



Shire of  
**Exmouth**  
*spoils the choice*



**Budget**  
2014/15

Front Cover:

This breath-taking photo is the result of the Enviro-Fashion project undertaken this year in Exmouth by Council's Community Engagement Team. Local residents and High School students designed and made dresses, with the help of WA Fashion Designer Trish Bygott. Their completed outfits were then modelled in the Ningaloo World Heritage Area, both on land and underwater as well as a fashion parade at the Exmouth Whaleshark Festival. Photograph by Jana McGeachy.

## Introduction

**The Shire of Exmouth is an area of 6,261 square kilometres situated on the tip of the North West Cape in Western Australia 1,270 kilometres north of Perth. Our remote town was originally constructed in 1964 as a support town for the United States Naval Communications Station Harold E Holt. Although Exmouth has a resident population of 2,500, in the period April to October the numbers swell to approximately 7,500 with the influx of many tourists that travel north for the beautiful climate and conditions that Exmouth has to offer.**

The main local industries include tourism, pastoral, light engineering, building & construction, defence due to the Learmonth RAAF Base and the Harold E Holt Military Communications Base and oil & gas due to the various mining companies having Floating Production Storage and Offtake (FPSO) facilities off the North West Cape. The major employers in town are Raytheon and the Department of Defence, the Department of Parks and Wildlife due to the World Heritage listed Ningaloo Reef and Cape Range National Park, the Shire of Exmouth, Exmouth Hospital, Exmouth District High School and the many tourism operators.

Exmouth is one of the few areas in Australia that can boast the Range to Reef experience. The Cape Range National Park, with its spectacular gorges, is nestled on the west coast of the Cape and provides a large variety of camp sites on the coastal fringe of the park. You can hike through walk trails and gorges offering some of the best views in the west, or indulge in relaxing at pristine sandy beaches with crystal clear turquoise waters. Visit the top of the Range to see the sun rise and set over the beautiful beaches that encompass the North West Cape.

The world-heritage listed Ningaloo Marine Park extends 260 kilometres along the west coast of the Cape and provides one of the world's best reef experiences. Accessible directly from the shore, the Ningaloo Reef boasts an abundance of beautiful corals and amazing marine life. Explore the reef by snorkelling, diving or swimming amongst unique and colourful fish, ancient and vibrant corals, inquisitive dolphins, dugongs, turtles and manta rays. Visit at the right time of year and swim alongside the majestic whalesharks as they migrate past the coast.

All of the above makes Exmouth a great place to live, work and visit and we encourage everyone to visit our website at [www.exmouth.wa.gov.au](http://www.exmouth.wa.gov.au)

# The Shire of Exmouth in Focus

## Shire Organisational and Management Structure

The Shire of Exmouth is formed under the Local Government Act 1995 and its operations and structures are a reflection of this State Legislation and its associated Regulations. Local Governments are also affected by many other pieces of Legislation which impose both powers and duties which must be carried out.

Members of the community are a vital part of the local government structure. Any member of the public who is an elector of the Shire may be elected a Councillor. Members who have been elected to represent the community meet regularly to make decisions on matters concerning the Council and to provide guidance to the Chief Executive Officer on community priorities and policy.

The Council consists of the following members:

Cr C (Turk) Shales  
Shire President



Cr M (Mick) Hood  
Deputy Shire President



Cr R (Ross)  
Winzer



Cr G (Graham)  
Thompson



Cr R (Bob)  
Todd



Cr S (Suzanne)  
McHutchison

The organisation employs 72 staff which equates to a 67.7 Full Time Equivalent, and is managed by:

Mr Bill Price  
Mrs Sue O'Toole  
Mrs Jenny Kox  
Mr Roge Kempe  
Mr Rob Manning  
Mr Rhassel Mhasho  
Mr Keith Woodward

Chief Executive Officer  
Executive Manager Corporate Services  
Executive Manager Aviation Services  
Executive Manager Community Engagement  
Executive Manager Health & Building  
Executive Manager Town Planning  
Executive Manager Engineering Services

## 2014/15 Budget Overview

The Shire of Exmouth's 2014/15 Budget has been prepared against a backdrop of the integrated planning and reporting requirements. Integrated Planning ensures community aspirations are incorporated within our activities.

This Budget for 2014/15 includes a number of key projects, including a Capital Program featuring \$24.1m of planned works, with the main projects being:

- \$477,000 towards a recycling initiative including a new designated Drop-Off Centre, Baler Machines and a Glass Crusher. Also improvements are planned to the Road Access and Parking as well as upgrades to the Waste Water Treatment Ponds.
- \$737,000 for improvements at Tantabiddi Boat Ramp.
- \$260,000 to construct 4 Jetties in the Marina at 1 Marlin Terrace Exmouth.
- \$245,000 to construct a shed and ablutions at Exmouth Aerodrome in addition to upgrades to the runway and fencing.
- \$238,000 for upgrades to Airport and Heliport Buildings at Learmonth Airport. Also replacement of furniture and signage.
- \$350,000 for upgrades to staff housing
- \$1.3m towards a proposed residential subdivision of 11 Lots in Heron Way.
- \$16.4m to commence construction of the Ningaloo Centre in Murat Road.
- \$1.3m on Road Preservation and Resurfacing.
- \$1.5m towards Flood Mitigation works in Reid Street (Stage 2 works).

The 2014/15 Budget incorporates a general rate increase of 2.9% (CPI) which has been based on an estimate of the general increase in the net cost of services.

## *2014/15 Budget Overview*

The 2014/15 Budget has been prepared in accordance with the requirements of the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

The 2014/15 Budget includes the following reports:

- Statement of Comprehensive Income by Nature or Type
- Statement of Comprehensive Income by program
- Statement of Cash Flows
- Rate Setting Statement
- Rating Information Statement
- Notes to and forming part of the Budget
- Schedule of Fees and Charges
- Capital Acquisition Report
- Grants & Subsidies Report

## *2014/15 Budget Highlights*

2014/15 Budget Financial Highlights:

- Rate Setting Statement shows an estimated surplus at 30 June 2015 of \$11,851
- Capital Expenditure amounts to \$24.1m (excluding loan repayments)
- Net transfer from reserves during 2014/15 will be \$1.3m, leaving a balance in the reserve accounts of \$3.9m
- Non Operating Grants anticipated during 2014/15 of \$19.1m
- No new borrowings expected during 2014/15
- Existing borrowings will require principal and interest repayments of \$176,204 with loan principal outstanding is expected to reduce from \$1.4m to \$1.3

## *2014/15 Budget Adoption*

Council adopted the 2014/15 Budget at its meeting held on Thursday 21 August 2014.



## 2014/15 BUDGET CONTENTS

---

### Financial Statements

Statement of Comprehensive Income By Nature or Type	1
Statement of Comprehensive Income By Program	2
Statement of Cash Flows	3
Rate Setting Statement	4
Note 1 - Significant Accounting Policies	5
Note 2 - Revenues and Expenses	13
Note 3 - Acquisition of Assets	15
Note 4 - Disposal of Assets	16
Note 5 - Information on Borrowings	17
Note 6 - Reserves	19
Note 7 - Net Current Assets	24
Note 8 - Rating Information	25
Note 9 - Specified Area Rate	32
Note 10 - Service Charges	32
Note 11 - Fees and Charges Revenue	32
Note 12 - Concessions	32
Note 13 - Interest Charges and Instalments	33
Note 14 - Elected Members Remuneration	34
Note 15 - Notes to the Cash Flow Statement	35
Note 16 - Trust Funds	37
Note 17 - Major Land Transactions	38
Note 18 - Trading Undertakings and Major Trading Undertakings	40

### Schedule of Accounts

Schedule of Fees & Charges	Appendix A
Capital Acquisitions by Funding Source	Appendix B
Grants & Subsidies	Appendix C

---

# Statement of Comprehensive Income

## By Nature or Type

For the Year Ended 30 June 2015

	Note	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Revenue</b>				
Rates	8	3,088,842	2,955,092	2,953,684
Operating Grants, Subsidies & Contributions		2,253,052	1,339,868	1,514,741
Fees and Charges	11	6,978,907	7,354,381	6,783,027
Interest Earnings	2(a)	156,512	272,113	203,872
Other Revenue		3,505,900	145,195	5,900
		<u>15,983,213</u>	<u>12,066,649</u>	<u>11,461,224</u>
<b>Expenses</b>				
Employee Costs		(5,972,341)	(5,496,899)	(5,622,558)
Materials and Contracts		(7,228,343)	(3,037,237)	(4,107,366)
Utility Charges		(789,827)	(644,604)	(745,764)
Depreciation on Non Current Assets	2(a)	(4,179,650)	(3,870,471)	(2,873,588)
Interest Expenses	2(a)	(70,322)	(79,985)	(79,984)
Insurance Expenses		(677,775)	(540,104)	(499,881)
Other Expenditure		(446,764)	(430,889)	(407,962)
		<u>(19,365,022)</u>	<u>(14,100,189)</u>	<u>(14,337,103)</u>
		<u>(3,381,809)</u>	<u>(2,033,540)</u>	<u>(2,875,878)</u>
Non Operating Grants, Subsidies & Contributions		19,186,451	6,352,714	8,634,766
Profit on Asset Disposals	4	1,045,797	404	24,377
Loss on Asset Disposals	4	(56,131)	(575,138)	0
		<u>16,794,308</u>	<u>3,744,440</u>	<u>5,783,265</u>
<b>NET RESULT</b>				
		16,794,308	3,744,440	5,783,265
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	(1,020,034)	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>(1,020,034)</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>16,794,308</b></u>	<u><b>2,724,406</b></u>	<u><b>5,783,265</b></u>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair Value adjustments relating to the remeasurement of financial assets at fair value, though 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 in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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



# Statement of Comprehensive Income By Program

For the Year Ended 30 June 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Revenue</b> (Refer Notes 1, 2, 8 to 13)				
Governance		2,000	6,341	51,000
General Purpose Funding		5,080,810	4,128,505	4,066,712
Law, Order, Public Safety		54,062	79,985	53,250
Health		42,731	49,231	43,897
Education and Welfare		39,504	41,136	36,778
Housing		257,894	268,404	232,910
Community Amenities		1,074,013	962,310	1,077,220
Recreation and Culture		186,025	326,563	202,385
Transport		8,884,909	5,744,564	5,257,521
Economic Services		270,775	337,899	362,301
Other Property and Services		90,490	121,712	77,250
		<u>15,983,213</u>	<u>12,066,649</u>	<u>11,461,224</u>
<b>Expenses Excluding Finance Costs</b> (Refer Notes 1, 2 & 14)				
Governance		(727,686)	(454,110)	(598,940)
General Purpose Funding		(66,430)	(78,008)	(81,915)
Law, Order, Public Safety		(466,583)	(359,385)	(417,823)
Health		(346,165)	(265,286)	(320,589)
Education and Welfare		(115,099)	(93,748)	(104,597)
Housing		(338,350)	(357,435)	(369,037)
Community Amenities		(2,070,500)	(1,898,675)	(2,139,168)
Recreation & Culture		(3,717,031)	(3,146,467)	(3,077,862)
Transport		(10,520,221)	(6,493,346)	(6,211,725)
Economic Services		(860,424)	(782,328)	(916,086)
Other Property and Services		(66,211)	(91,416)	(19,376)
		<u>(19,294,700)</u>	<u>(14,020,204)</u>	<u>(14,257,119)</u>
<b>Finance Costs</b> (Refer Notes 2 & 5)				
Housing		(53,841)	(58,308)	(58,307)
Community Amenities		-	(3,803)	(3,803)
Recreation & Culture		0	-	0
Other Property & Services		(16,481)	(17,874)	(17,874)
		<u>(70,322)</u>	<u>(79,985)</u>	<u>(79,984)</u>
<b>Non Operating Grants, Subsidies &amp; Contributions</b>				
Governance		0	0	0
Law, Order, Public Safety		12,695	0	0
Community Amenities		399,570	0	399,570
Recreation & Culture		16,542,000	2,659,538	3,500,943
Transport		2,232,186	3,607,090	4,734,253
Economic Services		0	86,086	0
		<u>19,186,451</u>	<u>6,352,714</u>	<u>8,634,766</u>
<b>Profit/(Loss) on Disposal of Assets</b> (Refer Note 4)				
Housing		324,022		
Transport		(36,162)		
Economic Services		(1,926)		
Other Property and Services		703,732	(574,734)	24,377
		<u>989,666</u>	<u>(574,734)</u>	<u>24,377</u>
<b>NET RESULT</b>		<b>16,794,308</b>	<b>3,744,440</b>	<b>5,783,265</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	(1,020,034)	0
<b>Total Other Comprehensive Income</b>				
		<u>16,794,308</u>	<u>2,724,406</u>	<u>5,783,265</u>

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) change s on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair Value adjustment s relating to the remeasurement of financial assets at fair value, though profit or loss will be asses sed at the time they occur with compensating budget amendments made as necessary.

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

# Statement of Cash Flows

For the Year Ended 30 June 2015

	Note	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		3,243,284	3,677,431	3,249,052
Operating Grants, Subsidies & Contributions		2,253,052	1,339,868	1,514,741
Fees and Charges		7,327,852	7,507,717	7,122,178
Interest Earnings		156,512	272,113	203,872
Goods and Services Tax		1,475,773	1,283,281	1,411,494
Other Revenue		3,505,900	145,195	5,900
		<u>17,962,374</u>	<u>14,225,605</u>	<u>13,507,238</u>
<b>Payments</b>				
Employee Costs		(6,414,952)	(5,169,218)	(5,704,083)
Materials and Contracts		(7,361,448)	(2,423,314)	(4,391,252)
Utility Charges		(845,115)	(628,671)	(763,318)
Insurance Expenses		(677,775)	(451,297)	(499,881)
Interest Expenses		(70,322)	(91,743)	(79,984)
Goods and Services Tax		(1,475,773)	(1,229,033)	(1,411,494)
Other Expenditure		(446,764)	(430,889)	(407,962)
		<u>(17,292,149)</u>	<u>(10,424,165)</u>	<u>(13,257,973)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>670,225</u>	<u>3,801,440</u>	<u>249,265</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3	(1,384,463)	0	0
Payments for Purchase of Property, Plant & Equipment	3	(18,318,594)	(4,973,036)	(4,410,838)
Payments for Construction of Infrastructure	3	(4,470,936)	(6,850,915)	(8,305,813)
Advances to Community Groups				
Grants/Contributions for the Development of Assets		19,186,451	6,352,714	8,634,766
Proceeds from Sale of Plant & Equipment	4	2,184,583	1,869	37,500
<b>Net Cash Used in Investing Activities</b>		<u>(2,802,959)</u>	<u>(5,469,368)</u>	<u>(4,044,384)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(105,882)	(220,865)	(220,864)
Proceeds from New Debentures	5	0	0	0
Community Loan Advances	5	0	0	
Proceeds from Community Loans	5	59,000	53,750	
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(46,882)</u>	<u>(167,115)</u>	<u>(220,864)</u>
<b>Net Increase (Decrease) in Cash Held</b>		(2,179,617)	(1,835,044)	(4,015,984)
Cash at Beginning of Year		6,327,304	8,162,348	8,162,348
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>4,147,687</u></u>	<u><u>6,327,304</u></u>	<u><u>4,146,364</u></u>

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

# Rate Setting Statement

For the Year Ended 30 June 2015

	Note	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>REVENUE</b>				
	1,2			
Governance		2,000	6,341	51,000
General Purpose Funding		2,032,060	1,213,981	1,151,776
Law, Order, Public Safety		66,757	79,983	53,250
Health		42,731	49,231	43,897
Education and Welfare		39,504	41,136	36,778
Housing		581,916	268,405	232,910
Community Amenities		1,473,583	962,310	1,476,790
Recreation and Culture		16,728,025	2,986,100	3,703,328
Transport		11,120,522	9,351,654	9,991,774
Economic Services		270,775	423,985	362,301
Other Property and Services		808,838	122,116	101,627
		<u>33,166,711</u>	<u>15,505,240</u>	<u>17,205,431</u>
<b>EXPENSES</b>				
	1,2			
Governance		(727,686)	(454,108)	(598,940)
General Purpose Funding		(66,430)	(78,008)	(81,915)
Law, Order, Public Safety		(466,583)	(359,388)	(417,823)
Health		(346,165)	(265,284)	(320,589)
Education and Welfare		(115,099)	(93,744)	(104,597)
Housing		(392,191)	(415,742)	(427,344)
Community Amenities		(2,070,500)	(1,902,479)	(2,142,971)
Recreation & Culture		(3,717,031)	(3,146,462)	(3,077,862)
Transport		(10,559,810)	(6,490,017)	(6,211,725)
Economic Services		(862,350)	(785,660)	(916,086)
Other Property and Services		(97,308)	(1,704,467)	(37,251)
		<u>(19,421,153)</u>	<u>(15,695,360)</u>	<u>(14,337,104)</u>
<b>Net Result Excluding Rates</b>		<b>13,745,558</b>	<b>(190,120)</b>	<b>2,868,328</b>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
Changes on Revaluation of Non Current Assets		0	1,020,034	0
(Profit)/Loss on Asset Disposals	4	(989,666)	574,732	0
Provision - AL-LSL		0	157,222	0
Movement in Deferred Rates			(5,814)	
Depreciation on Assets	2(a)	4,179,650	3,870,471	2,873,588
<b>Capital Expenditure and Revenue</b>				
Purchase of Land Held for Resale	3	(1,384,463)	0	0
Purchase Land and Buildings	3	(17,268,994)	(4,376,218)	(3,465,088)
Purchase Infrastructure Assets - Roads	3	(2,852,790)	(2,925,646)	(4,522,678)
Purchase Infrastructure Assets - Other	3	(1,618,147)	(3,925,271)	(3,784,635)
Purchase Plant and Equipment	3	(823,100)	(409,334)	(630,100)
Purchase Furniture and Equipment	3	(226,500)	(187,483)	(314,150)
Advances to Community Groups		0	0	0
Proceeds from Community Loans	5	59,000	53,750	0
Proceeds from Disposal of Assets	4	2,184,583	1,869	37,500
Repayment of Debentures	5	(105,882)	(220,864)	(220,864)
Proceeds from New Debentures	5	0	0	0
Transfers to Reserves (Restricted Assets)	6	(967,896)	(2,157,870)	(1,162,672)
Transfers from Reserves (Restricted Assets)	6	2,272,329	4,114,232	2,910,531
ADD Add: Estimated Surplus/(Deficit) July 1 B/Fwd	7	759,418	2,451,204	2,451,204
LESS Less: Estimated Surplus/(Deficit) June 30 C/Fwd	7	11,851	759,418	10,522
<b>Amount Required to be Raised from Rates</b>	8	<b><u>(3,048,750)</u></b>	<b><u>(2,914,522)</u></b>	<b><u>(2,969,559)</u></b>

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

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

**The Local Government Reporting Entity**

All Funds through which the Council 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, but a separate statement of those monies appears at Note 16 to this budget document.

**(b) 2013/14 Actual Balances**

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

**(e) Goods and Services Tax**

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

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

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

**(f) Superannuation**

The Council contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

**(g) Cash and Cash Equivalents**

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

Bank overdrafts are shown as short term borrowings in current liabilities in the statement of financial position.

1. **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(h) **Trade and Other Receivables**

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

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

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

(i) **Inventories**

**General**

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**Land Held for Sale**

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.

(j) **Fixed Assets**

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

**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.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
  - (i) that are plant and equipment; and
  - (ii) that are -
    - (I) Land and buildings; or
    - (II) Infrastructure;
- and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years. Council has commenced the process of adopting Fair Value in accordance with the Regulations.

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

1. **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(j) **Fixed Assets (continued)**

***Land Under Control***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They are then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note. Whilst they were initially recorded at cost, (being fair value at the date of acquisition (deemed costs) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

***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 Council includes the costs 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 at the next anniversary date in accordance with the mandatory measurement framework detailed above.

***Revaluation***

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

***Transitional Arrangements***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

***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 22 January 2009, 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) Regulations 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 Council.

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)****(j) Fixed Assets (continued)****Depreciation**

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

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

Buildings	40 years
Heavy Plant and Equipment	3 - 10 years
Light to Medium Vehicles	2 - 5 years
Light Mobile Equipment	2 years
Furniture and Equipment	
Electronic Equipment	3 - 5 years
All other items	5 - 10 years
Paintings & Sculptures	100 years
Infrastructure	
Road Base Construction	40 years
Road Seals - Aggregate	12 years
Road Seals - Asphalt	20 years
Road (Unsealed) - Gravel	8 years
Road (Unsealed) - Unformed	6 years
Road Kerb	50 years
Bridges	50 years
Drains/Sewers	75 years
Airfield - Runways	12 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.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

**Capitalisation Threshold**

Expenditure on items of equipment under \$5,000 is not capitalised, however purchases between \$1,000 to \$4,999 are recorded on an asset inventory listing.

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

Fair Value is the price that Council 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 (i.e. The market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

The effective interest rate 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.



1. **SIGNIFICANT ACCOUNTING POLICIES (Continued)**

(l) **Financial Instruments (Continued)**  
**Classification and Subsequent Measurement (Continued)**

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments and fixed maturities that the Council's 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 (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**Impairment**

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

In the case of available-for-sale financial instruments, 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 Council no longer has any significant continued 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.

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets**

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

Where such an indication exists, an 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 (eg AASB 116) whereby any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

Provision is made for the Council'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 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 Council'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 Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds 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 Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**(p) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**(q) Provisions**

Provisions are recognised when the Council 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.

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(r) Current and Non-Current Classification**

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

**(s) Comparative Figures**

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

**(t) Budget Comparative Figures**

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

2. REVENUES AND EXPENSES	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>(a) Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	(2,448)	(3,388)	(6,653)
General Purpose Funding	0	0	0
Law, Order, Public Safety	(79,390)	(78,110)	(56,564)
Health	(6,719)	(8,341)	(7,525)
Education and Welfare	(25,902)	(27,305)	(23,589)
Housing	(228,035)	(230,947)	(146,668)
Community Amenities	(168,915)	(178,572)	(188,120)
Recreation and Culture	(609,724)	(564,844)	(338,554)
Transport	(2,495,240)	(2,212,346)	(1,700,283)
Economic Services	(119,210)	(124,573)	(79,542)
Other Property and Services	(444,067)	(442,045)	(326,090)
	<u>(4,179,650)</u>	<u>(3,870,471)</u>	<u>(2,873,588)</u>
<b><u>By Class</u></b>			
Land and Buildings	(756,251)	(727,885)	(316,336)
Furniture and Equipment	(297,569)	(453,278)	(325,937)
Plant and Equipment	(485,769)	(507,936)	(401,726)
Infrastructure - Roads	(1,185,941)	(1,030,143)	(1,179,806)
Infrastructure - Other	(1,454,120)	(1,151,229)	(649,783)
	<u>(4,179,650)</u>	<u>(3,870,471)</u>	<u>(2,873,588)</u>
<b>Interest Expenses (Finance Costs)</b>			
- Debentures (refer note 5(a))	(70,322)	(79,985)	(79,984)
	<u>(70,322)</u>	<u>(79,985)</u>	<u>(79,984)</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	53,396	90,753	91,872
- Other Funds	80,000	95,515	70,000
Other Interest Revenue (refer note 13)	23,116	85,845	42,000
	<u>156,512</u>	<u>272,113</u>	<u>203,872</u>

## 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 and for each of its broad activities/programs.

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

<b>SHIRE OBJECTIVES:</b>	
<b>ECONOMIC</b>	Objective 1: To be a diverse and innovative economy with a range of local employment opportunities.
<b>ENVIRONMENT</b>	Objective 2: To have a balanced respect for our environment and heritage, both natural and built
<b>SOCIAL</b>	Objective 3: To be a dynamic, passionate and safe community valuing natural and cultural heritage.
<b>CIVIC LEADERSHIP</b>	Objective 4: To work together as custodians for now and the future.

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

### **GOVERNANCE**

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

### **GENERAL PURPOSE FUNDING**

The collection of rate revenue and the maintenance of valuation and rating records to support the collection process.

### **LAW, ORDER, PUBLIC SAFETY**

The provision of bush fire control services, animal control and support for emergency services, as well as the maintenance and enforcement of local laws.

### **HEALTH**

Maternal and Infant Health, preventative services and environmental health.

### **EDUCATION AND WELFARE**

To support and maintain education and aged and disabled care.

### **HOUSING**

The provision of housing to staff members and aged persons.

### **COMMUNITY AMENITIES**

Maintenance of rubbish service to residents and maintenance of sanitary landfill sites. Town planning and regional development, maintenance of cemeteries and other community amenities.

### **RECREATION AND CULTURE**

The provision and maintenance of recreational and culture facilities.

### **TRANSPORT**

The provision and maintenance of new and improved road and aerodrome infrastructure.

### **ECONOMIC SERVICES**

The promotion of the district to increase economic activities and the provision of building control within the shire.

### **OTHER PROPERTY & SERVICES**

The provision of private works to the public and the maintenance of cost pools for plant operating, public works overheads and administration costs.

3. ACQUISITION OF ASSETS	2014/15 Budget \$
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Law, Order, Public Safety</b>	
Infrastructure Other	12,695
<b>Housing</b>	
Land & Buildings	418,000
<b>Community Amenities</b>	
Land & Buildings	238,000
Furniture & Equipment	25,000
Plant & Equipment	216,100
Infrastructure Other	93,470
<b>Recreation and Culture</b>	
Land & Buildings	16,441,994
Furniture & Equipment	2,500
Infrastructure Other	1,201,982
<b>Transport</b>	
Land & Buildings	146,000
Furniture & Equipment	127,000
Infrastructure Other	310,000
Plant & Equipment	472,000
Infrastructure Roads	2,852,790
<b>Economic Services</b>	
Plant & Equipment	45,000
<b>Other Property and Services</b>	
Land & Buildings	25,000
Furniture & Equipment	72,000
Plant & Equipment	90,000
Land Held for Resale	1,384,463
	<b><u>24,173,993</u></b>
<b><u>By Class</u></b>	
Land Held for Resale	1,384,463
Land and Buildings	17,268,994
Infrastructure Assets - Roads	2,852,790
Infrastructure Assets - Other	1,618,147
Plant and Equipment	823,100
Furniture and Equipment	226,500
	<b><u>24,173,993</u></b>

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

## Notes to and forming part of the Budget

For the Year Ended 30 June 2015

## 4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
<b>Housing</b>			
18 Schmidt Way	355,978	680,000	324,022
<b>Transport</b>			
APH/Building Vehicle 1CJK367	3,345	2,000	(1,345)
Reporting Officer Vehicle 1DHS613	17,657	7,500	(10,157)
Airport Manager Vehicle 1DHS614	17,618	7,500	(10,118)
Tip Truck EX4293	19,334	5,000	(14,334)
Tandem Tip Truck EX4476	28,636	25,000	(3,636)
Skid Steer Loader EX535	3,497	5,000	1,503
Front Deck Mower EX896	576	2,500	1,924
<b>Economic Services</b>			
EMHB Vehicle 3005EX	21,926	20,000	(1,926)
<b>Other Property &amp; Services</b>			
EMES Vehicle 3EX	32,683	20,000	(12,683)
EMCS Vehicle 3003EX	21,932	20,000	(1,932)
Land Held for Resale Preston St	671,735	1,390,083	718,348
	1,194,917	2,184,583	989,666

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2014/15 BUDGET	2014/15 BUDGET	2014/15 BUDGET
	\$	\$	\$
<b>Land Held for Resale</b>			
Land Held for Resale Preston St	671,735	1,390,083	718,348
<b>Land &amp; Buildings</b>			
18 Schmidt Way	355,978	680,000	324,022
<b>Plant &amp; Equipment</b>			
APH/Building Vehicle 1CJK367	3,345	2,000	(1,345)
Reporting Officer Vehicle 1DHS613	17,657	7,500	(10,157)
Airport Manager Vehicle 1DHS614	17,618	7,500	(10,118)
Tip Truck EX4293	19,334	5,000	(14,334)
Tandem Tip Truck EX4476	28,636	25,000	(3,636)
Skid Steer Loader EX535	3,497	5,000	1,503
Front Deck Mower EX896	576	2,500	1,924
EMHB Vehicle 3005EX	21,926	20,000	(1,926)
EMES Vehicle 3EX	32,683	20,000	(12,683)
EMCS Vehicle 3003EX	21,932	20,000	(1,932)
	1,194,917	2,184,583	989,666

Summary

Profit on Asset Disposals  
Loss on Asset Disposals

2014/15  
BUDGET

\$

1,045,797

(56,131)

---



---

989,666

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1 July 2014	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2014/15 Budget \$	2013/14 Actual \$	30/6/15 Budget \$	30/6/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
<b>Housing</b>								
Loan 77 - Skip Jack Circle Land	215,157		38,375	34,328	176,782	215,157	11,838	13,918
Loan 80 - Staff Dwellings	899,677		51,774	49,387	847,903	899,677	42,003	44,390
<b>Community Amenities</b>								
Loan 79 - Rubbish Truck	0		0	107,155	0	0	0	3,803
<b>Other Properties &amp; Services</b>								
Loan 75 - Office Extensions	0		0	13,058	0	0	0	629
Loan 76 - 1 Bennett St Exmouth	326,170		15,733	14,969	310,437	326,170	16,481	17,245
	1,441,004	0	105,882	218,897	1,335,122	1,441,004	70,322	79,985

All loan repayments will be financed by general purpose revenue.

(b) New Debentures

Particulars/Purpose	Estimated Borrowings	Institution	Loan Type	Term (Years)	Total Interest & Charges	Amount Used (Budget)	Balance Unspent \$
Nil							

(c) Unspent Debentures

Council had no unspent debenture funds as at 30 June 2014 nor is it expected to have unspent debenture funds as at 30 June 2015.



**5. INFORMATION ON BORROWINGS (Continued)**

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$400,000 with the Westpac Bank does exist. It is not anticipated that this facility will be required to be utilised during 2014/15.

(e) Self Supporting Loans - Interest Free

Particulars	Amount Borrowed \$	Principal 1/7/14 \$	New Loans \$	Principal Repayments	
				Budget \$	Balance 30/6/15 \$
<b>Recreation &amp; Culture</b>					
*Loan A011413 Golf Club 2002 Purchase Tractor	40,000	1,000		1,000	-
*Loan A011406 Bowling Club 2009 Installation of Air Conditioning	20,000	10,000		2,000	8,000
*Loan A011403 Golf Club 2009 Purchase Slasher	15,000	9,000		3,000	6,000
*Loan A017018 Squash Club 2010 Upgrade Toilet Facilities	25,000	11,000		2,500	8,500
*Loan A017003 Golf Club 2012 Storage Shed	30,000	25,000		5,000	20,000
*Loan A017019 Truscott Club 2012 Replace Cool Room Motors	20,000	10,000		5,000	5,000
*Loan A017020 Bowling Club 2012 Synthetic Greens	250,000	160,000		30,000	130,000
*Loan A017021 EFGC 2013 Gantry Upgrade	84,000	78,750		10,500	68,250
	484,000	304,750	-	59,000	245,750

\* Self Supporting Loans were financed from Community Development Interest Free Loans Reserve account

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>6. RESERVES</b>			
<b>(a) Community Interest Free Loans Reserve</b>			
Opening Balance	203,868	147,458	147,458
Amount Set Aside / Transfer to Reserve	62,058	56,410	81,949
Amount Used / Transfer from Reserve	0	0	0
	<u>265,926</u>	<u>203,868</u>	<u>229,407</u>
<b>(b) Community Development Fund Reserve</b>			
Opening Balance	875,496	962,738	962,738
Amount Set Aside / Transfer to Reserve	389,132	508,878	519,255
Amount Used / Transfer from Reserve	(290,000)	(596,120)	(120,000)
	<u>974,628</u>	<u>875,496</u>	<u>1,361,993</u>
<b>(c) Leave Reserve</b>			
Opening Balance	564,965	554,956	554,956
Amount Set Aside / Transfer to Reserve	5,024	10,009	11,099
Amount Used / Transfer from Reserve	(230,000)	0	0
	<u>339,989</u>	<u>564,965</u>	<u>566,055</u>
<b>(d) Plant Reserve</b>			
Opening Balance	280,149	501,416	501,416
Amount Set Aside / Transfer to Reserve	3,790	7,086	4,728
Amount Used / Transfer from Reserve	(27,500)	(228,353)	(265,000)
	<u>256,439</u>	<u>280,149</u>	<u>241,144</u>
<b>(e) Waste Management Reserve</b>			
Opening Balance	149,377	146,730	146,730
Amount Set Aside / Transfer to Reserve	696	2,647	2,935
Amount Used / Transfer from Reserve	(103,000)	0	0
	<u>47,073</u>	<u>149,377</u>	<u>149,665</u>
<b>(f) Public Open Space Reserve</b>			
Opening Balance	0	793	793
Amount Set Aside / Transfer to Reserve	0	3	16
Amount Used / Transfer from Reserve	0	(796)	0
	<u>0</u>	<u>0</u>	<u>809</u>
<b>(g) Swimming Pool Reserve</b>			
Opening Balance	407,377	351,045	351,045
Amount Set Aside / Transfer to Reserve	106,111	56,332	107,021
Amount Used / Transfer from Reserve	0	0	0
	<u>513,488</u>	<u>407,377</u>	<u>458,066</u>
<b>(h) Shire Staff Housing Reserve</b>			
Opening Balance	7,869	984,071	984,071
Amount Set Aside / Transfer to Reserve	118	3,798	11,681
Amount Used / Transfer from Reserve	0	(980,000)	(400,000)
	<u>7,987</u>	<u>7,869</u>	<u>595,752</u>
<b>(i) Aviation Reserve</b>			
Opening Balance	1,396,393	1,384,480	1,484,270
Amount Set Aside / Transfer to Reserve	354,876	437,964	387,145
Amount Used / Transfer from Reserve	(483,000)	(426,051)	(546,000)
	<u>1,268,269</u>	<u>1,396,393</u>	<u>1,325,415</u>

Shire of Exmouth  
Notes to and forming part of the Budget  
For the Year Ended 30 June 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>6. RESERVES (Cont.)</b>			
<b>(j) Rehabilitation Reserve</b>			
Opening Balance	160,254	430,770	430,770
Amount Set Aside / Transfer to Reserve	2,404	29,484	23,615
Amount Used / Transfer from Reserve	(70,000)	(300,000)	(70,000)
	<u>92,658</u>	<u>160,254</u>	<u>384,385</u>
<b>(k) Marina Village Asset Replace &amp; Preservation Reserve</b>			
Opening Balance	5,546	5,448	5,448
Amount Set Aside / Transfer to Reserve	83	98	109
Amount Used / Transfer from Reserve	0	0	0
	<u>5,629</u>	<u>5,546</u>	<u>5,557</u>
<b>(l) Building Infrastructure Reserve</b>			
Opening Balance	49,916	49,032	49,032
Amount Set Aside / Transfer to Reserve	0	884	10,981
Amount Used / Transfer from Reserve	(49,916)	0	0
	<u>0</u>	<u>49,916</u>	<u>60,013</u>
<b>(m) Industrial Area Roads Reserve</b>			
Opening Balance	0	28,665	28,665
Amount Set Aside / Transfer to Reserve	0	107	573
Amount Used / Transfer from Reserve	0	(28,772)	0
	<u>0</u>	<u>0</u>	<u>29,238</u>
<b>(n) Town Planning Scheme Reserve</b>			
Opening Balance	19,512	10,897	10,897
Amount Set Aside / Transfer to Reserve	293	8,615	5
Amount Used / Transfer from Reserve	0	0	(10,650)
	<u>19,805</u>	<u>19,512</u>	<u>252</u>
<b>(o) *Unspent Grants &amp; Contributions Reserve</b>			
Opening Balance	1,105,073	1,598,854	1,598,854
Amount Set Aside / Transfer to Reserve	43,312	1,035,084	1,038
Amount Used / Transfer from Reserve	(1,017,634)	(1,528,866)	(1,498,881)
	<u>130,751</u>	<u>1,105,073</u>	<u>101,011</u>
<b>(p) ** Carried Over Projects Reserve</b>			
Opening Balance	1,279	26,083	26,083
Amount Set Aside / Transfer to Reserve	0	470	522
Amount Used / Transfer from Reserve	(1,279)	(25,274)	0
	<u>0</u>	<u>1,279</u>	<u>26,605</u>

<b>SUMMARY</b>	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Opening Balance	5,227,074	7,183,436	7,283,226
Amount Set Aside / Transfer to Reserve	967,896	2,157,870	1,162,672
Amount Used / Transfer from Reserve	(2,272,329)	(4,114,232)	(2,910,531)
<b>TOTAL CASHED BACK RESERVES</b>	<u>3,922,641</u>	<u>5,227,074</u>	<u>5,535,367</u>

All of the above reserve accounts are to be supported by money held in financial institutions.

6. RESERVES (Cont.)

	Balance 1 July 2014 \$	Amount Trf to/from Reserve \$	Closing Balance as at 30/6/15 \$
<b><u>* Summary of Unspent Grants &amp; Contributions Reserve</u></b>			
Marina Breakwater/NavAid (C/O 07/08)	24,362	365	24,727
Bushfire Mitigation Fund	28,475	427	28,902
Chevron - Display Banners	5,207	(5,207)	0
Dept Sust Envir Interpretive Signage	9,092	137	9,229
Dept of Planning	0	42,000	42,000
Youth Leadership	10,500	158	10,658
Landscape Experience	15,000	225	15,225
Youth Program	510	(500)	10
Woodside Living Smart Program	5,409	(5,409)	0
Main Roads Yardie Creek Road	115,241	(115,241)	0
Dept Parks & Wildlife Charles Knife Rd	28,000	(28,000)	0
FESA Bushfire & SES	14,137	(14,137)	0
Ningaloo Centre	849,140	(849,140)	0
	<u>1,105,073</u>	<u>(974,322)</u>	<u>130,751</u>
 <b><u>* Summary of Carried Over Projects Reserve</u></b>			
C/O Projects Reserve - Donations - WWII plaque	1,279	(1,279)	0
	<u>1,279</u>	<u>(1,279)</u>	<u>0</u>

6. RESERVES (Cont.)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
Community Interest Free Loans Reserve	62,058	56,410	81,949
Community Development Fund Reserve	389,132	508,878	519,255
Leave Reserve	5,024	10,009	11,099
Plant Reserve	3,790	7,086	4,728
Waste Management Reserve	696	2,647	2,935
Public Open Space Reserve	0	3	16
Swimming Pool Reserve	106,111	56,332	107,021
Shire Staff Housing Reserve	118	3,798	11,681
Aviation Reserve	354,876	437,964	387,145
Rehabilitation Reserve	2,404	29,484	23,615
Marina Village Asset Replace & Preservation Reserve	83	98	109
Building Infrastructure Reserve	0	884	10,981
Industrial Area Roads Reserve	0	107	573
Town Planning Scheme Reserve	293	8,615	5
*Unspent Grants & Contributions Reserve	43,312	1,035,084	1,038
** Carried Over Projects Reserve	0	470	522
	<u>967,896</u>	<u>2,157,870</u>	<u>1,162,672</u>
<b>Transfers from Reserve</b>			
Community Interest Free Loans Reserve	0	0	0
Community Development Fund Reserve	(290,000)	(596,120)	(120,000)
Leave Reserve	(230,000)	0	0
Plant Reserve	(27,500)	(228,353)	(265,000)
Waste Management Reserve	(103,000)	0	0
Public Open Space Reserve	0	(796)	0
Swimming Pool Reserve	0	0	0
Shire Staff Housing Reserve	0	(980,000)	(400,000)
Aviation Reserve	(483,000)	(426,051)	(546,000)
Rehabilitation Reserve	(70,000)	(300,000)	(70,000)
Marina Village Asset Replace & Preservation Reserve	0	0	0
Building Infrastructure Reserve	(49,916)	0	0
Industrial Area Roads Reserve	0	(28,772)	0
Town Planning Scheme Reserve	0	0	(10,650)
*Unspent Grants & Contributions Reserve	(1,017,634)	(1,528,866)	(1,498,881)
** Carried Over Projects Reserve	(1,279)	(25,274)	0
	<u>(2,272,329)</u>	<u>(4,114,232)</u>	<u>(2,910,531)</u>

**6. RESERVES (Cont.)**

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

Community Interest Free Loans Reserve

- to be used to fund major community development projects

Community Development Fund Reserve

- to be used to fund community development initiatives

Leave Reserve

- to be used to fund annual and long service leave requirements

Plant Reserve

- to be used for the purchase of major plant and equipment

Waste Management Reserve

- to be used to fund capital and operational costs of Refuse Site including implementation of post closure plan

Public Open Space Reserve

- to be used for the development of Public Open Space

Townscape Reserve

- to be used to fund townscape improvement projects

Swimming Pool Reserve

- to be used to fund Swimming Pool upgrades

Shire Staff Housing Reserve

- to be used to fund housing for Shire staff

Aviation Reserve

- to be used fund Aviation improvements

Rehabilitation Reserve

- to be used to manage the funds associated with the environmental rehabilitation of the sand and gravel pits within the Shire of Exmouth.

Marina Village Asset Replace & Preservation Reserve

- to be used for the preservation and maintenance of infrastructure related to the Exmouth Marina Village.

Building Infrastructure Reserve

- to be used for the development, preservation and maintenance of building infrastructure within the Shire of Exmouth.

Industrial Area Roads Reserve

- to be used for the purpose of Industrial Area Road Surface Preservation within the Shire of Exmouth.

Town Planning Scheme Reserve

- to be used for the purpose of funding a review of the future Town Planning Scheme.

Land Development Reserve

- to be used for the purpose of developing land in Exmouth.

Unspent Grants & Contributions Reserve

- to be used for the purpose of containing funds that are derived from unspent or prepaid grants and contributions from external parties.

Carried Over Project Reserve

- to be used for the preservation of carried over projects funds.

	2014/15 Budget \$	2013/14 Actual \$
<b>7. NET CURRENT ASSETS</b>		
<b>Composition of Estimated Net Current Asset Position</b>		
<b>CURRENT ASSETS</b>		
Cash - Unrestricted	225,046	1,100,230
Cash - Restricted	3,922,641	5,227,074
Receivables	1,804,768	2,210,907
Inventories	52,322	55,662
	<u>6,004,777</u>	<u>8,593,873</u>
<b>LESS: CURRENT LIABILITIES</b>		
Payables and Provisions	<u>(2,070,285)</u>	<u>(2,607,381)</u>
NET CURRENT ASSET POSITION	3,934,493	5,986,492
Less: Cash - Restricted	<u>(3,922,641)</u>	<u>(5,227,074)</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>11,851</u></u>	<u><u>759,418</u></u>

The estimated surplus/(deficiency) c/fwd in the 2013/14 actual column represents the surplus (deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) c/fwd in the 2014/15 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
<b>Differential General Rate</b>							
<b>Gross Rental Value (GRV)</b>							
Commercial-Industrial	0.0686	309	11,299,523	775,147		775,147	844,143
Commercial-Industrial Vacant Land	0.0995	48	1,029,250	102,410		102,410	
Marina	0.0942	89	3,143,920	296,159	4,000	300,159	638,526
Marina Vacant Land	0.1068	24	613,400	65,511		65,511	
Residential	0.0658	817	16,988,060	1,117,814	2,000	1,119,814	1,060,876
Residential Development	0.0573	1	19,500	1,117		1,117	6,436
Residential Develop Vacant Land	0.0573	0	0	0		0	
Special Rural	0.0534	32	764,480	40,823		40,823	77,909
Special Rural Vacant Land	0.0642	15	363,750	23,353		23,353	
<b>Unimproved Value (UV)</b>							
Mining	0.1405	18	267,059	37,522	150	37,672	34,371
Rural	0.0730	7	514,440	37,554		37,554	37,219
						0	0
<b>Sub-Totals</b>		1,360	35,003,382	2,497,410	6,150	2,503,560	2,699,480
<b>Minimum Rates</b>							
<b>Minimum Rates</b>							
<b>Gross Rental Value (GRV)</b>							
Commercial-Industrial	700	41	260,800	28,700		28,700	43,200
Commercial-Industrial Vacant Land	700	38	141,000	26,600		26,600	
Marina	1,440	1		1,440		1,440	119,600
Marina Vacant Land	1,440	289	2,141,800	416,160		416,160	
Residential	700	83	531,870	58,100		58,100	58,050
Residential Development	700	0	0	0		0	2,660
Residential Develop Vacant Land	400	10	22,020	4,000		4,000	
Special Rural	800	3	37,650	2,400		2,400	2,025
Special Rural Vacant Land	800	2	21,300	1,600		1,600	
<b>Unimproved Value (UV)</b>							
Mining	320	17	16,016	5,440		5,440	2,531
Rural	750	1	5,800	750		750	0
<b>Sub-Totals</b>		485	3,178,256	545,190	0	545,190	228,066
		1,845	38,181,638	3,042,600	6,150	3,048,750	2,927,546
Rate Concessions (Note 12)						0	(13,024)
<b>Total Amount of General Rates</b>						<b>3,048,750</b>	<b>2,914,522</b>
Specified Area Rates (Note 9)						40,092	40,570
<b>Total Rates</b>						<b>3,088,842</b>	<b>2,955,092</b>

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

The general rates detailed above for the 2014/15 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.



## 8. RATING INFORMATION - 2014/15 FINANCIAL YEAR (continued)

Rates are levied on all rateable properties within the boundaries of the Shire of Exmouth Municipality in accordance with the Local Government Act 1995, based on land values.

Each financial year Council must adopt a budget and set the rates according to the revenue needed. Rates are a simple and effective way of paying for the delivery of vital community services and infrastructure, such as roads, footpaths, parks, library services, building control, town planning, tourism, recreational and sporting facilities, to name a few.

Council has adopted differential rates in its Gross Rental Valuation area and Unimproved Valuation area. Properties are grouped according to Town Planning zonings and whether the land is vacant

This year Council aims to achieve an average Council rate increase of 2.9% (\$78,141) equal to CPI (March 2014 Quarter).

Advertising of the Notice of Intention to Levy Differential Rates appeared in the Northern Guardian on 9 July 2014 for public comment with submissions closing 31 July 2014.

### Statement of Rating Objects and Reasons For the 2014/15 Financial Year

In accordance with Section 6.36 of the Local Government Act 1995 and the Notice of the Council's intention to Levy Differential Rates for the 2014/15 Financial Year on certain properties within the Shire, the Shire is required to publish its Objects and Reasons for implementing differential rates.

#### **Overall Objective**

The overall objective of the proposed rates and charges in the 2014/15 Budget is to provide for the net funding requirement of Council's Operational and Capital activities after taking into account all other forms of revenue.

Property valuations are provided by the Valuer General of WA for two types of values; Gross Rental Value (GRV) which generally applies for urban areas; and Unimproved Value which generally applies for rural land.

GRV's for all properties are revalued as part of a four year cycle of revaluations. For properties on UV, the values are set annually. Interim valuations are issued for properties where changes have occurred such as subdivisions, construction, additions etc.

These valuations are used as the basis for the calculation of rates each year.

#### **Rating Provisions**

The Local Government Act 1995 sets out the basis on which differential general rates may be based as follows:

Section 6.32 (1) and 6.33 of the Local Government Act 1995 States:

- (1) When adopting the annual budget, a local government —
  - (a) in order to make up the budget deficiency, is to impose\* a general rate on rateable land within its district, which rate may be imposed either —
    - (i) uniformly; or
    - (ii) differentially;
- 6.33. Differential general rates
  - (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics
    - (a) the purpose for which the land is zoned, whether or not under a local planning scheme or improvement scheme in force under the *Planning and Development Act 2005*; or
    - (b) a purpose for which the land is held or used as determined by the local government; or
    - (c) whether or not the land is vacant land; or
    - (d) any other characteristic or combination of characteristics prescribed.

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR (continued)

- (2) Regulations may —
  - (a) specify the characteristics under subsection (1) which a local government is to use; or
  - (b) limit the characteristics under subsection (1) which a local government is permitted to use.
- (3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.
- (4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1)(a) applies.
- (5)

A differential general rate that a local government purported to impose under this Act before the *Local Government Amendment Act 2009* section 39(1)(a) came into operation<sup>1</sup> is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.

6.35. Minimum payment

- (1) Subject to this section, a local government may impose on any rateable land in its district a minimum payment which is greater than the general rate which would otherwise be payable on that land.
- (2) A minimum payment is to be a general minimum but, subject to subsection (3), a lesser minimum may be imposed in respect of any portion of the district.
- (3) In applying subsection (2) the local government is to ensure the general minimum is imposed on not less than —
  - (a) 50% of the total number of separately rated properties in the district; or
  - (b) 50% of the number of properties in each category referred to in subsection (6),on which a minimum payment is imposed.
- (4) A minimum payment is not to be imposed on more than the prescribed percentage of —
  - (a) the number of separately rated properties in the district; or
  - (b) the number of properties in each category referred to in subsection (6),unless the general minimum does not exceed the prescribed amount.
- (5) If a local government imposes a differential general rate on any land on the basis that the land is vacant land it may, with the approval of the Minister, impose a minimum payment in a manner that does not comply with subsections (2), (3) and (4) for that land.
- (6) For the purposes of this section a minimum payment is to be applied separately, in accordance with the principles set forth in subsections (2), (3) and (4) in respect of each of the following categories —
  - (a) to land rated on gross rental value; and
  - (b) to land rated on unimproved value; and
  - (c) to each differential rating category where a differential general rate is imposed.

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR (continued)**

**2014/15 BUDGET PROPOSAL**

The Shire of Exmouth proposes to impose differential general rates based on the following categories for 2014/15 financial year:

<b>Rate Category</b>	<b>Rate In Dollar \$</b>	<b>Minimum Payment</b>
GRV Commercial-Industrial	0.0686	\$700
GRV Commercial-Industrial Vacant Land	0.0995	\$700
GRV Marina	0.0942	\$1,440
GRV Marina Vacant Land	0.1068	\$1,440
GRV Residential	0.0658	\$700
GRV Residential Development	0.0573	\$700
GRV Residential Development Vacant Land	0.0573	\$400
GRV Special Rural	0.0534	\$800
GRV Special Rural Vacant Land	0.0642	\$800
UV Rural	0.073	\$750
UV Mining	0.1405	\$320
GRV Specified Area Rate	0.012863	\$64.60

The rate in the dollar for each of the differential category has been increased by CPI (March 2014) to reflect an increase in the rates required to meet our community expectations and needs as outlined in our Strategic Community Plan and Corporate Business Plan.

2014-15 is a revaluation year and due to the revaluation, not all properties will receive a uniform 2.9% increase. The increase for some properties will be more than 2.9% due to their valuation increasing by a factor greater than the average increase and for others, it will be less than 2.9% due to their valuation either not changing or it has decreased by a factor less than the average increase.

Ministerial approval will be sought to impose a general minimum for Marina Vacant Land and Residential Development Vacant Land as the number of properties in each of these categories are 50% more than the total number of properties.

**OBJECTS AND REASONS FOR PROPOSED DIFFERENTIAL AND MINIMUM RATES**

Following are the objects and reasons for each of the differential rates for properties zoned and whether the land is vacant in accordance with Shire of Exmouth Town Planning Scheme No.3:

**GROSS RENTAL VALUE**

**GRV Commercial-Industrial**

This rating category consists of properties zoned as:

- Industrial
- Light Industrial
- Mixed Use
- Strategic Industrial
- Tourist
- Town Centre
- Composite Development

The rate is 6.86 cents in the dollar of GRV Value. Rates provided by this category, including minimum rates at \$700 are approximately 27% of the total rate requirements of Council. The object of the rate for this category is to raise additional revenue to fund the costs associated with the higher level of service provided to properties in this category, including but not limited to upgrade and renewal of the street network, roadside sweeping and flood mitigation measures.

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR (continued)**

**GRV Commercial-Industrial Vacant Land**

This rating category consists of vacant properties zoned as:

- Industrial
- Light Industrial
- Mixed Use
- Strategic Industrial
- Tourist
- Town Centre
- Composite Development

The rate is 9.95 cents in the dollar of GRV Value. Rates provided by this category, including minimum rates at \$700 are approximately 4% of the total rate requirements of Council. The object of the rate for this category is to raise additional revenue to fund the costs associated with the higher level of service provided to properties in this category, including but not limited to dust control management, drainage and street sweeping.

**GRV Marina**

This rating category consists of properties zoned Marina.

The rate is 9.42 cents in the dollar of GRV Value. Rates provided by this category, including minimum rates at \$1,440 are approximately 10% of the total rate requirements of Council. The object of the rate for this category is to raise additional revenue to fund the costs associated with the higher level of amenities and services provided to this area including but not limited to landscaping, road sweeping and canal drainage.

**GRV Marina Vacant Land**

This rating category consists of vacant properties zoned Marina.

The rate is 10.68 cents in the dollar of GRV Value. Rates provided by this category, including minimum rates at \$1,440 are approximately 16% of the total rate requirements of Council. The object of the rate for this category is to raise additional revenue to fund the costs associated with the higher level of service provided to properties in this category, including but not limited to dust control management, drainage and street sweeping.

**GRV Residential**

This rating category consists of properties zoned Residential.

The rate is 6.58 cents in the dollar of GRV Value. Rates provided by this category, including minimum rates at \$700 are approximately 39% of the total rate requirements of Council. The object of the rate for this category is to be the base rate by which all other GRV rate properties are assessed and includes vacant residential land which is the result of infill development and don't require additional works. For that reason other GRV rating categories have a higher demand on Council resources.

**GRV Residential Development**

This rating category consists of properties zoned Residential Development.

The rate is 5.73 cents in the dollar of GRV Value. Rates provided by this category, including minimum rates at \$700 are approximately 0.04% of the total rate requirements of Council. The object of the rate for this category although the zoning states residential development, the land is subject to flooding and can only be used for recreational purposes, however 1 residential house had been constructed quite some time ago.

**8. RATING INFORMATION - 2014/15 FINANCIAL YEAR (continued)**

**GRV Residential Development Vacant Land**

This rating category consists of vacant properties zoned Residential Development.

The rate is 5.73 cents in the dollar of GRV Value. Rates provided by this category, including minimum rates at \$400 are approximately 0.13% of the total rate requirements of Council. The object of the rate for this category although the zoning states residential development, the land is subject to flooding and can only be used for recreational purposes, hence why a lower minimum rate is applied.

**GRV Special Rural**

This rating category consists of properties zoned:

- Special Rural
- Special Use

The proposed rate is 5.34 cents in the dollar of GRV Value. Rates provided by this category, including minimum rates at \$800 are approximately 1% of the total rate requirements of Council. The object of the rate for this category is to encourage an alternative lifestyle to residential which provides larger lots for recreational purposes.

**GRV Special Rural Vacant Land**

This rating category consists of vacant properties zoned:

- Special Rural
- Special Use

The rate is 6.42 cents in the dollar of GRV Value. Rates provided by this category, including minimum rates at \$800 are approximately 0.83% of the total rate requirements of Council. The object of the rate for this category is to encourage an alternative lifestyle to residential which provides larger lots for recreational purposes.

**UNIMPROVED VALUE**

**UV Rural**

This rating category consists of properties zoned Pastoral.

The rate is 7.30 cents in the dollar of GRV Value. Rates provided by this category, including minimum rates at \$750 are approximately 1% of the total rate requirements of Council. The object of the rate for this category is to be the base rate by which all other UV rated properties are assessed. The reason is these are large extensive parcels of land with little commercial activities.

**UV Mining**

This rating category consists of properties that are used for mining, exploration or prospecting purposes.

The rate is 14.05 cents in the dollar of GRV Value. Rates provided by this category, including minimum rates at \$320 are approximately 1% of the total rate requirements of Council. The object of the rate for this category is to raise revenue to fund the additional costs to Council. The reason is to reflect the higher road infrastructure maintenance costs to Council as a result of frequent heavy vehicle use over extensive lengths of shire roads throughout the year.

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR (continued)

**SPECIFIED AREA RATE**

**GRV Specified Area Rate**

This Specified Area Rate applies to properties zoned Marina that have canal frontage in the Exmouth Marina Precinct.

The rate is 1.2863 cents in the dollar of GRV Value. Specified Rates provided by this category, including minimum rates at \$64.60 are to fund for the annual water monitoring costs, including periodic dredging, clearing and maintenance of the canal waterways.

**SUBMISSIONS**

All submissions are required to be made in writing to the Chief Executive Officer with respect to the proposed differential general rates, minimum payments and specified area rate within 21 days of the date of the notice of intent. Submissions must be received by the Shire of Exmouth no later than 4pm on Thursday 31 July 2014.

**9. SPECIFIED AREA RATE**

	Rate in \$	Minimum Rate \$	Rateable Value	2014/15 Budgeted Revenue \$	Budget Applied to Costs \$	2013/14 Actual \$
Marina Specified Area	0.012863	64.60	3,096,770	40,092	40,092	40,570

The specified area rate for the marina is for those properties fronting the marina canals. The proceeds of the rates are applied in full to the environmental monitoring and maintenance of the canal waterways. As such, no transfer to or from reserve accounts will occur.

**10. SERVICE CHARGES**

Council will not charge a service charge in this financial year.

**11. FEES & CHARGES REVENUE**

	2014/15 Budget \$	2013/14 Actual \$
Governance	0	0
General Purpose Funding	20,548	33,908
Law, Order, Public Safety	7,250	21,075
Health	42,731	43,822
Education and Welfare	36,704	35,279
Housing	257,894	248,091
Community Amenities	909,013	953,473
Recreation & Culture	98,733	107,898
Transport	5,286,509	5,588,654
Economic Services	269,275	271,278
Other Property & Services	50,250	50,903
	<u>6,978,907</u>	<u>7,354,381</u>

**12. RATE CONCESSIONS**

The Shire of Exmouth offers no concessions during 2014/15.

**13. INTEREST CHARGES AND INSTALMENTS**

An interest rate of 11% will be charged on all rate payments which are late. It is estimated that this will generate income of \$10,000. Three separate option plans will be available to ratepayers for payment of their rates:

**Date of Issue of Rate Notices - 26 August 2014**

**Due Dates**

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears to be paid on or before 30 September 2014 or 35 days after the date of service appearing on the rate notice whichever is the later.

30 September 2014

**Option 2 (4 Instalments)**

First Instalment  
Second Instalment  
Third Instalment  
Fourth Instalment

30 September 2014  
1 December 2014  
2 February 2015  
2 April 2015

First instalment to be received on or before 30 September 2014 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and quarter of the current rates and service charges. Second, third and fourth instalments to be made at two monthly intervals thereafter.

**Option 3 (2 instalments)**

First instalment  
Second instalment

30 September 2014  
1 December 2014

First instalment to be received on or before 30 September 2014 or 35 days after the date of service appearing on the rate notice whichever is later and including all arrears and half of the current rates and service charges. Second instalment to be made two months after the date of the first instalment due date.

The cost of the instalment plans will comprise of simple interest of 5.5% p.a. calculated from the date the first instalment is due, together with an administration fee of \$12.65 for each instalment notice (ie Option 2 \$37.95)

**2014/15  
Budget  
\$**

The total revenue from the imposition of the interest and administration charge under these options is estimated at \$26,664 and is dissected as follows:

Administration Charges	13,548
Interest Charges	13,116
	<u>26,664</u>



14. ELECTED MEMBERS REMUNERATION	2014/15 Budget \$	2013/14 Actual \$
<p>The following fees, expenses and allowances are to be paid to council members and the president.</p>		
Meeting Fees (\$7,500 * 5 Councillors)	37,500	35,281
Meeting Fees President	12,500	12,500
President's Allowance	12,500	12,500
Deputy President's Allowance	3,125	3,131
Telecommunications Allowance	13,760	6,101
	79,385	69,513

**15. NOTES TO THE CASH FLOW STATEMENT**

**(a) Reconciliation of Cash**

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

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash - Unrestricted	225,046	1,100,230	(1,389,004)
Cash - Restricted	3,922,641	5,227,074	5,535,367
	<u>4,147,687</u>	<u>6,327,304</u>	<u>4,146,364</u>

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

Community Interest Free Loans Reserve	265,926	203,868	229,407
Community Development Fund Reserve	974,628	875,496	1,361,993
Leave Reserve	339,989	564,965	566,055
Plant Reserve	256,439	280,149	241,144
Waste Management Reserve	47,073	149,377	149,665
Public Open Space Reserve	0	0	809
Swimming Pool Reserve	513,488	407,377	458,066
Shire Staff Housing Reserve	7,987	7,869	595,752
Aviation Reserve	1,268,269	1,396,393	1,325,415
Rehabilitation Reserve	92,658	160,254	384,385
Marina Village Asset Replace & Preservation Reserve	5,629	5,546	5,557
Building Infrastructure Reserve	0	49,916	60,013
Industrial Area Roads Reserve	0	0	29,238
Town Planning Scheme Reserve	19,805	19,512	252
Unspent Grants & Contributions Reserve	130,751	1,105,073	101,011
Carried Over Projects Reserve	0	1,279	26,605
	<u>3,922,641</u>	<u>5,227,074</u>	<u>5,535,367</u>

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

Net Result	16,794,308	3,744,440	5,783,265
Depreciation	4,179,650	3,870,471	2,873,588
(Profit)/Loss on Sale of Asset	(989,666)	574,734	(24,377)
(Increase)/Decrease in Receivables	503,387	875,675	634,520
(Increase)/Decrease in Inventories	3,340	(573)	3,630
Increase/(Decrease) in Payables	(537,096)	932,185	(305,070)
Increase/(Decrease) in Employee Provisions	(97,247)	157,222	(81,525)
Grants/Contributions for the Development of Assets	(19,186,451)	(6,352,714)	(8,634,766)
<b>Net Cash from Operating Activities</b>	<u>670,225</u>	<u>3,801,440</u>	<u>249,265</u>

Shire of Exmouth  
**Notes to and forming part of the Budget**  
For the Year Ended 30 June 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>15. NOTES TO THE CASH FLOW STATEMENT (cont.)</b>			
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Bank Overdraft limit	400,000	400,000	400,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	40,000	40,000	40,000
Credit Card Balance at Balance Date	0	0	0
<b>Total Amount of Credit Unused</b>	<u>440,000</u>	<u>440,000</u>	<u>440,000</u>
<b>Loan Facilities</b>			
Loan Facilities in use at Balance Date	<u>1,335,122</u>	<u>1,441,004</u>	<u>1,469,031</u>
Unused Loan Facilities at Balance Date	<u>Nil</u>	<u>Nil</u>	<u>Nil</u>

Shire of Exmouth  
**Notes to and forming part of the Budget**  
For the Year Ended 30 June 2015

**16. TRUST FUNDS**

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

Detail	Balance 01-Jul-14 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-15 \$
Hall & Rec Centre Bonds	4,530	2,000	(5,530)	1,000
Olma Funding	2,423			2,423
Forum Travel Fund	2,990			2,990
NADC	11,335			11,335
Cyclone Baptist Needy	2,800			2,800
Sundries	7,844			7,844
Building/Planning Bonds	73,900			73,900
Youth Affairs	1,401			1,401
APH Bonds	7,888	250	(250)	7,888
Jurabi Coastal Park	59,400			59,400
Unclaimed Monies	942			942
Sub Division Clearance Bond	5,000		(5,000)	0
Pindan Pit Key Bond	350			350
Bond Deed Exmouth Marina Holdings	57,304			57,304
Cash in Lieu POS	164,973			164,973
Ingleton St Res 29086 (20A/152)	199,861			199,861
RCG Funds	19,174		(19,174)	0
BCITF Levy	3,818	10,000	(13,818)	0
BSL Levy	(547)	4,000	(3,453)	0
Donations to Other Organisations	135		(135)	0
	<u>625,520</u>	<u>16,250</u>	<u>(47,360)</u>	<u>594,411</u>

**17. MAJOR LAND TRANSACTIONS**  
Heron Way Subdivision

(a) **Details**

A Feasibility Study was undertaken during 2013/14 to ascertain if land proposed for a possible sub-division in Heron Way Exmouth would be viable business activity for Council.

Based on the findings of the study, Council will initiate acquisition of the land during 2014/15 for special rural residential sub-division comprising of 11 Lots of varying sizes, with the first sales of this sub-division expected during 2014/15. The development will be funded by municipal and reserve funds.

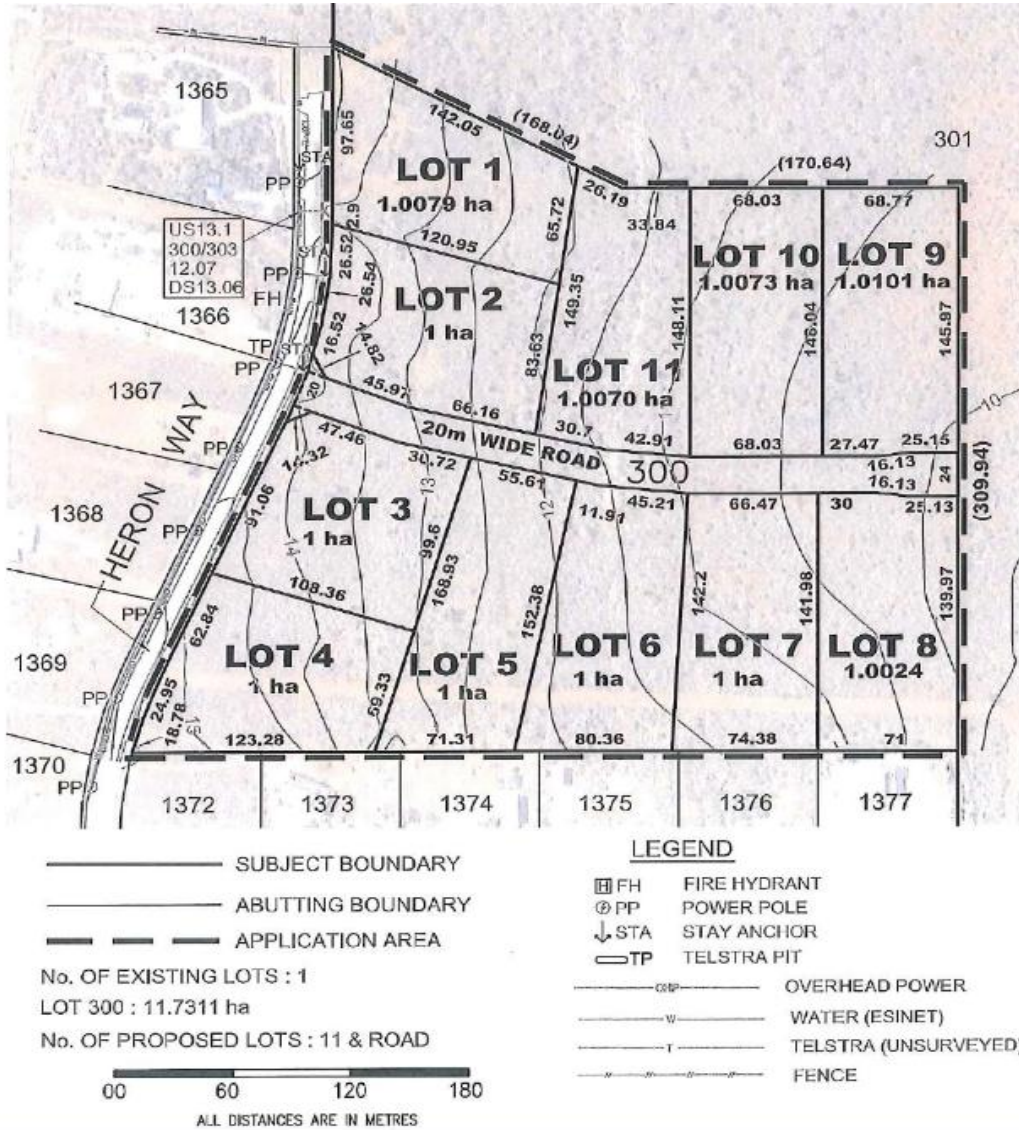
	<b>2014/15 Budget \$</b>	<b>2013/14 Actual \$</b>
<b>(b) Current Year Transactions</b>		
Operating Revenue		
Profit on Disposal	718,348	
Operating Expenditure		
Feasibility Study Expenses		(84,545)
Advertising & Promotion	(31,818)	
Non Operating Revenue		
Sale Proceeds	1,390,083	
Transfer from Reserve		
Non Operating Expenditure		
Purchase of Land	(264,463)	
Development Costs	(1,120,000)	
	<u>692,150</u>	<u>(84,545)</u>

<b>(c) Expected Future Cash Flows</b>	<b>2014/15 \$</b>	<b>2015/16 \$</b>	<b>2016/17 \$</b>	<b>Total \$</b>
<b>Cash Outflows</b>				
Development Costs	(1,416,281)	(264,463)	(198,347)	(1,879,091)
Transfer to Reserve		(30,000)	0	(30,000)
	<u>(1,416,281)</u>	<u>(294,463)</u>	<u>(198,347)</u>	<u>(1,909,091)</u>
<b>Cash Inflows</b>				
Sale Proceeds	1,390,083	1,390,083	1,042,561	3,822,727
Transfer from Reserve	30,000			30,000
	<u>1,420,083</u>	<u>1,390,083</u>	<u>1,042,561</u>	<u>3,852,727</u>
<b>Net Cash Flows</b>	<u>3,802</u>	<u>1,095,620</u>	<u>844,214</u>	<u>1,943,636</u>

17. MAJOR LAND TRANSACTIONS

Heron Way Subdivision

Proposed Sub Division



**18. MAJOR TRADING UNDERTAKINGS**

Learmonth Airport is the general aviation and regular passenger transport airport for the Shire of Exmouth. It is the main regional base for aircraft charter operations and private flying in Exmouth.

The Shire is responsible for operating the civil terminals, apron and taxiway; the RAAF are responsible for maintaining the other civil facilities used for civil aviation to comply with Defence legislation and regulations.

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
<b>Operating Revenue</b>			
Reimbursements	17,000	46,274	17,000
Landing Fees	2,575,000	3,047,280	2,450,000
Passenger Handling Fees	2,445,000	2,265,123	2,550,000
Fees - Advertising	8,000	8,635	3,000
Leases & Rentals	114,298	100,143	97,756
Grants & Subsidies	0	0	0
	<u>5,159,298</u>	<u>5,467,455</u>	<u>5,117,756</u>
<b>Operating Expenditure</b>			
Employee Costs	(1,857,609)	(1,669,857)	(1,811,261)
Maintenance Expenses	(217,656)	(162,850)	(287,217)
Consultants	(20,000)	(11,338)	(70,000)
Rent	(257,702)	(273,447)	(262,200)
Utilities	(171,824)	(177,662)	(175,030)
Insurance	(100,650)	(106,740)	(98,271)
Audit/Inspection Fees	(5,000)	(2,011)	(10,000)
Agency Collection Fees	(38,000)	(27,367)	(37,000)
Marketing & Advertising	(3,500)	(1,279)	(6,000)
Minor Equipment	(42,000)	(28,505)	(35,000)
Contractors Expenses	(98,630)	(83,426)	(91,055)
IT Expenses	(27,012)	(1,882)	(5,000)
Other Expenditure	(135,974)	(92,671)	(133,100)
Administration Overheads	(427,348)	(518,217)	(478,304)
Depreciation	(581,600)	(733,722)	(381,118)
	<u>(3,984,506)</u>	<u>(3,890,974)</u>	<u>(3,880,556)</u>
<b>Operating Surplus/(Deficit)</b>	<u><b>1,174,792</b></u>	<u><b>1,576,481</b></u>	<u><b>1,237,200</b></u>
<b>CAPITAL EXPENDITURE</b>			
Land and Buildings	(61,000)	(232,392)	(295,000)
Furniture & Equipment	(97,000)	(73,593)	(100,000)
Infrastructure Other	(50,000)	(18,182)	(40,000)
Plant & Equipment	(120,000)	(26,333)	(32,000)
Transfer (to)/from Reserve	(116,876)	(87,464)	58,655
	<u>(444,876)</u>	<u>(437,964)</u>	<u>(408,345)</u>
<b>TOTAL NET RESULT</b>	<u><b>729,916</b></u>	<u><b>1,138,517</b></u>	<u><b>828,855</b></u>

# SUMMARY OF FINANCIAL ACTIVITY

Budget Year Ending 30 June 2015

	2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>			
GENERAL PURPOSE FUNDING	4,128,505	4,066,712	5,080,810
GOVERNANCE	6,341	51,000	2,000
LAW ORDER & PUBLIC SAFETY	79,985	53,250	54,062
HEALTH	49,231	43,897	42,731
EDUCATION & WELFARE	41,136	36,778	39,504
HOUSING	268,404	232,910	581,916
COMMUNITY AMENITIES	962,310	1,077,220	1,074,013
RECREATION & CULTURE	326,563	202,385	186,025
TRANSPORT	5,744,564	5,257,521	8,888,336
ECONOMIC SERVICES	367,500	362,301	270,775
OTHER PROPERTY & SERVICES	122,115	101,627	808,838
	12,096,654	11,485,601	17,029,010
<b>Operating Expenditure</b>			
GENERAL PURPOSE FUNDING	(78,008)	(81,916)	(66,430)
GOVERNANCE	(454,110)	(598,940)	(727,686)
LAW ORDER & PUBLIC SAFETY	(359,385)	(417,823)	(466,583)
HEALTH	(265,286)	(320,589)	(346,165)
EDUCATION & WELFARE	(93,748)	(104,597)	(115,099)
HOUSING	(415,743)	(427,344)	(392,191)
COMMUNITY AMENITIES	(1,902,478)	(2,142,971)	(2,070,500)
RECREATION & CULTURE	(3,146,467)	(3,077,862)	(3,717,031)
TRANSPORT	(6,490,017)	(6,211,725)	(10,545,968)
ECONOMIC SERVICES	(785,657)	(916,086)	(876,192)
OTHER PROPERTY & SERVICES	(1,704,465)	(37,250)	(97,308)
	(15,695,364)	(14,337,103)	(19,421,153)
<b>Total Operating</b>	<b>(3,598,710)</b>	<b>(2,851,501)</b>	<b>(2,392,143)</b>
<b>Non Operating Revenue</b>			
GENERAL PURPOSE FUNDING	0	0	0
GOVERNANCE	0	0	0
LAW ORDER & PUBLIC SAFETY	0	0	12,695
HEALTH	0	0	0
EDUCATION & WELFARE	0	0	0
HOUSING	0	0	0
COMMUNITY AMENITIES	0	399,570	399,570
RECREATION & CULTURE	2,659,538	3,500,943	16,542,000
TRANSPORT	3,607,090	4,734,253	2,232,186
ECONOMIC SERVICES	56,486	0	0
OTHER PROPERTY & SERVICES	0	0	0
	6,323,114	8,634,766	19,186,451
<b>Non Operating Expenditure</b>			
GOVERNANCE	(7,784)	(16,000)	0
LAW ORDER & PUBLIC SAFETY	(10,066)	(32,300)	(12,695)
HEALTH	0	0	0
EDUCATION & WELFARE	0	0	0
HOUSING	(1,149,397)	(723,872)	(508,149)
COMMUNITY AMENITIES	(435,483)	(530,025)	(572,570)
RECREATION & CULTURE	(3,036,636)	(4,614,403)	(17,646,476)
TRANSPORT	(5,895,240)	(6,882,588)	(3,907,790)
ECONOMIC SERVICES	(75,063)	(57,300)	(45,000)
OTHER PROPERTY & SERVICES	(1,435,147)	(81,027)	(1,587,196)
	(12,044,816)	(12,937,515)	(24,279,875)
<b>Total Non Operating</b>	<b>(5,721,702)</b>	<b>(4,302,749)</b>	<b>(5,093,424)</b>



# SUMMARY OF FINANCIAL ACTIVITY

Budget Year Ending 30 June 2015

	2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Reserve Transfers</b>			
<b>Transfer from Reserve</b>			
GOVERNANCE	0	0	0
LAW ORDER & PUBLIC SAFETY	2,535	2,535	14,137
HEALTH	0	0	5,409
EDUCATION & WELFARE	0	0	0
HOUSING	980,000	400,000	0
COMMUNITY AMENITIES	132,138	141,560	103,000
RECREATION & CULTURE	1,776,857	1,250,091	1,160,835
TRANSPORT	1,203,701	1,027,345	653,741
ECONOMIC SERVICES	19,000	89,000	75,207
OTHER PROPERTY & SERVICES	0	0	260,000
	4,114,231	2,910,531	2,272,329
<b>Transfer to Reserve</b>			
LAW ORDER & PUBLIC SAFETY	(14,642)	(559)	(427)
HEALTH	(5,409)	0	0
EDUCATION & WELFARE	0	0	0
HOUSING	(3,798)	(11,681)	(118)
COMMUNITY AMENITIES	(12,492)	(2,940)	(42,988)
RECREATION & CULTURE	(909,027)	(108,037)	(106,634)
TRANSPORT	(591,746)	(392,556)	(358,749)
ECONOMIC SERVICES	(15,092)	0	(361)
OTHER PROPERTY & SERVICES	(605,665)	(646,899)	(458,619)
	(2,157,871)	(1,162,672)	(967,896)
<b>Total Transfers to/from Reserve Accounts</b>	<b>1,956,360</b>	<b>1,747,859</b>	<b>1,304,433</b>
<b>Total Operating and Non Operating</b>	<b>(7,364,052)</b>	<b>(5,406,392)</b>	<b>(6,181,134)</b>
Proceeds from Disposal of Assets	1,869	37,500	2,184,583
Advances to Community Groups	0	0	0
Proceeds from Community Loans	53,750	79,000	59,000
<b>Adjustments for Non Cash</b>			
Expenditure & Revenue			
(Profit) on Asset Disposal	(404)	(24,377)	(1,045,797)
Loss on Asset Disposal	575,138	0	56,131
Loss on Revaluation of Assets	1,020,034	0	0
Depreciation on Assets	3,870,471	2,873,588	4,179,650
Movement in Deferred Rates	(5,814)	0	0
Movement Staff Provisions	157,222	0	0
Surplus/(Deficit) C/Fwd 30 June	2,451,204	1,502,504	759,418
Outstanding Purchase Orders	0	0	0
Advanced Grants Commission Instalment	0	948,700	0
<b>ESTIMATED OPERATING SURPLUS/(DEFICIT) 30 JUNE C/FWD</b>	<b>759,418</b>	<b>(10,522)</b>	<b>11,851</b>

# General Purpose Funding RATES

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R031005	Rates Levied	2,922,808	2,922,808	3,042,600
R031030	Interim Rates GRV General	4,739	5,000	6,000
R031035	Interim Rates UV General	0	150	150
R031042	Rate Concessions	(13,024)	(13,022)	0
R031050	Non Payment Penalty	74,082	30,000	10,000
R031055	Instalment Admin Charge	12,749	10,881	13,548
R031056	Instalment Interest	11,763	12,000	13,116
R031060	Legal Costs	2,621	5,000	5,000
R031146	Rate Enquiry Fees	18,952	6,000	7,000
<i>Total Revenue</i>		3,034,690	2,978,817	3,097,414
<b>Operating Expenditure</b>				
E031340	Salaries	(17,899)	(18,267)	(33,557)
E031345	Superannuation	(2,346)	(2,795)	(5,421)
E031355	Training	0	0	0
E031410	Valuation Expenses	(41,327)	(42,089)	(4,750)
E031415	Title Searches	24	(100)	(100)
E031582	Advertising	(1,779)	(1,700)	(1,840)
E031590	Printing & Stationery	(2,177)	(1,500)	(2,000)
E031595	Postage and Freight	(1,242)	(2,385)	(3,048)
E031610	Insurance	(857)	(774)	(1,244)
E031620	Utilities	0	(480)	0
E031685	Debt Collection Fees	(4,074)	(6,000)	(5,000)
E031950	Administration Overheads	(6,331)	(5,826)	(9,471)
<i>Total Expenditure</i>		(78,008)	(81,916)	(66,430)
<b>TOTAL RATE REVENUE</b>		<b>2,956,682</b>	<b>2,896,901</b>	<b>3,030,984</b>

## General Purpose Funding OTHER GENERAL PURPOSE INCOME

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R032070	Interest - Municipal	95,515	70,000	<b>80,000</b>
R032075	Interest - Reserves	90,753	91,872	<b>53,396</b>
R032275	Grants Commission	907,547	926,023	<b>1,850,000</b>
<i>Total Revenue</i>		1,093,815	1,087,895	<b>1,983,396</b>
<b>TOTAL OTHER GENERAL PURPOSE FUNDING</b>		<b>1,093,815</b>	<b>1,087,895</b>	<b>1,983,396</b>

# Governance

## MEMBERS OF COUNCIL

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R041090	Reimbursements	6,341	1,000	2,000
R041270	Grant (R4R)	0	50,000	0
<i>Total Revenue</i>		<b>6,341</b>	<b>51,000</b>	<b>2,000</b>
<b>Operating Expenditure</b>				
E041340	Salaries	(150,445)	(152,336)	(68,407)
E041345	Superannuation	(22,037)	(25,118)	(11,114)
E041305	President's Allowance	(12,500)	(12,500)	(12,500)
E041310	Deputy President's Allowance	(3,131)	(3,125)	(3,125)
E041315	Councillors Meeting Fees	(47,781)	(50,000)	(50,000)
E041320	Meeting, Conference & Travel	(21,125)	(45,000)	(45,000)
E041321	State Council Expenses	(8,380)	0	(2,000)
E041325	Refreshments & Receptions	(42,845)	(60,000)	(60,000)
E041326	Promotional Items	(11,888)	(15,000)	(15,000)
E041330	Telecommunications Expenses	(6,101)	(15,200)	(13,760)
E041335	Election Expenses	(11,827)	(13,000)	(5,000)
E041336	Gascoyne Regional Service Alliance	0	(25,000)	0
E041337	Super Town Program	0	(50,000)	0
E041450	Chambers Maintenance	(16,232)	(21,432)	(22,297)
E041582	Advertising	(1,807)	(3,000)	(3,000)
E041585	General Consumables	(221)	(1,900)	(1,900)
E041590	Printing & Stationery	(1,731)	(3,500)	(3,500)
E041600	Subscriptions	(1,159)	(1,000)	(1,000)
E041610	Insurance	(9,124)	(8,484)	(6,180)
E041630	IT Expenses	(425)	(1,200)	(1,599)
E041640	Minor Equipment	(831)	0	(500)
E041695	Legal Expenses	(2,400)	0	0
E041870	Donations/Sponsorships - Community Support	(2,825)	(10,000)	(10,000)
E041702	Donations - Venue Waiver	(4,778)	(2,500)	(3,000)
E041703	Donations - EDHS Student Prize	(500)	(500)	(500)
E041900	Donations - In Kind Works	(10,976)	(5,441)	(5,649)
E041715	Donations - RFDS Landing Fees	0	(9,262)	(9,262)
E041716	Donations - Artquest Prize	(600)	(600)	(600)
E041785	Donations - Displays (Perth Royal Show)	0	(2,500)	(2,500)
E041790	EDHS - School Chaplaincy Program	(3,000)	(3,000)	(3,000)
E041950	Administration Overhead	(56,053)	(51,688)	(22,275)
E041990	Depreciation	(3,388)	(6,653)	(2,443)
<i>Total Expenditure</i>		<b>(454,110)</b>	<b>(598,939)</b>	<b>(385,112)</b>
<b>Non Operating Revenue</b>				
R041700	Grants (CLGF)	0	0	0
<i>Total Non Operating Revenue</i>		<b>0</b>	<b>0</b>	<b>0</b>

	2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Non Operating Expenditure</b>			
<i>Land &amp; Buildings</i>			
A041002 Chambers Refurbishment	0	0	0
<i>Furniture &amp; Equipment</i>			
A125111 Ipads	0	(6,000)	0
A125112 Furniture & Equipment Chambers	(7,784)	(10,000)	0
<i>Total Non Operating Expenditure</i>	(7,784)	(16,000)	0
<b>TOTAL MEMBERS OF COUNCIL</b>	<b>(455,553)</b>	<b>(563,939)</b>	<b>(383,112)</b>

**Governance**  
**OTHER GOVERNANCE**

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R042980	Profit on Sale of Asset	0	0	0
<i>Total Revenue</i>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditure</b>				
E042340	Salaries	0	0	(159,654)
E042345	Superannuation	0	0	(27,046)
E042350	Protective Clothing/Uniforms	0	0	(400)
E042355	Training	0	0	(3,000)
E042360	Subsidies	0	0	(3,630)
E042375	FBT	0	0	(9,179)
E042320	Business Meetings & Travel	0	0	(15,000)
E042505	Motor Vehicle Expenses	0	0	(12,000)
E042582	Advertising	0	0	(500)
E042585	General Consumables	0	0	(1,500)
E042590	Printing & Stationery	0	0	(1,000)
E042591	Minor Equipment	0	0	(500)
E042595	Postage & Freight	0	0	(100)
E042610	Insurance	0	0	(7,992)
E042620	Utilities	0	0	(4,817)
E042630	IT Licences & Support	0	0	(5,566)
E042695	Legal Expenses	0	0	(1,000)
E042950	Administration Overhead	0	0	(45,059)
E042965	Staff Housing Allocated	0	0	(44,625)
E042985	Loss on Sale of Asset	0	0	0
E042990	Depreciation	0	0	(5)
<i>Total Expenditure</i>		0	0	(342,574)
<b>Non Operating Expenditure</b>				
<i>Plant &amp; Equipment</i>				
A125401	CEO Vehicle 3000EX	0	0	0
<i>Total Non Operating Expenditure</i>		0	0	0
<b>TOTAL OTHER GOVERNANCE</b>		<b>0</b>	<b>0</b>	<b>(342,574)</b>

**Law, Order, Public Safety**  
**FIRE PREVENTION**

		<b>2013/14 Actual</b>	<b>2013/14 Amended Budget</b>	<b>2014/15 BUDGET</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Operating Revenue</b>				
R051136	Reimburse Fire Break Expenses	0	0	0
R051170	Fines - Bush Fire Infringement	2,000	250	250
R051270	Grant	0	0	0
	<i>Total Revenue</i>	2,000	250	250
<b>Operating Expenditure</b>				
E051582	Advertising	0	(750)	(750)
E051585	General Consumables	0	(300)	(200)
E051595	Postage & Freight	(267)	(300)	(800)
E051610	Insurance	(392)	(328)	(340)
E051950	Administration Overhead	(3,706)	(3,469)	(3,225)
E051900	Fire Breaks Expenses	(12,234)	(25,316)	(29,255)
E051901	Bushfires - Firefighting	0	(5,670)	(7,543)
E051990	Depreciation	0	(26)	0
	<i>Total Expenditure</i>	(16,599)	(36,159)	(42,113)
<b>Transfer to Reserve</b>				
L029680	Bushfire Mitigation Fund	(505)	(559)	(427)
	<i>Total Transfer to Reserve</i>	(505)	(559)	(427)
	<b>TOTAL FIRE PREVENTION</b>	<b>(15,104)</b>	<b>(36,468)</b>	<b>(42,290)</b>

# Law, Order, Public Safety

## ANIMAL SERVICES

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R052160	Fees - Impounding	3,895	1,500	1,500
R052161	Fees - Kennelling	2,428	500	600
R052165	Fees - Dog Registration	7,246	3,500	4,000
R052166	Fees - Cat Registration	1,323	0	500
R052170	Fines - Dog Infringements	2,394	200	400
R051271	Grants & Subsidies	0	0	0
<i>Total Revenue</i>		17,286	5,700	7,000
<b>Operating Expenditure</b>				
E052340	Salaries	(66,858)	(63,354)	(65,156)
E052345	Superannuation	(5,044)	(9,574)	(9,463)
E052350	Protective Clothing/Uniforms	(447)	(400)	(400)
E052355	Training	(3,365)	(2,500)	(3,000)
E052367	Staff Recruitment	0	(500)	(500)
E052375	FBT	0	0	0
E052390	Reimbursements	0	0	0
E052465	Maintenance - Dog Pound	(3,548)	(200)	(2,000)
E052505	Motor Vehicle Expenses	(1,637)	0	(7,000)
E052582	Advertising	0	(2,000)	(3,000)
E052585	General Consumables	(1,660)	(700)	(1,500)
E052590	Minor Equipment	(5,011)	(1,200)	(2,500)
E052595	Postage & Freight	0	(300)	(300)
E052610	Insurance	(3,521)	(3,175)	(3,274)
E052620	Utilities	(114)	(660)	(664)
E052630	IT Licences & Support	(77)	(3,630)	(2,783)
E052695	Legal Expenses	(6,156)	(10,000)	(2,000)
E052950	Administration Overhead	(21,927)	(20,207)	(18,389)
E052985	Loss on Disposal of Asset	0	0	0
E052990	Depreciation	(2,850)	(2,519)	(3,427)
<i>Total Expenditure</i>		(122,215)	(120,919)	(125,356)
<b>Non Operating Expenditure</b>				
Infrastructure Other				
A052002	Fencing Upgrades Dog Pound	(10,066)	(10,000)	0
Plant & Equipment				
A052003	Ranger Vehicle EX7713	0	0	0
Furniture & Equipment				
A052001	Computer Equipment	0	(2,300)	0
<i>Total Non Operating Expenditure</i>		(10,066)	(12,300)	0
<b>Transfer from Reserve</b>				
L029970	DLG Cat Act Implementation	2,535	2,535	0
<i>Total Transfer from Reserve</i>		2,535	2,535	0



**Law, Order, Public Safety**  
**ANIMAL SERVICES**

	2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Transfer to Reserve</b>			
L029970 DLG Cat Act Implementation	0	0	0
<i>Total Transfer to Reserve</i>	0	0	0
<b>TOTAL ANIMAL SERVICES PROGRAM</b>	<b>(112,460)</b>	<b>(124,984)</b>	<b>(118,356)</b>

**Law, Order, Public Safety**  
**OTHER LAW, ORDER, PUBLIC SAFETY**

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R055270	FESA Administration Fee	4,000	4,000	4,000
R055160	Impounded Vehicles	900	0	0
R055170	Fees - Fines	890	400	400
<i>Total Revenue</i>		5,790	4,400	4,400
<b>Operating Expenditure</b>				
E055340	Salaries	(44,868)	(73,171)	(75,942)
E055345	Superannuation	(4,412)	(11,191)	(11,293)
E055350	Protective Clothing/Uniforms	0	(400)	(400)
E055355	Training	(648)	(1,500)	(1,500)
E055370	Abandoned Vehicles	(3)	(600)	(350)
E055500	Cyclone Expenses	0	(4,000)	0
E055505	Motor Vehicle Expenses	(5,595)	(8,000)	(7,000)
E055582	Advertising	(1,591)	(6,500)	(5,000)
E055585	General Consumables	(589)	(800)	(500)
E055590	Minor Equipment	0	(1,400)	(2,500)
E055610	Insurance	(2,789)	(2,392)	(2,438)
E055595	Postage & Freight	(786)	(400)	(1,000)
E055620	Utilities	(308)	(2,993)	(2,780)
E055630	IT Licences & Support	(436)	(100)	(2,783)
E055690	Printing & Stationery	(1,473)	(200)	(2,500)
E055695	Legal Expenses	0	(15,000)	(15,000)
E055950	Administration Overhead	(25,324)	(23,338)	(21,433)
E055965	Staff Housing Allocated	(10,101)	(6,936)	(14,051)
E055985	Loss on Disposal of Asset	0	0	0
E055990	Depreciation	(4,650)	(9,691)	(4,137)
<i>Total Expenditure</i>		(103,573)	(168,612)	(170,607)
<b>Non Operating Revenue</b>				
R055700	Grants (CLGF)	0	0	0
R055701	Grants (FESA)	0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125070	Emergency Response Precinct	0	(20,000)	0
Plant & Equipment				
A125409	Ford Ranger Ute 3009EX (Compliance)	0		0
<i>Total Non Operating Expenditure</i>		0	(20,000)	0
<b>TOTAL OTHER LAW, ORDER, SAFETY</b>		<b>(97,783)</b>	<b>(184,212)</b>	<b>(166,207)</b>

# Law, Order, Public Safety ESL GRANT - BUSHFIRE BRIGADE

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R056270	Grant - ESL - BFB	21,709	18,950	14,662
<i>Total Revenue</i>		21,709	18,950	14,662
<b>Operating Expenditure</b>				
E056350	Protective Clothing/Uniforms	(913)	(3,600)	(2,250)
E056450	Maintenance of P&E	0	(500)	(3,000)
E056505	Maintenance of Vehicles	0	(1,500)	(1,000)
E056585	Purchase of P&E <\$1,000	0	(1,000)	(2,500)
E056586	Purchase of P&E >\$1,000	0	0	0
E056587	Other Goods & Services	(816)	(5,906)	(2,392)
E056610	Insurance	(6,541)	(3,924)	(6,487)
E056620	Utilities	(554)	(2,520)	(1,920)
E056990	Depreciation	0	0	0
<i>Total Expenditure</i>		(8,824)	(18,950)	(19,549)
<b>Non Operating Expenditure</b>				
Furniture & Equipment				
A125114	Bushfire Lockers	0	0	0
<i>Total Non Operating Expenditure</i>		0	0	0
<b>Transfer from Reserve</b>				
L030230	FESA - Bushfire Brigade	0	0	4,887
<i>Total Transfer from Reserve</i>		0	0	4,887
<b>Transfer to Reserve</b>				
L030230	FESA - Bushfire Brigade	(4,887)	0	0
<i>Total Transfer to Reserve</i>		(4,887)	0	0
<b>TOTAL ESL BUSH FIRE BRIGADE</b>		<b>7,998</b>	<b>0</b>	<b>0</b>

**Law, Order, Public Safety**  
**ESL GRANT - STATE EMERGENCY SERVICES**

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R057270	Grant - ESL - SES	33,200	23,950	27,750
<i>Total Revenue</i>		33,200	23,950	27,750
<b>Operating Expenditure</b>				
E057450	Maintenance of P&E	0	(1,000)	(243)
E057505	Maintenance of Vehicles	(15,891)	(1,000)	(1,000)
E057506	Maintenance of Buildings	(6,750)	(6,237)	(6,499)
E057585	Purchase of P&E <\$1,000	0	(500)	0
E057586	Purchase of P&E >\$1,000	0	0	(12,292)
E057587	Other Goods & Services	(273)	(2,000)	0
E057610	Insurance	(7,391)	(7,387)	(7,816)
E057620	Utilities	(7,105)	(10,579)	(9,150)
E057950	Administration Overhead	(154)	(152)	(132)
E057990	Depreciation	(70,610)	(44,328)	(71,826)
<i>Total Expenditure</i>		(108,174)	(73,183)	(108,958)
<b>Non Operating Revenue</b>				
R057700	Grants (FESA)	0	0	12,695
<i>Total Non Operating Revenue</i>		0	0	12,695
<b>Non Operating Expenditure</b>				
Infrastructure Other				
A057003	Vertical Rescue Equipment	0	0	(12,695)
<i>Total Non Operating Expenditure</i>		0	0	(12,695)
<b>Transfer from Reserve</b>				
L030230A	FESA - SES	0	0	9,250
<i>Total Transfer from Reserve</i>		0	0	9,250
<b>Transfer to Reserve</b>				
L030230A	FESA - SES	(9,250)	0	0
<i>Total Transfer to Reserve</i>		(9,250)	0	0
<b>TOTAL ESL GRANT - SES</b>		<b>(84,224)</b>	<b>(49,233)</b>	<b>(71,958)</b>

# Health MATERNAL & INFANT HEALTH

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R057250	Leases & Rentals	7,992	7,797	8,031
	<i>Total Revenue</i>	7,992	7,797	8,031
<b>Operating Expenditure</b>				
E071450	Infant Health Bldg Maintenance	(505)	(3,981)	(4,250)
E071560	Consultants	0	0	0
E071610	Insurance	(1,196)	(1,192)	(1,249)
E071620	Utilities	(2,421)	(1,603)	(2,045)
E071950	Administration Overheads	(2)	(232)	(202)
E071990	Depreciation	(1,887)	(2,297)	(1,887)
	<i>Total Expenditure</i>	(6,011)	(9,305)	(9,633)
<b>TOTAL MATERNAL &amp; INFANT HEALTH</b>		<b>1,981</b>	<b>(1,508)</b>	<b>(1,602)</b>

# Health HEALTH ADMINISTRATION & INSPECTIONS

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R074139	Fees - Water Sampling	8,753	7,500	8,000
R074140	Fees - Applications	1,291	500	500
R074144	Fees - Food Businesses Registrations	13,134	16,000	14,000
R074145	Fees - Local Laws	5,817	5,600	5,700
R074146	Fees - Permits (Caravan Parks)	5,021	5,000	5,000
R074170	Fines & Penalties	80	250	250
R074235	Fees - Septic & Waste Water Apps	1,734	1,250	1,250
R074274	Grants	5,409	0	0
<i>Total Revenue</i>		41,239	36,100	34,700
<b>Operating Expenditure</b>				
E074340	Salaries	(117,898)	(111,856)	(129,806)
E074345	Superannuation	(15,786)	(18,093)	(19,780)
E074350	Protective Clothing/Uniforms	(262)	(1,400)	(1,400)
E074355	Training	(2,929)	(3,000)	(3,500)
E074356	Professional Development	(1,716)	(7,880)	(3,500)
E074360	Subsidies	0	(3,230)	(3,230)
E074365	Staff Relocation	(523)	(3,090)	(3,000)
E074367	Staff Recruitment	(1,116)	(515)	(600)
E074375	FBT	(6,466)	(7,884)	(5,341)
E074390	Reimbursements	0	0	0
E074505	Motor Vehicles Expenses	(5,273)	(14,000)	(8,500)
E074560	Consultants	0	(10,000)	(10,000)
E074561	Living Smart Program	0	0	(5,409)
E074580	Analytical Expenses	(5,064)	(5,000)	(5,150)
E074582	Advertising	0	(200)	(200)
E074585	General Consumables	(464)	(1,200)	(1,200)
E074591	Minor Equipment	(2,688)	(700)	(700)
E074600	Subscriptions	(495)	(886)	(900)
E074610	Insurance	(5,216)	(4,615)	(5,221)
E074620	Utilities	(1,212)	(2,460)	(2,460)
E074630	IT Expenses	(77)	(1,000)	(2,783)
E074950	Administration Overheads	(38,617)	(35,676)	(36,635)
E074965	Staff Housing Allocated	(28,033)	(6,594)	(15,153)
E074985	Loss on Disposal of Asset	0	0	0
E074990	Depreciation	(5,270)	(5,228)	(4,516)
<i>Total Expenditure</i>		(239,105)	(244,507)	(268,984)
<b>Non Operating Expenditure</b>				
Plant & Equipment				
A125407	EHO Vehicle 3008EX	0	0	0
<i>Total Non Operating Expenditure</i>		0	0	0
<b>Transfer from Reserve</b>				
L030240	Woodside Living Smart Initiative	0	0	5,409
<i>Total Transfer from Reserve</i>		0	0	5,409

# Health HEALTH ADMINISTRATION & INSPECTIONS

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Transfer to Reserve</b>				
L030240	Woodside Living Smart Initiative	(5,409)	0	0
	<i>Total Transfer from Reserve</i>	(5,409)	0	0
<b>TOTAL HEALTH ADMIN &amp; INSPEC</b>		<b>(203,275)</b>	<b>(208,407)</b>	<b>(228,875)</b>

# Health PEST CONTROL

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Expenditure</b>				
E075610	Insurance	(575)	(483)	(499)
E075950	Administration Overheads	(5,559)	(5,104)	(4,740)
E075900	Pest Control/Chicken Bleed Program	(12,852)	(61,188)	(61,993)
E075990	Depreciation	(1,184)	0	(316)
	<i>Total Expenditure</i>	(20,170)	(66,775)	(67,548)
	<b>TOTAL PEST CONTROL</b>	<b>(20,170)</b>	<b>(66,775)</b>	<b>(67,548)</b>



## Education & Welfare AGED & DISABLED

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R082090	Utility Reimbursement	3,588	1,500	2,800
<i>Total Revenue</i>		3,588	1,500	2,800
<b>Operating Expenditure</b>				
E082455	Maintenance - Centacare	(1,666)	(5,180)	(5,382)
E082485	Maintenance - Senior Citizens	(9,509)	(8,041)	(12,681)
E082610	Insurance	(2,948)	(2,943)	(3,086)
E082950	Administration Overheads	(309)	(304)	(263)
E082990	Depreciation	(3,524)	(94)	(2,683)
<i>Total Expenditure</i>		(17,956)	(16,562)	(24,095)
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125053	Bldg Refurbishment Senior Citizens	0	0	0
<i>Total Non Operating Expenditure</i>		0	0	0
<b>TOTAL AGED &amp; DISABLED</b>		<b>(14,368)</b>	<b>(15,062)</b>	<b>(21,295)</b>

## Education & Welfare EARLY CHILDHOOD FACILITIES

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Expenditure</b>				
E086450	Playgroup Building/Grounds Mtce	(804)	(8,756)	(9,233)
E086610	Insurance	(5,207)	(5,202)	(5,469)
E086620	Utilities	(1,167)	(975)	(1,204)
E086950	Administration Overheads	(309)	(232)	(202)
E086990	Depreciation	(5,259)	(2,245)	(4,697)
<i>Total Expenditure</i>		(12,746)	(17,410)	(20,805)
<b>Non Operating Revenue</b>				
R086700	Grants (CLGF)	0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
Land & Buildings				
A108100	Bldg Refurbishment EVC for Childcare	0	0	0
<i>Total Non Operating Expenditure</i>		0	0	0
<b>TOTAL EARLY CHILDHOOD FACILITIES</b>		<b>(12,746)</b>	<b>(17,410)</b>	<b>(20,805)</b>

# Education & Welfare CENTRELINK AGENCY

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R087090	Centrelink Agency Contribution	24,995	24,995	25,622
R087091	Learmonth St Utilities Reimbursement	2,270	0	500
<i>Total Revenue</i>		27,265	24,995	26,122
<b>Operating Expenditure</b>				
E087340	Salaries	(21,852)	(20,031)	(20,498)
E087345	Superannuation	(1,495)	(3,123)	(3,333)
E087350	Protective Clothing/Uniforms	(53)	(800)	(800)
E087367	Staff Recruitment	(665)	0	(500)
E087450	Building Mtce	(1,842)	(6,106)	(6,458)
E087451	Grounds Mtce	(2,794)	(1,197)	(1,246)
E087585	General Consumables	0	(200)	(80)
E087610	Insurance	(3,017)	(2,901)	(3,025)
E087620	Utilities	(4,841)	(3,911)	(5,150)
E087990	Depreciation	(3,000)	0	(3,000)
E087950	Administration Overheads	(7,258)	(6,691)	(6,050)
<i>Total Expenditure</i>		(46,817)	(44,960)	(50,140)
<b>TOTAL CENTRELINK</b>		<b>(19,552)</b>	<b>(19,965)</b>	<b>(24,018)</b>

# Education & Welfare TAFE

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R089250	Leases & Rentals	10,283	10,283	10,582
	<i>Total Revenue</i>	10,283	10,283	10,582
<b>Operating Expenditure</b>				
E089450	Building/Grounds Mtce	(336)	(4,046)	(4,336)
E089610	Insurance	(16)	(14)	(14)
E089620	Utilities	(201)	(201)	(187)
E089950	Administration Overheads	(154)	(152)	0
E089990	Depreciation	(15,522)	(21,250)	(15,522)
	<i>Total Expenditure</i>	(16,229)	(25,663)	(20,059)
	<b>TOTAL TAFE</b>	<b>(5,946)</b>	<b>(15,380)</b>	<b>(9,477)</b>

# Housing STAFF HOUSING

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R091000	Unit 24a Carr Way	4,850	5,200	5,200
R091001	Unit 24b Carr Way	5,576	5,200	5,200
R091002	Unit 34a Carr Way	8,045	7,800	7,800
R091003	Unit 34b Carr Way	4,608	7,800	7,200
R091004	20 Davidson St	3,059	2,600	2,600
R091007	Unit 1 Lefroy St	4,983	0	200
R091008	Unit 2 Lefroy St	7,440	7,800	5,200
R091009	Unit 3 Lefroy St	1,694	0	200
R091010	56 Nimitz St	5,200	3,900	5,200
R091011	Payne St	5,941	3,900	5,200
R091012	18 Schmidt Way	2,600	0	16,900
R091015	Stokes Hughes (APH Caretaker)	5,845	5,200	5,200
R091018	19 Carpenter St	8,083	7,800	7,800
R091019	17 Christie St	5,700	7,800	13,442
R091020	27 Christie St	8,550	0	13,442
R091021	31 Nimitz St	7,974	7,800	7,800
R091017	Welch St Depot (Caretaker)	7,267	5,200	5,200
R091100	Staff Private Rent (Admin)	12,800	16,640	0
R091251	Grants & Subsidies	0	0	0
R091980	Profit on Sale of Asset	0	0	324,022
<i>Total Revenue</i>		110,215	94,640	437,806
<b>Operating Expenditure</b>				
E091000	Unit 24a Carr Way	(20,463)	(11,794)	(20,353)
E091001	Unit 24b Carr Way	(16,644)	(12,452)	(18,661)
E091002	Unit 34a Carr Way	(17,955)	(14,736)	(21,851)
E091003	Unit 34b Carr Way	(18,583)	(13,766)	(19,547)
E091004	20 Davidson St	(18,038)	(12,297)	(19,751)
E091005	12 Fletcher St	(32,955)	(22,673)	(28,113)
E091006	5 Gooley St	(27,690)	(26,313)	(32,419)
E091007	Unit 1 Lefroy St	(18,701)	(22,934)	(25,554)
E091008	Unit 2 Lefroy St	(7,481)	(11,679)	(11,325)
E091009	Unit 3 Lefroy St	(10,544)	(12,989)	(13,829)
E091010	56 Nimitz St	(19,139)	(11,960)	(19,106)
E091011	Payne St	(20,183)	(12,379)	(20,309)
E091012	18 Schmidt Way	(51,282)	(28,695)	(25,407)
E091013	29 Snapper Loop	(55,782)	(58,178)	(56,380)

# Housing STAFF HOUSING

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Expenditure</b>				
E091014	31 Snapper Loop	(55,149)	(58,069)	(56,889)
E091015	Stokes Hughes (APH Caretaker)	(484)	(10,654)	(4,490)
E091016	5 Walters Way	(29,376)	(15,784)	(29,660)
E091017	Welch St Depot (Caretaker)	(3,840)	(5,524)	(7,446)
E091018	19 Carpenter St	(17,145)	(17,402)	(17,932)
E091019	17 Christie St	(16,328)	(17,327)	(17,932)
E091020	27 Christie St	(17,703)	(21,321)	(17,959)
E091021	31 Nimitz St	(14,561)	(19,631)	(18,432)
E091023	5 Warren Way	(30,346)	(35,630)	(37,780)
E091024	19 Skipjack Circle	(29,634)	0	(44,625)
E091101	35 Snapper Loop (Private)	(4,518)	0	(10,160)
E091026	New Staff Housing (2015/16)	0	0	0
E091027	New Staff Housing (2016/17)	0	0	0
E091025	19 Falls St (Vacant Land)	(267)	0	0
E091022	Osprey Way	(27,934)	(57,882)	0
E091100	Staff Private Rent (Admin)	(12,800)	(16,640)	0
E091610	Insurance	(451)	(385)	(387)
E091950	Administration Overheads	(4,324)	(4,027)	(3,638)
E091965	Staff Housing Allocated	490,083	458,481	486,147
<i>Total Expenditure</i>		(110,217)	(94,640)	(113,784)
<b>Non Operating Revenue</b>				
L01710D	Loan Proceeds - New Housing	0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125001	Staff Housing Upgrade	(22,091)	(96,940)	(350,000)
A125027	Staff Housing New	(1,029,887)	(410,250)	0
A125022	Staff Housing Snapper Loop	0	0	0
A125005	Staff Housing - Homeswest	0	0	0
Furniture & Equipment				
A125125	Staff Housing Furniture & Equipment	(11,737)	(25,000)	0
Borrowings				
L012211	Principal Repayment - Snapper Loop Land	(36,295)	(36,295)	(38,375)
L012212	Principal Repayment - Staff Housing	(49,387)	(49,387)	(51,774)
<i>Total Non Operating Expenditure</i>		(85,682)	(85,682)	(90,149)

# Housing STAFF HOUSING

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Transfer from Reserve</b>				
L019190	Shire Staff Housing Reserve	980,000	400,000	0
	<i>Total Transfer from Reserve</i>	980,000	400,000	0
<b>Transfer to Reserve</b>				
L019190	Shire Staff Housing Reserve	(3,798)	(11,681)	(118)
	<i>Total Transfer to Reserve</i>	(3,798)	(11,681)	(118)
	<b>TOTAL STAFF HOUSING</b>	<b>#REF!</b>	<b>#REF!</b>	<b>#REF!</b>

# Housing AGED PERSONS HOMES

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R092090	Contributions/Reimbursements	3,195	0	0
R092250	Leases & Rentals	137,876	138,270	144,110
R092270	Grants	17,118	0	0
<i>Total Revenue</i>		158,189	138,270	144,110
<b>Operating Expenditure</b>				
E092390	Reimbursements	(20)	(100)	(100)
E092585	General Consumables	(319)	(1,000)	(1,000)
E092610	Insurance	(31,550)	(28,606)	(29,150)
E092620	Utilities	(37,784)	(39,269)	(40,144)
E092665	Agency Fees	(416)	(800)	(668)
E092695	Legal Expenses	(2,791)	0	0
E092950	Administration Overheads	(25,787)	(23,836)	(13,968)
E092955	APH Grounds Maintenance	(79,873)	(88,279)	(88,761)
E092960	APH Building Maintenance	(92,127)	(127,553)	(76,199)
E092965	Staff Housing Allocated	5,361	0	0
E092990	Depreciation	(40,220)	(23,261)	(28,416)
<i>Total Expenditure</i>		(305,526)	(332,704)	(278,407)
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125015	APH Units Upgrades	0	(106,000)	(68,000)
<i>Total Non Operating Expenditure</i>		0	(106,000)	(68,000)
<b>TOTAL AGED PERSONS HOMES</b>		<b>(147,337)</b>	<b>(300,434)</b>	<b>(202,297)</b>



# Community Amenities SANITATION

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R101205	Fees - Refuse - Commercial	174,207	189,000	187,175
R101210	Fees - Refuse Contracts	102,815	95,000	89,000
R101215	Fees - Refuse - Domestic	425,882	428,002	434,691
R101225	Fees - Sale of Rubbish Bins	10,063	9,000	9,000
R147230	Fees - Sale of Scrap	5,450	5,000	6,000
R101245	Fees - Tip	69,344	54,000	0
R101280	Fees - General Waste	0	0	22,000
R101281	Fees - Mixed Waste	0	0	20,000
R101282	Fees - Green Waste	0	0	2,500
R101283	Fees - Inert Waste	0	0	2,000
R101284	Fees - Special Burials	0	0	2,900
R101285	Fees - Carboard Waste	0	0	500
R101287	Fees - Vehicle/s Waste	0	0	500
R101288	Fees - Tyres Waste	0	0	6,500
R101246	Putrescible Waste (Food Pit)	21,704	17,000	22,000
R101247	Liquid/Controlled Waste	15,421	6,000	20,000
R101248	Contributions	1,269	30,000	0
R101270	Grants - Recycling Program	5,568	25,000	15,000
<i>Total Revenue</i>		831,723	858,002	839,766
<b>Operating Expenditure</b>				
E101340	Salaries	(39,897)	(28,411)	(53,166)
E101345	Superannuation	(10,423)	(4,667)	(24,780)
E101350	Uniforms/Protective Clothing	(671)	0	(800)
E101355	Training	(288)	0	0
E101440	Recycling Program	(8,443)	(30,000)	(20,000)
E101445	Rubbish Bins	(5,645)	(5,000)	(5,000)
E101450	Maintenance	0	0	0
E101505	Motor Vehicles Expenses	(3,732)	(10,000)	(5,000)
E101530	Cyclone Rubbish Collections	(24,945)	(45,507)	(48,977)
E101560	Consultants	(23,453)	(25,000)	(15,000)
E101585	General Consumables	(728)	0	(250)
E101591	Minor Equipment	(5,883)	0	(2,500)
E101610	Insurance	(9,608)	(8,264)	(9,694)
E101620	Utilities	(107)	(1,920)	(1,920)
E101630	IT Licences & Support	0	(3,667)	(5,719)
E101635	Licences & Permits	(1,064)	0	(1,080)
E101690	Interest Expense	(3,803)	(3,803)	0
E101900	Rubbish Collections	(318,641)	(192,837)	(240,217)
E101906	Rubbish Townsite Litter	(41,123)	(112,321)	(158,974)
E101901	Refuse Site - General Maintenance	(197,729)	(110,478)	(144,404)
E101902	Refuse Site - Food Pit Mtce	(54,768)	(123,770)	(58,230)
E101903	Refuse Site - Septage Ponds Mtce	(41,732)	(17,794)	(2,365)
E101904	Refuse Site - Green Waste Mtce	(48,083)	(26,157)	(46,241)
E101905	Refuse Site - General Tip Face Mtce	(89,728)	(120,574)	(70,682)
E101907	Refuse Site - Tyres	0	0	(9,141)
E101950	Administration Overheads	(81,377)	(75,106)	(77,323)
E101985	Loss on Disposal of Asset	0	0	0

# Community Amenities SANITATION

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Expenditure</b>				
E101990	Depreciation	(29,350)	(39,676)	(9,111)
<i>Total Expenditure</i>		(1,041,221)	(984,952)	(1,010,575)
<b>Non Operating Revenue</b>				
R101700	Grants (R4R CLGF Regional)	0	399,570	399,570
L01710A	Loan Proceeds - Rubbish Truck	0	0	0
<i>Total Non Operating Revenue</i>		0	399,570	399,570
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125021	Recycle Site Shed/Office/Compound	0	(220,000)	(220,000)
A101010	Waste Site Bldgs (New)	0	0	(18,000)
Furniture & Equipment				
A101002	Data Collection Tablet	0	(21,000)	(25,000)
Infrastructure Other				
A125304	Waste Site Infrastructure	(5,078)	0	0
A101007	Tidy Towns Initiatives	0	0	0
A101012	Waste Water Treatment Ponds	0	0	(60,000)
A101000	Recycle Site Road Access/Parking	0	(33,470)	(33,470)
Plant & Equipment				
A101005	Baler Machine (Recycle Site)	0	(45,000)	(45,000)
A101006	Glass Crusher (Recycle Site)	0	(75,000)	(75,000)
A125538	Refuse Site Ute EX043	0	0	0
A101009	Bale Bags (Recycle Site)	0	(26,100)	(26,100)
A101013	Waste Site Plant & Equipment	0	0	(40,000)
A125532	Replace Rubbish Truck EX4574	0	0	0
Borrowings				
L012213	Principal Repayment Rubbish Truck	(107,156)	(107,155)	0
<i>Total Non Operating Expenditure</i>		(1,182,805)	(307,725)	(542,570)
<b>Transfer from Reserve</b>				
L019140	Waste Management Reserve	0	0	103,000
<i>Total Transfer from Reserve</i>		0	0	103,000
<b>Transfer to Reserve</b>				
L019140	Waste Management Reserve	(2,647)	(2,935)	(696)
<i>Total Transfer to Reserve</i>		(2,647)	(2,935)	(696)
<b>TOTAL SANITATION</b>		<b>(1,394,950)</b>	<b>(38,040)</b>	<b>(211,505)</b>

# Community Amenities TOWN CENTRE

	2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>			
R104270 Grant - Townscape	0	0	0
R104271 Contributions	2,000	0	0
<i>Total Revenue</i>	2,000	0	0
<b>Operating Expenditure</b>			
E104450 CBD Precinct	(60,548)	(58,302)	(96,105)
E104590 Minor Equipment	(2,073)	0	0
E104610 Insurance	(5,412)	(5,048)	(5,382)
E104620 Utilities	(1,117)	(1,203)	(1,203)
E104950 Administration Overheads	(8,493)	(7,856)	(8,205)
E104990 Depreciation	(79,522)	(75,892)	(84,464)
<i>Total Expenditure</i>	(157,165)	(148,301)	(195,359)
<b>Non Operating Expenditure</b>			
Plant & Equipment			
A125533 Mall Sweeper	0	0	(30,000)
<i>Total Non Operating Expenditure</i>	0	0	(30,000)
<b>TOTAL TOWN CENTRE</b>	<b>(155,165)</b>	<b>(148,301)</b>	<b>(225,359)</b>

# Community Amenities TOWN PLANNING

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R106140	Fees - Application	108,481	60,000	70,000
R106145	Fees - Permits	8,290	6,000	6,000
R106146	Fees - Information Requests	2,249	2,000	2,000
R106147	Scheme Amendment Fees	9,082	0	5,000
R106270	Community Planning Precinct Grant	0	0	0
R106810	Grants & Subsidies	0	150,000	150,000
R106980	Profit on Sale of Aset	0	0	0
<i>Total Revenue</i>		128,102	218,000	233,000
<b>Operating Expenditure</b>				
E106340	Salaries	(204,264)	(212,938)	(211,707)
E106345	Superannuation	(29,903)	(34,576)	(35,614)
E106350	Protective Clothing/Uniforms	(1,150)	(1,200)	(1,200)
E106355	Training	(2,482)	(3,500)	(3,500)
E106356	Professional Development	(556)	(5,500)	(5,500)
E106360	Subsidies	(3,230)	(3,230)	(3,230)
E106365	Staff Relocation	0	(3,000)	(3,000)
E106367	Recruitment Expenses	0	(2,000)	(2,000)
E106375	FBT	(10,588)	(11,448)	(12,549)
E106390	Reimbursements	0	0	0
E106391	Business Meetings/Travel	(3,104)	(2,000)	(2,000)
E106415	Title Searches	(1,486)	(500)	(1,000)
E106450	Maintenance	0	0	0
E106505	Motor Vehicle Expenses	(10,306)	(13,000)	(13,000)
E106560	Consultants	(18,147)	(50,000)	(20,000)
E106562	South Structure Plan	(1,496)	0	0
E106567	Town Planning Scheme	(123,718)	(280,910)	(108,000)
E106568	District Water Management Plan	0	0	0
E106569	Cash in Lieu POS Trf to Trust	(796)	0	0
E106582	Advertising	(720)	(6,000)	(6,000)
E106585	General Consumables	(114)	(500)	(500)
E106600	Subscriptions	(1,045)	(1,000)	(2,000)
E106610	Insurance	(8,594)	(7,453)	(7,390)
E106620	Utilities	(1,057)	(1,920)	(1,920)
E106630	IT Expenses	(610)	(600)	(8,349)
E106640	Minor Equipment	(246)	0	0
E106695	Legal Expenses	(1,965)	(20,000)	(20,000)
E106697	Native Title Surveys	0	0	0
E106950	Administration Overheads	(73,656)	(67,916)	(59,751)
E106951	Contractor Overhead Recovered	16,564	0	15,000
E106965	Staff Housing Allocated	(55,572)	(61,948)	(63,014)
E106985	Loss on Sale of Asset	0	0	0
E106990	Depreciation	(4,323)	(4,839)	(4,061)
<i>Total Expenditure</i>		(542,564)	(795,978)	(580,285)

# Community Amenities TOWN PLANNING

	2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Non Operating Expenditure</b>			
Furniture & Equipment			
A104001 Computer Equipment	0	(2,300)	0
Plant & Equipment			
A125406 EMTP Vehicle 3006EX	0	0	0
A104002 Pool Car Vehicle 160EX	0	0	0
<i>Total Non Operating Expenditure</i>	0	(2,300)	0
<b>Transfer from Reserve</b>			
L019270 Town Planning Scheme Reserve	0	10,650	0
L029820 Dept of Planning	132,138	130,910	0
<i>Total Transfer from Reserve</i>	132,138	141,560	0
<b>Transfer to Reserve</b>			
L019270 Town Planning Scheme Reserve	(8,617)	(5)	(293)
L029820 Dept of Planning	(1,228)	0	(42,000)
<i>Total Transfer to Reserve</i>	(9,845)	(5)	(42,293)
<b>TOTAL TOWN PLANNING</b>	<b>(292,169)</b>	<b>(438,723)</b>	<b>(389,578)</b>

# Community Amenities CEMETERY

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R107150	Fees - Burials	367	878	899
R107151	Fees - Niche Memorial	118	340	348
<i>Total Revenue</i>		485	1,218	1,247
<b>Operating Expenditure</b>				
E107450	Cemetery Grounds Mtce	(26,596)	(44,131)	(44,816)
E107585	General Consumables	0	0	0
E107600	Suscriptions	(100)	0	0
E107610	Insurance	(1,443)	(1,348)	(1,418)
E107620	Utilities	(2,283)	(2,160)	(2,360)
E107950	Administration Overheads	(5,713)	(5,206)	(4,828)
E107990	Depreciation	(3,540)	(1,729)	(2,389)
<i>Total Expenditure</i>		(39,675)	(54,574)	(55,811)
<b>Non Operating Expenditure</b>				
Furniture & Equipment				
A125127	War Memorial Plaques	0	0	0
Infrastructure Other				
A125302	Disabled Access to Cemetery	0	0	0
<i>Total Non Operating Expenditure</i>		0	0	0
<b>TOTAL CEMETERY PROGRAM</b>		<b>(39,190)</b>	<b>(53,356)</b>	<b>(54,564)</b>

## Community Amenities PUBLIC CONVENIENCES

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Expenditure</b>				
E108610	Insurance	(454)	(381)	(650)
E108902	Toilet Block - Maidstone Cres	(35,688)	(45,961)	0
E108903	Toilet Block - Kennedy St Carpark	0	0	(46,485)
E108904	Toilet Block - Bonefish Carpark	0	0	(39,365)
E108950	Administration Overheads	(4,324)	(4,031)	(6,177)
E108990	Depreciation	(6,564)	(25,993)	(13,981)
	<i>Total Expenditure</i>	(47,030)	(76,366)	(106,659)
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125016	Public Conveniences	(323,249)	0	0
	<i>Total Non Operating Expenditure</i>	(323,249)	0	0
	<b>TOTAL PUBLIC CONVENIENCES</b>	<b>(370,279)</b>	<b>(76,366)</b>	<b>(106,659)</b>

## Community Amenities URBAN STORMWATER

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Expenditure</b>				
E110450	Urban Storm Water Maintenance	(15,971)	(39,546)	(61,869)
E110610	Insurance	(336)	(282)	(479)
E110950	Administration Overheads	(3,243)	(2,981)	(4,554)
E110990	Depreciation	(55,273)	(39,991)	(54,909)
	<i>Total Expenditure</i>	(74,823)	(82,800)	(121,811)
	<b>TOTAL URBAN STORMWATER</b>	<b>(74,823)</b>	<b>(82,800)</b>	<b>(121,811)</b>



## Recreation & Culture PUBLIC HALLS

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R111175	Fees - Hire	4,704	2,000	2,500
<i>Total Revenue</i>		4,704	2,000	2,500
<b>Operating Expenditure</b>				
E111450	Shire Hall Building/Grounds Mtce	(29,956)	(37,902)	(62,816)
E111560	Consultants Feasibility Study	0	0	0
E111585	General Consumables	(1,072)	(500)	(500)
E111610	Insurance	(13,672)	(13,618)	(14,315)
E111620	Utilities	(14,269)	(19,284)	(17,584)
E111635	Licences	(338)	(200)	(370)
E111690	Interest Expense	0	0	0
E111950	Administration Overheads	(3,243)	(2,938)	(2,699)
E111990	Depreciation	(36,247)	(10,642)	(30,310)
<i>Total Expenditure</i>		(98,797)	(85,084)	(128,594)
<b>Non Operating Revenue</b>				
R111700	Grant - Acoustic Renovations	0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125006	Shire Hall	0	(4,000)	(4,000)
A111001	Upgrade - Acoustic Renovations	0	0	0
<i>Total Non Operating Expenditure</i>		0	(4,000)	(4,000)
<b>TOTAL PUBLIC HALLS</b>		<b>(94,093)</b>	<b>(87,084)</b>	<b>(130,094)</b>

# Recreation & Culture NINGALOO CENTRE

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R119250	Leases & Rentals	0	0	0
R119251	Exhibition Fees	0	0	0
R119252	Interpretative Centre	0	0	0
R119253	Venue Hire	0	0	0
R119270	Grant - Ningaloo Centre	125,000	0	0
<i>Total Revenue</i>		125,000	0	0
<b>Operating Expenditure</b>				
E119340	Salaries	(96,853)	(101,275)	(119,230)
E119345	Superannuation	(16,176)	(17,188)	(20,202)
E119365	Staff Relocation	0	0	0
E119367	Staff Recruitment	0	0	0
E119375	FBT	(1,094)	(1,136)	(1,420)
E119391	Business Meetings & Travel	(10,222)	0	(10,000)
E119450	Ningaloo Centre Bldg/Grounds Mtce	(124)	(3,070)	0
E119505	Motor Vehicle Expenses	(20,000)	(20,000)	(20,000)
E119582	Marketing & Advertising	(1,625)	0	(5,000)
E119585	Consumables	(20)	0	0
E119591	Minor Equipment	0	0	0
E119610	Insurance	(4,341)	(3,812)	(157,180)
E119620	Utilities	0	(1,680)	0
E119560	Consultants	(4,862)	0	0
E119630	IT Licences & Support	(77)	(300)	(1,599)
E119690	Interest Expense	0	0	0
E119950	Administration Overheads	(35,050)	(32,501)	(33,651)
E119966	Staff Housing Allocated	(30,537)	(35,630)	(37,780)
E119990	Depreciation	(416)	(764)	(416)
<i>Total Expenditure</i>		(221,397)	(217,356)	(406,478)
<b>Non Operating Revenue</b>				
R119700	Grants (R4R)	2,055,000	2,200,000	13,820,000
R119701	Grants (RDA)	0	0	2,100,000
R119702	Grants (Lotteries)	0	0	0
R119703	Grants (Other)	0	0	0
L01710B	Loan Proceeds - Ningaloo Centre	0	0	0
<i>Total Non Operating Revenue</i>		2,055,000	2,200,000	15,920,000
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125024	Ningaloo Centre	(1,109,961)	(1,983,660)	(16,412,994)
Furniture & Equipment				
A119007	Ningaloo Centre Furniture/Fittings	0	0	0

## Recreation & Culture NINGALOO CENTRE

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Non Operating Expenditure</b>				
Borrowings				
L012218	Principal Repayment Ningaloo Centre	0	0	0
<i>Total Non Operating Expenditure</i>		(1,109,961)	(1,983,660)	(16,412,994)
<b>Transfer from Reserve</b>				
L019830D	Community Development Fund Reserve	0	0	0
L030250B	Building Infrastructure Preservation Reserve	0	0	49,916
L030250	Ningaloo Centre	0	0	849,140
<i>Total Transfer from Reserve</i>		0	0	899,056
<b>Transfer to Reserve</b>				
L030250	Ningaloo Centre	(849,140)	0	0
<i>Total Transfer to Reserve</i>		(849,140)	0	0
<b>TOTAL NINGALOO CENTRE</b>		<b>(498)</b>	<b>(1,016)</b>	<b>(416)</b>

# Recreation & Culture RECREATION CENTRE & SPORTING CLUBS

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R112090	Utility Reimbursements	13,139	10,000	12,000
R112175	Fees - Hire	6,775	6,500	6,500
R112250	Leases & Rentals	318	350	328
R112253	Grant CSRFF Rec Centre Review	10,500	15,750	0
<i>Total Revenue</i>		30,732	32,600	18,828
<b>Operating Expenditure</b>				
E112390	Reimbursements	0	0	0
E112560	Consultants Feasibility Plan	(2,500)	(31,500)	0
E112585	General Consumables	(714)	(500)	(500)
E112591	Minor Equipment	(3,391)	0	0
E112610	Insurance	(34,774)	(34,602)	(36,841)
E112620	Utilities	(25,621)	(36,569)	(44,357)
E112900	Rec Centre Grounds Maintenance	(62,385)	(85,799)	(85,471)
E112901	Rec Centre Building Maintenance	(11,568)	(19,627)	(21,300)
E112950	Administration Overheads	(10,037)	(9,225)	(13,753)
E112990	Depreciation	(89,517)	(39,110)	(97,956)
<i>Total Expenditure</i>		(240,507)	(256,932)	(300,178)
<b>Non Operating Revenue</b>				
R112700	Grants (DSR)	34,066	59,500	50,000
R112701	Grants (CLGF)	0	0	0
<i>Total Non Operating Revenue</i>		34,066	59,500	50,000
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125009	Recreation Centre Redevelopment	0	0	0
Infrastructure Other				
A125130	Oval Lighting Towers	(70,738)	(113,462)	0
A112001	Oval Fencing	0	0	(142,077)
<i>Total Non Operating Expenditure</i>		(70,738)	(113,462)	(142,077)
<b>Transfer from Reserve</b>				
L030000	CSRFF Oval Lighting	53,993	53,993	0
<i>Total Transfer from Reserve</i>		53,993	53,993	0
<b>Transfer to Reserve</b>				
L030000	CSRFF Oval Lighting	0	0	0
<i>Total Transfer to Reserve</i>		0	0	0
<b>TOTAL REC CENTRE</b>		<b>(192,454)</b>	<b>(224,301)</b>	<b>(373,427)</b>

# Recreation & Culture SWIMMING POOL

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R113190	Fees - Pool Admission	54,701	54,000	54,000
R113200	Contributions	0	0	0
R113270	Grant - DSR	0	3,000	0
<i>Total Revenue</i>		54,701	57,000	54,000
<b>Operating Expenditure</b>				
E113340	Salaries	(128,676)	(120,372)	(162,324)
E113345	Superannuation	(16,010)	(17,574)	(21,372)
E113350	Protective Clothing/Uniforms	(1,399)	(1,250)	(1,250)
E113355	Training	(9,619)	(4,500)	(8,500)
E113367	Staff Recruitment	(194)	(250)	(250)
E113375	FBT	(282)	0	(1,126)
E113390	Reimbursements	0	0	0
E113450	Building/Grounds Maintenance	(37,428)	(36,373)	(81,438)
E113550	Swim Pool Bowl Maintenance	(48,690)	0	(4,000)
E113560	Consultants	(227)	0	0
E113585	General Consumables	(8,322)	(7,250)	(7,500)
E113591	Minor Equipment	(7,386)	(2,000)	(2,060)
E113610	Insurance	(18,019)	(17,541)	(19,648)
E113620	Utilities	(24,370)	(46,153)	(47,188)
E113630	IT Licences & Support	(77)	(300)	(1,599)
E113635	Licenses	(1,398)	0	(1,450)
E113950	Administration Overheads	(42,773)	(39,533)	(46,825)
E113965	Staff Housing Allocated	(14,434)	(8,479)	(15,109)
E113990	Depreciation	(41,574)	(27,354)	(40,709)
<i>Total Expenditure</i>		(400,878)	(328,929)	(462,348)
<b>Non Operating Revenue</b>				
R113700	Grants (CLGF)	0	0	0
R113701	Grants (DSR)	0	0	0
R113702	Grants (CSRFF)	75,000	75,000	0
L01710C	Loan Proceeds Swimming Pool Upgrade	0	0	0
<i>Total Non Operating Revenue</i>		75,000	75,000	0
<b>Non Operating Expenditure</b>				
Buildings				
A113100	Swimming Pool Upgrade	0	0	0
Furniture & Equipment				
A125154	Furniture & Equipment	0	(7,500)	(2,500)
A125310	Pool Umbrella Shade	(6,600)	(8,250)	0
A113200	Pool Blankets	(38,285)	(30,000)	0

## Recreation & Culture SWIMMING POOL

	2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Non Operating Expenditure</b>			
Infrastructure Other			
A113003 Fencing Upgrades	(105,634)	(120,000)	0
Plant & Equipment			
A125534 Pool Vacuum Cleaner	0	0	0
A113001 S'Pool Plant & Equipment	0	0	0
Borrowings			
	0	0	0
<i>Total Non Operating Expenditure</i>	<b>(150,519)</b>	<b>(165,750)</b>	<b>(2,500)</b>
<b>Transfer from Reserve</b>			
L019210 Swimming Pool Reserve	0	0	0
L019830C Community Development Fund Reserve	0	0	0
<i>Total Transfer from Reserve</i>	0	0	0
<b>Transfer to Reserve</b>			
L019210 Swimming Pool Reserve	(56,332)	(107,021)	(106,111)
<i>Total Transfer to Reserve</i>	(56,332)	(107,021)	(106,111)
<b>TOTAL SWIMMING POOL</b>	<b>(478,028)</b>	<b>(469,700)</b>	<b>(516,958)</b>

# Recreation & Culture PARKS & GARDENS

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Expenditure</b>				
E114610	Insurance	(10,531)	(9,627)	(9,472)
E114620	Utilities	0	0	0
E114900	Cullen Park Grounds Maintenance	(3,816)	(7,977)	(8,181)
E114901	Cycleway Maintenance	(1,562)	(57,391)	(30,028)
E114902	Fall Street Park Maintenance	(14,077)	(25,139)	(30,234)
E114903	Federation Park Mtce	(328,739)	(114,345)	(157,563)
E114917	Horwood Quays	(540)	(1,164)	(1,164)
E114904	Kooboaroo Park Grounds Mtce	(19,349)	(75,285)	(80,276)
E114905	Krait Street Park Maintenance	(21,952)	(25,405)	(27,097)
E114906	Lefroy Park Maintenance	(16,520)	(16,843)	(17,397)
E114907	Madaffari Dve Parks & Grounds Mtce	(16,393)	(19,903)	(20,342)
E114908	Niblett Oval Grounds Mtce	(14,225)	(40,786)	(43,306)
E114909	Nursery Arboretum Maintenance	(27,164)	(12,088)	(12,771)
E114910	Patterson Bore Maintenance	(16,021)	(21,236)	(21,304)
E114916	Payne/Maidstone St Park (War Memorial)	(465)	(65,340)	0
E114911	Sewerage Farm Maintenance	(59,058)	(19,417)	(19,635)
E114912	Snapper Loop Playground Mtce	(10,051)	(22,794)	(25,683)
E114915	Super Lot A Gardens	(6,026)	(13,775)	(14,407)
E114913	Super Lot B Gardens Mtce	(31,589)	(22,029)	(23,218)
E114914	Z Force Memorial	(1,154)	(11,668)	(12,091)
E114950	Administration Overheads	(54,817)	(50,545)	(40,442)
E114990	Depreciation	(135,004)	(22,423)	(138,228)
<i>Total Expenditure</i>		(789,053)	(655,180)	(732,837)
<b>Non Operating Revenue</b>				
R114700	Grants (R4R)	88,997	177,994	0
<i>Total Non Operating Revenue</i>		88,997	177,994	0
<b>Non Operating Expenditure</b>				
Infrastructure Other				
A125313	Irrigation Subsoil Treated Effluent (Maidstone)	0	0	0
A114200	Marina Bridge Open Space	(64,666)	(532,994)	0
Plant & Equipment				
A125314	Sewerage Farm Equipment	(7,290)	0	0
<i>Total Non Operating Expenditure</i>		(71,956)	(532,994)	0
<b>Transfer from Reserve</b>				
L029520	Landcorp Marina Grant	379,143	369,178	0
L029520A	Dept Sust Envi Interpretive Signage	12,108	0	0
L030040	C/O Projects Reserve - Sewerage Farm	15,604	0	0
L019150	Public Open Space Reserve	796	0	0
<i>Total Transfer from Reserve</i>		407,651	369,178	0

# Recreation & Culture PARKS & GARDENS

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Transfer to Reserve</b>				
L019150	Public Open Space Reserve	(3)	(16)	0
L029520	Landcorp Marina Grant	(1,415)	0	0
L030040	C/O Projects Reserve - Sewerage Farm	(276)	(307)	0
	<i>Total Transfer to Reserve</i>	(1,694)	(322)	0
	<b>TOTAL PARKS &amp; GARDENS</b>	<b>(366,055)</b>	<b>(641,324)</b>	<b>(732,837)</b>



# Recreation & Culture

## FORESHORE, BEACHES & BOAT RAMPS

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R115040	Marina Specified Area levy	40,570	38,748	40,092
R115041	Interim Marina Specified Area Levy	0	0	0
R115250	Leases & Rentals	0	0	12,500
R115090	Reimbursements - Canal Monitoring	10,455	0	0
<i>Total Revenue</i>		51,025	38,748	52,592
<b>Operating Expenditure</b>				
E115580	Canal Monitoring	(12,322)	(50,000)	(40,092)
E115582	Marketing & Advertising	0	0	0
E115610	Insurance	(8,845)	(7,684)	(10,076)
E115635	Licences	0	(110)	(110)
E115900	Bundegi Boat Ramp/Toilets	(45,265)	(53,633)	(58,925)
E115901	Learmonth Jetty & Toilets	(1,640)	(45,393)	(18,810)
E115902	Tantabiddi Boat Ramp/Toilets	(99,462)	(109,302)	(69,587)
E115903	Toilets - Pebble Beach	(362)	(13,356)	(15,132)
E115904	Toilets - Surf Beach	(14,383)	(13,949)	(15,730)
E115905	Toilets - Wubiri Access Rd	(20,300)	(13,337)	(15,113)
E115906	Town Beach & Toilets	(106,249)	(48,146)	(137,702)
E115907	Boat Harbour Maintenance	(19,573)	(3,239)	(22,466)
E115908	Beach Access Roads & Tracks	(21,008)	(57,649)	(50,433)
E115909	Exmouth Marina Canal Mtce	(892)	(14,718)	(14,853)
E115910	Fish Cleaning Station - Marina	0	0	(5,407)
E115950	Administration Overheads	(32,427)	(29,918)	(46,115)
E115990	Depreciation	(201,619)	(193,348)	(241,650)
<i>Total Expenditure</i>		(584,347)	(653,782)	(762,199)
<b>Non Operating Revenue</b>				
R115700	Grants (R4R)	406,475	812,950	0
R115702	Grants (RBFS)	0	0	547,000
R115703	Grants (DoT)	0	0	0
R115704	Grants (RDAF)	0	129,299	0
R115705	Grants (DPAW)	0	0	0
<i>Total Non Operating Revenue</i>		406,475	942,249	547,000
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125028	Toilet Block Tantabiddi	(272,008)	(263,488)	0
A116502	Toilet Block - Town Beach	0	0	0

# Recreation & Culture

## FORESHORE, BEACHES & BOAT RAMPS

	2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Non Operating Expenditure</b>			
Land & Buildings			
A116501 Toilet Block - Dunes Beach	(11,630)	(10,750)	0
Furniture & Equipment			
A125351 Upgrade Works Ohds - Bundegi Beach Lighting	0	0	0
Infrastructure Other			
A125308 Bundegi Car Park	0	0	0
A125350 Coastal Access Carpark	0	0	0
A125315 Tantabiddi Upgrades	0	0	(737,472)
A116500 Sea Wall Construction/Infrastructure	(889,454)	(813,000)	0
A115150 Beach Access Upgrades	0	(50,000)	0
A115151 Learmonth Jetty Upgrade	0	0	(60,433)
A115152 Infrastructure Town Beach Area	0	(129,299)	0
A115153 Marina Jetties	0	0	(260,000)
A115154 Camping Site Jurabi Park	0	0	0
A125309 Floating Pontoon	0	(120,000)	0
<i>Total Non Operating Expenditure</i>	<b>(1,173,092)</b>	<b>(1,386,537)</b>	<b>(1,057,905)</b>
<b>Transfer from Reserve</b>			
L030130 C/O Projects Reserve - Donation Bundegi Shade	9,670	0	0
L029760 Tantabiddi Boat Ramp & Facilities	255,378	254,768	0
L019830A Community Development Fund Reserve	0	120,000	0
L019830B Community Development Fund Reserve	596,120	0	260,000
<i>Total Transfer from Reserve</i>	<b>861,168</b>	<b>374,768</b>	<b>260,000</b>
<b>Transfer to Reserve</b>			
L029580 Marina Breakwater/NavAid (C/O 07/08)	(432)	(479)	(365)
L030130 C/O Projects Reserve - Donation Bundegi Shade	(171)	(190)	0
L029760 Tantabiddi Boat Ramp & Facilities	(610)	0	0
<i>Total Transfer to Reserve</i>	<b>(1,213)</b>	<b>(669)</b>	<b>(365)</b>
<b>TOTAL F/SHORE BEACHES/BOAT RAMPS</b>	<b>(439,984)</b>	<b>(685,223)</b>	<b>(960,877)</b>

# Recreation & Culture LIBRARY

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R116090	Lost Library Book Fees	21	200	200
R116185	Fees - Library	352	40	40
R116186	Photocopying	3,769	3,000	3,000
R116187	Internet Revenue	7,612	8,180	8,180
R116188	Faxing/Laminating	1,520	600	600
R116189	Videoconferencing	1,392	200	0
R116190	Meeting Room Hire	3,922	2,300	0
<i>Total Revenue</i>		18,588	14,520	12,020
<b>Operating Expenditure</b>				
E116340	Salaries	(117,147)	(107,422)	(120,040)
E116345	Superannuation	(17,517)	(16,381)	(19,123)
E116350	Protective Clothing/Uniforms	(643)	(1,200)	(1,200)
E116355	Training	0	(1,500)	(1,500)
E116367	Staff Recruitment	(468)	(500)	(500)
E116450	Building/Grounds Maintenance	(22,571)	(11,434)	(18,531)
E116520	Book Replacement	(461)	(800)	(800)
E116585	General Consumables	(5,231)	(1,500)	(1,500)
E116595	Postage and Freight	(1,992)	(1,300)	(1,300)
E116600	Subscriptions	(2,285)	(2,000)	(2,000)
E116610	Insurance	(7,887)	(7,475)	(8,057)
E116620	Utilities	(9,623)	(11,602)	(10,289)
E116630	IT Expenses	(1,616)	(4,500)	(5,981)
E116640	Minor Equipment	(325)	(750)	(750)
E116950	Administration Overheads	(37,832)	(34,847)	(34,399)
E116990	Depreciation	(11,788)	(3,967)	(11,774)
<i>Total Expenditure</i>		(237,386)	(207,178)	(237,745)
<b>Non Operating Expenditure</b>				
Furniture & Equipment				
A116001	Computer Equipment	(4,807)	(6,900)	0
A116002	Photocopier	0	0	0
<i>Total Non Operating Expenditure</i>		(4,807)	(6,900)	0
<b>TOTAL LIBRARY</b>		<b>(223,605)</b>	<b>(199,558)</b>	<b>(225,725)</b>

## Recreation & Culture OTHER RECREATION

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R117190	EDHS Hard Courts Hire	2,003	500	500
R117250	Leases & Rentals	5,085	5,017	5,085
R117251	Grants - Trails West	0	0	15,000
<i>Total Revenue</i>		7,088	5,517	20,585
<b>Operating Expenditure</b>				
E117530	Skate Park Expenses	(31,013)	(44,546)	(35,830)
E117559	EDHS Hard Courts Expenses	(11,000)	(15,696)	(671)
E117560	Contribution EDHS Hard Courts	0	0	(6,000)
E117561	Consultant Fees	(9,010)	(10,000)	(10,000)
E117562	Trails Development	0	(30,000)	(30,000)
E117563	BMX Track Feasibility & Design	0	0	(10,000)
E117600	Subscriptions	0	(100)	(100)
E117610	Insurance	(2,041)	(1,946)	(1,957)
E117636	Broadcasting Equipment Expenses	(396)	(1,654)	(1,670)
E117695	Legal Expenses	(3,146)	0	0
E117950	Administration Overheads	(5,713)	(5,204)	(3,730)
E117990	Depreciation	(41,265)	(33,848)	(42,179)
<i>Total Expenditure</i>		(103,584)	(142,994)	(142,137)
<b>Non Operating Revenue</b>				
R117700	Grant - Walking Trails	0	0	0
R117701	Grants (Other)	0	0	0
R117702	Grants (CLGF)	0	0	0
R117703	Grants (YCH)	0	21,200	0
<i>Total Non Operating Revenue</i>		0	21,200	0
<b>Non Operating Expenditure</b>				
Furniture & Equipment				
A117006	Skate Park CCTV Equipment	(12,557)	0	0
A125134	Sewerage Electrical Control System	0	0	0
A125135	Water Playground	0	0	0
A117002	EDHS Hard Courts Equipment	0	(5,000)	0

## Recreation & Culture OTHER RECREATION

	2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Non Operating Expenditure</b>			
Infrastructure Other			
A125327 Skate Park	(1,033)	0	0
A125329 Federation Park Redevelopment	(433,533)	(350,000)	0
A125135 Water Playground	(7,940)	0	0
A117500 Walking Trail	0	0	0
A117501 Racecourse Track	0	0	0
Plant & Equipment			
A117005 Sweeper for EDHS Undercover Area	0	0	0
<i>Total Non Operating Expenditure</i>	<b>(442,506)</b>	<b>(350,000)</b>	<b>0</b>
<b>Transfer from Reserve</b>			
L030030 C/O Projects Reserve - Donations - WWII plaque	0	0	1,279
L030220 R4R CBD & Foreshore	441,652	441,652	0
<i>Total Transfer from Reserve</i>	<b>441,652</b>	<b>441,652</b>	<b>1,279</b>
<b>Transfer to Reserve</b>			
L030030 C/O Projects Reserve - Donations - WWII plaque	(23)	(25)	0
L030220 R4R CBD & Foreshore	0	0	0
<i>Total Transfer to Reserve</i>	<b>(23)</b>	<b>(25)</b>	<b>0</b>
<b>TOTAL OTHER RECREATION</b>	<b>(97,373)</b>	<b>(24,650)</b>	<b>(120,273)</b>

# Recreation & Culture COMMUNITY ENGAGEMENT

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R170187	Fees - Notice Board	10,355	5,000	5,000
R170188	Fees	5,370	500	500
R170270	Grant DSR	6,000	16,500	20,000
R170274	Sponsorships	0	20,000	0
R170277	Grant Apache	3,000	0	0
R119927	Grants & Subsidies	10,000	10,000	0
R170980	Profit on Sale of Assets	0	0	0
<i>Total Revenue</i>		34,725	52,000	25,500
<b>Operating Expenditure</b>				
E170340	Salaries	(191,565)	(190,315)	(251,589)
E170345	Superannuation	(26,742)	(30,695)	(41,892)
E170350	Uniforms/Protective Clothing	(392)	(1,200)	(1,600)
E170355	Training	(4,091)	(9,500)	(9,500)
E170320	Business Meetings/Travel	(1,338)	(500)	(1,500)
E170360	Subsidies	(3,230)	(3,230)	(3,230)
E170367	Staff Recruitment	0	(500)	(500)
E170375	FBT	(7,105)	(7,090)	(9,962)
E170505	Motor Vehicle Expenses	(4,316)	(13,000)	(5,000)
E170585	General Consumables	(954)	(2,500)	(2,500)
E170591	Minor Equipment	(1,317)	(500)	(500)
E170610	Insurance	(12,587)	(8,887)	(8,673)
E170620	Utilities	(3,382)	(3,240)	(3,600)
E170630	IT Licences & Support	(283)	(800)	(8,349)
E170745	Community Development Programs	(29,154)	(50,000)	(50,000)
E170746	Youth Arts Program	(8,026)	(10,500)	0
E170747	Vlamingh Head Lighthouse Celebrations	(311)	0	0
E170748	Festival - TURA Music	(2,000)	(7,500)	0
E170749	Community Events	(59,666)	(90,000)	(30,000)
E170751	Youth Programs	(7,717)	(10,000)	(10,000)
E170752	Youth Action Exmouth	0	0	(500)
E170950	Administration Overheads	(65,781)	(60,701)	(71,007)
E170965	Staff Housing Allocated	(33,147)	(22,673)	(28,113)
E170985	Loss on Sale of Assets	0	0	0
E170990	Depreciation	(7,414)	(7,098)	(6,502)
<i>Total Expenditure</i>		(470,518)	(530,429)	(544,516)
<b>Non Operating Revenue</b>				
R170000	Grants (Lotteries)	0	25,000	25,000
<i>Total Non Operating Revenue</i>		0	25,000	25,000
<b>Non Operating Expenditure</b>				
Buildings				
A170001	Construction Men's Shed	0	(25,000)	(25,000)

# Recreation & Culture COMMUNITY ENGAGEMENT

	2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Non Operating Expenditure</b>			
Furniture & Equipment			
A119002 Office Furniture/Equipment	0	0	0
A119001 Computer Equipment	0	(4,600)	0
Infrastructure Other			
A117001 Art Acquisition	(500)	(1,500)	(2,000)
Plant & Equipment			
A119200 EMCE Vehicle 3004EX	0	0	0
A119006 Community Engage Vehicle 160EX (Pool Car)	0	(35,000)	0
<i>Total Non Operating Expenditure</i>	(500)	(66,100)	(27,000)
<b>Transfer from Reserve</b>			
L029770 Youth Programs	12,393	0	500
L029980 Youth Leadership Program	0	10,500	0
<i>Total Transfer from Reserve</i>	12,393	10,500	500
<b>Transfer to Reserve</b>			
L029770 Youth Programs	(625)	0	(0)
L029980 Youth Leadership Program	0	0	(158)
<i>Total Transfer to Reserve</i>	(625)	0	(158)
<b>TOTAL COMMUNITY ENGAGEMENT</b>	<b>(424,525)</b>	<b>(509,029)</b>	<b>(520,674)</b>

# Transport CROSSOVERS

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Expenditure</b>				
E120390	Reimbursements	0	(1,500)	<b>(1,500)</b>
E120450	Crossovers Maintenance	(3,750)	(5,539)	<b>(5,905)</b>
E120585	General Consumables	0	0	<b>0</b>
E120610	Insurance	(33)	(28)	<b>(29)</b>
E120950	Administration Overheads	(309)	(299)	<b>(275)</b>
	<i>Total Expenditure</i>	(4,092)	(7,366)	<b>(7,709)</b>
	<b>TOTAL CROSSOVERS</b>	<b>(4,092)</b>	<b>(7,366)</b>	<b>(7,709)</b>



# Transport FOOTPATHS/VERGES

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Expenditure</b>				
E121450	Footpath/Verge Maintenance	(341,391)	(202,647)	(203,518)
E121510	Verge Contribution	(375)	(5,000)	(5,000)
E121585	General Consumables	0	0	0
E121610	Insurance	(1,627)	(1,364)	(1,314)
E121950	Administration Overheads	(15,596)	(14,425)	(12,484)
E121990	Depreciation	0	0	0
<i>Total Expenditure</i>		(358,989)	(223,436)	(222,316)
<b>Non Operating Revenue</b>				
R121700	Grant (DoT)	0	50,000	50,000
<i>Total Non Operating Revenue</i>		0	50,000	50,000
<b>Non Operating Expenditure</b>				
Infrastructure Other				
A125321	Footpath - Kerbing	0	0	0
A121002	Footpath - Murat Rd	0	0	0
A125325	Footpath - Stokes Hughes Rd	0	(100,000)	(100,000)
<i>Total Non Operating Expenditure</i>		0	(100,000)	(100,000)
<b>Transfer from Reserve</b>				
<i>Total Transfer from Reserve</i>		0	0	0
<b>Transfer to Reserve</b>				
<i>Total Transfer to Reserve</i>		0	0	0
<b>TOTAL FOOTPATH/VERGE</b>		<b>(358,989)</b>	<b>(273,436)</b>	<b>(272,316)</b>

# Transport GRAVEL RURAL

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Expenditure</b>				
E122450	Gravel Rural Maintenance	(197)	(36,639)	<b>(25,695)</b>
E122610	Insurance	(222)	(186)	<b>(144)</b>
E122630	Licences	0	(25)	<b>(25)</b>
E122950	Administration Overheads	(2,162)	(1,964)	<b>(1,365)</b>
	<i>Total Expenditure</i>	<b>(2,581)</b>	<b>(38,814)</b>	<b>(27,228)</b>
<b>Non Operating Expenditure</b>				
	Infrastructure Roads			
	<i>Total Non Operating Expenditure</i>	0	0	<b>0</b>
	<b>TOTAL GRAVEL/RURAL</b>	<b>(2,581)</b>	<b>(38,814)</b>	<b>(27,228)</b>

# Transport SIGNS

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R123190	Signage Income	196	0	0
	<i>Total Revenue</i>	196	0	0
<b>Operating Expenditure</b>				
E123450	Signs Maintenance	(49,741)	(39,751)	(50,254)
E123610	Insurance	(211)	(178)	(181)
E123950	Administration Overheads	(2,007)	(1,881)	(1,715)
	<i>Total Expenditure</i>	(51,959)	(41,810)	(52,151)
	<b>TOTAL SIGNS</b>	<b>(51,763)</b>	<b>(41,810)</b>	<b>(52,151)</b>

# Transport STREET LIGHTING

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Expenditure</b>				
E124450	Street Lighting Maintenance	(2,147)	(10,561)	<b>(10,545)</b>
E124610	Insurance	(9)	(8)	<b>(7)</b>
E124620	Utilities - Street Lighting	(82,316)	(64,800)	<b>(99,600)</b>
E124950	Administration Overheads	(154)	(80)	<b>(71)</b>
	<i>Total Expenditure</i>	(84,626)	(75,449)	<b>(110,223)</b>
	<b>TOTAL STREET LIGHTING</b>	<b>(84,626)</b>	<b>(75,449)</b>	<b>(110,223)</b>

# Transport ROAD MAINTENANCE/TOWN STREETS

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R122280	Grant - Direct	74,911	67,868	81,400
R122281	WANDRRA Reimbursement	0	0	3,500,000
R122292	Contributions	34,756	0	0
<i>Total Revenue</i>		109,667	67,868	3,581,400
<b>Operating Expenditure</b>				
E125550	Vandalism Repairs	(19)	(1,000)	(1,000)
E125585	General Consumables	0	0	0
E125610	Insurance	(16,189)	(15,837)	(16,870)
E125620	Utilities	0	(3,000)	0
E125630	Licences	0	0	0
E125670	Audit Fees	(1,700)	(10,000)	(10,000)
E125950	Administration Overheads	(53,736)	(49,554)	(35,585)
E125951	Contractor Overhead Recovered	0	0	0
E125955	Streets/Roads Maintenance	(225,094)	(227,884)	(311,730)
E125545	Rain Event April 2014 WANDDRA Claim	(122,811)	0	(3,500,000)
E125990	Depreciation	(1,395,599)	(1,205,908)	(1,835,519)
<i>Total Expenditure</i>		(1,815,148)	(1,513,183)	(5,710,704)
<b>Non Operating Revenue</b>				
R122700	Grants (RTR)	167,748	182,000	183,000
R122701	Grant - Murat Road (MRWA)	53,225	53,225	217,065
R122705	Grant - Yardie Creek Rd (MRWA)	230,482	288,102	63,000
R122711	Grant - Yardie Creek Rd 13/14	0	0	57,621
R122706	Grant - Ningaloo Access Rd (MRWA)	31,500	31,500	31,500
R122707	Grant - Charles Knife Rd (MRWA)	136,667	137,000	130,000
R122702	Grant - Flood Mitigation (R4R)	0	1,500,000	1,500,000
R122703	Grants (R4R)	2,504,528	2,009,056	0
R122704	Grants (CLGF)	399,570	400,000	0
R122709	Grant - Blackspot (MRWA)	23,077	23,077	0
R122710	Grant - PACE Retreat (MRWA)	60,293	60,293	0
<i>Total Non Operating Revenue</i>		3,607,090	4,684,253	2,182,186

# Transport ROAD MAINTENANCE/TOWN STREETS

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Non Operating Expenditure</b>				
Infrastructure Roads				
A125201	Murat Road	(81,446)	(175,982)	(510,986)
A125231	Murat Road (C/O 12/13)	(230,436)	(205,598)	0
A125222	Murat Rd Blackspot	(31,119)	(173,081)	0
A125203	Yardie Creek Rd	(404,178)	(429,484)	(100,984)
A125500	Yardie Creek Rd 13/14 Reseal	0	0	(172,862)
A125205	Ningaloo Access Road	(46,134)	(45,541)	(46,166)
A125213	RTR Road Sealing	0	0	0
A125219	Flood Mitigation Reid St	(70,444)	(1,500,000)	(1,500,000)
A125220	PACE Retreat Yardie Creek Rd	0	(150,730)	0
A125221	Cyclone Carlos - Shot Hole Canyon Road	0	0	0
A125224	Kennedy St/Mall	(996,396)	(1,187,756)	(183,000)
A125225	Payne St Redevelopment	(162,049)	(105,000)	0
A125227	Charles Knife Road	(200,496)	(200,496)	(223,000)
A125228	Maidstone Cres Verge & Islands	(702,947)	(315,540)	(95,791)
A125233	Learmonth Street Widening	0	0	(20,000)
Infrastructure Other				
A125450	Underground Power CBD Area	(454,859)	(430,000)	0
A125229	Bone Fish Carpark Redevelopment	(17,888)	(177,700)	0
A125230	Kennedy/Learmonth Carpark Redevelopment	(1,702,511)	(682,680)	0
<i>Total Non Operating Expenditure</i>		(5,100,903)	(5,779,588)	(2,852,790)
<b>Transfer from Reserve</b>				
L019280	Exmouth Marina Village Asset Replacement & Preservation	0	0	0
L029800	Main Roads PACE Retreat	41,867	40,195	0
L030010	Main Roads Blackspot Murat Rd	93,624	92,310	0
L030100	Main Roads Murat Road (C/O 12/13)	85,034	83,840	0
L019230	Industrial Area Roads Reserve	28,772	0	0
L019280A	Pindan Pit Rehabilitation Reserve	300,000	0	0
L030260	Main Roads Yardie Creek Rd 13/14	0	0	115,241
L030270	DEC Charles Knife Rd	0	0	28,000
<i>Total Transfer from Reserve</i>		549,297	216,345	143,241
<b>Transfer to Reserve</b>				
L019280	Exmouth Marina Village Asset Replacement & Preservation	(98)	(109)	(83)
L019230	Industrial Area Roads Reserve	(107)	(573)	0
L029800	Main Roads PACE Retreat	(742)	0	0
L030010	Main Roads Blackspot Murat Rd	(1,314)	0	0
L030100	Main Roads Murat Road (C/O 12/13)	(1,194)	0	0
L030270	DEC Charles Knife Rd	(28,000)	0	0
L030260	Main Roads Yardie Creek Rd 13/14	(115,241)	0	0
<i>Total Transfer to Reserve</i>		(146,696)	(682)	(83)
<b>TOTAL ROAD MAINTENANCE/TOWN STREETS</b>		<b>(2,796,693)</b>	<b>(2,324,987)</b>	<b>(2,656,750)</b>

# Transport ROAD PLANT PURCHASES

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R123980	Profit on Sale of Asset	0	0	3,427
<i>Total Revenue</i>		0	0	3,427
<b>Operating Expenditure</b>				
E123985	Loss on Sale of Assets	0	0	(19,315)
<i>Total Expenditure</i>		0	0	(19,315)
<b>Non Operating Expenditure</b>				
A125501	Small Equipment	0	(15,000)	(7,000)
A125502	Trailers	0	0	(3,000)
A125503	Tractors	(71,697)	(90,000)	0
A125505	Ride on Mowers	0	0	(30,000)
A125506	Small Tractor EX4916	(41,150)	(35,000)	0
A125507	Graders	0	0	0
A125519	Excavator	0	0	0
A125520	Vibrating Roller	0	0	0
A125511	Heavy Trucks	0	0	(210,000)
A125516	Loaders	0	0	(80,000)
A125537	Road Sweeper	(255,439)	(265,000)	0
A125413	Cleaners Van EX7714	0	0	0
A125416	Parks Vehicle EX043	0	0	0
A125417	Parks Vehicle EX042	0	0	0
A125464	Parks Vehicle IECJ051	0	0	0
A125418	Building Mtce Vehicle EX67	0	0	0
A125419	Retic Vehicle EX040	0	0	0
A125421	Depot Retic Vehicle EX7416	0	0	0
A125461	Fish Run Cleaning Vehicle EX7795	0	0	0
A125463	APH/Building Vehicle 1CJK367	0	0	(22,000)
<i>Total Non Operating Expenditure</i>		(368,286)	(405,000)	(352,000)
<b>Transfer from Reserve</b>				
L019080	Plant Reserve	228,353	265,000	27,500
<i>Total Transfer from Reserve</i>		228,353	265,000	27,500
<b>Transfer to Reserve</b>				
L019080	Plant Reserve	(7,086)	(4,728)	(3,790)
<i>Total Transfer to Reserve</i>		(7,086)	(4,728)	(3,790)
<b>TOTAL ROAD PLANT PURCHASES</b>		<b>(147,019)</b>	<b>(144,728)</b>	<b>(344,178)</b>

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R126120	Reimburse - Utilities	15,553	17,000	17,000
R126180	Fees - Landing	2,227,330	1,800,000	1,900,000
R126181	Fees - Security	819,950	650,000	675,000
R129180	Heliport Processing Fee	1,831,691	2,000,000	1,945,000
R129270	Heliport Passenger Levy	433,432	550,000	500,000
R126182	Fees - Advertising	8,635	3,000	8,000
R126090	Reimbursements	30,721	0	0
R126250	Leases & Rentals	100,143	97,756	114,298
R126270	Grants & Subsidies	0	0	0
R126274	Grant - RADS	0	0	0
R126980	Profit on Sale of Asset	0	0	0
<i>Total Revenue</i>		5,467,455	5,117,756	5,159,298
<b>Operating Expenditure</b>				
E126340	Salaries	(1,376,981)	(1,494,862)	(1,510,585)
E126345	Superannuation	(190,139)	(204,802)	(221,336)
E126350	Protective Clothing/Uniforms	(8,567)	(10,000)	(8,000)
E126355	Training	(29,549)	(40,000)	(53,000)
E126360	Subsidies	(2,430)	(2,430)	(2,430)
E126365	Staff Relocation	(4,514)	(4,514)	0
E126367	Staff Recruitment	(977)	(6,000)	(3,000)
E126375	FBT	(15,779)	(17,869)	(16,598)
E126390	Reimbursements	(36)	0	0
E126391	Business Meetings/Travel Costs	(11,355)	(15,000)	(13,000)
E126449	Maintenance Airport Grounds	(18,995)	(48,610)	(47,297)
E126450	Maintenance Building	(72,337)	(158,607)	(90,359)
E126451	Maintenance Equipment	(71,518)	(80,000)	(80,000)
E126452	Apron Extension Works	0	0	0
E126505	Motor Vehicle Expenses	(32,945)	(69,000)	(43,000)
E126560	Consultants	(5,050)	(15,000)	(10,000)
E126561	Airline Linkage Strategy	0	(50,000)	0
E126582	Marketing & Advertising	(1,279)	(6,000)	(3,500)
E126585	General Consumables	(40,757)	(44,000)	(50,000)
E126591	Minor Equipment	(28,505)	(35,000)	(42,000)
E126595	Postage & Freight	(1,995)	(1,000)	(1,000)
E126600	Subscriptions	(5,036)	(7,500)	(8,000)
E126605	Rent	(273,447)	(262,200)	(257,702)
E126610	Insurance	(106,740)	(98,271)	(100,650)
E126615	Security Costs	(6,241)	(5,500)	(6,000)
E126620	Utilities	(177,662)	(175,030)	(171,824)
E126629	Licences	(158)	(100)	(200)
E126630	IT Licences & Support	(1,882)	(5,000)	(27,012)
E126665	Agency Collection Fees	(27,367)	(37,000)	(38,000)
E126670	Audit/Inspection Fees	(2,011)	(10,000)	(5,000)
E126690	Printing and Stationery	(5,503)	(6,000)	(7,500)
E126695	Legal Expenses	(6,288)	(5,000)	(10,000)



# Transport LEARMONTH AIRPORT

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Expenditure</b>				
E126696	Waste Collection	(20,858)	(19,055)	(24,630)
E126752	Contributions - Bus Service	(62,568)	(72,000)	(74,000)
E126950	Administration Overheads	(518,217)	(478,304)	(427,348)
E126965	Staff Housing Allocated	(29,566)	(15,784)	(29,660)
E126985	Loss on Sale of Assets	0	0	(20,274)
E126990	Depreciation	(733,722)	(381,118)	(581,600)
<i>Total Expenditure</i>		(3,890,974)	(3,880,556)	(3,984,506)
<b>Non Operating Revenue</b>				
R126700	Grants (RADS)	0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
Land & Buildings				
A126800	Learmonth Building Upgrades	(18,259)	(20,000)	(51,000)
A126802	Learmonth Buildings New	(41,898)	0	0
A126801	Upgrade Security Screening Area	(109,308)	(115,000)	0
A125023	Architectural Planning Learmonth	0	0	0
A125026	Bldg Extensions Learmonth Airport	0	0	0
A125050	Heliport Building Upgrades	(62,927)	(160,000)	(10,000)
Furniture and Equipment				
A125136	Security Screening Equipment	0	0	(30,000)
A125805	Renewable Energy Project Learmonth	0	0	0
A125138	Airport - Airconditioning	0	0	0
A125139	Airport Signage	0	(10,000)	(10,000)
A125140	Furniture/Equipment Learmonth	(10,312)	(40,000)	(57,000)
A125141	Communication Equipment Airport	(20,715)	0	0
A125143	Replace Automatic Doors Learmonth	0	0	0
A126003	Building Access Control	(39,341)	(50,000)	0
A121001	Computer Equipment	0	0	0
A126002	CCTV System & UPS	0	0	0
A125153	Breath Testing Equipment	0	0	0
A129592	Radio Equipment	(3,225)	0	0
Plant & Equipment				
A125410	EMAS Vehicle 3001EX	0	0	0
A125411	Airport Manager Vehicle 1DHS614	0	0	(45,000)
A126401	Reporting Officer Vehicle 1DHS613	0	0	(45,000)
A125412	Airport Commuter Bus	0	0	0
A126011	Heliport Commuter Bus	0	0	0
A129593	Heliport Fire Vehicle 3010EX	0	0	0
A125530	Apron Sweeper Assembly Learmonth	0	0	0
A125536	Plant & Machinery (Heliport)	(11,984)	0	0
A126200	Tractor Plant	(7,455)	(12,000)	0
A126400	Water Pump	(6,894)	(20,000)	0
A126201	New Plant & Equipment	0	0	(30,000)

# Transport LEARMONTH AIRPORT

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Non Operating Expenditure</b>				
Infrastructure Other				
A125322	Learmonth Apron Works	0	0	0
A125323	Disabled ramps North/South Learmonth Terminal	0	0	0
A126005	Access Control to Arrivals Parking	0	(20,000)	(20,000)
A126006	Ground Storage Equip Site Construct	0	0	0
A126007	Construct Access & Earthworks to Fuel Site	0	0	0
A126008	Water Tank	(18,182)	(20,000)	0
A126009	Airport Grounds Upgrades	0	0	(10,000)
A126010	Communication Equipment	0	0	(20,000)
<i>Total Non Operating Expenditure</i>		(350,500)	(467,000)	(328,000)
<b>Transfer from Reserve</b>				
L019070	Aviation Reserve	350,500	467,000	238,000
<i>Total Transfer from Reserve</i>		350,500	467,000	238,000
<b>Transfer to Reserve</b>				
L019070	Aviation Reserve	(437,964)	(387,145)	(354,876)
<i>Total Transfer to Reserve</i>		(437,964)	(387,145)	(354,876)
<b>TOTAL LEARMONTH AIRPORT</b>		<b>1,138,517</b>	<b>850,055</b>	<b>729,916</b>

# Transport EXMOUTH AERODROME

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R127180	Fees - Landing	158,978	60,000	120,000
R127250	Leases & Rentals	5,281	6,897	19,211
R127512	Contributions	0	0	0
<i>Total Revenue</i>		164,259	66,897	139,211
<b>Operating Expenditure</b>				
E127450	Aerodrome Grounds Maintenance	(39,649)	(196,343)	(207,152)
E127560	Consultants	(10,660)	(20,000)	(10,000)
E127585	General Consumables	(525)	(10,000)	(5,000)
E127600	Subscriptions & Publications	(240)	(550)	(550)
E127610	Insurance	(1,367)	(1,249)	(1,312)
E127620	Utilities	0	0	(1,000)
E127665	Agency Collection Fees	(9,001)	0	(10,000)
E127695	Legal Expenses	(21,311)	0	(10,000)
E127950	Administration Overheads	(7,103)	(6,532)	(6,059)
E127990	Depreciation	(4,833)	(4,467)	(6,759)
<i>Total Expenditure</i>		(94,689)	(239,141)	(257,832)
<b>Non Operating Revenue</b>				
R127700	Grants (RADS)	0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
Land & Buildings				
A127005	Aerodrome - Ablutions	0	(30,000)	(45,000)
A127003	Aerodrome - Shed	0	0	(40,000)
Infrastructure Other				
A125330	Aerodrome Apron Extension	0	0	0
A125331	Aerodrome Fencing	0	(20,000)	(10,000)
A125332	Aerodrome Other Structures	0	(20,000)	0
A127100	Aerodrome Water Tanks	(68,125)	(19,000)	0
A127006	Runway Upgrade	0	0	(150,000)
Infrastructure Roads				
A127200	Aerodrome New Road Construction	0	0	0
Plant & Equipment				
A127004	Solar Water Pump	(7,426)	(12,000)	0
<i>Total Non Operating Expenditure</i>		(75,551)	(101,000)	(245,000)
<b>Transfer from Reserve</b>				
L019070A	Aviation Reserve	75,551	79,000	245,000
<i>Total Transfer from Reserve</i>		75,551	79,000	245,000
<b>TOTAL EXMOUTH AERODROME</b>		<b>69,570</b>	<b>(194,244)</b>	<b>(118,621)</b>

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R128090	Reimbursements	2,987	5,000	5,000
<i>Total Revenue</i>		2,987	5,000	5,000
<b>Operating Expenditure</b>				
E128450	Depot Bldg & Grounds Mtce	(62,048)	(31,675)	(33,118)
E128585	General Consumables	(1,841)	(1,000)	(1,000)
E128590	Minor Equipment	(5,060)	(2,677)	(2,677)
E128591	Tool Replacement	(1,803)	(1,200)	(1,200)
E128610	Insurance	(7,405)	(7,358)	(7,727)
E128620	Utilities	(27,831)	(36,771)	(34,610)
E128950	Administration Overheads	(2,779)	(2,499)	(2,291)
E128990	Depreciation	(78,192)	(108,790)	(71,362)
<i>Total Expenditure</i>		(186,959)	(191,970)	(153,985)
<b>Non Operating Expenditure</b>				
Land & Building				
A125051	Depot Office Extensions	0	0	0
A125052	Depot Sea Container	0	0	0
Furniture & Equipment				
A121005	Connectivity Equipment Depot	0	(30,000)	(30,000)
Infrastructure Other				
<i>Total Non Operating Expenditure</i>		0	(30,000)	(30,000)
<b>TOTAL DEPOT</b>		<b>(183,972)</b>	<b>(216,970)</b>	<b>(178,985)</b>

## Economic Services TOURISM/AREA PROMOTION

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R134090	Reimbursements	5,230	0	0
R134155	Fees - Camping	4,905	10,000	10,000
R134157	Overflow Camping (Golf Club)	0	0	0
R134156	Camping Infringements	9,900	1,500	1,500
R134250	Lease - Rentals (Caravan Park)	154,978	151,346	159,627
R134251	Lease - Rental	6,000	6,000	6,000
R134276	Grants & Subsidies	26,233	66,000	0
R134278	Contribution National Landscape Experience	35,091	35,000	0
R134277	Grant - Heritage Trail	29,600	0	0
<i>Total Revenue</i>		271,937	269,846	177,127
<b>Operating Expenditure</b>				
E134515	Vlamingh Head Lighthouse Mtce	(3,348)	(40,019)	(40,864)
E134520	Overflow Caravan Park	0	(1,000)	(1,000)
E134521	Camping Infringements Expenses	0	(750)	(750)
E134522	Contribution to Visitor Centre	(220,721)	(220,000)	(220,000)
E134450	Visitors Ctre Bldg/Grounds Mtce	(20,683)	(25,379)	(25,904)
E134560	Consultants	(500)	0	0
E134566	National Landscape Development	(116,694)	(130,000)	(15,000)
E134567	Coastal Heritage Interpretative Signage	0	0	0
E134568	Giant Prawn Sculpture	(30)	0	(10,719)
E134582	Marketing & Advertising	(5,280)	(20,000)	(25,000)
E134585	Consumables	0	0	0
E134590	Printing & Stationery	0	0	0
E134610	Insurance	(6,220)	(6,072)	(6,762)
E134620	Utilities	0	0	0
E134695	Legal Expenses	(3,895)	0	0
E134775	Cruise Ship Initiatives	0	0	(20,000)
E134900	Walk Trail Maintenance	(3,329)	(16,283)	(13,841)
E134901	Entrance Statement (Murat Rd)	(109)	(4,798)	(5,030)
E134950	Administration Overheads	(5,868)	(5,464)	(4,276)
E134990	Depreciation	(113,477)	(74,408)	(112,574)
<i>Total Expenditure</i>		(500,154)	(544,173)	(501,721)
<b>Non Operating Revenue</b>				
R134700	Contributions	56,486	0	0
<i>Total Non Operating Revenue</i>		56,486	0	0
<b>Non Operating Expenditure</b>				
Infrastructure Other				
A134001	Giant Prawn Sculpture	(50,215)	0	0
A125305	Signage Vlamingh Head/WWII Trail	0	0	0
A134200	Interpretive Signage Fish/Prawns	(24,848)	(25,000)	0
A125299	Upgrade - Carpark Vlamingh Head	0	(30,000)	0
<i>Total Non Operating Expenditure</i>		(75,063)	(55,000)	0

## Economic Services TOURISM/AREA PROMOTION

	2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Transfer from Reserve</b>			
L029840 Chevron - Display Banners	0	0	5,207
L029990 Landscape Projects	19,000	19,000	0
<i>Total Transfer from Reserve</i>	19,000	19,000	5,207
<b>Transfer to Reserve</b>			
L029840 Chevron - Display Banners	(92)	0	0
L029990 Landscape Projects	(15,000)	0	(225)
L029520B Dept Sust Envi Interpretive Signage	0	0	(136)
<i>Total Transfer to Reserve</i>	(15,092)	0	(361)
<b>TOTAL TOURISM/AREA PROMOTION</b>	<b>(242,886)</b>	<b>(310,327)</b>	<b>(319,748)</b>

# Economic Services BUILDING CONTROL

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R135140	Fees - Applications	92,693	89,500	90,000
R135142	Fees - Fast Track Applications	0	0	0
R135143	Commissions	0	0	90
R135145	Fees - Administration Fees	67	400	600
R135146	Fees - Information Requests	606	500	500
R135147	Fees - Engineered Plans	1,537	1,300	1,600
R135148	Fees - Approval Overheight Fence	0	180	180
R135195	Fees - Private Pools	660	575	678
R135980	Profit on Sale of Asset	0	0	0
<i>Total Revenue</i>		95,563	92,455	93,648
<b>Operating Expenditure</b>				
E135340	Salaries	(134,317)	(137,346)	(150,736)
E135345	Superannuation	(18,487)	(21,598)	(23,142)
E135350	Uniforms/Protective Clothing	(169)	(500)	(500)
E135355	Training	(3,373)	(6,500)	(6,500)
E135356	Professional Development	(173)	(4,500)	(4,500)
E135360	Subsidies	(6,460)	0	0
E135365	Staff Relocation Expenses	0	(1,000)	(1,000)
E135367	Staff Recruitment	0	(250)	(250)
E135375	FBT	(8,264)	(9,132)	(9,282)
E135505	Motor Vehicle Expenses	(7,104)	(17,000)	(9,500)
E135560	Consultants	227	(4,000)	(4,000)
E135585	General Consumables	(183)	(300)	(300)
E135591	Minor Equipment	(1,622)	(300)	(300)
E135600	Subscriptions	(1,569)	(1,150)	(1,185)
E135610	Insurance	(5,704)	(4,960)	(5,380)
E135620	Utilities	(1,602)	(1,680)	(2,160)
E135630	IT Expenses	(202)	(1,000)	(5,566)
E135690	Printing & Stationery	0	0	0
E135695	Legal Expenses	(1,100)	(5,000)	(5,000)
E135950	Administration Overheads	(47,405)	(43,806)	(42,542)
E135965	Staff Housing Allocated	(26,550)	(36,754)	(24,066)
E135985	Loss on Sale of Asset	0	0	(1,926)
E135990	Depreciation	(11,096)	(5,134)	(6,636)
<i>Total Expenditure</i>		(275,153)	(301,910)	(304,471)
<b>Non Operating Expenditure</b>				
Furniture & Equipment				
A131001	Computer Equipment	0	(2,300)	0
Plant & Equipment				
A125404	EMH&B Vehicle 3005EX	0	0	(45,000)
A125403	Bldg Surveyor Vehicle EX8098	0	0	0
<i>Total Non Operating Expenditure</i>		0	(2,300)	(45,000)
<b>TOTAL BUILDING CONTROL</b>		<b>(179,590)</b>	<b>(211,755)</b>	<b>(255,823)</b>

## Economic Services OTHER ECONOMIC SERVICES

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Expenditure</b>				
E136560	Consultants	0	0	0
E136561	Pindan Pit Management Plan	(10,350)	(70,000)	(70,000)
	<i>Total Expenditure</i>	(10,350)	(70,000)	(70,000)
<b>Transfer from Reserve</b>				
L019220	Pindan Pit Rehabilitation Reserve	0	70,000	70,000
	<i>Total Transfer from Reserve</i>	0	70,000	70,000
<b>TOTAL OTHER ECONOMIC SERVICES</b>		<b>(10,350)</b>	<b>0</b>	<b>0</b>



## Other Property & Services PRIVATE WORKS

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R141200	Fees - Private Works	25,145	40,000	40,000
R141201	Private Works - Pindan Pit	24,105	15,000	10,000
R141202	Private Works - Rental Income	0	0	0
	<i>Total Revenue</i>	49,250	55,000	50,000
<b>Operating Expenditure</b>				
E141420	Private Works - Various	(23,470)	(15,000)	(15,000)
	<i>Total Expenditure</i>	(23,470)	(15,000)	(15,000)
<b>Transfer to Reserve</b>				
L019220	Pindan Pit Rehabilitation Reserve	(29,484)	(23,615)	(2,404)
	<i>Total Transfer to Reserve</i>	(29,484)	(23,615)	(2,404)
	<b>TOTAL PRIVATE WORKS</b>	<b>(3,704)</b>	<b>16,385</b>	<b>32,596</b>

## Other Property & Services ENGINEERING OVERHEADS

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R143090	Reimbursements	9,948	0	0
R143270	Grants & Subsidies	1,805	0	1,000
<i>Total Revenue</i>		11,753	0	1,000
<b>Operating Expenditure</b>				
E143340	Salaries	(515,506)	(537,436)	(464,076)
E143345	Superannuation	(159,485)	(238,898)	(222,179)
E143350	Protective Clothing/Uniforms	(17,942)	(15,000)	(15,000)
E143355	Training	(56,095)	(45,000)	(46,000)
E143356	Professional Development	0	(3,000)	(3,000)
E143360	Subsidies	(3,200)	(3,230)	(3,230)
E143365	Staff Relocation	0	0	0
E143367	Recruitment Expenses	(424)	(6,000)	(6,000)
E143375	FBT	(27,793)	(33,715)	(23,399)
E143391	Business Meetings/Travel	(5,488)	(1,500)	(1,500)
E143505	Motor Vehicle Expenses	(16,776)	(24,000)	(12,000)
E143560	Consultants	0	(25,000)	(10,000)
E143582	Advertising	0	0	0
E143585	General Consumables	(6,262)	(2,500)	(2,500)
E143590	Printing & Stationery	(6,651)	(7,000)	(7,000)
E143591	Minor Assets	(355)	0	0
E143600	Subscriptions	(5,242)	(10,492)	(11,080)
E143610	Insurance	(24,021)	(20,616)	(17,893)
E143620	Utilities	(4,982)	(11,760)	(5,040)
E143630	IT Licences & Support	(5,083)	(4,980)	(25,413)
E143950	Administration Overheads	(185,761)	(171,415)	(130,977)
E143965	Staff Housing Allocated	(75,634)	(88,062)	(72,696)
E143985	Loss on Sale of Asset	0	0	(12,683)
E143990	Depreciation	(21,245)	(21,896)	(21,176)
E143956	LESS WOH ALLOCATED	1,126,191	1,271,500	1,111,842
<i>Total Expenditure</i>		(11,754)	0	(1,000)
<b>Non Operating Expenditure</b>				
Furniture & Fittings				
A141001	Computer Equipment	0	(9,200)	0
A141002	Furniture & Equipment PWOHDS	0	0	0
A143002	Photocopier Depot	0	0	0
A143003	Computer Software	0	(10,000)	(10,000)
Plant & Equipment				
A125420	Works Supervisors Vehicle EX7416	0	0	0
A125422	Mechanics Vehicle EX298	0	0	0
A125405	EMES Vehicle 3EX	0	0	(45,000)
<i>Total Non Operating Expenditure</i>		0	(19,200)	(55,000)
<b>TOTAL ENGINEERING OVERHEADS</b>		<b>(1)</b>	<b>(19,200)</b>	<b>(55,000)</b>

## Other Property & Services PLANT COSTS OVERHEADS

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R144105	Reimburse - Insurance	5,320	2,500	2,500
R144110	Diesel Fuel Subsidy	20,021	14,500	15,000
	<i>Total Revenue</i>	25,341	17,000	17,500
<b>Operating Expenditure</b>				
E144340	Salaries	(66,699)	(93,239)	(94,305)
E144345	Superannuation	(5,550)	(10,350)	(10,981)
E144350	Protective Clothing/Uniforms	(173)	(400)	(400)
E144375	FBT	0	(2,247)	0
E144450	Maintenance	(150,931)	(130,000)	(130,000)
E144505	Motor Vehicle Expenses	(5,375)	0	0
E144585	General Consumables	(13,468)	(61,341)	(63,181)
E144610	Insurance	(60,766)	(53,806)	(53,680)
E144640	Fuel & Oil	(214,588)	(220,000)	(220,000)
E144645	Tyres	(25,495)	(30,000)	(30,000)
E144655	Vehicle Registration	(11,087)	(12,000)	(12,000)
E144950	Administration Overheads	(42,773)	(39,518)	(35,733)
E144955	Internal Plant Maintenance	(30,156)	(68,210)	(69,090)
E144990	Depreciation	(316,346)	(217,148)	(339,434)
E144956	LESS PLANT ALLOCATED	918,065	921,259	1,041,305
	<i>Total Expenditure</i>	(25,342)	(17,000)	(17,500)
<b>TOTAL PLANT COST OVERHEADS</b>		<b>(1)</b>	<b>0</b>	<b>(0)</b>

## Other Property & Services ADMINISTRATION OVERHEADS

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Revenue</b>				
R145090	Reimbursements	33,684	0	16,740
R145091	Sale of Number Plates	1,470	200	200
R145191	Fees Freedom of Information	182	50	50
R145670	Rounding Adjustments	31	0	0
<i>Total Revenue</i>		35,367	250	16,990
<b>Operating Expenditure</b>				
E145340	Salaries	(557,640)	(535,816)	(482,563)
E145345	Superannuation	(72,937)	(86,191)	(79,965)
E145346	Leave Accruals	(157,222)	0	0
E145350	Protective Clothing/Uniforms	(3,264)	(4,400)	(4,400)
E145355	Training	(13,350)	(17,000)	(17,000)
E145356	Professional Development	(4,127)	(6,000)	(6,000)
E145357	Risk Management Expenses	(537)	(14,545)	(38,060)
E145320	Business Meetings / Travel	(15,725)	(10,000)	(15,000)
E145360	Subsidies	(9,290)	(6,460)	(2,830)
E145365	Staff Relocation	0	(2,000)	(2,000)
E145367	Staff Recruitment	(4,845)	(6,000)	(6,000)
E145375	FBT	(19,697)	(22,529)	(10,959)
E145390	Reimbursements	0	0	0
E145410	Valuation Expenses	(8,574)	(40,000)	(15,000)
E145450	Equipment Maintenance	(720)	(10,000)	(3,000)
E145505	Motor Vehicle Expenses	(14,951)	(28,000)	(8,000)
E145560	Consultants	(23,936)	(15,000)	(5,000)
E145582	Advertising	(473)	(1,300)	(1,300)
E145585	General Consumables	(9,763)	(5,200)	(8,000)
E145590	Printing and Stationery	(36,490)	(36,000)	(36,000)
E145591	Minor Equipment	(5,131)	(1,000)	(1,000)
E145595	Postage and Freight	(6,473)	(12,000)	(8,800)
E145600	Subscriptions/Publications	(16,289)	(17,000)	(17,810)
E145605	Special Series Numbers Plates	(2,009)	0	(200)
E145610	Insurance	(41,592)	(39,398)	(36,286)
E145620	Utilities	(39,291)	(47,348)	(40,471)
E145630	IT Licences & Support	(46,408)	(55,000)	(86,847)
E145631	Website Expenses	(590)	(6,000)	(6,000)
E145670	Audit Fees	(23,986)	(17,000)	(18,000)
E145675	Doubtful Debt	0	(500)	(500)
E145680	Bank Fees	(10,933)	(12,020)	(12,000)
E145690	Interest Expense	(17,874)	(17,874)	(16,481)
E145695	Legal Expenses	0	(2,000)	(2,000)
E145900	Bldg & Grounds Maintenance	(119,076)	(89,133)	(142,059)
E145965	Staff Housing Allocated	(191,869)	(175,622)	(141,882)
E146670	Rounding Adjustment	0	(50)	(50)

## Other Property & Services ADMINISTRATION OVERHEADS

		2013/14 Actual	2013/14 Amended Budget	2014/15 BUDGET
		\$	\$	\$
<b>Operating Expenditure</b>				
E145985	Loss on Sale of Asset	0	0	(1,933)
E149990	Depreciation - Admin	(104,454)	(87,046)	(83,457)
E145951	LESS AOH ALLOCATED	1,544,151	1,425,183	1,339,864
<i>Total Expenditure</i>		(35,365)	(249)	(16,990)
<b>Non Operating Revenue</b>				
R145700	Grants (CLGF)	0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125011	Admin Bldg Refurbishment	0	0	(25,000)
Furniture & Equipment				
A125146	Office Furniture/Equipment	(26,125)	(5,000)	(50,000)
A125147	Folding Machine Admin	0	0	0
A125148	Photocopier	(5,995)	(14,000)	(12,000)
A125149	Ipads	0	(1,000)	0
A143001	Computer Hardware/Software	0	(13,800)	0
Plant & Equipment				
A125402	EMCS Vehicle 3003EX	0	0	(45,000)
Borrowings				
L012216	Principal Repayment Office Extensions	(13,058)	(13,058)	0
L012217	Principal Repayment Lot 38 Bennett St	(14,969)	(14,969)	(15,733)
<i>Total Non Operating Expenditure</i>		(60,147)	(61,827)	(147,733)
<b>Transfer from Reserve</b>				
L019040	Community Interest Free Loans Reserve	0	0	0
L019830	Community Development Fund Reserve	0	0	0
L019060	Leave Reserve	0	0	230,000
L019260	Building Infrastructure Preservation Reserve	0	0	0
<i>Total Transfer from Reserve</i>		0	0	230,000
<b>Transfer to Reserve</b>				
L019040	Community Interest Free Loans Reserve	(56,410)	(81,949)	(62,058)
L019830	Community Development Fund Reserve	(508,878)	(519,255)	(389,132)
L019060	Leave Reserve	(10,009)	(11,099)	(5,024)
L019260	Building Infrastructure Preservation Reserve	(884)	(10,981)	0
<i>Total Transfer to Reserve</i>		(576,181)	(623,284)	(456,215)
<b>TOTAL ADMINISTRATION OVERHEADS</b>		<b>(636,326)</b>	<b>(685,110)</b>	<b>(373,948)</b>

## Other Property & Services SALARIES & WAGES

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R146130	Reimburse - Workers Comp.	0	5,000	5,000
	<i>Total Revenue</i>	0	5,000	5,000
<b>Operating Expenditure</b>				
E146340	Gross Total Salaries and Wages	(4,871,304)	(5,036,766)	(5,261,249)
E146951	LESS SALS/WAGES ALLOCATED	4,871,304	5,036,766	5,261,249
E147390	Reimburse - Workers Comp.	0	(5,000)	(5,000)
	<i>Total Expenditure</i>	0	(5,000)	(5,000)
<b>TOTAL SALARIES &amp; WAGES</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Other Property & Services HERON WAY DEVELOPMENT

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R149000	Profit on Sale of Assets	0	0	718,348
	<i>Total Revenue</i>	0	0	718,348
<b>Operating Expenditure</b>				
E149582	Marketing & Advertising	0	0	(31,818)
	<i>Total Expenditure</i>	0	0	(31,818)
<b>Non Operating Expenditure</b>				
Land Held for Resale				
A149000	Land Development - Heron Way 11 Lots	0	0	(1,384,463)
	<i>Total Non Operating Expenditure</i>	0	0	(1,384,463)
<b>Transfer from Reserve</b>				
L019830E	Community Development Fund Reserve	0	0	30,000
	<i>Total Transfer from Reserve</i>	0	0	30,000
<b>Transfer to Reserve</b>				
L019830E	Community Development Fund Reserve	0	0	0
	<i>Total Transfer to Reserve</i>	0	0	0
<b>TOTAL HERON WAY DEVELOPMENT</b>		<b>0</b>	<b>0</b>	<b>(667,933)</b>

## Other Property & Services MARINA VILLAGE DEVELOPMENT

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R181000	Leases & Rentals	0	0	0
	<i>Total Revenue</i>	0	0	0
<b>Operating Expenditure</b>				
E149450	Land Acquisition Costs	(11,950)	0	0
E149560	Consultant Fees	0	0	(10,000)
E149635	Licences	(1,412)	0	0
E180690	Interest Expense	0	0	0
E180610	Insurance	0	0	0
	<i>Total Expenditure</i>	(13,362)	0	(10,000)
<b>Non Operating Revenue</b>				
L01711	Loan Proceeds Marina Village Development	0	0	0
	<i>Total Non Operating Revenue</i>	0	0	0
<b>Non Operating Expenditure</b>				
Land Held for Resale				
A149001	Marina Village Development	(1,375,000)	0	0
Borrowings				
	<i>Total Non Operating Expenditure</i>	(1,375,000)	0	0
<b>Transfer from Reserve</b>				
L019830	Community Development Fund Reserve	0	0	0
	<i>Total Transfer from Reserve</i>	0	0	0
<b>TOTAL MARINA VILLAGE DEVELOPMENT</b>		<b>(1,388,362)</b>	<b>0</b>	<b>(10,000)</b>



## Other Property & Services UNCLASSIFIED

		2013/14 Actual \$	2013/14 Amended Budget \$	2014/15 BUDGET \$
<b>Operating Revenue</b>				
R149980	Profit on Sale of Assets	404	24,377	0
	<i>Total Revenue</i>	404	24,377	0
<b>Operating Expenditure</b>				
E149985	Loss on Sale of Assets	(575,138)	0	0
E149986	Loss on Revaluation of Assets	(1,020,034)	0	0
	<i>Total Expenditure</i>	(1,595,172)	0	0
<b>TOTAL UNCLASSIFIED CONTROL</b>		<b>(1,594,768)</b>	<b>24,377</b>	<b>0</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>RATES</b>				
<b>Administration charge on payment by instalments</b>				
If paid in two instalments:	R031055	\$12.65		<b>\$12.65</b>
If paid in four instalments:	R031055	\$37.95		<b>\$37.95</b>
Interest charge on instalment option is 5.5%:	R031050			
An Interest charge of 11% calculated daily will be imposed on rates outstanding more than 35 days after the issue of the rate notice. This also included instalments not paid by the due date.				
<b>Ownership Enquiry Fee</b>				
Rates Enquiry Fee	R031146	\$65.00		<b>\$65.00</b>
<b>RANGER SERVICES</b>				
<b>Stock Control (Cattle, Horses, Goats etc)</b>				
Horses, mules, asses, camels, bulls or boars (per head):	R052160	\$47.85		<b>\$47.85</b>
Horses, mules, asses, camels, bulls or boars (per head, + 2 yrs) first 24 hrs or part	R052160	\$2.10		<b>\$2.10</b>
Horses, mules, asses, camels, bulls or boars (per head, + 2 yrs) subsequently each 24 hr or part	R052160	\$0.60		<b>\$0.60</b>
Horses, mules, asses, camels, bulls or boars (per head, - 2 yrs) first 24 hrs or part	R052160	\$1.05		<b>\$1.05</b>
Horses, mules, asses, camels, bulls or boars (per head, - 2 yrs) subsequently each 24 hr or part	R052160	\$0.30		<b>\$0.30</b>
Mares, geldings, colts, fillies, foals, oxen, cows, steers, calves, rams or pigs (per head): first 24 hrs or part	R052160	\$0.60		<b>\$0.60</b>
Mares, geldings, colts, fillies, foals, oxen, cows, steers, calves, rams or pigs (per head): subsequently each 24 hr or part	R052160	\$0.15		<b>\$0.15</b>
Wethers, ewes, lambs or goats (per head) - first 24 hrs or part	R052160	\$0.30		<b>\$0.30</b>
Wethers, ewes, lambs or goats (per head) - subsequently each 24 hr or part	R052160	\$0.15		<b>\$0.15</b>
no charge is payable of a suckling animal under age of 6 months with its mother		FREE		<b>FREE</b>
Mares, geldings, colts, fillies, foals, oxen, cows, steers, calves, rams or pigs (per head):	R052160	\$36.60		<b>\$36.60</b>
Wethers, ewes, lambs or goats (per head):	R052160	\$24.30		<b>\$24.30</b>
<b>Pound Fees</b>				
All stock (per head, per day):	R052160	\$7.35		<b>\$7.35</b>
<b>Sustenance Fee</b>				
All stock (per head, per day):	R052160	\$22.09	\$2.21	<b>\$24.30</b>
Entire horses, mules, asses, camels, bulls, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers or calves (per head) - first 24 hrs or part	R052160	\$0.90		<b>\$0.90</b>
Pigs of any description (per head) - first 24hrs or part	R052160	\$0.60		<b>\$0.60</b>
Rams, wethers, ewes, lambs or goats (per head) - first 24 hrs or part	R052160	\$0.30		<b>\$0.30</b>
no charge is payable of a suckling animal under age of 6 months with its mother	R052160	FREE		<b>FREE</b>
<b>RANGER SERVICES - DOG CONTROL</b>				
<b>Impounding Fees</b>				
Impounding Fee:	R052160	\$89.55		<b>\$89.55</b>
After Hours Release Fee:	R052160	\$66.00	\$6.60	<b>\$72.60</b>
Daily Sustenance Fee	R052160	\$22.09	\$2.21	<b>\$24.30</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>RANGER SERVICES - DOG CONTROL</b>				
<b>Dog Kennelling</b>				
Dog Kennelling (first 24 hours) per dog:	R052160	\$20.59	\$2.06	<b>\$22.65</b>
Dog Kennelling (second 24 hours and every 24 hours thereafter) per dog:	R052160	\$20.59	\$2.06	<b>\$22.65</b>
Kennel sharing (Dogs from the same family only - 2nd and subsequent dogs only)	R052160			<b>25% of Fee</b>
Long Term Boarding (7 days or more)	R052160			<b>10% of Fee</b>
<b>Commercial Kennels</b>				
Kennel Application Fee (per annum):	R052165	\$100.00		<b>\$100.00</b>
Kennel Registration Fee - in addition to above fee (per dog):	R052165	\$5.00		<b>\$5.00</b>
<b>Third Dog Application Fee</b>	R052165	\$100.00		<b>\$100.00</b>
<b>Dog Registrations</b>				
<b>Annual Registration:</b>				
*Sterilised Dog or Bitch	R052165	\$20.00		<b>\$20.00</b>
Unsterilised Dog or Bitch	R052165	\$50.00		<b>\$50.00</b>
<b>Three Year Registration:</b>				
*Sterilised Dog or Bitch	R052165	\$42.50		<b>\$42.50</b>
Unsterilised Dog or Bitch	R052165	\$120.00		<b>\$120.00</b>
<b>Lifetime Registration</b>				
*Sterilised Dog or Bitch	R052165	\$100.00		<b>\$100.00</b>
Unsterilised Dog or Bitch	R052165	\$250.00		<b>\$250.00</b>
<b>Concessions:</b>				
Guide Dogs	R052165	Nil		<b>NIL</b>
Dogs used for Droving or Tending Stock	R052165			<b>25% of Fee</b>
Dogs Owned by Pensioners	R052165			<b>50% of Fee</b>
Registration after 31st May				<b>50% of Fee</b>
<b>Surrender of Dog:</b>				
Sterilised Dog Surrender	R052090	\$134.09	\$13.41	<b>\$147.50</b>
Unsterilised Dog Surrender	R052090	\$277.27	\$27.73	<b>\$305.00</b>
<b>Dog Infringements</b>				
Refer to Shire of Exmouth Dogs Local Law and Dog Act 1976	R052170			
<b>Ranger Services</b>				
Ranger Services per hour	R052090	\$56.36	\$5.64	<b>\$62.00</b>
<b>RANGER SERVICES - CAT CONTROL</b>				
<b>Impounding Fees</b>				
Impounding Fee:	R052160	\$79.09	\$7.91	<b>\$87.00</b>
Daily Sustenance Fee	R052160	\$22.73	\$2.27	<b>\$25.00</b>
<b>Cat Registrations</b>				
Registration fee: (including concessions) (Refer to Cat Act 2011)	R052166			
<b>Cat Breeder</b>				
Application:		\$14.09	\$1.41	<b>\$15.50</b>
Permit:		\$45.45	\$4.55	<b>\$50.00</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>RANGER SERVICES - CAT CONTROL</b>				
<b>Cat Infringements</b>				
<i>Refer to: Cat Act 2011</i>	R052170			
<b>Cat Trap Hire</b>				
Trap Hire per week	R052090	\$10.77	\$1.08	<b>\$11.85</b>
Bond Required		\$50.00	\$0.00	<b>\$50.00</b>
<b>Ranger Services</b>				
Ranger Services per hour	R052090	\$56.18	\$5.62	<b>\$61.80</b>
<b>LAW, ORDER, PUBLIC SAFETY</b>				
<b>Impounded Items</b>				
<b>Vehicles</b>				
Abandoned Vehicles Towing Fee	R055160		Cost for towing	
Initial Impounding Fee:	R055160	\$89.55	\$0.00	<b>\$89.55</b>
plus: Daily Impounded Fee:	R055160	\$13.95	\$0.00	<b>\$13.95</b>
<b>All other items</b>				
Initial Impounding Fee:	R055160	\$44.85	\$0.00	<b>\$44.85</b>
plus: Daily Impounded Fee:	R055160	\$13.95	\$0.00	<b>\$13.95</b>
<b>HEALTH</b>				
<b>Other Health Fees and Charges</b>				
Lodging House per annum	R074145	\$11 per Bedroom or min \$280.50 per establishment		
Lodging House per annum when on same property as a Lic'd Caravan Park	R074145	\$11 per Bedroom or min \$170.50 per establishment		
Licence for the Collection, Removal or Disposal of Sewage per annum	R074145	\$165.00		<b>\$165.00</b>
Skin Penetration Premises: Application/Notification Fee	R074145	\$107.50		<b>\$107.50</b>
Inspection Fee per hour: Minimum fee \$40.00	R074145	\$86.36	\$8.64	<b>\$95.00</b>
<i>Eg Hairdressing establishments, Food Business, Skin Penetration</i>				
Manufactured Smallgoods (Licence/Registration):	R074145	\$100.00		<b>\$100.00</b>
Liquor Licence Application (Section 39 Health Certificate):	R074145	\$107.50		<b>\$107.50</b>
Application for Public Building Approval: Max Accommodation < 150	R074140	\$323.00		<b>\$323.00</b>
Application for Public Building Approval NFP Orgs:Max Accom <150	R074140	\$161.00		<b>\$161.00</b>
Application for Public Building Approval: Max Accommodation >150	R074140	\$430.50		<b>\$430.50</b>
Application for Public Building Approval NFP Orgs:Max Accom >150	R074140	\$215.50		<b>\$215.50</b>
Application for Temporary Public Building or to vary current approval:	R074140	\$129.50		<b>\$129.50</b>
Application for Temporary Public Building or to vary current approval: NFP Orgs	R074140	\$65.00		<b>\$65.00</b>
Application for Temporary Accommodation - Caravan/Camping up to 3mths:	R074146	\$107.73	\$10.77	<b>\$118.50</b>
Application for Temporary Accommodation - Caravans whilst building House	R074146	\$188.18	\$18.82	<b>\$207.00</b>
Property Sales Env'l Health Enquiries (Approvals/Orders):	R074140	\$54.09	\$5.41	<b>\$59.50</b>
NB: NFP Orgs = Not For Profit Organisations				

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>HEALTH</b>				
<b>Application for Registration/ Notification of a Food Business</b>				
New Food Business Premises (Building or Fit Out)	R074144	\$161.00		<b>\$161.00</b>
Existing Food Business Premises (Already fitted out as FP)	R074144	\$107.50		<b>\$107.50</b>
Temporary Food Business Fee (Once Off Food Stalls - Max 2 days)	R074144	\$26.50		<b>\$26.50</b>
<i>When the above fees apply to sporting clubs, community groups and the like not-for-profit organisations, the stated fee is reduced by 50% (Subject to Reg. 10 of the Food Regulations 2009, charitable and community groups may be exempt from a Notification Fee)</i>				
<b>Renewal of Food Business Registrations Pro Rata @ 30 September</b>				
Annual Registration Fee (minimum \$50.00)	R074144	\$81.00		<b>\$81.00</b>
Annual Registration Fee for Seasonal Operators (6mths e.g. April to Sept incl)	R074144	\$59.50		<b>\$59.50</b>
<i>When the above fees apply to sporting clubs, community groups and the like not-for-profit organisations, the stated fee is reduced by 50%</i>				
Transfer/Change of Registration Details	R074144	\$53.50		<b>\$53.50</b>
<b>Food Business Annual Inspection Fees According to Risk Rating Pro Rata @ 30 September</b>				
Low Risk Food Business (includes 1 inspection per year)	R074144	\$59.50		<b>\$59.50</b>
Low to Medium Risk Food Business (includes 2 inspections per year)	R074144	\$134.50		<b>\$134.50</b>
Medium Risk Food Business (includes 3 inspections per year)	R074144	\$247.00		<b>\$247.00</b>
High Risk Food Business (includes 4 inspections per year)	R074144	\$430.50		<b>\$430.50</b>
<i>The above inspection fees are applied at a 50% concession to sporting clubs, community groups and the like not-for-profit groups that operate a food business from permanent establishments and to Food Businesses registered as Seasonal Operators. Inspections per year greater than listed above will incur additional inspection fee as detailed under 'Other Health Fees and Charges'.</i>				
Application to review risk rating	R074144	\$52.50		<b>\$52.50</b>
<b>Temporary Food Business Inspection Fees</b>				
One day event/stall	R074144	Nil		<b>Nil</b>
Food Stall > 2 days pa : Charged per inspection as detailed under 'Other Health Fees & Charges' above	R074144			
<i>The above inspection fees also apply to sporting clubs, community groups and the like not-for-profit groups.</i>				
<b>Local Govt Property Local Laws - Group Instruction Paltridge Memorial Swimming Pool</b>				
Scuba Training Businesses (per annum for all instructors, individual operators pay min fee)	R074145	\$111.00		<b>\$111.00</b>
Application for Group Instruction (Individuals)	R074145	\$26.50		<b>\$26.50</b>
<b>Offensive Trades Licence</b>				
Artificial manure depots:	R074145	\$211.00		<b>\$211.00</b>
Manure Works:	R074145	\$211.00		<b>\$211.00</b>
Laundries, dry-cleaning establishments:	R074145	\$147.00		<b>\$147.00</b>
Poultry Farming:	R074145	\$298.00		<b>\$298.00</b>
Fish Processing Establishments (in which whole fish are cleaned and prepared):	R074145	\$298.00		<b>\$298.00</b>
Shellfish and crustacean processing establishments:	R074145	\$298.00		<b>\$298.00</b>
Fish curing establishment:	R074145	\$211.00		<b>\$211.00</b>
Any other offensive trade not specified:	R074145	\$298.00		<b>\$298.00</b>
<b>Bacteriological Water Samples</b>				
<b>Within Townsite:</b>				
Non-Statutory/Private (max 3 samples):	R074139	\$71.36	\$7.14	<b>\$78.50</b>
Statutory, Public/Commercial (per sample):	R074139	\$18.18	\$1.82	<b>\$20.00</b>
Water Sampling/Monitoring of non-rateable properties	R074139	apply 20% surcharge to the above		

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>HEALTH</b>				
<b>Bacteriological Water Samples (cont)</b>				
<b>Within 50 km's of Townsite</b>				
Non-Statutory/Private (max 3 samples):	R074139	\$88.64	\$8.86	<b>\$97.50</b>
Statutory, Public/Commercial (initial sample):	R074139	\$59.55	\$5.95	<b>\$65.50</b>
Subsequent Samples (per sample):	R074139	\$18.18	\$1.82	<b>\$20.00</b>
Water Sampling/Monitoring of non-rateable properties	R074139	apply 20% surcharge to the above		
<b>Over 50km's but under 100km's from Townsite</b>				
Non-Statutory/Private (max 3 samples):	R074139	\$141.36	\$14.14	<b>\$155.50</b>
Statutory, Public/Commercial (initial sample):	R074139	\$94.55	\$9.45	<b>\$104.00</b>
Subsequent Samples (per sample):	R074139	\$18.18	\$1.82	<b>\$20.00</b>
Water Sampling/Monitoring of non-rateable properties	R074139	apply 20% surcharge to the above		
<b>Over 100km's from Townsite but under 200km's</b>				
Non-Statutory/Private (max 3 samples):	R074139	\$235.00	\$23.50	<b>\$258.50</b>
Statutory, Public/Commercial (initial sample):	R074139	\$200.00	\$20.00	<b>\$220.00</b>
Subsequent Samples (per sample):	R074139	\$18.18	\$1.82	<b>\$20.00</b>
Water Sampling/Monitoring of non-rateable properties	R074139	apply 20% surcharge to the above		
<b>Aquatic Facilities</b>				
Application for Approval of Aquatic Facility (Max 2 inspections)	R074140	\$227.00		<b>\$227.00</b>
<i>&gt; 2 inspections, a re-inspection fee is as per "Inspection Fee" as detailed above (Other Health Fees and Charges)</i>				
<b>Licensed Caravan Parks &amp; Camping Grounds</b>				
<b>Application for grant or renewal of licence: (minimum fee \$200)</b>				
Long Stay Sites:	R074146	\$6.00		<b>\$6.00</b>
Short Stay Sites and Sites in Transit Parks:	R074146	\$6.00		<b>\$6.00</b>
Camp Site:	R074146	\$3.00		<b>\$3.00</b>
Overflow Site:	R074146	\$1.50		<b>\$1.50</b>
Temporary Licence:	R074146	(pro-rata of above - minimum \$100)		
Additional fee for renewal after expiry:	R074146	\$20.00		<b>\$20.00</b>
Transfer of Licence:	R074146	\$100.00		<b>\$100.00</b>
Application to review licence:	R074146	\$151.82	\$15.18	<b>\$167.00</b>
<b>Sewage, Effluent and Liquid Waste</b>				
Local Government Application Fee:	R074235	\$118.00		<b>\$118.00</b>
Local Government Report Fee (Application to Health Dept):	R074235	\$110.00		<b>\$110.00</b>
Permit Fee to use an apparatus:	R074235	\$118.00		<b>\$118.00</b>
Re-inspection Fee (if 2 > Inspections required)	R074235			
<i>&gt; 2 inspections, a re-inspection fee is as per "Inspection Fee" as detailed above (Other Health Fees and Charges)</i>				
<b>STAFF HOUSING</b>				
<b>Housing Residential</b>				
Employee Rental - as per Council Policy				
Bond: (Trust a/c)	2010	\$200.00		<b>\$200.00</b>
Transit House Rent (employee use per week):	R091250	\$217.73	\$21.77	<b>\$239.50</b>
Transit House Cleaning (flat fee)	R091250	\$93.64	\$9.36	<b>\$103.00</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>AGED PERSONS HOUSING</b>				
<b>Laurance Retirement Village (34 Units)</b>				
Bond: (Trust A/c)	2010	4 weeks rent		<b>4 weeks rent</b>
Additional Bond for Cat / Dog: (Trust A/c)	2010	\$52.00		<b>\$52.00</b>
<b>Laurance Retirement Village Water Consumption Charges</b>				
An Allowance of 120 kilolitres will apply to each unit based on Water Corporation Billing Cycle. (ie approx 4 monthly)				
> 120 kilolitre usage per billing cycle will be charged as per Water Corporation rates				
<b>Laurance Retirement Village Tenancy Charges</b>				
<b>Effective from 1 July 2014 to 30 September 2014</b>				
1 Bedroom Unit (Single Person per week):	R092250	\$68.50		<b>\$68.50</b>
1 Bedroom Unit (Two Persons per week):	R092250	\$95.50		<b>\$95.50</b>
2 Bedroom Unit (Single Person per week):	R092250	\$75.00		<b>\$75.00</b>
2 Bedroom Unit (Two Persons per week):	R092250	\$106.50		<b>\$106.50</b>
<b>Effective from 1 October 2014:</b>				
<b>Laurance Retirement Village Tenancy Fees</b>				
1 Bedroom Unit (Single Person per week):	R092250	\$70.55		<b>\$70.55</b>
1 Bedroom Unit (Two Persons per week):	R092250	\$98.35		<b>\$98.35</b>
2 Bedroom Unit (Single Person per week):	R092250	\$77.25		<b>\$77.25</b>
2 Bedroom Unit (Two Persons per week):	R092250	\$109.70		<b>\$109.70</b>
<b>SANITATION</b>				
<b>Refuse Charges</b>				
240Lt Domestic Bin Charge per collection/annum	R101215	\$346.00		<b>\$346.00</b>
240Lt Commercial Bin Charge per collection/annum	R101205	\$286.20		<b>\$286.20</b>
<b>Refuse Bins</b>				
Purchase 240Lt Bin	R101225	\$125.45	\$12.55	<b>\$138.00</b>
<b>Refuse Contracts</b>				
240L Bin lift Fee (travel charges apply) per lift:	R101210	\$5.73	\$0.57	<b>\$6.30</b>
Travel Charge (per km or by agreement)	R101210	\$3.82	\$0.38	<b>\$4.20</b>
<b>ALL TIP FEES EFFECTIVE FROM 1 OCTOBER 2014 TO 30 SEPTEMBER 2015</b>				
<b>2013/14 FEES CURRENT UNTIL 30 SEPTEMBER 2014</b>				
<b>General Waste to be landfilled (General Tipping Face): (per m3)</b>				
<i>Note: Determination of any of the above fees is based on the origin and source of the waste material eg: yard clean up by resident = Residential/Domestic rates, yard clean up by contractor = Contractor rates</i>				
<b>Residential/Domestic, Non-Commercial:</b>				
General Waste up to max 1m3			FREE	
General Waste over 1m3	R101245	\$10.77	\$1.08	<b>\$11.85</b>
Mixed Waste i.e. contains materials that could be separated for recycling/reuse or burning prior to landfill. (Min charge = 1 m3)	R101245	\$15.55	\$1.55	<b>\$17.10</b>
<b>Non-Domestic, Contractors and Commercial:</b>				
General Waste (Min charge = 1m3)	R101245	\$19.23	\$1.92	<b>\$21.15</b>
Mixed Waste i.e. contains materials that could be separated for recycling/reuse or burning prior to landfill. (Min charge = 1 m3)	R101245	\$28.64	\$2.86	<b>\$31.50</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>SANITATION</b>				
<b>General Waste to be landfilled (General Tipping Face): (per m3)</b>				
<b>Non Rateable Properties</b>				
General Waste (Min charge = 1m3)	R101245	\$28.64	\$2.86	<b>\$31.50</b>
Mixed Waste i.e. contains materials that could be separated for recycling/reuse or burning prior to landfill. (Min charge = 1 m3)	R101245	\$43.09	\$4.31	<b>\$47.40</b>
<i>Note: When loads/load levels are not visible at ground level, volume to be calculated on maximum carrying capacity of vehicle/bin</i>				
<b>Uncovered/Unsecured Trailer Load</b>		\$23.45	\$2.35	<b>\$25.80</b>
<b>Clean Fill</b>				
Sand/soil free of any rubble, waste or construction/demolition material			FREE	
<b>Construction/Demolition Waste: (per m3)</b>				
<i>inert waste: sand, concrete, bricks etc</i>	R101245			
Residential/domestic, non-commercial:	R101245		FREE	
Non-Domestic: Contractors and Commercial:	R101245	\$6.14	\$0.61	<b>\$6.75</b>
Non Rateable Properties	R101245	\$9.41	\$0.94	<b>\$10.35</b>
<i>Note: When loads/load levels are not visible at ground level, volume to be calculated on maximum carrying capacity of vehicle/bin</i>				
<b>Green Waste</b>				
Residential/Domestic, Non-Commercial:			FREE	
Non-Domestic: Contractors and Commercial: (Min Charge 1m3)	R101245	\$10.77	\$1.08	<b>\$11.85</b>
Non Rateable Properties (Min Charge 1m3)	R101245	\$15.95	\$1.60	<b>\$17.55</b>
<i>Note: When loads/load levels are not visible at ground level, volume to be calculated on maximum carrying capacity of vehicle/bin</i>				
<b>Putrescible Waste (Food Pit): (per m3)</b>				
Non-domestic, Contractors and Commercial: Not Compacted	R101246	\$29.05	\$2.90	<b>\$31.95</b>
Non Rateable Properties: Not Compacted	R101246	\$44.05	\$4.40	<b>\$48.45</b>
Compacted Non-domestic, Contractors and Commercial: Compacted rate	R101246	\$76.77	\$7.68	<b>\$84.45</b>
Compacted Non Rateable Properties: Compacted rate	R101246	\$114.68	\$11.47	<b>\$126.15</b>
<i>Note: When loads/load levels are not visible at ground level, volume to be calculated on maximum carrying capacity of vehicle/bin. However, in relation to compactor trucks operating with loads at half of the maximum capacity of the vehicle or less (e.g. outside tourist season – Oct to March), the waste site attendant has the discretion to charge for a half load</i>				
<b>Waste Oil: (per Litre) Maximum 20 Litres</b>				
Residential/Domestic and Non-Commercial:	R101245		FREE	
Non-domestic, Contractors and Commercial:	R101245	\$1.50	\$0.15	<b>\$1.65</b>
Non Rateable Properties	R101245	\$2.45	\$0.25	<b>\$2.70</b>
<b>Liquid Waste: (per Kilolitre) - Minimum Fee \$88.00 (incl GST)</b>				
Rateable Properties (residential, industrial & commercial)	R101247	\$80.00	\$8.00	<b>\$88.00</b>
Non Rateable Properties	R101247	\$120.00	\$12.00	<b>\$132.00</b>
<b>Car Bodies, Trailers, etc:</b>				
Residential/Domestic and Non-Commercial:	R101245		FREE	
Non-domestic, Contractors and Commercial:	R101245	\$10.77	\$1.08	<b>\$11.85</b>
Non Rateable Properties	R101245	\$15.95	\$1.60	<b>\$17.55</b>



# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>SANITATION</b>				
<b>Tyres: (per Tyre)</b>				
Passenger Vehicles, Motorbikes (ea):	R101245	\$4.77	\$0.48	<b>\$5.25</b>
Four Wheel Drive & Light Truck (ea):	R101245	\$6.14	\$0.61	<b>\$6.75</b>
Truck	R101245	\$10.77	\$1.08	<b>\$11.85</b>
Tractor/Large Plant	R101245	\$23.86	\$2.39	<b>\$26.25</b>
Haul Pack and/or similar	R101245	\$957.95	\$95.80	<b>\$1,053.75</b>
<i>Note: Non Rateable Properties attract a fee loading of 50% additional to the above fees</i>				
<b>Special Burials</b>				
<i>Asbestos waste, medical waste, animal remains etc</i>				
<b>Volume of Waste up to 0.5m3</b>				
Flat Fee: Inclusive of Tipping, Plant and Labour Fees	R101245	\$58.09	\$5.81	<b>\$63.90</b>
<b>Special Burials</b>				
<b>Volume of Waste greater than 0.5m3</b>				
Tipping Fee (Rate per m3)	R101245	\$16.91	\$1.69	<b>\$18.60</b>
Plant and Labour Fee (per hour)	R101245	\$183.00	\$18.30	<b>\$201.30</b>
<i>Note: Non Rateable Properties attract a fee loading of 50% additional to the above fees</i>				
<b>Batteries:</b>				
Residential/Domestic and Non-Commercial:	R101245		FREE	
Non-domestic, Contractors and Commercial:				
- Car & Motorcycle (ea):	R101245	\$6.14	\$0.61	<b>\$6.75</b>
- Truck & Commercial Marine (ea):	R101245	\$8.45	\$0.85	<b>\$9.30</b>
Non Rateable Properties				
- Car & Motorcycle (ea):	R101245	\$9.41	\$0.94	<b>\$10.35</b>
- Truck & Commercial Marine (ea):	R101245	\$13.23	\$1.32	<b>\$14.55</b>
<b>Steel Drums not cleaned and/or lids not removed (e.g. 44Gal)</b>				
Rateable Properties - Domestic, Contractors and Commercial:	R101245	\$41.18	\$4.12	<b>\$45.30</b>
Non Rateable Properties	R101245	\$61.77	\$6.18	<b>\$67.95</b>
<b>Refrigerators, Freezers &amp; Air Conditioners (where gas to be reclaimed)</b>				
Rateable Premises - domestic, Contractors and Commercial:	R101245	\$30.00	\$3.00	<b>\$33.00</b>
Non Rateable Properties	R101245	\$45.00	\$4.50	<b>\$49.50</b>
<i>Note: Items that have had refrigerant gas reclaimed may be disposed free of charge (as scrap metal) subject to presentation of documentary evidence e.g. gas reclaiming detailed on an invoice</i>				
<i>Note: Determination of any of the above fees is based on the origin and source of the waste material eg: yard clean up by resident= Residential/Domestic rates, yard clean up by contractor = Contractor rates</i>				

## TOWN PLANNING

<b>PART 1 FIXED FEES</b>				
<b>1. Determination of a development application (other than for an extraction industry) where the estimated cost of the development is: -</b>				
not more than \$50,000:	R106140	\$147.00		<b>\$147.00</b>
more than \$50,000 but not more than \$500,000:	R106140	0.32 % of the estimated cost of development		
more than \$500,000 but not more than \$2.5 million:	R106140	\$1,700 + 0.257% for every \$1 in excess of \$500,000		
more than \$2.5 million but not more than \$5 million:	R106140	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million		
more than \$5 million but not more than \$21.5 million:	R106140	\$12,633 + 0.123% for every \$1 in excess of \$5 million		
more than \$21.5 million:	R106140	\$34,196.00		<b>\$34,196.00</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>TOWN PLANNING</b>				
<b>2. Applications for retrospective planning approval</b>				
* If the development has commenced or been carried out, an additional amount by way of penalty, that is twice the amount of the maximum fee payable for determination of the application under item 1 above.	R106140			
<b>3. Determination of development application for an extractive industry-</b>	R106140	\$739.00		<b>\$739.00</b>
* If the development has commenced or been carried out, an amount of \$1,478 by way of penalty				
<b>4. Provision of a sub-division clearance -</b>				
not more than 5 lots (per lot):	R106140	\$73.00		<b>\$73.00</b>
more than 5 lots but not more than 195 lots (first five lots):	R106140	\$73.00		<b>\$73.00</b>
(after five lots):	R106140	\$35.00		<b>\$35.00</b>
more than 195 lots:	R106140	\$7,393.00		<b>\$7,393.00</b>
<b>5. Application for approval of a home occupation:</b>				
Initial fee:	R106140	\$222.00		<b>\$222.00</b>
* - If the home occupation has commenced, an additional amount of \$444 by way of penalty				
renewal fee:	R106140	\$73.00		<b>\$73.00</b>
* - If the approval to be renewed has expired, an additional amount of \$138 by way of penalty.				
<b>6. Application for alteration or extension or change of non-conforming use to which item 1 does not apply:</b>	R106140	\$295.00		<b>\$295.00</b>
* - If the alteration or extension or change of non-conforming use has commenced, an additional amount of \$590 by way of penalty.				
<b>7. Application for change of use to which item 1 does not apply:</b>	R106140	\$295.00		<b>\$295.00</b>
(refer to item 1 where development is occurring) * - If the change of use has commenced, an additional amount of \$590 by way of penalty.				
<b>8. Issue of zoning certificate</b>	R106146	\$73.00		<b>\$73.00</b>
<b>9. Issue of written planning advice-</b>	R106146	\$66.36	\$6.64	<b>\$73.00</b>
<b>10. Developer Contribution Fee (per lot or strata lot upon clearance of development conditions)</b>		As gazetted in Town Planning Scheme Amendment.		
(incorporating admin, headworks, drainage, community facilities, mtce and future asset replacement)				
(this fee will not be imposed until statutory amendments are made to Town Planning Scheme No. 3)				
<b>11. Application for Renewal of Registration for Holiday Accommodation</b>	R106140	\$150.00		<b>\$150.00</b>
<b>12. Application for Clearance of Planning Approval Conditions</b>	R106140	\$195.00		<b>\$195.00</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>TOWN PLANNING</b>				
<b>PART 2 FEES - SCHEME AMENDMENTS; OUTLINE DEVELOPMENT PLANS STRUCTURE PLANS AND COUNCIL POLICY AMENDMENTS</b>				
The following costs incur the additional administration overhead of 33.3%, Director/City/Shire Planner	R106146	\$82.27	\$8.23	<b>\$90.50</b>
Town Planner:	R106146	\$60.00	\$6.00	<b>\$66.00</b>
Planning Officer:	R106146	\$33.51	\$3.35	<b>\$36.86</b>
Other staff e.g. Environmental Health Officer:	R106146	\$33.51	\$3.35	<b>\$36.86</b>
Secretary/Administration Clerk:	R106146	\$27.45	\$2.75	<b>\$30.20</b>
Advertising Costs:	R106090	Cost	Cost	<b>Cost</b>
Administration Overhead:	R106146	33.3% of total hourly rate		
<b>PART 2 FEES - SCHEME AMENDMENTS; OUTLINE DEVELOPMENT PLANS STRUCTURE PLANS AND POLICY AMENDMENTS</b>				
<b>Initiate Scheme Amendment Requests/ODP &amp; Structure Plan Fee/Policy Amendments</b>	R106147	\$777.73	\$77.77	<b>\$855.50</b>
<b>"Minor" Amendments</b> / Text Amendments require a \$1,500 fee deposit at time of application being submitted. Total Fee calculated using Fee Calculation Table. At completion of amendment additional fees may be incurred.				
<b>"Major" Amendments</b> require a \$3,500 fee deposit at time of application being submitted. At completion of amendment additional fees may be incurred.				
<b>PART 2 FEES - SCHEME AMENDMENTS; OUTLINE DEVELOPMENT PLANS STRUCTURE PLANS AND POLICY AMENDMENTS</b>				
Note: "Minor" Amendments will be generally considered to be those:				
(i) Involving 5 lots or less				
(ii) Not introducing any new zone(s) into the Town Planning Scheme(s)				
(iii) Unlikely to raise significant community concern in respect to land use and/or amenity, traffic management, fire safety or environmental impact(s).				
Liquor Licence Applications (Section 40 Town Planning Certificate)	R106145	\$147.00		<b>\$147.00</b>
<b>INSPECTION FEES</b>				
Inspection hourly rate (Minimum Charge):	R106090	\$91.36	\$9.14	<b>\$100.50</b>
<b>Other Applications (including Community/Fund Raising groups, Signage)</b>				
Application Fee: Once off Permit	R106145	\$16.50		<b>\$16.50</b>
Application Fee: Annual Permit	R106145	\$55.50		<b>\$55.50</b>
The above initial application fee is payable on submission of the application and is not refundable regardless of decision.				

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>TOWN PLANNING</b>				
<b>ACTIVITIES ON LOCAL GOVERNMENT PROPERTY</b>				
Activities on Local Government Property & Thoroughfare & Trading in Thoroughfare & Public Property				
<b>Table One: Application requiring &lt;10m2, but not including shop traders &amp; outdoor eating facilities</b>				
<b>Location:</b>				
* minimum charge of \$25.00				
<b>Townsite</b>				
(Ross St Mall, Exmouth Visitors Centre Carpark, Town Ovals, Federation Park)				
per day:	R106145	\$26.00		<b>\$26.00</b>
per week:	R106145	\$56.00		<b>\$56.00</b>
per month:	R106145	\$84.00		<b>\$84.00</b>
per year:	R106145	\$224.00		<b>\$224.00</b>
<b>Rest of Municipality - (Beaches, Vlaminghead Lighthouse)</b>				
per day:	R106145	\$12.00		<b>\$12.00</b>
per week:	R106145	\$23.00		<b>\$23.00</b>
per month:	R106145	\$39.50		<b>\$39.50</b>
per year:	R106145	\$112.50		<b>\$112.50</b>
<b>Table Two: Applications requiring &gt;10m2, Shop Traders and Outdoor Eating Facilities</b>				
<b>Location:</b>				
N/A = A minimum fee of \$25.00	R106145		\$ PER m2	
<b>Table Two: Applications requiring &gt;10m2, Shop Traders and Outdoor Eating Facilities</b>				
<b>Townsite - (Ross St Mall, Exmouth Visitors Centre Carpark, Town Ovals, Federation Park)</b>				
per day:	R106145	\$4.00		<b>\$4.00</b>
per week:	R106145	\$6.50		<b>\$6.50</b>
per month:	R106145	\$9.50		<b>\$9.50</b>
per year:	R106145	\$49.00		<b>\$49.00</b>
<b>Rest of Municipality - (Beaches, Vlaminghead Lighthouse)</b>				
per day:	R106145	N/A		<b>N/A</b>
per week:	R106145	N/A		<b>N/A</b>
per month:	R106145	\$4.00		<b>\$4.00</b>
per year:	R106145	\$13.50		<b>\$13.50</b>
<b>Miscellaneous Permits</b>				
Community Markets (per annum):	R106145	\$1,043.50		<b>\$1,075.00</b>
Markets - Shire Reserves (per day):	R106145	\$52.50		<b>\$54.00</b>
One Off Cruise Ship Markets:	R106145	\$54.00		<b>\$54.00</b>
Side Shows (per day):	R106145	\$125.00		<b>\$129.00</b>
Side Shows BOND	2000	\$500.00		<b>\$500.00</b>
Concerts (per day):	R106145	\$209.00		<b>\$215.50</b>
Weddings	R106145	\$105.50		<b>\$105.50</b>
Functions	R106145	\$112.00		<b>\$112.00</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>TOWN PLANNING</b>				
<b>Miscellaneous Permits (cont)</b>				
<i>Mobile Vendors</i>				
per day:	R106140	\$28.50		<b>\$28.50</b>
per week:	R106140	\$112.00		<b>\$112.00</b>
per month:	R106140	\$278.00		<b>\$278.00</b>
per year:	R106140	\$1,111.00		<b>\$1,111.00</b>
<b>SIGNS ON LOCAL GOVERNMENT PROPERTY</b>				
<b>Application for Permit</b>				
An application fee shall be paid on submission of any application made in relation to an advertising sign on Local Government Property. The following application tier of application fees shall apply in relation to the signs as specified:				
Portable sign consistent with Council Policy (per year):	R106145	\$50.00		<b>\$50.00</b>
Portable sign no consistent with Council Policy whereby the proponent has requested that the Council make a determination on the application	R106145	\$150.00		<b>\$150.00</b>
Banner sign consistent with Council Policy	R106145	\$15.00		<b>\$15.00</b>
Banner sign not consistent with Council Policy whereby the proponent that the Council make a determination on the application	R106145	\$60.00		<b>\$60.00</b>
<b>Permit</b>				
An application for a signage permit approved by the administration under delegation or by the Council may be subject to conditions and shall be subject to the following fees for the issue of the permit:				
Portable sign (per year):	R106145	\$50.00		<b>\$50.00</b>
Portable sign no consistent with Council Policy whereby the proponent has requested that the Council make a determination on the application	R106145	\$100.00		<b>\$100.00</b>
Banner sign	R106145	\$15.00		<b>\$15.00</b>
(Every day after seven consecutive days) per day:	R106145	\$10.00		<b>\$10.00</b>
Banner sign not consistent with Council Policy but approved by Council	R106145	\$30.00		<b>\$30.00</b>
(Every day after seven consecutive days) per day:	R106145	\$15.00		<b>\$15.00</b>
<b>CEMETERY</b>				
<b>Cemetery Charges (in accordance with Cemeteries Act 1986 Section 53)</b>				
<b>Grant of Right of Burial</b>				
Applies to Gravesites and Niche Wall Memorials				
Grant of Right of Burial:	R107150	\$149.85		<b>\$149.85</b>
Renewal of Right of Burial:	R107150	\$149.85		<b>\$149.85</b>
<b>Gravesite Burial Charges</b>				
Interment of Adult:	R107150	\$705.41	\$70.54	<b>\$775.95</b>
Interment of Child (under 18):	R107150	\$434.18	\$43.42	<b>\$477.60</b>
Interment of Ashes in Family Grave:	R107150	\$227.86	\$22.79	<b>\$250.65</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>CEMETERY</b>				
<b>Memorial Charges</b>				
Spread of Ashes in Cemetery:	R107150	\$81.95	\$8.20	<b>\$90.15</b>
Purchase / Pre-Purchase of Niche Memorial:	R107151	\$325.64	\$32.56	<b>\$358.20</b>
Niche Pre-Purchase Refund Fee:	R107151	\$33.27	\$3.33	<b>\$36.60</b>
Installation of Plaque:	R107151	\$76.36	\$7.64	<b>\$84.00</b>
<b>Family Graves (under existing Grant of Right of Burial)</b>				
Reopening of Family Grave for Interment of Adult:	R107150	\$705.41	\$70.54	<b>\$775.95</b>
Reopening of Family Grave for Interment of Child:	R107150	\$434.18	\$43.42	<b>\$477.60</b>
Reopening of Family Grave for Interment of Ashes:	R107150	\$227.86	\$22.79	<b>\$250.65</b>
Monument Removal by the Shire (prior to Reopening):	R107150	\$141.27	\$14.13	<b>\$155.40</b>
<b>Exhumations</b>				
Fee for Exhumation:	R107150	\$217.50	\$21.75	<b>\$239.25</b>
Reinterment after Exhumation - Adult:	R107150	\$705.41	\$70.54	<b>\$775.95</b>
Reinterment after Exhumation - Child:	R107150	\$434.18	\$43.42	<b>\$477.60</b>
Re-opening of grave for exhumation (performed by Shire):	R107150	\$705.41	\$70.54	<b>\$775.95</b>
<b>Licences/Late Fees &amp; Additional Fees</b>				
Funeral Directors Licence - Annual:	R107150	\$300.00		<b>\$300.00</b>
Permit to Conduct Funeral:	R107150	\$50.00		<b>\$50.00</b>
Weekend / Public Holiday Memorials / Burials - Additional Charge:	R107150	\$163.36	\$16.34	<b>\$179.70</b>
<b>BONDS</b>				
<b>Bonds for Hall / Recreation Centre &amp; EDHS Courts Hire:</b>				
Bond - Without Alcohol	T3	\$200.00		<b>\$200.00</b>
Bond - With Alcohol	T3	\$500.00		<b>\$500.00</b>
Equipment Bond	T3	\$100.00		<b>\$100.00</b>
Key Bond	T18	\$50.00		<b>\$50.00</b>
<b>PUBLIC HALLS</b>				
<b>Level 1 - Clubs &amp; Organisations - Operations (ie. training, sporting events, meetings, registrations, rehearsals, fundraising events)</b>				
<b>Level 2 -Physical Activity Classes (run by local businesses i.e. Yoga, dance, karate)</b>				
<b>Level 3 - Balls, Weddings Parties.</b>				
<b>Level 4 - Business / Company / Corporations (profit making ventures, travelling shows, performers, exhibitions)</b>				
<b>Shire Hall</b>				
Level 1 (per day):	R111175	\$36.55	\$3.65	<b>\$40.20</b>
Level 1 (per hour):	R111175	\$12.68	\$1.27	<b>\$13.95</b>
Level 2 (per day):	R111175	\$179.18	\$17.92	<b>\$197.10</b>
Level 2 (per hour):	R111175	\$22.50	\$2.25	<b>\$24.75</b>
Level 3 (per day):	R111175	\$239.05	\$23.90	<b>\$262.95</b>
Level 3 (per hour):	R111175	\$30.95	\$3.10	<b>\$34.05</b>
Level 4 (per day):	R111175	\$298.50	\$29.85	<b>\$328.35</b>
Level 4 (per hour):	R111175	\$37.91	\$3.79	<b>\$41.70</b>

Shire of Exmouth  
**2014/15 Schedule of  
 Fees & Charges**

Description	a/c	FEE	GST	TOTAL
<b>PUBLIC HALLS</b>				
<b>Venue Set Up / Breakdown (Levels 2-4 only) Hourly Rate:</b>	R111175	\$12.68	\$1.27	<b>\$13.95</b>
<b>Hall Foyer Only</b>				
(Hourly Rate):	R111175	\$12.68	\$1.27	<b>\$13.95</b>
<b>Kitchen -Charitable Events</b>				
(Hourly Rate):	R111175	\$12.68	\$1.27	<b>\$13.95</b>
<b>Kitchen - Commercial</b>				
(Hourly Rate):	R111175	\$18.27	\$1.83	<b>\$20.10</b>
<b>Cleaning Fee (minimum Fee):</b>				
(Hourly Rate):	R111175	\$44.05	\$4.40	<b>\$48.45</b>
<b>RECREATION CENTRE</b>				
<b>Recreation Centre</b>				
Level 1 (per day):	R112175	\$36.55	\$3.65	<b>\$40.20</b>
Level 1 (per hour):	R112175	\$12.68	\$1.27	<b>\$13.95</b>
Level 2 (per day):	R112175	\$179.18	\$17.92	<b>\$197.10</b>
Level 2 (per hour):	R112175	\$22.50	\$2.25	<b>\$24.75</b>
Level 3 (per day):	R112175	\$239.05	\$23.90	<b>\$262.95</b>
Level 3 (per hour):	R112175	\$30.95	\$3.10	<b>\$34.05</b>
Level 4 (per day):	R112175	\$298.50	\$29.85	<b>\$328.35</b>
Level 4 (per hour):	R112175	\$37.91	\$3.79	<b>\$41.70</b>
<b>Venue Set Up / Breakdown (Levels 2-4 only) Hourly Rate:</b>	R112175	\$12.68	\$1.27	<b>\$13.95</b>
<b>Kitchen -Charitable Events (Booking Fee):</b>				
(Hourly Rate):	R112175	\$12.68	\$1.27	<b>\$13.95</b>
<b>Kitchen - Commercial (Booking Fee):</b>				
(Hourly Rate):	R112175	\$18.27	\$1.83	<b>\$20.10</b>
<b>Trestle &amp; Chair Hire</b>				
Trestles (ea):	R112175	\$2.86	\$0.29	<b>\$3.15</b>
Chairs (ea):	R112175	\$1.50	\$0.15	<b>\$1.65</b>
<b>Oval Hire</b>				
Oval Hire (per day):	R112175	\$119.32	\$11.93	<b>\$131.25</b>
Oval Hire (per hour):	R112175	\$15.55	\$1.55	<b>\$17.10</b>
Oval Lights (per hour):	R112175	\$22.09	\$2.21	<b>\$24.30</b>
<i>Sporting Clubs Fees in accordance with User Agreement</i>				
<b>Cleaning Fee (minimum Fee):</b>				
(Hourly Rate):	R112175	\$44.05	\$4.40	<b>\$48.45</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>SWIMMING POOL</b>				
<b>General Entry</b>				
Diving Classes:	R113190	\$8.18	\$0.82	<b>\$9.00</b>
Adults & Working Youths:	R113190	\$4.09	\$0.41	<b>\$4.50</b>
Concession: Child/Seniors	R113190	\$2.73	\$0.27	<b>\$3.00</b>
School Children (During School Event):	R113190	\$1.36	\$0.14	<b>\$1.50</b>
Spectators (Non-Pool Users)	R113190	\$1.36	\$0.14	<b>\$1.50</b>
<i>Any person with a letter from their doctor confirming they require use of the swimming pool for therapy or rehabilitation shall be permitted multiple entries in one day for the price of a single entry.</i>				
<b>10 Entry Pool Pass</b>				
Family:	R113190	\$100.91	\$10.09	<b>\$111.00</b>
Adults & Working Youths:	R113190	\$35.91	\$3.59	<b>\$39.50</b>
Concession: Child/Seniors	R113190	\$23.64	\$2.36	<b>\$26.00</b>
<b>Season Tickets</b>				
<b>12 Month:</b>				
Family:	R113190	\$219.55	\$21.95	<b>\$241.50</b>
Adults & Working Youths:	R113190	\$172.27	\$17.23	<b>\$189.50</b>
Concession: Child/Seniors	R113190	\$115.00	\$11.50	<b>\$126.50</b>
<b>4 Month:</b>				
Family:	R113190	\$172.27	\$17.23	<b>\$189.50</b>
Adults & Working Youths:	R113190	\$115.00	\$11.50	<b>\$126.50</b>
Concession: Child/Seniors	R113190	\$84.09	\$8.41	<b>\$92.50</b>
<b>Entry Fees for 'Dive-In Movies'</b>				
Adults and working youths	R113190	\$9.55	\$0.95	<b>\$10.50</b>
Concession: Child/Seniors (3 y/o and under free)	R113190	\$6.36	\$0.64	<b>\$7.00</b>
Family Pass	R113190	\$26.82	\$2.68	<b>\$29.50</b>
<b>Hire Rates</b>				
Private Pool Hire per hour: (Minimum 2 Hours) outside pool hours	R113190	\$81.82	\$8.18	<b>\$90.00</b>
Not For Profit Clubs per hour:(Minimum 2 Hours) outside pool hours	R113190	\$56.36	\$5.64	<b>\$62.00</b>
14 metre Aqua-run Hire (during private pool hire) per hour:	R113190	\$50.00	\$5.00	<b>\$55.00</b>
Bouncy Castle Hire per hour	R113190	\$16.36	\$1.64	<b>\$18.00</b>
Aqua-Run Fun Day per person	R113190	\$2.73	\$0.27	<b>\$3.00</b>
Volleyball Hire (per hour - evening):	R113190	\$27.27	\$2.73	<b>\$30.00</b>
Volleyball Hire (per hour - outside pool hours, daytime):	R113190	\$16.82	\$1.68	<b>\$18.50</b>
Lifeguards per hour: (Minimum 2 Hours)	R113190	\$26.82	\$2.68	<b>\$29.50</b>
School Carnivals hourly rate outside normal opening hours (plus school entry fee as above)	R113190	\$56.36	\$5.64	<b>\$62.00</b>
<i>Large Private Functions to be arranged with Pool Manager as additional costs may apply</i>				
<i>Sporting Clubs Fees in accordance with User Agreement</i>				



# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>LIBRARY</b>				
<b>Library Services</b>				
Damaged Books or other Library Materials on loan to Interstate and/or International Tourists	R116185		AT COST	
Online Internet Access (10 Minutes)	R116187	\$0.95	\$0.10	<b>\$1.05</b>
Online Internet Access (30 Minutes)	R116187	\$2.86	\$0.29	<b>\$3.15</b>
Online Internet Access (1 Hour)	R116187	\$5.73	\$0.57	<b>\$6.30</b>
Online Internet Access (printing black per page)	R116187	\$0.41	\$0.04	<b>\$0.45</b>
Online Internet Access (printing colour per page)	R116187	\$1.50	\$0.15	<b>\$1.65</b>
Offline Computer Access (30 Minutes)	R116187	\$2.45	\$0.25	<b>\$2.70</b>
Offline Computer Access (1 Hour)	R116187	\$4.77	\$0.48	<b>\$5.25</b>
Assisted Scanning (A4 sheet)	R116187	\$0.95	\$0.10	<b>\$1.05</b>
Black Photocopying (A4 single sided)	R116186	\$0.27	\$0.03	<b>\$0.30</b>
Black Photocopying (A4 double sided)	R116186	\$0.41	\$0.04	<b>\$0.45</b>
Black Photocopying (A3 single sided)	R116186	\$0.41	\$0.04	<b>\$0.45</b>
Black Photocopying (A3 double sided)	R116186	\$0.82	\$0.08	<b>\$0.90</b>
Colour Photocopying (A4 single sided)	R116186	\$1.23	\$0.12	<b>\$1.35</b>
Colour Photocopying (A4 double sided)	R116186	\$2.32	\$0.23	<b>\$2.55</b>
Colour Photocopying (A3 single sided)	R116186	\$1.91	\$0.19	<b>\$2.10</b>
Colour Photocopying (A3 double sided)	R116186	\$3.82	\$0.38	<b>\$4.20</b>
Laminating (A4 sheet)	R116188	\$2.45	\$0.25	<b>\$2.70</b>
Laminating (A3 sheet)	R116188	\$3.41	\$0.34	<b>\$3.75</b>
Outgoing Fax (up to 3 pages)	R116188	\$2.86	\$0.29	<b>\$3.15</b>
Outgoing Fax (per page for extra pages)	R116188	\$0.55	\$0.05	<b>\$0.60</b>
Outgoing International Fax (up to 3 pages)	R116188	\$4.23	\$0.42	<b>\$4.65</b>
Outgoing International Fax (per page for extra pages)	R116188	\$0.95	\$0.10	<b>\$1.05</b>
Incoming Fax (per page)	R116188	\$0.55	\$0.05	<b>\$0.60</b>
Ring Binding (up to 1cm, including clear front, back cover and binder)	R116188	\$3.41	\$0.34	<b>\$3.75</b>
Ring Binding (per extra cm)	R116188	\$1.91	\$0.19	<b>\$2.10</b>
Incoming Videoconferencing calls (Government Agencies)	R116189	\$74.86	\$7.49	<b>\$82.35</b>
Incoming Videoconferencing calls (Non Government Agencies)	R116189	\$46.77	\$4.68	<b>\$51.45</b>
Outgoing Videoconferencing calls (Government Agencies)	R116189	\$112.36	\$11.24	<b>\$123.60</b>
Outgoing Videoconferencing calls (Non Government Agencies)	R116189	\$65.59	\$6.56	<b>\$72.15</b>
Bond for Library Materials 2 Items		\$52.50		<b>\$52.50</b>
Bond for Library Materials up to 5 Items		\$84.45		<b>\$84.45</b>
Total item value is not to exceed bond paid				
<b>OTHER RECREATION</b>				
<b>Exmouth District High School Hard Courts</b>				
Courts Hire (per day):		\$36.55	\$3.65	<b>\$40.20</b>
Courts Hire (per hour):		\$12.68	\$1.27	<b>\$13.95</b>
Court Lights (per hour):		\$21.55	\$2.15	<b>\$23.70</b>
<b>Cleaning Fee (minimum fee)</b>				
Hourly Rate:		\$44.05	\$4.40	<b>\$48.45</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>COMMUNITY ENGAGEMENT</b>				
<b>Community Noticeboard</b>				
Clubs & Community Organisations General Community Information / Notices/week: - A5 Size Only	R170187	\$1.91	\$0.19	<b>\$2.10</b>
Personal / Individual Advertising/week: - A5 Size Only	R170187	\$2.86	\$0.29	<b>\$3.15</b>
Commercial / Corporate Advertising/week:	R170187	\$6.14	\$0.61	<b>\$6.75</b>
<b>TRANSPORT</b>				
<b>Extra Mass Vehicle Permit</b>				
Extra Mass Vehicle Permit:	R122292	\$114.40		<b>\$114.40</b>
<b>TRAFFIC CONTROL</b>				
<b>Parking Infringements - Refer to Shire of Exmouth Local Law Relating to Parking</b>				
<b>SIGNS</b>				
<b>Stack Signs</b>				
Purchase Stack Sign (includes installation & first year Display Fee)	R123190	\$151.64	\$15.16	<b>\$166.80</b>
<b>Stack Sign Display Fee</b>				
Stack Sign Annual Display Fee	R123190	\$101.05	\$10.10	<b>\$111.15</b>
<b>LEARMONTH AIRPORT &amp; EXMOUTH AERODROME</b>				
<b>Passenger Head Fee (Regular Passenger Transport)</b>				
Adult	R126180	\$16.82	\$1.68	<b>\$18.50</b>
Child	R126180	\$9.32	\$0.93	<b>\$10.25</b>
<b>Security Levy per person</b>				
After Hours (1700 to 0700) RPT Screening Fee per hour	R126181	\$325.91	\$32.59	<b>\$358.50</b>
<b>Airport Landing Fees</b>				
Airport Landing Fees (RPT) per Tonne of Maximum Takeoff Weight (MTOW)	R126180	\$10.91	\$1.09	<b>\$12.00</b>
Airport Landing Fees per Tonne of Maximum Takeoff Weight > 5,700kg	R126180	\$20.45	\$2.05	<b>\$22.50</b>
Landing Fees - Light Aircraft - > 1,200kg but < 5,700kg Fixed Rate	R126180	\$16.82	\$1.68	<b>\$18.50</b>
Landing Fees - Microlight Aircraft - < 1,200kg Fixed Rate	R126180	\$5.91	\$0.59	<b>\$6.50</b>
Overnight Parking Fee - Aircraft >= 5,700kg Fixed Rate	R126180	\$26.82	\$2.68	<b>\$29.50</b>
Overnight Parking Fee - Aircraft >= 1,200kg but < 5,700kg Fixed Rate	R126180	\$16.36	\$1.64	<b>\$18.00</b>
Overnight Parking Fee - Aircraft < 1,200kg Fixed Rate	R126180	\$9.09	\$0.91	<b>\$10.00</b>
Weekly Parking Fee - Aircraft < 1,500kg Fixed Rate	R126180	\$31.82	\$3.18	<b>\$35.00</b>
After Hours Staff Callout Fee per hour (1700-0700), min 3 hour charge	R126180	\$63.64	\$6.36	<b>\$70.00</b>
Training flights - single landing weight based per tonne per hour	R126180	\$20.45	\$2.05	<b>\$22.50</b>
Training flights - Light Aircraft - > 1,200kg but < 5,700kg - single landing per hour - Fixed Rate	R126180	\$16.36	\$1.64	<b>\$18.50</b>
Training flights - Microlight Aircraft - < 1,200kg - single landing per hour - Fixed Rate	R126180	\$5.91	\$0.59	<b>\$7.00</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>LEARMONTH AIRPORT &amp; EXMOUTH AERODROME</b>				
<b>Airside Environmental Charge</b>				
Where aircraft operators are responsible and do not complete their own clean up to the Operator's satisfaction, we will clean up any fuel or oil spills at the following rates. This charge applies only to clean up of fuel and oil on the Airport.	R126180	\$70.00	\$7.00	<b>\$79.50</b>
<b>Solar Lights</b>				
Replacement Solar Lights - Exmouth Aerodrome	R127120	\$727.27	\$72.73	<b>\$824.00</b>
<b>Electronic Access Keys</b>				
Key issue / Replacement key	R126250	\$136.36	\$13.64	<b>\$150.00</b>
<b>Tenants Lease</b>				
(Subject to negotiation and Council Policy)	R126250			
<b>Temporary Airport Office Space</b>				
Single office (per day)	R126250	\$120.00	\$12.00	<b>\$132.00</b>
<b>Meeting / Rest Room Hire (Non-Exclusive Use)</b>				
Per hour (or part thereof):	R126250	\$5.00	\$0.50	<b>\$5.50</b>
Per Day:	R126250	\$30.00	\$3.00	<b>\$33.00</b>
Annual fee (Subject to negotiation and Council Policy)	R126250			
Cleaning fee (per hour or part thereof):	R126250	\$28.00	\$2.80	<b>\$30.80</b>
<b>Advertising Space</b>				
Advertising space (wall/windows) per square metre per month	R126182	\$127.73	\$12.77	<b>\$140.50</b>
Pillar Stands (Information Stands approx 0.6m x 0.6m x 2.4m) per mth	R126182	\$42.73	\$4.27	<b>\$47.00</b>
Free-standing Banner (Maximum 2.1m x 1m) per mth	R126182	\$42.73	\$4.27	<b>\$47.00</b>
A-frame (Maximum 1m x 0.8m) per mth	R126182	\$22.73	\$2.27	<b>\$25.00</b>
A4 Brochure Holders (block of 3) per annum	R126182	\$67.27	\$6.73	<b>\$74.00</b>
A4 Brochure Holders (block of 3) per month	R126182	\$10.00	\$1.00	<b>\$11.00</b>
Pamphlet (DL) Brochure Holders (block of 3) per annum	R126182	\$49.09	\$4.91	<b>\$54.00</b>
Pamphlet (DL) Brochure Holders (block of 3) per month	R126182	\$5.00	\$0.50	<b>\$5.50</b>
Single A4 Display Holder per annum	R126182	\$27.27	\$2.73	<b>\$30.00</b>
Single A4 Display Holder per month	R126182	\$3.00	\$0.30	<b>\$3.30</b>
<b>Taxi/Bus Stand</b>				
Bus (greater than 8 seats) Stand Fee (Learmonth Airport) - Annual Licence	R126250	\$580.00	\$58.00	<b>\$638.00</b>
Rental Vehicle Car Park (Learmonth Airport) - Annual Licence per bay	R126250	\$300.00	\$30.00	<b>\$330.00</b>
Taxi Stand Fee (Learmonth Airport) - Occasional Licence per visit	R126250	\$6.36	\$0.64	<b>\$7.00</b>
Bus Stand Fee (Learmonth Airport) - Occasional Licence per visit	R126250	\$12.27	\$1.23	<b>\$13.50</b>
Taxi/Bus stand gate key fob replacement	R126250	\$60.00	\$6.00	<b>\$66.00</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>LEARMONTH AIRPORT &amp; EXMOUTH AERODROME</b>				
<b><u>Heliport Passenger Fees</u></b>				
Learmonth Operating Deed Hours 0600 to 2200hrs				
<b>Monday to Friday</b>				
For each DEPARTURE of helicopter within the Learmonth Operating Deed Hours	R129180	\$872.73	\$87.27	<b>\$960.00</b>
For each DEPARTURE of helicopter outside the Learmonth Operating Deed Hours	R129180	\$1,003.64	\$100.36	<b>\$1,104.00</b>
For each ARRIVAL of helicopter within the Learmonth Operating Deed Hours	R129180	\$509.09	\$50.91	<b>\$560.00</b>
For each ARRIVAL of helicopter outside the Learmonth Operating Deed Hours	R129180	\$585.45	\$58.55	<b>\$644.00</b>
<b>Saturday</b>				
For each DEPARTURE of helicopter within the Learmonth Operating Deed Hours	R129180	\$1,309.09	\$130.91	<b>\$1,440.00</b>
For each DEPARTURE of helicopter outside the Learmonth Operating Deed Hours	R129180	\$1,527.27	\$152.73	<b>\$1,680.00</b>
For each ARRIVAL of helicopter within the Learmonth Operating Deed Hours	R129180	\$763.64	\$76.36	<b>\$840.00</b>
For each ARRIVAL of helicopter outside the Learmonth Operating Deed Hours	R129180	\$890.91	\$89.09	<b>\$980.00</b>
<b>Sunday</b>				
For each DEPARTURE of helicopter within the Learmonth Operating Deed Hours	R129180	\$1,527.27	\$152.73	<b>\$1,680.00</b>
For each DEPARTURE of helicopter outside the Learmonth Operating Deed Hours	R129180	\$1,963.64	\$196.36	<b>\$2,160.00</b>
For each ARRIVAL of helicopter within the Learmonth Operating Deed Hours	R129180	\$890.91	\$89.09	<b>\$980.00</b>
For each ARRIVAL of helicopter outside the Learmonth Operating Deed Hours	R129180	\$1,145.45	\$114.55	<b>\$1,260.00</b>
<b>Public Holiday</b>				
For each DEPARTURE of helicopter within the Learmonth Operating Deed Hours	R129180	\$2,181.82	\$218.18	<b>\$2,400.00</b>
For each DEPARTURE of helicopter outside the Learmonth Operating Deed Hours	R129180	\$2,618.18	\$261.82	<b>\$2,880.00</b>
For each ARRIVAL of helicopter within the Learmonth Operating Deed Hours	R129180	\$1,272.73	\$127.27	<b>\$1,400.00</b>
For each ARRIVAL of helicopter outside the Learmonth Operating Deed Hours	R129180	\$1,527.27	\$152.73	<b>\$1,680.00</b>
<b>Heliport Passenger Levy</b>				
Levy per passenger DEPARTING and ARRIVING by Helicopter through the Heliport	R129181	\$22.73	\$2.27	<b>\$25.00</b>

## SHIRE DEPOT

<b>Water (per kL):</b>	R128090	\$8.85		<b>\$8.85</b>
------------------------	---------	--------	--	---------------

## TOURISM/PROMOTION

<b>Information Signs (Information Bay Annual Fee):</b>	R134090	\$120.00	\$12.00	<b>\$132.00</b>
<b>Licensed Caravan Parks &amp; Camping Grounds</b>				
<b>Application for grant or renewal of licence: (minimum fee \$200)</b>				
Long Stay Sites:	R134155	\$6.00		<b>\$6.00</b>
Short Stay Sites and Sites in Transit Parks:	R134155	\$6.00		<b>\$6.00</b>
Camp Site:	R134155	\$3.00		<b>\$3.00</b>
Overflow Site:	R134155	\$1.50		<b>\$1.50</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>TOURISM/PROMOTION</b>				
<b>Application for grant or renewal of licence: (minimum fee \$200)</b>				
Temporary Licence:	R134155	(pro-rata of above - minimum \$100)		
Additional fee for renewal after expiry:	R134155	\$20.00		<b>\$20.00</b>
Transfer of Licence:	R134155	\$100.00		<b>\$100.00</b>
Application to review licence:	R134155	\$140.91	\$14.09	<b>\$155.00</b>
<b>Shire Overflow Caravan Park &amp; Camping Facility</b>				
<b>Powered Site:</b>				
Adults (up to 2):	R134155	\$42.00		<b>\$42.00</b>
Additional Adults (per adult):	R134155	\$10.00		<b>\$10.00</b>
Children (per child):	R134155	\$10.00		<b>\$10.00</b>
<b>Unpowered Site:</b>				
Adults (up to 2):	R134155	\$34.00		<b>\$34.00</b>
Additional Adults (per adult):	R134155	\$10.00		<b>\$10.00</b>
Children (per child):	R134155	\$10.00		<b>\$10.00</b>
<b>BUILDING</b>				
<b>Statutory Fees:- Not set by the Council, may be amended by the State</b>				
<b>Building Permit Application Fees</b>				
<b>BCITF</b>				
BCITF (all construction over \$20,000)	L01250	0.2% of the estimated cost of proposed construction.		
<b>BUILDING SERVICES LEVY</b>				
<b>Building Services Levy (value over \$45,000)</b>				
Building Permit	L01250	0.09% of work Value		
Demolition Permit	L01250	0.09% of work Value		
Occupancy Permit for approved building	L01250	\$40.50		<b>\$40.50</b>
Building Approval Certificate for approved building work	L01250	\$40.50		<b>\$40.50</b>
Occupancy Permit or Building Approval Certificate for unauthorised building work	L01250	0.18% of the work value		
<b>Building Services Levy (\$45,000 or less)</b>				
Building Permit	L01250	\$40.50		<b>\$40.50</b>
Demolition Permit	L01250	\$40.50		<b>\$40.50</b>
Occupancy Permit for approved building	L01250	\$40.50		<b>\$40.50</b>
Building Approval Certificate for approved building work	L01250	\$40.50		<b>\$40.50</b>
Occupancy Permit or Building Approval Certificate for unauthorised building work	L01250	\$91.00		<b>\$91.00</b>
<b>Application Fees</b>				
Certified application for a building permit for building work for a Class 1 or 10 building or incidental structure (s.16(1))	R135140	0.19% of the building/structure's construction value (minimum \$92)		
Certified application for a building permit for building work for a Class 2 to 9 building or incidental structure (s.16(1))	R135140	0.09% of the building/structure's construction value including the commission levy (minimum \$92)		
Uncertified application for a building permit (s.16(1))	R135140	0.32% of the building/structure's construction value including the commission levy (minimum \$92)		
Application for a Demolition Permit for demolition work in respect of a Class 1 or 10 building or incidental structure. (s.32(3)(f))	R135140	\$92.00		<b>\$92.00</b>
Application for a Demolition Permit for demolition work in respect of Class 2 to Class 9 (per storey) (s.32(3)(f))	R135140	\$92.00		<b>\$92.00</b>
Application to extend the time during which a building or demolition permit has effect. (s.32(3)(f))	R135140	\$92.00		<b>\$92.00</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>BUILDING</b>				
<b>Application Fees for Occupancy Permits and Building Approval Certificates</b>				
Application for Occupancy Permit for a completed building.(s.46)	R135140	\$92.00		<b>\$92.00</b>
Application for a Temporary Occupancy Permit for incomplete building.(s.47)	R135140	\$92.00		<b>\$92.00</b>
Application for Modification of an Occupation Permit for additional use of a building on temporary basis.(s.48)	R135140	\$92.00		<b>\$92.00</b>
Application for replacement occupancy permit for a permanent change of the building's use, classification.(s.49)	R135140	\$92.00		<b>\$92.00</b>
Application for occupancy permit or building approval certificate for registration of strata scheme, plan or re-subdivision.(s.50(1)&(2))	R135140	\$10.25 for each strata a unit covered by the application but not less than \$102		
Application for Occupancy Permit for a building in respect of which unauthorised work has been done(s.51(2))	R135140	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority (min \$92)		
Application for a Building Approval Certificate for a building in respect of which unauthorised work has been done (s.51(3))	R135140	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority (min \$92)		
Application to replace an occupancy permit for an existing building.(s.52(1))	R135140	\$92.00		<b>\$92.00</b>
Application for a building approval certificate for an existing building where unauthorised work has not been done.(s.52(2))	R135140	\$92.00		<b>\$92.00</b>
Application to extend the time during which an occupancy permit or a building approval certificate has effect(s.65(3)(a))	R135140	\$92.00		<b>\$92.00</b>
<b>Swimming Pools</b>				
Private Swimming Pool Inspections (Building Reg. 2012 reg53 [2]):	R135140	\$56.00		<b>\$56.00</b>
<b>Non Statutory Fees</b>				
Request to provide Certificate of Design Compliance- Class 1 & 10 Buildings within the Shire of Exmouth.	R135140	0.2% of estimated construction value but not less than \$160.50		
Request to provide Certificate of Design Compliance – Class 2 to 9 Buildings within the Shire of Exmouth.	R135140	0.15% of estimated cost but not less that \$160.50		
Request from another Local Govt to provide Certificate of Design Compliance – Any Class.	R135140	0.15% of estimated cost but not less that \$160.50		
Request to provide Certificate of Design Compliance for buildings outside the Shire of Exmouth – Class 1 & 10 buildings.	R135140	0.32% of estimated cost but not less than \$267.50		
Request to provide Certificate of Design Compliance for buildings outside the Shire of Exmouth – Class 2 to 9 buildings.	R135140	0.2% of estimated cost but not less than \$267.50		
Request to provide Certificate of Construction Compliance.	R135140	\$193.50		<b>\$193.50</b>
Request to provide Certificate of Building Compliance.	R135140	\$193.50		<b>\$193.50</b>
Change of details on a Builder Permit (e.g new builder)	R135140	\$56.70		<b>\$56.70</b>
Amended Plan Processing Fee per hour: (Min fee paid on submission \$55)	R135140	\$56.70		<b>\$56.70</b>
Request for additional Building Service advice. Qualified Building Surveyor. (per hr)	R135140	\$107.50		<b>\$107.50</b>

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>BUILDING</b>				
<b>Miscellaneous</b>				
Private Swimming Pool written report:	R135140	\$105.45	\$10.55	<b>\$116.00</b>
Local Government approval for a park home:	R135140	0.35% of the estimated cost of construction		
Use of Shire's Structural Engineer Certified Specifications:	R135147	\$122.27	\$12.23	<b>\$134.50</b>
Application for approval of Overheight fence - Fencing Local Laws:	R135148	\$86.50		<b>\$86.50</b>
<b>Miscellaneous</b>				
Minimum Charge per inspection				
Class 10 - Minor Structures, sheds and the like	R135140	\$56.36	\$5.64	<b>\$62.00</b>
Classes 1 to 9	R135140	\$78.64	\$7.86	<b>\$86.50</b>
Property Sales Building Enquiries (Approvals/Orders):	R135146	\$63.18	\$6.32	<b>\$69.50</b>
Inspection & Report to verify legality of buildings: (ie confirmation that all buildings and structures on site are approved)	R135146	\$179.09	\$17.91	<b>\$197.00</b>
Search Fee (per hour) for Release of Copies of Building Plans: (minimum fee \$15 + GST)	R135145	\$72.27	\$7.23	<b>\$79.50</b>
Provision of Monthly Building Approval Statistics (annual charge - email only):	R135146	\$58.18	\$5.82	<b>\$64.00</b>
<b>PRIVATE WORKS</b>				
<b>With Operators (per hour):</b>				
Grader (12H):	R141200	\$132.00	\$13.20	<b>\$145.20</b>
Front-end Loader (WA250):	R141200	\$125.45	\$12.55	<b>\$138.00</b>
Tip Truck (Tandem Axle):	R141200	\$114.14	\$11.41	<b>\$125.55</b>
Tip Truck (Single Axle):	R141200	\$107.59	\$10.76	<b>\$118.35</b>
Multi Roller (15 ton):	R141200	\$114.14	\$11.41	<b>\$125.55</b>
Tip Truck (Canter):	R141200	\$90.27	\$9.03	<b>\$99.30</b>
Bobcat:	R141200	\$90.27	\$9.03	<b>\$99.30</b>
Tractor (Massey 393):	R141200	\$101.59	\$10.16	<b>\$111.75</b>
Tractor & Slasher:	R141200	\$107.59	\$10.76	<b>\$118.35</b>
Excavator:	R141200	\$195.55	\$19.55	<b>\$215.10</b>
Minimum call out charge:	R141200	\$179.18	\$17.92	<b>\$197.10</b>
+ additional labour (per hour):	R141200	\$96.95	\$9.70	<b>\$106.65</b>
<b>Without Operators (per hour):</b>				
15KVA Generator Set:	R141200	\$56.18	\$5.62	<b>\$61.80</b>
<i>Please Note: Private Works will only be undertaken subject to plant and operator availability</i>				
<b>NOTE:</b>				
For works exceeding \$2,000, a deposit of 50% of the total job is required to be paid.				
For any accounts that are 30 days outstanding will incur a 10% penalty calculated daily by simple interest.				
For work on a <b>Saturday</b> an additional 50% will be charged.				
For work on a <b>Sunday</b> an additional 75% will be charged.				
All works are charged to a minimum of 3 hours.				

# 2014/15 Schedule of Fees & Charges

Description	a/c	FEE	GST	TOTAL
<b>PRIVATE WORKS</b>				
<b>Traffic Management Signs</b>				
Traffic Management Sign Hire (per sign per day):	R141200	\$12.68	\$1.27	<b>\$13.95</b>
Witches Hats Hire (per hat per day):	R141200	\$6.68	\$0.67	<b>\$7.35</b>
<b>Pindan Sand</b>				
Pindan Sand - Ex Shire Pit (per m3):	R141201	\$5.18	\$0.52	<b>\$5.70</b>
Key Bond		\$50.00		<b>\$50.00</b>
<b>ADMINISTRATION</b>				
<b>Photocopying</b>				
<u>General</u>				
A4 copies (Council Paper):	R145090	\$1.91	\$0.19	<b>\$2.10</b>
A3 copies (Council Paper):	R145090	\$2.45	\$0.25	<b>\$2.70</b>
A4 & A3 copies (Paper Supplied):	R145090	\$0.95	\$0.10	<b>\$1.05</b>
<u>Building / Planning Plans</u>				
Search Fee per hour (min charge \$20)	R145090	\$72.15		<b>\$72.15</b>
A4 copies:	R145090	\$1.91	\$0.19	<b>\$2.10</b>
A3 copies:	R145090	\$2.45	\$0.25	<b>\$2.70</b>
Postage:	R145090	\$12.68	\$1.27	<b>\$13.95</b>
This fee also applies to Building Licence / Development Applications without the required number of plans				
<u>Council Documents</u>				
Agenda	R145090	\$18.82	\$1.88	<b>\$20.70</b>
Minutes	R145090	\$18.82	\$1.88	<b>\$20.70</b>
Annual Report	R145090	\$18.82	\$1.88	<b>\$20.70</b>
<b>Miscellaneous</b>				
Document Search Fee per hour (min charge \$20):	R145090	\$72.15		<b>\$72.15</b>
Shire staff administration support (per hour):	R145090	\$72.14	\$7.21	<b>\$79.35</b>
Shire senior staff administration support (per hour):	R145090	\$131.45	\$13.15	<b>\$144.60</b>
Postage:	R145171		Actual Cost	
<b>Shire Special Series Number Plates</b>				
Shire Special Series Number Plates	R145091		At Cost + \$30	
<b>Freedom of Information</b>				
FOI Application Fee for Non Personal Information	R145171	\$30.00		<b>\$30.00</b>
FOI Search Fee per hour (or pro-rata for part of an hour)	R145171	\$30.00		<b>\$30.00</b>
per photocopy	R145171	\$0.55	\$0.05	<b>\$0.60</b>
<b>Street Directory</b>	R145090	\$188.05	\$18.80	<b>\$206.85</b>



## 2014/15 Capital Acquisitions

## By Funding Source

a/c #	Description	Asset Class	Asset Spend Type	BUDGET	Grants & Contribution	Reserve a/c	Borrowings	Disposal of Assets	General Revenue
				\$	\$	\$	\$	\$	\$
<b>LAW, ORDER, PUBLIC SAFETY</b>									
<b>ESL Grant - SES</b>									
A057003	Vertical Rescue Equipment	Infrastructure Other	UPGRADE	12,695	12,695				0
<b>HOUSING</b>									
<b>Staff Housing</b>									
A125001	Staff Housing Upgrade	Land & Buildings	UPGRADE	350,000					350,000
<b>Aged Persons Homes</b>									
A125015	APH Units Upgrades	Land & Buildings	UPGRADE	68,000					68,000
<b>COMMUNITY AMENITIES</b>									
<b>Sanitation</b>									
A101002	Data Collection Tablet	Furniture & Equipment	NEW	25,000		25,000			0
A101012	Waste Water Treatment Ponds	Infrastructure Other	REPLACE	60,000		60,000			0
A101010	Waste Site Bldgs (New)	Land & Buildings	NEW	18,000		18,000			0
A125021	Recycle Site Shed/Office/Compound	Land & Buildings	NEW	220,000	220,000				0
A101000	Recycle Site Road Access/Parking	Infrastructure Other	REPLACE	33,470	33,470				0
A101005	Baler Machine (Recycle Site)	Plant & Equipment	NEW	45,000	45,000				0
A101006	Glass Crusher (Recycle Site)	Plant & Equipment	NEW	75,000	75,000				0
A101009	Bale Bags (Recycle Site)	Plant & Equipment	NEW	26,100	26,100				0
A101013	Waste Site Plant & Equipment	Plant & Equipment	REPLACE	40,000					40,000
<b>Town Centre</b>									
A125533	Mall Sweeper	Plant & Equipment	REPLACE	30,000					30,000
<b>RECREATION &amp; CULTURE</b>									
<b>Public Halls</b>									
A125006	Shire Hall	Land & Buildings	REPLACE	4,000					4,000
<b>Ningaloo Centre</b>									
A125024	Ningaloo Centre	Land & Buildings	NEW	16,412,994	15,920,000	492,984			10
<b>Recreation Centre &amp; Sporting Clubs</b>									
A112001	Oval Fencing	Infrastructure Other	REPLACE	142,077	50,000				92,077

## 2014/15 Capital Acquisitions

## By Funding Source

a/c #	Description	Asset Class	Asset Spend Type	BUDGET	Grants & Contribution	Reserve a/c	Borrowings	Disposal of Assets	General Revenue
				\$	\$	\$	\$	\$	\$
<b>Swimming Pool</b>									
A125154	Furniture & Equipment	Furniture & Equipment	REPLACE	2,500					2,500
<b>Foreshore, Beaches &amp; Boat Ramps</b>									
A125309	Floating Pontoon	Infrastructure Other	NEW						
A125315	Tantabiddi Upgrades	Infrastructure Other	UPGRADE	737,472	547,000				190,472
A115151	Learmonth Jetty Upgrade	Infrastructure Other	UPGRADE	60,433					60,433
A115153	Marina Jetties	Infrastructure Other	NEW	260,000		260,000			0
<b>Community Engagement</b>									
A170001	Construction Men's Shed	Land & Buildings	NEW	25,000	25,000				0
A117001	Art Acquisition	Infrastructure Other	NEW	2,000					2,000
<b>TRANSPORT</b>									
<b>Footpaths/Verges</b>									
A125325	Footpath - Stokes Hughes Rd	Infrastructure Other	NEW	100,000	50,000				50,000
<b>Road Maintenance/Town Streets</b>									
A125201	Murat Road	Infrastructure Roads	UPGRADE	510,986	217,065				293,921
A125203	Yardie Creek Rd	Infrastructure Roads	UPGRADE	100,984	63,000				37,984
A125205	Ningaloo Access Road	Infrastructure Roads	UPGRADE	46,166	31,500				14,666
A125219	Flood Mitigation Reid St	Infrastructure Roads	UPGRADE	1,500,000	1,500,000				0
A125220	PACE Retreat Yardie Creek Rd	Infrastructure Roads	UPGRADE						
A125224	Kennedy St/Mall	Infrastructure Roads	UPGRADE	183,000	183,000				0
A125227	Charles Knife Road	Infrastructure Roads	UPGRADE	223,000	130,000	28,000			65,000
A125233	Learmonth Street Widening	Infrastructure Roads	UPGRADE	20,000					20,000
A125500	Yardie Creek Rd 13/14 Reseal	Infrastructure Roads	UPGRADE	172,862	57,621	115,241			0
A125228	Maidstone Cres Verge & Islands	Infrastructure Roads	UPGRADE	95,791					95,791
<b>Road Plant Purchases</b>									
A125501	Small Equipment	Plant & Equipment	REPLACE	7,000					7,000
A125502	Trailers	Plant & Equipment	REPLACE	3,000					3,000
A125505	Ride on Mowers	Plant & Equipment	REPLACE	30,000				2,500	27,500
A125511	Heavy Trucks	Plant & Equipment	REPLACE	210,000		27,500		30,000	152,500
A125516	Loaders	Plant & Equipment	REPLACE	80,000				5,000	75,000

## 2014/15 Capital Acquisitions

## By Funding Source

a/c #	Description	Asset Class	Asset Spend Type	BUDGET	Grants & Contribution	Reserve a/c	Borrowings	Disposal of Assets	General Revenue
				\$	\$	\$	\$	\$	\$
A125463	APH/Building Vehicle 1CJK367	Plant & Equipment	REPLACE	22,000				2,000	20,000
<b>Learmonth Airport</b>									
A126800	Learmonth Building Upgrades	Land & Buildings	UPGRADE	51,000		51,000			0
A125050	Heliport Building Upgrades	Land & Buildings	UPGRADE	10,000		10,000			0
A125136	Security Screening Equipment	Furniture & Equipment	REPLACE	30,000		30,000			0
A125139	Airport Signage	Furniture & Equipment	NEW	10,000		10,000			0
A125140	Furniture/Equipment Learmonth	Furniture & Equipment	REPLACE	57,000		57,000			0
A126005	Access Control to Arrivals Parking	Infrastructure Other	NEW	20,000		20,000			0
A126010	Communication Equipment	Infrastructure Other	UPGRADE	20,000		20,000			0
A126009	Airport Grounds Upgrades	Infrastructure Other	UPGRADE	10,000		10,000			0
A126401	Reporting Officer Vehicle 1DHS613	Plant & Equipment	REPLACE	45,000				7,500	37,500
A125411	Airport Manager Vehicle 1DHS614	Plant & Equipment	REPLACE	45,000				7,500	37,500
A126201	New Plant & Equipment	Plant & Equipment	NEW	30,000		30,000			0
<b>Exmouth Aerodrome</b>									
A127003	Aerodrome - Shed	Land & Buildings	NEW	40,000		40,000			0
A127005	Aerodrome - Ablutions	Land & Buildings	NEW	45,000		45,000			0
A125331	Aerodrome Fencing	Infrastructure Other	NEW	10,000		10,000			0
A127006	Runway Upgrade	Infrastructure Other	NEW	150,000		150,000			0
<b>Depot</b>									
A121005	Connectivity Equipment Depot	Furniture & Equipment	NEW	30,000					30,000
<b>ECONOMIC SERVICES</b>									
<b>Building Control</b>									
A125404	EMH&B Vehicle 3005EX	Plant & Equipment	REPLACE	45,000				20,000	25,000
<b>OTHER PROPERTY &amp; SERVICES</b>									
<b>Engineering Overheads</b>									
A143003	Computer Software	Furniture & Equipment	REPLACE	10,000					10,000
A125405	EMES Vehicle 3EX	Plant & Equipment	REPLACE	45,000				20,000	25,000
<b>Administration Overheads</b>									
A125011	Admin Bldg Refurbishment	Land & Buildings	UPGRADE	25,000					25,000
A125146	Office Furniture/Equipment	Furniture & Equipment	REPLACE	50,000					50,000

# 2014/15 Capital Acquisitions

## By Funding Source

a/c #	Description	Asset Class	Asset Spend Type	BUDGET	Grants & Contribution	Reserve a/c	Borrowings	Disposal of Assets	General Revenue
				\$	\$	\$	\$	\$	\$
A125148	Photocopier	Furniture & Equipment	REPLACE	12,000					12,000
A125402	EMCS Vehicle 3003EX	Plant & Equipment	REPLACE	45,000				20,000	25,000
<b>Heron Way Development</b>									
A149000	Land Development - Heron Way 11 Lots	Land Held for Resale	NEW	1,384,463				1,390,083	(5,620)
				<b>24,173,993</b>	<b>19,186,451</b>	<b>1,509,725</b>		<b>1,504,583</b>	<b>1,973,234</b>

Summary of Asset Acquisition by Class:

Land Held for Resale	1,384,463
Land & Buildings	17,268,994
Furniture & Equipment	226,500
Plant & Equipment	823,100
Infrastructure Roads	2,852,790
Infrastructure Other	1,618,147
	<b>24,173,993</b>

Summary of Asset by Spend Type

REPLACE	UPGRADE	NEW
		1,384,463
4,000	504,000	16,760,994
161,500		65,000
647,000		176,100
	2,852,790	
235,547	840,600	542,000
<b>1,048,047</b>	<b>4,197,389</b>	<b>18,928,557</b>

Summary of Asset Acquisition by Program:

General Purpose Funding	
Governance	
Law, Order, Public Safety	12,695
Health	
Education & Welfare	
Housing	418,000
Community Amenities	572,570
Recreation & Culture	17,646,476
Transport	3,907,790
Economic Services	45,000
Other Property & Services	1,571,463
	<b>24,173,993</b>

**Grants & Subsidies**

For the Year Ended 30 June 2015

Program/Details	Source	Purpose of Grant	Type of Grant	Amount of Grant
				<b>\$</b>
<b>GENERAL PURPOSE INCOME</b>				
R032275 General Purpose Grant	Grants Commission	General Purpose/Untied Road Grants	Operating	1,850,000
<b>LAW, ORDER, PUBLIC SAFETY</b>				
<i>ESL Grant - Bushfire Brigade</i>				
R056270 Grant	FESA	Bushfire Brigade Operations	Operating	14,662
<i>ESL Grant - SES</i>				
R057270 Grant	FESA	SES Operations	Operating	27,750
R057700 Grant	FESA	Vertical Rescue Equipment	Non Operating	12,695
<b>COMMUNITY AMENITIES</b>				
<i>Sanitation</i>				
R101270 Grant	Packaging Stewardship Council	Recycling Program	Operating	15,000
R101700 Grant	Regional CLGF	Waste & Recycling Infrastructure	Non Operating	399,570
<i>Town Planning</i>				
R106810 Grant	Dept of Planning	Town Planning Scheme Review	Operating	150,000
<b>RECREATION &amp; CULTURE</b>				
<i>Ningaloo Centre</i>				
R119700 Grant	R4R Revitalisation Program	Ningaloo Centre	Non Operating	13,820,000
R119701 Grant	Regional Development Australia	Ningaloo Centre	Non Operating	2,100,000
<i>Recreation Centre &amp; Sporting Clubs</i>				
R112700 Grant	Dept of Sport & Rec	Oval Fencing	Non Operating	50,000
<i>Beaches &amp; Boat Ramps</i>				
R115702 Grant	RBFS	Tantabiddi Carpark Redevelopment	Non Operating	547,000
<i>Other Recreation</i>				
R117251 Grant	Trails West	Development of Trails Plan	Operating	15,000
<i>Community Engagement</i>				
R170270 Grant	Dept of Sport & Rec	Club Development Officer	Operating	20,000
R170000 Grant	Lotteries West	Construction of a Mens Shed	Non Operating	25,000

**Grants & Subsidies**

For the Year Ended 30 June 2015

Program/Details	Source	Purpose of Grant	Type of Grant	Amount of Grant
				\$
<b>TRANSPORT</b>				
<i>Footpaths/Verges</i>				
R121700 Grant	Dept of Transport	Upgrade of Stokes-Hughes Footpath	Non Operating	50,000
<i>Road Maintenance/Town Streets</i>				
R122280 Direct Grant	Main Roads	Direct Grant	Operating	81,400
R122700 Roads to Recovery	Dept of Transport	Roads to Recovery Program	Non Operating	183,000
R122701 Grant	Main Roads	Murat Road	Non Operating	217,065
R122705 Grant	Main Roads	Yardie Creek Road	Non Operating	63,000
R122711 Grant	Main Roads	Yardie Creek Road (13/14)	Non Operating	57,621
R122706 Grant	Main Roads	Ningaloo Access Road	Non Operating	31,500
R122707 Grant	Main Roads	Charles Knife Road	Non Operating	130,000
R122702 Grant	R4R Revitalisation	Flood Mitigation Reid & LIA	Non Operating	1,500,000
<b>OTHER PROPERTY &amp; SERVICES</b>				
<i>Engineering Services</i>				
R143270 Grant	Healthier Workplace WA	Workplace Health & Wellbeing Training	Operating	1,000
<i>Plant Operation Costs</i>				
R144110 Diesel Fuel Rebate	ATO	Diesel Fuel Rebate State Scheme	Operating	15,000
				<b>21,376,263</b>

Summary Type of Grant:

Operating	2,189,812
Non Operating	19,186,451
	<u>21,376,263</u>