

SHIRE OF WEST ARTHUR
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement by Program	7
Rates and Service Charges	8
Net Current Assets	11
Reconciliation of Cash	13
Fixed Assets	14
Asset Depreciation	16
Borrowings	17
Cash Backed Reserves	19
Fees and Charges Revenue	20
Grant Revenue	20
Other Information	21
Trust Funds	22
Significant Accounting Policies - Other	23
Supplementary Information - Capital Program	24
Supplementary Information - Income by Program and Class	26
Supplementary Information - Operating Expenditure	32
Fees and Charges	52

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	1,674,813	1,608,538	1,610,369
Operating grants, subsidies and contributions	9	629,350	1,905,188	836,327
Fees and charges	8	297,090	316,734	316,950
Interest earnings	10(a)	81,197	107,460	103,034
Other revenue	10(b)	16,001	42,040	16,560
		<u>2,698,451</u>	<u>3,979,960</u>	<u>2,883,240</u>
Expenses				
Employee costs		(1,743,217)	(1,546,027)	(1,615,693)
Materials and contracts		(1,465,858)	(681,045)	(1,171,421)
Utility charges		(75,000)	(68,558)	(71,850)
Depreciation on non-current assets	5	(1,837,046)	(1,807,593)	(1,806,586)
Interest expenses	10(d)	(40,044)	(44,438)	(44,438)
Insurance expenses		(85,694)	(81,576)	(111,461)
Other expenditure		(16,425)	(24,711)	(16,425)
		<u>(5,263,284)</u>	<u>(4,253,948)</u>	<u>(4,837,874)</u>
		<u>(2,564,833)</u>	<u>(273,988)</u>	<u>(1,954,634)</u>
Non-operating grants, subsidies and contributions	9	835,026	907,801	1,073,555
Profit on asset disposals	4(b)	4,205	29,794	27,393
Loss on asset disposals	4(b)	(16,978)	(6,029)	(5,909)
Net result		(1,742,580)	657,578	(859,595)
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		(1,742,580)	657,578	(859,595)

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

FOR THE YEAR ENDED 30TH JUNE 2019

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

REVENUES (CONTINUED)

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		300	100	300
General purpose funding		2,176,952	3,175,512	2,197,018
Law, order, public safety		35,698	55,216	32,034
Health		2,786	5,523	6,600
Education and welfare		101,841	85,328	107,666
Housing		111,931	122,257	125,589
Community amenities		46,200	181,169	110,936
Recreation and culture		37,890	56,575	66,050
Transport		70,958	126,927	135,987
Economic services		29,980	35,028	27,700
Other property and services		83,915	136,325	73,360
		2,698,451	3,979,960	2,883,240
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(324,586)	(248,090)	(316,179)
General purpose funding		(78,277)	(70,235)	(62,728)
Law, order, public safety		(136,985)	(141,513)	(119,356)
Health		(148,297)	(112,864)	(133,542)
Education and welfare		(202,939)	(178,401)	(235,541)
Housing		(83,439)	(170,810)	(126,582)
Community amenities		(248,645)	(286,059)	(337,876)
Recreation and culture		(730,385)	(584,957)	(822,059)
Transport		(3,038,650)	(2,169,586)	(2,419,337)
Economic services		(138,747)	(96,261)	(135,787)
Other property and services		(92,290)	(150,734)	(84,449)
		(5,223,240)	(4,209,510)	(4,793,436)
Finance costs	6, 10(d)			
Housing		(34,350)	(37,614)	(37,614)
Economic services		(2,430)	(2,728)	(2,728)
Other property and services		(3,264)	(4,096)	(4,096)
		(40,044)	(44,438)	(44,438)
		(2,564,833)	(273,988)	(1,954,634)
Non-operating grants, subsidies and contributions	9	835,026	907,801	1,073,555
Profit on disposal of assets	4(b)	4,205	29,794	27,393
(Loss) on disposal of assets	0	(16,978)	(6,029)	(5,909)
Net result		(1,742,580)	657,578	(859,595)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,742,580)	657,578	(859,595)

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

FOR THE YEAR ENDED 30TH JUNE 2019

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To set and achieve Council's goals and objectives for the ratepayers by providing high level direction, co-ordination and management policy.	Cost associated with meetings, elections, preparing annual reports and other statutory reporting requirements, public relations and policy development and review.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Costs associated with raising and collecting rates, rate enquiries, preparing general purpose grant returns and investing the Shire's surplus funds.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer and environmentally conscious	Fire control and prevention, and animal control.
HEALTH	To provide an operational framework for environmental and community health.	Provision and maintenance of medical buildings and subsidies to health services, services of an Environmental Health Officer including food control.
EDUCATION AND WELFARE	To provide services to disadvantaged persons, the elderly, children and youth.	School bus routes, provision of a child care service, support to families and childrens services including schools, support for seniors and welfare services.
HOUSING	To provide housing for employees of local industry and government	Maintenance and provision of GROH and community housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collection services, operation of refuse site, administration of the town planning scheme, storm water drainage, protection of the environment, cemetery
RECREATION AND CULTURE	To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.	Maintenance of halls, provision of library services, maintenance of historical buildings and maintenance of reserves and recreation facilities.
TRANSPORT	To provide a smooth, safe, efficient and clearly defined road network that is environmentally acceptable and which enhances travels throughout	Maintenance of roads, drainage works, footpaths, street lighting, median strips, traffic management, parking facilities and roadworks program.
ECONOMIC SERVICES	To help promote the local government and its economic wellbeing.	Tourism and area promotion, caravan park, standpipes, pest control services and implementation of building controls.
OTHER PROPERTY AND SERVICES	To monitor and control operating accounts.	Public works overheads, plant/vehicle operations, stock and materials, depot operations and private works.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,690,292	1,588,505	1,620,369
Operating grants, subsidies and contributions		694,350	1,937,247	556,323
Fees and charges		297,090	316,734	316,950
Interest earnings		81,197	107,460	103,034
Goods and services tax		276,000	308,199	642,864
Other revenue		16,001	42,040	16,560
		<u>3,054,930</u>	<u>4,300,185</u>	<u>3,256,100</u>
Payments				
Employee costs		(1,743,217)	(1,555,672)	(1,615,693)
Materials and contracts		(1,350,807)	(1,012,222)	(1,158,468)
Utility charges		(75,000)	(68,558)	(71,850)
Interest expenses		(40,044)	(44,438)	(44,438)
Insurance expenses		(85,694)	(81,576)	(111,461)
Goods and services tax		(276,000)	(276,883)	(300,000)
Other expenditure		(16,425)	(24,711)	(16,425)
		<u>(3,587,187)</u>	<u>(3,064,060)</u>	<u>(3,318,335)</u>
Net cash provided by (used in) operating activities	3	<u>(532,257)</u>	<u>1,236,125</u>	<u>(62,235)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(537,559)	(1,744,730)	(1,959,916)
Payments for construction of infrastructure	4(a)	(1,409,721)	(1,191,748)	(1,709,651)
Non-operating grants, subsidies and contributions used for the development of assets	9	835,026	907,801	1,073,555
Proceeds from sale of plant & equipment	4(b)	263,000	164,441	396,000
Net cash provided by (used in) investing activities		<u>(849,254)</u>	<u>(1,864,236)</u>	<u>(2,200,012)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6	(86,043)	(81,649)	(81,648)
Proceeds from self supporting loans	6(a)	25,435	24,608	24,608
Net cash provided by (used in) financing activities		<u>(60,608)</u>	<u>(57,041)</u>	<u>(57,040)</u>
Net increase (decrease) in cash held		<u>(1,442,119)</u>	<u>(685,152)</u>	<u>(2,319,287)</u>
Cash at beginning of year		3,277,121	3,962,273	3,968,316
Cash and cash equivalents at the end of the year	3	<u>1,835,002</u>	<u>3,277,121</u>	<u>1,649,029</u>

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,926,694	1,785,813	1,785,813
		1,926,694	1,785,813	1,785,813
Revenue from operating activities (excluding rates)				
Governance		300	100	300
General purpose funding		502,139	1,566,974	586,649
Law, order, public safety		35,698	58,114	32,034
Health		2,786	5,523	6,600
Education and welfare		101,841	85,328	107,666
Housing		116,136	122,257	125,589
Community amenities		46,200	181,169	113,000
Recreation and culture		37,890	56,575	66,050
Transport		70,958	153,823	161,316
Economic services		29,980	35,028	27,700
Other property and services		83,915	136,325	73,360
		1,027,843	2,401,216	1,300,264
Expenditure from operating activities				
Governance		(324,586)	(248,090)	(316,179)
General purpose funding		(78,277)	(70,235)	(62,728)
Law, order, public safety		(136,985)	(141,513)	(119,356)
Health		(148,297)	(112,864)	(133,542)
Education and welfare		(202,939)	(178,401)	(235,541)
Housing		(117,789)	(208,424)	(167,005)
Community amenities		(248,645)	(286,059)	(337,876)
Recreation and culture		(730,385)	(584,957)	(822,059)
Transport		(3,055,628)	(2,175,615)	(2,422,437)
Economic services		(141,177)	(98,989)	(138,515)
Other property and services		(95,554)	(154,830)	(88,545)
		(5,280,262)	(4,259,977)	(4,843,783)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	(4,205)	(29,794)	(27,393)
Loss on disposal of assets	4(b)	16,978	6,029	5,909
Depreciation on assets	5	1,837,046	1,807,593	1,806,586
Movement in employee benefit provisions		0	(11,086)	0
Amount attributable to operating activities		(475,906)	1,699,794	27,396
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	835,026	907,801	1,073,555
Purchase property, plant and equipment	4(a)	(537,559)	(1,744,730)	(1,959,916)
Purchase and construction of infrastructure	4(a)	(1,409,721)	(1,191,748)	(1,709,651)
Proceeds from disposal of assets	4	263,000	164,441	396,000
Amount attributable to investing activities		(849,254)	(1,864,236)	(2,200,012)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(86,043)	(81,649)	(81,648)
Proceeds from self supporting loans	6(a)	25,435	24,608	24,608
Transfers to cash backed reserves (restricted assets)	7(a)	(740,363)	(815,040)	(994,091)
Transfers from cash backed reserves (restricted assets)	7(a)	451,318	1,354,679	1,613,378
Amount attributable to financing activities		(349,653)	482,598	562,247
Budgeted deficiency before general rates		(1,674,813)	318,156	(1,610,369)
Estimated amount to be raised from general rates	1	1,674,813	1,608,538	1,610,369
Net current assets at end of financial year - surplus/(deficit)	2	0	1,926,694	0

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
GRV Townsite	0.083850	65	480,874	40,321	0	0	40,321	53,413
GRV Commerical	0.083850	13	239,772	20,105	0	0	20,105	21,997
GRV Industrial	0.083850	5	68,068	5,708	0	0	5,708	6,301
GRV Other Townsite	0.083850	13	63,832	5,352	0	0	5,352	6,166
UV Rural	0.006082	396	252,373,000	1,534,933	0	0	1,534,933	1,546,209
Sub-Totals		492	253,225,546	1,606,419	0	0	1,606,419	1,634,086
Minimum payment								
	\$							
GRV Townsite	500	55	258,970	27,500	0	0	27,500	13,740
GRV Commerical	500	10	36,840	5,000	0	0	5,000	3,206
GRV Industrial	500	5	18,520	2,500	0	0	2,500	1,832
GRV Other Townsite	350	20	22,209	7,000	0	0	7,000	5,706
UV Rural	500	46	1,951,706	23,000	0	0	23,000	15,582
Sub-Totals		136	2,288,245	65,000	0	0	65,000	40,066
		628	255,513,791	1,671,419	0	0	1,671,419	1,674,152
Discounts/concessions (Refer note 1(e))							0	(69,008)
Ex Gratia Rates							3,394	3,394
Total amount raised from general rates							1,674,813	1,608,538
Total rates							1,674,813	1,608,538

All land (other than exempt land) in the Shire of West Arthur 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 for the 2018/19 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 local government services/facilities.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Full payment	21/09/2018	0	5.50%	11.00%
Option two				
Two instalments	21/09/2018 23/11/2018	5	5.50%	11.00%
Option three				
Four instalments	21/09/2018 23/11/2018 25/01/2019 29/03/2019	15	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	600	705
Instalment plan interest earned	1,800	1,670
Unpaid rates and service charge interest earned	9,200	23,630
	11,600	26,005

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire will not raise specified area rates for the year ended 30th June 2019.

(d) Service Charges

The Shire will not raise service charges for the year ended 30th June 2019.

(e) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual
		\$	\$
Rates	5%	0	69,008
		0	69,008

A discount for payment by the due date applied in 2017/18. There is no discount in 2018/19.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	76,500	1,807,664
Cash - restricted reserves	3	1,758,502	1,469,457
Receivables		220,205	300,684
Inventories		13,171	20,871
		2,068,378	3,598,676
Less: current liabilities			
Trade and other payables		(293,369)	(186,018)
Long term borrowings		(90,698)	(86,043)
Provisions		(411,949)	(411,949)
		(796,016)	(684,010)
		1,272,362	2,914,666
Unadjusted net current assets			
Adjustments			
Less: Cash - restricted reserves	3	(1,758,502)	(1,469,457)
Less: Current loans - clubs / institutions		(25,435)	(25,435)
Add: Current portion of borrowings		90,698	86,043
Add: Provisions		411,949	411,949
Add: Accrued Salaries and Wages		8,928	8,928
		0	1,926,694
Adjusted net current assets - surplus/(deficit)			

Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER RECEIVABLES

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of West Arthur 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.

PROVISIONS

Provisions are recognised when the Shire of West Arthur 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.

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.

Superannuation

The Shire of West Arthur contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire of West Arthur contributes are defined contribution plans.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

3. RECONCILIATION OF CASH

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

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Cash - unrestricted	76,500	1,807,664	259,220
Cash - restricted	1,758,502	1,469,457	1,389,809
	1,835,002	3,277,121	1,649,029
The following restrictions have been imposed			
by regulation or other externally imposed requirements:			
Leave Reserve	155,850	132,920	133,168
Plant Reserve	28,039	83,568	43,528
Building Reserve	836,594	560,718	630,735
Town Development Reserve	62,571	61,225	6,338
Recreation Reserve	31,119	30,450	36,973
Heritage Reserve	5,187	4,783	4,729
Community Housing Reserve	94,772	92,734	110,937
Waste Management Reserve	79,840	78,115	78,649
Darkan Swimming Pool Reserve	33,123	32,419	32,091
Information Technology Reserve	42,835	56,591	41,697
Darkan Sport and Community Centre Reserve	227,119	192,880	193,184
Health and Resource Centre Reserve	0	0	45
Arthur River Country Club Renewal Reserve	27,710	21,243	18,284
Museum Reserve	57,506	56,269	56,376
Moodiarrup Sports Club Reserve	7,862	6,069	3,075
Landcare Reserve	34,375	59,473	0
Corporate Planning and Valuation Reserve	34,000	0	0
	1,758,502	1,469,457	1,389,809
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,742,580)	657,578	(859,595)
Depreciation	1,837,046	1,807,593	1,806,586
(Profit)/loss on sale of asset	12,773	(23,765)	(21,484)
(Increase)/decrease in receivables	80,479	43,342	72,860
(Increase)/decrease in inventories	7,700	(7,578)	0
Increase/(decrease) in payables	107,351	(323,599)	12,953
Increase/(decrease) in employee provisions	0	(9,645)	0
Grants/contributions for the development of assets	(835,026)	(907,801)	(1,073,555)
Net cash from operating activities	(532,257)	1,236,125	(62,235)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	General purpose funding	Law, order, public safety	Health	Housing	Community amenities	Recreation and culture	Transport	2018/19 Budget total	2017/18 Actual total
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	0	0	0	50,000	0	0	0	50,000	0
Buildings - specialised	0	0	62,559	0	0	0	17,000	79,559	1,219,447
Furniture and equipment	15,000	0	0	0	0	0	0	15,000	0
Plant and equipment	0	0	0	0	0	0	393,000	393,000	525,283
	15,000	0	62,559	50,000	0	0	410,000	537,559	1,744,730
<i>Infrastructure</i>									
Infrastructure - Roads	0	0	0	0	0	0	1,209,876	1,209,876	1,020,552
Infrastructure - Other	0	0	71,902	0	24,704	73,462	29,777	199,845	171,196
	0	0	71,902	0	24,704	73,462	1,239,653	1,409,721	1,191,748
Total acquisitions	15,000	0	134,461	50,000	24,704	73,462	1,649,653	1,947,280	2,936,478

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
By Program								
Law, order, public safety	0	0	0	0	2,898	0	0	0
Housing	225,795	230,000	4,205	0	0	0	0	(2,809)
Community amenities	0	0	0	0	0	0	2,064	0
Transport	49,978	33,000	0	(16,978)	26,896	(6,029)	25,329	(3,100)
	<u>275,773</u>	<u>263,000</u>	<u>4,205</u>	<u>(16,978)</u>	<u>29,794</u>	<u>(6,029)</u>	<u>27,393</u>	<u>(5,909)</u>
By Class								
<u>Property, Plant and Equipment</u>								
Buildings - non-specialised	225,795	230,000	4,205	0	0	0	0	(2,809)
Plant and equipment	49,978	33,000	0	(16,978)	29,794	(6,029)	27,393	(3,100)
	<u>275,773</u>	<u>263,000</u>	<u>4,205</u>	<u>(16,978)</u>	<u>29,794</u>	<u>(6,029)</u>	<u>27,393</u>	<u>(5,909)</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

5. ASSET DEPRECIATION

By Program

Law, order, public safety
Health
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Other
Infrastructure - Bridges

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
	42,982	44,423	50,209
	34,733	22,610	11,874
	19,425	19,425	24,347
	14,350	14,350	14,311
	189,055	189,056	232,609
	1,216,862	1,216,862	1,161,271
	17,207	17,207	18,106
	302,432	283,660	293,859
	1,837,046	1,807,593	1,806,586
	43,682	43,682	50,695
	154,546	142,423	178,874
	4,023	4,023	4,023
	306,686	289,356	301,926
	854,513	854,513	803,145
	124,095	124,095	122,742
	349,501	349,501	345,181
	1,837,046	1,807,593	1,806,586

SIGNIFICANT ACCOUNTING POLICIES

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 of the lease or the estimated useful life of the improvements.

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.

DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	30 - 50 Years
Buildings - specialised	31 - 50 Years
Furniture and equipment	4 - 10 Years
Plant and equipment	5 - 15 Years
Sealed roads and streets	
formation	not depreciated
pavement	70 years
seal	
- bituminous seals	15-25 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years
Infrastructure - Bridges	60 - 90 years

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Housing								
Loan 70 - GROH Housing	317,316	0	38,684	36,247	278,632	317,316	19,877	22,314
Economic services								
Loan 72 - Industrial Land	77,764	0	9,304	9,006	68,460	77,764	2,430	2,728
Other property and services								
Loan 69 - Staff Housing Lot 30 Hillman St	52,107	0	12,620	11,788	39,487	52,107	3,264	4,096
	447,187	0	60,608	57,041	386,579	447,187	25,571	29,138
Self Supporting Loans								
Housing								
Loan 73 - WA Cottage Homes	445,392	0	25,435	24,608	419,957	445,392	14,473	15,300
	445,392	0	25,435	24,608	419,957	445,392	14,473	15,300
	892,579	0	86,043	81,649	806,536	892,579	40,044	44,438

All borrowing repayments, other than Self Supporting Loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2019

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	150,000	150,000	150,000
Bank overdraft at balance date	0	0	0
Total amount of credit unused	150,000	150,000	150,000
Loan facilities			
Loan facilities in use at balance date	806,536	892,579	974,227

SIGNIFICANT ACCOUNTING POLICIES

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
Leave Reserve	\$ 132,920	\$ 22,930	\$ 0	\$ 155,850	\$ 129,924	\$ 2,996	\$ 0	\$ 132,920	\$ 129,924	\$ 3,244	\$ 0	\$ 133,168
Plant Reserve	83,568	304,471	(360,000)	28,039	85,403	362,252	(364,088)	83,568	85,403	362,125	(404,000)	43,528
Building Reserve	560,718	325,876	(50,000)	836,594	419,344	325,729	(184,355)	560,718	419,344	556,391	(345,000)	630,735
Town Development Reserve	61,225	1,346	0	62,571	59,844	1,380	0	61,225	59,844	1,494	(55,000)	6,338
Recreation Reserve	30,450	669	0	31,119	52,658	1,214	(23,423)	30,450	52,658	1,315	(17,000)	36,973
Heritage Reserve	4,783	404	0	5,187	4,321	463	0	4,783	4,321	408	0	4,729
Community Housing Reserve	92,734	2,038	0	94,772	108,237	2,496	(18,000)	92,734	108,237	2,700	0	110,937
Waste Management Reserve	78,115	1,725	0	79,840	76,734	1,381	0	78,115	76,734	1,915	0	78,649
Darkan Swimming Pool Reserve	32,419	704	0	33,123	31,309	1,110	0	32,419	31,309	782	0	32,091
Information Technology Reserve	56,591	1,244	(15,000)	42,835	55,316	1,276	0	56,591	55,316	1,381	(15,000)	41,697
Darkan Sport and Community Centre Reserve	192,880	34,239	0	227,119	159,208	33,672	0	192,880	159,208	33,976	0	193,184
Health and Resource Centre Reserve	0	0	0	0	753,897	10,916	(764,813)	0	753,897	17,526	(771,378)	45
Arthur River Country Club Renewal Reserve	21,243	6,467	0	27,710	14,901	6,343	0	21,243	14,901	6,383	(3,000)	18,284
Museum Reserve	56,269	1,237	0	57,506	55,000	1,270	0	56,269	55,000	1,376	0	56,376
Moodiarrup Sports Club Reserve	6,069	1,793	0	7,862	3,000	3,069	0	6,069	3,000	3,075	(3,000)	3,075
Landcare Reserve	59,473	1,220	(26,318)	34,375	0	59,473	0	59,473	0	0	0	0
Corporate Planning and Valuation Reserve	0	34,000	0	34,000	0	0	0	0	0	0	0	0
	1,469,457	740,363	(451,318)	1,758,502	2,009,096	815,040	(1,354,679)	1,469,457	2,009,096	994,091	(1,613,378)	1,389,809

b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Leave Reserve	Ongoing	To be used to fund long service leave and annual leave requirements.
Plant Reserve	Ongoing	To be used for the purchase of major plant.
Building Reserve	Ongoing	To be used for the construction and maintenance of Council buildings.
Town Development Reserve	Ongoing	To be used to enhance town infrastructure.
Recreation Reserve	Ongoing	To be used to enhance recreation infrastructure.
Heritage Reserve	Ongoing	To be used to maintain and improve the heritage buildings of the Shire.
Community Housing Reserve	Ongoing	To be used for the maintenance and provision of housing within the Shire.
Waste Management Reserve	Ongoing	To be used to assist with funding future infrastructure requirements for waste management.
Darkan Swimming Pool Reserve	Ongoing	To be used to assist with funding works at the Darkan Swimming Pool.
Information Technology Reserve	Ongoing	To be used for upgrades to computers and office equipment.
Darkan Sport and Community Centre Reserve	Ongoing	To be used to maintain and improve the Darkan Sport and Community Centre.
Health and Resource Centre Reserve	2018	To be used for the expansion of the Health and Resource Centre.
Arthur River Country Club Renewal Reserve	Ongoing	To be used to maintain and improve the Arthur River Country Club.
Museum Reserve	Ongoing	To be used to maintain and to provide new displays in the Museum
Moodiarrup Sports Club Reserve	Ongoing	To be used to maintain and improve the Moodiarrup Sports Club Reserve
Landcare Reserve	Ongoing	To be used to fund the landcare expenditure of the Shire.
Corporate Planning and Valuation Reserve	Ongoing	To be used to fund the corporate planning and valuation expenditure of the Shire.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
General purpose funding	2,200	2,809
Law, order, public safety	600	965
Health	400	500
Education and welfare	60,700	52,291
Housing	94,340	90,814
Community amenities	46,200	53,265
Recreation and culture	13,050	12,313
Economic services	26,800	32,315
Other property and services	52,800	71,462
	297,090	316,734

9. GRANT REVENUE

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

By Program:

Operating grants, subsidies and contributions

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	300	100
General purpose funding	433,215	1,472,004
Law, order, public safety	31,098	54,251
Health	0	300
Education and welfare	41,141	33,037
Housing	3,118	9,845
Community amenities	0	125,425
Recreation and culture	20,340	37,501
Transport	70,958	126,929
Economic services	3,180	2,626
Other property and services	26,000	43,170
	629,350	1,905,188

Non-operating grants, subsidies and contributions

Law, order, public safety	4,000	0
Health	0	1,316
Recreation and culture	0	6,000
Transport	777,115	897,485
Economic services	53,911	3,000
	835,026	907,801

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	33,724	40,147	48,734
- Other funds	22,000	26,713	28,000
- Self supporting loan	14,473	15,300	15,300
Other interest revenue (refer note 1b)	11,000	25,300	11,000
	81,197	107,460	103,034
(b) Other revenue			
Reimbursements and recoveries	16,001	41,955	16,560
	16,001	41,955	16,560
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	30,000	12,359	17,000
	30,000	12,359	17,000
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	40,044	44,438	44,438
	40,044	44,438	44,438
(e) Elected members remuneration			
Meeting fees	7,000	7,110	7,000
Mayor/President's allowance	2,980	2,980	2,980
Deputy Mayor/President's allowance	745	745	745
Travelling expenses	2,200	1,344	2,200
Telecommunications allowance	3,500	3,104	3,500
	16,425	15,283	16,425
(f) Write offs			
Fees and charges	0	1,673	0
	0	1,673	0

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019**

13. INTERESTS IN JOINT ARRANGEMENTS

The Shire of West Arthur has a joint venture arrangement with Homeswest which provides housing for the community. The only assets are land and housing units of which the Shire of West Arthur owns a percentage share.

Assets are included in Property, Plant & Equipment is as follows:

		2018	2017
		\$	\$
Non-current assets			
Land - 10 Hillman Street	54%	16,200	16,200
Land - 12 Hillman Street	35%	10,500	10,500
Land - 18 Gibbs Street/25 Nangip Cres	22%	6,820	6,820
Building - 10 Hillman Street	54%	133,231	135,123
Building - 12 Hillman Street	35%	55,106	55,775
Building - 18 Gibbs Street	22%	13,516	13,708
Building - 25 Nangip Cres	22%	9,991	10,133
		245,364	248,259

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of West Arthur's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

14. TRUST FUNDS

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

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Bonds Other	8,298	183	0	8,481
Westcare	45,286	996	(500)	45,782
Youth Advisory Council	6,712	148	0	6,860
Tourist Committee	3,160	70	0	3,230
Seniors Luncheon	1,230	27	0	1,257
Kids Central	11,232	247	(6,000)	5,479
The Shed	10,318	227	0	10,545
Rural Towns Program	5,007	110	0	5,117
Tidy Towns	4,454	98	0	4,552
Collie Darkan Rail Trail Maint	1,159	25	0	1,184
Arthur River Development	4,241	93	0	4,334
RSL Trust Fund	4,836	106	0	4,942
Community Gym	9,363	206	0	9,569
West Arthur Trials Group	7,425	163	0	7,588
Darkan Arts Council	8,281	182	0	8,463
	131,002	2,882	(6,500)	127,384

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2019

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

Unless otherwise stated, the budget comparative

figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

REVENUE RECOGNITION

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

CAPITAL PROGRAM - SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

			Wages	Employee Overheads	Plant Operation Costs	Plant Depr	Total Alloc	Materials	Total Cost	Proceeds from Sale	Grants Current Year	Grants Carried Forward	Reserve	General Revenue
Furniture and Equipment														
E167702	Computer Server							15,000	15,000				15,000	-
			-	-	-	-	-	15,000	15,000	-	-	-	15,000	-
Land and Buildings														
E168489	Staff housing	Renovations to existing homes						50,000	50,000				50,000	-
E168490	Depot shed		4,000	2,400	300	300	7,000	10,000	17,000					17,000
E168491	Health and Resource Centre	Includes decking, ramp access, completion of painting, electrical, and minor works	13,770	8,262	300	200	22,532	40,027	62,559				20,000	42,559
			17,770	10,662	600	500	29,532	100,027	129,559	-	-	-	70,000	59,559
Plant and Equipment														
E167807	Garden maintenance truck							55,000	55,000	5,000			50,000	-
E167808	6 wheeler truck							170,000	170,000	18,000			152,000	-
E167809	Prime mover							160,000	160,000	10,000			150,000	-
E167810	Miscellaneous small items over \$2,000							8,000	8,000	-			8,000	-
			-	-	-	-	-	393,000	393,000	33,000	-	-	360,000	-
Infrastructure Other														
E167913	Car Park opposite Darkan Town Hall	Seal and kerb	6,872	4,123	2,714	1,934	15,644	9,060	24,704					24,704
E167914	Burrowes Street lane	Seal- behind businesses	6,872	4,123	2,924	2,132	16,052	7,910	23,962					23,962
	Kylie Dam	Subject to funding being received	3,023	1,814	1,827	1,570	8,233	65,229	73,462		53,911		11,318	8,233
E167915	Health & Resource Centre/Hall/Office	Lighting, kerbing, linemarking, landscaping, pathway	9,276	5,566	800	500	16,142	55,760	71,902					71,902
E167916	Burrowes Street lane west end	Kerbing to newly sealed area behind aged units	447	268	200	100	1,015	4,800	5,815					5,815
			26,491	15,894	8,465	6,236	57,086	142,759	199,845	-	53,911	-	11,318	134,616
Infrastructure Roads														
<u>Regional Road Group (State Funding \$355,000 - up to 2/3 of total cost)</u>														
E168852	Moodiarrup Changerup Road	Reconstruct, cement stabilise and improve drainage at SLK 5.56-6.08 with two coat seal. Pavement correction of various sections between SLK 0.00-5.56 Reseal SLK0.00-10.00.	26,491	15,895	13,126	9,162	64,674	240,238	304,912		203,000			101,912
E168851	Bowelling-Duranillin Road	Widening seal from 6 metres to 7 metres on the straight and widen curves from 6 metres to 8 metres, correct super elevations and improve drainage.SLK 26.0-28.5 and 28.5-31.09	51,458	30,875	34,460	21,268	138,061	99,640	237,701		152,000			85,701

CAPITAL PROGRAM - SUPPLEMENTARY INFORMATION TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

			Wages	Employee Overheads	Plant Operation Costs	Plant Depr	Total Alloc	Materials	Total Cost	Proceeds from Sale	Grants Current Year	Grants Carried Forward	Reserve	General Revenue
<u>Roads to Recovery (Federal Funding \$422,115 in current year plus carried forward unspent)</u>														
E168853	Bokal North Road	Gravel Sheet 3000m	18,967	11,380	16,798	10,427	57,572	4,772	62,344		62,344			-
E168854	Darkan Moodiarrup Road	Reconstruct section 1 400m and section 2 430m including change to super elevation and widening of	39,170	23,502	32,162	20,112	114,945	71,520	186,465		186,465			-
E168855	Boyup Brook Arthur	Cement stab 3000m various failures	20,427	12,256	11,764	7,561	52,008	51,070	103,078		103,078			-
E168856	Boyup Brook Arthur	Full construction and super elevation 500m	14,226	8,535	10,309	7,533	40,603	29,625	70,228		70,228			-
E168857	Farrell Road	Remove and replace culverts and reinstate floodway	13,813	8,288	5,670	3,767	31,537	10,453	41,990			41,990		-
E168858	Growden Place Shire	Extend road to Coalfields Road	30,677	18,406	20,505	14,712	84,300	37,440	121,740			121,740		-
E168859	Bokal South Road	Gravel sheet 3000m	18,967	11,380	17,018	10,525	57,890	4,998	62,888					62,888
E168860	Gorn Road	Gravel Sheet 1000m	6,267	3,760	4,160	2,822	17,008	1,522	18,530					18,530
			240,461	144,277	165,972	107,888	658,598	551,278	1,209,876	-	777,115	163,730	-	269,031
Total Capital Expenditure			284,722	170,833	175,037	114,624	745,215	1,202,064	1,947,279	33,000	831,026	163,730	456,318	463,205

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
I03 - GENERAL PURPOSE FUNDING										
I031 - Rates										
	I031702 · GRV - 'T' Residential Darkan	40,321		-	-	-		-		40,321
	I031703 · GRV - 'O' Other Townsites Resid	5,352		-	-	-		-		5,352
	I031704 · GRV - 'C' Commercial	20,105		-	-	-		-		20,105
	I031705 · GRV - 'I' Industrial	5,708		-	-	-		-		5,708
	I031706 · UV - 'R'	1,534,933		-	-	-		-		1,534,933
	I031707 · GRV Mins Darkan	27,500		-	-	-		-		27,500
	I031708 · Other Townsites Minimums	7,000		-	-	-		-		7,000
	I031709 · Commercial Minimums	5,000		-	-	-		-		5,000
	I031710 · Industrial Minimums	2,500		-	-	-		-		2,500
	I031711 · UV Minimums	23,000	-	-	-	-		-		23,000
	I031712 · Penalty on Rates	<i>Interest at 11%</i>		-	-	-		9,200		9,200
	I031713 · Interest on Instalments	<i>Interest on installments at 5.5%</i>		-	-	-		1,800		1,800
	I031714 · Instalment Charges			-	600	-		-		600
	I031730 · Ex Gratia Rates	<i>Payment made by CBH - % increase in rate in the \$</i>	3,394	-	-	-		-		3,394
	I031731 · ESL Admin Grant	<i>Received for administering the ESL program through rates</i>	-	-		4,000		-		4,000
	I031732 · Rate Enquiry Charges		-	-	600	-		-		600
	I031733 · Interim Rates		-	-	-	-		-		-
	Total I031 · Rates	1,674,813		-	1,200	4,000	-	11,000		1,691,013
I032 · GP Grant										
	I032010 · LGGC General Purpose Grant	<i>Federal funding received through the State's Grants</i>	-	204,604	-	-		-		204,604
	I032015 · LGGC Local Roads Grant	<i>Commission.</i>	-	224,611	-	-		-		224,611
	I032020 · Special Project Bridge Money		-	-	-	-		-		-
	Total I032 · GP Grant		-	429,215	-	-	-	-		429,215
I033 · Investing										
	I033010 · Interest on Muni Fund		-	-	-	-		22,000		22,000
	I033020 · Credit Card Surcharge				1,000					1,000
	I033015 · Interest on Reserve Fund		-	-	-	-		33,724		33,724
	Total I033 · Investing		-	-	1,000	-	-	55,724		56,724
	Total I03 · GENERAL PURPOSE FUNDING	1,674,813	-	429,215	2,200	4,000	-	66,724		2,176,952
I04 · GOVERNANCE										
I041 · Members										
	I041320 · Contrib. & Reimb.		-	-	-	-		-		-
	Total I041 · Members		-	-	-	-		-		-
I043 · Other Governance										
	I043003 · Contrib. & Reimb.	<i>Contributions to public relation events</i>	-	-	-	300		-		300
	Total I043 · Other Governance		-	-	-	300	-	-	-	300
	Total I04 · GOVERNANCE		-	-	-	300	-	-	-	300

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
I05 · LAW ORDER & PUBLIC SAFETY										
I051 · Fire Prevention										
I051010 · ESL	<i>Grant received to cover expenses for brigades including insurance and maintenance of equipment, protective clothing, etc</i>	-	-	31,098	-	-	-	-	-	31,098
I051115 · Sale of Fire Maps		-	-	-	-	-	-	-	-	-
I051125 · Fines and Penalties										-
Total I051 · Fire Prevention		-	-	31,098	-	-	-	-	-	31,098
I052 · Animal Control										
I052110 · Fines and Penalties										
I052120 · Dog Reg. Fees		-	-	-	500	-	-	-	-	500
I052130 · Cat Reg. Fees		-	-	-	100	-	-	-	-	100
Total I052 · Animal Control		-	-	-	600	-	-	-	-	600
I053 · Community Safety										
I053020 · Community Safety Grants	<i>AWARE fundng for emergency management</i>	-	4,000	-	-	-	-	-	-	4,000
Total I053 · Community Safety		-	4,000	-	-	-	-	-	-	4,000
Total I05 · LAW ORDER & PUBLIC SAFETY		-	4,000	31,098	600	-	-	-	-	35,698
I06 · EDUCATION & WELFARE										
I062 · Education										
I063010 · Education Grants and Contributions		-	-	-	-	-	-	-	-	-
Total I062 · Education		-	-	-	-	-	-	-	-	-
I063 · Welfare										
I063010 · Westcare Income	<i>Off set by expense</i>	-	-	-	-	-	-	-	-	-
I063015 · Welfare Other Contributions	<i>Seniors - Meals Service</i>	-	-	6,156	-	-	-	-	-	6,156
I063016 · Youth Collaboration	<i>Youth Week, youth related projects</i>	-	-	-	-	-	-	-	-	-
Total I063 · Welfare		-	-	6,156	-	-	-	-	-	6,156
I064 · Care of Families and Children										
I064015 · Kids Central - Childcare Fees	<i>Childcare Centre related</i>			34,985	60,000					94,985
I064010 · Kids Central - Other - Memberships and Ac	<i>Memberships and activities</i>	-	-	-	700					700
Total I064 · Welfare		-	-	34,985	60,700	-	-	-	-	95,685
Total I06 · EDUCATION & WELFARE		-	-	41,141	60,700	-	-	-	-	101,841

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
I07 - HEALTH										
I071 - Admin. & Inspections										
I071115 · Health Licences	<i>Issued by EHO/BS</i>	-	-	-	200	-	-	-	-	200
Total I071 · Admin. & Inspections		-	-	-	200	-	-	-	-	200
I073 · Other										
I073110 · HRC Contribution	<i>Doctor PBS reimbursement</i>	-	-	-	200	-	1,500	-	-	1,700
I073120 · UGS Contribution	<i>Contrib towards running of HRC - quarterly with CPI</i>	-	-	-	-	-	4,886	-	-	4,886
Total I073 · Other		-	-	-	200	-	6,386	-	-	6,586
Total I07 · HEALTH		-	-	-	400	-	6,386	-	-	6,786
I09 - HOUSING										
I091 · Community Housing										
I091105 · Lease from GEHA Housing		-	-	-	63,340	-	-	-	-	63,340
I091110 · Rent Joint V Housing Duplexes		-	-	-	31,000	-	-	-	-	31,000
I091118 · Community Housing Reimbursements		-	-	-	-	-	-	-	4,205	4,205
I091120 · West Arthur Cottage Homes Income	<i>Cont towards loan repayment</i>	-	-	-	-	3,118	-	14,473	-	17,591
Total I091 · Community Housing		-	-	-	94,340	3,118	-	14,473	4,205	116,136
Total I09 · HOUSING		-	-	-	94,340	3,118	-	14,473	4,205	116,136
I10 - COMMUNITY AMENITIES										
I101 · General Refuse										
I101110 · Domestic Refuse Fees	<i>Raised on rates notice</i>	-	-	-	27,500	-	-	-	-	27,500
Total I101 · General Refuse		-	-	-	27,500	-	-	-	-	27,500
I102 · Other Sanitation										
I102110 · Commercial Refuse Fees	<i>Raised on rates notice</i>	-	-	-	16,500	-	-	-	-	16,500
I102120 · DrumMuster Contributions	<i>To be invoiced to drummuster</i>	-	-	-	-	-	-	-	-	-
I102160 · Sale of recycling/metal	<i>Sale of scrap materials from refuse site</i>	-	-	-	-	-	-	-	-	-
Total I102 · Other Sanitation		-	-	-	16,500	-	-	-	-	16,500
I103 · Protection of Environment										
I103400 · Landcare Project Income	<i>External funding</i>	-	-	-	-	-	-	-	-	-
Total I103 · Protection of Environment		-	-	-	-	-	-	-	-	-
I106 · Town Planning										
I106390 · Contributions & Reimbursements	<i>Town planning fees</i>	-	-	-	500	-	-	-	-	500
Total I106 · Town Planning		-	-	-	500	-	-	-	-	500
I107 · Other Community Amenities										
I107140 · Cemetery Charges	<i>Burial fees</i>	-	-	-	1,500	-	-	-	-	1,500
I107145 · Septic Tank Charges		-	-	-	200	-	-	-	-	200
I107150 · Townscape Projects		-	-	-	-	-	-	-	-	-
Total I107 · Other Community Amenities		-	-	-	1,700	-	-	-	-	1,700
Total I10 · COMMUNITY AMENITIES		-	-	-	46,200	-	-	-	-	46,200

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
I11 · RECREATION & CULTURE										
I111 · Public Halls										
I111110 · Hall Hire Fees		-		-	200	-		-		200
I111120 · Public Halls - Other		-	-	-	-			-		-
Total I111 · Public Halls		-	-	-	200	-	-	-		200
I112 · Swimming Areas										
I112110 · Swimming Pool Income	<i>Annual membership and gate takings;</i>	-			8,300	-	-	-		8,300
I112120 · Lake Towerrinning Income		-			-	-		-		-
Total I112 · Swimming Areas		-		-	8,300	-	-	-		8,300
I113 · Other Recreation										
I113110 · Contributions & Donations	<i>\$15,000 contrib DSCC reserve, \$3,000 Arthur River Reserve Contribution, DDSC Insurance and garden \$4500, \$1090 +\$250Moodi Complex towards purchases</i>	-		-	-	19,340	4,500	-		23,840
I113140 · Community Gym	<i>Gym fundraising and memberships</i>	-	-	-	2,000	1,000	-	-		3,000
Total I113 · Other Recreation		-	-	-	2,000	20,340	4,500	-	-	26,840
I116 · Heritage										
I116110 · Sale of History Books		-		-	50	-	-	-		50
I116111 · Historical Projects Income -				-						-
Total I116 · Heritage		-		-	50	-	-	-		50
I117 · Other Culture										
I117110 · Grants & Contributions		-		-	-	-		-		-
I117112 · Cultural Events Other	<i>Johny Cash event income</i>	-		-	2,500	-		-		2,500
I117120 · The Shed - Shire Income	<i>Not groups own membership or fundraising.</i>	-		-	-	-		-		-
Total I117 · Other Culture		-	-	-	2,500	-	-	-		2,500
Total I11 · RECREATION & CULTURE		-	-	-	13,050	20,340	4,500	-		37,890
I12 · TRANSPORT										
I121 · Construction										
I121020 · Direct Road Grants	<i>Invoiced to Main Roads in July each year</i>	-		70,958	-	-		-		70,958
I121030 · Roads to Recovery Grants		-	422,115	-	-	-		-		422,115
I121040 · Other Road Funding		-		-	-	-		-		-
I121050 · RRG Project Grants		-	355,000	-	-	-		-		355,000
I121050 Commodity Route Funding		-	-	-	-	-		-		-
Total I121 · Construction		-	777,115	70,958	-	-	-	-	-	848,073
I122 · Maintenance										
I122020 · Crossover Income		-		-	-	-		-		-
I122040 · Storm Damage Funding		-		-	-	-		-		-
Total I122 · Maintenance		-		-	-	-		-		-
Total I12 · TRANSPORT		-	777,115	70,958	-	-	-	-	-	848,073

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
I13 · ECONOMIC SERVICES										
I132 · Tourism/Area Promotion										
	I132110 Grants and Contributions	-		-	-	-	-	-	-	-
	I132040 Caravan Park Income	-		-	21,000	-	-	-	-	21,000
	Total I132 · Tourism/Area Promotion	-	-	-	21,000	-	-	-	-	21,000
I133 · Building Control										
	I133110 · Building Permit Fees	-		-	1,300	-	-	-	-	1,300
	I133120 · BRB Collection Fee	-		-		-	-	-	-	-
	I133130 · BCITF Collection Fee	-		-		-	-	-	-	-
	Total I133 · Building Control	-		-	1,300	-	-	-	-	1,300
I134 · Public Utilities										
	I134110 · Duranillin Water Service Fee	-		-	1,000	-	-	-	-	1,000
	I134120 · Duranillin Water Water Charge	-		-	500	-	-	-	-	500
	I134140 · Grants & Reimbursements		<i>Kylie Dam project Dep of Water \$53,911,</i>	53,911	-					53,911
	I134130 · Sale of Water - Standpipes	-		-	3,000	-	-	-	-	3,000
	Total I134 · Public Utilities	-	53,911	-	4,500	-	-	-	-	58,411
I139 · Economic Development										
	I139110 · Contrib and Reimb	-		-	-	3,180	-	-	-	3,180
	Total I139 · Economic Development	-		-	-	3,180	-	-	-	3,180
	Total I13 · ECONOMIC SERVICES	-	53,911	-	26,800	3,180	-	-	-	83,891

	Details	Rates	Non-Operating Grants	Grants Operating	Fees & Charges	Subs and Cont	Operating Reimb (Other Revenue)	Interest Revenue	Profit on Sale of Asset	Total Income
I14 · OTHER PROPERTY & SERVICES										
I141 · Private Works										
I141035 · New Series AW Plates	<i>Any income is transferred to heritage reserve.</i>	-	-	-	300	-	-	-	-	300
I141110 · Private Works Charges		-	-	-	12,000	-	-	-	-	12,000
I141120 · Online Licensing Commission	<i>Admin service</i>	-	-	-	8,000	-	-	-	-	8,000
I141130 · Vehicle Examination	<i>Carried out by Peter Lutz on HV</i>	-	-	-	13,000	-	-	-	-	13,000
I141 · Private Works - Other		-	-	-	-	-	-	-	-	-
Total I141 · Private Works		-	-	-	33,300	-	-	-	-	33,300
I143 · Works Overheads										
I143100 · Staff Housing Contribution	<i>Rental and reimbursements of staff houses</i>	-	-	-	18,500	-	-	-	-	18,500
I143101 · Reimbursements	<i>Uniform and other</i>	-	-	-	-	-	2,000	-	-	2,000
Total I143 · Works Overheads		-	-	-	18,500	-	2,000	-	-	20,500
I144 · Plant Operation Costs										
I144050 · Diesel Rebate		-	-	-	-	26,000	-	-	-	26,000
I144055 · Insurance Claim/Refund		-	-	-	-	-	-	-	-	-
I144058 · Plant Reimbursement		-	-	-	-	-	255	-	-	255
I144056 · Staff Vehicle Contribution	<i>Deducted from payroll for senior staff</i>	-	-	-	-	-	2,860	-	-	2,860
Total I144 · Plant Operation Costs		-	-	-	-	26,000	3,115	-	-	29,115
I146 · Salaries Control										
I146110 · Reimb. - Workers Comp.		-	-	-	-	-	-	-	-	-
Total I146 · Salaries Control		-	-	-	-	-	-	-	-	-
I147 · Business Unit										
I147120 · The Shed	<i>Difference between inc and exp t/fer to trust at year end.</i>	-	-	-	1,000	-	-	-	-	1,000
Total I147 · Business Unit		-	-	-	1,000	-	-	-	-	1,000
Total I14 · OTHER PROPERTY & SERVICES		-	-	-	52,800	26,000	5,115	-	-	83,915
TOTAL INCOME										
		1,674,813	835,026	572,412	297,090	56,938	16,001	81,197	4,205	3,537,682

Description	Wages Admin	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset
E03 · GENERAL PURPOSE FUNDING.									
E031 · Rates									
E031530 · Rates	16,500		-	8,201	-	-	8,278		
E031535 · Provision for Doubtful Debts									
E031537 · Valuation Expenses	-		-		-	-	-		
E031540 · Rates Refund Account									
Total E031 · Rates	16,500		-	8,201	-	-	8,278	-	-
E032 · Other General Purpose Funding									
E032010 · GP Grant	500		-	249	-	-	251		
E032020 · Investing	1,000		-	497	-	-	502		
Total E032 · Other General Purpose Funding	1,500		-	746	-	-	753	-	-
Total E03 · GENERAL PURPOSE FUNDING.	18,000		-	8,946	-	-	9,031	-	-
E04 · GOVERNANCE.									
E041 · Members									
E041001 · Council & Comm Meetings	29,880		-	14,850	-	-	15,191		
E041002 · Council Office Maintenance			1,500	746			-		
E041004 · Sitting Fees	-		-	-	-	-	-		
E041007 · Members Travelling	-		-	-	-	-	-		
E041008 · Communications Allowance	-		-	-	-	-	-		
E041009 · Members of Council General	10,000		-	4,970	-	-	5,017		
E041017 · Councillors Training	-		-	-	-	-	-		
E041018 · Members Conference Expenses	-		-	-	-	-	-		
E041020 · Presidential Allowance	-		-	-	-	-	-		
E041100 · Depreciation Council Chambers	-		-	-	-	-	-		
E041 · Members - Other	-		-	-	-	-	-		
Total E041 · Members	39,880		1,500	20,566	-	-	20,208	-	-
E042 · Members Other									
E042002 · Elections	-		-	-	-	-	-		
Total E042 · Members Other	-		-	-	-	-	-	-	-

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E03 · GENERAL PURPOSE FUNDING.									
E031 · Rates									
E031530 · Rates			14,000	-	-		-	14,000	46,979
E031535 · Provision for Doubtful Debts			7,500			-		7,500	7,500
E031537 · Valuation Expenses			14,300	-	-	-	-	14,300	14,300
E031540 · Rates Refund Account								-	-
Total E031 · Rates			35,800	-	-	-	-	35,800	68,779
E032 · Other General Purpose Funding									
E032010 · GP Grant			-	-	-	-	-	-	999
E032020 · Investing			6,500	-	-	-	-	6,500	8,499
Total E032 · Other General Purpose Funding			6,500	-	-	-	-	6,500	9,498
Total E03 · GENERAL PURPOSE FUNDING.			42,300	-	-	-	-	42,300	78,277
E04 · GOVERNANCE.									
E041 · Members									
E041001 · Council & Comm Meetings			2,500	-	-	-	-	2,500	62,421
E041002 · Council Office Maintenance			500					500	2,746
E041004 · Sitting Fees				-	-	7,000	-	7,000	7,000
E041007 · Members Travelling				-	-	2,200	-	2,200	2,200
E041008 · Communications Allowance				-	-	3,500	-	3,500	3,500
E041009 · Members of Council General			250	3,775	-	-	-	4,025	24,012
E041017 · Councillors Training			2,500	-	-	-	-	2,500	2,500
E041018 · Members Conference Expenses			1,500	-	-			1,500	1,500
E041020 · Presidential Allowance				-	-	3,725	-	3,725	3,725
E041100 · Depreciation Council Chambers				-	-	-	-	-	-
E041 · Members - Other				-	-	-	-	-	-
Total E041 · Members			7,250	3,775	-	16,425	-	27,450	109,604
E042 · Members Other									
E042002 · Elections				-	-	-	-	-	-
Total E042 · Members Other				-	-	-	-	-	-

Description	Wages Admin	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset
E043 · Other Governance									
E043003 · Corporate Planning	20,000		-	9,940	-	-	10,087		
E043004 · Annual Reports/Electors Meeting	1,000		-	497	-	-	502		
E043006 · Public Relations & Civic Funct.	15,000		800	7,853	-	-	7,526		
E043007 · Budget	10,000		-	4,970	-	-	5,017		
E043009 · Policy & Local Laws	3,000		-	1,491	-	-	1,505		
E043010 · Compliance	9,000		-	4,473	-	-	4,515		
E043011 · Audit Fees	-		-	-	-	-	-		
E043013 · Financial Reporting	11,100		-	5,517	-	-	5,569		
E043015 · Other Governance	6,017		-	2,990	-	-	3,019		
E043020 · VROC & Regional Collaboration	3,000			1,491			1,505		
Total E043 · Other Governance	78,117	-	800	39,222	-	-	39,244	-	-
Total E04 · GOVERNANCE.	117,997	-	2,300	59,788	-	-	59,452	-	-
E05 · LAW ORDER & PUBLIC SAFETY.									
E051 · Fire Prevention									
E051010 · Bush Fire Advisory Brigades - non ESL	4,000		-	1,988	-	-	2,007	-	
E051015 · Fire Brigades - ESL	-		-	-	-	-	-		
E051016 · Bushfire Mitigation - Funded	-		-	-	-	-	-		
E051017 · Bushfire Mitigation - Unfunded	-		-	-	-	-	-		
E051020 · Control Other	6,000	-	6,000	5,964	500	500	3,010		
E051120 Loss of Disposal of Assets				-					-
E051100 · Depreciation Fire Control	-		-	-	-	-	-	42,982	
Total E051 · Fire Prevention	10,000	-	6,000	7,952	500	500	5,017	42,982	-

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E043 · Other Governance									
E043003 · Corporate Planning	-		2,000	-	-	-	-	2,000	42,027
E043004 · Annual Reports/Electors Meeting	-			-	-	-	-	-	1,999
E043006 · Public Relations & Civic Funct.	-		6,000	-	-	-	-	6,000	37,178
E043007 · Budget	-			-	-	-	-	-	19,987
E043009 · Policy & Local Laws	-			-	-	-	-	-	5,996
E043010 · Compliance	-		1,600	-	-	-	-	1,600	19,588
E043011 · Audit Fees	-		30,000	-	-	-	-	30,000	30,000
E043013 · Financial Reporting	-			-	-	-	-	-	22,186
E043015 · Other Governance	-		13,000	-	-	-	-	13,000	25,026
E043020 · VROC & Regional Collaboration			5,000					5,000	10,996
Total E043 · Other Governance	-	-	57,600	-	-	-	-	57,600	214,983
Total E04 · GOVERNANCE.	-	-	64,850	3,775	-	16,425	-	85,050	324,587
E05 · LAW ORDER & PUBLIC SAFETY.									
E051 · Fire Prevention									
E051010 · Bush Fire Advisory Brigades - non ESL	-		1,500	-	-	-	-	1,500	9,495
E051015 · Fire Brigades - ESL	-		14,000	17,505	-	-	600	32,105	32,105
E051016 · Bushfire Mitigation - Funded	-		3,630					3,630	3,630
E051017 · Bushfire Mitigation - Unfunded	-							-	-
E051020 · Control Other	-		5,500	-	-	-	-	5,500	27,474
E051120 Loss of Disposal of Assets									-
E051100 · Depreciation Fire Control	-		-	-	-	-	-	-	42,982
Total E051 · Fire Prevention	-	-	24,630	17,505	-	-	600	42,735	115,686

Description		Wages Admin	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset
E052 · Animal Control										
E052010 · Animal Control Expenses	<i>Dog and cat control or wandering stock - generally ranger associated works</i>	2,000		100	1,044	-	-	1,003		
Total E052 · Animal Control		2,000		100	1,044	-	-	1,003	-	-
E053 · Other										
E053010 · LEMC	<i>Local Emergency Management Committee - Plans, meetings, etc.</i>	6,668		-	3,314	-	-	3,345		
E053015 · Enforcement of Local Laws		-		-	-	-	-	-		
E053020 · Crime Prevention & Safety		-		-	-	-	-	-		
Total E053 · Other		6,668	-	-	3,314	-	-	3,345	-	-
Total E05 · LAW ORDER & PUBLIC SAFETY.		18,668	-	6,100	12,310	500	500	9,366	42,982	-
E06 · EDUCATION & WELFARE.										
E061 · Aged and Disabled										
E061010 · Senior Citizens Services		10,000	-	-	4,970			5,017		
Total E061 · Aged and Disabled		10,000	-	-	4,970	-	-	5,017	-	-
E062 · Education										
E062010 · School Bus Routes	<i>Works on the road fore school bus purposes i.e. turn around bays, discussions with operators, discussion with schools, completion of paper work</i>	150		500	323	400	400	75		
E062020 · Other Education	<i>Donated works, donated books, supporting high school education for districts youth</i>	500		-	249	-	-	251		
				800	398	300	300			
E062030 · Community Training & Development	<i>Courses in relation to running committees and good governance, assisting with getting courses at the shed or CRC that relate to community education etc. Sponsor attendance at workshops.</i>	400		-	199	-	-	201		
Total E062 · Education		1,050		1,300	1,168	700	700	527	-	-
E063 · Welfare										
E063010 · Westcare		-		-	-	-	-	-		
E063015 · Westcare Shire Costs		150		-	75	-	-	75		
E063018 · Youth Services	<i>Events or activities for youth</i>	3,000		-	1,491	-	-	1,505	-	-
E063020 · Welfare Other	<i>Thank a volunteer, SOYF, Souhern Agcare \$500</i>	800		-	398	-	-	401		
Total E063 · Welfare		3,950	-	-	1,963	-	-	1,982	-	-
E064 · Care of Families and Children										
E064010 · Care of Families and Children	<i>Care to families, Shire sponsored</i>	800			398			401		
E064012 · Kids Central: Shire	<i>Shire staff assisting Kids Central</i>	15,000		500	7,704			7,526		
E064016 · Kids Central: Grants	<i>Kids Central grants</i>			-						
E064014 · Kids Central: Member Activities	<i>Activities of Kids Central not related to Childcare i.e. activities, toy library. Funded by members</i>			-						
E064015 · Kids Central: Childcare	<i>Kids Central service costs</i>	-	99,684					-	-	
Total E064 · Care of Families and Children		15,800	99,684	500	8,101	-	-	7,927	-	-
Total E06 · EDUCATION & WELFARE.		30,800	99,684	1,800	16,202	700	700	15,452	-	-

Description		Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E052 · Animal Control										
E052010 · Animal Control Expenses	<i>Dog and cat control or wandering stock - generally ranger associated works</i>	-		3,200	-	-	-	-	3,200	7,347
Total E052 · Animal Control		-		3,200	-	-	-	-	3,200	7,347
E053 · Other										
E053010 · LEMC	<i>Local Emergency Management Committee - Plans, meetings, etc.</i>	-		625	-	-	-	-	625	13,952
E053015 · Enforcement of Local Laws		-		-	-	-	-	-	-	-
E053020 · Crime Prevention & Safety		-		-	-	-	-	-	-	-
Total E053 · Other		-		625	-	-	-	-	625	13,952
Total E05 · LAW ORDER & PUBLIC SAFETY.		-	-	28,455	17,505	-	-	600	46,560	136,985
E06 · EDUCATION & WELFARE.										
E061 · Aged and Disabled										
E061010 · Senior Citizens Services				1,500					1,500	21,487
Total E061 · Aged and Disabled		-		1,500	-	-	-	-	1,500	21,487
E062 · Education										
E062010 · School Bus Routes	<i>Works on the road fore school bus purposes i.e. turn around bays, discussions with operators, discussion with schools, completion of paper work</i>	-			-	-	-	-	-	1,848
E062020 · Other Education	<i>Donated works, donated books, supporting high school education for districts youth</i>	-		100	-	-	-	-	100	1,099
									-	1,798
E062030 · Community Training & Development	<i>Courses in relation to running committees and good governance, assisting with getting courses at the shed or CRC that relate to community education etc. Sponsor attendance at workshops.</i>	-		-	-	-	-	-	-	799
Total E062 · Education		-		100	-	-	-	-	100	5,545
E063 · Welfare										
E063010 · Westcare		-				-		-	-	-
E063015 · Westcare Shire Costs		-		-	-	-	-	-	-	300
E063018 · Youth Services	<i>Events or activities for youth</i>	-	-	1,500					1,500	7,496
E063020 · Welfare Other	<i>Thank a volunteer, SOYF, Souhern Agcare \$500</i>	-		500	-	-	-	-	500	2,099
Total E063 · Welfare		-		2,000	-	-	-	-	2,000	9,895
E064 · Care of Families and Children										
E064010 · Care of Families and Children	<i>Care to families, Shire sponsored</i>			-					-	1,599
E064012 · Kids Central: Shire	<i>Shire staff assisting Kids Central</i>			-					-	30,729
E064016 · Kids Central: Grants	<i>Kids Central grants</i>			-					-	-
E064014 · Kids Central: Member Activities	<i>Activities of Kids Central not related to Childcare i.e. activities, toy library. Funded by members</i>			1,000					1,000	1,000
E064015 · Kids Central: Childcare	<i>Kids Central service costs</i>		17,000	16,000					33,000	132,684
Total E064 · Care of Families and Children		-	17,000	17,000	-	-	-	-	34,000	166,012
Total E06 · EDUCATION & WELFARE.		-	17,000	20,600	-	-	-	-	37,600	202,939

Description	Wages Admin	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset
E07 - HEALTH.									
E072 - Preventative Services									
E072010 - Environmental Health Officer	EHO -relating to health - food premises inspections etc.	200	-	99	-	-	100		
E072025 - Fruit Fly & Mosquito Control	Fruit fly baiting on town trees, mosquito control through the shire	150	3,000	1,566	-	-	75		
Total E072 - Preventative Services		350	3,000	1,665	-	-	176	-	-
E073 - Other									
E073010 - Health Resource Centre	Cost of maintaining the HRC building	10,000	23,000	16,401	-	-	5,017	34,733	
E073020 - Medical Services	Supporting new services, discussions with doctors, minor equip, health promotion, reception service, doctor travel	1,500	-	746	-	-	753		
E073930 - Ambulance Services	Donated services		100	50					
E073900 - Depreciation	Depreciation of HRC	-	-	-	-	-	-		
Total E073 - Other		11,500	23,100	17,196	-	-	5,770	34,733	-
Total E07 - HEALTH.		11,850	26,100	18,861	-	-	5,945	34,733	-
E09 - HOUSING.									
E091 - Community Housing									
E091010 - GEHA Housing Mtce		155	3,000	1,568	-	-	78		
E091030 - Joint Venture Housing Units	6 brick units - 4 in Hillman Street and 2 on cnr of Nangip and Gibbs	2,500	6,000	4,225		-	1,254		
E091040 - West Arthur Cottage Homes	construction only	2,000	1,500	1,740	5,000	5,000	1,003		
E091060 - Housing Other	Enquiries for more housing, costing options	1,000	-	497		-	502	19,425	-
E091100 - Depreciation		-	-	-	-	-	-		
Total E091 - Community Housing		5,655	10,500	8,029	5,000	5,000	2,837	19,425	-
Total E09 - HOUSING.		5,655	10,500	8,029	5,000	5,000	2,837	19,425	-
E10 - COMMUNITY AMENITIES.									
E101 - General Refuse									
E101020 - Domestic Refuse	Refuse contractor only	-	-	-	-	-	-		
E101030 - Refuse Site Mtce	Maintenance at Darkan and Dura refuse sites	3,000	25,000	13,916	4,000	4,000	1,505	-	
E101040 - Recycling	Recycling for the district	-	300	149	-	-	-		
E101050 - Waste Oil	Waste Oil facility			-			-		
Total E101 - General Refuse		3,000	25,300	14,065	4,000	4,000	1,505	-	-
E102 - Other Sanitation									
E102020 - Commercial Refuse	Refuse contractor only	-	-	-	-	-	-	-	
E102030 - Streets Refuse	Emptying street bins	-	300	149	-	-	-		
E102040 - DrumMuster	All costs associated with Drummuster program	200	700	447			100		
E102050 - Tidy Towns	Entry to tidy towns competition - not works wages. Officer time association with application.	-	-	-	-	-	-		
E102060 - Clean Up Australia Day etc.	Works staff time associated with assisting community clean ups.	-	-	-			-		
	Kerbside collection service on as needs basis			-			-		
E102070 - Urban Stormwater Drainage	Darkan and Dura townsite - drainage works in streets. Repairs to pit lids included.	200	500	348			100	10,346	
Total E102 - Other Sanitation		400	1,500	944	-	-	201	10,346	-

Description		Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E07 - HEALTH.										
E072 - Preventative Services										
E072010 - Environmental Health Officer	<i>EHO -relating to health - food premises inspections etc.</i>	-		7,000	-	-	-	-	7,000	7,400
E072025 - Fruit Fly & Mosquito Control	<i>Fruit fly baiting on town trees, mosquito control through the shire</i>	-		300	-	-	-	-	300	5,091
Total E072 - Preventative Services		-		7,300	-	-	-	-	7,300	12,491
E073 - Other										
E073010 - Health Resource Centre	<i>Cost of maintaining the HRC building</i>	-		13,000	4,508	-	-	9,000	26,508	115,659
E073020 - Medical Services	<i>Supporting new services, discussions with doctors, minor equip, health promotion, reception service, doctor travel</i>	-		17,000	-	-	-	-	17,000	19,998
E073930 - Ambulance Services	<i>Donated services</i>									150
E073900 - Depreciation	<i>Depreciation of HRC</i>	-		-	-	-	-	-	-	-
Total E073 - Other		-		30,000	4,508	-	-	9,000	43,508	135,807
Total E07 - HEALTH.		-		37,300	4,508	-	-	9,000	50,808	148,297
E09 - HOUSING.										
E091 - Community Housing										
E091010 - GEHA Housing Mtce		-		4,000	1,431	19,877	-	800	26,108	30,909
E091030 - Joint Venture Housing Units	<i>6 brick units - 4 in Hillman Street and 2 on cnr of Nangip and Gibbs</i>	-		11,000	2,144		-	4,500	17,644	31,623
E091040 - West Arthur Cottage Homes	<i>construction only</i>			3,118	-	14,473			17,591	33,834
E091060 - Housing Other	<i>Enquiries for more housing, costing options</i>	-		-	-	-	-	-	-	21,424
E091100 - Depreciation		-		-	-	-	-	-	-	-
Total E091 - Community Housing		-		18,118	3,575	34,350	-	5,300	61,343	117,789
Total E09 - HOUSING.		-	-	18,118	3,575	34,350	-	5,300	61,343	117,789
E10 - COMMUNITY AMENITIES.										
E101 - General Refuse										-
E101020 - Domestic Refuse	<i>Refuse contractor only</i>	-		18,500	-	-	-	-	18,500	18,500
E101030 - Refuse Site Mtce	<i>Maintenance at Darkan and Dura refuse sites</i>	-		6,012	1,084	-	-	-	7,096	58,517
E101040 - Recycling	<i>Recycling for the district</i>	-		23,000	-	-	-	-	23,000	23,449
E101050 - Waste Oil	<i>Waste Oil facility</i>			1,000	19				1,019	1,019
Total E101 - General Refuse		-		48,512	1,103	-	-	-	49,615	101,485
E102 - Other Sanitation										
E102020 - Commercial Refuse	<i>Refuse contractor only</i>	-		11,000	-	-	-	-	11,000	11,000
E102030 - Streets Refuse	<i>Emptying street bins</i>	-		2,500	-	-	-	-	2,500	2,949
E102040 - DrumMuster	<i>All costs associated with Drummuster program</i>	-			-	-	-	-	-	1,448
E102050 - Tidy Towns	<i>Entry to tidy towns competition - not works wages. Officer time association with application.</i>	-			-	-	-	-	-	-
E102060 - Clean Up Australia Day etc.	<i>Works staff time associated with assisting community clean ups.</i>	-			-	-	-	-	-	-
	<i>Kerbside collection service on as needs basis</i>	-			-	-	-	-	-	-
E102070 - Urban Stormwater Drainage	<i>Darkan and Dura townsite - drainage works in streets. Repairs to pit lids included.</i>	-		500	-	-	-	-	500	11,994
Total E102 - Other Sanitation		-		14,000	-	-	-	-	14,000	27,391

Description	Wages Admin	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset
E103 · Protection of Environment									
E103020 · Protection of Environment	494	-	-	246	-	-	248		
E103030 · Landcare Officer Employee Costs		-	-	-			-		
E103032 · Landcare office, admin and community				-			-		
E103050 · Reserve Management	400		300	348			201		
E103101 · Landcare Officer supervision	1,500		-	746	-	-	753		
E103400 · Landcare Project Expenses									
E103120 · Feral Pig Program	-			-			-		
Total E103 · Protection of Environment	2,394	-	300	1,339	-	-	1,201	-	-
E106 · Town Planning									
E106020 · Town Planning Services	6,500		-	3,231	-	-	3,261		
Total E106 · Town Planning	6,500	-	-	3,231	-	-	3,261	-	-
E107 · Other									
E107020 · Public Conveniences	900		20,000	10,387			452	-	
E107030 · Cemeteries	2,000		7,000	4,473	1,500	1,300	1,003	-	
E107040 · Townscape	300		-	149			151	-	
E107050 · Other Community Amenities	50		-	25	-	-	25	4,004	
Total E107 · Other	3,250	-	27,000	15,034	1,500	1,300	1,631	4,004	-
Total E10 · COMMUNITY AMENITIES.	15,544	-	54,100	34,613	5,500	5,300	7,798	14,350	-
E11 · RECREATION & CULTURE.									
E111 · Public Halls									
E111020 · Public Halls	4,000		20,000	11,928	200	180	2,007	35,098	
Total E111 · Public Halls	4,000	-	20,000	11,928	200	180	2,007	35,098	-
E112 · Swimming Areas									
E112001 · Lake Towerrinning	5,000		25,000	14,910	300	280	2,509		
E112002 · Darkan Swimming Pool	5,000		24,000	14,413			2,509		
E112100 · Depreciation	-		-	-	-	-	-	11,093	
Total E112 · Swimming Areas	10,000	-	49,000	29,323	300	280	5,017	11,093	-
E113 · Other Recreation									
E113010 · Parks & Gardens Mtce	500		30,000	15,159	10,000	8,000	251		
E113011 · Community Garden	-			-					
E113012 · Arthur River · Parks & Gardens					300	300			
E113016 · Duranillin · Parks & Gardens					300	300			
E113020 · Reserves Mtce	250		15,000	7,579			125	-	
E113030 · Sports Clubs and Amenities	5,500		8,500	6,958	-	-	2,759	-	
E113032 · Darkan Sport & Community Centre	-			-			-		
E113037 · Community Gym	-			-			-		
E113040 · Youth Activity Area	500		6,000	3,231	1,395	1,200	251	-	
E113050 · Multi-Use Recreation Trails	1,500		6,000	3,728	200	180	753		

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E103 · Protection of Environment									
E103020 · Protection of Environment	-		500	-	-	-	-	500	1,487
E103030 · Landcare Officer Employee Costs		-	25,000	-	-	-	-	25,000	25,000
E103032 · Landcare office, admin and community			-					-	-
E103050 · Reserve Management	-		-	-	-	-	-	-	1,249
E103101 · Landcare Officer supervision								-	2,998
E103400 · Landcare Project Expenses			2,117					2,117	2,117
E103120 · Feral Pig Program	-	-	-					-	-
Total E103 · Protection of Environment	-	-	27,617	-	-	-	-	27,617	32,851
E106 · Town Planning									
E106020 · Town Planning Services	-		7,000	-	-	-	-	7,000	19,992
Total E106 · Town Planning	-	-	7,000	-	-	-	-	7,000	19,992
E107 · Other									
E107020 · Public Conveniences	-		6,000	1,258	-	-	2,300	9,558	41,297
E107030 · Cemeteries	-		1,500	-	-	-	150	1,650	18,926
E107040 · Townscape	-		2,000	-	-	-	-	2,000	2,600
E107050 · Other Community Amenities	-		-	-	-	-	-	-	4,104
Total E107 · Other	-	-	9,500	1,258	-	-	2,450	13,208	66,927
Total E10 · COMMUNITY AMENITIES.	-	-	106,629	2,361	-	-	2,450	111,440	248,645
E11 · RECREATION & CULTURE.									
E111 · Public Halls									
E111020 · Public Halls	-		12,000	6,249	-	-	2,800	21,049	94,462
Total E111 · Public Halls	-		12,000	6,249	-	-	2,800	21,049	94,462
E112 · Swimming Areas									
E112001 · Lake Towerrinning	-		13,870	1,862	-	-	500	16,232	64,231
E112002 · Darkan Swimming Pool	-		15,000		-	-		15,000	60,922
E112100 · Depreciation	-		-	-	-	-	-	-	11,093
Total E112 · Swimming Areas	-		28,870	1,862	-	-	500	31,232	136,245
E113 · Other Recreation									
E113010 · Parks & Gardens Mtce	-		5,500	500	-	-	2,000	8,000	71,909
E113011 · Community Garden			500					500	500
E113012 · Arthur River - Parks & Gardens								-	600
E113016 · Duranillin - Parks & Gardens								-	600
E113020 · Reserves Mtce	-		1,500	509	-	-	3,500	5,509	28,464
E113030 · Sports Clubs and Amenities	-		11,880	1,599	-	-	500	13,979	37,696
E113032 · Darkan Sport & Community Centre	-		-	2,554				2,554	2,554
E113037 · Community Gym	-		3,000	-				3,000	3,000
E113040 · Youth Activity Area	-		12,000	563	-	-	-	12,563	25,139
E113050 · Multi-Use Recreation Trails	-		1,000	-	-	-	-	1,000	13,360

Description	Wages Admin	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset
E113060 · Football & Hockey Ovals									
<i>Ovals only - not facilities</i>	-		5,000	2,485	800	700	-		
E113070 · Town Dam	80		2,500	1,282	-	-	40		
E113100 · Depreciation	-		-	-	-	-	-	134,685	
Total E113 · Other Recreation	8,330	-	73,000	40,421	12,995	10,680	4,179	134,685	
E114 · Library									
E114020 · Library Expenses	300		-	149	-	-	151	-	
<i>Paid to CRC for the library plus additional costs</i>									
Total E114 · Library	300	-	-	149	-	-	151	-	
E116 · Heritage									
E116010 · Historical Projects	1,000	-	500	746			502	-	
<i>Arthur River and others not mentioned below.</i>									
E116015 · War Memorial	700	-	50	373	-	-	351	-	
E116020 · Bowelling Station	200	-	200	199	-	-	100	-	
E116030 · Six Mile Cottage	300	-	-	149	-	-	151	-	
E116035 · Duranillin School	150		100	124			75		
E116040 · Darkan Railway Precinct	100		200	149	-	-	357	6,583	
<i>Maintenance on station and house</i>									
Total E116 · Heritage	2,450	-	1,050	1,740	-	-	1,536	6,583	-
E117 · Other Culture									
E017011 · Community Grants	-		-	-	-	-	-	-	
<i>For running cultural events, art displays etc.</i>									
E117010 · Community Cultural Activities	14,000		-	6,958	-	-	7,024		
<i>Shire specific projects</i>									
<i>Johny Cash</i>									
<i>Betty Brown Musuem Project \$72,000</i>									
<i>Culture Day Grant C/F</i>									
<i>Creative GRID funding</i>									
E117080 · The Shed	800		200	497	-	-	401	1,596	
<i>Cost for , maint, assisting group</i>									
Total E117 · Other Culture	14,800	-	200	7,455	-	-	7,425	1,596	-
Total E11 · RECREATION & CULTURE.	39,880	-	143,250	91,016	13,495	11,140	20,315	189,055	-
E12 · TRANSPORT.									
E121 · Maintenance Urban (Built Up Areas)									
E121045 - Maintenance Other Town Roads			2,000	994	-	-	-		
E121050 · Footpaths	400		7,243	3,799	3,000	2,500	201	4,095	
<i>Townsite footpath maintenance</i>									
E121051 - Signage Townsites	400		500	447	300	300	201		
<i>Purchase of signs for townsites</i>									
E121055 · Street Lighting	-		-	-	-	-	-		
<i>Power accounts</i>									
E121056 · Street Trees	-		4,000	1,988			-		
<i>Pruning and watering trees in townsites</i>									
E121061 - Crossovers Townsites	-		-	-			-		
E121081 - Verges Townsites	-		4,000	1,988	2,000	1,600	-		
<i>Includes slashing and spraying</i>									
E121082 - Back Lanes Townsites			1,000	497			-		

Description		Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E113060 · Football & Hockey Ovals	<i>Ovals only - not facilities</i>	-		6,000	-	-	-	3,000	9,000	17,985
E113070 · Town Dam	<i>Provides water to school, football oval and bowling club</i>	-		2,000	-	-	-	3,000	5,000	8,902
E113100 · Depreciation		-		-	-	-	-	-	-	134,685
Total E113 · Other Recreation		-		43,380	5,725	-	-	12,000	61,105	345,395
E114 · Library									-	
E114020 · Library Expenses	<i>Paid to CRC for the library plus additional costs</i>	-		15,000	68	-	-	-	15,068	15,668
Total E114 · Library		-		15,000	68	-	-	-	15,068	15,668
E116 · Heritage										-
E116010 · Historical Projects	<i>Arthur River and others not mentioned below.</i>	-		2,000	490	-	-	700	3,190	5,937
E116015 · War Memorial		-		-	-	-	-	-	-	1,474
E116020 · Bowelling Station		-		-	293	-	-	-	293	992
E116030 · Six Mile Cottage		-		-	-	-	-	-	-	600
E116035 · Duranillin School		-		-	213	-	-	-	213	663
E116040 · Darkan Railway Precinct	<i>Maintenance on station and house</i>	-		-	621	-	-	-	621	8,010
Total E116 · Heritage		-		2,000	1,617	-	-	700	4,317	17,675
E117 · Other Culture										
E017011 · Community Grants	<i>For running cultural events, art displays etc.</i>	-		5,000	-	-	-	-	5,000	5,000
E117010 · Community Cultural Activities	<i>Shire specific projects</i>	-		2,000	-	-	-	-	2,000	29,982
	<i>Johnny Cash</i>			2,500					2,500	2,500
	<i>Betty Brown Musuem Project \$72,000</i>			72,000					72,000	72,000
	<i>Culture Day Grant C/F</i>			2,008					2,008	2,008
	<i>Creative GRID funding</i>			1,850					1,850	1,850
E117080 · The Shed	<i>Cost for , maint, assisting group</i>	-		3,000	406	-	-	700	4,106	7,600
Total E117 · Other Culture		-		88,358	406	-	-	700	89,464	120,940
Total E11 · RECREATION & CULTURE.		-		189,608	15,927	-	-	16,700	222,235	730,385
E12 · TRANSPORT.										
E121 · Maintenance Urban (Built Up Areas)										-
E121045 - Maintenance Other Town Roads				-					-	2,994
E121050 · Footpaths	<i>Townsite footpath maintenance</i>	-		10,000	-	-	-	-	10,000	31,237
E121051 - Signage Townsites	<i>Purchase of signs for townsites</i>			1,000					1,000	3,148
E121055 · Street Lighting	<i>Power accounts</i>	-		-	-	-	-	15,000	15,000	15,000
E121056 · Street Trees	<i>Pruning and watering trees in townsites</i>	-		-	-	-	-	-	-	5,988
E121061 - Crossovers Townsites				-					-	-
E121081 - Verges Townsites	<i>Includes slashing and spraying</i>			500					500	10,088
E121082 - Back Lanes Townsites									-	1,497

Description	Wages Admin	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset
E122 - Rural (Roads Outside Built Up Areas)				-			-		
E122030 · Road Grading Gravel Roads									
E122030 · Road Grading Gravel Roads									
E122031 · Road Grading Formed Roads									
E122032 · Road Grading - Sealed - Edges									
E122034 · Gravel Sheeting									
E122035 · Tree Lopping									
E122040 · Bridges									
E122041 · Culverts									
E122045 · Maint Other Gravel/Formed									
E122046 · Maint Other Sealed Roads									
E122051 · Signage Rural Areas									
E122052 · Storm Damage									
E122060 · Crossover - rural									
E122081 · Verges									
E122085 · Depot Maintenance									
E122100 · Depreciation									
Total Maintenance									
E124 · Parking Facilities									
E124020 · Parking Bays/Roadside Refuse									
Total E124 · Parking Facilities									
E128 · Purchase Road Plant									
E128010 · Plant Purchasing & Planning									
E128020 · Loss on Sale of Assets									
Total E128 · Purchase Road Plant									
E129 · Transport Administration									
E129010 · Transport Admin and Permits									
E129065 · Funding Management									
E129070 · RoMan Database									
E129075 · Roadworks Program Planning									
E129080 · Road Closures/Realignments									
E129090 · Stock Control Management									
Total E129 · Transport Administration									
Total E12 · TRANSPORT.									

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E122 - Rural (Roads Outside Built Up Areas)								-	-
E122030 · Road Grading Gravel Roads								-	301,595
E122031 · Road Grading Formed Roads								-	22,390
E122032 · Road Grading - Sealed - Edges								-	35,963
E122034 · Gravel Sheeting								-	58,909
E122035 · Tree Lopping								-	71,379
E122040 · Bridges								866,000	1,231,976
E122041 · Culverts								4,000	29,472
E122045 · Maint Other Gravel/Formed								9,495	127,331
E122046 · Maint Other Sealed Roads								8,479	91,897
E122051 · Signage Rural Areas								2,000	12,734
E122052 · Storm Damage								-	13,984
E122060 · Crossover - rural								-	2,797
E122081 · Verges								1,000	10,685
E122085 · Depot Maintenance								7,992	32,515
E122100 · Depreciation								-	854,513
Total Maintenance								17,000	2,968,093
E124 · Parking Facilities									
E124020 · Parking Bays/Roadside Refuse								-	449
Total E124 · Parking Facilities								-	449
E128 · Purchase Road Plant									
E128010 · Plant Purchasing & Planning								-	6,194
E128020 · Loss on Sale of Assets								-	16,978
Total E128 · Purchase Road Plant								-	23,172
E129 · Transport Administration									
E129010 · Transport Admin and Permits								-	15,990
E129065 · Funding Management								-	15,990
E129070 · RoMan Database								7,000	8,999
E129075 · Roadworks Program Planning								-	17,988
E129080 · Road Closures/Realignments								-	3,997
E129090 · Stock Control Management								-	948
Total E129 · Transport Administration								7,000	63,912
Total E12 · TRANSPORT.								17,000	3,055,627

Description		Wages Admin	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset
E13 - ECONOMIC SERVICES.										
E130 - EH & Building Control										
E133040 - Building Services	<i>Building officer services - certifying plans</i>	1,000		4,500	2,734	-	-	502		
Total E130 - EH & Building Control		1,000		4,500	2,734	-	-	502	-	-
E131 - Rural Services										
E131010 - Declared Weed Control	<i>Cape Tulip and bridal creeper - not spraying for general road maintenance</i>	600		2,500	1,541	1,200	1,000	301		
E131020 - Vermin Control	<i>Feral pig control</i>	-		-	-	-	-	-		
E131050 - Rural Street Addressing	<i>Green road number signs on rural properties</i>	200		100	149	-	-	100		
Total E131 - Rural Services		800		2,600	1,690	1,200	1,000	401	-	-
E132 - Tourism/Area Promotion										
E132020 - Tourism & Area Promotion	<i>Brochures, advertising</i>	5,000		300	2,634	-	-	2,509		
E132035 - Information Bays	<i>Darkan and Arthur River - maintenance - includes funds for signage</i>	3,000		1,000	1,988			1,505		
E132040 - Caravan Park		4,500		14,000	9,195	500	400	2,258		
E132100 - Depreciation		-		-	-	-	-	-	15,138	
Total E132 - Tourism/Area Promotion		12,500		15,300	13,817	500	400	6,271	15,138	-
E134 - Public Utilities										
E134110 - Duranillin Water Supply	<i>Maintenance and billing for Dura Water Supply.</i>	1,500		3,000	2,237			753	-	
E134100 - Public Utilities Depreciation					-			-	640	
E134120 - Standpipe Water	<i>Water Corp Standpipes , backwater testing - accounts to be raised for water used</i>	800		800	795	-	-	401		
Total E134 - Public Utilities		2,300		3,800	3,032	-	-	1,154	640	-
E135 Saleyards and Markets										
E135100 Depreciation	<i>Ram Pavilion</i>									
E135105 Maintenance					-			-	1,429	
Total E135 - Total Saleyards and Markets		-		-	-	-	-	-	1,429	-
E139 - Economic Development										
E139110 - Sustainable Development	<i>Supporting existing business, investigating new business opportunities, industrial land support. Includes donation of \$3180 from Upper Great Southern Business Assoc.</i>	5,900		-	2,932	-	-	2,960		
Total E139 - Economic Development		5,900		-	2,932	-	-	2,960	-	-
Total E13 - ECONOMIC SERVICES.		22,500	-	26,200	24,204	1,700	1,400	11,288	17,207	-

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E13 · ECONOMIC SERVICES.									
E130 · EH & Building Control									-
E133040 · Building Services			3,000	-	-	-	-	3,000	11,735
Total E130 · EH & Building Control	-		3,000	-	-	-	-	3,000	11,735
E131 · Rural Services									
E131010 · Declared Weed Control			1,000	-	-	-	-	1,000	8,142
E131020 · Vermin Control			-	-	-	-	-	-	-
E131050 · Rural Street Addressing			-	-	-	-	-	-	549
Total E131 · Rural Services	-		1,000	-	-	-	-	1,000	8,691
E132 · Tourism/Area Promotion									
E132020 · Tourism & Area Promotion			1,500	-	-	-	-	1,500	11,943
E132035 · Information Bays			1,500	249	-	-	450	2,199	9,692
E132040 · Caravan Park			4,000	1,717	-	-	4,000	9,717	40,569
E132100 · Depreciation			-	-	-	-	-	-	15,138
Total E132 · Tourism/Area Promotion	-		7,000	1,966	-	-	4,450	13,416	77,342
E134 · Public Utilities									
E134110 · Duranillin Water Supply			3,000	-	-	-	1,500	4,500	11,989
E134100 · Public Utilities Depreciation			-	-	-	-	-	-	640
E134120 · Standpipe Water			2,000	-	-	-	2,000	4,000	6,797
Total E134 · Public Utilities	-	-	5,000	-	-	-	3,500	8,500	19,426
E135 Saleyards and Markets									-
E135100 Depreciation									
E135105 Maintenance			-	152	-	-	-	152	1,581
Total E135 - Total Saleyards and Markets	-	-	-	152	-	-	-	152	1,581
E139 · Economic Development									
E139110 · Sustainable Development			8,180	-	2,430	-	-	10,610	22,402
Total E139 · Economic Development	-	-	8,180	-	2,430	-	-	10,610	22,402
Total E13 · ECONOMIC SERVICES.	-	-	24,180	2,118	2,430	-	7,950	36,678	141,177

Description	Wages Admin	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset
E14 · OTHER PROPERTY & SERVICES.									
E141 · Private Works									
E141020 · Private Works			3,000	1,491	1,000	1,000	-		
E141025 · Online Licensing	15,000		-	7,455	-	-	7,508		
E141030 · Vehicle Examination			5,000	2,485	-	-	-		
Total E141 · Private Works	15,000		8,000	11,431	1,000	1,000	7,508	-	-
E142 · Administration Overheads									
E142005 · Creditors	15,000		-	7,455	-	-			
E142010 · Debtors	3,600		-	1,789	-	-			
E142015 · Other Accounting Functions	18,740		-	9,314	-	-			
E142020 · Computers and equipment	3,600		500	2,038	-	-			
E142025 · Filing - Archives	6,000		-	2,982	-	-			
E142065 · Building Maintenance	200		4,000	2,087	-	-			
E142070 · Other Admin Expenses	25,000		-	12,425	-	-			
E142075 · Depreciation			-	-	-	-		27,085	
E142999 · LESS ALLOCATED TO OTHER			-	-	-	-	191,915		
Total E142 · Administration Overheads	72,140		4,500	38,090	-	-	(191,915)	27,085	-
E143 · Works Overheads									
E143005 · Occupational Health & Safety	3,200		600	1,889	-	-	1,605		
E143010 · Payroll	17,000		-	8,449	-	-	8,529		
E143015 · Housing	1,000		3,000	1,988	-	-	502		
E143020 · Training & Development	2,500		3,000	2,734	-	-	1,254		
E143025 · Sick & Public Holiday Pay	30,853		70,000		-	-			
E143030 · Service Pay	1,500		9,300		-	-			
E143040 · Annual Leave	56,542		91,000						
E143035 · Long Service Leave Accruals			-	-	-	-			
E143045 · Housing Allowance	9,360		46,800		-	-			
E143050 · Uniform/Clothing Allowance	2,645		-		-	-			
					-				
E143052 · Works Allowance			28,000						
E143055 · Industry Allowance			28,000		-	-			
E143058 · Travel Allowance									
E143060 · Superannuation					-	-			
E143062 · Worker Compensation									
E143064 · Insurance on Staff					-	-			
E143065 · Employee Costs Other	12,056		1,000	6,489	-	-	6,048		
					-				
E143066 · Salary Adjustments									
E143070 · Emergency Services Leave	500		300		-	-			
E143090 · Fringe Benefits Tax					-	-			
E143100 · Depreciation								14,432	
E143999 · LESS PWOH ALLOCATED-PROJECTS				(742,771)					
Total E143 · Works Overheads	137,156		281,000	(721,223)	-	-	17,939	14,432	-

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E14 · OTHER PROPERTY & SERVICES.									
E141 · Private Works									
E141020 · Private Works									
E141025 · Online Licensing									
E141030 · Vehicle Examination									
Total E141 · Private Works									
E142 · Administration Overheads									
E142005 · Creditors									
E142010 · Debtors									
E142015 · Other Accounting Functions									
E142020 · Computers and equipment									
E142025 · Filing - Archives									
E142065 · Building Maintenance									
E142070 · Other Admin Expenses									
E142075 · Depreciation									
E142999 · LESS ALLOCATED TO OTHER									
Total E142 · Administration Overheads									
E143 · Works Overheads									
E143005 · Occupational Health & Safety									
E143010 · Payroll									
E143015 · Housing									
E143020 · Training & Development									
E143025 · Sick & Public Holiday Pay									
E143030 · Service Pay									
E143040 · Annual Leave									
E143035 · Long Service Leave Accruals									
E143045 · Housing Allowance									
E143050 · Uniform/Clothing Allowance									
E143052 · Works Allowance									
E143055 · Industry Allowance									
E143058 · Travel Allowance									
E143060 · Superannuation									
E143062 · Worker Compensation									
E143064 · Insurance on Staff									
E143065 · Employee Costs Other									
E143066 · Salary Adjustments									
E143070 · Emergency Services Leave									
E143090 · Fringe Benefits Tax									
E143100 · Depreciation									
E143999 · LESS PWOH ALLOCATED-PROJECTS									
Total E143 · Works Overheads									

Description	Wages Admin	Other Position Wages	Wages Works	PWOH	POC	Pdepn	Admin Allocation	Depr	Loss on Sale of Asset
E144 · Plant Cost Overheads									
E144001 · Expendable Tools	-		-	-	-	-	-		
E144002 · Workshop Consumables	-		-	-	-	-	-		
E144003 · Blades and Points				-			-		
E144004 · Plant Licences				-			-		
E144005 · Stock Control	-		-	-	-	-	-		
E144006 · Parts & Repairs	-		-	-	-	-	-		
E144008 · Plant Insurance				-			-		
E144010 · Plant Maintenance	-		50,000	24,850	-	-	-		
E144015 · Fuel & Oils	-		-	-	-	-	-		
E144100 · Depreciation	-		-	-	-		-	260,915	
E144998 · LESS PDEPN ALLOCATED-WORKS	-		-	-	-	(260,915)	-		
E144999 · LESS POC ALLOCATED-WORKS	-		-	-	(334,824)		-		
E144 · Plant Cost Overheads - Other	-		-	-	-	-	-		
Total E144 · Plant Cost Overheads	-		50,000	24,850	(334,824)	(260,915)	-	260,915	-
E146 · Salaries Control									
E146010 · Gross Total Salaries and Wages	-		-	-	-	-	-		
E146200 · LESS SALS/WAGES ALLOCATED				-	-	-			
Total E146 · Salaries Control	-	-	-	-	-	-	-	-	-
E147 · Business Unit									
E147020 · The Shed	-		-	-	-	-	-		
Total E147 · Business Unit	-		-	-	-	-	-		
E148 · Unclassified									
E148010 · Mobile Phone Tower	-	-	-	-	-	-	-	-	
E148015 · Unclassified Other	-	-	-	-	-	-	-	-	
E148130 · Settlement Expenses	-	-	-	-	-	-	-	-	
E148010 · Sale of Land	-	-	-	-	-	-	-	-	
Total E147 · Unclassified	-	-	-	-	-	-	-	-	-
E149 · Town Planning Schemes									
E149010 · Land Development				-	-	-	-		
E149011 · Town Planning Scheme	-		-	-	-	-	-		
Total E149 · Town Planning Schemes	-		-	-	-	-	-		
Total E14 · OTHER PROPERTY & SERVICES.	224,296	-	343,500	(646,852)	(333,824)	(259,915)	(166,469)	302,432	-
TOTAL OPERATING EXPENSE	554,990	99,684	973,193	(170,833)	(175,037)	(114,624)	0	1,837,046	16,978

Description	Wages	Employee Costs Other	Materials & Contracts	Insurance Non Employee Related	Interest Expenses	Other Expenses	Utilities	Total Cash Budget	Total Budget
E144 · Plant Cost Overheads									
E144001 · Expendable Tools	-		3,000	-	-	-	-	3,000	3,000
E144002 · Workshop Consumables	-		8,000	-	-	-	-	8,000	8,000
E144003 · Blades and Points			5,000					5,000	5,000
E144004 · Plant Licences			12,000					12,000	12,000
E144005 · Stock Control	-		-	-	-	-	-	-	-
E144006 · Parts & Repairs	-		80,000	-	-	-	-	80,000	80,000
E144008 · Plant Insurance				24,089				24,089	24,089
E144010 · Plant Maintenance	-		-		-	-	-	-	74,850
E144015 · Fuel & Oils	-		157,000	-	-	-	-	157,000	157,000
E144100 · Depreciation	-		-	-	-	-	-	-	260,915
E144998 · LESS PDEPN ALLOCATED-WORKS	-		-	-	-	-	-	-	(260,915)
E144999 · LESS POC ALLOCATED-WORKS	-		-	-	-	-	-	-	(334,824)
E144 · Plant Cost Overheads - Other	-		-	-	-	-	-	-	-
Total E144 · Plant Cost Overheads	-	-	265,000	24,089	-	-	-	289,089	29,115
E146 · Salaries Control									
E146010 · Gross Total Salaries and Wages	1,912,588		-	-	-	-	-	1,912,588	1,912,588
E146200 · LESS SALS/WAGES ALLOCATED	(1,912,588)		-	-	-	-	-	-	-
Total E146 · Salaries Control	-	-	-	-	-	-	-	1,912,588	-
E147 · Business Unit									
E147020 · The Shed	-		1,000	-	-	-	-	1,000	1,000
Total E147 · Business Unit	-	-	1,000	-	-	-	-	1,000	1,000
E148 · Unclassified									
E148010 · Mobile Phone Tower	-		-	-	-	-	-	-	-
E148015 · Unclassified Other	-		-	-	-	-	-	-	-
E148130 · Settlement Expenses	-		-	-	-	-	-	-	-
E148010 · Sale of Land	-		-	-	-	-	-	-	-
Total E147 · Unclassified	-	-	-	-	-	-	-	-	-
E149 · Town Planning Schemes									
E149010 · Land Development	-		-	-	-	-	-	-	-
E149011 · Town Planning Scheme	-		-	-	-	-	-	-	-
Total E149 · Town Planning Schemes	-	-	-	-	-	-	-	-	-
Total E14 · OTHER PROPERTY & SERVICES.	-	269,183	313,500	30,438	3,264	-	16,000	2,544,973	95,554
TOTAL OPERATING EXPENSE	-	286,183	1,755,519	85,694	40,044	16,425	75,000	4,171,453	5,280,262

**SHIRE OF WEST ARTHUR
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2019**

HOUSING		GST Free
Staff Housing		
<i>(Rental by non Shire staff will be 200% of the applicable charge)</i>		
15 Nangip Crescent		as per contract
52 Hillman Street		93.50
10 Gibbs Street		93.50
22 Hillman Street		as per contract
31 Arthur Street		76.50
7 Hillman Street		64.00
8 Hillman Street		81.50
1091110	Community Housing	
	Hillman Street Units	
	Unit 1/10 Hillman St	130.00
	Unit 2/10 Hillman St	145.00
	Unit 3/12 Hillman St	145.00
	Unit 4/12 Hillman St	130.00
	25 Nangip Crescent	150.00
	18 Gibbs Street	150.00
1111110	DARKAN TOWN HALL	
	Hall Hire	GST Inclusive
	Functions including kitchen and at least one hall	110.00
	Meetings including use of kitchen	77.00
	Meetings not including use of kitchen (using one area of hall)	44.00
	 A bond of \$200 is applicable on all function bookings. <i>Local community and not for profit groups have free use of the Darkan Town Hall.</i>	
	Equipment Hire	
	Hire of Chairs (only the old orange style hall chairs)	0.33
1073110	WEST ARTHUR HEALTH AND RESOURCE CENTRE	
	All hire for use of Health and Resource Centre paid to the West Arthur Community Resource Centre	
1141110	PRIVATE WORKS	Per Hour
	Graders	210.00
	Prime Mover only	150.00
	Prime Mover with one trailer	200.00
	Truck - 5 Tonne	125.00
	JCB Backhoe	155.00
	Dozer	230.00
	Loader	210.00
	Rollers	160.00
	Tractor	85.00
	Tractor with implement	115.00
	Bobcat	115.00
	Squirrel (one operator included)	85.00
	Road Broom (ute and one operator included)	110.00
	Tree Saw (Includes loader and one operator)	250.00
	Labour	57.00
	Labour (time & 1/2)	75.00
	Labour (double time)	87.00
	(All plant above includes operator)	
		Per km
	Ute - cents/km	0.90
	Compactor - per day (no operator)	62.00
		Per m3
	*Sand (non ratepayer) - per cubic metre	9.00
	*Gravel (non ratepayer) - per cubic metre	9.00
	* Gravel or sand supplied to ratepayers will be at cost plus plant and labour	
	Second Hand Grader Blades (or sold with scrap metal)	5.50
		Per Tonne
	Blue Metal - seconds (per tonne)	30.00
	Blue Metal - not seconds (per tonne)	50.00
		Per m3
1102160	Asbestos Disposal (plus cost of staff time and equipment)	55.00

**SHIRE OF WEST ARTHUR
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2019**

1107140	CEMETERY FEES		
	Internments	550.00	
	Re-opening of grave for exhumation (Where contractors used - cost)	550.00	
	Re-internment after exhumation (Where contractors used - cost)	550.00	
	Permission to erect a headstone, a monument to enclose with, kerb any grave, to erect a nameplate	30.00	
	Grave Reservation Fee	50.00	
	Niche Wall - includes reservation fee - single	30.00	
	Niche Wall - includes reservation fee double (Cost of Niche Wall plaque additional)	60.00	
1134130	SCHEME STANDPIPE WATER		
	Standpipe water - per Kilolitre	2.50	
	Standpipe water - Minimum (No GST is applicable on standpipe water if more than 100 litres is obtained.)	10.00	
1116110	HISTORY BOOKS		
	Hard Cover	27.50	
	Paperback (Postage extra)	19.80	
1141035	SPECIAL SERIES - AW NUMBER PLATES		
	Statutory fees + \$50	Statutory Fees +\$50	
1051115	FIRE MAPS		
	Fire Maps	18.00	
	RUBBISH RATES		
1101110	Rubbish Collection	200.00	
	Recycle bin - non service areas	64.00	
	DURANILLIN WATER SUPPLY		
1136110	Annual service charge	120.00	
1134120	Water Usage - per kilolitre	1.50	
	KIDS CENTRAL Membership		
1064010	Kid's Central yearly family membership (Includes compulsory DDSC membership)	70.00	
	Electric Swipe Key (Authorised for Kids Central)	20.00	
	CHILDCARE (effective from 1 January 2019)		
		2018	From 1 January 2019
1064015	Kids Central Childcare - Daily Rate	70.00	90.00
1064015	Kids Central Childcare - Half Day Rate	35.00	45.00
1064015	Kids Central Childcare - Casual Hourly Rate	9.50	11.00
1147120	THE SHED		
	Membership - Yearly	50.00	
	Membership - Pensioner/Seniors Concession	30.00	
	Locker Hire	10.00	
	Hourly Rate	30.00	
	Social membership	5.00	
	Fees due 1 December. 50% if joining after 1 July.		
1112110	DARKAN SWIMMING POOL MEMBERSHIP		
	Single Membership	70.00	
	Family Membership	100.00	
	Student Membership (between the age of 18 and 23)	20.00	
	Visitors - Adults	3.00	
	Visitors - Children	2.00	
	Group course fees	16.50	
	Individual course fees	49.50	
	Baby swim classes - Pool Member	\$8 per lesson	
	Baby swim classes - Non-Pool Member	\$11 per lesson	
	Swipe Key (Authorised for Darkan Swimming Pool)	20.00	

**SHIRE OF WEST ARTHUR
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2019**

1113140	COMMUNITY GYM MEMBERSHIP		
	Single	65.00	
	Family	100.00	
	Concession	30.00	
	(Fees due 1 October. 50% if joining after 1 April)		
1132040	DARKAN CARAVAN PARK	2018	2019
	Per night - site (2 people)	18.00	20.00
	Per Night - Extra person (each)/Use of shower only	5.00	5.00
	Weekly - Powered Site (2 people)	110.00	120.00
	Weekly - Extra person (each)	33.00	30.00
	Chalet - one night (2 people)	160.00	160.00
	Chalet - two or more nights (2 people) per night	130.00	130.00
	Chalet - extra person per night	15.00	15.00
	Washing Machine Cycle	3.00	3.00
	Dryer	1.00	1.00
1043003	COPYING AND DISTRIBUTION OF DOCUMENTS		
	Photocopy per page (single or double sided)	0.20 per page	
	Postage	cost	
1031732	RATE ENQUIRIES		
	Account enquiry on settlement	50.00	
	Rates Assessment Credit Card Payment Surcharge (Rates, Refuse, ESL)	0.75%	
1106390	TOWN PLANNING FEES		
Item	Maximum fee allowed by Department of Planning		
	DOG FEES		
	Kennel license	200.00	