAL & SPECIAL STATIONERY - ABORIGINAL HEALTH	1,500	1,615	1,000	-
		00722195	CONSUMABLES - COMMUNITY EDUCATION	1,000	424	1,000	-
		00722196	MINOR EQUIPMENT PURCHASES & MAINTENANCE - ABORIGINAL	1,000	13,904	30,000	(8,000)
		00722301	AEHO - VEHICLE COSTS RECOVERED	22,000	49,104	57,272	(8,168)
		00722562	ABC ALLOCATIONS - AEH PROGRAMME	49,104	52,133	44,202	7,931
		00722599	EOY - STAFF HOUSING TRANSFER (ABORIGINAL HEALTH)	52,133	61,986	171,790	2,855
		00722695	INDIGENOUS COMMUNITIES - HEALTH	174,645	365,870	381,397	(7,965)
	Operating Expenditure Total			373,431	(242,669)	(242,669)	-
	Operating Income	00722651	GRANT - ABORIGINAL EHO	(242,669)	(242,669)	(242,669)	-
	Operating Income Total			(242,669)	123,201	138,728	(7,965)
Total	Aboriginal Health			130,762			
078	Pest Control						
	Operating Expenditure			1,000	1,930	1,000	-
		00747171	ANALYTICAL EXPENSES	10,000	35,612	20,000	(10,000)
		00747173	MOSQUITO CONTROL	1,000	515	1,000	-
		00747174	MOSQUITO CONTROL - AWARENESS CAMPAIGN	-	3,863	-	-
		00747195	OTHER EXPENSES - PEST CONTROL	-	1,290	610	(610)
		00747562	DEPRECIATION - EXPENSE (PEST CONTROL)	-	43,210	22,610	(10,610)
	Operating Expenditure Total			12,000	(37,305)	(10,000)	-
	Operating Income	00747651	DEPT OF HEALTH - MOSQUITO CONTROL CHEMICALS	(10,000)	(37,305)	(10,000)	-
	Operating Income Total			(10,000)	(37,305)	(10,000)	-
Total	Pest Control			2,000	5,904	12,610	(10,610)
Health Total				236,428	174,844	254,915	(18,487)

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
08	Education & Welfare	COA	Description				
080	Olabud Doogethu Halls Creek						
	Operating Expenditure						
	00801101		SALARIES AND WAGES Olabud Doogethu HALLS CREEK	233,238	247,581	243,562	(10,324)
	00801103		SUPER (STATUATORY) Olabud Doogethu HALLS CREEK	20,856	27,402	22,756	(1,900)
	00801104		SUPER (EMPLOYER MATCHED) Olabud Doogethu HALLS CREEK	10,977	4,825	11,977	(1,000)
	00801105		INSURANCE - WORKERS COMPENSATION Olabud Doogethu HALLS	9,162	10,159	9,809	(647)
	00801107		UNIFORMS Olabud Doogethu HALLS CREEK	1,200	229	500	700
	00801111		RECRUITMENT EXPENSES Olabud Doogethu HALLS CREEK	-	1,240	-	-
	00801113		STAFF TRAINING & CONFERENCES (INC TRAVEL & ACCOM) Olabu	10,000	3,965	3,000	7,000
	00801117		ACCURED LEAVE PROVIDED Olabud Doogethu HALLS CREEK	-	(2,379)	-	-
	00801131		OFFICE EXPENSES Olabud Doogethu HALLS CREEK	6,000	6,260	2,000	4,000
	00801150		INSURANCE - GENERAL Olabud Doogethu HALLS CREEK	8,174	8,174	8,174	-
	00801160		SOFTWARE MAINTENANCE AND DEVELOPMENT Olabud Doogethu	10,000	10,296	10,000	-
	00801187		OPERATIONAL - Olabud Doogethu	3,000	15,954	3,000	-
	00801188		BUILDING MAINT WORKS - Olabud Doogethu HALLS CREEK	10,000	7,948	5,000	5,000
	00801194		GENERAL ACTIVITIES Olabud Doogethu HALLS CREEK	31,200	45,413	28,000	3,200
	00801196		TELEPHONE COSTS Olabud Doogethu HALLS CREEK	6,000	4,312	4,000	2,000
	00801203		VANDALISM Olabud Doogethu HALLS CREEK	5,000	3,846	2,000	3,000
	00801301		VEHICLE COSTS Olabud Doogethu HALLS CREEK	50,000	44,170	42,000	8,000
	00801561		ADMINISTRATION ALLOCATION Olabud Doogethu HALLS CREEK	116,288	116,288	126,270	(9,982)
	00801599		HOUSING ALLOCATION Olabud Doogethu HALLS CREEK	78,199	78,229	88,404	(10,205)
	00801355		JUSTICE REINVESTMENT	-	20,000	-	-
	Operating Expenditure Total			609,294	653,911	610,451	(1,157)
	Operating Income			-	(5,004)	-	-
	00800652		REIMBURSEMENT Olabud Doogethu HALLS CREEK	(825,000)	(825,000)	(825,000)	-
	00802651		GRANT - DPMC Olabud Doogethu	(271,436)	(258,913)	(258,913)	(12,523)
	00802652		GRANT - DEPARTMENT CORRECTIVE SERVICES (DCS) Olabud Doc	(142,883)	(142,883)	(142,883)	-
	00802653		GRANT - DEPARTMENT CHILD PROTECTION (DCP) Olabud Doogethu	-	(12,600)	-	-
	00802702		141CAPITAL GRANT DEPT SPORT & REC -GYM Olabud Doogethu	(1,239,319)	(1,244,400)	(1,226,796)	(12,523)
	Operating Income Total			(630,025)	(590,489)	(616,345)	(13,680)
Total	Olabud Doogethu Halls Creek						
081	Olabud Doogethu Billiluna						
	Operating Expenditure						
	00811101		SALARIES AND WAGES Olabud Doogethu BILLILUNA	117,348	111,585	120,129	(2,781)
	00811103		SUPER (STATUATORY) Olabud Doogethu BILLILUNA	10,777	9,839	11,223	(446)
	00811104		SUPER (EMPLOYER MATCHED) Olabud Doogethu BILLILUNA	5,672	601	5,907	(235)
	00811105		INSURANCE - WORKERS COMPENSATION Olabud Doogethu BILLILI	2,069	1,983	2,114	(45)
	00811107		UNIFORMS Olabud Doogethu BILLILUNA	200	378	200	-
	00811111		RECRUITMENT Olabud Doogethu BILLILUNA	-	-	-	-
	00811113		STAFF TRAINING & CONFERENCES (INC TRAVEL & ACCOM) Olabu	2,000	243	1,000	1,000
	00811117		ACCURED LEAVE PROVIDED Olabud Doogethu BILLILUNA	-	8,576	-	-
	00811131		OFFICE EXPENSES Olabud Doogethu BILLILUNA	1,500	1,196	500	1,000
	00811150		INSURANCE - GENERAL Olabud Doogethu BILLILUNA	553	552	553	-
	00811188		BUILDING MAINT WORKS - Olabud Doogethu BILLILUNA	5,000	9,585	1,700	3,300
	00811194		GENERAL ACTIVITIES Olabud Doogethu BILLILUNA	13,000	19,675	7,800	5,200
	00811196		TELEPHONE COSTS Olabud Doogethu BILLILUNA	2,000	1,091	2,000	-
	00811203		VANDALISM Olabud Doogethu BILLILUNA	3,000	1,251	2,000	1,000
	00811301		VEHICLE COSTS Olabud Doogethu BILLILUNA	15,000	19,555	20,000	(5,000)
	00811561		ADMINISTRATIVE ALLOCATION Olabud Doogethu BILLILUNA	28,687	28,687	33,320	(4,633)
	00811599		HOUSING ALLOCATION Olabud Doogethu BILLILUNA	-	500	-	-
	00811600		UTILITIES HOUSING Olabud Doogethu BILLILUNA	5,000	6,166	5,000	-
	Operating Expenditure Total			211,806	221,461	213,446	(1,640)
Total	Olabud Doogethu Billiluna			211,806	221,461	213,446	(1,640)

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
082	Olabud Doogethu Mulan						
	Operating Expenditure						
	00821101 SALARIES AND WAGES Olabud Doogethu MULAN			122,049	111,031	120,894	1,155
	00821103 SUPER (STATUTORY) Olabud Doogethu MULAN			11,216	10,273	11,294	(78)
	00821104 SUPER (EMPLOYER MATCHED) Olabud Doogethu MULAN			5,903	3,945	5,945	(42)
	00821105 INSURANCE - WORKERS COMPENSATION Olabud Doogethu MULAN			2,196	1,846	2,135	61
	00821107 UNIFORMS Olabud Doogethu MULAN			200	820	200	-
	00821111 RECRUITMENT EXPENSES Olabud Doogethu MULAN			-	-	-	-
	00821113 STAFF TRAINING & CONFERENCES (INC TRAVEL & ACCOM) Olabu			2,000	1,346	1,000	1,000
	00821117 ACCRUED LEAVE PROVIDED Olabud Doogethu MULAN			-	2,093	-	-
	00821131 OFFICE EXPENSES Olabud Doogethu MULAN			1,500	500	500	1,000
	00821150 INSURANCE - GENERAL Olabud Doogethu MULAN			553	552	553	-
	00821188 BUILDING MAINT WORKS - Olabud Doogethu MULAN			5,000	730	1,700	3,300
	00821194 GENERAL ACTIVITIES Olabud Doogethu MULAN			13,000	28,045	7,800	5,200
	00821196 TELEPHONE COSTS Olabud Doogethu MULAN			2,000	2,448	2,000	-
	00821203 VANDALISM Olabud Doogethu MULAN			3,000	-	2,000	1,000
	00821301 VEHICLE COSTS RECOVERED Olabud Doogethu MULAN			15,000	24,797	20,000	(5,000)
	00821561 ADMINISTRATION ALLOCATION Olabud Doogethu MULAN			28,687	28,687	33,320	(4,633)
	00821600 UTILITIES HOUSING Olabud Doogethu MULAN			5,000	9,492	5,000	-
	Operating Expenditure Total			217,304	226,604	214,341	2,963
Total	Olabud Doogethu Mulan			217,304	226,604	214,341	2,963
083	Olalabud Doogethu Ringer Soak						
	Operating Expenditure						
	00831101 SALARIES AND WAGES Olabud Doogethu RINGER SOAK			123,269	85,706	99,032	24,237
	00831103 SUPER (STATUTORY) Olabud Doogethu RINGER SOAK			11,330	7,400	9,252	2,078
	00831104 SUPER (EMPLOYER MATCHED) Olabud Doogethu RINGER SOAK			5,963	3,144	4,870	1,093
	00831105 INSURANCE - WORKERS COMPENSATION Olabud Doogethu RINGE			2,229	2,124	1,550	679
	00831107 UNIFORMS Olabud Doogethu RINGER SOAK			200	91	200	-
	00831111 RECRUITMENT EXPENSES Olabud Doogethu RINGER SOAK			-	1,062	-	-
	00831113 STAFF TRAINING Olabud Doogethu RINGER SOAK			2,000	-	1,000	1,000
	00831117 ACCRUED LEAVE PROVIDED Olabud Doogethu RINGER SOAK			-	(5,858)	-	-
	00831131 OFFICE EXPENSES Olabud Doogethu RINGER SOAK			1,500	446	500	1,000
	00831150 INSURANCE - GENERAL Olabud Doogethu RINGER SOAK			553	552	553	-
	00831188 BUILDING MAINT WORKS - Olabud Doogethu RINGER SOAK			5,000	6,716	1,700	3,300
	00831194 GENERAL ACTIVITIES Olabud Doogethu RINGER SOAK			13,000	16,433	7,800	5,200
	00831196 TELEPHONE COSTS Olabud Doogethu RINGER SOAK			2,000	1,035	2,000	-
	00831203 VANDALISM Olabud Doogethu RINGER SOAK			3,000	-	2,000	1,000
	00831301 VEHICLE COSTS RECOVERED Olabud Doogethu RINGER SOAK			15,000	20,199	20,000	(5,000)
	00831561 ADMINISTRATION ALLOCATION Olabud Doogethu RINGER SOAK			28,687	28,687	33,320	(4,633)
	00831600 UTILITIES HOUSING Olabud Doogethu RINGER SOAK			5,000	612	5,000	-
	Operating Expenditure Total			218,731	168,349	188,777	29,954
Total	Olalabud Doogethu Ringer Soak			218,731	168,349	188,777	29,954
086	Allalabud Together - Other						
	Operating Expenditure						
	00862205 FUNDRAISING EXPENSES - ALLABUD TOGETHER OTHER			-	700	-	-
	00862207 BOXING AND FITNESS GYM COSTS			-	7,983	-	-
	00862562 DEPRECIATION - ALLABUD TOGETHER OTHER			-	67,155	79,000	(79,000)
	Operating Expenditure Total			-	75,838	79,000	(79,000)
	Operating Income			-	(3,735)	-	-
	00862805 FUNDRAISING INCOME - ALLALBUD TOGETHER OTHER			-	(20,000)	-	-
	00862806 SUICIDE PREVENTION GRANT - MENTAL HEALTH COMM			-	(23,735)	-	-
	Operating Income Total			-	52,103	79,000	(79,000)
Total	Allalabud Together - Other			-	78,119	79,219	(61,404)
Education & Welfare Total				17,816	78,119	79,219	(61,404)

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 2016/17 Budget
09	Housing						
091	Housing Staff						
	Operating Expenditure						
00911101	SALARIES & WAGES - HOUSING			54,709	49,018	58,812	(4,103)
00911193	LOAN 23 - INTEREST (STAFF HOUSING)			23,037	13,749	18,690	4,346
00911195	LOAN 25 - INTEREST ONLY			56,093	56,220	48,257	7,836
00911203	VANDALISM HOUSING			5,000	1,480	5,000	-
00911500	INFRASTRUCTURE MANAGEMENT CHARGE OUT			-	-	-	-
00911561	ABC ALLOCATIONS - STAFF HOUSING			85,718	85,718	83,803	1,915
00911562	DEPRECIATION - EXPENSE (STAFF HOUSING)			450,000	314,027	320,040	129,960
00911563	INSURANCE - STAFF HOUSING			71,056	81,262	71,056	-
00911752	OPERATIONAL - 17 (LOT 175) BRIDGE ST			5,000	6,204	5,000	-
00911770	OPERATIONAL - 162 DARCY STREET			-	7,234	-	-
00911771	(DO NOT USE) OLD OPERATIONAL - 120 ROBERTA AVE			-	-	-	-
00911772	OPERATIONAL - 38A (LOT 122A) ROBERTA AVE			5,000	6,636	5,000	-
00911773	OPERATIONAL - 40A (LOT 123A) ROBERTA AVE			5,000	4,807	5,000	-
00911774	OPERATIONAL - 40B (LOT 123B) ROBERTA AVE			5,000	5,417	5,000	-
00911775	OPERATIONAL - 57A (LOT 114A) BRIDGE ST			5,000	3,460	5,000	-
00911776	OPERATIONAL - 57B (LOT 114B) BRIDGE ST			5,000	5,931	5,000	-
00911777	OPERATIONAL - 57C (LOT 114C) BRIDGE ST			5,000	4,422	5,000	-
00911791	OPERATIONAL - 10A (LOT 74) BEDFORD RD (DEPOT RESIDENCE)			5,000	3,873	5,000	-
00911793	OPERATIONAL - 10 DOWNING STREET (RACECOURSE RESIDENCE)			3,000	5,827	5,000	(2,000)
00911794	OPERATIONAL - 161 DARCY STREET SINGLE PERSONS QUARTER			10,000	5,331	5,000	10,000
00911796	OPERATIONAL - 1/9 (LOT 186) JOHN FLYNN ST			5,000	4,296	5,000	-
00911797	OPERATIONAL - 2/9 (LOT 186) JOHN FLYNN ST			5,000	3,192	-	5,000
00911798	OPERATIONAL - 3/9 (LOT 186) JOHN FLYNN ST			5,000	5,415	5,000	-
00911799	OPERATIONAL - 4/9 (LOT 186) JOHN FLYNN ST			5,000	4,899	5,000	-
00911800	OPERATIONAL - 5/9 (LOT 186) JOHN FLYNN ST			5,000	3,680	5,000	-
00911801	OPERATIONAL - 6/9 (LOT 186) JOHN FLYNN ST			5,000	3,575	5,000	-
00911804	OPERATIONAL - 38B (LOT 122B) ROBERTA AVE			-	2,751	-	-
00911851	OPERATIONAL - 16A (UNIT 1 LOT 172) KINIVAN ST			5,000	5,073	5,000	-
00911852	OPERATIONAL - 16B (UNIT 2 LOT 172) KINIVAN ST			5,000	4,581	5,000	-
00911853	OPERATIONAL - 16C (UNIT 3 LOT 172) KINIVAN ST			5,000	3,691	5,000	-
00911854	OPERATIONAL - 1A (LOT 4) ROBERTA AVE			5,000	4,542	5,000	-
00911855	OPERATIONAL - 1B (LOT 4) ROBERTA AVE			5,000	4,806	5,000	-
00911856	OPERATIONAL - 34A (LOT 120) ROBERTA AVE			5,000	3,667	5,000	-
00911857	OPERATIONAL - 34B (LOT 120) ROBERTA AVE			5,000	6,904	5,000	-
00911858	OPERATIONAL - 7 (UNIT 1 LOT 190) BRIDGE ST			5,000	4,075	5,000	-
00911859	OPERATIONAL - 1 JOHN FLYNN ST (UNIT 2 LOT 190 BRIDGE ST)			5,000	8,793	5,000	-
00912752	MAINTENANCE - 17 (LOT 175) BRIDGE ST			5,000	4,557	5,000	-
00912770	MAINTENANCE - 162 DARCY STREET			5,000	6,705	5,000	-
00912772	MAINTENANCE - 38A (LOT 122A) ROBERTA AVE			5,000	5,066	5,000	-
00912773	MAINTENANCE - 40A (LOT 123A) ROBERTA AVE			5,000	6,050	5,000	-
00912774	MAINTENANCE - 40B (LOT 123B) ROBERTA AVE			5,000	3,429	5,000	-
00912775	MAINTENANCE - 57A (LOT 114A) BRIDGE ST			5,000	4,690	5,000	-
00912776	MAINTENANCE - 57B (LOT 114B) BRIDGE ST			5,000	4,619	5,000	-
00912777	MAINTENANCE - 57C (LOT 114C) BRIDGE ST			5,000	2,991	5,000	-
00912778	MAINTENANCE - 38B (LOT 122B) ROBERTA AVE			5,000	544	5,000	-
00912791	MAINTENANCE - 10A (LOT 74) BEDFORD RD (DEPOT RESIDENCE)			15,000	606	5,000	10,000
00912793	MAINTENANCE - 10 DOWNING STREET (RACECOURSE HOUSE)			5,000	4,370	5,000	-
00912794	MAINTENANCE - 161 DARCY ST SINGLE PERSONS QUARTERS (SF			10,000	9,127	-	10,000
00912795	PEST CONTROL - WHITE ANT TREATMENT ALL HOUSING			5,700	-	-	5,700

Itemised Operating Budgets 2017/18		COA	Description	Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
		00912796	MAINTENANCE - 1/9 (LOT 186) JOHN FLYNN ST	5,000	1,859	5,000	-
		00912797	MAINTENANCE - 2/9 (LOT 186) JOHN FLYNN ST	5,000	2,190	5,000	-
		00912798	MAINTENANCE - 3/9 (LOT 186) JOHN FLYNN ST	5,000	3,065	5,000	-
		00912799	MAINTENANCE - 4/9 (LOT 186) JOHN FLYNN ST	5,000	2,318	5,000	-
		00912800	LESS HOUSING ALLOCATED	(924,027)	(924,027)	(760,373)	(163,654)
		00912801	MAINTENANCE - 5/9 (LOT 186) JOHN FLYNN ST	5,000	1,490	5,000	-
		00912802	MAINTENANCE - 6/9 (LOT 186) JOHN FLYNN ST	5,000	4,104	5,000	-
		00912803	MAINTENANCE - 10 (UNIT 1 LOT 237) QUILTY ST	5,000	3,338	5,000	-
		00912804	MAINTENANCE - 12 (UNIT 2 LOT 237) QUILTY ST	5,000	2,034	5,000	-
		00912805	MAINTENANCE - 11 FLINDERS ST (UNIT 3 LOT 237 QUILTY ST)	5,000	6,002	5,000	-
		00912806	MAINTENANCE - 8C (UNIT 4 LOT 237) QUILTY ST	5,000	6,717	5,000	-
		00912807	MAINTENANCE - 8B (UNIT 5 LOT 237) QUILTY ST	5,000	3,970	5,000	-
		00912808	MAINTENANCE - 8A (UNIT 6 LOT 237) QUILTY ST	5,000	8,192	5,000	-
		00912809	OPERATIONAL - 10 (UNIT 1 LOT 237) QUILTY ST	5,000	3,529	5,000	-
		00912810	OPERATIONAL - 12 (UNIT 2 LOT 237) QUILTY ST	5,000	6,779	5,000	-
		00912811	OPERATIONAL - 11 FLINDERS ST (UNIT 3 LOT 237) QUILTY ST	-	1,768	-	-
		00912813	OPERATIONAL - 8C (UNIT 4 LOT 237) QUILTY ST	5,000	2,119	5,000	-
		00912814	OPERATIONAL - 8B (UNIT 5 LOT 237) QUILTY ST	5,000	4,761	5,000	-
		00912815	OPERATIONAL - 8A (UNIT 6 LOT 237) QUILTY ST	5,000	4,787	5,000	-
		00912816	MAINTENANCE - 21 (LOT 134) JINGGUL ST	5,000	3,294	5,000	-
		00912817	MAINTENANCE - 7 (LOT 141) JINGGUL ST	5,000	6,924	5,000	-
		00912818	OPERATIONAL - 21 (LOT 134) JINGGUL ST	5,000	5,046	5,000	-
		00912819	OPERATIONAL - 7 (LOT 141) JINGGUL ST	5,000	9,271	5,000	-
		00912838	RODEO GROUNDS DONGAS	5,000	6,125	5,000	-
		00912851	MAINTENANCE - 16A (UNIT 1 LOT 172) KINIVAN ST	5,000	2,747	5,000	-
		00912852	MAINTENANCE - 16B KINIVAN (LOT 172 UNIT 2)	5,000	1,680	5,000	-
		00912853	MAINTENANCE - 16C KINIVAN (LOT 172 UNIT 3)	5,000	3,474	5,000	-
		00912854	MAINTENANCE - 1A (LOT 4) ROBERTA AVE	5,000	4,385	5,000	-
		00912855	MAINTENANCE - 1B (LOT 4) ROBERTA AVE	5,000	2,213	5,000	-
		00912856	MAINTENANCE - 34A (LOT 120) ROBERTA AVE	5,000	2,281	5,000	-
		00912857	MAINTENANCE - 34B (LOT 120) ROBERTA AVE	5,000	3,577	5,000	-
		00912858	MAINTENANCE - 7 (UNIT 1 LOT 190) BRIDGE ST	5,000	2,937	5,000	-
		00912859	MAINTENANCE - 1 JOHN FLYNN ST (UNIT 2 LOT 190 BRIDGE ST)	5,000	2,481	5,000	-
		00931742	OPERATIONAL - 285 WELMAN ROAD	-	3,347	5,000	(5,000)
		00941742	MAINTENANCE - 285 WELMAN ROAD	5,000	3,952	5,000	-
	Operating Expenditure Total			190,286	(3,957)	180,286	10,000
	Operating Income			(180,286)	(176,126)	(180,286)	-
		00911675	CHARGES STAFF HOUSES-RENTALS	-	(800)	-	-
		00911687	REIMBURSEMENTS - STAFF HOUSING	-	-	-	-
		00934573	PROFIT ON SALE OF ASSETS	-	-	-	-
	Operating Income Total			(180,286)	(176,926)	(180,286)	-
Total	Housing Staff			10,000	(180,883)	(0)	10,000
093	Housing Other			-	-	-	-
	Operating Income			-	-	-	-
	Operating Income Total			-	-	-	-
Total	Housing Other			-	-	-	-
Housing Total				10,000	(180,883)	(0)	10,000

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
10 Community Amenities							
101	Refuse Collection Expenses						
	Operating Expenditure			174,734	197,045	219,548	(44,814)
	00100201 REFUSE COLLECTION - EXPENSES						
	00100202 STREET BINS			36,073	44,761	48,596	(12,523)
	00100203 LITTER CONTROL			211,723	141,617	158,700	53,023
	00100205 KERBSIDE COLLECTION			18,500	18,000	18,500	-
	00100206 STREET BINS - REPLACEMENT			3,000	-	3,000	-
	00100207 DUNCAN ROAD BINS			32,573	16,178	33,769	(1,196)
	00100208 PURCHASE BINS			9,000	7,319	10,000	(1,000)
	00100561 ABC ALLOCATIONS			29,771	29,771	27,570	2,201
	00100563 INSURANCE - SANITATION			1,135	1,136	1,135	-
	00101608 BIN DELIVERY			1,000	2,837	2,000	(1,000)
	00101695 INDIGENOUS COMMUNITIES - SANITATION			1,000	-	-	1,000
	00101697 SANITATION SUPERVISION			14,956	15,788	15,641	(685)
	Operating Expenditure Total			533,465	474,453	538,459	(4,994)
	Operating Income			(211,875)	(262,989)	(295,000)	83,125
	00101601 DOMESTIC REFUSE REMOVAL FEES			(68,000)	(93,077)	(80,000)	12,000
	00101602 NON-DOMESTIC REFUSE REMOVAL FEES			-	(172)	-	-
	00101607 REIMBURSEMENTS - REFUSE COLLECTION			(1,000)	(182)	(1,000)	-
	00101685 FINES & PENALTIES - LITTER			(12,000)	(9,641)	(10,000)	(2,000)
	00101690 SALE OF RUBBISH BINS			(292,875)	(366,061)	(386,000)	93,125
	Operating Income Total			240,590	108,392	152,459	88,132
102	Refuse Disposal Sites						
	Operating Expenditure			55,000	29,494	27,000	28,000
	00100562 DEPRECIATION - EXPENSE (REFUSE DISPOSAL SITE)			26,066	26,066	22,101	3,965
	00100599 STAFF HOUSING ALLOCATION - REFUSE SITE DISPOSAL			-	1,296	-	-
	00100709 OTHER EXPENSES - REFUSE SITE			-	(3,154)	-	-
	00101107 ACCRUED LEAVE PROVIDED REFUSE COLLECTION			123,509	172,880	119,670	3,839
	00101180 REFUSE SITE SALARIES			8,977	8,979	8,977	-
	00101181 INSURANCE - REFUSE DISPOSAL SITES			2,871	2,735	2,800	71
	00101182 INSURANCE - WORKERS COMPENSATION REFUSE DISPOSAL			-	435	-	-
	00101188 BUILDING MAINT WORKS - REFUSE SITE			157,640	114,611	159,159	(1,519)
	00101201 REFUSE SITE - MAINTENANCE			3,000	97	1,000	2,000
	00101202 MONITORING BORES			3,000	-	1,000	2,000
	00101252 WARMUN - REFUSE SITE REHABILITATION			26,276	26,276	54,671	(28,395)
	00101561 ABC ALLOCATIONS			406,339	379,716	396,378	9,961
	Operating Expenditure Total			(70,000)	(101,635)	(83,000)	13,000
	Operating Income			(5,000)	(2,283)	(2,000)	(3,000)
	00101692 USER FEES - REFUSE SITE			(75,000)	(103,917)	(85,000)	10,000
	00101693 REFUSE SITE TIP SHOP - REVENUE			331,339	275,799	311,378	19,961
	Operating Income Total						
Total	Refuse Disposal Sites						

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 2016/17 Budget
106	Town Planning						
	Operating Expenditure						
	00106101 SALARIES - PLANNING			81,021	67,521	85,542	(4,521)
	00106103 SUPER (STATUTORY) - PLANNING			7,574	5,854	8,127	(553)
	00106104 EMPLOYEE MATCHED SUPER - TOWN PLANNING			3,986	4,726	4,277	(291)
	00106105 INSURANCE - TOWN PLANNING			966	965	966	-
	00106106 LOCAL PLANNING SCHEME			5,000	363	5,000	-
	00106129 ADVERTISING			1,000	-	1,000	-
	00106195 OTHER EXPENSES - TOWN PLANNING & REGIONAL DEVELOPMEN			5,000	6,708	5,000	-
	00106196 PROSECUTIONS/LEGAL PROCEEDINGS			5,000	-	5,000	-
	00106202 CONTRACT EXPENSES - TOWN PLANNER			2,000	1,251	2,000	-
	00106301 VEHICLE COSTS ERS			-	1,232	-	-
	00106561 ADMINISTRATION ALLOCATIONS - TOWN PLANNING			46,777	46,777	45,453	1,324
	Operating Expenditure Total			158,324	135,397	162,365	(4,041)
	Operating Income			(30,000)	(9,929)	(15,000)	(15,000)
	Operating Income Total			(30,000)	(9,929)	(15,000)	(15,000)
Total	Town Planning			128,324	125,468	147,365	(19,041)
107	Community Engagement						
	Operating Expenditure						
	00107101 SALARIES - COMMUNITY ENGAGEMENT			12,076	10,796	12,848	(773)
	00107103 SUPER (STATUTORY) - COMMUNITY ENGAGEMENT			1,128	-	1,221	(92)
	00107104 EMPLOYEE MATCHED SUPER - COMMUNITY ENGAGEMENT			594	-	642	(49)
	00107105 INSURANCE - COMMUNITY DEVELOPMENT			1,021	1,022	1,021	-
	00107110 CONTRACT EXPENSES - COMMUNITY ENGAGEMENT			60,000	-	60,000	-
	00107401 COMMUNITY ENGAGEMENT EXPENSES			10,000	875	10,000	-
	00107561 ADMINISTRATION ALLOCATIONS - COMMUNITY ENGAGEMENT			4,182	4,182	7,928	(3,746)
	Operating Expenditure Total			89,001	16,875	93,660	(4,660)
Total	Community Engagement			89,001	16,875	93,660	(4,660)
108	Other Community Amenities						
	Operating Expenditure						
	00108101 CEMETARY MANAGEMENT			7,478	7,266	7,820	(342)
	00108105 INSURANCE - OTHER COMMUNITY SERVICES			2,270	2,270	2,270	-
	00108125 GROUNDS MAINTENANCE SAW PIT			8,057	7,553	-	8,057
	00108126 GROUNDS MAINTENANCE PALM SPRINGS			4,029	845	-	4,029
	00108127 GROUNDS MAINTENANCE OLD TOWN			4,029	241	-	4,029
	00108128 GROUNDS MAINTENANCE CHINA WALL			4,029	136	-	4,029
	00108129 GROUNDS MAINTENANCE CAROLINE POOL			8,057	690	-	8,057
	00108130 GROUNDS MAINTENANCE TANAMI BINS			8,057	105	3,971	4,086
	00108196 CEMETERY - OPERATING & MAINTENANCE EXPENSES			30,000	16,194	30,000	-
	00108204 VANDALISM TOILETS			10,000	1,088	1,000	9,000
	00108295 STREET NUMBERING PROJECT			1,000	-	-	1,000
	00108341 PUBLIC TOILET MAINTENANCE & OPERATIONS			45,000	73,638	65,000	(20,000)
	00108342 COACH PARK CLEANING			-	13,222	-	-
	00108561 ADMINISTRATION ALLOCATIONS - OTHER COMMUNITY			14,890	14,890	14,874	16
	00108562 DEPRECIATION - EXPENSE (OTHER COMMUNITY AMENITIES)			25,000	15,493	16,000	9,000
	00108683 BURIAL PLOT PREPARATIONS			9,000	8,100	9,000	-
	00108250 WATER WISE PROGRAM COSTS			-	-	5,000	(5,000)
	Operating Expenditure Total			180,896	161,844	154,935	25,961
	Operating Income			(8,000)	(9,165)	(8,000)	-
	00108681 CHARGES CEMETERY BY-LAWS			(8,000)	(9,165)	(8,000)	-
	00108682 CEMETERY - PLOT PREPARATION CHARGES GRAVE DIGGING			(18,000)	(12,000)	(15,000)	(3,000)
	00108685 FUNDING FOR REMOTE TOILETS			(45,000)	-	(124,817)	79,817
	Operating Income Total			(71,000)	(21,165)	(147,817)	76,817
Total	Other Community Amenities			109,896	140,679	7,118	102,778
Total	Community Amenities Total			899,150	667,213	711,980	187,170

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 2016/17 Budget
11	Recreation & Culture						
110	Civic Hall						
	Operating Expenditure			25,000	23,867	25,000	-
	00110188 BUILDING MAINT WORKS - CIVIC HALL			23,104	7,305	37,529	(14,425)
	00110189 BUILDING SURROUNDS WORKS - CIVIC HALL			-	12,423	10,000	(10,000)
	00110192 UTILITIES - CIVIC HALL			-	212	-	-
	00110203 VANDALISM PUBLIC HALLS & CIVIC CENTRE			40,826	40,826	39,016	1,810
	00110561 ABC ALLOCATIONS - CIVIC HALL			55,000	53,870	55,000	-
	00110562 DEPRECIATION - EXPENSE (CIVIC HALL)			-	8,639	8,639	-
	00110563 INSURANCE - CIVIC HALL			22,344	25,969	23,327	(983)
	00115317 CIVIC HALL - BASKETBALL, NETBALL, TENNIS COURTS			174,913	173,112	198,511	(23,598)
	Operating Expenditure Total			(15,000)	(14,590)	(13,000)	(2,000)
	Operating Income			-	-	-	-
	00110666 CIVIC HALL - HIRE FEES			-	-	-	-
	00110669 RECOVERY OF DAMAGES FROM HIRER			-	-	-	-
	00110672 GRANT - BASKETBALL COURTS CIVIC HALL UPGRADE			(22,000)	(21,229)	(22,000)	-
	00115681 LEASE INCOME - PARKING AREA SHELL COMPANY			(37,000)	(35,819)	(35,000)	(2,000)
	Operating Income Total			137,913	137,293	163,511	(25,598)
Total	Civic Hall						
112	Aquatic & Recreation Centre						
	Operating Expenditure			-	2,938	-	-
	00113401 AQUATIC CENTRE - CONSULTANTS FEES			148,198	148,198	142,169	6,029
	00113561 ABC ALLOCATIONS - AQUATIC CENTRE (POOL)			250,000	247,622	250,000	-
	00113562 DEPRECIATION - EXPENSE (AQUATIC & RECREATION CENTRE)			148,491	160,358	147,187	1,304
	00114101 SALARIES - OTHER POOL & RECREATION STAFF			13,500	6,115	13,752	(252)
	00114103 SUPER (STATUTORY) - RECREATION CENTRE			7,105	831	7,238	(133)
	00114104 SUPER (EMPLOYER MATCHED) - RECREATION CENTRE			-	-	-	-
	00114105 INSURANCE - WORKERS COMPENSATION (RECREATION CENTRE			-	5,470	-	-
	00114107 ACCRUED LEAVE PROVIDED - AQUATIC & RECREATION CENTRE			4,000	2,313	500	3,500
	00114111 RECRUITMENT EXPENSES - RECREATION CENTRE			5,000	5,278	5,000	-
	00114112 STAFF TRAINING & CONFERENCES (INC TRAVEL & ACCOM) - REC			2,500	708	2,500	-
	00114114 CONFERENCE EXPENSES - AQUATIC & RECREATION CENTRE			500	397	500	-
	00114120 UNIFORMS - RECREATION CENTRE			52,133	52,133	22,101	30,032
	00114599 EOY - STAFF HOUSING TRANSFER (AQUATIC & RECREATION)			47,277	38,242	59,000	(11,723)
	00115101 SALARIES - LIFEGUARDS (CASUALS)			4,491	10,217	5,605	(1,114)
	00115103 SUPER (STATUTORY) - AQUATIC CENTRE			2,364	4,842	2,950	(586)
	00115104 SUPER (EMPLOYER MATCHED) - AQUATIC CENTRE			5,178	4,933	5,514	(336)
	00115105 INSURANCE - WORKERS COMPENSATION (AQUATIC CENTRE)			-	1,035	-	-
	00115111 RECRUITMENT EXPENSES - AQUATIC CENTRE			10,000	1,699	10,000	-
	00115112 STAFF TRAINING & CONFERENCES (INC TRAVEL & ACCOM) - AQU			-	22,045	-	-
	00115119 OTHER EMPLOYMENT COSTS			500	402	500	-
	00115120 UNIFORMS - AQUATIC CENTRE			4,000	5,072	4,000	-
	00115130 TELEPHONE - AQUATIC & RECREATION CENTRE			1,000	2,067	2,000	(1,000)
	00115132 OFFICE EXPENSES - CONSUMABLES (AQUATIC & RECREATION C			-	1,894	1,000	(1,000)
	00115133 OFFICE EXPENSES - OTHER (AQUATIC & RECREATION CENTRE)			50,000	59,764	50,000	-
	00115171 AQUATIC CENTRE - PUMPS MAINTENANCE			57,056	57,058	57,056	-
	00115181 INSURANCE - PLANNING, BUILDING ETC (AQUATIC & RECREATION			-	-	-	-
	00115184 BUILDINGS - OPERATING EXPENSES CONSUMABLES (AQUATIC &			5,000	2,824	5,000	-
	00115185 BUILDING SECURITY - RECREATION CENTRE			13,000	-	-	-
	00115186 RECREATION CENTRE COURTS - MAINTENANCE			19,229	51,371	25,000	13,000
	00115188 BUILDING MAINT AND WORKS - RECREATION CENTRE			49,515	3,075	25,248	(5,771)
	00115189 BUILDING SURROUNDS WORKS - RECREATION CENTRE			52,000	54,305	54,305	24,267
	00115190 CONTRACT CLEANING - AQUATIC & RECREATION CENTRE DRY &			1,500	2,161	2,000	(2,305)
	00115195 EXPENSES - AQUATIC & RECREATION CENTRE (MISCELLANEOUS			-	-	-	(500)

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
COA	Description						
00115203	VANDALISM RECREATION CENTRE			2,000	4,794	1,000	1,000
00115218	ADVERTISING & PROMOTIONS - AQUATIC CENTRE			500	163	1,000	(500)
00115219	AQUATIC CENTRE - SPORTING EQUIPMENT (DRY SIDE)			3,000	122	3,000	-
00115221	MINOR EQUIPMENT PURCHASES & MAINTENANCE - AQUATIC CEI			5,000	2,119	2,500	2,500
00115222	AQUATIC & RECREATION CENTRE - BUILDING, GARDEN & SURRO			-	18	-	-
00115241	AQUATIC CENTRE - UTILITIES (ELECTRICITY)			85,000	96,689	60,000	25,000
00115242	AQUATIC CENTRE - UTILITIES (WATER CHARGES)			10,000	54,127	15,000	(5,000)
00115247	AQUATIC CENTRE - CHEMICALS			10,000	23,306	15,000	(5,000)
00115250	KIOSK - PURCHASES (COST OF GOODS)			6,000	880	1,500	4,500
Operating Expenditure Total				1,075,037	1,137,585	999,125	75,911
00112665	GRANT - KIMBERLEY DEVELOPMENT COMMISSION (KDC) AQUATI			-	(316,000)	-	-
00112681	AQUATIC CENTRE - ENTRY FEES			(12,500)	(22,351)	(7,500)	(5,000)
00112682	FACILITIES HIRE CHARGES - AQUATIC & RECREATION CENTRE			(8,000)	(4,496)	(5,000)	(3,000)
00112683	RECREATION CENTRE COURTS - ADMISSION & HIRE FEES			-	(6,814)	(8,000)	8,000
00112684	KIOSK - SALES (TAKINGS)			(7,500)	(3,939)	2,000	(9,500)
00112685	AQUATIC CENTRE - SWIMMING LESSON FEES			(500)	-	-	(500)
00112689	REIMBURSEMENTS - OTHER (AQUATIC & RECREATION CENTRE)			-	-	-	-
00112690	GYM - USE & MEMBERSHIP FEES			(18,000)	(18,711)	(18,000)	-
00112692	AQUATIC CENTRE - TRAINING COURSE FEES			(500)	-	(500)	-
00114653	GRANT - SOLAR HEATING			(244,666)	-	(124,950)	(119,717)
00114655	GRANT DEPT OF SPORTS AND RECREATION			(32,000)	(32,000)	(32,000)	-
Operating Income Total				(323,666)	(404,310)	(193,950)	(129,717)
Total	Aquatic & Recreation Centre			751,371	733,275	805,176	(53,805)
114	Parks & Gardens						
Operating Expenditure				1,500	2,476	1,500	-
00115204	VANDALISM PARKS & GARDENS			244,837	95,334	158,845	85,992
00115301	PARKS & GARDENS - MAINTENANCE			265,837	162,890	193,788	72,049
00115311	CENTENARY OVAL MAINTENANCE			8,115	2,448	3,971	4,144
00115312	PARKS & GARDENS - MAINTENANCE (WELMAN ROAD)			10,000	-	10,000	-
00115313	OVAL - LIGHTING MAINTENANCE			25,578	25,578	22,055	3,523
00115561	ABC ALLOCATIONS - PARKS GARDENS			70,000	68,152	70,000	-
00115562	DEPRECIATION - EXPENSE (PARKS & GARDENS)			7,183	7,183	7,183	-
00115563	INSURANCE - PARKS & GARDENS			-	1,627	-	-
00115713	OVAL - WATER TANK			633,050	365,688	467,342	165,708
Operating Expenditure Total				(3,000)	(4,867)	(4,500)	1,500
00115671	CENTENARY OVAL HIRE FEES			(4,500)	(4,245)	(4,000)	(500)
00115672	SIDE SHOW AREA - HIRE FEES			(25,500)	-	(25,500)	-
00115687	REIMBURSEMENTS - PARKS & GARDENS			-	(316)	-	-
00115673	COACH PARK AND STAGE HIRE FEES			(33,000)	(9,428)	(34,000)	1,000
Operating Income Total				600,050	356,260	433,342	166,708
Total	Parks & Gardens						
116	Libraries, Licensing & Telecentre						
Operating Expenditure				1,021	1,022	1,021	-
00117105	INSURANCE - GENERAL LIBRARY			2,000	(2,081)	2,000	-
00117112	STAFF TRAINING & CONFERENCES (INC TRAVEL & ACCOM) - LIBR			700	280	700	-
00117135	LIBRARY - PROMOTIONS			500	1,481	1,500	(1,000)
00117144	FREIGHT & POSTAGE - LIBRARIES, LICENCING & TELECENTRE			-	200	-	-
00117149	LIBRARY - LOST BOOK COSTS			2,000	2,105	7,000	(5,000)
00117195	OTHER EXPENSES - LIBRARIES, LICENCING & TELECENTRE			53,504	53,504	54,022	(518)
00117561	ABC ALLOCATIONS - LIBRARY ONLY			1,000	1,248	1,000	-
00119195	RURAL TRANSACTIONS CENTRE (RTC) - OPERATING & SUNDRY E			83,581	83,581	86,782	(3,201)
00119563	ABC ALLOCATIONS - LICENSING			144,306	141,341	154,025	(9,719)
Operating Expenditure Total							

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
	Operating Income	COA	Description	(50)	-	(50)	-
		00117671	CHARGES-LOST BOOKS	-	(75)	-	-
		00117693	USER FEES - TELECENTRE	(18,000)	(18,293)	(18,000)	-
		00119670	POLICE LICENCING - COMMISSION	(29,000)	(26,417)	(28,618)	(382)
		00119696	CONTRIBUTIONS - DOT (DPI) LICENCING WAGES	(47,050)	(44,784)	(46,668)	(382)
Total 117	Operating Income Total			97,256	96,557	107,357	(10,101)
	Operating Expenditure			501	4,525	5,000	(4,499)
		00114562	DEPRECIATION - EXPENSE (RODEO GROUNDS)	500	71	500	-
		00115315	GOLF COURSE - MAINTENANCE	-	-	-	-
		00115320	INSURANCE - OTHER RECREATION AND CULTURAL MATTERS	7,557	40,563	30,175	(22,618)
		00115321	RACE COURSE, RODEO GROUNDS - MAINTENANCE	4,057	6,342	6,442	(2,385)
		00117100	TRACKERS HUT - MAINTENANCE	4,057	327	-	4,057
		00117200	TOWN WALK	12,500	-	-	12,500
		00117250	KIDSPORT COSTS	5,000	4,083	-	5,000
		00117255	HALLS CREEK MOUNTAIN BIKE FORUM COSTS	6,355	6,355	3,315	3,040
		00117563	ADMIN ALLOCATIONS - OTHER CULTURE	1,000	900	1,000	-
		00118562	DEPRECIATION - EXPENSE (TRACKER'S HUT)	41,527	63,166	46,432	(4,905)
	Operating Expenditure Total			(6,000)	-	-	(6,000)
	Operating Income			(80,000)	(78,182)	-	(80,000)
		00117260	DEPT OF SPORT & RECREATION GRANT - KIDSPORT	-	-	-	-
		00117262	GRANT - SOLAR LIGHTING	-	-	-	-
		00117265	DEPT SPORT & REC - HALLS CREEK MOUNTAIN BIKE FORUM	(86,000)	(78,182)	-	(86,000)
Total 118	Operating Income Total			(44,473)	(15,016)	46,432	(90,905)
	Operating Expenditure			1,000	-	1,000	-
		00118371	EXPENSES - REBROADCASTING TV & RADIO	4,307	4,307	4,562	(255)
		00118563	ABC ALLOCATIONS - TV REBROADCASTING	5,307	4,307	5,562	(255)
	Operating Expenditure Total			(3,750)	(3,928)	(3,900)	150
	Operating Income			(3,750)	(3,928)	(3,900)	150
	Operating Income Total			1,557	379	1,662	(105)
Total 119	Operating Expenditure			10,000	15,099	10,000	-
		00119188	BUILDING MAINT WORKS - COMMUNITY RESOURCE CENTRE	30,000	23,203	30,000	-
		00119192	UTILITIES - COMMUNITY RESOURCE CENTRE (CRC)	12,043	12,044	12,043	-
		00119193	INSURANCE - CRC	500	225	500	-
		00119194	SECURITY - COMMUNITY RESOURCE CENTRE (CRC)	5,000	680	5,000	-
		00119203	VANDALISM COMMUNITY RESOURCE CENTRE	21,856	21,856	19,547	2,309
		00119561	ABC ALLOCATIONS - COMMUNITY RESOURCE CENTRE (CRC)	110,000	62,757	63,000	47,000
		00119562	DEPRECIATION - EXPENSE (COMMUNITY RESOURCE CENTRE - C	189,399	135,864	140,090	49,309
	Operating Expenditure Total			(153,000)	(173,510)	(153,000)	-
	Operating Income			(153,000)	(173,510)	(153,000)	-
		00119661	RENTAL & OTHER INCOME - COMMUNITY RESOURCE CENTRE (Cf	-	-	-	-
		00119665	JUNGARNI JUTTYA RENTAL	(153,000)	(173,510)	(153,000)	-
	Operating Income Total			36,399	(37,646)	(12,910)	49,309
Total	Community Resource Centre			1,580,073	1,271,100	1,544,570	35,503

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
12 Transport							
120 Construction Rds, Sts & Bridges Etc							
Operating Income							
00121601	GRANT - FAGS SPECIAL ACCESS ROADS			(312,000)	(312,000)	(234,000)	(78,000)
00121602	GRANT - R2R GENERAL (INCOME)			(1,110,447)	(1,057,454)	(330,928)	(779,519)
00121604	GRANT - MRWA SPECIAL ACCESS ROADS			(156,000)	(201,000)	(117,000)	(39,000)
00121605	GRANT - MRWA BLACKSPOT PROGRAM (INCOME)			(120,747)	(120,747)	-	(120,747)
00121610	GRANT - R2R SPECIAL AAR (INCOME)			(170,000)	-	(645,000)	475,000
00121611	GRANT - MRWA RRG/RPG			(612,771)	(612,770)	(660,000)	47,229
Operating Income Total				(2,481,965)	(2,303,971)	(1,986,928)	(495,037)
122 Construction Rds, Sts & Bridges Etc							
Operating Expenditure							
00122301	VEHICLE COSTS - ROAD INSPECTION/MAINTENANCE			-	-	-	-
00122400	TOWN STREETS - MAINTENANCE & REPAIRS			300,388	272,364	504,009	(203,621)
00122561	ABC ALLOCATIONS - MAINTENANCE RDS & STS			167,024	167,024	113,671	53,353
00122562	DEPRECIATION - EXPENSE (ROADS, STREETS & BRIDGES ETC)			4,000,000	4,269,672	2,270,000	1,730,000
00122563	INSURANCE - ROAD MAINTENANCE			4,086	4,086	4,086	-
00123400	RURAL ROADS MAINTENANCE			499,246	421,613	440,166	59,080
00125300	TOWN STREETS - OTHER			50,000	53,456	50,000	-
Operating Expenditure Total				5,020,744	5,188,215	3,381,932	1,638,812
Operating Income				(3,500)	(3,490)	(3,500)	-
Operating Income Total				(3,500)	(3,490)	(3,500)	-
123 Maintenance Rds, Sts & Bridges Etc							
Operating Expenditure							
00123405	WANDRRA - FLOOD REINSTATE			-	161,906	153,400	(153,400)
00123401	OVERDRAFT INTEREST RELATING TO FLOOD DAMAGE			-	-	50,000	(50,000)
Operating Expenditure Total				-	161,906	203,400	(203,400)
Operating Income				(175,388)	(175,388)	(175,388)	-
Operating Income Total				(175,388)	(175,388)	(175,388)	-
128 Maintenance Rds, Sts & Bridges Etc							
Operating Expenditure							
00128001	AIRPORT - AIRSIDE MAINTENANCE			10,000	12,763	10,000	-
00128006	INSPECTIONS & REPORTING - AIRPORT			-	-	-	-
00128181	INSURANCE - AIRPORT			6,571	6,572	6,571	-
00128272	AIRPORT - LANDSIDE BUILDINGS MAINTENANCE			1,000	15,384	1,000	-
00128281	AIRPORT - LANDSIDE MAINTENANCE			5,000	15,357	5,000	-
00128404	CONTRACT MANAGEMENT - HALLS CREEK AERODROME (AIRPOR			322,286	322,319	322,286	-
00128451	LEASE EXPENSES - AIRPORT - ALL LEASES			35,000	57,317	40,000	(5,000)
00128561	ABC ALLOCATIONS - AIRPORT			51,722	51,722	43,308	8,414
00128562	DEPRECIATION - EXPENSE (AIRPORT)			250,000	244,232	245,000	5,000
Operating Expenditure Total				681,579	725,667	673,165	8,414
Operating Income				(186,450)	(156,823)	-	(186,450)
Operating Income Total				(20,000)	-	-	(20,000)
00128652	GRANT - RAFFP			-	(155,598)	(40,104)	40,104
00128683	AIRPORT LEASE CHARGES			(206,450)	(312,421)	(40,104)	(166,346)
00128685	LEASE INCOME - AIRPORT			475,129	413,246	633,061	(157,932)
Operating Income Total				2,835,020	3,280,519	2,052,577	782,443
Total Airport							
Transport Total							

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 2016/17 Budget
13	Economic Services						
130	Travel & Tourism Centre						
	Operating Expenditure						
	130145 WEBSITE LICENCE			-	-	6,000	(6,000)
	00130101 SALARIES - TRAVEL & TOURISM CENTRE			141,781	126,333	132,727	9,054
	00130103 SUPER (STATUTORY) - TRAVEL & TOURISM CENTRE			11,806	12,204	12,524	(718)
	00130104 SUPER (EMPLOYER MATCHED) - TRAVEL & TOURISM CENTRE			6,214	4,647	6,591	(377)
	00130105 INSURANCE - WORKERS COMPENSATION TRAVEL & TOURISM CE			3,377	3,219	3,549	(172)
	00130108 ACCRUED LEAVE PROVIDED VISITOR CENTRE			-	1,598	-	-
	00130109 INSURANCE - TRAVEL & TOURISM CENTRE			4,008	4,008	4,008	-
	00130111 RECRUITMENT EXPENSES - TRAVEL & TOURISM CENTRE			2,000	910	500	1,500
	00130113 STAFF TRAINING & CONFERENCES (INC TRAVEL & ACCOM) - TRA			10,000	3,742	5,000	5,000
	00130133 MEMBERSHIP & SUBSCRIPTION FEES - TRAVEL & TOURISM CENT			2,000	7,688	8,500	(6,500)
	00130140 EQUIPMENT PURCHASES (MINOR) - TRAVEL & TOURISM CENTRE			-	8,210	1,500	(1,500)
	00130141 EQUIPMENT MAINTENANCE & REPAIRS - TRAVEL & TOURISM CEN			2,000	2,624	2,000	-
	00130142 INSURANCE - GENERAL (TRAVEL & TOURISM CENTRE)			-	-	-	-
	00130143 TRAVEL & TOURISM CENTRE - MANAGER-VEHICLE COST RECOVER			2,000	266	-	2,000
	00130188 BUILDING MAINT WORKS - TRAVEL & TOURISM CENTRE			15,000	30,100	15,000	-
	00130190 CONTRACT CLEANING - TRAVEL & TOURISM CENTRE			3,000	4,905	3,500	(500)
	00130192 UTILITIES - TRAVEL & TOURISM			-	6,055	5,000	(5,000)
	00130195 SUNDRY EXPENSES - TRAVEL & TOURISM CENTRE			1,500	2,913	1,500	-
	00130197 SERVICE FEES - BOOEASY			10,000	6,471	8,000	2,000
	00130203 VANDALISM TOURIST CENTRE			-	-	-	-
	00130301 TRAVEL & TOURISM CENTRE - OPERATING & OTHER EXPENSES			14,000	8,677	9,000	5,000
	00130381 TRAVEL & TOURISM CENTRE - BANK CHARGES			3,000	2,146	3,000	-
	00130390 TRAVEL & TOURISM CENTRE - STOCK WRITE OFF / DOWN			1,000	-	1,000	-
	00130391 TRAVEL & TOURISM CENTRE - PURCHASE OF STOCK			60,000	75,129	48,000	12,000
	00130392 PROMOTIONS & ADVERTISING - TRAVEL & TOURISM CENTRE			8,000	4,839	5,000	3,000
	00130395 TRAVEL & TOURISM CENTRE - CLOSING STOCK			75,000	-	60,000	15,000
	00130399 TRAVEL & TOURISM CENTRE - SIGN UPGRADE			-	251	-	-
	00130562 DEPRECIATION - EXPENSE (TRAVEL & TOURISM CENTRE)			13,000	12,950	13,000	-
	00130563 ABC ALLOCATIONS - TRAVEL & TOURISM CENTRE			137,870	137,870	120,651	17,219
	00130599 STAFF HOUSING - EOY TRANSFER			32,583	32,583	26,521	6,062
	Operating Expenditure Total			559,139	500,338	502,071	57,068
	Operating Income			(225,000)	(186,293)	(230,000)	5,000
	00130661 SALES OF MERCHANDISE - TRAVEL & TOURISM CENTRE			(50,000)	(29,752)	(40,000)	(10,000)
	00130677 COMMISSIONS INCOME - TRAVEL & TOURISM CENTRE			(39,000)	(39,000)	-	(39,000)
	00130690 GRANT - TRAVEL & TOURISM			(314,000)	(255,045)	(270,000)	(44,000)
	Operating Income Total			245,139	245,293	232,071	13,068
Total	Travel & Tourism Centre						
131	Cafe Area						
	Operating Expenditure						
	00130204 VANDALISM CAFE AREA			2,500	878	2,000	500
	00131188 BUILDING MAINT WORKS - CAFE AREA			6,000	2,065	6,000	-
	00131195 CAFE LEASE - LEGAL/ADMIN COSTS			5,000	3,231	1,000	4,000
	00131196 CAFE EQUIP MAINT-SHIRE ONLY			5,000	-	1,000	4,000
	00131563 ABC ALLOCATIONS - CAFE			4,666	4,666	3,950	716
	00131599 STAFF HOUSING - CAFE			21,066	21,066	-	21,066
	Operating Expenditure Total			44,232	31,907	13,950	30,282
	Operating Income			(25,000)	(26,000)	(26,000)	1,000
	00130688 RENTAL & OTHER INCOME - CAFE AREA			(6,000)	(1,576)	(6,000)	-
	00130689 CAFE - OTHER REIMBURSEMENTS			(31,000)	(27,576)	(32,000)	1,000
Total	Cafe Area			13,232	4,331	(18,050)	31,282

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
132	Property Other						
	Operating Expenditure						
	00132188 BUILDING MAINT WORKS - PROPERTY OTHER			-	139	-	-
	00132201 LEASE EXPENSES - CENTRELINK BUILD			15,000	2,377	5,000	10,000
	00132202 LEASE EXPENSES - 88 THOMAS STREET			10,000	8,172	10,000	-
	00132204 VANDALISM LEASED PROPERTY			5,000	-	5,000	-
	00132206 EXPENSES POST OFFICE			-	294	-	-
	00132207 SPQ EXPENSES			30,000	890	30,000	-
	00132250 315 WELMAN RD - COSTS			4,057	-	1,986	2,071
	00132561 ABC ALLOCATIONS - RURAL SERVICES			27,070	74,700	26,627	443
	00132562 DEPRECIATION - EXPENSE (RURAL SERVICES)			58,000	64,110	65,000	(7,000)
	00132563 INSURANCE - RURAL SERVICES			750	751	750	-
	00132599 STAFF HOUSING ALLOCATION			105,332	105,332	88,925	16,407
	Operating Expenditure Total			255,209	256,764	233,288	21,921
	Operating Income			(33,000)	(58,524)	(45,000)	12,000
	00132681 RENTAL & OTHER INCOME - CENTRELINK BUILDING			(35,000)	(43,752)	(44,000)	9,000
	00132682 OTHER LEASE INCOME - 88 THOMAS STREET			(7,500)	(4,875)	-	(7,500)
	00132685 RENTAL & OTHER INCOME - POST OFFICE			-	(39)	-	-
	00132686 RENTAL INCOME - RESIDENTIAL			(100,000)	(89,711)	(91,204)	(8,796)
	00132688 RENTAL INCOME - SPQ INCOME			(15,000)	(13,150)	(20,000)	5,000
	00132689 SPQ INCOME			(190,500)	(210,052)	(200,204)	9,704
	Operating Income Total			64,709	46,713	33,084	31,625
Total	Property Other						
133	Tourism Area Promotion						
	Operating Expenditure						
	00130397 PUBLIC WIFI			-	4,782	4,782	(4,782)
	00130401 AREA PROMOTION - BROCHURE & MAPS			20,000	14,512	20,000	-
	00130460 WILD KIMBERLEY TRAVEL GUIDE COSTS			53,000	1,250	-	53,000
	00131561 ABC ALLOCATIONS - TOURISM			4,838	4,838	3,315	1,523
	Operating Expenditure Total			77,838	25,382	28,097	49,741
	Operating Income			-	-	-	-
	00130421 CONTRIBUTION - TOURISM ASSOCIATION			(38,000)	(5,879)	-	(38,000)
	00130470 WILD KIMBERLEY TRAVEL GUIDE INCOME			(38,000)	(5,879)	-	(38,000)
	Operating Income Total			39,838	19,503	28,097	11,741
Total	Tourism Area Promotion						
134	Post Office						
	Operating Expenditure						
	00134101 SALARIES - POST OFFICE			185,887	177,688	177,615	8,272
	00134103 SUPER (STATUTORY) - POST OFFICE			18,306	15,948	16,732	1,574
	00134104 SUPER (EMPLOYER MATCHED) - POST OFFICE			9,635	5,003	8,807	828
	00134105 INSURANCE - WORKERS COMPENSATION - POST OFFICE			5,254	4,849	4,750	504
	00134106 INSURANCE - POST OFFICE			3,788	-	3,788	-
	00134108 ACCRUED LEAVE - POST OFFICE			-	6,849	-	-
	00134111 RECRUITMENT EXPENSES - POST OFFICE			2,000	275	1,000	1,000
	00134113 STAFF TRAINING - POST OFFICE			-	5,072	5,000	(5,000)
	00134120 OPERATING EXPENSES			14,000	156	-	14,000
	00134141 EQUIPMENT MAINTENANCE			1,000	-	-	1,000
	00134142 INSURANCE GENERAL - POST OFFICE			-	3,789	-	-
	00134188 BUILDING MAINT WORKS - POST OFFICE			5,000	16,121	10,000	(5,000)
	00134189 BUILDING SURROUNDS WORKS - POST OFFICE			8,115	135	10,942	(2,827)
	00134190 CLEANING - POST OFFICE			12,480	10,500	10,000	2,480
	00134192 UTILITIES - POST OFFICE			-	1,679	10,000	(10,000)
	00134195 OFFICE EXPENSES - POST OFFICE			5,500	6,943	6,000	(500)
	00134196 BANK CHARGES - POST OFFICE			3,000	(56)	-	3,000
	00134205 FEES TO AUSTRALIA POST			5,000	(53,622)	4,608	392
	00134301 VEHICLE RUNNING COSTS			1,000	-	-	1,000

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 2016/17 Budget
COA	Description						
00134391	PURCHASE OF STOCK - POST OFFICE			48,000	104,548	80,000	(32,000)
00134395	STOCK WRITE OFF			1,000	-	1,000	-
00134562	DEPRECIATION EXPENSE - POST OFFICE			1,000	14,339	15,000	(14,000)
00134563	ADMIN ALLOCATIONS - POST OFFICE			84,203	84,203	135,559	(51,356)
00134599	STAFF HOUSING - POST OFFICE			71,682	71,682	57,462	14,220
Operating Expenditure Total				485,851	476,101	558,263	(72,413)
Operating Income				(72,000)	(125,727)	(120,000)	48,000
00134661	STOCK SALES INCOME - POST OFFICE			(12,000)	-	-	(12,000)
00134670	SERVICES TO AVIAIR			(56,400)	(85,058)	(84,000)	27,600
00134677	COMMISSION INCOME - POST OFFICE			(253,000)	(100,219)	(175,000)	(78,000)
00134680	AUST POST FEES INCOME			(393,400)	(311,004)	(379,000)	(14,400)
Operating Income Total				92,451	165,098	179,263	(86,813)
Total	Post Office						
138	Building Control						
Operating Expenditure				26,175	25,294	27,320	(1,145)
00138101	SALARIES - BUILDING			2,449	1,262	2,595	(147)
00138103	SUPER (STATUTORY) - BUILDING			1,289	664	1,366	(77)
00138104	EMPLOYEE MATCHED SUPER - BUILDING CONTROL			1,080	1,079	1,080	-
00138105	INSURANCE - BUILDING			1,000	826	1,000	-
00138112	STAFF TRAINING - BUILDING			-	-	-	-
00138195	OTHER EXPENSES - BUILDING CONTROL			1,500	160	1,000	500
00138197	CONTRACT BUILDING OFFICER - OTHER			-	1,232	-	-
00138301	VEHICLE COSTS ERS			19,206	19,206	18,847	359
00138561	ABC ALLOCATIONS - BUILDING CONTROL			52,698	49,723	53,208	(510)
Operating Expenditure Total				-	-	-	-
Operating Income				(10,000)	(7,001)	(10,000)	-
00133689	SUNDRY INCOME			-	(104)	-	-
00138671	BUILDING LICENSE FEES			-	(9)	-	-
00138674	BCITF - TRANSACTION FEES			-	-	-	-
00138675	BRB LEVY TRANSACTION FEES			-	-	-	-
Operating Income Total				(10,000)	(7,114)	(10,000)	-
Total	Building Control			42,698	42,609	43,208	(510)
139	Economic Development						
Operating Expenditure				20,000	18,375	20,000	-
00135501	ECONOMIC DEVELOPMENT OFFICER (EDO) - EXPENSES			104,297	102,610	107,885	(3,588)
00139101	SALARIES - ECONOMIC DEVELOPMENT OFFICER (EDO)			9,718	10,297	10,249	(531)
00139103	SUPER (STATUTORY) - ECONOMIC DEVELOPMENT OFFICER			5,115	5,420	5,394	(279)
00139104	SUPER (EMPLOYER MATCHED) - ECONOMIC DEVELOPMENT OFFI			583	582	583	-
00139105	INSURANCE - GENERAL ECONOMIC DEVELOPMENT			2,762	2,631	2,885	(123)
00139106	INSURANCE - WORKERS COMPENSATION ECONOMIC DEVELOPM			-	(2,483)	-	-
00139107	ACCRUED LEAVE PROVIDED ECONOMIC DEVELOPMENT			-	-	-	-
00139110	INSURANCE - ECONOMIC DEVELOPMENT OFFICER (EDO)			-	-	-	-
00139201	TANAMI SEALING PROMOTIONS & LOBBYING			15,000	12,682	20,000	(20,000)
00139301	VEHICLE COST RECOVERY			-	-	15,000	-
00139503	KCA - ESTABLISHMENT COSTS			-	-	-	-
00139505	OUR TOWN MOVIE			10,000	-	42,000	(32,000)
00139599	STAFF HOUSING - EOY TRANSFER			26,066	26,066	22,101	3,965
00139651	ABC ADMINISTRATION ALLOCATIONS			54,423	54,423	56,307	(1,884)
00139202	DUNCAN ROAD UPGRADE OPTINS			-	-	90,000	(90,000)
Operating Expenditure Total				247,964	230,603	392,404	(144,440)
Operating Income				-	-	(31,500)	31,500
139605	GRANT PROMOTION VIDEO			-	(30,000)	(90,000)	90,000
00139602	GRANT DEPT OF AG DUNCAN ROAD UPGRADE			-	(30,000)	(121,500)	121,500
Operating Income Total				247,964	200,603	270,904	(22,940)
Total	Economic Development			746,031	724,149	768,578	(22,547)
Total	Economic Services Total						

Itemised Operating Budgets 2017/18			COA	Description	Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
14	Other Property Services							
043	Administration							
	Operating Expenditure							
	0420101			SALARIES - ADMINISTRATION	1,036,236	1,052,621	1,080,487	(44,251)
	0420103			SUPER (STATUTORY) - ADMINISTRATION	95,540	101,233	102,203	(6,663)
	0420104			EMPLOYER MATCHED SUPER - ADMINISTRATION	50,284	43,463	53,791	(3,507)
	0420105			INSURANCE - WORKERS COMPENSATION (ADMINISTRATION)	27,336	25,903	28,895	(1,559)
	0420106			FBT - ADMINISTRATION	75,000	110,609	65,000	10,000
	0420107			ACCURED LEAVE PROVIDED ADMINISTRATION	-	25,143	-	-
	0420110			ENTERTAINMENT & SUNDRY ALLOWANCE - CEO CONTRACT	5,500	7,497	5,500	-
	0420111			RECRUITMENT EXPENSES - ADMINISTRATION	20,000	24,062	20,000	-
	0420112			STAFF TRAINING & CONFERENCES (INC TRAVEL & ACCOM) - ADM	55,000	34,764	50,000	5,000
	0420113			TRAVEL & ACCOMMODATION - ADMINISTRATION	30,000	33,814	30,000	-
	0420115			STAFF PROFESSIONAL MEMBERSHIPS & SUBSCRIPTIONS - ADMII	2,500	3,416	3,500	(1,000)
	0420116			UNIFORMS - ADMINISTRATION	3,000	2,891	3,000	-
	0420119			EOY - STAFF HOUSING TRANSFER (ADMINISTRATION)	234,597	234,597	203,329	31,268
	0420120			STAFF SUBSIDIES - ADMINISTRATION	60,000	56,939	60,000	-
	0420121			SUBSCRIPTIONS - ADMINISTRATION	10,000	13,406	12,000	(2,000)
	0420122			AUDIT FEES	45,000	28,303	45,000	-
	0420123			VALUATION EXPENSES	-	4,200	15,000	(15,000)
	0420124			CONSULTANT FEES & EXPENSES - ADMINISTRATION	250,000	62,899	250,000	-
	0420125			LEGAL EXPENSES	55,000	35,112	55,000	-
	0420126			SUBSCRIPTIONS & SERVICES - HR & IR	30,000	13,997	25,000	5,000
	0420127			STAFF DRINKS	2,000	2,248	2,000	-
	0420128			LANDGATE ENQUIRY FEES	-	899	1,000	(1,000)
	0420131			OFFICE EXPENSES - ADMINISTRATION	3,000	715	3,000	-
	0420133			PRINTING & STATIONERY - ADMINISTRATION	35,000	28,369	25,000	10,000
	0420134			COMPUTER MAINTENANCE /CLOUD COSTS	70,000	75,863	143,600	(73,600)
	0420135			COMPUTER MAINTENANCE - IT/VISION	30,000	4,626	30,000	-
	0420136			OFFICE MANAGEMENT RECORDS	20,000	17,789	20,000	-
	0420137			ADVERTISING & PROMOTIONS - ADMINISTRATION	5,000	1,702	5,000	-
	0420138			TELEPHONE EXPENSES - ADMINISTRATION	32,000	26,841	20,000	12,000
	0420141			OFFICE EQUIPMENT - MAINTENANCE	1,000	673	1,000	-
	0420143			PURCHASES - PC & IT (NOT CAPITAL)	25,000	19,344	20,000	5,000
	0420144			POSTAGE & FREIGHT - ADMINISTRATION	3,000	1,621	2,500	500
	0420145			WEBSITE - UPGRADE & MAINTENANCE	5,000	-	5,000	-
	0420149			BANK FEES - ADMINISTRATION	10,000	7,982	10,000	-
	0420181			INSURANCE - ADMINISTRATION	26,197	26,944	26,197	-
	0420188			BUILDING MAINT WORKS - ADMINISTRATION BUILDING	95,000	88,634	80,000	15,000
	0420197			LOAN 24 - INTEREST (OFFICE REDEVELOPMENT)	-	-	-	-
	0420203			VANDALISM ADMINISTRATION	5,000	1,387	3,000	2,000
	0420301			CEO VEHICLE COSTS RECOVERED	25,000	17,876	20,000	5,000
	0420302			CFO VEHICLE COSTS RECOVERED	15,000	11,311	15,000	-
	0420303			VEHICLE COSTS RECOVERED - ESM	15,000	3,983	15,000	-
	0420305			MAN CORPSERV VEHICLE COSTS RECOVERED	15,000	6,236	15,000	-
	0420560			ASSET MANAGEMENT DEPARTMENT CHARGE	-	-	-	-
	0420561			LESS ABC ALLOCATIONS	(2,590,190)	(2,590,190)	(2,641,002)	50,812
	0420562			DEPRECIATION - EXPENSE (ADMINISTRATION)	70,000	74,511	73,000	(3,000)
	0421187			UTILITIES - ADMINISTRATION	-	39,685	-	-
	00442574			LOSS ON SALE OF ASSETS	-	-	-	-
	00420198			PENALTY CHARGE TAX DEPARTMENT	-	5,497	-	-
	Operating Expenditure Total				2,000	(210,584)	1,999	1

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 2016/17 Budget
COA	Description						
00431686	STAFF DRINKS REIMBURSEMENTS			(2,000)	(1,505)	(2,000)	-
00431687	REIMBURSEMENTS - NON GST			-	-	-	-
00431688	REIMBURSEMENTS INC GST			-	(2,955)	-	-
	Operating Income Total			(2,000)	(4,460)	(2,000)	-
	Operating Income Total			-	(215,043)	(1)	1
044	Administration						
	Operating Expenditure						
00440101	SALARIES - INTERGRATED PLANNING			60,378	59,227	64,240	(3,863)
00440103	SUPER (STATUTORY) - INTERGRATED PLANNING			5,641	6,889	6,103	(462)
00440104	SUPER (EMPLOYEE MATCHED) - INTERGRATED PLANNING			2,969	6,092	3,212	(243)
00440105	INSURANCE - WORKERS COMP INTERGRATED PLANNING			3,206	3,056	3,436	(230)
00440106	INSURANCE - GENERAL INTERGRATED PLANNING			1,574	1,573	1,574	-
00440107	TRAINING AND CONFERENCES INTERGRATED PLANNING			3,000	2,513	3,000	-
00440112	TRAVEL & ACCOMMODATION			-	-	-	-
00440116	UNIFORMS INTERGRATED PLANNING			-	168	-	-
00440124	INTERGRATED PLANNING IMPLEMENTATION			100,000	7	100,000	-
00440126	ASSET MANAGEMENT PLANNING			-	29,711	-	-
00440128	LOCAL PLANNING STRATEGY REVIEW COSTS			-	-	-	-
00440301	VEHICLE COSTS ALLOCATED - INTERGRATED PLANNING			15,000	11,689	15,000	-
00440500	COST RECOVERY YOUTH			-	-	-	-
00440561	ADMINISTRATION ALLOCATION			51,791	51,791	53,692	(1,901)
	Operating Expenditure Total			243,559	172,716	250,257	(6,699)
00440701	GRANT - LOCAL PLANNING STREGY REVIEW			-	-	-	-
	Operating Income Total			-	-	-	-
	Operating Income Total			243,559	172,716	250,257	(6,699)
140	Private Works						
	Operating Expenditure						
00140561	ABC ALLOCATIONS			5,158	5,158	5,359	(201)
00140300	PRIVATE WORKS EXPENDITURE			-	10,283	-	-
	Operating Expenditure Total			5,158	15,441	5,359	(201)
	Operating Income			-	-	-	-
00140671	SAND & GRAVEL CHARGES			-	(1,628)	-	-
00140672	PLANT - HIRE CHARGES			-	(26,109)	-	-
00140678	OTHER MINOR PRIVATE WORKS			(3,000)	(27,737)	-	(3,000)
	Operating Income Total			(3,000)	(27,737)	-	(3,000)
	Operating Income Total			2,158	(12,296)	5,359	(3,201)
141	Public Works Overheads						
	Operating Expenditure						
00141101	SALARY PWOH SUPERVISION			52,252	18,610	19,890	32,362
00141102	ALLOWANCE - LOCATION (PUBLIC WORKS)			23,383	17,211	19,552	3,831
00141103	SUPER (STATUTORY) - PUBLIC WORKS			60,071	44,576	53,328	6,743
00141104	EMPLOYER MATCHED SUPER - PUBLIC WORKS OVERHEAD			31,618	15,474	28,068	3,550
00141105	INSURANCE - PWO			7,920	7,921	7,920	-
00141107	MEETINGS - TOOL BOX OUT DOOR STAFF			15,286	8,289	13,500	1,786
00141108	ACCURED LEAVE PROVIDED PUBLIC WORKS			-	7,351	-	-
00141110	INSURANCE - WORKERS COMPENSATION PUBLIC WORKS			17,338	16,568	15,245	2,093
00141111	RECRUITMENT EXPENSES - PUBLIC WORKS			2,000	48	-	2,000
00141112	STAFF TRAINING & CONFERENCES (INC TRAVEL & ACCOM) - PUB			20,000	6,894	10,000	10,000
00141115	PUBLIC HOLIDAYS			25,000	11,331	25,000	-
00141116	ANNUAL LEAVE			45,000	57,620	45,000	-
00141117	SICK PAY			15,000	13,862	15,000	-
00141118	LONG SERVICE LEAVE			-	2,367	-	-
00141120	SUBSIDIES (WATER, ELECTRICITY & PHONE) - PUBLIC WORKS			-	1,216	-	-
00141122	ALLOWANCE - HALLS CREEK SPECIAL			10,273	15,602	11,800	(1,527)
00141123	CAMPING ALLOWANCE			2,500	44	2,500	-

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 2016/17 Budget
COA	Description						
00141125	UNIFORMS - PROTECTIVE CLOTHING & EQUIPMENT			-	2,452	2,000	(2,000)
00141127	ALLOWANCE - INDUSTRIAL			9,770	7,560	7,942	1,828
00141128	HOUSING TRANSFER			78,199	78,199	59,462	18,737
00141129	CONTRACTUAL - ANNUAL AIRFARES (PUBLIC WORKS)			4,000	4,000	4,000	-
00141301	VEHICLE COST RECOVERIES			-	24,418	35,000	(35,000)
00141561	ABC ALLOCATIONS - PWOH			356,884	356,884	304,998	51,886
00143302	DEPOT - OPERATIONAL EXPENSES			21,557	8,858	20,000	1,557
00143303	SPRAYS AND HERBICIDES			30,000	1,528	5,000	25,000
00143304	DEPOT - MAINTENANCE EXPENSES			97,859	81,978	86,567	11,292
00143306	DEPOT - WORKSHOP (MINOR ITEMS)			12,000	4,945	5,000	7,000
00143562	DEPRECIATION - EXPENSE (WORKS OVERHEADS GENERAL)			20,000	20,868	21,000	(1,000)
00143991	PWO ALLOCATED TO WORKS			(947,910)	(822,977)	(817,773)	(130,137)
	Operating Expenditure Total			10,000	13,697	(0)	10,000
142	Public Works Overheads General			10,000	13,697	(0)	10,000
	Operating Expenditure			134,022	141,613	142,465	(8,444)
00142101	SALARIES - INFRASTRUCTURE MANAGEMENT			17,550	18,409	19,122	(1,572)
00142103	SUPER (STATUTORY) - INFRASTRUCTURE MANAGEMENT			9,237	5,645	10,054	(827)
00142104	EMPLOYER MATCHED SUPER - INFRASTRUCTURE MANAGEMENT			2,611	2,612	2,611	-
00142105	INSURANCE - INFRASTRUCTURE MANAGEMENT			-	23,958	-	(395)
00142109	ACCURSED LEAVE PROVIDED INFRASTRUCTURE MANAGEMENT			4,988	4,751	5,383	-
00142110	INSURANCE - WORKERS COMPENSATION INFRASTRUCTURE MAI			-	365	-	-
00142111	RECRUITMENT EXPENSES - INFRASTRUCTURE MANAGEMENT			5,000	36	5,000	-
00142113	TRAVEL & ACCOMMODATION - INFRASTRUCTURE MANAGEMENT			5,000	-	5,000	-
00142114	CONFERENCE EXPENSES - INFRASTRUCTURE MANAGEMENT			1,500	213	1,500	-
00142115	SUNDRIES EXPENSES			2,000	2,525	2,000	-
00142120	SUBSIDIES (WATER, ELECTRICITY & PHONE) - INFRASTRUCTURE			1,000	1,386	600	400
00142191	UNIFORMS - INFRASTRUCTURE MANAGEMENT			50,000	75,883	65,000	(15,000)
00142301	VEHICLE COSTS ALLOCATED - INFRASTRUCTURE MANAGEMENT			55,000	64,726	55,000	-
00142321	CONSULTANT FEES & EXPENSES - ENGINEERING			6,000	6,011	6,000	-
00142322	ROMAN II COSTS			83,811	83,811	84,026	(215)
00142561	ABC ALLOCATIONS - INFRASTRUCTURE MANAGEMENT			67,772	67,772	59,462	8,310
00142599	EOY - STAFF HOUSING TRANSFER (INFRASTRUCTURE MANAGEM			(211,725)	(161,095)	(200,812)	(10,913)
00142990	LESS ALLOCATED			-	-	-	-
00420130	FACILITY & EVENT HIRE - CLEAN UP COSTS REIMBURSMENTS			-	-	-	-
00142285	ROAD SAFETY COMMISSION GRANT COSTS			-	13,730	-	-
	Operating Expenditure Total			233,766	352,352	262,422	(28,656)
	Operating Income			-	(15,334)	-	-
	Operating Income Total			-	(1,905)	-	-
145	Infrastructure Management			233,766	335,113	262,422	(28,656)
	Operating Expenditure			62,146	66,677	74,278	(12,132)
00146001	WAGES - PLANT REPAIRS & MAINTENANCE			110,000	126,465	105,000	5,000
00146010	PLANT - FUELS & OILS			200,000	207,149	130,000	70,000
00146020	PLANT - PARTS & REPAIRS (CRS)			-	7,934	10,000	(10,000)
00146030	PLANT - TYRES & TUBES			24,171	26,878	24,171	-
00146040	INSURANCE - PLANT			-	13,657	32,000	(32,000)
00146041	PLANT - LICENSES			(651,729)	(729,678)	(744,512)	92,783
00146553	PLANT - OPERATING COSTS ALLOCATED TO WORKS			34,230	34,230	34,063	167
00146561	ADMIN ALLOCATIONS - PLANT OPERATIONS			220,000	344,047	340,000	(120,000)
00146562	DEPRECIATION - EXPENSE (PLANT OPERATING)			(1,182)	97,359	5,000	(6,182)
	Operating Expenditure Total			(1,182)	97,359	5,000	(6,182)

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 206/17 Budget
	COA	Description					
		Operating Income	00146687 REIMBURSEMENTS - PLANT	-	-	-	-
			00146688 ATO FUEL REBATE (VIA BAS)	(5,000)	(3,716)	(5,000)	-
		Operating Income Total		(5,000)	(3,716)	(5,000)	-
Total 146		Plant Operating Expenses		(6,182)	93,643	-	(6,182)
		Operating Expenditure	00147001 GROSS SALARIES & WAGES	3,877,771	3,644,502	3,836,575	41,196
			00147003 LESS ALLOCATED TO WORKS	(3,877,771)	(3,644,502)	(3,836,575)	(41,196)
		Operating Expenditure Total		-	-	-	-
Total 147		Salaries & Wages		-	-	-	-
		Miscellaneous		-	-	-	-
		Operating Expenditure	00147101 LEAVE PROVISIONS (ACCRUALS)	-	-	-	-
			00147306 VANDALISM - ALL FUNCTIONS	147,637	7,278	100,000	47,637
			00147307 INSURANCE CLAIMS	-	18,787	-	-
			00147310 PRELIMINARY COSTS - LEASE DRAFTING, LEGALS ETC.	-	539	-	-
			00148564 ADMIN ALLOCATIONS - MUNS/RSRD PROJECT	10,823	10,823	7,973	2,850
			00148574 LOSS ON SALE OF ASSETS	45,240	44,199	2,424	42,816
		Operating Expenditure Total		203,700	81,625	110,397	93,303
		Operating Income	00147652 INSURANCE CLAIMS HONOURERD	-	(5,190)	-	-
			00147693 0910 INCOME REIMB LEASE COSTS BULARA LOCATION 70	-	(1,750)	-	-
			00148571 PROCEEDS ON SALE OF ASSETS	-	(1)	-	-
			00148572 REALISATION OF ASSETS	-	-	-	-
			00148573 PROFIT ON SALE OF ASSETS	-	-	-	-
		Operating Income Total		-	(6,941)	-	-
Total		Miscellaneous		203,700	74,685	110,397	93,303

Itemised Operating Budgets 2017/18				Budget 2016/17	Forecast 2016/17	Budget 2017/18	Variance to 2016/17 Budget
149	Yarliylil Arts Centre	COA	Description				
	Operating Expenditure						
	00149105		BUILDING INSURANCE - YARLIYLIL ARTS CENTRE	8,687	8,685	8,687	-
	00149107		ACCURED LEAVE PROVIDED - YARLIYLIL ARTS CENTRE	-	1,208	-	-
	00149108		WATER - YARLIYLIL ARTS CENTRE	3,100	2,565	3,500	(400)
	00149110		TELEPHONE - YARLIYLIL ARTS CENTRE	900	1,122	1,500	(600)
	00149112		INTERNET - YARLIYLIL ARTS CENTRE	1,920	771	1,000	920
	00149114		REFUSE COLLECTION - YARLIYLIL ARTS CENTRE	400	-	-	400
	00149116		PEST CONTROL - YARLIYLIL ARTS CENTRE	500	-	-	500
	00149150		INSURANCE PUBLIC LIABILITY - YARLIYLIL ARTS CENTRE	1,591	1,447	1,600	(9)
	00149181		INSURANCE CONTENTS - YARLIYLIL ARTS CENTRE	3,207	2,915	3,200	7
	00149188		BUILDING MAINT WORKS - YARLIYLIL ARTS CENTRE	2,500	17,460	12,000	(9,500)
	00149189		BUILDING SURROUNDS WORKS - YARLIYLIL ARTS CENTRE	2,500	3,196	1,000	1,500
	00149205		INSURANCE - WORKERS COMPENSATION YARLIYLIL ARTS CENTRE	3,448	3,285	3,145	303
	00149391		PURCHASE OF STOCK - YARLIYLIL	-	3,546	2,000	(2,000)
	00149561		ABC ADMIN ALLOCATION - YARLIYLIL ARTS CENTRE	73,318	73,318	90,645	(17,327)
	00149700		(DO NOT USE) YARLIYLIL ARTS CENTRE ADP	-	-	-	-
	00149720		YARLIYLIL ARTIST PAYMENTS	69,000	72,404	60,000	9,000
	00149750		WATER - YARLIYLIL ARTS CENTRE CARETAKERS RESIDENCE	-	2,852	3,500	(3,500)
	00149751		ELECTRICITY - YARLIYLIL ART CENTRE CARETAKERS RESIDENCE	-	1,822	1,800	(1,800)
	00149752		ELECTRICITY - YARLIYLIL ARTS CENTRE	8,500	6,098	6,000	2,500
	00149800		YARLIYLIL ARTS CENTRE	200,512	157,690	191,200	9,312
	Operating Expenditure Total			380,083	360,384	390,777	(10,694)
	Operating Income			(6,760)	(1,791)	(6,505)	(255)
	00149681		RENTAL INCOME - YARLIYLIL ARTS CENTRE	-	-	-	-
	00149691		GRANT - KIMBERLEY DEVELOPMENT COMMISSION (KDC)	-	-	-	-
	00149692		GRANT - OFTA DRALGAS (WAS DEWHA - ADP (NACIS))	(100,000)	(100,000)	(110,000)	10,000
	00149694		COMMISSIONS INCOME - YARLIYLIL ARTS CENTRE	(46,000)	(35,172)	(40,000)	(6,000)
	00149696		GRANT - KIMBERLEY DEVELOPMENT COMMISSION (KDC) YARLIYLIL	-	-	-	-
	00149722		SHIRE ACCOUNTING SERVICES CONTRIBUTION	(82,005)	(82,003)	(99,332)	17,327
	00149725		YARLIYLIL ARTIST SALES (LESS COMMISSIONS)	(69,000)	(72,404)	(60,000)	(9,000)
	00149726		SALES OF MERCHANDISE - YARLIYLIL ARTS CENTRE	(10,000)	(5,402)	(5,000)	(5,000)
	00149727		SALES OTHER - YARLIYLIL ARTS CENTRE	-	-	-	-
	00149729		OTHER INCOME - YARLIYLIL ARTS CENTRE	(33,215)	(33,215)	(70,000)	36,785
	00149772		OF TA WAGE SUPPORT - YARLIYLIL ARTS CENTRE	-	-	-	-
	00149775		MURAL PROJECT (YARLIYLIL ARTISTS)	-	-	-	-
	00149699		COMMISSIONS - YARLIYLIL ARTS CENTRE CMP	-	(273)	-	-
	Operating Income Total			(346,980)	(330,260)	(390,837)	43,857
	Total Yarliylil Arts Centre			33,103	30,124	(60)	33,163
	Other Property Services Total			720,104	492,391	628,375	91,729
	Grand Total			1,748,461	(1,177,829)	3,245,212	(1,496,750)

SHIRE OF HALLS CREEK

PLANNED ROAD FUNDING AND EXPENDITURE

FOR THE YEAR ENDED 30TH JUNE 2018

PLANNED FUNDING										
	MRWA Direct	FAGS Roads	FAGS AB Acc	R2R General	R2R AAR	R2R Special AA	MRWA Remote	MRWA RRG	Council	Total
17/18 New Grants	175,388	327,409	234,000	330,928	290,000	355,000	117,000	660,000	268,000	2,757,725
	-	-	-	-	-	-	-	-	-	-

[illegible]

SHIRE OF HALLS CREEK

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

ACQUISITION OF ASSETS

Sch	Programme	Buildings	Plant & Equipment	Furniture & Fittings	Infrastructure-Roads	Infrastructure-Other	2017/18 Budget \$		Capex cod funding cor
10	<u>Community Amenities</u>								
	Shelter for excavator	15,000					15,000	Carry over	101709
	Cemetery Gazebo	15,000					15,000	Carry over	108705
	Civic Hall Power Board	45,000					45,000	Council Funded	114704
	Public Toilets Capital - Eco toilets					227,760	227,760	Mostly Funded	108702 108685
	Total - Community Amenities	75,000	-	-	-	227,760	302,760		
11	<u>Recreation & Culture</u>								
	Irrigation of Oval					51,000	51,000	50% Funded	115748 115687
	Shire Park facelift					75,000	75,000	Council Funded	115661
	Recreation Centre Basketball Courts upgrade					200,000	200,000	Funded	115807 112655
	Recreation Centre Fence					40,000	40,000	Council Funded	112814
	Solar Power - Aquatic Centre	354,850					354,850	Mostly Funded	115806 114653
	Hydro Slide					232,000	232,000	50% Funded	112813 112665
	Pool Hand Rails	15,000					15,000	Council Funded	115224
	Rodeo Grounds water meters					60,000	60,000	Council Funded	115701
	Total - Recreation & Culture	369,850	-	-	-	658,000	1,027,850		
12	<u>Transport</u>								
	<u>Roads</u>								Jobs
	Tanami				888,000		888,000	Part Funded	120020
	Gordon Downs Road				330,000		330,000	Part Funded	120304
	Duncan Road				660,000		660,000	Part Funded	120202
	Duncan road Repair				100,000		100,000	Part Funded	120202
	Bedford St				100,000		100,000	Part Funded	120207
	Reseal Town Streets				130,928		130,928	Part Funded	120017
	Signs for Depot				10,000		10,000		120031
	Sub Total - Transport - Infrastructure	-	-	-	2,218,928	-	2,218,928		
	<u>Airport</u>								
	Airport Upgrades					50,000	50,000	Council Funded	128706
	Subtotal -Airport	-	-	-	-	50,000	50,000		
	Total - Transport	-	-	-	2,218,928	50,000	2,268,928		
14	<u>Other Property and Services</u>								
	<u>Administration</u>								
	Photocopier			15,000			15,000	Council Funded	450702
	Voip phones router and PBX			16,000			16,000	Council Funded	450724
	Total - Other Property and Services	-	-	31,000	-	-	31,000		
	OVERALL TOTALS	444,850	-	31,000	2,218,928	935,760	3,630,538		