

Town of
Port Hedland



TOWN OF PORT HEDLAND BUDGET



2015/16

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**TOWN OF PORT HEDLAND
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$000's	2014/15 Actual \$000's	2014/15 Budget \$000's
Revenue				
Rates	8	25,621	26,374	23,685
Operating Grants, Subsidies and Contributions		3,391	6,487	5,264
Fees and Charges	11	29,059	31,913	29,495
Service Charges	10	0	0	0
Interest Earnings	2(a)	2,210	1,846	2,045
Other Revenue	2(a)	9,835	11,095	7,401
		<u>70,115</u>	<u>77,715</u>	<u>67,890</u>
Expenses				
Employee Costs		(24,548)	(30,544)	(23,913)
Materials and Contracts		(22,457)	(14,456)	(21,791)
Utility Charges		(3,682)	(3,115)	(2,631)
Depreciation on Non-Current Assets	2(a)	(14,462)	(6,361)	(11,349)
Interest Expenses	2(a)	(1,557)	(1,186)	(1,720)
Insurance Expenses		(1,340)	(1,238)	(1,296)
Other Expenditure		(1,509)	(1,046)	(1,109)
		<u>(69,555)</u>	<u>(57,946)</u>	<u>(63,809)</u>
		560	19,769	4,081
Non-Operating Grants, Subsidies and Contributions		4,258	5,418	14,881
Profit on Asset Disposals	3	35	112	16
Loss on Asset Disposals	3	<u>(66)</u>	<u>(73)</u>	<u>0</u>
NET RESULT		4,786	25,226	18,978
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	180,000	0
Total Other Comprehensive Income		<u>0</u>	<u>180,000</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>4,786</u>	<u>205,226</u>	<u>18,978</u>

Notes:

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

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

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

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

TOWN OF PORT HEDLAND
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$000's	2014/15 Actual \$000's	2014/15 Budget \$000's
Revenue (Refer Notes 1,2,8 to 13)				
Governance		4	33	35
General Purpose Funding		32,399	34,974	31,443
Law, Order, Public Safety		263	294	239
Health		72	121	94
Education and Welfare		979	1,135	307
Housing		349	298	337
Community Amenities		11,661	13,088	12,575
Recreation and Culture		1,884	2,713	2,222
Transport		19,850	16,139	23,508
Economic Services		2,171	7,020	6,773
Other Property and Services		484	1,972	616
		<u>70,115</u>	<u>77,788</u>	<u>78,149</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
Governance		(2,642)	(3,449)	(1,553)
General Purpose Funding		(373)	(441)	(485)
Law, Order, Public Safety		(2,054)	(1,956)	(1,891)
Health		(966)	(783)	(824)
Education and Welfare		(3,802)	(4,593)	(1,446)
Housing		(1,497)	(1,711)	(2,245)
Community Amenities		(9,689)	(8,024)	(10,586)
Recreation and Culture		(22,033)	(16,690)	(23,151)
Transport		(19,792)	(13,408)	(19,766)
Economic Services		(2,446)	(2,411)	(9,515)
Other Property and Services		(2,704)	(3,368)	(901)
		<u>(67,997)</u>	<u>(56,834)</u>	<u>(72,363)</u>
Finance Costs (Refer Notes 2 & 5)				
Governance		0	0	0
General Purpose Funding		0	0	0
Law, Order, Public Safety		(10)	(7)	(11)
Health		0	0	0
Education and Welfare		(75)	(64)	(82)
Housing		(326)	(270)	(311)
Community Amenities		(16)	(15)	(18)
Recreation and Culture		(1,053)	(736)	(1,187)
Transport		(76)	(93)	(103)
Economic Services		0	(2)	(8)
Other Property and Services		0	0	0
		<u>(1,557)</u>	<u>(1,186)</u>	<u>(1,720)</u>
Non-operating Grants, Subsidies and Contributions				
Governance		0	0	0
General Purpose Funding		0	0	0
Law, Order, Public Safety		0	0	0
Health		0	0	0
Education and Welfare		0	1,425	1,750
Housing		0	0	0
Community Amenities		380	1,216	300
Recreation and Culture		1,200	1,255	2,654
Transport		2,678	1,511	10,177
Economic Services		0	11	0
Other Property and Services		0	0	0
		<u>4,258</u>	<u>5,418</u>	<u>14,881</u>

TOWN OF PORT HEDLAND
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$000's	2014/15 Actual \$000's	2014/15 Budget \$000's
Profit/(Loss) On				
Disposal Of Assets (Refer Note 3)				
Governance		0	0	0
General Purpose Funding		0	0	0
Law, Order, Public Safety		0	0	0
Health		0	0	0
Education and Welfare		0	0	0
Housing		0	0	0
Community Amenities		35	0	1
Recreation & Culture		0	0	0
Transport		(66)	39	30
Economic Services		0	0	0
Other Property and Services		0	0	0
		<u>(31)</u>	<u>39</u>	<u>31</u>
NET RESULT		4,786	25,226	18,978
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	180,000	0
Total Other Comprehensive Income		<u>0</u>	<u>180,000</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>4,786</u>	<u>205,226</u>	<u>18,978</u>

Notes:

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

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

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

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

**TOWN OF PORT HEDLAND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$000's	2014/15 Actual \$000's	2014/15 Budget \$000's
Cash Flows From Operating Activities				
Receipts				
Rates		25,621	26,374	23,685
Operating Grants, Subsidies and Contributions		3,391	6,487	5,264
Fees and Charges		30,997	24,855	29,495
Service Charges		0	0	0
Interest Earnings		2,210	1,846	2,045
Goods and Services Tax		0	0	0
Other Revenue		9,835	11,095	7,402
		<u>72,054</u>	<u>70,657</u>	<u>67,891</u>
Payments				
Employee Costs		(24,448)	(31,134)	(23,914)
Materials and Contracts		(26,358)	(12,444)	(21,791)
Utility Charges		(3,682)	(3,115)	(2,631)
Interest Expenses		(1,557)	(1,186)	(1,720)
Insurance Expenses		(1,340)	(1,238)	(1,296)
Goods and Services Tax		0	0	0
Other Expenditure		(1,509)	(1,046)	(1,099)
		<u>(58,894)</u>	<u>(50,163)</u>	<u>(52,451)</u>
Net Cash Provided By Operating Activities	15(b)	<u>13,160</u>	<u>20,494</u>	<u>15,440</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	4	0	0	0
Payments for Purchase of Property, Plant & Equipment	4	(9,069)	(7,189)	(37,924)
Payments for Construction of Infrastructure	4	(12,739)	(5,505)	(19,553)
Payments for Works in Progress		(17,042)	(9,133)	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		4,258	3,993	13,131
Proceeds from Sale of Plant & Equipment	3	4,985	2,698	11,020
Net Cash Used in Investing Activities		<u>(29,606)</u>	<u>(15,136)</u>	<u>(33,326)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(1,156)	(3,191)	(1,370)
Advances to Community Groups		0	0	0
Proceeds from Self Supporting Loans		92	87	325
Proceeds from New Debentures	5	5,322	0	6,473
Net Cash Provided By (Used In) Financing Activities		<u>4,258</u>	<u>(3,104)</u>	<u>5,428</u>
Net Increase (Decrease) in Cash Held		(12,188)	2,253	(12,458)
Cash at Beginning of Year		77,662	75,409	63,766
Cash and Cash Equivalents at the End of the Year	15(a)	<u>65,474</u>	<u>77,662</u>	<u>51,308</u>

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

**TOWN OF PORT HEDLAND
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$000's	2014/15 Actual \$000's	2014/15 Budget \$000's
Revenue	1,2			
Governance		4	33	35
General Purpose Funding		6,778	8,600	7,758
Law, Order, Public Safety		263	294	239
Health		72	121	94
Education and Welfare		979	1,135	307
Housing		349	298	337
Community Amenities		11,696	13,088	12,576
Recreation and Culture		1,884	2,713	2,222
Transport		19,850	16,139	23,539
Economic Services		2,171	7,020	6,773
Other Property and Services		483	1,972	616
		<u>44,529</u>	<u>51,414</u>	<u>54,496</u>
Expenses	1,2			
Governance		(2,642)	(3,449)	(1,553)
General Purpose Funding		(373)	(441)	(485)
Law, Order, Public Safety		(2,064)	(1,962)	(1,902)
Health		(965)	(783)	(824)
Education and Welfare		(3,877)	(4,657)	(1,528)
Housing		(1,824)	(1,980)	(2,556)
Community Amenities		(9,706)	(8,039)	(10,604)
Recreation and Culture		(23,086)	(17,425)	(24,338)
Transport		(19,935)	(13,501)	(19,869)
Economic Services		(2,446)	(2,413)	(9,523)
Other Property and Services		(2,704)	(3,368)	(901)
		<u>(69,621)</u>	<u>(58,019)</u>	<u>(74,083)</u>
Net Result Excluding General Rates		(25,092)	(6,606)	(19,587)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	3	31	(39)	(16)
Depreciation on Assets	2(a)	14,462	6,361	11,349
Non-Cash Contributed Capital		0	(1,425)	(1,750)
Bad Debts Expense		0	0	10
Movement in Non-Current Staff Leave Provisions		0	0	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	4	0	0	0
Purchase Property, Plant and Equipment	4	(9,069)	(7,189)	(19,553)
Purchase Infrastructure	4	(12,739)	(5,505)	(37,924)
Purchase Works in Progress	4	(17,042)	(9,133)	0
Non-Operating Grants, Subsidies and Contributions		4,258	5,418	14,811
Proceeds from Disposal of Assets	3	4,984	2,698	11,020
Repayment of Debentures	5	(1,156)	(3,191)	(1,370)
Proceeds from New Debentures	5	5,322	0	6,473
Self-Supporting Loan Principal Income		92	87	325
Net Transfer to/from Unspent Grants		0	0	1,656
Net Transfer to/from Unspent Loans		0	0	145
Transfers to Reserves (Restricted Assets)	6	(6,680)	(12,502)	(1,804)
Transfers from Reserves (Restricted Assets)	6	16,029	6,785	14,318
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	2,950	817	54
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	1,972	2,950	1,802
Amount Required to be Raised from General Rate	8	<u>(25,621)</u>	<u>(26,374)</u>	<u>(23,645)</u>

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

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

(b) 2014/15 Actual Balances

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar and Notes 8 and 16, are rounded to the nearest thousand dollar. Note 8 and Note 16 are all rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 7 - Net Current Assets.

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

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

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

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

Land Under Control

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

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

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

Transitional Arrangement

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

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

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

Land Under Roads

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

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

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

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

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

Depreciation

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

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

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

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

Capitalisation Threshold

Expenditure on items of equipment under \$ 5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

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

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

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Income approach

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

Cost approach

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

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

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

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

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the 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 Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

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

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

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

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

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

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

(s) Interests in Joint Arrangements

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

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

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$000's	2014/15 Actual \$000's	2014/15 Budget \$000's
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	60	40	60
Other Services	15	40	0
Depreciation			
<u>By Program</u>			
Governance	240	659	413
General Purpose Funding	0	0	0
Law, Order, Public Safety	150	140	196
Health	98	75	71
Education and Welfare	623	420	221
Housing	430	357	271
Community Amenities	288	198	538
Recreation and Culture	5,455	2,179	4,509
Transport	5,765	836	4,274
Economic Services	30	23	28
Other Property and Services	1,383	1,473	829
	<u>14,462</u>	<u>6,361</u>	<u>11,350</u>
<u>By Class</u>			
Land and Buildings	4,765	3,701	3,170
Furniture and Equipment	564	500	748
Plant and Equipment	1,533	1,317	2,045
Infrastructure	7,600	843	5,387
	<u>14,462</u>	<u>6,361</u>	<u>11,350</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	1,557	1,186	1,721
	<u>1,557</u>	<u>1,186</u>	<u>1,721</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	0	42	37
- Other Funds	2,210	1,804	2,008
	<u>2,210</u>	<u>1,846</u>	<u>2,045</u>
(iii) Other Revenue			
Other	9,835	11,095	7,401
	<u>9,835</u>	<u>11,095</u>	<u>7,401</u>

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

The Town of Port Hedlands vision is to become a nationally significant friendly city that people are proud to call home. Central to this vision are four themes and outcomes:

1. Building a unified and vibrant community
2. Supporting a diverse economy
3. Balancing our built and natural environment
4. Leading our community

GOVERNANCE

Objective:

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

Activities:

Includes all income and expenditure associated with Elected Members, Civic Receptions, Corporate Management, Financial Services, Human Resources and OHS, Governance, Records Management, Marketing and Public Relations, and Information Technology. The majority of costs are distributed across other programs of Council, to better reflect the total cost of service delivery.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants, interest revenue, dividends paid to the Municipal fund from the Airport, loan financing and reserve transfers.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

Fire prevention, animal control, parking control, support of State Emergency Services, the Town's CCTV network, and community safety initiatives.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Vermin control, environmental health, food and public health regulation and compliance, and Aboriginal health.

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

EDUCATION AND WELFARE

Objective:

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

Activities:

Community partnership funding, disability access initiatives, community services administration, and asset management associated with key community buildings.

HOUSING

Objective:

To provide and maintain adequate housing.

Activities:

Primarily centred around the provision of housing to employees, and asset management activities.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Strategic town planning and development control, all aspects of waste management such as waste collection, landfill operations, and waste minimisation; cemeteries, public toilets, and sanitation and litter collection.

RECREATION AND CULTURE

Objective:

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

Activities:

Maintenance of public halls, civic centres, aquatic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of libraries, galleries and other cultural facilities.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

All activities relating to the Port Hedland International Airport. Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities, and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

Objective:

To help promote the Town and its economic well-being.

Activities:

Tourism and area promotion, leasing and administration of commercial properties, building regulation, land development, and saleyards and markets.

OTHER PROPERTY & SERVICES

Objective:

To monitor and control Council's overheads operating accounts.

Activities:

Remaining activities not directly attributable to other programs such as private works, plant operations, public works overheads, and building maintenance overheads.

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

3. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$000's	2015/16 BUDGET \$000's	2015/16 BUDGET \$000's
Community Amenities	25	60	35
Transport	183	116	(66)
	208	176	(31)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$000's	2015/16 BUDGET \$000's	2015/16 BUDGET \$000's
Plant and Equipment	208	176	(31)

<u>Summary</u>	2015/16 BUDGET \$000's
Profit on Asset Disposals	35
Loss on Asset Disposals	(66)
	<u>(31)</u>

The Town has also budgeted \$4.717m in sale proceeds from lots at the Kingsford Smith Business Park. The subdivision was a contributed asset with practical completion in late 2014/15. At the time of preparing the Budget, the value of land held for resale was still being determined, and hence has not been included in the above note.

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

4. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program						
	Governance \$000's	Housing \$000's	Community Amenities \$000's	Recreation and Culture \$000's	Transport \$000's	Economic Services \$000's	Total \$000's
<i>Property, Plant and Equipment</i>							
Land and Buildings	4,800	567			1,556	10	6,933
Furniture and Equipment	806				20		826
Plant and Equipment			300		1,009		1,309
<i>Infrastructure</i>							
Roads					1,275		1,275
Airport					8,305		8,305
Footpaths					600		600
Parks & Ovals				426			426
Other					133	2,000	2,133
<i>Work In Progress</i>		522	650	1,724	13,598	547	17,042
	5,606	1,089	950	2,150	26,496	2,557	38,849

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

- Capital Expenditure Program
- Road Program
- Plant Replacement Schedule

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 01-Jul-15 \$000's	New Loans \$000's	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015/16 Budget \$000's	2014/15 Actual \$000's	2015/16 Budget \$000's	2014/15 Actual \$000's	2015/16 Budget \$000's	2014/15 Actual \$000's
Law, Order, Public Safety								
SES Shed (123)	153		35	33	118	153	10	7
Governance								
Civic Centre Upgrade (New)		4,800			4,800			
Education and Welfare								
GP Housing (135)	1,405		51	49	1,354	1,405	75	56
HACC Construction (122)	-		-	237	-	-	-	8
Housing								
Morgan Street Staff Housing (125)	1,235		55	52	1,180	1,235	91	86
Morgan Street Staff Housing (127)	1,818		77	72	1,741	1,818	134	128
Airport Housing (131)	1,147		44	42	1,103	1,147	76	72
Catamore Court Housing (139)	1,570		50	48	1,520	1,570	91	55
Catamore Court (New)		522	21	-	501	-	10	-
Community Amenities								
Paid Underground Power (134)	407		131	126	276	407	16	15

Recreation and Culture								
Aquatic Centre Upgrade (112)	-	-	264	-	-	-	-	8
Gratwick Pool Extension (114)	-	-	167	-	-	-	-	5
SSL- Yacht Club (126)	377	29	27	348	377	26	25	
SSL- Yacht Club (128)- Additional	202	14	13	189	202	13	13	
JD Hardie Upgrade (129)	1,368	53	50	1,315	1,368	91	82	
Marquee Park (130)	733	28	27	704	733	49	44	
Marquee Park (132)- Additional	4,026	152	144	3,874	4,026	235	128	
Wanangkura Stadium (133)	7,094	268	254	6,826	7,094	413	226	
JD Hardie Facility Upgrade (136)	1,353	50	47	1,304	1,353	71	53	
Wanangkura Stadium (137)- Additional	2,343	84	80	2,259	2,343	127	114	
SH Bowls & Tennis Club (138)	485	15	15	470	485	28	17	
JD Hardie Facility Upgrade (140)- Additional	-	-	312	-	-	-	10	
Economic Services								
PH Visitors Centre (116)	-	-	63	-	-	-	2	
Civic Centre Refurbishment (142)	-	-	548	-	-	-	10	
Transport								
Wallwork Rd Bridge (141)	-	-	523	-	-	-	21	
	25,718	5,322	1,156	3,191	29,884	25,718	1,557	1,186

All debenture repayments will be financed by general purpose revenue with the exception of loans 123, 126, 128 and 138 which are self supporting loans and funded directly by the applicant.

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015/16

Particulars/Purpose	Amount Borrowed Budget \$000's	Institution	Loan Type	Term (Years)	Total Interest & Charges \$000's	Interest Rate %	Amount Used Budget \$000's	Balance Unspent \$000's
Civic Centre Upgrade	4,800	WATC	Council	20	2,349	4.21	-	4,800
Catamore	522	WATC	Council	10	10	3.44	-	522
					2,359		0	5,322

(c) Unspent Debentures

The Town of Port Hedland does not have any unspent debentures as at 30 June 2015

(d) Overdraft

The Town of Port Hedland does not currently have access to an overdraft facility on its normal operating bank account, however will explore the potential for one during 2015/16. The Town aims to manage cash flow, including its investment portfolio, in such a manner that an overdraft facility, if in place, is a safeguard measure only.

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$000's	2014/15 Actual \$000's	2014/15 Budget \$000's
6. RESERVES			
(a) Employee Leave Entitlements			
Opening Balance	876	876	906
Amount Set Aside / Transfer to Reserve	0	0	14
Amount Used / Transfer from Reserve	0	0	0
	<u>876</u>	<u>876</u>	<u>920</u>
(b) Plant Replacement			
Opening Balance	837	0	0
Amount Set Aside / Transfer to Reserve	1,248	837	387
Amount Used / Transfer from Reserve	0	0	0
	<u>2,085</u>	<u>837</u>	<u>387</u>
(c) Car Parking			
Opening Balance	367	367	236
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>367</u>	<u>367</u>	<u>236</u>
(d) Airport			
Opening Balance	15,463	16,463	12,886
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	(8,401)	(1,000)	(9,198)
	<u>7,062</u>	<u>15,463</u>	<u>3,688</u>
(e) BHP Sustainability Partnership			
Opening Balance	481	3,494	3,419
Amount Set Aside / Transfer to Reserve	0	198	37
Amount Used / Transfer from Reserve	(481)	(3,211)	(3,428)
	<u>0</u>	<u>481</u>	<u>28</u>
(f) Spoilbank			
Opening Balance	39,319	39,608	39,310
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	(2,000)	(289)	(350)
	<u>37,319</u>	<u>39,319</u>	<u>38,960</u>
(g) Royalties for Regions			
Opening Balance	0	48	26
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	(48)	0
	<u>0</u>	<u>0</u>	<u>26</u>
(h) Community Facilities			
Opening Balance	10	0	(324)
Amount Set Aside / Transfer to Reserve	475	10	0
Amount Used / Transfer from Reserve	0	0	0
	<u>485</u>	<u>10</u>	<u>(324)</u>
Total Reserves C/Fwd	<u>48,194</u>	<u>57,353</u>	<u>43,921</u>

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$000's	2014/15 Actual \$000's	2014/15 Budget \$000's
6. RESERVES (Continued)			
Total Reserves B/Fwd	48,194	57,353	43,921
(i) GP Housing			
Opening Balance	185	185	184
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>185</u>	<u>185</u>	<u>184</u>
(j) Asset Management			
Opening Balance	494	202	152
Amount Set Aside / Transfer to Reserve	1,050	338	338
Amount Used / Transfer from Reserve	(166)	(46)	(360)
	<u>1,378</u>	<u>494</u>	<u>130</u>
(k) Waste Management			
Opening Balance	9,200	4,750	3,946
Amount Set Aside / Transfer to Reserve	2,971	4,450	978
Amount Used / Transfer from Reserve	0	0	0
	<u>12,171</u>	<u>9,200</u>	<u>4,924</u>
(l) Developer Contributions			
Opening Balance	1,374	158	158
Amount Set Aside / Transfer to Reserve	0	1,216	50
Amount Used / Transfer from Reserve	(1,216)	0	0
	<u>158</u>	<u>1,374</u>	<u>208</u>
(m) Unfinished and Committed Works			
Opening Balance	2,281	982	982
Amount Set Aside / Transfer to Reserve	0	2,281	0
Amount Used / Transfer from Reserve	(2,281)	(982)	(982)
	<u>0</u>	<u>2,281</u>	<u>0</u>
(n) Staff Housing			
Opening Balance	730	0	0
Amount Set Aside / Transfer to Reserve	30	730	0
Amount Used / Transfer from Reserve	(250)	0	0
	<u>510</u>	<u>730</u>	<u>0</u>
(o) Strategic Projects			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	906	1,209	0
Amount Used / Transfer from Reserve	0	(1,209)	0
	<u>906</u>	<u>0</u>	<u>0</u>
(p) Unspent Grants, Loans and Contributions			
Opening Balance	1,233	0	0
Amount Set Aside / Transfer to Reserve	0	1,233	0
Amount Used / Transfer from Reserve	(1,233)	0	0
	<u>0</u>	<u>1,233</u>	<u>0</u>
Total Reserves	<u>63,502</u>	<u>72,850</u>	<u>49,367</u>

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

TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)	2015/16 Budget \$000's	2014/15 Actual \$000's	2014/15 Budget \$000's
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Employee Leave Entitlements	0	0	14
Plant Replacement	1,248	837	387
Car Parking	0	0	0
Airport	0	0	0
BHP Sustainability Partnership	0	198	37
Spoilbank	0	0	0
Royalties for Regions	0	0	0
Community Facilities	475	10	0
GP Housing	0	0	0
Asset Management	1,050	338	338
Waste Management	2,971	4,450	978
Developer Contributions	0	1,216	50
Unfinished and Committed Works	0	2,281	0
Staff Housing	30	730	0
Strategic Projects	906	1,209	0
Unspent Grants, Loans and Contributions	0	1,233	0
	<u>6,680</u>	<u>12,502</u>	<u>1,804</u>
Transfers from Reserves			
Employee Leave Entitlements	0	0	0
Plant Replacement	0	0	0
Car Parking	0	0	0
Airport	(8,401)	(1,000)	(9,198)
BHP Sustainability Partnership	(481)	(3,211)	(3,428)
Spoilbank	(2,000)	(289)	(350)
Royalties for Regions	0	(48)	0
Community Facilities	0	0	0
GP Housing	0	0	0
Asset Management	(166)	(46)	(360)
Waste Management	0	0	0
Developer Contributions	(1,216)	0	0
Unfinished and Committed Works	(2,281)	(982)	(982)
Staff Housing	(250)	0	0
Strategic Projects	0	(1,209)	0
Unspent Grants, Loans and Contributions	(1,233)	0	0
	<u>(16,028)</u>	<u>(6,785)</u>	<u>(14,318)</u>
Total Transfer to/(from) Reserves	<u>(9,348)</u>	<u>5,717</u>	<u>(12,514)</u>

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

6. RESERVES (Continued)

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

Employee Leave Entitlements

Funding of employee leave entitlements

Plant Replacement

Funding of the Plant Replacement Program

Car Parking

Funding of additional carparking, funded from Developer Contributions

Airport

Funding of Port Hedland International Airport Operations and Capital Programs

BHP Sustainability Partnership

Funding of approved projects under the BHP Town of Port Hedland Sustainability Partnership

Spoilbank

Funding development of the Port Hedland Spoilbank Precinct

Royalties for Regions

Funding of Royalties for Regions projects

Community Facilities

Fund ongoing maintenance, refurbishment, replacement and upgrade of community infrastructure

GP Housing

Fund development, maintenance and management of GP Housing

Asset Management

Fund maintenance, renewal, upgrade of new and existing infrastructure

Waste Management

Fund the development, operation and maintenance of the Towns waste management facilities

Developer Contributions

Hold contributions which arise from conditions applied to a Development Application such as cash in lieu for car parking or public open space

Unfinished and Committed Works

Transfer unspent municipal funded expenditure on specific projects to enable identification of carryover expenditure into the next financial year

Staff Housing

Fund the maintenance, refurbishment, redevelopment and construction of staff housing

Strategic Projects

To fund strategic projects as included in the Town's Strategic Community Plan and Corporate Business Plan

Unspent Grants, Loans and Contributions Reserve

To restrict unspent grants, loans and contributions at the end of the financial year

As a general rule, all interest earnings on Reserves will be applied to general purpose municipal revenue with the exception of the following:

BHP Sustainability Partnership - interest earnings on this Reserve will be applied back to this Reserve

Spoilbank - interest earnings on this Reserve will be applied against the Asset Management Reserve

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

	Note	2015/16 Budget \$000's	2014/15 Actual \$000's
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	1,972	4,812
Cash - Restricted Reserves	15(a)	63,502	72,851
Cash - Restricted Unspent Grants and Loans			
Receivables		10,200	12,914
Inventories		500	600
		76,174	91,177
LESS: CURRENT LIABILITIES			
Trade and Other Payables		(4,000)	(7,800)
Short Term Borrowings		(1,156)	(1,278)
Provisions		(3,200)	(3,300)
		(8,356)	(12,378)
NET CURRENT ASSET POSITION		67,818	78,799
Less: Cash - Restricted Reserves	15(a)	(63,502)	(72,851)
Less: Cash - Unspent Grants and Loans		0	0
Less: Restricted Receivables		(3,500)	(4,276)
Add: Current Portion of Debentures		1,156	1,278
		1,972	2,950
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		1,972	2,950

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
GRV Residential	5.6920	5,527	262,781,958	14,957,549	400,000	0	15,357,549	15,071,274
GRV Commercial	4.3026	173	21,715,819	934,345	0	0	934,345	993,623
GRV Industrial	2.8978	372	58,697,646	1,700,940	0	0	1,700,940	1,663,090
GRV Shopping Centre	5.7891	2	9,642,311	558,203	0	0	558,203	718,202
GRV Mass Accommodation	26.0000	6	12,880,000	3,348,800	0	0	3,348,800	4,205,586
GRV Tourist Accommodation	11.4339	10	7,360,080	841,544	100,000	0	941,544	675,602
UV Mining	42.3693	61	2,403,687	1,018,425	0	0	1,018,425	1,308,635
UV Mining Exploration	36.1702	51	523,085	189,201	0	0	189,201	0
UV Mining Other	36.9834	164	174,927	64,694	9,421	0	74,115	0
UV Pastoral	10.8292	11	1,246,833	135,022	0	0	135,022	128,643
UV Other	18.8800	14	1,504,800	284,106	0	0	284,106	249,884
Sub-Totals		6,391	378,931,146	24,032,830	509,421	0	24,542,251	25,014,539
Minimum Payment	Minimum \$							
GRV Residential	1260	734	9,215,772	924,840	0	0	924,840	927,034
GRV Commercial	1260	64	808,705	80,640	0	0	80,640	90,502
GRV Industrial	1260	41	942,033	51,660	0	0	51,660	75,826
GRV Shopping Centre	1260	0	0	0	0	0	0	0
GRV Mass Accommodation	1260	0	0	0	0	0	0	0
GRV Tourist Accommodation	1260	0	0	0	0	0	0	0
UV Mining	1260	44	58,311	55,440	0	0	55,440	362,008
UV Mining Exploration	1100	49	66,430	53,900	0	0	53,900	0
UV Mining Other	260	28	11,129	7,280	0	0	7,280	0
UV Pastoral	1260	0	0	0	0	0	0	2,446
UV Other	1260	10	4,149	12,600	0	0	12,600	12,230
Sub-Totals		970	11,106,529	1,186,360	0	0	1,186,360	1,470,046
		7,361	390,037,675	25,219,190	509,421	0	25,728,611	26,484,585
Concessions (Note 12)							(107,874)	(110,361)
Total Amount Raised from Rates							25,620,737	26,374,224

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR (CONTINUED)

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

The general rates detailed above for the 2015/16 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Town the following rate categories have been determined for the implementation of Differential Rating.

Differential General Rate

Description	Characteristics	Objects	Reasons
GRV Residential	Properties that are used for singular and multi-dwellings and are zoned Residential under the Town Planning Scheme.	This rate is to contribute to service desired by the community.	Notwithstanding significant swings in relative valuations between rate categories, this is considered the base rate above which all other GRV rated properties are assessed.
GRV Commercial	Properties that are zoned Commercial under the Town Planning Scheme including town centre and commercial business precincts.	The objective is to raise additional revenue to contribute toward higher costs associated with commercial activity.	Notwithstanding rate in the dollar adjustments as a result of valuation movements, a higher rate reflects the additional cost of servicing commercial activity including car parking and landscaping.
GRV Industrial	Properties that are zoned Industrial under the Town Planning Scheme including the Wedgefield Industrial Estate and light industry.	The objective is to raise additional revenue to contribute toward higher costs associated with industrial activity.	Notwithstanding rate in the dollar adjustments as a result of valuation movements, a higher rate reflects the additional cost of servicing industrial activity including car parking and landscaping.
GRV Shopping Centre	Applies to two rateable assessments being the shopping centre complexes in Port and South Hedland.	The objective is to raise additional revenue to contribute toward higher costs associated with commercial activity.	The higher rate reflects the additional cost of servicing the CBD including road and streetscape maintenance, car parking, traffic treatments, litter collection and other amenities.
GRV Mass Accommodation	Properties that have been approved as Transient Workforce Accommodation facilities.	The objective is to ensure that non-residential workers who spend a significant portion of the year in Port Hedland and are consumers of municipal services contribute.	The higher rate reflects the target rate yield from these properties as 16.7% of the Towns population resides in these facilities.
GRV Tourist Accommodation	Properties that provide large scale accommodation for visitors to the Town and includes all hotels, motels and caravan parks.	The objective is to raise additional revenue to contribute toward higher costs associated with commercial and tourism activities.	The higher rate reflects the target rate yield from these properties as 3% of the Towns population resides in these facilities. The Town also a dedicated tourist/area promotion budget from which these facilities receive an indirect benefit.

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR (CONTINUED)

Differential General Rate

Description	Characteristics	Objects	Reasons
UV Mining	Properties that are defined as Mining Leases under the Mining Act.	The objective is to raise additional revenue to contribute toward higher costs associated with mining activity.	The higher rate reflects the Towns asset management requirements for its road network as a result of increased vehicle traffic weights and volumes associated with mining activity.
UV Mining Exploration	Properties that are defined as Exploration Licences under the Mining Act.	This category is rated lower than mining to encourage exploration within the district.	This category is rated higher than UV Pastoral to reflect the higher infrastructure maintenance costs to Council i.e. unsealed road maintenance.
UV Mining Other	Consists of all other mining tenements including Prospecting Licences, Special Prospecting Licences for Gold, Retention Licences and General Purpose Leases.	The objective is to raise additional revenue to contribute toward higher costs associated with mining activity.	The higher rate reflects the Towns asset management requirements for its road network as a result of increased vehicle traffic weights and volumes associated with mining activity.
UV Other	Consists of properties used predominantly for rural purposes.	This category is rated lower than mining to recognise a lower servicing cost requirement.	This category is rated marginally higher than Pastoral. The Towns Rating Improvement Plan considers the equalisation of this rate with the Pastoral rate in outward years.
UV Pastoral	Consists of all crown pastoral leases.	This rate is to contribute to service desired by the community.	This is considered to be the base rate above which all other UV rated properties are assessed.

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
General Minimum	The General Minimum applies to all general rate categories with the exception of UV Mining Exploration.	The minimum rate is to ensure all ratepayers make a minimum contribution for basic services and infrastructure.	The minimum payment impacts mainly in the residential category and is imposed to discourage holding undeveloped land within the Town which reduces the amenity of the area.
UV Mining Exploration	Applies to properties that are defined as Exploration Licences under the Mining Act.	The minimum rate is to ensure all ratepayers make a minimum contribution for basic services and infrastructure.	A lesser minimum has been applied to reflect recent State Government amendments to the <i>Valuation of Land Act 1978</i> with the objective of providing some minor rate relief to small tenement owners.

Disclosure - Local Government (Financial Management) Regulations 1996 - Reg 23B

Description	Details of Rate or Payment set forth in Public Notice	Adopted Rate or Payment	Reasons
GRV Residential	5.7904 cents	5.6920 cents	In response to ratepayer submissions Council resolved to reduce the yield from this category by 1.75% or \$260,499. A reduction in rates was applied to recognise the significant fall in residential property valuations.
GRV Tourist Accommodation	12.7926 cents	11.4339 cents	Under the advertised rates model, two rateable assessments were to receive a rate increase of between 15-17.5% due to their relative high valuations, exacerbated by the reclassification of two properties from the GRV Mass Accommodation rate category. In response to ratepayer submissions Council resolved to discount the rate yield by \$100,000, effectively providing an average 7.94% reduction in rates payable.
GRV Mass Accommodation	28.6116 cents	26.0000 cents	The Town was requested by the Department of Local Government and Communities to consider reducing the rate in the dollar due to lower occupancy rates in mass accommodation facilities and the application of the 'Benefits' principle being that there would be a lesser amount of services being consumed by this category.
UV Mining Other - Minimum Payment	\$1,260	\$260	As the Town does not propose a vacant land differential general rate category, the Town is required to adjust the minimum payment so no more than 50% of the properties in this category are subject to the minimum payment. The amount of \$260 is the upper amount whereby if it was increased, more than 50% of properties would move onto the minimum.

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

The Town does not propose to impose specified area rates for the 2015/16 financial year.

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

The Town does not propose to impose service charges for the 2015/16 financial year.

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

11. FEES & CHARGES REVENUE	2015/16 Budget \$000's	2014/15 Actual \$000's
Governance	0	1
General Purpose Funding	417	397
Law, Order, Public Safety	166	193
Health	64	81
Education and Welfare	2	2
Housing	0	0
Community Amenities	11,015	13,043
Recreation and Culture	724	699
Transport	16,097	16,915
Economic Services	574	581
Other Property and Services	0	0
	<u>29,059</u>	<u>31,913</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2015/16 FINANCIAL YEAR**

The Town does not provide a discount for early payment of rates.

The Town is committed to assisting ratepayers in managing cash flow with Council resolving as follows:

"Ratepayers who elect to pay rates by direct debit in 2015/16 and commit to paying their rates bill in full by 30 June 2016 will be exempt from the administration fee and interest penalties."

The Town also provides a number of rate concessions, at varying percentages, to not-for-profit community based organisations occupying rateable land. The framework for rates concessions are set out in the Town's Rates Concession (Rateable Land) Policy.

Rates concessions are approved for a two year period. Approved concessions for 2014/15 and 2015/16 are:

Organisation	Assessment	Address	15/16 Proposed rates	15/16 Budget Concession
Royal Flying Doctor Service Western Operations	A102320	3 Finlay Street, Port Hedland	\$ 3,078.23	\$ 1,025.98
UCA Assesmbly Limited (Frontier Services)	A113927	22 Beroona Loop, South Hedland	\$ 2,515.86	\$ 2,515.86
Royal Flying Doctor Service Western Operations	A116509	8 Martin Court, South Hedland	\$ 2,723.05	\$ 907.59
Royal Flying Doctor Service Western Operations	A117190	15 Woodman Street, Port Hedland	\$ 3,078.23	\$ 1,025.98
Royal Flying Doctor Service Western Operations	A117310	3 Thetis Place, Port Hedland	\$ 4,114.18	\$ 1,371.26
Royal Flying Doctor Service Western Operations	A119270	17 Woodman Street, Port Hedland	\$ 3,078.23	\$ 1,025.98
Hope Community Services INC	A120580	14 Nyanda Place, South Hedland	\$ 3,255.82	\$ 3,255.82
Royal Flying Doctor Service Western Operations	A121420	15 Craig Street, Port Hedland	\$ 3,344.62	\$ 1,114.76
Royal Flying Doctor Service Western Operations	A122640	21 Finlay Street, Port Hedland	\$ 3,403.82	\$ 1,134.49
Royal Flying Doctor Service Western Operations	A123020	159 Athol Street, Port Hedland	\$ 7,222.01	\$ 2,407.10
Royal Flying Doctor Service Western Operations	A123140	1 Neptune Place, Port Hedland	\$ 3,966.19	\$ 1,321.93
Port Hedland Lodge No. 174 WAC	A123310	Lot 1628 Moore Street	\$ 1,579.25	\$ 789.62
Royal Flying Doctor Service Western Operations	A125790	185 Athol Street, Port Hedland	\$ 3,078.23	\$ 1,025.98
Royal Flying Doctor Service Western Operations	A125800	2 Hall Street, Port Hedland	\$ 3,729.40	\$ 1,243.01
Royal Flying Doctor Service Western Operations	A125810	4 Hall Street, Port Hedland	\$ 3,167.03	\$ 1,055.57
Royal Flying Doctor Service Western Operations	A125820	187 Athol Street, Port Hedland	\$ 3,078.23	\$ 1,025.98
Royal Flying Doctor Service Western Operations	A127350	5 Grant Street, Port Hedland	\$ 2,871.04	\$ 956.92
UCA Assesmbly Limited (Frontier Services)	A152556	Unit 6, 35 Egret Crescent, South Hedland	\$ 1,835.10	\$ 1,835.10
Royal Flying Doctor Service Western Operations	A153246	16B Spoonbill Crescent, South Hedland	\$ 1,775.90	\$ 591.91
Treloar Child Care Centre Inc.	A154780	4 Treloar Close, South Hedland	\$ 1,792.03	\$ 896.02
WA Family Violence Prevention Legal Service Aboriginal Corp	A155850	Unit 5 22-26 Throssell Road, South Hedland	\$ 1,342.41	\$ 1,342.41
Port Hedland Speedway Club	A156260	118 Madigan Road, Port Hedland	\$ 19,582.88	\$ 19,582.88
Port Hedland Golf Club	A156490	L5164 Shoata Road, South Hedland	\$ 3,078.34	\$ 1,539.17
Royal Flying Doctor Service Western Operations	A300057	33 Styles Road, Port Hedland	\$ 3,966.19	\$ 1,321.93
UCA Assesmbly Limited (Frontier Services)	A400610	10 Smith Street, South Hedland	\$ 1,835.10	\$ 1,835.10
WA Family Violence Prevention Legal Service Aboriginal Corp	A401480	32 Demarchi Road, South Hedland	\$ 2,693.45	\$ 897.73
Children Services Support Unit (CSSU) Inc.	A402430	Lot 2513 Dempster Street, Port Hedland	\$ 1,389.74	\$ 694.87
Youth Involvement Council	A406870	69 Stanley Street, South Hedland	\$ 2,427.07	\$ 2,427.07
Rose Nowers Early Learning Centre	A800200	Lot 2791 Boronia Close, South Hedland	\$ 1,465.47	\$ 732.73
Youth Involvement Council	A802207	L304 Lawson Street, South Hedland	\$ 1,260.00	\$ 1,260.00
South Hedland Owners & Trainers Association INC.	A802155	L254 Shoata Road, Boodarie	\$ 40,214.40	\$ 40,214.40
Port Hedland Seafarers Centre Inc.	A803051	P48 Wharf Road, Port Hedland	\$ -	\$ -
Port Hedland Pony Club	A805022	L29 (LS1) Johnson Lane, Port Hedland	\$ 2,947.28	\$ 2,947.28
Port Hedland Turf Club	A805022	L29 (LS2) Johnson Lane, Port Hedland	\$ 2,947.28	\$ 1,473.64
Youth Involvement Council	A805519	9 Corbet Place, South Hedland	\$ 1,260.00	\$ 1,260.00
ADDITIONAL 15/16 + 16/17				
Hedland Women's Refuge Inc	A115030	2 Thompson Street, Port Hedland	\$ 3,818.19	\$ 3,818.19
Total				\$ 107,874.24

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

13. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	2015/16 Budget \$000's	2014/15 Actual \$000's
Interest on Unpaid Rates	11.00%		150	116
Interest on Instalments Plan	5.50%		130	131
Charges on Instalment Plan		14.00	75	82
			355	329

The Town charges an interest rate of 11% on all overdue rates.

The Town offers a number of options for the timing of rates payments, and a number of payment mechanisms including Bpay, over the counter payments at NAB, the Towns libraries and the Civic Centre. Alternative arrangements are available via Direct Debit. Those ratepayers who elect to pay via Direct Debit and commit to paying their rates in full by 30 June 2016 will not be charged an administration fee and will not incur penalty interest.

Three separate option plans will be available to ratepayers for payment of their rates:

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 29 September 2015 or 35 days after the date of service appearing on the rate notice whichever is the later.

Option 2 (4 Instalments)

This option allows ratepayers to pay their rates and charges in four equal instalments across the course of the financial year. Instalment reminder notices are issued a minimum of 35 days prior to the instalment due dates. Instalment due dates are as follows:

Instalment No.	Date
Instalment 1	29-Sep-15
Instalment 2	04-Dec-15
Instalment 3	12-Feb-16
Instalment 4	15-Apr-16

Instalment interest is charged at a rate of 5.5% and an administration charge of \$14.00 per instalment applies, excluding the first instalment which attracts nil charge.

Option 3 (Payment by Arrangement)

This option allows ratepayers to request an alternative payment arrangement, where payments are deducted via Direct Debit on a weekly, fortnightly or monthly basis. All requests for alternative payment arrangements are subject to approval by the Manager Financial Services under delegated authority. Where rates and charges including arrears are to be paid in full by 30 June 2016, no administration charge or late payment interest penalty will apply. Where rate and charges including arrears are not to be paid in full by 30 June 2016, an administration charge of \$60.00 will apply for the establishment of the alternative arrangement for each financial year that rates remain outstanding plus penalty interest of 11%. Where direct debit payments are dishonoured, a fee of \$20 will be applied for each and every instance.

14. ELECTED MEMBERS REMUNERATION

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

	2015/16 Budget \$000's	2014/15 Actual \$000's
Meeting Fees	286	221
Mayors Allowance	88	75
Deputy Mayors Allowance	22	19
Travelling/Conference Expenses	90	111
Telecommunications Allowance	31	28
	517	454

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2015/16 Budget \$000's	2014/15 Actual \$000's	2014/15 Budget \$000's
Cash - Unrestricted	1,972	4,812	1,941
Cash - Restricted	<u>63,502</u>	<u>72,850</u>	<u>49,367</u>
	<u><u>65,474</u></u>	<u><u>77,662</u></u>	<u><u>51,308</u></u>

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

Employee Leave Entitlements	876	876	920
Plant Replacement	2,085	837	387
Car Parking	367	367	236
Airport	7,062	15,463	3,688
BHP Sustainability Partnership	0	481	28
Spoilbank	37,319	39,319	38,960
Royalties for Regions	0	0	26
Community Facilities	485	10	(324)
GP Housing	185	185	184
Asset Management	1,378	494	130
Waste Management	12,171	9,200	4,924
Developer Contributions	158	1,374	208
Unfinished and Committed Works	0	2,281	0
Staff Housing	510	730	0
Strategic Projects	906	0	0
Unspent Grants, Loans and Contributions	0	1,233	0
	<u>63,502</u>	<u>72,850</u>	<u>49,367</u>

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

Net Result	4,786	25,226	18,978
Depreciation	14,462	6,361	11,349
(Profit)/Loss on Sale of Asset	31	(39)	(31)
(Increase)/Decrease in Receivables	1,938	(7,058)	0
(Increase)/Decrease in Inventories	100	(590)	0
Increase/(Decrease) in Payables	(3,800)	1,344	25
Increase/(Decrease) in Employee Provisions	(100)	668	0
Grants/Contributions for the Development of Assets	(4,258)	(5,418)	(14,881)
Net Cash from Operating Activities	<u>13,160</u>	<u>20,494</u>	<u>15,440</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft Limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	100	100	0
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u>100</u>	<u>100</u>	<u>0</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>29,884</u>	<u>25,718</u>	<u>33,845</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

16. TRUST FUNDS

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

Detail	Balance 01-Jul-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid \$	Estimated Balance 30-Jun-16 \$
Grants for Special Projects	2,200	0	0	2,200
Building Retentions	4,616	0	0	4,616
Staff Bonds	36,255	0	0	36,255
Ranger Services Bonds	2,799	6,000	(6,000)	2,799
Community Bank	960	0	0	960
Hall Hire Bonds	7,750	3,000	(3,000)	7,750
Community Bus Bonds	1,240	1,000	(1,000)	1,240
Sportsgrounds Bonds	21,540	32,000	(32,000)	21,540
Public Open Space Contributions	898	0	0	898
Black Rock Stakes Donations	178	0	0	178
BRB Levy	37,052	250,000	(250,000)	37,052
BCITF Levy	2,827	500,000	(500,000)	2,827
DAP Levy	9,672	50,000	(50,000)	9,672
Technical Services Bonds	65,576	50,000	(50,000)	65,576
Catamore Court Housing Project	1,127,052	0	(1,127,052)	0
Unclaimed Money	3,721	0	0	3,721
Sundry Receipts	694	0	0	694
Tidy Towns	4,850	0	0	4,850
Matt Dann Hire Bonds	250	2,000	(2,000)	250
Building Bonds	22,280	0	0	22,280
Cyclone George Funds	103,410	0	(103,410)	0
	<u>1,455,820</u>	<u>894,000</u>	<u>(2,124,462)</u>	<u>225,358</u>

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR
ENDED 30TH JUNE 2016**

17. MAJOR LAND TRANSACTIONS

From time to time, the Town enters in to major land transactions with third parties. Set out below is a summary of major land transactions previously entered into by the Town, with financial implications relating to the 2015/16 financial year and beyond, together with new major land transactions anticipated to be entered into, that may have financial implications for the 2015/16 financial year and beyond.

For the purpose of future year estimates, an assumption of CPI at 2.5% has been made for lease revenue; and 3% for rates revenue, in accordance with the Towns proposed rating model for 2015/16. It is important to note however that individual lease agreements may provide for full market reviews at specified intervals during the lease term, and that valuations for rating purposes may be amended by the Office of the Valuer-General.

PORT HEDLAND INTERNATIONAL AIRPORT: LONG TERM LEASE

A Business Plan has been prepared detailing a proposal by the Town of Port Hedland to enter into a major land transaction for the long term lease of the Port Hedland International Airport. A decision has yet to be made on the disposal of the Port Hedland International Airport, with a report to be presented to Council at the August Ordinary Council Meeting for consideration.

Description of the Land:

The Airport consists of four main precincts and designated airside facilities, which are as follows:

- Precinct one - Terminal and Regular Public Transport precinct. This is the most developed component of the Airport and includes a variety of land uses. Most are directly or incidentally related to the function of the runway and terminal, including car hire, terminal services, RFDS and Bureau of Meteorology, as well as freight and general aviation;
- Precinct two - Transient Worker Accommodation precinct. This precinct has been predominantly developed with two Transient Workforce Accommodation developments; the Mia Mia site, and the 2000+ person Port Haven site. Airservices Australia's navigation and communications infrastructure is also located within this precinct.
- Precinct three - the ARFFS and Control Tower is located in this precinct, and it's expected that a portion of the Kingsford Smith Business Park will be included in the Lease.
- Precinct four - This precinct is located at the junction of Great Northern Highway and Port Hedland Road. This precinct is bounded by the Great Northern Highway which effectively wraps around the precinct, and both runways. This precinct is undeveloped.
- Airside Facilities - consisting of the existing airfield movement areas and comprises of two runways and adjoining taxiways.

Description of the Proposed Transaction:

The Town is proposing to grant a long term lease to a private sector party for fair value.

The Town would be looking to the Lessee to fund the future infrastructure and redevelopment of the Airport as passenger numbers grow, and partner with the Town in the operations, maintenance and development of the Airport (including by taking responsibility for the operating services). The proposed transaction will enable the Town to fund other priority public infrastructure over time. The Town may reserve certain rights in relation to land use, planning and potential commercial outcomes.

Expected Effect on the Provision of Facilities and Services by the Local Government:

The Town will no longer be responsible for providing facilities and services at the Airport. Such services include management oversight of the Airport, airport operational and compliance management, all Airport administrative matters and financial management of the Airport. The Lessee will provide those services. On this basis, it is expected that the Town will be released from the administration and running of the Airport.

Expected Financial Effect on the Local Government:

As the outcome of the proposed Lease Transaction is not yet known, the Town is unable to provide specific financial modelling. However, it is expected the proposed transaction will have the following financial effects on the Town:

1. Remove the responsibility of operation of the Airport from the Town.
 - As part of the proposed transaction the responsibility for the day to day operation of the Airport will transfer to the Lessee. This will include airport management oversight, airport operational and compliance management, all airport administrative matters and financial management.
2. Remove the revenue streams that are derived from Airport operations.
 - The current dividends and internal revenue transfers that are provided from airport operations will cease under the proposed lease. These revenue streams will be replaced by a different set of revenue streams. These may include the payment of a one-off capital payment for the granting of the lease. These may also include the payment of rates and other outgoings by the Lessee.
3. Airport will be removed off the Towns Balance Sheet.
 - The assessed fair value of the Airport's land and the depreciated value of the Airport assets will be taken off the Town's balance sheet under the proposed transaction. As described above, it is expected that a substantive capital payment will also be brought to account on the Towns balance sheet.
4. Shift the obligation for capital investment from the Town to the Airport Lessee.
 - Under the terms of the proposed lease, the responsibility for future capital investment in the Airport will be shifted to the Lessee. This should have the net effect of freeing up future capital and Town resources for other community based projects.
5. Allow for the leverage of investment from the private sector.
 - This includes the provision of investment opportunities that the Town is unable to currently access, and the attraction of business to the Airport from the Lessee's existing relationships. This may include future commercial and business development opportunities, which would generate further economic development opportunities for the Town.

PORT HEDLAND INTERNATIONAL AIRPORT: TRANSIENT WORKFORCE ACCOMMODATION - COMPASS GROUP PTY LTD

In March 2009 the Town of Port Hedland entered into a 10 year lease agreement with Compass Group Pty Ltd for an 11.895ha parcel of land adjacent to the Port Hedland International Airport. In accordance with the terms of their lease, Compass Group Pty Ltd has developed the land for the purpose of non-residential workforce accommodation. The land is owned freehold by the Town. The financial return (excluding rates) is approximately \$8.6 million over the term of the lease which will increase the net operating income of the Town, and will provide additional funds to provide improved services and facilities for Town of Port Hedland residents. There are no new assets or liabilities expected to be realised in association with this major land transaction.

During 2014/15, the Town formalised a further lease with Compass Group Pty Ltd for an additional 2.2724ha parcel of land to the 11.985ha lease site. In accordance with the terms of the additional lease, Compass Group will utilise the land for the purposes of car parking ancillary to the non-residential workforce accommodation. Formalisation of this arrangement also included back dated lease revenue to the commencement of the principal lease terms.

	14/15 Actuals	15/16 Budget	16/17 Budget	17/18 Budget	18/19 Budget	19/20 Budget	TOTAL
Revenue							
- Rates	1,033	1,027	1,058	1,090	1,122		5,330
- Lease Revenue	1,040	1,072	1,099	1,126	1,154		5,491
Expenditure							
- Nil							
Net Result	2,073	2,099	2,157	2,216	2,276		10,821

PORT HEDLAND INTERNATIONAL AIRPORT: TRANSIENT WORKFORCE ACCOMMODATION - MIA MIA PORT HEDLAND INTERNATIONAL AIRPORT PTY

In March 2009 the Town of Port Hedland entered into a 5 year lease agreement with Mia Mia Port Hedland International Airport Pty Ltd for a 2.794ha parcel of land adjacent to the Port Hedland International Airport. In March 2012, an extension to the term of the lease of five years was approved by Council. The land is owned freehold by the Town. In accordance with the terms of their lease, Mia Mia Port Hedland International Airport Pty Ltd has developed the land for the purposes of non-residential workforce accommodation. The conditions of the lease include a Community Contribution based on the number of available beds. This originally resulted in an annual contribution to the Town of \$350,000. In May 2011, an additional 63 rooms were added to the camp facilities, increasing the annual contribution to \$487,000. There are no new assets or liabilities expected to be realised in association with this major land transaction.

The land subject to this lease agreement is included in consideration of the proposed Airport Lease transaction.

	14/15 Actuals	15/16 Budget	16/17 Budget	17/18 Budget	18/19 Budget	19/20 Budget	TOTAL
Revenue							
- Rates	304	342	352	363	373		1,734
- Lease Revenue	192	196	199	204	208		999
- Community Contribution	465	487	487	487	487		2,413
Expenditure							
- Nil							
Net Result	961	1,025	1,038	1,054	1,068		5,146

CATAMORE COURT

Following a Request for Proposal, Council resolved to enter into a Major Land Transaction with Megara Constructions for the construction of housing on a 9,070 square metre parcel of land at Catamore Court, South Hedland. The Town has undertaken subdivision construction works in conjunction with the Department of Housing at a cost of \$1.682m, funded predominantly by way of \$1.618m in loan funds. The subdivision construction is now complete.

The proposal from Megara involves the construction of 12 single family homes to be sold to the general public, and an 8 unit group dwelling that will be retained by the Town for staff housing. Construction of housing is contingent upon the presale of a minimum of 12 of the lots (with Lot 201 to be further subdivided) that will not remain with the Town. Proceeds from the sale of those lots will be held in the Town's Trust Account, and utilised to pay Megara for the construction of the staff houses. 9 of the minimum 12 lots have been presold.

Recognised in the 2014/15 Budget were land sales of \$2.977m and corresponding acquisition of housing of \$2.977m. The unspent portion of the land proceeds will be carried into the 15/16 Budget.

	14/15 Actuals	15/16 Budget	16/17 Budget	17/18 Budget	18/19 Budget	19/20 Budget	TOTAL
Revenue							
- Proceeds from Borrowings		522					522
- Proceeds from Sale	2,462						2,462
Expenditure							
- Purchase of Land	-250						-250
- Acquisition of Housing	-1,336	-1,398					-2,734
- Loan Repayments	-131	-172	-172	-172	-172	-172	-991
Net Result	745	-1,048	-172	-172	-172	-172	-991

GENERAL PRACTITIONER HOUSING

During 2010/11, the Town of Port Hedland undertook a General Practitioner (GP) housing project in conjunction with BHP Billiton and State Government. The total scope of the project provided for a maximum yield of 23 lots. Stage 1 of this project resulted in the construction of seven residential premises for accommodation GP's. The Town funded its \$1.5m contribution by way of a loan. The Town owns the land and the houses.

Following an Expressions of Interest process, the Town allocated four houses to OSH Group and three to Sonic Health Plus on a lease term of three years. For the purposes of cash flow projections, the Town has assumed that a lease of some form, albeit with potentially amended parties and terms, will be entered into at the end of the current lease.

In October 2013, the Town endorsed the Business Case for Stage 2 of the GP Housing Project. The proposal would see the construction of a further 3 houses within the subdivision, to be fully funded and managed by BHP Billiton Iron Ore. The development was completed in December 2014 and the assets gifted to the Town. A non cash contribution and corresponding non cash asset acquisition was incorporated in the 14/15 Budget.

An Expressions of Interest process was completed in November 2014, allocating an additional house to OSH Group, one house to Wirraka Maya Health Service and one house to Port Hedland Family Practice. At the time of disposal of each of these leases, all ten agreements were brought in line with fresh lease terms of 3 years with one option to extend for a further 3 years.

	14/15 Actuals	15/16 Budget	16/17 Budget	17/18 Budget	18/19 Budget	19/20 Budget	TOTAL
Revenue							
- Lease Revenue	346	353	359	367	376	385	2,186
Expenditure							
- Materials and Contracts	-12	-21	-21	-21	-21	-21	-117
- Utilities	-24	-60	-60	-60	-60	-60	-324
- Depreciation	-106	-145	-145	-145	-145	-145	-831
- Interest	-56	-75	-75	-75	-75	-75	-431
- Insurance	-17	-23	-23	-23	-23	-23	-132
- Loan Repayments	-48	-51	-51	-51	-51	-51	-303
Net Result	83	-22	-16	-8	1	10	48

JD HARDIE LAND

The Town is currently in the process of obtaining control of an 8,600 square metre parcel of land adjacent to the JD Hardie Centre in South Hedland, in accordance with the Government Land Policy Manual - Policy No. 04.0105, commonly referred to as the 5% Policy. It is the Town's intention to secure control of the land at a cost of \$150k, and then develop the land for the purposes of expanding the Town's staff housing stock. In September 2013, the Town issued a Request for Proposal for the development of the land, however until such time as control of the land is secured, the RFP cannot be pursued further.

The 2014/15 Budget included estimates for the acquisition of the land at \$150k, wholly funded by way of a loan. This purchase did not proceed in 2014/15 as the State Government is currently reviewing the Lazy Lands residential infill policy.

No further estimates relating to housing construction, or sale of any part of the land have been included in future years.

	14/15 Actuals	15/16 Budget	16/17 Budget	17/18 Budget	18/19 Budget	19/20 Budget	TOTAL
Revenue							
- Proceeds from Borrowings	0						0
Expenditure							
- Purchase of Land	0						0
Net Result	0	0	0	0	0	0	0

KINGSFORD SMITH BUSINESS PARK

Set out below are details of Major Land Transactions relating to the area of land between Wallwork Road and the Port Hedland International Airport, formally known as Kingsford Smith Business Park.

Based on current land values, all sales of land within this subdivision will fall below the threshold for a major land transaction. In February 2015, the Town entered into a Sales and Marketing agreement with Hedland First National Real Estate to manage the sales and marketing of the land for sale and or lease. Aside from the transactions identified below, no additional revenue sources from major land transactions have been incorporated into cash flow projections.

BHP BILLITON IRON ORE

In June 2012, the Town entered into a private treaty arrangement with BHP Billiton Iron Ore (BHBP) to facilitate the subdivision of a portion of an area of land previously known as Precinct 3, now formally known as Kingsford Smith Business Park. Under the arrangement, BHP constructed a 40 lot subdivision, 38 lots of which to be retained by the Town. Lot 34 of the development has been sold to BHPB, with the intention that they utilise the site for a warehouse facility. Should BHPB wish to dispose of the site, the Town holds the first right of refusal. Lot 35 is the subject of a lease agreement between the Town and BHP. The term of the lease is 10 years. In accordance with the terms of the lease, it was proposed that BHP would utilise the land for the purposes of non-residential workforce accommodation, up to 4000 beds.

The land subject to this lease agreement is included in consideration of the proposed Airport Lease transaction.

The Town estimates that at the completion of subdivision construction works, the Town will recognise an asset estimated to be worth some \$45m.

Handover occurred in the 2014/15 financial year and as such the Town will recognise a non-cash contribution and corresponding non cash asset acquisition (Real Estate Inventory). The Town now has a number of fully serviced lots within the KSBP, available for sale or lease.

Proceeds from the sale of Lot 34 has been allocated by the Town to the Spoilbank Marina Project. Any lease or sales proceeds from subdivision lots created other than Lots 34 and 35, are planned to be allocated from Municipal to the Airport Reserve up to an existing commitment of \$40m, to help fund the proposed Airport Redevelopment Capital Works program. Any associated rates revenue generated as a result of sale or lease will remain within normal Municipal operations, as will any interest earned on the investment of any such proceeds.

	14/15 Actuals	15/16 Budget	16/17 Budget	17/18 Budget	18/19 Budget	19/20 Budget	TOTAL
Revenue							
- Rates	240	338	348	359	369	380	2,034
- Lease Revenue	3,684	3,795	3,909	4,026	4,147	4,272	23,833
Expenditure							
- Nil							
Net Result	3,924	4,133	4,257	4,385	4,516	4,652	25,867

AUSCO MODULAR

The Town is proposing to enter into a lease agreement with Ausco Modular for a 4.5ha parcel of land, Lot 36, within Kingsford Smith Business Park. In accordance with the proposed lease, Ausco Modular will utilise the land for the purposes of non-residential workforce accommodation. Council has endorsed the business plan governing this major land transaction, which encompassed lease revenue and a community contribution.

Due to the uncertainty surrounding the execution of a lease agreement, the Town has not incorporated any potential financial implications arising from this major land transaction. However, it is anticipated that the Town will realise additional rates revenue, lease revenue, and a voluntary community contribution. Any lease revenue resulting from this transaction will be transferred to the Airport Reserve.

BUNNINGS

In May 2013, the Town entered into a private treaty arrangement with Bunnings Properties Pty Ltd for the sale of part Lot 12 in the Kingsford Smith Business Park at a value of \$2.695m. The transfer of land occurred in May 2015. The sale proceeds and a corresponding transfer to the Airport Reserve have been recognised in the 2014/15 financial year. The sale of the land will cause the land to change from non-rateable to rateable. The Town has received a vacant land valuation, and all rate estimates for outward years are based on this valuation.

There are no new assets or liabilities expected to be realised in association with this major land transaction.

	14/15 Actuals	15/16 Budget	16/17 Budget	17/18 Budget	18/19 Budget	19/20 Budget	TOTAL
Revenue							
- Rates	0	6	6	6	7	7	32
- Sale Proceeds	2,695						2,695
Expenditure							
- Materials and Contracts (Property Settlement Costs)	-10						-10
Net Result	2,685	6	6	6	7	7	2,717

**TOWN OF PORT HEDLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2015/16.

2015/16 Budget

Chart of Account

Program & Sub Program	DRAFT 2015/16 Budget
Account Type	
Account Number & Description	
03 General Purpose Funding	
Finance & Borrowing	\$20,221,780
Capital Expenditure	\$6,626,645
304401 Transfer - To Reserves : Asset Management - Finance & Borrowing	\$1,050,000
304402 Transfer - To Reserves : Strategic - Finance & Borrowing	\$906,000
304403 Transfer - To Reserves : Plant - Finance & Borrowing	\$1,248,000
304405 T/F TO RESERVES - WASTE	\$2,917,800
304406 Transfer - To Reserves : Staff Housing - Finance & Borrowing	\$30,000
304408 Transfer - To Reserves: Community Facilities - Finance & Borrowing	\$474,845
Capital Income	\$21,365,010
304300 Transfer - From Reserves: Unspent Grants & Contributions - Finance & Borrowing	\$1,232,937
304302 Transfer - From Reserves : Asset Management - Finance & Borrowing	\$166,352
304303 Transfer - From Reserves : Unfinished Works & Committed Works - Finance & Borrowing	\$2,281,314
304304 Transfer - From Reserves : BHP - Finance & Borrowing	\$481,000
304306 Transfer - From Reserves: Spoilbank - Finance & Borrowing	\$2,000,000
304308 T/F FROM RESERVES - AIRPORT	\$8,415,147
304309 T/F FROM RESERVES - DEVELOPER CONTRIBUTIONS PUBLIC OPEN SPACE	\$1,216,260
304310 Transfer - From Reserves: Staff Housing - Finance & Borrowing	\$250,000
304320 NEW LOAN BORROWINGS	\$5,322,000
Operating Income	\$5,483,415
304380 Interest Revenue - Interest on Investments - Finance & Borrowing	\$2,100,000
304399 Internal Transfer - Transfer From Airport: Return On Investment - Finance & Borrowing	\$3,383,415
General Purpose Income	\$877,669
Operating Income	\$877,669
302390 Operating Grants Subsidies & Contributions - Grants Commission - General Purpose Grant	\$560,454
302391 Operating Grants Subsidies & Contributions - Grants Commission - Formula Local Road Grant	\$317,215
Rates	\$25,664,711
Operating Expenditure	\$372,799
301201 Employee Costs - Salaries - Rates	\$155,049
301211 Employee Costs - Superannuation - Rates	\$14,730
301216 Employee Costs - Workers Compensation Insurance - Rates	\$4,066
301241 Materials and Contracts - Printing Postage & Stationery - Rates	\$12,200
301259 Materials and Contracts - Valuation & Search Fees - Rates	\$70,000
301260 Materials and Contracts - Collection Fees - Rates	\$61,200
301276 Other Expenditure - Rates Written Off - Rates	\$5,000
301278 Other Expenditure - Rates Incentive Prize - Rates	\$7,500
301299 Other Expenditure - Admin Costs Distributed - Rates	\$43,054
Operating Income	\$26,037,510
301275 Rates Revenue - Rate Concessions	\$108,000
301301 Rates Revenue - Rates Levied GRV	\$22,441,381
301302 Rates Revenue - Rates Levied GRV Minimum	\$1,057,140
301303 Rates Revenue - Rates Levied UV	\$1,600,869
301304 Rates Revenue - Rates Levied UV Minimum	\$129,220
301305 Rates Revenue - Rates Interim Levies	\$500,000
301306 Fees & Charges: Discretionary - Rates Legal Charges - Rates	\$40,000
301308 Fees & Charges: Discretionary - Late Payment Penalty - Rates	\$150,000
301309 Fees & Charges: Discretionary - Installment Interest Charge - Rates	\$130,000
301310 Fees & Charges: Discretionary - Instalment Admin Fee - Rates	\$75,000
301315 Fees & Charges: Discretionary - ESL Administration Fee - Rates Revenue	\$11,900
301322 Fees & Charges: Discretionary - Search Fees - Rates Revenue	\$10,000
04 Governance	
Corporate Information	\$0
Operating Expenditure	\$0
407201 Employee Costs - Salaries - Corporate Information	\$1,086,170
407211 Employee Costs - Superannuation - Corporate Information	\$109,712
407212 Employee Costs - Superannuation Co Contribution - Corporate Information	\$14,514
407215 Employee Costs - Fringe Benefits Tax - Corporate Information	\$10,250
407216 Employee Costs - Workers Compensation Insurance - Corporate Information	\$22,363
407241 Materials and Contracts - Printing & Stationery - Corporate Information	\$55,000

407242 Materials and Contracts - Postage - Corporate Information	\$25,000
407246 Materials and Contracts - Minor Equipment - Corporate Information	\$15,000
407249 Materials and Contracts - Walga Subscription - Corporate Information	\$3,500
407263 Materials and Contracts - Brand Strategy - Corporate Information	\$20,000
407264 Materials and Contracts - Communications & Marketing - Corporate Information	\$295,000
407269 Materials and Contracts - Recovery of Plant Operating Costs - Corporate Information	\$80,000
407299 Other Expenditure - Admin Costs Distributed - Corporate Information	\$1,736,509
Corporate Management	\$0
Operating Expenditure	\$0
406201 Employee Costs - Salaries - Corporate Management	\$1,959,010
406211 Employee Costs - Superannuation - Corporate Management	\$211,593
406212 Employee Costs - Superannuation Co Contribution - Corporate Management	\$9,348
406215 Employee Costs - Fringe Benefits Tax - Corporate Management	\$14,300
406216 Employee Costs - Workers Compensation Insurance - Corporate Management	\$26,429
406261 Materials and Contracts - Legal Expense - Corporate Management	\$100,000
406262 Materials and Contracts - Management Support - Corporate Management	\$34,000
406270 Materials and Contracts - Recovery of Plant Operating Costs - Corporate Management	\$130,000
406275 Materials and Contracts - Subscriptions - Corporate Management	\$25,000
406280 Employee Costs - Business Meetings & Travel - Corporate Management	\$80,000
406299 Other Expenditure - Admin Costs Distributed - Corporate Management	\$2,589,679
Financial Services	\$702,580
Operating Expenditure	\$706,380
402201 Employee Costs - Salaries - Financial Services	\$1,225,840
402211 Employee Costs - Superannuation - Financial Services	\$119,955
402212 Employee Costs - Superannuation Co Contribution - Financial Services	\$25,638
402215 Employee Costs - Fringe Benefits Tax - Financial Services	\$14,350
402216 Employee Costs - Workers Compensation Insurance - Financial Services	\$25,412
402217 Employee Costs - Officers Liability Insurance - Financial Services	\$10,250
402237 Utilities - Water Corporation Charges - Financial Services	\$8,200
402248 Other Expenditure - Bank Charges - Financial Services	\$44,075
402253 Materials and Contracts - Staff Functions - Financial Services	\$15,000
402254 Other Expenditure - Other Minor Sundry - Financial Services	\$3,500
402256 Materials and Contracts - Collection Fees - Financial Services	\$6,500
402257 Materials and Contracts - Financial Management Support - Financial Services	\$50,000
402258 Materials and Contracts - Asset Management Costs - Financial Services	\$60,000
402262 Materials and Contracts - Audit Fees - Financial Services	\$74,500
402267 Materials and Contracts - Recovery of Plant Operating Costs - Financial Services	\$9,000
402269 Materials and Contracts - Walga Subscription - Financial Services	\$2,000
402290 Depreciation on Assets - Financial Services	\$240,000
402295 Other Expenditure - Debtor Write Off - Financial Services	\$2,500
402299 Other Expenditure - Admin Costs Distributed - Financial Services	\$1,932,920
403201 Employee Costs - Salaries - Property and Asset Strategy	\$611,739
403211 Employee Costs - Superannuation - Property and Asset Strategy	\$61,948
403212 Employee Costs - Superannuation Co Contribution - Property and Asset Strategy	\$9,495
403213 Materials and Contracts - Asset Management Support Costs - Property and Asset Strategy	\$7,200
403216 Employee Costs - Workers Compensation - Property and Asset Strategy	\$12,198
Operating Income	\$3,800
402325 Fees & Charges: Regulatory - FOI Application & Fees - Financial Services	\$300
402340 Other Revenue - Sundry Receipts - Financial Services	\$3,500
Governance & Records Management	\$0
Operating Expenditure	\$0
408215 Employee Costs - Fringe Benefits Tax - Corporate Information	\$9,200
408276 Materials and Contracts - Review of Local Laws - Corporate Information	\$30,000
408280 Materials and Contracts - Records Management - Corporate Information	\$40,000
408299 Other Expenditure - Admin Costs Distributed - Governance & Records Management	\$79,200
Information Communication Technology	\$450,000
Capital Expenditure	\$806,000
405421 Capital Expenditure - Furniture & Equipment - Computer Software: GIS Update - Information Communication Technology	\$200,000
405422 Capital Expenditure - Furniture & Equipment - ICT Hardware - Information Communication Technology	\$158,000
405423 Capital Expenditure - Furniture & Equipment - Computer Software: Records Management - Information Communication Technology	\$250,000
405424 Capital Expenditure - Furniture & Equipment - ICT Implementation Plan 2012-2017 - Information Communication Technology	\$198,000
Operating Expenditure	\$356,000

405201 Employee Costs - Salaries - Information Communication Technology	\$341,205
405211 Employee Costs - Superannuation - Information Communication Technology	\$36,002
405212 Employee Costs - Superannuation Co Contribution - Information Communication Technology	\$8,897
405215 Employee Costs - Fringe Benefits Tax - Information Communication Technology	\$4,100
405216 Employee Costs - Workers Compensation Insurance - Information Communication Technology	\$8,132
405231 Insurance - Property Insurance - Information Communication Technology	\$20,747
405243 Utilities - Telephone - Information Communication Technology	\$250,000
405244 Materials and Contracts - Printing & Photocopying - Information Communication Technology	\$230,000
405249 Materials and Contracts - Corporate Software Licences - Information Communication Technology	\$690,000
405250 Materials and Contracts - Computer Support - Information Communication Technology	\$100,000
405271 Materials and Contracts - Recovery of Plant Operating Costs - Information Communication Technology	\$28,000
405275 Materials and Contracts - Subscriptions - Information Communication Technology	\$11,500
405276 Materials and Contracts - Website Development - Information Communication Technology	\$9,000
405299 Other Expenditure - Admin Costs Distributed - Information Communication Technology	\$2,093,583
Members Of Council	\$2,291,930
Operating Expenditure	\$2,291,930
401220 Employee Costs - Training & Development - Members Of Council	\$90,000
401270 Materials and Contracts - Election - Members Of Council	\$37,000
401271 Materials and Contracts - Subscriptions - Members Of Council	\$1,500
401275 Materials and Contracts - Public Relations - Members Of Council	\$15,000
401277 Other Expenditure - Mayoral Annual Allowance - Members Of Council	\$87,550
401278 Other Expenditure - Councillors Allowance : Council Meetings - Members Of Council	\$286,000
401279 Other Expenditure - Deputy Mayoral Annual Allowance - Members Of Council	\$21,890
401280 Materials and Contracts - Refreshments & Receptions - Members Of Council	\$45,000
401281 Materials and Contracts - Corporate Sponsorship - Members Of Council	\$20,000
401283 Other Expenditure - Regional Contributions - Members Of Council	\$263,000
401289 Other Expenditure - Elected Members ICT Allowance - Members Of Council	\$30,625
401299 Other Expenditure - Admin Costs Distributed - Members Of Council	\$1,394,365
People And Culture	\$0
Operating Expenditure	\$0
404201 Employee Costs - Salaries - People & Culture	\$590,821
404211 Employee Costs - Superannuation - People & Culture	\$59,628
404212 Employee Costs - Superannuation Co Contribution - People & Culture	\$7,404
404213 Employee Costs - Staff Uniforms - People & Culture	\$60,000
404215 Employee Costs - Fringe Benefits Tax - People & Culture	\$6,100
404216 Employee Costs - Workers Compensation Insurance - People & Culture	\$9,880
404269 Materials and Contracts - Recovery of Plant Operating Costs - People & Culture	\$16,000
404271 Materials and Contracts - Walga Subscription - People and Culture	\$11,200
404275 Employee Costs - Organisational Development & Consultancy - People & Culture	\$50,000
404277 Employee Costs - Organisational Wellness Program - People & Culture	\$25,000
404278 Employee Costs - Recruitment Costs - People & Culture	\$45,000
404281 Employee Costs - Occupational Safety & Health - People & Culture	\$45,000
404282 Employee Costs - Training & Development - People & Culture	\$425,000
404284 Employee Costs - Rewards & Recognition - People & Culture	\$50,000
404287 Materials and Contracts - Advertising & Promotion - People & Culture	\$70,000
404288 Employee Costs - Relocation - People & Culture	\$80,000
404299 Other Expenditure - Admin Costs Distributed - People and Culture	\$1,551,033
05 Law, Order, Public Safety	
Animal Control	\$1,185,363
Operating Expenditure	\$1,311,363
502201 Employee Costs - Salaries - Animal Control	\$839,738
502211 Employee Costs - Superannuation - Animal Control	\$82,879
502212 Employee Costs - Superannuation Co Contribution - Animal Control	\$13,573
502213 Employee Costs - Staff Uniforms - Animal Control	\$10,000
502215 Employee Costs - Fringe Benefits Tax - Animal Control	\$6,663
502216 Employee Costs - Workers Compensation Insurance - Animal Control	\$22,363
502230 Materials and Contracts - Fines Enforcements & Registrations - Animal Control	\$22,400
502241 Materials and Contracts - Printing Postage & Stationery - Animal Control	\$3,500
502249 Materials and Contracts - Advertising & Promotion - Animal Control	\$3,100
502254 Materials and Contracts - Minor Equipment - Animal Control	\$9,600
502255 Materials and Contracts - Dog Bag Dispensers - Animal Control	\$500
502270 Materials and Contracts - Recovery of Plant Operating Costs - Animal Control	\$118,000

502276 Materials and Contracts - Fox Trapping Activities - Animal Control	\$2,000
502277 Materials and Contracts - Dog & Cat Discs - Animal Control	\$1,500
502278 Materials and Contracts - Dog Poundage - Animal Control	\$15,200
502280 Materials and Contracts - Firearm - Animal Control	\$300
502281 Materials and Contracts - Animal Carcass Disposal - Animal Control	\$7,100
502282 Materials and Contracts - Dog Sterilisation Program - Animal Control	\$1,500
502299 Other Expenditure - Admin Costs Distributed - Animal Control	\$151,448
Operating Income	\$126,000
502324 Fees & Charges: Regulatory - Dog & Cat Registration - Animal Control	\$35,000
502326 Fees & Charges: Regulatory - Dog Act : Fines & Penalties - Animal Control	\$40,000
502327 Fees & Charges: Discretionary - Animal Equipment Hire - Animal Control	\$1,000
502330 Fees & Charges: Regulatory - Fines Enforcements & Registrations - Animal Control	\$50,000
Department Of Fire & Emergency Services	\$111,441
Capital Expenditure	\$34,686
505498 Capital Expenditure - Repayment of Debentures - Loan Principal Payments: SES Shed (123) - Department Of Fire & Emergen	\$34,686
Capital Income	\$34,686
505398 Capital Income - Self Supporting Loan Income (Principal): SES Shed (123) - Department Of Fire & Emergency Services	\$34,686
Operating Expenditure	\$198,470
505217 Materials and Contracts - SES Operating - Department of Fire & Emergency Services	\$73,267
505218 Materials and Contracts - Emergency Management - Department of Fire & Emergency Services	\$50,000
505231 Insurance - SES Property & Vehicle Insurance & Registration Recovery - Department Of Fire & Emergency Services	\$4,588
505290 Depreciation on Assets - Department Of Fire & Emergency Services	\$37,600
505297 Interest Expense - Loan Interest Payments : SES Shed (123) - Department Of Fire & Emergency Services	\$10,094
505299 Other Expenditure - Admin Costs Distributed - Department Of Fire & Emergency Services	\$22,921
Operating Income	\$87,029
505317 Operating Grants Subsidies & Contributions - State Emergency Services Operating Grant - Department Of Fire & Emergen	\$73,267
505320 Interest Revenue - Loan (L123) Interest Expense Reimburse. - Department Of Fire & Emergency Services	\$9,174
505392 Other Revenue - Reimbursement : SES Property & Vehicle Insurance and Registration - Department Of Fire & Emergency !	\$4,588
Fire Prevention	\$56,350
Operating Expenditure	\$56,350
501257 Materials and Contracts - Fire Mitigation Programme - Fire Prevention	\$51,250
501264 Materials and Contracts - Fire Fighting Equipment - Fire Prevention	\$5,100
Other Law Order & Public Safety	\$477,769
Operating Expenditure	\$497,769
503160 Employee Costs - Workers Compensation Insurance - Other Law Order & Public Safety	\$2,033
503201 Employee Costs - Salaries - Other Law Order & Public Safety	\$94,451
503211 Employee Costs - Superannuation - Other Law Order & Public Safety	\$8,973
503215 Employee Costs - Fringe Benefits Tax - Other Law Order & Public Safety	\$1,025
503264 Materials and Contracts - Community Safety Projects - Other Law Order & Public Safety	\$5,100
503265 Materials and Contracts - Vehicle Impounding - Other Law Order & Public Safety	\$25,000
503271 Materials and Contracts - Recovery of Plant Operating Costs - Other Law Order & Public Safety	\$4,000
503272 Materials and Contracts - CCTV Maintenance - Other Law Order & Public Safety	\$187,000
503290 Depreciation on Assets - Other Law Order & Public Safety	\$112,700
503299 Other Expenditure - Admin Costs Distributed - Other Law Order & Public Safety	\$57,487
Operating Income	\$20,000
503331 Fees & Charges: Discretionary - Impounded Vehicle Charges - Other Law Order & Public Safety	\$10,000
503332 Other Revenue - Sale of Impounded Items - Other Law Order & Public Safety	\$10,000
Parking Facilities	\$30,000
Operating Income	\$30,000
504324 Fees & Charges: Regulatory - Parking Fines & Penalties - Parking Facilities	\$30,000
07 Health	
Aboriginal Health Officer	\$1,000
Operating Expenditure	\$1,000
704280 Materials and Contracts - Animal Control Program - Aboriginal Health Officer	\$1,000
Environmental Health	\$45,000
Operating Expenditure	\$50,000
705280 Materials and Contracts - Foreshore Rehabilitation - Environmental Health	\$50,000
Operating Income	\$5,000
705330 Operating Grants Subsidies & Contributions - Contributions : Foreshore Rehabilitation - Environmental Health	\$5,000
Health Inspection & Administration	\$718,827
Operating Expenditure	\$783,227
702201 Employee Costs - Salaries - Health Inspection & Administration	\$546,129

702211 Employee Costs - Superannuation - Health Inspection & Administration	\$58,929
702215 Employee Costs - Fringe Benefits Tax - Health Inspection & Administration	\$3,895
702216 Employee Costs - Workers Compensation Insurance - Health Inspection & Administration	\$10,165
702220 Materials and Contracts - Grant Funding Training - Health Inspection & Administration	\$6,255
702241 Materials and Contracts - Office Expenses - Health Inspection & Administration	\$300
702245 Employee Costs - Protective Clothing & Equipment - Health Inspection & Administration	\$500
702254 Materials and Contracts - Publications - Health Inspection & Administration	\$1,000
702262 Materials and Contracts - Subscriptions - Health Inspection & Administration	\$2,000
702270 Materials and Contracts - Recovery of Plant Operating Costs - Health Inspection & Administration	\$42,000
702279 Materials and Contracts - Compliance Sample Testing - Health Inspection & Administration	\$2,000
702280 Materials and Contracts - Sampling Food - Health Inspection & Administration	\$4,600
702281 Materials and Contracts - Water Sampling - Health Inspection & Administration	\$6,000
702289 Materials and Contracts - Minor Equipment - Health Inspection & Administration	\$6,000
702290 Depreciation on Assets - Health Inspection & Administration	\$3,000
702299 Other Expenditure - Admin Costs Distributed - Health Inspection & Administration	\$90,454
Operating Income	\$64,400
702324 Fees & Charges: Regulatory - Licence : Eating House - Health Inspection & Administration	\$30,900
702325 Fees & Charges: Regulatory - Licence : Trading Public Place - Health Inspection & Administration	\$15,000
702326 Fees & Charges: Regulatory - Licence : Lodging House - Health Inspection & Administration	\$2,000
702328 Fees & Charges: Regulatory - Licence : Sewage Apparatus - Health Inspection & Administration	\$13,000
702329 Fees & Charges: Regulatory - Licence : Caravan Parks - Health Inspection & Administration	\$2,500
702330 Fees & Charges: Discretionary - Reimbursement : Various - Health Inspection & Administration	\$1,000
Maternal & Infant Health	\$95,000
Operating Expenditure	\$95,000
701290 Depreciation on Assets - Maternal & Infant Health	\$95,000
Pest Control	\$34,191
Operating Expenditure	\$36,291
703280 Materials and Contracts - Fogger Adulticides Equipment - Pest Control	\$6,100
703282 Materials and Contracts - Mosquito Supplies & Training - Pest Control	\$500
703285 Materials and Contracts - Larvicide Chemicals - Pest Control	\$15,300
703286 Materials and Contracts - Mosquito Earthworks - Pest Control	\$10,200
703299 Other Expenditure - Admin Costs Distributed - Pest Control	\$4,191
Operating Income	\$2,100
703324 Operating Grants Subsidies & Contributions - Reimbursement : CLAG Mosquito Control - Pest Control	\$2,100
08 Education & Welfare	
Community & Events Services	\$1,310,616
Operating Expenditure	\$1,846,616
811201 Employee Costs - Salaries - Community & Events Services	\$114,798
811211 Employee Costs - Superannuation - Community & Events Services	\$10,906
811215 Employee Costs - Fringe Benefits Tax - Community & Events Services	\$1,640
811216 Employee Costs - Workers Compensation Insurance - Community & Events Services	\$2,765
811247 Materials and Contracts - Christmas Decorations - Community & Events Services	\$25,000
811249 Materials and Contracts - Advertising & Promotion - Community & Events Services	\$6,100
811258 Materials and Contracts - North West Festival - Community & Events Services	\$1,100,000
811268 Materials and Contracts - Community Youth Initiatives - Community & Events Services	\$33,500
811270 Materials and Contracts - Recovery of Plant Operating Costs - Community & Events Services	\$20,000
811271 Materials and Contracts - Recovery of Plant Operating Costs: Community Bus & Trailer - Community & Events Services	\$12,000
811280 Materials and Contracts - TOPH Community Events - Community & Events Services	\$205,000
811295 Insurance - Property Insurance - Community & Events Services	\$51,643
811299 Other Expenditure - Admin Costs Distributed - Community & Events Services	\$213,264
813272 Materials & Contracts - Reconciliation Plan - Community Services & Development	\$50,000
Operating Income	\$536,000
811325 Fees & Charges: Discretionary - Community Bus Hire - Community & Events Services	\$2,000
811353 Other Revenue - Donations Sponsorship Community Pride Activities - Community & Events Services	\$59,000
811354 Operating Grants Subsidies & Contributions - North West Festival Income - Community & Events Services	\$475,000
Community Services & Development	\$721,845
Operating Expenditure	\$721,845
813201 Employee Costs - Salaries - Community Services & Development	\$250,441
813211 Employee Costs - Superannuation - Community Services & Development	\$30,053
813215 Employee Costs - Fringe Benefits Tax - Community Services & Development	\$3,895
813216 Employee Costs - Workers Compensation Insurance - Community Services & Development	\$4,066
813274 Materials and Contracts - Community Partnership Funding - Community Services & Development	\$74,400

813282 Materials and contracts - DAIP Disability Access Audit - Community Services & Development	\$50,000
813285 Other Expenditure - Donations To The Community - Community Services & Development	\$70,000
813286 Materials and Contracts - Community In Kind Contributions & Fee Waivers - Community Services & Development	\$25,625
813290 Depreciation on Assets - Community Services & Development	\$130,000
813299 Other Expenditure - Admin Costs Distributed - Community Services & Development	\$83,365
Courthouse/Community Arts	\$602,352
Operating Expenditure	\$628,177
812231 Insurance - Property Insurance - Courthouse/Community Arts	\$12,871
812234 Materials and Contracts - Building Maintenance - Courthouse/Community Arts	\$10,000
812236 Utilities- Electricity Charges - Courthouse/Community Arts	\$13,325
812237 Utilities- Water Corporation Charges - Courthouse/Community Arts	\$10,000
812243 Utilities - Telephone Charges - Courthouse/Community Arts	\$2,500
812285 Materials and Contracts - Form Consultancy - Courthouse/Community Arts	\$416,934
812290 Depreciation on Assets - Courthouse Community Arts	\$90,000
812299 Other Expenditure - Admin Costs Distributed - Courthouse/Community Arts	\$72,548
Operating Income	\$25,825
812332 Other Revenue - Reimbursement : Courthouse Expenses - Courthouse/Community Arts	\$25,825
General Practioner (Gp) Housing	\$5,110
Capital Expenditure	\$50,948
816498 Capital Expenditure - Repayment of Debentures - Loan Principal Payments: GP Housing (135) - General Practioner (Gp) Ho	\$50,948
Operating Expenditure	\$366,871
816231 Insurance - Property Insurance - General Practioner (Gp) Housing	\$23,034
816232 Utilities - Utility Charges - General Practioner (Gp) Housing	\$60,000
816234 Materials and Contracts - Building Maintenance - General Practioner (Gp) Housing	\$21,400
816290 Depreciation on Assets - General Practioner (GP) Housing	\$145,000
816297 Interest Expense - Loan Interest Payments : GP Housing (135) - General Practioner (Gp) Housing	\$75,068
816299 Other Expenditure - Admin Costs Distributed - General Practioner (Gp) Housing	\$42,370
Operating Income	\$412,708
816383 Other Revenue - Rental Income - General Practioner (GP) Housing	\$352,708
816384 Other Revenue - Reimbursement : Utilities - General Practioner (Gp) Housing	\$60,000
Home & Community Care	\$90,500
Operating Expenditure	\$93,000
809290 Depreciation on Assets - Home & Community Care	\$93,000
Operating Income	\$2,500
809332 Other Revenue - HACC Lease - Home & Community Care	\$2,500
Len Taplin Daycare	\$13,102
Operating Expenditure	\$15,521
803231 Insurance - Property Insurance - Len Taplin Daycare	\$8,102
803232 Materials and Contracts - Building Maintenance - Len Taplin Daycare	\$5,000
803234 Utilities - Water Corporation Charges - Len Taplin Daycare & Lotteries House	\$2,419
Operating Income	\$2,419
803331 Other Revenue - Reimbursement - Len Taplin Daycare & Lotteries House	\$2,419
Other Welfare	\$14,306
Operating Expenditure	\$14,306
810231 Insurance - Property Insurance - Other Welfare	\$14,306
Retirement Village	\$182,424
Operating Expenditure	\$182,424
807231 Insurance - Property Insurance - Retirement Village	\$17,424
807290 Depreciation on Assets - Retirement Village	\$165,000
Rose Nowers Daycare	\$8,316
Operating Expenditure	\$8,316
804231 Insurance - Property Insurance - Rose Nowers Daycare	\$3,316
804234 Materials and Contracts - Building Maintenance - Rose Nowers Daycare	\$5,000
09 Housing	
Staff Housing	\$2,767,889
Capital Expenditure	\$1,292,618
901415 Capital Expenditure - Buildings - Staff Housing (Various) Refurbishments - Staff Housing	\$567,200
901427 Capital Expenditure - Work in Progress - Staff Housing Construction : Catamore Court - Staff Housing	\$522,000
901498 Capital Expenditure - Repayment of Debentures - Loan Principal Payments: Morgan Street (125 & 127) & Catamore Court (\$203,418
Operating Expenditure	\$1,823,771
901231 Insurance - Property Insurance - Staff Housing	\$66,575
901234 Materials and Contracts - Building Maintenance - Staff Housing	\$41,000

901235 Utilities - Staff Utilities - Staff Housing	\$125,000
901238 Employee Costs - Staff Housing : Rental Costs - Staff Housing	\$460,000
901241 Materials and Contracts - 1 /52 Morgans Street - Staff Housing	\$3,000
901242 Materials and Contracts - 2 /52 Morgans Street - Staff Housing	\$3,000
901243 Materials and Contracts - 3 /52 Morgans Street - Staff Housing	\$3,000
901244 Materials and Contracts - 4 /52 Morgans Street - Staff Housing	\$3,000
901245 Materials and Contracts - 5 /52 Morgans Street - Staff Housing	\$3,000
901246 Materials and Contracts - 6 /52 Morgans Street - Staff Housing	\$3,000
901247 Materials and Contracts - 7 /52 Morgans Street - Staff Housing	\$3,000
901248 Materials and Contracts - 8 /52 Morgans Street - Staff Housing	\$3,000
901251 Other Expenditure - Admin Costs Distributed - Staff Housing	\$210,626
901256 Materials and Contracts - 115 Athol Street - Staff Housing	\$5,000
901259 Materials and Contracts - 31 Craig Street - Staff Housing	\$5,100
901260 Materials and Contracts - 18 Counihan Crescent - Staff Housing	\$5,000
901263 Materials and Contracts - 1 Frisby Court - Staff Housing	\$5,000
901264 Materials and Contracts - 14 Goode Street - Staff Housing	\$5,000
901265 Materials and Contracts - 29b Gratwick Street - Staff Housing	\$5,000
901266 Materials and Contracts - 29a Gratwick Street - Staff Housing	\$5,000
901267 Materials and Contracts - 4 Janice Way - Staff Housing	\$5,000
901268 Materials and Contracts - 12 Janice Way - Staff Housing	\$5,000
901269 Materials and Contracts - 1 Leake Street - Staff Housing	\$5,000
901275 Materials and Contracts - 18 Logue Court - Staff Housing	\$5,000
901277 Materials and Contracts - 57a Lukis Street - Staff Housing	\$5,000
901278 Materials and Contracts - 57b Lukis Street - Staff Housing	\$5,000
901279 Materials and Contracts - 11a McGregor Street - Staff Housing	\$5,000
901280 Materials and Contracts - 11b McGregor Street - Staff Housing	\$5,000
901281 Materials and Contracts - 3 Mitchie Crescent - Staff Housing	\$5,000
901283 Materials and Contracts - 32 Moseley Street - Staff Housing	\$5,000
901284 Materials and Contracts - 26 Robinson Street - Staff Housing	\$5,000
901285 Materials and Contracts - 82 Sutherland Street - Staff Housing	\$5,000
901286 Materials and Contracts - 85 Sutherland Street - Staff Housing	\$5,000
901287 Materials and Contracts - 96 Sutherland Street - Staff Housing	\$5,000
901288 Materials and Contracts - 8a Ashburton Court - Staff Housing	\$5,000
901289 Materials and Contracts - 8b Ashburton Court - Staff Housing	\$5,000
901290 Depreciation on Assets - Staff Housing	\$430,000
901292 Materials and Contracts - 1/13 Wangara Crescent - Staff Housing	\$5,000
901293 Materials and Contracts - 2/13 Wangara Crescent - Staff Housing	\$5,000
901294 Materials and Contracts - 3/13 Wangara Crescent - Staff Housing	\$5,000
901295 Materials and Contracts - 4b Kabbarli Loop - Staff Housing	\$5,000
901296 Materials and Contracts - 14 Koolama Crescent - Staff Housing	\$5,000
901297 Interest Expense - Loan Interest Payments : Morgan Street (125 & 127) & Catamore Court (139) - Staff Housing	\$326,470
Operating Income	\$348,500
901324 Other Revenue - Staff Housing : Rent - Staff Housing	\$338,000
901340 Other Revenue - Reimbursement : Water - Staff Housing	\$7,500
901341 Other Revenue - Reimbursement : Electricity - Staff Housing	\$3,000
10 Community Amenities	
Cemeteries	\$84,145
Operating Expenditure	\$100,145
1008280 Materials and Contracts - Ground Maintenance - Port Hedland Cemetery	\$15,610
1009279 Materials and Contracts - Grave Digging - South Hedland Cemetery	\$45,420
1009280 Materials and Contracts - Ground Maintenance - South Hedland Cemetery	\$27,000
1009287 Materials and Contracts - Memorial Plaque Install Expense - South Hedland Cemetery	\$500
1009299 Other Expenditure - Admin Costs Distributed - South Hedland Cemetery	\$11,615
Operating Income	\$16,000
1009324 Fees & Charges: Regulatory - Interment & Plots - South Hedland Cemetery	\$16,000
Classic Collection	\$1,349,357
Operating Expenditure	\$891,943
1001290 Depreciation on Assets - Classic Collection	\$42,000
1002201 Materials and Contracts - Classic Collection - Classic Collection	\$252,000
1002270 Materials and Contracts - Recovery of Plant Operating Costs : Garbage & Sanitisation - Classic Collection	\$315,000
1002276 Materials and Contracts - Classic MGB's Repairs Delivery - Classic Collection	\$77,350
1002279 Materials and Contracts - Bin Purchases (New, Premium, Replacement, Damaged, Stolen, Parks & Reserves) - Classic Collk	\$102,375

1002299 Other Expenditure - Admin Costs Distributed - Classic Collection	\$103,218
Operating Income	\$2,241,300
1002323 Fees & Charges: Discretionary - Classic Collection Fees - Classic Collection	\$2,206,300
1002398 Gain on Sale of Asset - Plant: Landfill - Classic Collection	\$35,000
Landfill Business Unit	\$3,511,096
Capital Expenditure	\$300,000
1004441 Capital Expenditure - Plant And Equipment - Heavy Plant Purchases - Landfill Business Unit	\$300,000
Capital Income	\$440,000
1004333 Non Operating Grants Subsidies & Contributions - Department of Planning Funding - Landfill Business Unit	\$380,000
1004397 Capital Income - Proceeds from Sale of Assets: Plant - Landfill Business Unit	\$60,000
Operating Expenditure	\$4,233,144
1004201 Materials and Contracts - Landfill Management - Landfill Business Unit	\$1,293,780
1004211 Employee Costs - Superannuation - Landfill Business Unit	\$147,559
1004212 Employee Costs - Superannuation Co Contribution - Landfill Business Unit	\$28,665
1004216 Employee Costs - Workers Compensation Insurance - Landfill Business Unit	\$42,693
1004225 Materials and Contracts - Building Maintenance - Landfill Business Unit	\$26,000
1004231 Insurance - Property Insurance & Pollution Legal Liability - Landfill Business Unit	\$2,918
1004233 Materials and Contracts - Cleaning - Landfill Business Unit	\$6,024
1004234 Materials and Contracts - Washdown Bay Maintenance - Landfill Business Unit	\$25,000
1004235 Materials and Contracts - Road, Ground, Litter Maintenance & Repairs - Landfill Business Unit	\$67,530
1004236 Utilities - Utility Charges - Landfill Business Unit	\$12,200
1004237 Materials and Contracts - Supply Clean Fill - Landfill Business Unit	\$500,000
1004241 Materials and Contracts - Office Expenses - Landfill Business Unit	\$13,633
1004268 Materials and Contracts - Recovery of Plant Operating Costs: Heavy - Landfill Business Unit	\$743,000
1004277 Materials and Contracts - External Plant Hire - Landfill Business Unit	\$50,000
1004278 Materials and Contracts - Fire Suppression Expenses - Landfill Business Unit	\$96,450
1004280 Materials and Contracts - Monitoring & Licensing - Landfill Business Unit	\$150,000
1004281 Materials and Contracts - Management & Business Plans - Landfill Business Unit	\$55,000
1004282 Materials and Contracts - Weighbridge Maint Costs - Landfill Business Unit	\$25,000
1004285 Materials and Contracts - Recovery of Plant Operating Costs - Landfill Business Unit	\$78,000
1004286 Materials and Contracts - Development of Landfill Master Plan - Landfill Business Unit	\$380,000
1004299 Other Expenditure - Admin Costs Distributed - Landfill Business Unit	\$489,694
Operating Income	\$7,604,240
1004324 Fees & Charges: Discretionary - Tyres - Landfill Business Unit	\$80,000
1004326 Fees & Charges: Discretionary - Washdown - Landfill Business Unit	\$13,000
1004328 Fees & Charges: Discretionary - General Tipping Fees & Scrap Metal - Landfill Business Unit	\$4,000,000
1004329 Fees & Charges: Discretionary - Hazardous Waste:Asbestos - Landfill Business Unit	\$1,500,000
1004330 Fees & Charges: Discretionary - Scrap Metal Sales & Recyclables Revenue - Landfill Business Unit	\$5,000
1004331 Fees & Charges: Discretionary - Liquid Waste - Landfill Business Unit	\$2,000,000
1004334 Other Revenue - Reimbursement : Staff Housing Rent - Landfill Business Unit	\$6,240
Other Community Amenities	\$352,866
Capital Expenditure	\$130,649
1007499 Capital Expenditure - Repayment of Debentures - Loan Principal Payments: Paid Underground Power (134) - Other Commu	\$130,649
Operating Expenditure	\$262,217
1007285 Interest Expense - Loan Interest Payments : Paid Underground Power (134) - Other Community Amenities	\$16,217
1007290 Depreciation on Assets - Other Community Amenities	\$246,000
Operating Income	\$40,000
1007352 Interest Revenue - PUPP Install & Penalty Interest - Other Community Amenities	\$40,000
Premium Collection	\$228,262
Operating Expenditure	\$433,738
1003201 Materials and Contracts - Waste Collection - Premium Collection	\$324,000
1003276 Materials and Contracts - Premium MGB Repairs & Delivery - Premium Collection	\$59,400
1003299 Other Expenditure - Admin Costs Distributed - Premium Collection	\$50,338
Operating Income	\$662,000
1003323 Fees & Charges: Discretionary - Premium Collection Fees - Premium Collection	\$647,000
1003324 Fees & Charges: Discretionary - Charges : Replacement Bins & Bin Hire - Premium Collection	\$15,000
Public Conveniences	\$212,601
Operating Expenditure	\$212,601
1010231 Insurance - Property Insurance - Public Conveniences	\$15,223
1010232 Materials and Contracts - Cleaning - Public Conveniences	\$115,825
1010233 Materials and Contracts - Building Maintenance - Public Conveniences	\$51,000
1010236 Utilities - Electricity Charges - Public Conveniences	\$1,000

1010237 Utilities- Water Corporation Charges - Public Conveniences	\$5,000
1010299 Other Expenditure - Admin Costs Distributed - Public Conveniences	\$24,553
Sanitation Other	\$831,565
Operating Expenditure	\$831,565
1005278 Materials and Contracts - Litter Collection - Sanitation Other	\$722,980
1005279 Materials and Contracts - Illegal Dumping Clean Up - Sanitation Other	\$12,130
1005299 Other Expenditure - Admin Costs Distributed - Sanitation Other	\$96,455
Town Planning/Regional Development	\$964,391
Operating Expenditure	\$2,096,891
1006201 Employee Costs - Salaries - Town Planning/Regional Development	\$780,106
1006211 Employee Costs - Superannuation - Town Planning/Regional Development	\$80,160
1006212 Employee Costs - Superannuation Co Contribution - Town Planning/Regional Development	\$4,250
1006215 Employee Costs - Fringe Benefits Tax - Town Planning/Regional Development	\$9,225
1006216 Employee Costs - Workers Compensation Insurance - Town Planning/Regional Development	\$16,264
1006241 Materials and Contracts - Office Expenses - Town Planning/Regional Development	\$1,000
1006242 Materials and Contracts - Maps & Electronic Data Purchases - Town Planning/Regional Development	\$6,000
1006244 Materials and Contracts - Scheme Review - Town Planning/Regional Development	\$92,800
1006249 Materials and Contracts - Advertising & Promotion - Town Planning/Regional Development	\$15,000
1006252 Materials and Contracts - Development Assessment Panel - Town Planning/Regional Development	\$10,000
1006258 Materials and Contracts - West End Planning Project - Town Planning/Regional Development	\$150,000
1006260 Materials and Contracts - NPP : Housing Strategy - Town Planning/Regional Development	\$29,425
1006261 Materials and Contracts - Planning & Legal Expenses - Town Planning/Regional Development	\$102,500
1006264 Materials and Contracts - Developer Contributions Policy - Town Planning/Regional Development	\$65,000
1006268 Materials and Contracts - NPP : South East Planning - Town Planning/Regional Development	\$359,176
1006270 Materials and Contracts - Recovery of Plant Operating Costs - Town Planning/Regional Development	\$63,000
1006278 Materials and Contracts - Local Heritage Register (Municipal Inventory) - Town Planning/Regional Development	\$50,000
1006282 Materials and Contracts - Growth Plan - Town Planning/Regional Development	\$20,000
1006299 Other Expenditure - Admin Costs Distributed - Town Planning/Regional Development	\$242,985
Operating Income	\$1,132,500
1006323 Operating Grants Subsidies & Contributions - Grants : Planning - Town Planning/Regional Development	\$600,000
1006325 Fees & Charges: Discretionary - Town Planning Fees - Town Planning/Regional Development	\$10,000
1006326 Fees & Charges: Regulatory - Town Planning Fees - Town Planning/Regional Development	\$520,000
1006342 Fees & Charges: Regulatory - Legal & Fine Revenue - Town Planning/Regional Development	\$2,500
Waste Management & Recycling	\$1,346,350
Capital Expenditure	\$650,000
1011410 Capital Expenditure - Work in Progress - Waste Water Reuse System - Waste Management & Recycling	\$650,000
Operating Expenditure	\$696,350
1204280 Material and Contracts - Pre Cyclone Clean Up - Waste Management & Recycling	\$181,680
1204284 Materials and Contracts - Cyclone Response Expenditure - Waste Management & Recycling	\$18,000
1206281 Materials and Contracts - Street Cleaning - Waste Management & Recycling	\$294,360
1206289 Materials and Contracts - Footpath Sweeping - Waste Management & Recycling	\$202,310
11 Recreation & Culture	
Beaches/Foreshore	\$209,494
Capital Expenditure	\$42,171
1105498 Capital Expenditure - Repayment of Debentures - Loan Principal Payments: Yacht Club (126 & 128) - Beaches/Foreshore	\$42,171
Capital Income	\$42,172
1105399 Capital Income - Self Supporting Loan Income (Principal): PH Yacht Club (126 & 128) - Beaches/Foreshore	\$42,172
Operating Expenditure	\$244,877
1105278 Materials and Contracts - Turtle Board Maintenance - Beaches/Foreshore	\$4,500
1105280 Materials and Contracts - Beach & Foreshore Maintenance - Beaches/Foreshore	\$49,320
1105283 Materials and Contracts - Town Boat Ramp Maintenance - Beaches/Foreshore	\$17,810
1105287 Materials and Contracts - Coastal Access & Managed Camping - Beaches/Foreshore	\$45,761
1105290 Depreciation on Assets - Beaches Foreshore	\$60,000
1105298 Interest Expense - Loan Interest Payments : Yacht Club (126 & 128) - Beaches/Foreshore	\$39,185
1105299 Other Expenditure - Admin Costs Distributed - Beaches/Foreshore	\$28,302
Operating Income	\$35,382
1105398 Interest Revenue - Self Supporting Loan Income (Interest): Ph Yacht Club (126 & 128) - Beaches/Foreshore	\$35,382
Gratwick Olympic Pool	\$893,443
Capital Expenditure	\$30,000
1106430 Capital Expenditure - Work in Progress - Gratwick Aquatic Centre Upgrades - Gratwick Olympic Pool	\$30,000
Operating Expenditure	\$931,243
1105234 Materials and Contracts - Gratwick Maintenance - Gratwick Olympic Pool	\$10,000

1105255	Materials and Contracts - Gratwick Aquatic Centre YMCA Operation Costs - Gratwick Olympic Pool	\$605,041
1105257	Utilities - Gratwick Aquatic Centre Utilities - Gratwick Olympic Pool	\$37,400
1106231	Insurance - Property Insurance - Gratwick Olympic Pool	\$17,549
1106290	Depreciation on Assets - Gratwick Olympic Pool	\$127,000
1106299	Other Expenditure - Admin Costs Distributed - Gratwick Olympic Pool	\$134,253
Operating Income		\$67,800
1105320	Other Revenue - Reimbursement : Gratwick Aquatic Centre - Gratwick Olympic Pool	\$37,800
1106390	Operating Grants Subsidies & Contributions - Government Grant - Gratwick Olympic Pool	\$30,000
J D Hardie Centre		\$2,264,507
Capital Expenditure		\$252,379
1104411	Capital Expenditure - Work in Progress - Facility Upgrade - J D Hardie Centre	\$150,159
1104499	Capital Expenditure - Repayment of Debentures - Loan Principal Payments: JD Hardie (118, 129, 136, 140) - J D Hardie Ce	\$102,220
Operating Expenditure		\$2,227,578
1104201	Employee Costs - Salaries - J D Hardie Centre	\$810,853
1104211	Employee Costs - Superannuation - J D Hardie Centre	\$79,775
1104212	Employee Costs - Superannuation Co Contribution - J D Hardie Centre	\$15,890
1104215	Employee Costs - Fringe Benefits Tax - J D Hardie Centre	\$5,125
1104216	Employee Costs - Workers Compensation Insurance - J D Hardie Centre	\$18,744
1104217	Materials and Contracts - Recovery of Plant Operating Costs - J D Hardie Centre	\$8,000
1104230	Materials and Contracts - Vandalism Damage Costs - J D Hardie Centre	\$5,100
1104231	Insurance - Property Insurance - J D Hardie Centre	\$39,651
1104232	Materials and Contracts - Cleaning - J D Hardie Centre	\$60,632
1104233	Materials and Contracts - Ground Maintenance - J D Hardie Centre	\$1,800
1104234	Materials and Contracts - Building Maintenance - J D Hardie Centre	\$75,000
1104236	Utilities- Utility Charges - J D Hardie Centre	\$260,100
1104246	Materials and Contracts - Minor Equipment - J D Hardie Centre	\$10,000
1104247	Materials and Contracts - Security - J D Hardie Centre	\$3,100
1104248	Materials and Contracts - Licencing - J D Hardie Centre	\$2,310
1104249	Materials and Contracts - Advertising & Promotion - J D Hardie Centre	\$7,000
1104254	Materials and contracts - Consumable Items - J D Hardie Centre	\$2,000
1104263	Other Expenditure - Kiosk Purchases - J D Hardie Centre	\$30,200
1104270	Materials and Contracts - Workshop Programs - J D Hardie Centre	\$35,000
1104290	Depreciation on Assets - JD Hardie Centre	\$338,000
1104297	Interest Expense - Loan Interest Payments : JD Hardie (118, 129, 136, 140) - J D Hardie Centre	\$162,035
1104299	Other Expenditure - Admin Costs Distributed - J D Hardie Centre	\$257,262
Operating Income		\$215,450
1104350	Fees & Charges: Discretionary - Kiosk Sales - J D Hardie Centre	\$45,100
1104352	Fees & Charges: Discretionary - Casual Hire - J D Hardie Centre	\$90,000
1104354	Fees & Charges: Discretionary - Term Programs - J D Hardie Centre	\$4,500
1104359	Other Revenue - Tenancy Income - J D Hardie Centre	\$45,763
1104360	Other Revenue - Reimbursements: Power - J D Hardie Centre	\$30,087
Marquee Park		\$2,326,897
Capital Expenditure		\$1,380,150
1123406	Capital Expenditure - Work in Progress - Scotty's Cafe Construction - Marquee Park	\$1,200,000
1123498	Capital Expenditure - Repayment of Debentures - Loan Principal Payments : Marquee Park (130 & 132) - Marquee Park	\$180,150
Capital Income		\$1,200,000
1123353	Non Operating Grants Subsidies & Contributions - Scotty's Cafe Contributions - Marquee Park	\$1,200,000
Operating Expenditure		\$2,146,747
1123201	Employee Costs - Salaries - Marquee Park	\$100,324
1123211	Employee Costs - Superannuation - Marquee Park	\$9,531
1123212	Employee Costs - Superannuation Co Contribution - Marquee Park	\$4,515
1123216	Employee Costs - Workers Compensation Insurance - Marquee Park	\$2,033
1123231	Insurance - Property Insurance - Marquee Park	\$23,020
1123232	Materials and Contracts - Cleaning - Marquee Park	\$13,056
1123234	Materials and Contracts - Facility Maintenance - Marquee Park	\$67,860
1123235	Materials and Contracts - Ground Maintenance - Marquee Park	\$184,270
1123236	Utilities- Electricity Charges - Marquee Park	\$48,100
1123237	Utilities - Water Corporation Charges - Marquee Park	\$67,300
1123238	Materials and Contracts - Building Maintenance - Marquee Park	\$25,500
1123239	Materials and contracts - Contract Costs : YMCA Operations - Marquee Park	\$49,000
1123240	Materials and Contracts - Park Security - Marquee Park	\$60,000
1123290	Depreciation on Assets - Marquee Park	\$961,000

1123298 Interest Expense - Loan Interest Payments : Marquee Park (130 & 132) - Marquee Park	\$283,269
1123299 Other Expenditure - Admin Costs Distributed - Marquee Park	\$247,970
Matt Dann Cultural Centre	\$797,408
Operating Expenditure	\$1,155,608
1118201 Employee Costs - Salaries - Matt Dann Cultural Centre	\$363,619
1118211 Employee Costs - Superannuation - Matt Dann Cultural Centre	\$34,544
1118215 Employee Costs - Fringe Benefits Tax - Matt Dann Cultural Centre	\$3,998
1118216 Employee Costs - Workers Compensation Insurance - Matt Dann Cultural Centre	\$8,945
1118231 Insurance - Property Insurance - Matt Dann Cultural Centre	\$1,793
1118232 Materials and Contracts - Cleaning - Matt Dann Cultural Centre	\$24,520
1118233 Materials and Contracts - Building Maintenance - Matt Dann Cultural Centre	\$4,100
1118234 Materials and Contracts - Equipment Maintenance - Matt Dann Cultural Centre	\$25,500
1118236 Utilities- Electricity Charges - Matt Dann Cultural Centre	\$153,750
1118237 Materials and Contracts - Minor Equipment - Matt Dann Cultural Centre	\$8,200
1118249 Materials and Contracts - Advertising & Promotion - Matt Dann Cultural Centre	\$51,400
1118263 Other Expenditure - Kiosk Purchases - Matt Dann Cultural Centre	\$42,300
1118265 Materials and Contracts - Operational Costs - Matt Dann Cultural Centre	\$33,480
1118270 Materials and Contracts - Recovery of Plant Operating Costs - Matt Dann Cultural Centre	\$10,000
1118280 Other Expenditure - Professional Fees:Cultural Performer - Matt Dann Cultural Centre	\$118,000
1118282 Other Expenditure - Movie Expenses - Matt Dann Cultural Centre	\$84,000
1118283 Other Expenditure - Movie Tickets FMG Membership Expense - Matt Dann Cultural Centre	\$10,000
1118290 Depreciation on Assets - Matt Dann Cultural Centre	\$44,000
1118299 Other Expenditure - Admin Costs Distributed - Matt Dann Cultural Centre	\$133,460
Operating Income	\$358,200
1118324 Fees & Charges: Discretionary - Movie Tickets - Matt Dann Cultural Centre	\$158,000
1118325 Fees & Charges: Discretionary - Cultural Ticket Sales - Matt Dann Cultural Centre	\$78,400
1118326 Fees & Charges: Discretionary - General Hire - Matt Dann Cultural Centre	\$60,000
1118350 Fees & Charges: Discretionary - Kiosk Sales - Matt Dann Cultural Centre	\$60,800
1118354 Fees & Charges: Discretionary - Other Minor Sundry Receipts - Matt Dann Cultural Centre	\$1,000
Port & South Sportsgrounds - Parks & Gardens	\$2,551,806
Capital Expenditure	\$471,458
1111408 Capital Expenditure - Infrastructure - Scoreboard Replacement - Port & South Sportsgrounds : Parks & Gardens	\$220,000
1111409 Capital Expenditure - Work in Progress - Static Fitness Equipment Installation Port Hedland - Port & South Sportsgrounds	\$30,000
1111446 Capital Expenditure - Infrastructure - Playground Equipment - Port & South Sportsgrounds : Parks & Gardens	\$206,000
1111496 Capital Expenditure - Repayment of Debentures - Loan Principal Payments: SH Bowls & Tennis Club (138) - Port & South :	\$15,458
Capital Income	\$15,458
1111395 Capital Income - Self Supporting Loan Income (Principal): SH Bowling & Tennis Club (138) - Port & South Sportsgrounds :	\$15,458
Operating Expenditure	\$2,355,143
1110234 Materials and Contracts - Ground Maintenance - Port & South Sportsgrounds : Parks & Gardens	\$14,380
1110277 Materials and Contracts - Effluent Pump Facilities - Port & South Sportsgrounds : Parks & Gardens	\$302,775
1111232 Materials and Contracts - Recovery of Plant Operating Costs - Port & South Sportsgrounds : Parks & Gardens	\$125,000
1111233 Materials and Contracts - Recovery of Plant Operating Costs: Heavy - Port & South Sportsgrounds : Parks & Gardens	\$240,000
1111272 Materials and Contracts - Minor Equipment - Port & South Sportsgrounds : Parks & Gardens	\$36,000
1111273 Materials and Contracts - Irrigation - Port & South Sportsgrounds : Parks & Gardens	\$160,110
1111274 Materials and Contracts - Active Parks Maintenance - Port & South Sportsgrounds : Parks & Gardens	\$502,370
1111279 Materials and Contracts - School Oval Mowing - Port & South Sportsgrounds : Parks & Gardens	\$141,350
1111281 Interest Expense - Loan Interest Payments : SH Bowls & Tennis Club (138) - Port & South Sportsgrounds : Parks & Garden	\$28,246
1111282 Materials and Contracts - Native Plants Nursery - Port & South Sportsgrounds : Parks & Gardens	\$135,830
1111284 Materials and Contracts - Playground Equipment Maintenance - Port & South Sportsgrounds : Parks & Gardens	\$52,560
1111285 Materials and Contracts - Graffiti Removal - Port & South Sportsgrounds : Parks & Gardens	\$287,890
1111289 Materials and Contracts - Weed & Pest Control - Port & South Sportsgrounds : Parks & Gardens	\$56,430
1115299 Other Expenditure - Admin Costs Distributed - Port & South Sportsgrounds : Parks & Gardens	\$272,202
Operating Income	\$259,336
1111335 Other Revenue - Reimbursement : Oval Mowing - Port & South Sportsgrounds : Parks & Gardens	\$174,250
1111356 Fees & Charges: Discretionary - Nursery Sales - Port & South Sportsgrounds : Parks & Gardens	\$60,000
1111394 Interest Revenue - Self Supporting Loan Income (Interest): SH Bowling & Tennis Club (138) - Port & South Sportsgrounds	\$25,086
Port Hedland Civic Centre	\$5,539,149
Capital Expenditure	\$4,800,000
1102416 Capital Expenditure - Buildings - Building Refurbishment - Port Hedland Civic Centre	\$4,800,000
Operating Expenditure	\$739,149
1102213 Insurance - Property Insurance - Port Hedland Civic Centre	\$46,562
1102234 Materials and Contracts - Building Maintenance - Port Hedland Civic Centre	\$61,200

1102235 Materials and Contracts - Cleaning - Port Hedland Civic Centre	\$41,000
1102236 Utilities- Electricity Charges - Port Hedland Civic Centre	\$133,773
1102237 Utilities- Water Corporation Charges - Port Hedland Civic Centre	\$10,250
1102290 Depreciation on Assets - Port Hedland Civic Centre	\$361,000
1102299 Other Expenditure - Admin Costs Distributed - Port Hedland Civic Centre	\$85,364
Port Hedland Library	\$61,000
Operating Expenditure	\$61,000
1116234 Materials and Contracts - Building Maintenance - Port Hedland Library	\$10,000
1116290 Depreciation on Assets - Port Hedland Library	\$51,000
Port Hedland Sportsgrounds - Recreation	\$2,416,457
Operating Expenditure	\$2,477,457
1109231 Insurance - Property Insurance - Port Hedland Sportsgrounds : Recreation	\$39,022
1109232 Materials and Contracts - Pre Season Cleaning - Port Hedland Sportsgrounds : Recreation	\$13,000
1109233 Materials and Contracts - Hire of Temp Buildings - Port Hedland Sportsgrounds : Recreation	\$8,900
1109236 Utilities- Electricity Charges - Port Hedland Sportsgrounds : Recreation	\$105,500
1109237 Utilities - Water Corporation Charges - Port Hedland	\$550,000
1109238 Materials and Contracts - Building Maintenance - Port Hedland Sportsgrounds : Recreation	\$30,750
1109241 Materials and Contracts - Building Maintenance & Turf Club Toilet Hire - Port Hedland Sportsgrounds : Recreation	\$61,500
1109243 Materials and Contracts - Parks Maintenance - Port Hedland Sportsgrounds : Recreation	\$993,820
1109244 Materials and Contracts - Irrigation - Port Hedland Sportsgrounds : Recreation	\$174,320
1109290 Depreciation on Assets - Port Hedland Sportsgrounds : Recreation	\$214,000
1109299 Other Expenditure - Admin Costs Distributed - Port Hedland Sportsgrounds : Recreation	\$286,645
Operating Income	\$61,000
1109324 Fees & Charges: Discretionary - Hire Charges Parks & Ovals : Port Hedland - Port Hedland Sportsgrounds : Recreation	\$25,000
1109331 Fees & Charges: Discretionary - Reimbursement : Utility & Other Charges - Port Hedland Sportsgrounds : Recreation	\$30,000
1109336 Fees & Charges: Discretionary - Colin Matheson Club Rooms - Port Hedland Sportsgrounds : Recreation	\$6,000
Recreation Administration	\$2,582,937
Operating Expenditure	\$2,711,837
1108201 Employee Costs - Salaries - Recreation Administration	\$520,094
1108211 Employee Costs - Superannuation - Recreation Administration	\$56,170
1108212 Employee Costs - Superannuation Co Contribution - Recreation Administration	\$9,372
1108215 Employee Costs - Fringe Benefits Tax - Recreation Administration	\$4,715
1108216 Employee Costs - Workers Compensation Insurance - Recreation Administration	\$9,840
1108246 Other Expenditure - In Term Swimming Lessons - Recreation Administration	\$12,000
1108249 Materials and Contracts - Advertising & Promotion - Recreation Administration	\$16,000
1108254 Materials and Contracts - Kidsport - Recreation Administration	\$9,000
1108263 Materials and Contracts - Minor Events - Recreation Administration	\$71,000
1108270 Materials and Contracts - Recovery of Plant Operating Costs - Recreation Administration	\$26,000
1108275 Materials and Contracts - Skate Park Maintenance - Recreation Administration	\$10,200
1108276 Materials and Contracts - Master Plans - Recreation Administration	\$81,859
1108283 Materials and Contracts - Club Development - Recreation Administration	\$22,400
1108290 Depreciation on Assets - Recreation Administration	\$1,500,000
1108291 Materials and Contracts - Recreation Requests : Grounds Improvements - Recreation Administration	\$50,000
1108299 Other Expenditure - Admin Costs Distributed - Recreation Administration	\$313,188
Operating Income	\$128,900
1108325 Fees & Charges: Discretionary - Oval User Fees - Recreation Administration	\$33,900
1108333 Other Revenue - Reimbursement - Recreation Administration	\$35,000
1108350 Operating Grants Subsidies & Contributions - Dept of Sport & Recreation - Recreation Administration	\$60,000
South Hedland Aquatic Centre	\$1,810,091
Capital Expenditure	\$30,000
1107435 Capital Expenditure - Work in Progress - SHAC Plant & Equipment Upgrades - South Hedland Aquatic Centre	\$30,000
Operating Expenditure	\$1,887,091
1105235 Materials and Contracts - SHAC Maintenance - South Hedland Aquatic Centre	\$10,000
1105260 Materials and Contracts - SHAC Aquatic Centre YMCA Operation Costs - South Hedland Aquatic Centre	\$1,285,355
1105262 Utilities - Aquatic Centre Utilities - South Hedland Aquatic Centre	\$76,200
1107231 Insurance - Property Insurance - South Hedland Aquatic Centre	\$41,026
1107290 Depreciation on Assets - South Hedland Aquatic Centre	\$325,000
1107299 Other Expenditure - Admin Costs Distributed - South Hedland Aquatic Centre	\$149,510
Operating Income	\$107,000
1105325 Other Revenue - Reimbursement : SHAC Aquatic Centre - South Hedland Aquatic Centre	\$77,000
1107393 Operating Grants Subsidies & Contributions - Government Grant - South Hedland Aquatic Centre	\$30,000
South Hedland Library	\$1,402,895

Capital Expenditure	\$283,938
1117414 Capital Expenditure - Work in Progress - South Hedland Integrated Community Facility (RFR Funded) - Libraries	\$283,938
Operating Expenditure	\$1,181,900
1117201 Employee Costs - Salaries - Libraries	\$651,896
1117211 Employee Costs - Superannuation - Libraries	\$61,930
1117212 Employee Costs - Superannuation Co Contribution - Libraries	\$10,183
1117215 Employee Costs - Fringe Benefits Tax - Libraries	\$5,843
1117216 Employee Costs - Workers Compensation Insurance - Libraries	\$14,353
1117231 Insurance - Property Insurance - Libraries	\$17,446
1117233 Materials and Contracts - Cleaning - Libraries	\$29,008
1117234 Materials and Contracts - Building Maintenance - South Hedland Library	\$15,000
1117236 Utilities - Electricity Charges - Libraries	\$20,000
1117237 Utilities - Water Corporation Charges - Libraries	\$14,100
1117238 Materials and Contracts - Ground Maintenance - Libraries	\$1,800
1117241 Materials and Contracts - Stationery - Libraries	\$1,300
1117242 Materials and Contracts - Postage - Libraries	\$1,200
1117246 Materials and Contracts - Minor Equipment - Libraries	\$7,400
1117254 Other Expenditure - Other Minor Sundry Expenses - Libraries	\$2,200
1117256 Materials and Contracts - Purchase of Books Magazines - Libraries	\$16,800
1117257 Other Expenditure - Freight on Books - Libraries	\$2,000
1117263 Other Expenditure - Replacement of Lost Books - Libraries	\$4,100
1117270 Materials and Contracts - Recovery of Plant Operating Costs - Libraries	\$14,000
1117279 Materials and Contracts - Grant Funded Library Projects - Libraries	\$3,000
1117280 Materials and Contracts - Liswa Regional Costs - Libraries	\$15,300
1117282 Materials and Contracts - Childrens Activities - Libraries	\$16,800
1117284 Materials and Contracts - Library Promotion - Libraries	\$7,700
1117290 Depreciation on Assets - South Hedland Library	\$105,000
1117299 Other Expenditure - Admin Costs Distributed - Libraries	\$143,543
Operating Income	\$62,943
1117326 Fees & Charges: Discretionary - Library Charges & Book Sales - Libraries	\$35,000
1117353 Operating Grants Subsidies & Contributions - Childrens Book Week Grant - Libraries	\$4,100
1117354 Operating Grants Subsidies & Contributions - State Library of Western Australia Subsidy - Libraries	\$23,843
South Hedland Sportsgrounds - Recreation	\$3,127,549
Capital Expenditure	\$1,216,260
1110410 Capital Expenditure - Work in Progress - South Hedland Town Centre Stage 2A Landscaping - South Hedland Sportgrounds I	\$1,216,260
Operating Expenditure	\$1,960,289
1110231 Insurance - Property Insurance - South Hedland Sportsgrounds : Recreation	\$20,784
1110232 Materials and Contracts - Parks Maintenance - South Hedland Sportsgrounds : Recreation	\$952,670
1110233 Materials and Contracts - Irrigation - South Hedland Sportsgrounds : Recreation	\$142,740
1110236 Utilities - SH Utilities Charges Power - South Hedland Sportsgrounds : Recreation	\$75,800
1110237 Utilities - Water Corporation Charges - South Hedland	\$260,000
1110238 Materials and Contracts - Building Maintenance - South Hedland Sportsgrounds : Recreation	\$15,488
1110239 Materials and Contracts - Lights Maintenance - South Hedland Sportsgrounds : Recreation	\$40,000
1110290 Depreciation on Assets - South Hedland Sportsgrounds : Recreation	\$200,000
1111236 Utilities - Electricity Charges - South Hedland Sportsgrounds : Recreation	\$12,300
1111269 Utilities - Watercorp Charges: Golf Course - South Hedland	\$13,500
1111299 Other Expenditure - Admin Costs Distributed - South Hedland Sportsgrounds Recreation	\$227,007
Operating Income	\$49,000
1110324 Fees & Charges: Discretionary - Hire Charges Parks & Ovals : South Hedland - South Hedland Sportsgrounds : Recreation	\$21,000
1110332 Fees & Charges: Discretionary - Light Tokens : User Charges - South Hedland Sportsgrounds : Recreation	\$15,000
1111333 Other Revenue - Reimbursement : Utility Charges (Golf Course) - South Hedland	\$13,000
Wanangkura Stadium	\$2,672,514
Capital Expenditure	\$351,941
1122498 Capital Expenditure - Repayment of Debentures - Loan Principal Payments: Wanangkura Stadium (133 & 137) - Wanangk	\$351,941
Operating Expenditure	\$2,854,373
1122231 Insurance - Property Insurance - Wanangkura Stadium	\$136,198
1122237 Utilities - Water Corporation Charges - Wanangkura Stadium	\$12,000
1122238 Materials and Contracts - Building Maintenance - Wanangkura Stadium	\$10,000
1122247 Other Expenditure - FMG Memberships : YMCA - Wanangkura Stadium	\$240,000
1122257 Materials and contracts - Contract Costs : YMCA Operations - Wanangkura Stadium	\$485,277
1122290 Depreciation on Assets - Wanangkura Stadium	\$1,059,000
1122297 Interest Expense - Loan Interest Payments : Wanangkura Stadium (133 & 137) - Wanangkura Stadium	\$540,525

1122299 Other Expenditure - Admin Costs Distributed - Wanangkura Stadium	\$371,373
Operating Income	\$533,800
1122321 Operating Grants Subsidies & Contributions - Contribution : FMG Memberships and YMCA Spin Bike Cont. - Wanangkura	\$510,000
1122352 Other Revenue - Reimbursement : YMCA Utilities & CCTV - Wanangkura Stadium	\$23,800
Youth Services	\$146,442
Operating Expenditure	\$151,567
1103233 Materials and Contracts - Andrew Mclaughlin Community Centre Maintenance - Youth Services	\$5,100
1103236 Utilities- Utility Charges - Youth Services	\$18,963
1103290 Depreciation on Assets - Youth Services	\$110,000
1103299 Other Expenditure - Admin Costs Distributed - Youth Services	\$17,504
Operating Income	\$5,125
1103331 Other Revenue - Reimbursement - Youth Services	\$5,125
12 Transport	
Administration Building Overheads	\$7,700
Operating Expenditure	\$7,700
1214234 Materials and Contracts - Building Maintenance - Administration Building Overheads	\$7,700
Airport Administration	\$7,026,755
Capital Expenditure	\$18,300,784
1210401 Capital Expenditure - Work in Progress - Solar Farm - Airport Administration	\$4,725,675
1210402 Capital Expenditure - Work in Progress - Carpark : Ground Transport Reconfiguration - Airport Administration	\$800,000
1210410 Capital Expenditure - Buildings: Airport - Terminal Precinct - Airport Administration	\$790,000
1210412 Capital Expenditure - Work in Progress - Solar Farm Due Diligence & Feasibility - Airport Administration	\$75,000
1210421 Capital Expenditure - Furniture & Equipment - IT Network Upgrade - Airport Administration	\$20,000
1210442 Capital Expenditure - Work in Progress - Water & Sewer Services - Airport Administration	\$2,375,000
1210450 Capital Expenditure - Buildings: Airport - Staff Housing Refurbishment - Airport Administration	\$15,900
1210451 Capital Expenditure - Buildings: Airport - Building Upgrades - Airport Administration	\$750,000
1210454 Capital Expenditure - Infrastructure: Airport - Taxiway Overlay - Airport Administration	\$4,750,000
1210455 Capital Expenditure - Infrastructure: Airport - Main Apron Strengthening - Airport Administration	\$755,000
1210462 Capital Expenditure - Work in Progress -Infra:Airport - Perimeter Fence Upgrade and Crash Gates - Airport Administration	\$1,250,000
1210463 Capital Expenditure - Infrastructure: Airport - Runway Resheet : Northern Apron Extension - Airport Administration	\$400,000
1210476 Capital Expenditure - Work in Progress -Infra: Airport - Apron Lighting Upgrades - Airport Administration	\$1,050,000
1210477 Capital Expenditure - Infrastructure: Airport - Storm Water Drainage - Airport Administration	\$100,000
1210489 Capital Expenditure - Work in Progress - Security Upgrades CTO - Airport Administration	\$400,000
1210496 Capital Expenditure - Repayment of Debentures - Loan Principal Payments : Airport Housing (131) - Airport Administratic	\$44,209
Operating Expenditure	\$7,935,013
1210201 Employee Costs - Salaries - Airport Administration	\$1,659,472
1210211 Employee Costs - Superannuation - Airport Administration	\$162,262
1210212 Employee Costs - Superannuation Co Contribution - Airport Administration	\$26,424
1210213 Employee Costs - Protective Clothing & Equipment - Airport Administration	\$15,000
1210214 Employee Costs - Travel & Accommodation - Airport Administration	\$40,000
1210215 Employee Costs - Fringe Benefits Tax - Airport Administration	\$15,300
1210216 Employee Costs - Workers Compensation Insurance - Airport Administration	\$27,608
1210220 Employee Costs - Training & Development - Airport Administration	\$45,000
1210226 Materials and Contracts - Airport House 10 : Maintenance - IAP Administration	\$5,000
1210228 Materials and Contracts - Airport House 2 : Maintenance - IAP Administration	\$3,000
1210229 Materials and Contracts - Airport House 3 : Maintenance - IAP Administration	\$3,000
1210230 Materials and Contracts - Airport House 4 : Maintenance - IAP Administration	\$3,000
1210231 Insurance - Property Insurance - Airport Administration	\$313,635
1210232 Materials and Contracts - Security Screening Contract Fees - Airport Administration	\$1,516,000
1210234 Materials and Contracts - Building Maintenance (buildings covered under lease arrangements) - Airport Administration	\$10,000
1210235 Materials and Contracts - CCTV Maintenance - Airport Administration	\$200,000
1210236 Utilities- Electricity Charges - Airport Administration	\$500,000
1210237 Utilities- Water Corporation Charges - Airport Administration	\$30,000
1210241 Materials and Contracts - Office Expenses - Airport Administration	\$6,000
1210243 Utilities - Telephone - Airport Administration	\$15,000
1210252 Materials and Contracts - Grading of Drains - Airport Administration	\$150,000
1210253 Materials and Contracts - Land Development Costs - Airport Administration	\$50,000
1210259 Materials and Contracts - Valuation, Survey & Legal Expenses - Airport Administration	\$29,000
1210261 Materials and Contracts - Airport Governance Review - Airport Administration	\$700,000
1210262 Materials and Contracts - Paid Parking Expenses - Airport Administration	\$65,070
1210265 Other Expenditure - Asic Card Expense - Airport Administration	\$2,000
1210272 Materials and Contracts - Aviation Compliance - Airport Administration	\$500,000

1210273 Materials and Contracts - Recovery of Plant Operating Costs - Airport Administration	\$48,000
1210277 Insurance - Public Liability Insurance - Airport Administration	\$19,206
1210281 Other Expenditure - Airport Owners Assoc Fees - Airport Administration	\$8,000
1210297 Interest Expense - Loan Interest Payments : Airport Housing (131) - Airport Administration	\$76,268
1210299 Other Expenditure - Admin Costs Distributed - Airport Administration	\$1,691,768
Operating Income	\$19,209,042
1210323 Fees & Charges: Discretionary - Passenger Security Screening Charges - Airport Administration	\$1,645,000
1210324 Fees & Charges: Discretionary - Landing Charges - Airport Administration	\$4,230,000
1210325 Fees & Charges: Discretionary - Passenger Service Charges - Airport Administration	\$9,400,000
1210326 Other Revenue - Lease Income - Airport Administration	\$477,903
1210329 Other Revenue - Hire Car Licence Fees - Airport Administration	\$226,211
1210330 Other Revenue - Concessions - Airport Administration	\$1,087,000
1210333 Other Revenue - Reimbursement : Water Corp Charges - Airport Administration	\$3,212
1210334 Fees & Charges: Discretionary - Short Term Paid Parking Fees - Airport Administration	\$100,000
1210335 Fees & Charges: Discretionary - Long Term Paid Parking Fees - Airport Administration	\$500,000
1210338 Fees & Charges: Discretionary - Business Pass Card Paid Parking - Airport Administration	\$6,604
1210339 Other Revenue - Reimbursement : Airport Electricity Charges - Airport Administration	\$150,000
1210350 Other Revenue - Terminal Advertising (Contract) - Airport Administration	\$38,454
1210352 Other Revenue - Fuel Reimbursement - Airport Administration	\$10,573
1210390 Internal Transfer - From Municipal Fund : Kingsford Business Park - Airport Administration	\$4,717,500
1210494 Internal Transfer - Transfer To Municipal Funds: Payment For Airport Investment - Airport Administration	\$3,383,415
Airport Cafe & Bar	\$191,273
Operating Income	\$191,273
1213353 Other Revenue - Lease Income - Airport Cafe & Bar	\$191,273
Airport Maintenance	\$3,211,665
Operating Expenditure	\$3,211,665
1211249 Materials and Contracts - Equipment Maintenance - Airport Maintenance	\$250,000
1211250 Materials and Contracts - Building Terminal - Airport Maintenance	\$155,800
1211251 Materials and Contracts - Airconditioning Terminal - Airport Maintenance	\$128,125
1211252 Materials and Contracts - Plumbing - Airport Maintenance	\$12,000
1211254 Materials and Contracts - Electrical Repairs Terminal - Airport Maintenance	\$50,000
1211258 Materials and Contracts - Street Lighting (Reactive Repair) - Airport Maintenance	\$80,000
1211259 Materials and Contracts - Fire Appliances - Airport Maintenance	\$30,000
1211262 Materials and Contracts - Cleaning - Airport Maintenance	\$260,000
1211263 Materials and Contracts - Ground Maintenance - Airport Maintenance	\$3,600
1211264 Materials and Contracts - Depot Supplies - Airport Maintenance	\$50,000
1211265 Materials and Contracts - Pavement Repairs - Airport Maintenance	\$96,090
1211267 Materials and Contracts - Markers & Markings - Airport Maintenance	\$24,000
1211273 Materials and Contracts - Road Maintenance - Airport Maintenance	\$22,050
1211275 Materials and Contracts - Electrical Repairs Airside - Airport Maintenance	\$75,000
1211276 Materials and Contracts - Plant Hire - Airport Maintenance	\$10,000
1211282 Other Expenditure - Public Relations Promotion - Airport Maintenance	\$50,000
1211286 Materials and Contracts - Airside Maintenance - Airport Maintenance	\$100,000
1211287 Materials and Contracts - Landside Maintenance - Airport Maintenance	\$50,000
1211290 Depreciation on Assets - Airport Maintenance	\$1,765,000
Airport Plant	\$133,000
Operating Expenditure	\$133,000
1212252 Materials and Contracts - Recovery of Plant Operating Costs: Heavy - Airport Plant	\$76,000
1212276 Materials and Contracts - Fuel : Diesel & Unleaded - Airport Plant	\$50,000
1212279 Materials and Contracts - Small Equipment Maintenance - Airport Plant	\$7,000
Engineering Management	\$300,830
Operating Expenditure	\$300,830
1202201 Employee Costs - Salaries - Engineering Management	\$555,677
1202211 Employee Costs - Superannuation - Engineering Management	\$52,789
1202215 Employee Costs - Fringe Benefits Tax - Engineering Management	\$10,250
1202216 Employee Costs - Workers Compensation Insurance - Engineering Management	\$18,297
1202231 Insurance - Property Insurance - Engineering Management	\$26,074
1202274 Materials and Contracts - Recovery of Plant Operating Costs - Engineering Management	\$50,000
1202298 Materials and Contracts - Project Management Costs Distributed - Engineering Management	\$447,000
1202299 Other Expenditure - Admin Costs Distributed - Engineering Management	\$34,743
Infrastructure Construction	\$3,516,898
Capital Expenditure	\$6,394,411

1201400 Capital Expenditure - Work in Progress - Kingsford Smith Business Park : Landscaping - Infrastructure Construction	\$480,000
1201401 Capital Expenditure - Infrastructure - South Hedland CBD Road Modifications - Infrastructure Construction	\$500,000
1201405 Capital Expenditure - Infrastructure - Asset Management Init: Cycleway Port to South - Infrastructure Construction	\$300,000
1201406 Capital Expenditure - Work in Progress - Captains Way : Murdoch Drive : Blackspot Program - Infrastructure Construction	\$445,650
1201428 Capital Expenditure - Infrastructure - Linemarking - Infrastructure Construction	\$50,000
1201430 Capital Expenditure - Work in Progress - Pinga Street Upgrade - Infrastructure Construction	\$2,571,016
1201431 Capital Expenditure - Work in Progress - Wedgefield Road & Drainage Strategy - Infrastructure Construction	\$175,000
1201444 Capital Expenditure - Work in Progress - Shoata Road MRWA - Infrastructure Construction	\$75,000
1201445 Capital Expenditure - Work in Progress - Pippingarra Road : Rrg - Infrastructure Construction	\$190,000
1201457 Capital Expenditure - Infrastructure - Yandeyarra Road - Infrastructure Construction	\$175,000
1201473 Capital Expenditure - Work in Progress - Drainage Construction - Infrastructure Construction	\$500,000
1201475 Capital Expenditure - Infrastructure - Port Hedland Footpath Construction - Infrastructure Construction	\$300,000
1201478 Capital Expenditure - Infrastructure - Reseals - Infrastructure Construction	\$500,000
1201480 Capital Expenditure - Infrastructure - Kerbing Construction - Infrastructure Construction	\$100,000
1201481 Capital Expenditure - Infrastructure - Walkway Lighting - Infrastructure Construction	\$32,745
Capital Income	\$2,677,513
1201386 Non Operating Grants Subsidies & Contributions - Contributions - Infrastructure Construction	\$500,000
1201393 Non Operating Grants Subsidies & Contributions - RRG. MRWA. Road Grant - Infrastructure Construction	\$1,198,737
1201396 Non Operating Grants Subsidies & Contributions - Roads To Recovery - Infrastructure Construction	\$978,776
Operating Income	\$200,000
1201390 FEDERAL ABORIGINAL ROAD GRANT	\$66,000
1201395 Operating Grants Subsidies & Contributions - MRWA : Direct Grant - Infrastructure Construction	\$134,000
Infrastructure Maintenance	\$4,729,185
Operating Expenditure	\$4,965,010
1204234 Materials and Contracts - Depot Building Maintenance - Infrastructure Maintenance	\$30,540
1204236 Utilities - Water Corporation & Electricity Charges (Depot) - Infrastructure Maintenance	\$81,576
1204250 Materials and Contracts - Engineering Standards & Operations - Infrastructure Maintenance	\$15,000
1204278 Materials and Contracts - Back Flow Devices - Infrastructure Maintenance	\$41,000
1204279 Materials and Contracts - Verge Street Trees - Infrastructure Maintenance	\$11,550
1204283 Materials and Contracts - Depot Operating Expenses - Infrastructure Maintenance	\$180,530
1204290 Depreciation on Assets - Infrastructure Maintenance	\$4,000,000
1204295 Materials and Contracts - CEO Maintenance Response - Infrastructure Maintenance	\$30,220
1204299 Other Expenditure - Admin Costs Distributed - Infrastructure Maintenance	\$574,594
Operating Income	\$235,825
1204333 Fees & Charges: Discretionary - Service Charges - Infrastructure Maintenance	\$215,125
1204392 Operating Grants Subsidies & Contributions - Main Roads : Street Lighting - Infrastructure Maintenance	\$20,700
Infrastructure Maintenance Engineering	\$2,924,259
Operating Expenditure	\$2,938,259
1203281 Materials and Contracts - Drainage Maintenance - Infrastructure Maintenance Engineering	\$421,440
1204281 Materials and Contracts - Roadwork Signs - Infrastructure Maintenance Engineering	\$12,300
1204282 Materials and Contracts - Street Signage & Street Furniture - Infrastructure Maintenance Engineering	\$332,490
1206260 Materials and Contracts - Unsealed Road Maintenance - Infrastructure Maintenance Engineering	\$244,260
1206276 Materials and Contracts - Crossover Subsidy - Infrastructure Maintenance Engineering	\$4,660
1206277 Materials and Contracts - Road Shoulder Maintenance - Infrastructure Maintenance Engineering	\$212,320
1206278 Materials and Contracts - Roadworks General Maintenance - Infrastructure Maintenance Engineering	\$418,790
1206279 Materials and Contracts - Kerb Maintenance - Infrastructure Maintenance Engineering	\$92,630
1206280 Materials and Contracts - Footpath Maintenance - Infrastructure Maintenance Engineering	\$166,480
1206283 Utilities - Streetlights - Infrastructure Maintenance Engineering	\$696,325
1206299 Other Expenditure - Admin Costs Distributed - Infrastructure Maintenance Engineering	\$336,564
Operating Income	\$14,000
1206388 Operating Grants Subsidies & Contributions - RAV Contributions - Infrastructure Maintenance Engineering	\$14,000
Plant Purchases	\$959,600
Capital Expenditure	\$1,009,300
1208440 Capital Expenditure - Plant And Equipment - Heavy Vehicles & Plant - Plant Purchases	\$909,000
1208443 Capital Expenditure - Plant And Equipment - Light Plant - Plant Purchases	\$62,000
1208444 Capital Expenditure - Plant And Equipment - Parks & Gardens Plant - Plant Purchases	\$38,300
Capital Income	\$116,100
1208396 Capital Income - Proceed from Sale of Assets: Plant - Plant Purchases	\$116,100
Operating Expenditure	\$66,400
1208291 Loss on Asset Disposal - Plant - Plant Purchases	\$66,400
Protection Of Environment	\$61,000
Operating Expenditure	\$61,000

1203282 Materials and Contracts - Floodwater Lift Pump : Maintenance - Protection Of Environment	\$61,000
Road Verge Maintenance	\$391,721
Capital Expenditure	\$50,000
1207400 Capital Expenditure - Infrastructure - Concrete Infills - Road Verge Maintenance	\$50,000
Operating Expenditure	\$341,721
1207280 Materials and Contracts - Medians Maintenance - Road Verge Maintenance	\$36,850
1207282 Materials and Contracts - Slashing - Road Verge Maintenance	\$125,450
1207285 Materials and Contracts - Watering - Road Verge Maintenance	\$139,850
1207299 Other Expenditure - Admin Costs Distributed - Road Verge Maintenance	\$39,571
13 Economic Services	
Building Control	\$90,171
Operating Expenditure	\$484,029
1302201 Employee Costs - Salaries - Building Control	\$369,655
1302211 Employee Costs - Superannuation - Building Control	\$35,117
1302213 Employee Costs - Protective Clothing & Equipment - Building Control	\$1,000
1302215 Employee Costs - Fringe Benefits Tax - Building Control	\$5,125
1302216 Employee Costs - Workers Compensation Insurance - Building Control	\$8,132
1302241 Materials and Contracts - Office Expenses - Building Control	\$1,000
1302256 Materials and Contracts - Publications - Building Control	\$3,100
1302261 Materials and Contracts - Engineering & Legal Advice Expenses - Building Control	\$5,000
1302299 Other Expenditure - Admin Costs Distributed - Building Control	\$55,900
Operating Income	\$574,200
1302327 Fees & Charges: Regulatory - Swimming Pool Inspection Levy - Building Control	\$85,000
1302334 Fees & Charges: Discretionary - Permits : Uncertified - Building Control	\$140,000
1302335 Fees & Charges: Discretionary - Permits : Certified - Building Control	\$210,000
1302336 Fees & Charges: Discretionary - TOPH : Certification Services - Building Control	\$32,000
1302337 Fees & Charges: Discretionary - Copies of Plans - Building Control	\$105,000
1302343 Fees & Charges: Regulatory - BCITF Levy Commission - Building Control	\$2,200
Economic Development	\$2,817,881
Capital Expenditure	\$2,035,000
1304409 Capital Expenditure - Work in Progress - Land Development : Pretty Pool - Economic Development	\$35,000
1304411 Capital Expenditure - Infrastructure - Spoilbank Construction - Economic Development	\$2,000,000
Capital Income	\$4,807,500
1304395 Capital Income - Proceed from Sale of Asset: Kingsford Business Park - Economic Development	\$4,807,500
Operating Expenditure	\$1,337,725
1304201 Employee Costs - Salaries - Economic Development	\$260,953
1304211 Employee Costs - Superannuation - Economic Development	\$31,314
1304215 Employee Costs - Fringe Benefits Tax - Economic Development	\$4,080
1304216 Employee Costs - Workers Compensation Insurance - Economic Development	\$4,066
1304241 Other Expenditure - Perth Office Expenses - Economic Development	\$10,700
1304244 Materials and Contracts - Kingsford Smith Business Park : Marketing & Promotion - Economic Development	\$30,000
1304245 Materials and Contracts - Kingsford Smith Business Park : Property Settlement Costs - Economic Development	\$60,000
1304250 Materials and Contracts - Land Development Costs - Economic Development	\$130,000
1304257 Materials and Contracts - Valuation & Survey Expenses - Economic Development	\$14,300
1304260 Materials and Contracts - Economic Development Projects - Economic Development	\$75,000
1304270 Materials and Contracts - Recovery of Plant Operating Costs - Economic Development	\$18,000
1304299 Other Expenditure - Admin Costs Distributed - Economic Development	\$699,313
Operating Income	\$4,252,655
1304258 Internal Transfer - Transfer To Airport : Proceeds From Kingsford Business Park - Economic Development	\$4,717,500
1304350 Operating Grants Subsidies & Contributions - Community Contributions: Mia Mia - Economic Development	\$464,845
Other Economic Services	\$5,849,425
Operating Income	\$5,849,425
1303324 Other Revenue - Cattle Yard Lease - Other Economic Services	\$6,167
1303353 Other Revenue - Precint 3 Lease Payments - Other Economic Services	\$3,795,258
1303357 Other Revenue - Lease Income - Other Economic Services	\$2,048,000
Tourism & Area Promotion	\$716,215
Capital Expenditure	\$92,250
1301401 Capital Expenditure - Work in Progress - Wedgefield Entry Statement - Tourism & Area Promotion	\$50,000
1301402 Capital Expenditure - Work in Progress - CBD Street Banners - Tourism & Area Promotion	\$32,000
1301410 Capital Expenditure - Buildings - PHVC Upgrade - Tourism & Area Promotion	\$10,250
Operating Expenditure	\$623,965
1301231 Insurance - Property Insurance - Tourism & Area Promotion	\$6,220

1301234 Materials and Contracts - Building Maintenance: Visitor Centre - Tourism & Area Promotion	\$5,100
1301237 Materials and Contracts - Retail Attraction Program - Tourism & Area Promotion	\$100,000
1301263 Materials and Contracts - Visitor Centre Subsidy - Tourism & Area Promotion	\$365,000
1301266 Materials and Contracts - Economic Summit - Tourism & Area Promotion	\$30,000
1301267 Materials and contracts - Cruise Ship Visits - Tourism & Area Promotion	\$15,580
1301290 Depreciation on Assets - Tourism & Area Promotion	\$30,000
1301299 Other Expenditure - Admin Costs Distributed - Tourism & Area Promotion	\$72,065
14 Other Property & Services	
Building Maintenance	\$413,257
Operating Expenditure	\$413,257
1408201 Employee Costs - Salaries - Building Maintenance	\$288,840
1408211 Employee Costs - Superannuation - Building Maintenance	\$30,266
1408212 Employee Costs - Superannuation Co Contribution - Building Maintenance	\$4,250
1408215 Employee Costs - Fringe Benefits Tax - Building Maintenance	\$3,075
1408216 Employee Costs - Workers Compensation Insurance - Building Maintenance	\$6,099
1408270 Materials and Contracts - Recovery of Plant Operating Costs - Building Maintenance	\$33,000
1408299 Other Expenditure - Admin Costs Distributed - Building Maintenance	\$47,727
Plant Operating Costs	\$1,143,000
Operating Expenditure	\$1,248,000
1403201 Employee Costs - Salaries - Plant Operating Costs	\$600,293
1403211 Employee Costs - Superannuation - Plant Operating Costs	\$57,028
1403275 Materials and Contracts - Parts and Repairs - Plant Operating Costs	\$774,243
1403277 Materials and Contracts - Workshop Oil Grease & Gas - Plant Operating Costs	\$76,500
1403278 Materials and Contracts - Tyres & Batteries - Plant Operating Costs	\$83,100
1403279 Insurance - Vehicle Insurance - Plant Operating Costs	\$131,310
1403280 Materials and Contracts - Vehicle Licences - Plant Operating Costs	\$30,600
1403281 Materials and Contracts - 2 Way Radio System Maintenance - Plant Operating Costs	\$40,000
1403282 Materials and Contracts - Workshop Operating Costs - Plant Operating Costs	\$103,000
1403283 Other Expenditure - Replacement Tools & Minor Equipment - Plant Operating Costs	\$57,100
1403285 Materials and Contracts - Fuel : Diesel & Unleaded - Plant Operating Costs	\$480,000
1403290 Depreciation on Assets - Plant Operating Costs	\$1,248,000
1403555 Materials and Contracts - Less Allocation To Works & Services - Plant Operating Costs	\$2,433,174
Operating Income	\$105,000
1403350 Other Revenue - Diesel Fuel Rebate Scheme - Plant Operating Costs	\$75,000
1403351 Other Revenue - Private Vehicle Use Contributions - Plant Operating Costs	\$30,000
Private Works	\$59,059
Operating Expenditure	\$249,059
1401265 Materials and Contracts - Private Works : Various - Private Works	\$154,059
1401275 Materials and Contracts - Stand Pipe : Watercorp Charges - Private Works	\$95,000
Operating Income	\$190,000
1401324 Other Revenue - Reimbursement: Private Works Various - Private Works	\$140,000
1401375 Other Revenue - Reimbursement: Stand Pipe Watercorp Charges - Private Works	\$50,000
Public Works Overhead - Parks & Gardens	\$50,000
Operating Expenditure	\$50,000
1404213 Employee Costs - Protective Clothing & Equipment - Public Works Overhead : Parks & Gardens	\$50,000
Public Works Overhead Engineering	\$135,000
Operating Expenditure	\$135,000
1402201 Employee Costs - Salaries - Public Works Overhead Engineering	\$734,093
1402202 Employee Costs - Long Service Leave - Public Works Overhead Engineering	\$20,000
1402206 Employee Costs - Depot Staff Meetings - Public Works Overhead Engineering	\$54,396
1402207 Employee Costs - Annual Leave - Public Works Overhead Engineering	\$421,334
1402208 Employee Costs - Sick Pay - Public Works Overhead Engineering	\$168,534
1402209 Employee Costs - Public Holidays - Public Works Overhead Engineering	\$282,959
1402211 Employee Costs - Superannuation - Public Works Overhead Engineering	\$361,732
1402212 Employee Costs - Superannuation Co Contribution - Public Works Overhead Engineering	\$62,604
1402215 Employee Costs - Fringe Benefits Tax - Public Works Overhead Engineering	\$61,500
1402216 Employee Costs - Workers Compensation Insurance - Public Works Overhead Engineering	\$107,057
1402217 Materials and Contracts - Sundry Plant Purchases - Public Works Overhead Engineering	\$5,000
1402220 Employee Costs - Training & Development - Public Works Overhead Engineering	\$25,000
1402227 Employee Costs - OHS Management - Public Works Overhead Engineering	\$20,000
1402232 Materials and Contracts - Office Lease & Cleaning - Public Works Overhead Engineering	\$56,777
1402250 Materials and Contracts - Implementation of Stock Control Systems - Public Works Overhead Engineering	\$50,000

1402270 Materials and Contracts - Recovery of Plant Operating Costs - Public Works Overhead Engineering	\$127,000
1402290 Depreciation on Assets - Public Works Overhead Engineering	\$135,000
1402299 Other Expenditure - Admin Costs Distributed - Public Works Overhead Engineering	\$358,147
1402551 Materials and Contracts - Less Allocation To Works & Services - Public Works Overhead Engineering	\$2,916,132
Salaries & Wages	\$40,265
Operating Expenditure	\$128,682
1406000 Employee Costs - Salaries & Wages - Salaries & Wages	\$20,000,000
1406001 Employee Costs - Less Salaries & Wages Allocation - Salaries & Wages	\$20,000,000
1406002 Employee Costs - Workers Compensation Insurance - Salaries & Wages	\$51,250
1406012 Employee Costs - Paid Parental Leave - Salaries & Wages	\$77,432
1406013 Employee Costs - Superannuation - Salaries & Wages	\$5,304,375
1406014 Employee Costs - Superannuation Co Contribution - Salaries & Wages	\$5,304,375
Operating Income	\$88,416
1406004 Other Revenue - Workers Compensation Insurance Reimbursement - Salaries & Wages	\$40,000
1406006 Other Revenue - Payroll Clearing Account - Salaries & Wages	\$2,050
1406009 Other Revenue - Reimbursement : Paid Parental Leave - Salaries & Wages	\$46,366
Unclassified	\$379,663
Operating Expenditure	\$479,663
1407267 Other Expenditure - LGIS Member Initiatives - Unclassified	\$150,000
1407279 Insurance - Public Liability & Other Insurance - Unclassified	\$219,463
1407282 Materials and Contracts - Vandalism Damage Unclaimable - Unclassified	\$10,200
1407287 Materials and Contracts - Insurance Expenditure Claimable - Unclassified	\$100,000
Operating Income	\$100,000
1407333 Other Revenue - Reimbursement : Insurance Claims - Unclassified	\$100,000
Grand Total	\$15,483,626

2015/16 Budget

Capital Expenditure Schedules

- Capital Expenditure
- Road Program
- Plant Replacement

Capital Expenditure Program

Description	Asset Class	Total Budget 15/16	UNFINISHED WORKS & COMMITTED WORKS RESERVE	TRANSFER TO ASSET MANAGEMENT RESERVE	TRANSFER TO STRATEGIC RESERVE	WASTE RESERVE	MUNICIPAL FUNDED
MUNICIPAL FUNDED PROJECTS							
Capital Expenditure - Furniture & Equipment - ICT Hardware - Information Communication Technology	Furniture & Equipment	\$158,000.00					\$158,000.00
Capital Expenditure - Furniture & Equipment - ICT Implementation Plan 2012-2017 - Information Communication Technology	Furniture & Equipment	\$198,000.00					\$198,000.00
Capital Expenditure - Buildings - Staff Housing (Various) Refurbishments - Staff Housing	Buildings	\$567,200.00					\$317,200.00
Capital Expenditure - Work in Progress - Staff Housing Construction : Catamore Court - Staff Housing	Work In Progress	\$522,000.00					
Capital Expenditure - Work in Progress - Cemetery Improvements - Cemeteries	Work In Progress	\$0.00	35,000.00		55,000.00		
Capital Expenditure - Work in Progress - South Hedland Cemetery Upgrade (Friends of the Cemetery) - Cemeteries	Work In Progress						
Capital Expenditure - Buildings - Building Refurbishment - Port Hedland Civic Centre	Buildings	\$4,800,000.00					
Capital Expenditure - Work in Progress - Facility Upgrade - J D Hardie Centre	Work In Progress	\$150,159.00	\$150,159.00				
Capital Expenditure - Work in Progress - Gratwick Aquatic Centre Upgrades - Gratwick Olympic Pool	Work In Progress	\$30,000.00					
Capital Expenditure - Work in Progress - SHAC Upgrade - South Hedland Aquatic Centre	Work In Progress	\$0.00	\$457,739.00				
Capital Expenditure - Work in Progress - SHAC Plant & Equipment Upgrades - South Hedland Aquatic Centre	Work In Progress	\$30,000.00					
Capital Expenditure - Infrastructure - Faye Gladstone Netball Courts - South Hedland Sportgrounds : Recreation	Infrastructure	\$0.00	\$20,077.00				
Capital Expenditure - Work in Progress - South Hedland Town Centre Stage 2A Landscaping - South Hedland Sportgrounds Recreation	Work In Progress	\$1,216,260.00					
Capital Expenditure - Infrastructure - Scoreboard Replacement - Port & South Sportgrounds : Parks & Gardens	Infrastructure	\$220,000.00					\$50,000.00
Capital Expenditure - Work in Progress - Static Fitness Equipment Installation Port Hedland - Port & South Sportgrounds : Parks & Gardens	Work In Progress	\$30,000.00					\$30,000.00
Capital Expenditure - Infrastructure - Playground Equipment - Port & South Sportgrounds : Parks & Gardens	Infrastructure	\$206,000.00	\$102,000.00				\$104,000.00
Capital Expenditure - Work in Progress - South Hedland Integrated Community Facility (RFR Funded) - Libraries	Work In Progress	\$283,937.76					

Description	Asset Class	Total Budget 15/16	UNFINISHED WORKS & COMMITTED WORKS RESERVE	TRANSFER TO ASSET MANAGEMENT RESERVE	TRANSFER TO STRATEGIC RESERVE	WASTE RESERVE	MUNICIPAL FUNDED
Capital Expenditure - Buildings - Wanangkura Upgrades - Wanangkura Stadium	Buildings	\$0.00	\$168,000.00				
Capital Expenditure - Work in Progress - Scotty's Cafe Construction - Marquee Park	Work In Progress	\$1,200,000.00					
Capital Expenditure - Work in Progress - Marquee Park Upgrades - Marquee Park	Work In Progress	\$0.00		\$50,000.00			
Capital Expenditure - Work in Progress - Kingsford Smith Business Park : Landscaping - Infrastructure Construction	Work In Progress	\$480,000.00					
Capital Expenditure - Infrastructure - Goode Street Erosion - Engineering Management	Infrastructure	\$0.00			\$500,000.00		
Capital Expenditure - Infrastructure - Depot Infrastructure - Engineering Management	Infrastructure	\$0.00			\$40,000.00		
Capital Expenditure - Work in Progress - Depot Verge Improvements - Infrastructure Maintenance	Work In Progress						
Capital Expenditure - Work in Progress - Caravan Route Signage / Port Hedland Boundary Signs - Infrastructure Maintenance	Work In Progress	\$0.00	\$60,000.00				
Capital Expenditure - Infrastructure - Concrete Infills - Road Verge Maintenance	Infrastructure	\$50,000.00					\$50,000.00
Capital Expenditure - Plant And Equipment - Heavy Vehicles & Plant - Plant Purchases	Plant & Equipment	\$909,000.00					\$909,000.00
Capital Expenditure - Plant And Equipment - Light Plant - Plant Purchases	Plant & Equipment	\$62,000.00					\$62,000.00
Capital Expenditure - Plant And Equipment - Parks & Gardens Plant - Plant Purchases	Plant & Equipment	\$38,300.00					\$38,300.00
Capital Expenditure - Work in Progress - Wedgefield Entry Statement - Tourism & Area Promotion	Work In Progress	\$50,000.00					\$50,000.00
Capital Expenditure - Work in Progress - CBD Street Banners - Tourism & Area Promotion	Work In Progress	\$32,000.00					\$32,000.00
Capital Expenditure - Buildings - PHVC Upgrade - Tourism & Area Promotion	Buildings	\$10,250.00					\$10,250.00
Capital Expenditure - Work in Progress - Land Development : Butler Way - Economic Development	Work In Progress	\$0.00	\$110,000.00				
Capital Expenditure - Work in Progress - Land Development : Pretty Pool - Economic Development	Work In Progress	\$35,000.00	\$35,000.00				
Capital Expenditure - Furniture & Equipment - GIS Implementation - Information Communication Technology	Furniture & Equipment	\$200,000.00					\$200,000.00
Capital Expenditure - Furniture & Equipment - Computer Software: Records Management - Information Communication Technology	Furniture & Equipment	\$250,000.00					\$250,000.00

Description	Asset Class	Total Budget 15/16	UNFINISHED WORKS & COMMITTED WORKS RESERVE	TRANSFER TO ASSET MANAGEMENT RESERVE	TRANSFER TO STRATEGIC RESERVE	WASTE RESERVE	MUNICIPAL FUNDED
Capital Expenditure - Infrastructure - Spoilbank Construction - Economic Development	Infrastructure	\$2,000,000.00					
		\$13,728,106.76	\$1,137,975.00	\$50,000.00	\$595,000.00	\$0.00	\$2,458,750.00

ROAD PROGRAM

Capital Expenditure - Work in Progress - Captains Way : Murdoch Drive : Blackspot Program - Infrastructure Construction	Work In Progress	\$445,650.00	\$29,298.00				\$0.00
Capital Expenditure - Infrastructure - Linemarking - Infrastructure Construction	Infrastructure	\$50,000.00					\$50,000.00
Capital Expenditure - Work in Progress - Pinga Street Upgrade - Infrastructure Construction	Work In Progress	\$2,571,016.00	\$303,369.00				\$291,850.00
Capital Expenditure - Work in Progress - Wedgefield Road & Drainage Strategy - Infrastructure Construction	Work In Progress	\$175,000.00	\$75,000.00				\$100,000.00
Capital Expenditure - Work in Progress - Shoata Road MRWA - Infrastructure Construction	Work In Progress	\$75,000.00					\$75,000.00
Capital Expenditure - Work in Progress - Pippingarra Road : Rrg - Infrastructure Construction	Work In Progress	\$190,000.00					\$130,000.00
Capital Expenditure - Infrastructure - Yandeyarra Road - Infrastructure Construction	Infrastructure	\$175,000.00					\$15,000.00
Capital Expenditure - Work in Progress - Drainage Construction - Infrastructure Construction	Work In Progress	\$500,000.00	\$133,644.00				\$366,356.00
Capital Expenditure - Infrastructure - Port Hedland Footpath Construction - Infrastructure Construction	Infrastructure	\$300,000.00					\$300,000.00
Capital Expenditure - Infrastructure - Reseals - Infrastructure Construction	Infrastructure	\$500,000.00					\$500,000.00
Capital Expenditure - Infrastructure - Kerbing Construction - Infrastructure Construction	Infrastructure	\$100,000.00					\$68,580.00
Capital Expenditure - Infrastructure - Walkway Lighting - Infrastructure Construction	Infrastructure	\$32,745.00					
Capital Expenditure - Infrastructure - South Hedland CBD Road Modifications - Infrastructure Construction	Infrastructure	\$500,000.00					
Capital Expenditure - Infrastructure - Cycleway Port to South - Infrastructure Construction	Infrastructure	\$300,000.00					
		\$5,914,411.00	\$541,311.00	\$0.00	\$0.00	\$0.00	\$1,896,786.00

WASTE RESERVE FUNDED PROJECTS

Capital Expenditure - Infrastructure - Site Infrastructure - Landfill Business Unit	Infrastructure	\$0.00				\$2,000,000.00	
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Description	Asset Class	Total Budget 15/16	UNFINISHED WORKS & COMMITTED WORKS RESERVE	TRANSFER TO ASSET MANAGEMENT RESERVE	TRANSFER TO STRATEGIC RESERVE	WASTE RESERVE	MUNICIPAL FUNDED
Capital Expenditure - Plant And Equipment - Heavy Plant Purchases - Landfill Business Unit	Plant & Equipment	\$300,000.00					
Capital Expenditure - Work in Progress - Waste Water Reuse System - Waste Management & Recycling	Work In Progress	\$650,000.00					
		\$950,000.00	\$0.00	\$0.00	\$0.00	\$2,000,000.00	\$0.00

AIRPORT RESERVE FUNDED PROJECTS

Capital Expenditure - Work in Progress - Solar Farm - Airport Administration	Work In Progress	\$4,725,675.00					
Capital Expenditure - Work in Progress - Carpark : Ground Transport Reconfiguration - Airport Administration	Work In Progress	\$800,000.00					
Capital Expenditure - Buildings: Airport - Terminal Precinct - Airport Administration	Buildings	\$790,000.00					
Capital Expenditure - Work in Progress - Solar Farm Due Diligence & Feasibility - Airport Administration	Work In Progress	\$75,000.00					
Capital Expenditure - Furniture & Equipment - IT Network Upgrade - Airport Administration	Furniture & Equipment	\$20,000.00					
Capital Expenditure - Work in Progress - Water & Sewer Services - Airport Administration	Work In Progress	\$2,375,000.00					
Capital Expenditure - Buildings: Airport - Staff Housing Refurbishment - Airport Administration	Buildings	\$15,900.00					
Capital Expenditure - Buildings: Airport - Building Upgrades - Airport Administration	Buildings	\$750,000.00					
Capital Expenditure - Infrastructure: Airport - Taxiway Overlay - Airport Administration	Infrastructure	\$4,750,000.00					
Capital Expenditure - Infrastructure: Airport - Main Apron Strengthening - Airport Administration	Infrastructure	\$755,000.00					
Capital Expenditure - Infrastructure: Airport - Perimeter Fence Upgrade and Crash Gates - Airport Administration	Infrastructure	\$1,250,000.00					
Capital Expenditure - Infrastructure: Airport - Runway Resheet : Northern Apron Extension - Airport Administration	Infrastructure	\$400,000.00					
Capital Expenditure - Infrastructure: Airport - Apron Lighting Upgrades - Airport Administration	Infrastructure	\$1,050,000.00					
Capital Expenditure - Infrastructure: Airport - Storm Water Drainage - Airport Administration	Infrastructure	\$100,000.00					
Capital Expenditure - Work in Progress - Security Upgrades CTO - Airport Administration	Work In Progress	\$400,000.00					
		\$18,256,575.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
		\$38,849,092.76	\$1,679,286.00	\$50,000.00	\$595,000.00	\$2,000,000.00	\$4,355,536.00

2015/16 Road Program															
	Proposed 2015/16 New	Proposed 2015/16 TOTAL	Roads to Recovery	Regional Road Group 15/16 Program	Regional Road Group 14/15 Carryover Requested from Main Roads for Pinga Street	Main Roads WA Direct Grant	Federal Aboriginal Road Grant / Financial Assistance Grant	Unspent Regional Road Group	Unspent CLGF	Unspent & Carry Forward Muni	Unspent & Carry Forward Asset Management Reserve	Municipal	Asset Management Reserve	Other	
Internal Funding Sources															
Unspent Grants 2013/14	-	-													
Asset Management Reserve	(150,000.00)	(166,352.00)									(16,352.00)		(150,000.00)		
Wallwork Road Bridge - Unspent Loan Monies	-	(303,369.00)								(303,369.00)					
Municipal Funded Projects	(1,896,786.00)	(2,134,728.00)								(237,942.00)		(1,896,786.00)			
State Funding Sources															
Regional Road Group	(1,211,937.00)	(1,373,021.00)		(693,250.00)	(518,687.00)			(161,084.00)							
Black Spot	-	-													
Main Road WA - Direct Grant	(134,000.00)	(134,000.00)				(134,000.00)									
Landcorp	(500,000.00)	(500,000.00)												(500,000.00)	
TrailsWest	(150,000.00)	(150,000.00)												(150,000.00)	
Country Local Government Fund	-	(64,165.00)							(64,165.00)						
Federal Funding Sources															
Financial Assistance Grants	(50,000.00)	(50,000.00)					(50,000.00)								
Roads to Recovery	(1,038,776.00)	(1,038,776.00)	(1,038,776.00)												
Heavy Vehicle Safety & Productivity Program	-	-													
TOTAL Funding	(5,131,499.00)	(5,914,411.00)	(1,038,776.00)	(693,250.00)	(518,687.00)	(134,000.00)	(50,000.00)	(161,084.00)	(64,165.00)	(541,311.00)	(16,352.00)	(1,896,786.00)	(150,000.00)	(650,000.00)	
Road Projects															
Regional Road Group and Roads to Recovery Joint Funded Projects															
Pinga Street Wedgefield	2,106,563.00	2,571,016.00	639,184.00	603,250.00	518,687.00	53,592.00	-	161,084.00		303,369.00		291,850.00	-		
Yandeyarra Road	175,000.00	175,000.00	80,000.00	30,000.00		-	50,000.00	-				15,000.00	-	-	
Roads to Recovery Sole Funded Projects															
Captains Way/Murdoch	400,000.00	445,650.00	319,592.00	-		80,408.00	-	-		29,298.00	16,352.00	-	-	-	
Reseals	500,000.00	500,000.00	-	-		-	-	-				500,000.00	-	-	
Regional Road Group Sole Funded Projects															
Shoata Road South Hedland	75,000.00	75,000.00	-	-		-	-	-				75,000.00	-	-	
Pippingara Road	190,000.00	190,000.00	-	60,000.00		-	-	-				130,000.00	-	-	
Other Funded Road Projects															
Wedgefield Road & Drainage Strategy	100,000.00	175,000.00	-	-		-	-	-		75,000.00		100,000.00	-	-	
South Hedland CBD	500,000.00	500,000.00	-	-		-	-	-				-	-	500,000.00	
Other Projects															
Linemarking	50,000.00	50,000.00	-	-		-	-	-				50,000.00	-	-	
Drainage Construction	366,356.00	500,000.00	-	-		-	-	-		133,644.00		366,356.00	-	-	
Footpath Construction	300,000.00	300,000.00	-	-		-	-	-				300,000.00	-	-	
Kerbing Construction	68,580.00	100,000.00	-	-		-	-	-	31,420.00			68,580.00	-	-	
Walkway Lighting	-	32,745.00	-	-		-	-	-	32,745.00			-	-	-	
Drainage Minor Works	-	-	-	-		-	-	-				-	-	-	
Port Hedland Light Industrial Area Drainage	-	-	-	-		-	-	-				-	-	-	
Dual Cycle Way (Port to South Link)	300,000.00	300,000.00	-	-		-	-	-				-	-	150,000.00	
TOTAL Expenditure	5,131,499.00	5,914,411.00	1,038,776.00	693,250.00	518,687.00	134,000.00	50,000.00	161,084.00	64,165.00	541,311.00	16,352.00	1,896,786.00	150,000.00	650,000.00	

Plant Replacement Schedule				Written Down Value		Profit/Loss on	
Description of Acquisition	Description of item to be traded	Asset Number of item to be traded	Acquisition Cost	Sale Proceeds	Net Funding Requirement	of Asset to be Traded	Disposal of Asset
Sundry Plant							
Blower x 11			5,500	0	5,500	0	0
Whipper x 10			12,000	0	12,000	0	0
Mower x 3			3,600	0	3,600	0	0
Hot/Cold Pressure Cleaner			7,000	0	7,000	0	0
Wacker Compactor			9,000	0	9,000	0	0
Crommelins Compactor			1,200	0	1,200	0	0
			38,300	0	38,300	0	0
Airport Plant and Equipment							
Nil			0	0	0	0	0
			0	0	0	0	0
Waste Management							
Excavator Tractor (2008)	VEH040/P10040108	P10040108	300,000	60,000	240,000	25,000	35,000
			300,000	60,000	240,000	25,000	35,000
Engineering Services							
Patching Truck (2008)	VEH017/P12081208	P12081208	300,000	40,000	260,000	20,000	20,000
Backhoe Loader (2006)	VEH033/P12081607	P120816-07	245,000	25,000	220,000	16,000	9,000
Box Trailer	VEH072	P325	3,500	200	3,300	0	200
Sign Trailer	VEH073	Asset written off prior year	4,000	300	3,700	0	300
Box Trailer	VEH074	Asset written off prior year	2,000	200	1,800	0	200
Water Pump Trailer	VEH078	Asset written off prior year	10,000	200	9,800	0	200
Small Plant Trailer	VEH080	Asset written off prior year	25,000	1,000	24,000	0	1,000
Sign Frame Trailer	VEH085	Asset written off prior year	6,000	200	5,800	0	200
Sam Speed Alert Sign Board	VEH086/P12081308	P12081308	30,000	2,500	27,500	7,000	-4,500
Bobcat Track Loader	VEH115/P12081913	Asset disposed Jan 2015	45,000	0	45,000	0	0
			670,500	69,600	600,900	43,000	26,600
Landscape and Irrigation							
Ride-on Mower	VEH104/P12080713	P12080713	35,000	5,000	30,000	28,000	-23,000
			35,000	5,000	30,000	28,000	-23,000
Parks and Reserves							
Ride-on Mower	VEH105/P12080813	P12080813	45,000	5,000	40,000	28,000	-23,000
Ride-on Mower	VEH106/P12080913	P12080913	20,000	2,000	18,000	0	2,000
Ride-on Mower	VEH107/P12081113	P12081113	35,000	5,000	30,000	22,000	-17,000
Ride-on Mower	VEH108/P12081213	P12081213	35,000	5,000	30,000	22,000	-17,000
Ride-on Mower	VEH109/P12081313	P12081313	35,000	5,000	30,000	22,000	-17,000
			170,000	22,000	148,000	94,000	-72,000
Community and Recreation							
Community BBQ Trailer	VEH082/P12080110	P12080110	30,000	4,000	26,000	4,500	-500
Box Trailer with Cage	VEH088/P11070307	P11070307	3,500	500	3,000	0	500
			33,500	4,500	29,000	4,500	0
Light Plant							
Toyota Hilux	VELO78/P/PH11639	P12083009	23,000	10,000	13,000	5,000	5,000
Toyota Hilux	VELO17/P/PH1184	P12083210	39,000	5,000	34,000	8,000	-3,000
			62,000	15,000	47,000	13,000	2,000
		TOTAL	1,309,300	176,100	1,133,200	207,500	-31,400

2015/16 Budget

Schedule of Fees and Charges

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
ADMINISTRATION										
Rating Charges										
Rating Information Statement – per assessment		✓	✓	Private Benefit	27.20	-	27.20	27.20	-	27.20
Rates Reprint		✓	✓	Private Benefit	27.20	-	27.20	27.20	-	27.20
Settlement Enquiry – Rate Search		✓	✓	Private Benefit	27.20	-	27.20	27.20	-	27.20
Settlement Enquiry – Property and Rate Search (inclusive of physical inspection)		✓	✓	Private Benefit	101.50	-	101.50	101.50	-	101.50
Settlement Enquiry – Property Compliance Report		✓	✓	Private Benefit	79.05	-	79.05	79.05	-	79.10
Complete Owners Listing		✓	✓	Private Benefit	338.55	-	338.55	338.55	-	338.60
Other Information Listings		✓	✓	Private Benefit	112.80	-	112.80	112.80	-	112.80
Extract Rate Book		✓	✓	Private Benefit	27.20	-	27.20	27.20	-	27.20
Electoral Rolls		✓	✓	Private Benefit	39.40	-	39.40	39.40	-	39.40
Rates Alternative Arrangement - initial establishment		✓	✓	Private Benefit	61.90	-	61.90	60.00	-	60.00
Instalment Plans - Interest		✓	✓	Regulatory	5.50%			5.50%		
Dishonoured items- Direct Debit	✓			Private Benefit				20.00	-	20.00
Instalment Plans - Administration Fee per instalment notice	✓		✓	Private Benefit	12.40	-	12.40	14.00	-	14.00
Photocopying (per sheet)										
A4 (pictures/graphics)	✓			Private Benefit	1.00	0.10	1.10	1.03	0.10	1.10
A4 (pictures/graphics) double sided	✓			Private Benefit	1.91	0.19	2.10	1.97	0.20	2.20
A4 (typed page)	✓			Private Benefit	0.45	0.05	0.50	0.46	0.05	0.50
A4 (typed page) double sided	✓			Private Benefit	0.91	0.09	1.00	0.94	0.09	1.00
A3 (pictures/graphics)	✓			Private Benefit	2.00	0.20	2.20	2.06	0.21	2.30
A3 (pictures/graphics) double sided	✓			Private Benefit	4.00	0.40	4.40	4.12	0.41	4.50
A3 (typed page)	✓			Private Benefit	0.55	0.05	0.60	0.57	0.06	0.60
A3 (typed page) double sided	✓			Private Benefit	1.09	0.11	1.20	1.12	0.11	1.20
Plan Printing – copy of plans (per page)	✓			Private Benefit	16.91	1.69	18.60	17.42	1.74	19.20
Plan Printing - Normal Posters	✓			Private Benefit	28.18	2.82	31.00	29.03	2.90	31.90
Plan Printing - Glossy Posters	✓			Private Benefit	79.00	7.90	86.90	81.37	8.14	89.50
Printing/copying of regulatory information from Council records is GST exempt										
Freedom of Information Research (per hour)		✓	✓	Regulatory	30.00	-	30.00	30.00	-	30.00
General										
Audio recording of Council Meetings		✓	✓	Private Benefit	20.70	-	20.70	20.70	-	20.70
Application to make a relationship declaration		✓		Private Benefit				135.00	-	135.00

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Replacement of the declaration certificate		✓		Private Benefit				35.00	-	35.00
Certified copy of entry in the relationship declaration register		✓		Private Benefit				35.00	-	35.00
COMMUNITY OVALS AND PARKS										
Discounts - Hire Fees - All Reserves										
(Staffing Charges May Apply)										
Community Groups	✓			Shared Benefit			25%			25%
Junior Community Groups	✓			Shared benefit			50%			50%
Not for Profit + No Alcohol + Open to Public No Charge & Charitable Events where the primary purpose of the event is fundraising	✓			Public Benefit			100%			100%
Junior Sports	✓			Shared Benefit			100%			100%
School Groups During School Hours (cleaning fee may apply)	✓			Shared Benefit			100%			100%
Administration fee for all discounted usage	✓			Shared Benefit	54.55	5.45	60.00	56.19	5.62	61.80
Bond - All Events/All Facilities (unless stated otherwise) - for description of different bond levels, refer to the bond matrix in the ToPH Casual Hirers Pack.										
Level 1		✓	✓	Private Benefit	100.00	-	100.00	100.00	-	100.00
Level 2		✓	✓	Private Benefit	500.00	-	500.00	500.00	-	500.00
Level 3		✓	✓	Private Benefit	1,000.00	-	1,000.00	1,000.00	-	1,000.00
Level 4		✓	✓	Private Benefit	2,000.00	-	2,000.00	2,000.00	-	2,000.00
Level 5		✓	✓	Private Benefit	3,000.00	-	3,000.00	3,000.00	-	3,000.00
Level 6		✓	✓	Private Benefit	4,000.00	-	4,000.00	4,000.00	-	4,000.00
Level 7		✓	✓	Private Benefit	5,000.00	-	5,000.00	5,000.00	-	5,000.00
Level 8		✓	✓	Private Benefit	6,000.00	-	6,000.00	6,000.00	-	6,000.00
Level 9		✓	✓	Private Benefit	7,000.00	-	7,000.00	7,000.00	-	7,000.00
Level 10		✓	✓	Private Benefit	8,000.00	-	8,000.00	8,000.00	-	8,000.00
Level 11		✓	✓	Private Benefit	9,000.00	-	9,000.00	9,000.00	-	9,000.00
Level 12		✓	✓	Private Benefit	10,000.00	-	10,000.00	10,000.00	-	10,000.00
Sports Ground Charges										
<u>Club Charge (per player)</u> Team is charged on a number of standard players for each sport plus two reserves.	✓			Shared Benefit						
Training and Match Charge - Seniors (Inclusive of no more than 2 training sessions per week during season)	✓			Shared Benefit	44.45	4.45	48.90	45.78	4.58	50.40
Additional seniors usage per day (weekdays)	✓			Shared Benefit	13.27	1.33	14.60	13.67	1.37	15.00
Additional seniors usage per day (weekends)	✓			Shared Benefit	24.64	2.46	27.10	25.38	2.54	27.90
Match or Training Only Charge (Inclusive of no more than 2 training sessions per week)	✓			Shared Benefit	21.73	2.17	23.90	22.38	2.24	24.60

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Juniors (playing in a junior competition)	✓			Public Benefit	Free			Free		
Preseason Training (Inclusive of no more than 2 training sessions per week)	✓			Shared Benefit	10.82	1.08	11.90	11.14	1.11	12.30
<u>Association Charge (per player)</u> Team is charged on a number of standard players plus two reserves.	✓			Shared Benefit						
Training and Match Charge - Seniors (Inclusive of no more than 2 training sessions per week during season)	✓			Shared Benefit	22.27	2.23	24.50	22.94	2.29	25.20
Additional seniors usage per day (weekdays)	✓			Shared Benefit	13.27	1.33	14.60	13.67	1.37	15.00
Additional seniors usage per day (weekends)	✓			Shared Benefit	24.64	2.46	27.10	25.38	2.54	27.90
Match or Training Only Charge (Inclusive of no more than 2 training sessions per week)	✓			Shared Benefit	10.82	1.08	11.90	11.14	1.11	12.30
Juniors (playing in a junior competition)	✓			Public Benefit			Free			Free
Preseason Training (Inclusive of no more than 2 training sessions per week)	✓			Shared Benefit	5.45	0.55	6.00	5.61	0.56	6.20
Sporting Storage Shed - Seasonal Charge	✓			Private Benefit	116.36	11.64	128.00	119.85	11.99	131.80
Sports Ground Charges and Park for Casual Usage										
<i>including Civic Centre Gardens</i>										
Per Day (Reserve or Parks) Daily Rate	✓			Public Benefit	394.55	39.45	434.00	406.39	40.64	447.00
Hourly rate (Reserve or Park)	✓			Public Benefit	54.18	5.42	59.60	55.81	5.58	61.40
Reserve or park only - Fitness Classes - Hourly Rate	✓			Public Benefit	4.91	0.49	5.40	5.06	0.51	5.60
Miscellaneous Reserve Use (non impact users e.g. Sky diving) per day	✓			Public Benefit	49.27	4.93	54.20	50.75	5.07	55.80
Late Booking Fee - Casual Hirers	✓			Public Benefit	98.64	9.86	108.50	101.60	10.16	111.80
Faye Gladstone Netball Courts										
Per Court Hourly Rate	✓			Shared Benefit	18.82	1.88	20.70	19.38	1.94	21.30
All Courts Hourly Rate	✓			Shared Benefit	53.82	5.38	59.20	55.43	5.54	61.00
Daily Rate (all courts)	✓			Shared Benefit	391.45	39.15	430.60	403.19	40.32	443.50
Daily Rate (single court)	✓			Shared Benefit	135.45	13.55	149.00	139.51	13.95	153.50
Charges for Race Meetings (per race meeting)	✓				1,551.27	155.13	1,706.40	1597.81	159.78	1,757.60
Sports Ground Lighting										
<i>Colin Matheson Oval, Kevin Scott Oval, Maire Marland Reserve</i>										

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget			
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee	
Low light level per hour	✓			Private Benefit	27.64	2.76	30.40	New swipe card system in place (55cents per kw)			
Medium light level per hour	✓			Private Benefit	41.18	4.12	45.30				
High light level per hour	✓			Private Benefit	65.91	6.59	72.50				
<i>McGregor Street Reserve, Port Hedland</i>											
Lighting per hour (2 tokens are given out and each token lasts for 30 minutes. One token will cost \$9.32)	✓			Private Benefit	16.45	1.65	18.10	16.94	1.69	18.60	
<i>Faye Gladstone Netball Courts</i>											
Netball Courts – Lighting per hour (casual users). NOTE: Association meets all power charges.	✓			Private Benefit	20.45	2.05	22.50	New swipe card system in place (55cents per kw)			
Cleaning and Other Charges – Reserves and Recreation Grounds											
Hire of Event Bins 240 Litre	✓			Private Benefit	24.55	2.45	27.00	24.55	2.45	27.00	
Hire of Event Bins 660 Litre	✓			Private Benefit	124.18	12.42	136.60	127.91	12.79	140.70	
Marquee Park											
Hire of picnic Shelter and Barbeque (Areas A, B & C) for a two hour period	✓			Shared Benefit	59.18	5.92	65.10	60.96	6.10	67.10	
Hiring of Events Space (Area D) per hour	✓			Shared Benefit	98.64	9.86	108.50	101.60	10.16	111.80	
Exclusive Use of Events Space (Policy Conditions Apply) five hour period	✓			Shared Benefit	986.09	98.61	1,084.70	1015.67	101.57	1,117.20	
Colin Matheson Clubhouse											
Facility Rental - All inclusive rate per hour	✓			Shared Benefit	55.64	5.56	61.20	57.31	5.73	63.00	
Facility Rental - All inclusive rate per hour (Community Group hire fee)	✓			Shared Benefit	41.73	4.17	45.90	42.98	4.30	47.30	
Facility Rental - Room only fee per hour	✓			Shared Benefit	40.91	4.09	45.00	42.14	4.21	46.40	
Facility Rental - Room Only fee per hour (Community Group hire fee)	✓			Shared Benefit	30.68	3.07	33.75	31.60	3.16	34.80	
Facility Rental - Kitchen only fee per hour	✓			Shared Benefit	40.91	4.09	45.00	42.14	4.21	46.40	
Facility Rental - Kitchen only fee per hour (Community Group hire fee)	✓			Shared Benefit	30.68	3.07	33.75	31.60	3.16	34.80	
RECREATION FACILITIES											
AQUATIC CENTRES											
<i>Aquatic Centre Rental</i>											
Commercial per hour (includes all entries)	✓			Private Benefit	246.55	24.65	271.20	254.55	25.45	280.00	

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Community per hour (includes all entries)	✓			Shared Benefit	184.91	18.49	203.40	190.91	19.09	210.00
Staff fee per hour (Duty Manager)	✓			Private Benefit	74.18	7.42	81.60	76.41	7.64	84.00
Staff fee per hour (Life Guard)	✓			Private Benefit	49.36	4.94	54.30	63.64	6.36	70.00
School carnival hire full day (spectator fees apply)	✓			Private Benefit	488.18	48.82	537.00	500.00	50.00	550.00
School carnival hire half day (spectator fees apply)	✓			Private Benefit	320.45	32.05	352.50	327.27	32.73	360.00
Lane hire - peak (4pm - 7pm) (entries not included)	✓			Private Benefit	14.82	1.48	16.30	15.45	1.55	17.00
Lane hire - off peak (entries not included)	✓			Private Benefit	4.91	0.49	5.40	5.18	0.52	5.70
Lane hire - Sporting Clubs (Tri and Swim Club)	✓			Private Benefit	4.91	0.49	5.40	5.06	0.51	5.60
Inflatable hire per hour	✓			Private Benefit	54.18	5.42	59.60	61.39	6.14	67.50
Inflatable - public use	✓			Private Benefit	3.18	0.32	3.50	3.28	0.33	3.60
Dive pool - per hour	✓			Private Benefit	81.27	8.13	89.40	83.71	8.37	92.10
Water polo pool - per hour	✓			Private Benefit	132.09	13.21	145.30	136.05	13.61	149.70
<i>Children's Programs (fee per hour)</i>										
Children Program Level 1	✓			Private Benefit	4.91	0.49	5.40	5.06	0.51	5.60
Children Program Level 2	✓			Private Benefit	5.91	0.59	6.50	6.09	0.61	6.70
Children Program Level 3	✓			Private Benefit	6.91	0.69	7.60	7.12	0.71	7.80
Children Program Level 4	✓			Private Benefit	7.91	0.79	8.70	8.15	0.81	9.00
Children Program Level 5	✓			Private Benefit	8.82	0.88	9.70	9.08	0.91	10.00
Children Program Level 6	✓			Private Benefit	9.91	0.99	10.90	10.21	1.02	11.20
Children Program Level 7	✓			Private Benefit	11.82	1.18	13.00	12.17	1.22	13.40
Children Program Level 8	✓			Private Benefit	14.82	1.48	16.30	15.26	1.53	16.80
Children Program Level 9	✓			Private Benefit	19.82	1.98	21.80	20.41	2.04	22.50
<i>Adult Programs (fee per hour)</i>										
Adult Program Level 1	✓			Private Benefit	10.82	1.08	11.90	11.14	1.11	12.30
Adult Program Level 2	✓			Private Benefit	11.82	1.18	13.00	12.17	1.22	13.40
Adult Program Level 3	✓			Private Benefit	12.82	1.28	14.10	13.20	1.32	14.50
Adult Program Level 4	✓			Private Benefit	13.82	1.38	15.20	14.23	1.42	15.70
Adult Program Level 5	✓			Private Benefit	14.82	1.48	16.30	15.26	1.53	16.80
Adult Program Level 6	✓			Private Benefit	15.82	1.58	17.40	16.29	1.63	17.90
Adult Program Level 7	✓			Private Benefit	16.73	1.67	18.40	17.23	1.72	19.00
Adult Program Level 8	✓			Private Benefit	17.78	1.78	19.56	18.31	1.83	20.10
Adult Program Level 9	✓			Private Benefit	18.73	1.87	20.60	19.29	1.93	21.20
Adult Program Level 10	✓			Private Benefit	19.73	1.97	21.70	20.32	2.03	22.40
Priority User Group Member										
Pension Carer if required				Public Benefit			Free			Free
Town of Port Hedland Wellness Program (Policy Manual)				Public Benefit			Free			Free

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Swim Club Coaches – up to 12 nominated coaches for junior programs.				Public Benefit	Free			Free		
Phone – Local Calls Only	✓			Private Benefit	0.55	0.05	0.60	0.57	0.06	0.60
<i>Pool Charges</i>										
Adult entry (16+ years)	✓			Private Benefit	4.91	0.49	5.40	5.18	0.52	5.70
Child entry (under 2 years)	✓			Public Benefit	Free			Free		
Child entry	✓			Private Benefit	0.91	0.09	1.00	1.82	0.18	2.00
Single entry for swim club member	✓			Private Benefit	2.36	0.24	2.60	2.43	0.24	2.70
Spectators	✓			Private Benefit	1.82	0.18	2.00	1.91	0.19	2.10
Spectators – Vacation Swim	✓			Private Benefit	1.82	0.18	2.00	1.91	0.19	2.10
Spectators - Swim Club Members	✓			Public Benefit	Free			Free		
Concession	✓			Private Benefit	4.00	0.40	4.40	4.27	0.43	4.70
Aquatic Birthday Party- cost per child Hire of BBQ and booked grassed area for 1 hour, games for 1 hour.	✓			Private Benefit				18.18	1.82	20.00
<i>Multi pass cards</i>										
10 pass card receive a 10% discount on all casual entry fees	✓			Private Benefit			10%			10%
<i>Swimming Lessons</i>										
Aquatic Education - per lesson		✓	✓	Shared Benefit	13.00	-	13.00	13.00	-	13.00
Aquatic Education Term Fee				Shared Benefit				124.09	12.41	136.50
Vacation Swimming entry	✓			Shared Benefit	2.45	0.25	2.70	0.91	0.09	1.00
In Term Swimming entry	✓			Shared Benefit	0.91	0.09	1.00	0.91	0.09	1.00
<i>Bronze Medallion Courses</i>										
Full Bronze Medallion Course	✓			Private Benefit	177.45	17.75	195.20	186.36	18.64	205.00
Bronze Requalification Course	✓			Private Benefit	88.73	8.87	97.60	95.45	9.55	105.00
<i>Waverider Surf Attraction</i>										
Adult Surf & Swim General Entry	✓			Private Benefit	10.91	1.09	12.00	11.36	1.14	12.50
Child/Concession Surf & Swim General Entry	✓			Private Benefit	10.91	1.09	12.00	11.36	1.14	12.50
1 Hour Booking	✓			Private Benefit	271.82	27.18	299.00	279.97	28.00	308.00
Each 30 minutes after the first hour	✓			Private Benefit	109.09	10.91	120.00	112.36	11.24	123.60
<i>Memberships</i>										
Platinum, Gym and Group Fitness Admin Fee (Includes administration and appraisal)	✓			Private Benefit	90.00	9.00	99.00	92.70	9.27	102.00
Aquatic Admin Fee	✓			Private Benefit	29.55	2.95	32.50	30.44	3.04	33.50
Triple Pack (Includes administration, appraisal, and 2 x PT sessions)	✓			Private Benefit	157.82	15.78	173.60	162.55	16.26	178.80

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Aquatic Membership - Gratwick & SHAC Adult - Fortnightly Debit	✓			Private Benefit	29.36	2.94	32.30	31.82	3.18	35.00
Aquatic Membership - Child	✓			Private Benefit	21.73	2.17	23.90	22.38	2.24	24.60
<i>Casual Group Fitness</i>										
Dry Group Fitness	✓			Private Benefit	18.18	1.82	20.00	18.73	1.87	20.60
Dry Group Fitness (Conc.)	✓			Private Benefit	14.55	1.45	16.00	14.99	1.50	16.50
Aqua Aerobics	✓			Private Benefit	18.18	1.82	20.00	18.73	1.87	20.60
Aqua Aerobics (Conc.)	✓			Private Benefit	14.55	1.45	16.00	14.99	1.50	16.50
Health Club 10 Pass Card	✓			Private Benefit	142.00	14.20	156.20	146.26	14.83	160.90
Health Club 10 Pass Card (Conc.)	✓			Private Benefit	113.64	11.36	125.00	117.05	11.70	128.80
Aquatic Adult 10 Pass Card	✓			Private Benefit				46.64	4.66	51.30
Aquatic Child 10 Pass Card	✓			Private Benefit				8.18	0.82	9.00
WANANGKURA STADIUM										
<i>Wanangkura Health Club Memberships (per fortnight)</i>										
Platinum Membership (Gym, group fitness and pool entry)	✓			Private Benefit	50.91	5.09	56.00	50.91	5.09	56.00
Platinum Membership (Conc.)	✓			Private Benefit	40.91	4.09	45.00	40.91	4.09	45.00
Gym Membership	✓			Private Benefit	43.64	4.36	48.00	43.64	4.36	48.00
Gym Membership (Conc.)	✓			Private Benefit	34.55	3.45	38.00	34.55	3.46	38.00
Off Peak Gym Membership (9pm - 5am)	✓			Private Benefit	29.55	2.95	32.50	29.55	2.96	32.50
Group Fitness Membership	✓			Private Benefit	43.64	4.36	48.00	43.64	4.36	48.00
Group Fitness Membership (Conc.)	✓			Private Benefit	34.55	3.45	38.00	34.55	3.45	38.00
BHP platinum membership	✓			Private Benefit				40.91	4.09	45.00
<i>Gecko Memberships (ages 5-13)</i>										
Gecko membership joining fee	✓			Private Benefit	27.27	2.73	30.00	28.09	2.81	30.90
Gecko membership direct debit per fortnight	✓			Private Benefit	26.27	2.63	28.90	27.06	2.71	29.80
<i>TeenFit Membership (ages 14-16)</i>										
TeenFit membership joining fee	✓			Private Benefit	27.27	2.73	30.00	28.09	2.81	30.90
TeenFit membership direct debit per fortnight	✓			Private Benefit	32.73	3.27	36.00	33.71	3.37	37.10
<i>Personal Training</i>										
Personal Training 30 min member	✓			Private Benefit	39.55	3.95	43.50	40.74	4.07	44.80
Personal Training 30 min non member	✓			Private Benefit	49.09	4.91	54.00	50.56	5.06	55.60
Buddy System Member	✓			Private Benefit	29.55	2.95	32.50	30.44	3.04	33.50
Buddy System Non Member	✓			Private Benefit	49.27	4.93	54.20	50.75	5.07	55.80
Replacement membership card	✓			Private Benefit	9.45	0.95	10.40	9.73	0.97	10.70
Non member locker hire	✓			Private Benefit	2.82	0.28	3.10	2.90	0.29	3.20

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Replacement duress necklace	✓			Private Benefit	94.09	9.41	103.50	96.91	9.69	106.60
<i>Birthday Parties</i>										
Wanangkura Stadium Birthday Party (cost per child) <i>Includes Stadium hire 1 hour, Jimblebar hire 1 hour, 2 Childrens term program staff, all games</i>	✓			Private Benefit	345.18	34.52	379.70	18.18	1.82	20.00
Aqua Centre Birthday Party (minimum 12 participants, max 20)	✓			Private Benefit	345.18	34.52	379.70	18.18	1.82	20.00
<i>Team Sports (per player)</i>										
Adult Game Fee (two game fees must be paid at the start of each session)	✓			Private Benefit	8.82	0.88	9.70	9.09	0.91	10.00
Adult Nomination Fee	✓			Private Benefit	8.82	0.88	9.70	9.09	0.91	10.00
Child Game Fee (two game fees must be paid at the start of each session)	✓			Private Benefit	6.91	0.69	7.60	7.12	0.71	7.80
Child Nomination Fee	✓			Private Benefit	6.91	0.69	7.60	7.12	0.71	7.80
Upfront payment discount - sporting teams	✓			Private Benefit	10% discount to be offered			10% discount to be offered		
Forfeit fine	✓			Private Benefit	One game fee			One game fee		
<i>Crèche</i>										
Crèche per child	✓			Private Benefit	4.91	0.49	5.40	5.18	0.52	5.70
Crèche per child- 10 visits	✓			Private Benefit				46.64	4.66	51.30
<i>Squash Court Hire</i>										
Court hire per hour	✓			Private Benefit	24.64	2.46	27.10	25.91	2.59	28.50
Court hire per hour (Squash Club) 30% discount	✓			Private Benefit	17.25	1.72	18.97	17.77	1.78	19.50
10 Pass Squash Card (10hrs for 8 prepaid)	✓			Public Benefit				207.27	20.73	228.00
<i>Equipment Hire</i>										
Badminton / Squash Racquet Hire	✓			Private Benefit	9.45	0.95	10.40	9.73	0.97	10.70
Ball Hire (basketball, soccer, netball)	✓			Private Benefit	1.91	0.19	2.10	1.97	0.20	2.20
<i>Badminton Court Hire</i>										
Per court / per hour	✓			Private Benefit	15.09	1.51	16.60	15.54	1.55	17.10
<i>Programs</i>										
Club Y (formerly Childrens Term Programs)	✓			Private Benefit				90.91	9.09	100.00
Vacation Care School Holiday Program	✓			Private Benefit				86.36	8.64	95.00
Wanangkura Stadium Facility Rental (Commercial Groups)										
Function Room - Evening Rate per hour (min 10 hour booking Fri and Sat nights)	✓			Private Benefit	118.36	11.84	130.20	124.09	12.41	136.50
Function Room - Day Rate per hour	✓			Private Benefit	88.73	8.87	97.60	91.39	9.14	100.50
Function Room - when hired with Sporting Hall (per hour)	✓			Private Benefit	118.36	11.84	130.20	121.91	12.19	134.10
Meeting Room 1 (first 2 hours) per hour	✓			Private Benefit	49.27	4.93	54.20	51.74	5.17	56.90

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Meeting Room 2 (first 2 hours) per hour	✓			Private Benefit	49.27	4.93	54.20	51.74	5.17	56.90
Club Room (first 2 hours) per hour	✓			Private Benefit	49.27	4.93	54.20	50.75	5.07	55.80
Meeting Room 1 (Third hour onwards) per hour	✓			Private Benefit	24.64	2.46	27.10	25.38	2.54	27.90
Meeting Room 2 (Third hour onwards) per hour	✓			Private Benefit	24.64	2.46	27.10	25.38	2.54	27.90
Sports Hall - Daily Rate	✓			Private Benefit	1,183.27	118.33	1,301.60	1218.77	121.88	1,340.60
Sporting Hall - full court / per hour	✓			Private Benefit	89.09	8.91	98.00	93.16	9.32	102.50
Sporting Hall - half court / per hour	✓			Private Benefit	44.55	4.45	49.00	45.89	4.59	50.50
Casual Court usage	✓			Private Benefit	2.82	0.28	3.10	2.73	0.27	3.00
Group Fitness Room per hour	✓			Private Benefit	98.64	9.86	108.50	101.60	10.16	111.80
External courts - per court per hour	✓			Private Benefit	19.73	1.97	21.70	20.32	2.03	22.40
<i>For all ongoing bookings in excess of 10 weeks, a 25% discount applies</i>										
Wanangkura Stadium Facility Rental (Community Groups)										
Function Room - Evening Rate per hour (min 10 hour booking Fri and Sat nights)	✓			Shared Benefit	88.73	8.87	97.60	91.36	9.14	100.50
Function Room - Day Rate per hour	✓			Shared Benefit	66.55	6.65	73.20	68.55	6.85	75.40
Function Room - when hired with Sporting Hall (per hour)	✓			Shared Benefit	88.73	8.87	97.60	91.39	9.14	100.50
Meeting Room 1 (first 2 hours) per hour	✓			Shared Benefit	37.00	3.70	40.70	38.11	3.81	41.90
Meeting Room 2 (first 2 hours) per hour	✓			Shared Benefit	37.00	3.70	40.70	38.11	3.81	41.90
Club Room (first 2 hours) per hour	✓			Shared Benefit	37.00	3.70	40.70	38.11	3.81	41.90
Meeting Room 1 (Third hour onwards) per hour	✓			Shared Benefit	18.55	1.85	20.40	19.11	1.91	21.00
Meeting Room 2 (Third hour onwards) per hour	✓			Shared Benefit	18.55	1.85	20.40	19.11	1.91	21.00
Sports Hall - Daily Rate	✓			Shared Benefit	591.64	59.16	650.80	609.39	60.94	670.30
Sporting Hall - full court / per hour	✓			Shared Benefit	56.36	5.64	62.00	58.05	5.81	63.90
Sporting Hall - half court / per hour	✓			Shared Benefit	28.18	2.82	31.00	29.03	2.90	31.90
Group Fitness Room per hour	✓			Shared Benefit	74.00	7.40	81.40	76.22	7.62	83.80
External courts - per court per hour	✓			Shared Benefit	14.82	1.48	16.30	15.26	1.53	16.80
<i>For all ongoing bookings in excess of 10 weeks, a 25% discount applies</i>										
Facility Cleaning Charge - per hour	✓			Shared Benefit	83.82	8.38	92.20	86.33	8.63	95.00
After hours staff charge - per hour	✓			Shared Benefit	74.18	7.42	81.60	76.41	7.64	84.00
During hours staff charge - per hour	✓			Shared Benefit	49.36	4.94	54.30	50.84	5.08	55.90
Carpet for stadium floor (includes set up and pack down)	✓			Shared Benefit	394.45	39.45	433.90	406.28	40.63	446.90
<i>The Chief Executive Officer is granted delegation to provide a 50% concession up to a maximum value of \$1,000 for eligible school hire such as end of year graduation events.</i>										
Wanangkura Stadium - Services Hire										
Internet access (per hour)	✓			Shared Benefit	4.73	0.47	5.20	4.87	0.49	5.40
Telephone access (per hour)	✓			Shared Benefit	4.73	0.47	5.20	4.87	0.49	5.40

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Carpet laying	✓			Shared Benefit	564.55	56.45	621.00	581.49	58.15	639.60
Carpet cleaning (post event)	✓			Shared Benefit	188.18	18.82	207.00	193.83	19.38	213.20
<i>Wanangkura Stadium Facility Hire</i>										
Whole of facility hire (limited to two occurrences per year) includes access to the whole facility for special events for a 24 hour period	✓			Shared Benefit	3,010.91	301.09	3,312.00	3101.24	310.12	3,411.40
Community Bus (24 Seats)										
Bond (waiver at CEO discretion)		✓	✓	Private Benefit	1,040.00	-	1,040.00	1,040.00	-	1,040.00
Hire per Day (or part there of)	✓			Private Benefit	54.27	5.43	59.70	55.90	5.59	61.50
Rate per kilometre (first 100km free)	✓			Private Benefit	0.27	0.03	0.30	0.28	0.03	0.30
MATT DANN CULTURAL CENTRE										
Movies										
Adults	✓			Private Benefit	17.27	1.73	19.00	17.27	1.73	19.00
Concession	✓			Private Benefit	14.55	1.45	16.00	14.55	1.45	16.00
Children	✓			Private Benefit	11.82	1.18	13.00	11.82	1.18	13.00
Cheap Tuesday (One Price for All)	✓			Private Benefit	11.82	1.18	13.00	11.82	1.18	13.00
Group booking discount - 10+ tickets concession rate	✓			Private Benefit				145.50	14.55	160.00
<i>Matt's Mates Memberships:-</i>										
<i>Full Year Membership:-</i>										
- Student	✓			Private Benefit	18.18	1.82	20.00	18.73	1.87	21.00
- Single	✓			Private Benefit	27.27	2.73	30.00	28.09	2.81	31.00
- Couple	✓			Private Benefit	45.45	4.55	50.00	46.81	4.68	51.00
- Family	✓			Private Benefit	54.55	5.45	60.00	56.19	5.62	62.00
<i>Non Profit Community Charges</i>										
<i>Community Hirers receive a 50% discount on commerical hire costs excluding staffing, ticketing, marketing and bond payments.</i>										
<i>The Chief Executive Officer is granted delegation to provide a 50% concession up to a maximum value of \$1,000 for eligible school hire such as end of year graduation events.</i>										
<i>Commercial Charges</i>										
<i>Full Day Event Basic</i>										
Time for Bump-in/Rehearsal/Performance/Bump-out	✓			Shared Benefit	754.55	75.45	830.00	777.19	77.72	855.00
Full Day rehearsal	✓			Shared Benefit				490.91	49.09	540.00
<i>Any additional theatre cleaning, staffing and extra equipment costs required are in addition</i>										
<i>Half Day Event Basic - Max 4 Hours</i>										
Time for Bump-in/Rehearsal/Performance/Bump-out	✓			Shared Benefit	381.82	38.18	420.00	393.27	39.33	433.00

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Half Day rehearsal	✓			Shared Benefit				200.00	20.00	220.00
<i>Any additional theatre cleaning, staffing and extra equipment costs required are in addition</i>										
Each Additional Performance (On same day)	✓			Shared Benefit	381.82	38.18	420.00	393.27	39.33	433.00
Bare Stage Hire - Min 4 Hours @ \$100/hr	✓			Shared Benefit	381.82	38.18	420.00	393.27	39.33	433.00
<i>Includes Stage Air-Conditioning, cleaning and house lights only</i>										
Foyer - Basic Charge - Min 4 Hours @ \$100 p/hr	✓			Shared Benefit	381.82	38.18	420.00	393.27	39.33	433.00
<i>Hourly rate includes basic cleaning, lighting and power</i>										
Cleaning										
Theatre	✓			Private Benefit	190.91	19.09	210.00	196.64	19.66	216.00
*Foyer	✓			Private Benefit	95.45	9.55	105.00	98.31	9.83	108.00
*Green Room	✓			Private Benefit	95.45	9.55	105.00	98.31	9.83	108.00
<i>(*Dependant on usage - no charge if left as found)</i>										
Merchandise Fee										
Sale of merchandise by venue hirers	✓			Private Benefit	136.36	13.64	150.00	140.45	14.05	154.00
<i>Ticket Production</i>										
Ticketing Setup Fee	✓			Private Benefit	50.00	5.00	55.00	51.50	5.15	57.00
Reserved Seating Mode per ticket	✓			Private Benefit	0.82	0.08	0.90	0.84	0.08	1.00
General Seating Mode per ticket	✓			Private Benefit	0.64	0.06	0.70	0.66	0.07	1.00
<i>Bond</i>										
Bond for Venue Hire		✓	✓	Private Benefit	500.00	-	500.00	500.00	-	500.00
Marketing										
Poster distribution - per poster	✓			Private Benefit	3.09	0.31	3.40	3.18	0.32	4.00
Poster tagging - per poster	✓			Private Benefit	0.82	0.08	0.90	0.84	0.08	1.00
Flyer distribution - blanket fee	✓			Private Benefit	190.91	19.09	210.00	196.64	19.66	216.00
Email marketing	✓			Private Benefit	177.27	17.73	195.00	182.59	18.26	201.00
Programme brochure	✓			Private Benefit	159.09	15.91	175.00	163.86	16.39	180.00
Website banner - per two week block	✓			Private Benefit	227.27	22.73	250.00	234.09	23.41	257.00
Staffing Costs (per hour)										
<i>Head Tech</i>										
Monday - Friday - 8am - 5pm - Up to 7.5hrs	✓			Private Benefit	59.09	5.91	65.00	60.86	6.09	67.00
Monday - Friday - 8am - 5pm - Over 7.5hrs	✓			Private Benefit	72.73	7.27	80.00	74.91	7.49	82.00

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Monday - Friday - Outside of 8am - 5pm	✓			Private Benefit	72.73	7.27	80.00	74.91	7.49	82.00
Saturday - Sunday - Up to 7.5hrs	✓			Private Benefit	72.73	7.27	80.00	74.91	7.49	82.00
Saturday - Sunday - Over 7.5hrs	✓			Private Benefit	109.09	10.91	120.00	112.36	11.24	124.00
<i>Casual Tech and FOH Supervisor Staff</i>										
Monday - Friday - 8am - 5pm - Up to 7.5hrs	✓			Private Benefit	45.45	4.55	50.00	46.81	4.68	51.00
Monday - Friday - 8am - 5pm - Over 7.5hrs	✓			Private Benefit	54.55	5.45	60.00	56.19	5.62	62.00
Monday - Friday - Outside of 8am - 5pm	✓			Private Benefit	54.55	5.45	60.00	56.19	5.62	62.00
Saturday - Sunday - Up to 7.5hrs	✓			Private Benefit	54.55	5.45	60.00	56.19	5.62	62.00
Saturday - Sunday - Over 7.5hrs	✓			Private Benefit	68.18	6.82	75.00	70.23	7.02	77.00
<i>Casual Front of House Staff</i>										
Monday - Sunday - Anytime	✓			Private Benefit	45.45	4.55	50.00	46.81	4.68	51.00
Equipment Hire										
<i>Community Hirers receive a 50% discount on commercial hire costs, excluding staffing, ticketing, marketing and bond payments</i>										
<i>Commercial Charges</i>										
Audio - All rates per day										
Microphones- Wireless Handheld	✓			Private Benefit	109.09	10.91	120.00	112.36	11.24	124.00
<i>Equipment - All Rates Per Day</i>										
Unique Hazer	✓			Private Benefit	136.36	13.64	150.00	140.45	14.05	154.00
Yamaha Grand Piano	✓			Private Benefit	172.73	17.27	190.00	177.91	17.79	196.00
<i>Audio Packages - All Rates Per Day</i>										
Small PA System										
Behringer Desk Yamaha Amp 2 x EV SX100 speakers 2 x Wired microphones	✓			Private Benefit	236.36	23.64	260.00	243.45	24.35	268.00
Large PA System										
Choice of console 2 x S1210 & S1230 Speakers 2 x RCF Subs 6 x QM12MP Wedges 6 x Quest QA3004 Amps Wired Microphones as required Signal Processors to suit (Other equipment by arrangement)	✓			Private Benefit	472.73	47.27	520.00	486.91	48.69	536.00

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Powered PA system - suitable for small outdoor events 4 x QSC K12 Speakers 1 x Allen & Heath ZED16FX Sound Desk (10 mic inputs/3 Stereo) \$268.00 2 x SM58 Vocal Microphones 2 x Radial ProDI <i>NOTE: Matt Dann technical staff are required to be hired to operate all Matt Dann equipment</i>	✓			Private Benefit				243.45	24.35	268.00
<u>Lighting Packages - All Rates Per Day</u>										
Moving Lights Package 4 x 350 Mac Entour ETC Console Cables to suit	✓			Private Benefit	754.55	75.45	830.00	777.19	77.72	855.00
Extra 350 Mac Entour <i>-Only with Moving Lights Package</i>	✓			Private Benefit	145.45	14.55	160.00	149.81	14.98	165.00
<u>Standard House Lighting Rig (Per Day)</u>										
4 x Selecon Pacific Profiles (650W) (Warm and Cool Wash) 6 x Selecon Fesnells (1.2K) (Warm and Cool Wash) 16 x Par 64's various colours 12 x LED cans	✓			Private Benefit	509.09	50.91	560.00	524.36	52.44	577.00
<u>Cinema System</u>										
Projector	✓			Shared Benefit	90.91	9.09	100.00	93.64	9.36	103.00
Screen	✓			Shared Benefit	90.91	9.09	100.00	93.64	9.36	103.00
JD HARDIE CENTRE										
Programs										
Introductory or fully subsidised										
Level 1 - Offset material costs e.g. arts/crafts	✓			Shared Benefit	4.73	0.47	5.20	4.87	0.49	5.40
Program Fee / Kids Club Casual (2 sessions)	✓			Shared Benefit	7.00	0.70	7.70	7.00	0.70	7.70
Program Fee / Kids Club Casual (1 session - 2nd hour)	✓			Shared Benefit				4.55	0.45	5.00
Program Fee / Kids Club 10 Pass	✓			Shared Benefit				45.45	4.55	50.00
Program Fee / Kids Club 20 Pass	✓			Shared Benefit				90.91	9.09	100.00
School Holiday Program - JDYZ Member	✓			Shared Benefit				6.09	0.61	6.70
School Holiday Program - Non JDYZ	✓			Shared Benefit				9.73	0.97	10.70
School Holiday Program - Event (price to be determined based on expense of event)										

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Birthday Package 20 (max 20); Youth Lounge Hire 1 Hour, Half Stadium Hire 1 Hour (inc bouncy castle, limited kids play equipment, staff setup) Deposit- \$55	✓			Shared Benefit	136.36	13.64	150.00	140.91	14.09	155.00
Equipment Hire										
Portable PA System (on and off site) - includes MiPro 808 PA System and 2 cordless microphones	✓			Shared Benefit	136.36	13.64	150.00	140.91	14.09	155.00
Bouncy castle and Limited Kids Equipment (on-site only - includes half court hire)	✓			Shared Benefit	113.64	11.36	125.00	118.18	11.82	130.00
Staffing Costs (after hours)										
Program Officer	✓			Private Benefit	70.55	7.05	77.60	72.73	7.27	80.00
Program Assistant	✓			Private Benefit	51.82	5.18	57.00	54.55	5.45	60.00
Facility Rental - Opening Hours - Off Peak										
Commercial										
Stadium & Court Hire Hire – per hour	✓			Private Benefit	56.45	5.65	62.10	59.09	5.91	65.00
Stadium (1/2 size) per hour	✓			Private Benefit	37.64	3.76	41.40	40.91	4.09	45.00
Performing Arts Room – per hour	✓			Private Benefit	32.91	3.29	36.20	36.36	3.64	40.00
Conference Room (Commercial Rate) - per hour	✓			Private Benefit	32.91	3.29	36.20	36.36	3.64	40.00
Youth Lounge - per hour	✓			Private Benefit	42.36	4.24	46.60	45.45	4.55	50.00
Music Rehearsal Room - per hour	✓			Private Benefit	37.64	3.76	41.40	40.91	4.09	45.00
Art & Design Room - per hour	✓			Private Benefit	28.18	2.82	31.00	31.82	3.18	35.00
Music recording Room - per hour (includes technician, equipment and room hire)	✓			Private Benefit	109.09	10.91	120.00	113.64	11.36	125.00
Kitchen - per hour (minimum 3 hours)	✓			Private Benefit	37.64	3.76	41.40	40.91	4.09	45.00
Exclusive Use – per 12 hours - Staff Additional	✓			Private Benefit	480.00	48.00	528.00	494.40	49.44	544.00
Court Hire – No lights required (per hour per court)	✓			Private Benefit	12.73	1.27	14.00	13.64	1.36	15.00
Court Hire – Lights required (per hour per court)	✓			Private Benefit	22.55	2.25	24.80	22.73	2.27	25.00
Community and Concession Card Holders										
Stadium Hall – per hour	✓			Shared Benefit	42.36	4.24	46.60	45.45	4.55	50.00
Stadium (1/2 size) per hour	✓			Shared Benefit	32.91	3.29	36.20	33.90	3.39	37.30
Performing Arts Room – per hour	✓			Shared Benefit	26.36	2.64	29.00	36.36	3.64	40.00
Conference Room - per hour	✓			Shared Benefit	25.45	2.55	28.00	26.21	2.62	28.80
Youth Lounge - per hour	✓			Shared Benefit	18.82	1.88	20.70	19.38	1.94	21.30
Music Rehearsal Room - per hour	✓			Shared Benefit	28.18	2.82	31.00	29.03	2.90	31.90
Art & Design Room - per hour	✓			Shared Benefit	20.73	2.07	22.80	21.35	2.14	23.50
Music recording Room - per hour (includes technician, equipment and room hire)	✓			Shared Benefit	90.91	9.09	100.00	93.64	9.36	103.00
Kitchen - per hour (minimum 3 hours)	✓			Shared Benefit	20.73	2.07	22.80	21.35	2.14	23.50
Exclusive Use – per 12 hours - Staff Additional	✓			Shared Benefit	357.55	35.75	393.30	368.28	36.83	405.10
Court Hire – No lights required (per hour per court)	✓			Shared Benefit	9.45	0.95	10.40	9.73	0.97	10.70
Court Hire – Lights required (per hour per court)	✓			Shared Benefit	16.91	1.69	18.60	17.42	1.74	19.20

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Facility Rental - Opening Hours - Education Dept.										
<i>In accordance with Council agreement the Education Department will be charged 50% of the community rate for facilities hired during school hours.</i>										
Facility Rental - Opening Hours - Community										
<i>A 20% discount will apply on community or concession facility bookings of 8 hours or greater per day (excluding Exclusive Hire). No discount applies to commercial bookings.</i>										
Office Rentals (per m2)										
Commercial/Government	✓			Shared Benefit	776.25	77.63	853.88	799.54	79.95	879.50
Funded Not for Profit	✓			Public Benefit	388.13	38.81	426.94	399.77	39.98	439.80
Community (Unfunded)	✓			Shared Benefit	207.00	20.70	227.70	213.21	21.32	234.50
SPINIFEX SPREE										
Site fee - Food Stallholder		✓	✓	Shared Benefit	216.00	-	216.00	216.00	-	216.00
Site fee - Regular Stallholder		✓	✓	Shared Benefit	216.00	-	216.00	216.00	-	216.00
Site fee - Local Food Stallholder - 25% discount		✓	✓	Shared Benefit	162.00	-	162.00	162.00	-	162.00
Site fee - Local Regular Stallholder - 25% discount		✓	✓	Shared Benefit	162.00	-	162.00	162.00	-	162.00
Community and Not for Profit Groups	✓			Public Benefit		Free			Free	
SOUTH HEDLAND TOWN CENTRE										
Town Centre Only - Not for Profit Community Groups (Limited power, stage not included)										
- half day (max 4 hours)	✓			Public Benefit	47.09	4.71	51.80	48.50	4.85	53.40
- full day (max 8 hours)	✓			Public Benefit	94.09	9.41	103.50	96.91	9.69	106.60
<i>Town Centre Full Access - Not for Profit Community Groups (includes power, stage and open space)</i>										
- half day (max 4 hours)	✓			Public Benefit	188.18	18.82	207.00	193.83	19.38	213.20
- full day (max 8 hours)	✓			Public Benefit	376.36	37.64	414.00	387.65	38.77	426.40
<i>Town Centre Full Access - Commercial (includes power, stage and open space)</i>										
- half day (max 4 hours)	✓			Private Benefit	329.36	32.94	362.30	339.24	33.92	373.20
- full day (max 8 hours)	✓			Private Benefit	658.64	65.86	724.50	678.40	67.84	746.20
LIBRARY & INFORMATION SERVICES										
Printing / copying (A4) per page	✓			Private Benefit	0.27	0.03	0.30	0.28	0.03	0.30
Printing / copying (A3) per page	✓			Private Benefit	0.45	0.05	0.50	0.46	0.05	0.50
Photocopying from microfilm reader	✓			Private Benefit	0.27	0.03	0.30	0.28	0.03	0.30
Library Bags	✓			Private Benefit	3.73	0.37	4.10	3.84	0.38	4.20
Facsimile (maximum 5 pages including cover sheet)	✓			Private Benefit	3.27	0.33	3.60	3.37	0.34	3.70
Facsimile - International (First page)	✓			Private Benefit	5.45	0.55	6.00	5.61	0.56	6.20
Facsimile - International (per page after first)	✓			Private Benefit	2.18	0.22	2.40	2.25	0.22	2.50
Scanning to email	✓			Private Benefit	0.45	0.05	0.50	0.46	0.05	0.50
Laminating (A4) per page	✓			Private Benefit	2.64	0.26	2.90	2.72	0.27	3.00
Laminating (A3) per page	✓			Private Benefit	3.64	0.36	4.00	3.75	0.37	4.10
Administration Fee for Lost / Damaged Items (per item)		✓	✓	Private Benefit	12.60	-	12.60	12.60	-	12.60
Lost Membership Card Replacement		✓	✓	Private Benefit	2.55	-	2.55	2.55	-	2.60

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Late Book Return (per member items 2 weeks over due)		✓	✓	Private Benefit	2.55	-	2.55	2.55	-	2.60
Colour Print A4 (Public PC)	✓			Private Benefit	0.91	0.09	1.00	0.94	0.09	1.00
Colour Print A3(Public PC)	✓			Private Benefit	2.00	0.20	2.20	2.06	0.21	2.30
Local Historical Collection Research - per hour (<i>commercial users only</i>)	✓			Private Benefit	25.45	2.55	28.00	26.21	2.62	28.80
Annual Book Club Membership Fee	✓			Private Benefit	23.64	2.36	26.00	24.35	2.43	26.80
Programs Workshops (External Facilitators):-										
- Adults - Level 1 - In house program/ offset material costs	✓			Private Benefit	19.09	1.91	21.00	19.66	1.97	21.60
- Adults - Level 2 - In house program with local facilitator	✓			Private Benefit	28.18	2.82	31.00	29.03	2.90	31.90
- Adults - Level 3 - External facilitator	✓			Private Benefit	47.27	4.73	52.00	48.69	4.87	53.60
- Adults - Level 4 - External facilitator and refreshments	✓			Private Benefit	94.09	9.41	103.50	96.91	9.69	106.60
- Children - Level 1 - In house program/ offset material costs	✓			Private Benefit	5.45	0.55	6.00	5.61	0.56	6.20
- Children - Level 2 - In house program with local facilitator	✓			Private Benefit	9.55	0.95	10.50	9.84	0.98	10.80
- Children - Level 3 - External facilitator	✓			Private Benefit	14.09	1.41	15.50	14.51	1.45	16.00
- Children - Level 4 - External facilitator and refreshments	✓			Private Benefit	18.64	1.86	20.50	19.20	1.92	21.10
	✓									
Invigilation of Examination (max 3 hours)	✓			Private Benefit	74.09	7.41	81.50	76.31	7.63	83.90
ENVIRONMENTAL HEALTH										
Trading in Public Places										
Application Fee	✓		✓	Private Benefit	57.00	-	57.00	58.71	-	59.00
1 Day Fee	✓		✓	Private Benefit	57.00	-	57.00	58.71	-	59.00
1 week or part thereof	✓		✓	Private Benefit	130.00	-	130.00	130.00	-	130.00
1 month or part thereof	✓		✓	Private Benefit	260.00	-	260.00	260.00	-	260.00
1 year or part thereof	✓		✓	Private Benefit	642.00	-	642.00	950.00	-	950.00
Lodging Houses										
Lodging House Registration (includes Motels)		✓	✓	Private Benefit	200.00	-	200.00	200.00	-	200.00
Food Act 2008										
Notification Fee - high, medium & low risk		✓	✓	Private Benefit	58.00	-	58.00			
Notification Fee - Exempted Food Premises, Not for Profit & Community Groups		✓		Public Benefit			No Fee			No Fee
Registered Premises Assessment Fee										
High Risk (2 assessments per year)		✓	✓	Private Benefit	461.00	-	461.00	461.00	-	461.00
Medium Risk (2 assessments per year)		✓	✓	Private Benefit	461.00	-	461.00	461.00	-	461.00
Low Risk (1 assessment per year)		✓	✓	Private Benefit	233.00	-	233.00	233.00	-	233.00
Very Low Risk		✓	✓	Public Benefit			No Fee	-	-	No Fee
Second & Subsequent Re-Assessment (fee per hour)		✓	✓	Private Benefit	104.00	-	104.00	104.00	-	104.00
Transfer Fee		✓	✓	Private Benefit	58.00	-	58.00	59.74	-	60.00

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Application Fee - Construct & Establish a Food Premises (s110(3)) & Includes Notification Fee										
Supplementary Fees Based on Fee for Service (LG Act 1995 Part 6 Div 5 Sub 2)										
- first hour		✓	✓	Private Benefit	188.20	-	188.20	188.20	-	188.20
- each hour thereafter		✓	✓	Private Benefit	94.10	-	94.10	94.10	-	94.10
Assessing Lodging House Floor Plans										
Research Fee – Research required above normal service										
- first hour		✓	✓	Private Benefit	118.20	-	118.20	118.20	-	118.20
- each hour thereafter		✓	✓	Private Benefit	94.10	-	94.10	94.10	-	94.10
Holiday Chalets and Cabins per unit										
Private Water/Food Sampling Requested for Analysis (<i>Lab analysis not included, sample inspection only.</i>)										
- first hour		✓		Private Benefit	188.18	18.82	207.00	188.18	18.82	207.00
- each hour thereafter		✓		Private Benefit	94.55	9.45	104.00	94.55	9.45	104.00
Temporary Accommodation Application Fee										
Private Benefit										
		✓	✓	Private Benefit	178.80	-	178.80	178.80	-	178.80
Noise Approvals										
Application Fee for a Noise Management Plan										
		✓	✓	Private Benefit	500.00	-	500.00	500.00	-	500.00
Application Fee - Regulation 18 Noise Approvals for Events - If received more than 60 days from date of event										
		✓	✓	Private Benefit	1,000.00	-	1,000.00	1,000.00	-	1,000.00
Application Fee - Regulation 18 Noise Approvals for Events - If received between 21 and 59 days from date of event										
		✓	✓	Private Benefit	1,250.00	-	1,250.00	1,250.00	-	1,250.00
Application Fee - Regulation 18 Noise Approvals for Events - If received less than 21 days from date of event										
		✓	✓	Private Benefit	1,500.00	-	1,500.00	1,500.00	-	1,500.00
<i>The CEO has delegation to waive fee for charitable organisations</i>										
Certificates										
Liquor Act Certification Section 39										
- first hour		✓	✓	Private Benefit	188.20	-	188.20	188.20	-	188.20
- each hour thereafter		✓	✓	Private Benefit	94.10	-	94.10	94.10	-	94.10
Gaming Act Certification Section 50 (1)										
- first hour		✓	✓	Private Benefit	188.20	-	188.20	188.20	-	188.20
- each hour thereafter		✓	✓	Private Benefit	94.10	-	94.10	94.10	-	94.10
Local Government Report Fee (Septic tank applications to Dept of Health)										
Local government report fee										
		✓	✓	Private Benefit	106.30	-	106.30	106.30	-	106.30
Private Works										
Environmental Health Officer requested to do works (e.g. special sampling for other companies, including equipment)										
- first hour		✓		Private Benefit	188.18	18.82	207.00	188.18	18.82	207.00
- each hour thereafter		✓		Private Benefit	94.55	9.45	104.00	94.55	9.45	104.00
Asbestos Sampling										
Take asbestos sample and have analysed and supply report (does not include analysis costs)										
- first hour	✓			Private Benefit	283.64	28.36	312.00	283.64	28.36	312.00

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
- each hour thereafter	✓			Private Benefit	94.55	9.45	104.00	94.55	9.45	104.00
BUILDING SERVICES										
Buildings Approvals List (Orders & Requisitions) Desktop (10 days)	✓		✓	Private Benefit	300.00	-	300.00	300.00	-	300.00
Premium Property Enquiry (Residential) - includes building approvals list, site inspection and report. (External inspection only)(10 days)	✓		✓	Private Benefit	560.00	-	560.00	560.00	-	560.00
Fast track Premium Property Enquiry (Residential) -includes building approvals list, site inspection and report.(External inspection only)(5 days)	✓		✓	Private Benefit	720.00	-	720.00	720.00	-	720.00
Premium Property Enquiry (Commercial & Industrial) - includes building approvals list, site inspection and report. (External inspection only)(10 days)	✓		✓	Private Benefit	683.00	-	683.00	683.00	-	683.00
Fast track Premium Property Enquiry (Commercial & Industrial) - includes building approvals list, site inspection and report. (External inspection only)(5 days)	✓		✓	Private Benefit	1,025.00	-	1,025.00	1,025.00	-	1,025.00
Search fee for approved building plans (per property)	✓		✓	Private Benefit	300.00	-	300.00	300.00	-	300.00
Change of Builder after Building Permit has been issued (permit only)	✓		✓	Private Benefit	200.00	-	200.00	200.00	-	200.00
Change of Builder after Building Permit has been issued (permit and plans)	✓		✓	Private Benefit	500.00	-	500.00	500.00	-	500.00
Copy of documents: Home Indemnity Insurance, Building Permit, Building Order etc	✓		✓	Private Benefit	62.00	-	62.00	62.00	-	62.00
Building reports per hr min 1 hr(weekly or monthly)	✓		✓	Private Benefit	100.00	-	100.00	100.00	-	100.00
Fast track general building enquiries (5 days instead of 10)	✓		✓	Private Benefit	150.00	-	150.00	150.00	-	150.00
Fast track building applications (half of stat time)	✓		✓	Private Benefit	440.00	-	440.00	440.00	-	440.00
Electronic lodgement (by arrangement) Uncertified applications	✓		✓	Private Benefit	50.00	-	50.00	50.00	-	50.00
Electronic lodgement (by arrangement) Certified applications	✓		✓	Private Benefit	150.00	-	150.00	150.00	-	150.00
Electronic lodgement (by arrangement) strata, occupancy, demo and BAC	✓		✓	Private Benefit	100.00	-	100.00	100.00	-	100.00
Inspection Fees										
Swimming Pool Inspections Fee (incl re-inspection) (This fee will be included on the Rates Notice and collected over a four year period at \$55 per annum for all properties with private swimming pools)		✓	✓	Private Benefit	220.00	-	220.00	220.00	-	220.00
- Class 1a, 10a, 10b and 10c (building / unit / structure etc) per inspection		✓	✓	Private Benefit	200.00	-	200.00	200.00	-	200.00
- Class 1b and 2 to 9 inclusive (building / unit / structure etc) per inspection		✓	✓	Private Benefit	300.00	-	300.00	300.00	-	300.00
Local Government Approval of Battery Powered Smoke Alarms (GST Inclusive)		✓		Private Benefit	181.82	18.18	200.00	158.55	15.85	174.40
Certification										
Certificate of Design Compliance (GST inclusive) based on Estimated Value of Construction (EVC)										
- \$0 - \$1,000,000 (minimum charge (\$1,155.00))	✓			Private Benefit	0.33% EVC min \$1155			0.33% EVC min \$1155		

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
- \$1,000,0001 to \$2,500,000	✓			Private Benefit	\$3300.00 first 1mil plus 0.165% EVC thereafter up to 2.5mil			\$3300.00 first 1mil plus 0.165% EVC thereafter up to 2.5mil		
- \$2,500,001 and over	✓			Private Benefit	\$5775.00 plus 0.099% of EVC less \$2,500,000			\$5775.00 plus 0.099% of EVC less \$2,500,000		
Certificate of Construction Compliance Buildings over 2000m²										
- when a Certificate of Design Compliance has been issued by ToPH for the same specific building work	✓			Private Benefit	863.64	86.36	950.00	863.64	86.36	950.00
- when a Certificate of Design Compliance for the works has been issued by a Private Certifier	✓			Private Benefit	1,363.64	136.36	1,500.00	1363.64	136.36	1,500.00
Certificate of Construction Compliance building up to 2000m²										
- when a Certificate of Design Compliance has been issued by ToPH for the same specific building work	✓			Private Benefit	549.45	54.95	604.40	549.45	54.95	604.40
- when a Certificate of Design Compliance for the works has been issued by a Private Certifier	✓			Private Benefit	863.64	86.36	950.00	863.64	86.36	950.00
Unauthorised Works										
Certificate of Building Compliance Unauthorised building works purpose based on Estimated Value of Construction (EVC) - Class 1a, 10a, 10b and 10c (building / unit / structure etc) per inspection	✓			Private Benefit	\$220 + CDC fee			\$220 + CDC fee		
Certificate of Building Compliance Unauthorised building works purpose based on Estimated Value of Construction (EVC) - Class 1b and 2 to 9 inclusive (building / unit / structure etc) per inspection	✓			Private Benefit	\$300 + CDC fee			\$300 + CDC fee		
Certificate of Building Compliance Unauthorised swimming pools Includes one inspection	✓			Private Benefit	472.73	47.27	520.00	472.73	47.27	520.00
Certificate of Building Compliance (GST Inclusive) Formalise existing buildingworks purpose										
Certificate of Building Compliance (GST inclusive) Strata Purposes	✓			Private Benefit	\$460 + \$80 for any additional unit			\$460 + \$80 for any additional unit		
Fast Tracking Fee for the following non-legislated building fees:- i) Certificate of Design Compliance ii) Certificate of Construction Compliance iii) Certificate of Building Compliance	✓			Private Benefit	Cost of application fee plus 50%			Cost of application fee plus 50%		
Professional Consultancy (GST Inclusive) per hour										
- Manager Development Services	✓			Private Benefit	272.73	27.27	300.00	272.73	27.27	300.00
- Senior Building Surveyor	✓			Private Benefit	227.27	22.73	250.00	227.27	22.73	250.00
- Building Surveyor	✓			Private Benefit	181.82	18.18	200.00	181.82	18.18	200.00
General Administration Fee	✓			Private Benefit	90.91	9.09	100.00	90.91	9.09	100.00
BRB & BCITF								charged as a percentage of construction value		
BCITF								charged as a percentage of construction value		

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
PLANNING SERVICES										
Copies of Planning Scheme	✓		✓	Private Benefit	99.40	-	99.40	102.38	-	102.40
Copies of approved plans / permit (10 days)	✓		✓	Private Benefit	99.40	-	99.40	99.40	-	99.40
E-planning Fee (restricted to pre-arranged applications)		✓	✓	Private Benefit	155.30	-	155.30	No charge		
Fastrack Fee (approved plans & orders 5 days)	✓		✓	Private Benefit	150.00	-	150.00	154.50	-	154.50
Subdivision reinspection fee Where a developer has advised that subdivision works are complete, but are found on first inspection to be incomplete and a reinspection is required		✓	✓	Private Benefit	108.50	-	108.50	No charge		
Development Assessment Group (DAG)	✓		✓	Private Benefit	271.20	-	271.20	279.34	-	279.30
General Administration Fee		✓	✓	Private Benefit	100.00	-	100.00	No charge		
Written Planning Advice	✓		✓	Private Benefit				73.00		73.00
Subdivision Supervision and inspection Fee		✓		Private Benefit						1.5% of the contract price
1. Development Assessment Panel Applications where the estimated cost of development is:										
(a) not less than \$2 million and less than \$7 million		✓	✓	Private Benefit				3503.00		3,503.00
(b) not less than \$7 million and less than \$10 million		✓	✓	Private Benefit				5409.00		5,409.00
(c) not less than \$10 million and less than \$12.5 million		✓	✓	Private Benefit				5885.00		5,885.00
(d) not less than \$12.5 million and less than \$15 million		✓	✓	Private Benefit				6,053.00		6,053.00
(e) not less than \$15 million and less than \$17.5 million		✓	✓	Private Benefit				6,221.00		6,221.00
(f) not less than \$17.5 million and less than \$20 million		✓	✓	Private Benefit				6390.00		6,390.00
(g) \$20 million or more		✓	✓	Private Benefit				6557.00		6,557.00
2. An application under regulation 17 (amendment to Development Assessment Panel Application.		✓	✓	Private Benefit				150.00		150.00
<i>Professional Consultancy (GST Inclusive) per hour</i>										
- Manager Development Services	✓			Private Benefit	272.73	27.27	300.00	No charge		
- Senior Planning Officer	✓			Private Benefit	227.27	22.73	250.00	No charge		
- Planning Officer	✓			Private Benefit	181.82	18.18	200.00	No charge		
- Lands and Tech Officer	✓			Private Benefit	181.82	18.18	200.00	No charge		
Town Planning										
Minor Amendments to Development Application, including conditions \$300. (Major amendment is 50% of original DA fee with a minimum charge of \$300)		✓	✓	Private Benefit	200.00	-	200.00	300.00	-	300.00
Application for Extension of Time (Charge for first application and per request). (Second application 50% \$50 of original application fee, with a minimum of \$206.00)		✓	✓	Private Benefit	200.00	-	200.00	206.00	-	206.00
Clearance of Planning related Conditions (Charge is per request)		✓	✓	Private Benefit	336.30	-	336.30	150.00	-	150.00
Section 40 Certificate - Liquor License (Charge is per request)		✓	✓	Private Benefit	336.30	-	336.30	73.00	-	73.00

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Returning of incomplete applications		✓	✓	Private Benefit	50.00	-	50.00	No charge		
Refund 50% applicable only if no prelim assessment done \$0 if prelim assessment done		✓		Private Benefit				-		-
Section 70A / Restrictive Covenant Request (Charge is per request includes landgate lodgement (\$164) and clearance conditions)	✓			Private Benefit	418.18	41.82	460.00	430.00	43.00	473.00
Section 70A / Restrictive Covenant Request (incorrect submissions requiring resubmission)		✓		Private Benefit	152.73	15.27	168.00	No charge		
Scheme Amendments/Development Plan										
Scheme Amendments (estimate of hours spent and total fee calculated in accordance with Regulation 48 of the <i>Planning and Development Regulations 2009</i>)		✓	✓	Private Benefit	10,162.15	-	10,162.15	No charge		
Request for adoption of Development Plans and Detailed Area Plans or variations thereto.		✓	✓	Private Benefit	2,563.20	-	2,563.20	No charge		
Amended Scheme Amendments/Development Plans		✓	✓	Private Benefit		-	50% of original fee	No charge		
Lands Administration / Geographic names										
Road and / or Pedestrian Accessway closure (Charge per request)		✓	✓	Private Benefit	1,305.70	-	1,305.70	1,305.70	-	1,305.70
Lands admin matter requiring OCM consideration (i.e street naming, numbering)		✓	✓	Private Benefit	396.80	-	396.80	No charge		
Use of spoilbank request										
Use of spoilbank per day (toward dune restoration)	✓			Private Benefit	1,363.64	136.36	1,500.00	1404.55	140.45	1,545.00
Advertising										
On-site		✓	✓	Shared Benefit	615.10	-	615.10	450.00	-	450.00
Newspaper		✓	✓	Shared Benefit	697.50	-	697.50	300.00	-	300.00
External Referrals										
0 - 50 letters		✓	✓	Shared Benefit	238.70	-	238.70	No charge		
51 - 100 letters		✓	✓	Shared Benefit	359.90	-	359.90	No charge		
101 - 500 letters		✓	✓	Shared Benefit	596.60	-	596.60	No charge		
501 + letters		✓	✓	Shared Benefit	1,204.00	-	1,204.00	No charge		
LEASING										
Annual Community Lease fee for occupation of Town property	✓			Private Benefit				2,500.00	250.00	2,750.00
RANGER SERVICES										
Registration										
Unsterilised dog- 1 year		✓	✓	Public Benefit				50.00	-	50.00
Unsterilised dog- 3 year		✓	✓	Public Benefit				120.00	-	120.00
Unsterilised dog- Lifetime		✓	✓	Public Benefit				250.00	-	250.00
Sterilised dog- 1 year		✓	✓	Public Benefit				20.00	-	20.00
Sterilised dog- 3 year		✓	✓	Public Benefit				42.50	-	42.50
Sterilised dog- Lifetime		✓	✓	Public Benefit				100.00	-	100.00

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Sterilised cat- 1 year		✓	✓	Public Benefit				20.00	-	20.00
Sterilised cat- 3 year		✓	✓	Public Benefit				42.50	-	42.50
Sterilised cat- Lifetime		✓	✓	Public Benefit				100.00	-	100.00
Cat breeder- 1 year		✓	✓	Public Benefit				100.00	-	100.00
Seizure and impounding of a dog - Unregistered	✓		✓	Private Benefit	135.00	-	135.00	139.00	-	139.00
Seizure and impounding of a dog – second or subsequent impoundment	✓		✓	Private Benefit	145.00	-	145.00	150.00	-	150.00
Seizure and impounding of a registered dog (poundable)	✓		✓	Private Benefit	78.00	-	78.00	80.50	-	80.50
Maintenance of dog in pound (pay per day or part thereof) – sustenance- (keep fees)	✓		✓	Private Benefit	21.00	-	21.00	22.00	-	22.00
Maintenance of cat/kitten in pound (pay per day or part thereof) – sustenance	✓		✓	Private Benefit	11.00	-	11.00	11.50	-	11.50
Seizure and return of dog without impounding	✓		✓	Private Benefit	78.00	-	78.00	80.50	-	80.50
Return of a dog impounded outside normal hours	✓		✓	Private Benefit	207.00	-	207.00	213.50	-	213.50
Surrender of a puppy per dog	✓		✓	Private Benefit	21.00	-	21.00	25.00	-	25.00
Surrender of a Dog	✓		✓	Private Benefit	42.00	-	42.00	43.50	-	43.50
Surrender of cat/kitten	✓		✓	Private Benefit	16.00	-	16.00	25.00	-	25.00
Seizure and impounding of a cat / kitten	✓		✓	Private Benefit	60.00	-	60.00	62.00	-	62.00
Microchipping of a Dog or Cat	✓		✓	Private Benefit	47.00	-	47.00	49.00	-	49.00
Replacement Dog or Cat Registration Tag	✓		✓	Private Benefit	3.00	-	3.00	4.00	-	4.00
Application to keep more than two Dogs	✓		✓	Private Benefit	156.00	-	156.00	161.00	-	161.00
Licence to keep an approved kennel	✓		✓	Private Benefit	200.00	-	200.00	206.00	-	206.00
Renewal of a licence to keep an approved kennel	✓		✓	Private Benefit	100.00	-	100.00	103.00	-	103.00
Deposit Dog Anti Barking Collar	✓		✓	Private Benefit	130.00	-	130.00	134.00	-	134.00
Hire of Dog Anti Barking Collar – per fortnight	✓			Private Benefit	20.00	1.00	21.00	22.00	-	22.00
Impound Fees										
Impound Fees Chargeable by Ranger after 06:00am and before 18:00pm	✓		✓	Private Benefit	180.00	-	180.00	180.00	-	180.00
Impound Fees Chargeable by Ranger after 18:00pm and before 06:00am	✓		✓	Private Benefit	200.00	-	200.00	200.00	-	200.00
Poundage Fees for Cattle Impounded										
- first 24 hours	✓		✓	Private Benefit	16.00	-	16.00	16.00	-	16.00
- each 24 hours or part thereafter	✓		✓	Private Benefit	5.00	-	5.00	5.00	-	5.00
Sustenance for Cattle Impounded each 24 hours or part thereafter	✓		✓	Private Benefit	5.00	-	5.00	5.00	-	5.00
Impound, Poundage, Sustenance fees for suckling animal under the age of 6 months running with its mother	✓		✓	Public Benefit			Free			Free
Traps										
Vermin Trap - Hire (per fortnight or part thereof)	✓			Private Benefit	14.55	1.45	16.00	22.73	2.27	25.00
- Bond	✓		✓	Private Benefit	115.00	-	115.00	119.00	-	119.00
Vermin Trap Replacement Fee	✓			Private Benefit	122.73	12.27	135.00	126.36	12.64	139.00

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Dog Trap – Hire (per day)	✓			Private Benefit	122.73	12.27	135.00	126.36	12.64	139.00
- Bond		✓	✓	Private Benefit	130.00	-	130.00	134.00	-	134.00
Dog Trap Replacement Fee	✓			Private Benefit	545.45	54.55	600.00	561.82	56.18	618.00
Dangerous / Restricted Dog collars	✓			Private Benefit	42.73	4.27	47.00	43.64	4.36	48.00
Dangerous / Restricted Breed Dog Signs	✓			Private Benefit	28.18	2.82	31.00	29.09	2.91	32.00
Abandoned Vehicles										
Towing Charge										
- Light Vehicle	✓		✓	Private Benefit	141.10	-	141.10	145.50	-	145.50
- Burnt out Vehicle	✓		✓	Private Benefit	235.25	-	235.25	242.00	-	242.00
- Bus	✓		✓	Private Benefit	611.60	-	611.60	630.00	-	630.00
- Truck	✓		✓	Private Benefit	611.60	-	611.60	630.00	-	630.00
Storage of impounded vehicle (per month or part thereof)	✓		✓	Private Benefit	141.15	-	141.15	145.50	-	145.50
Administrative Maintenance	✓		✓	Private Benefit	32.95	-	32.95	34.00	-	34.00
Shopping Trolleys										
Release of Impounded Shopping Trolleys	✓		✓	Private Benefit	32.95	-	32.95	34.00	-	34.00
Trespassing Livestock										
Trespass in enclosed growing crop of any kind, or enclosure from with the crop has not been removed or in an enclosed public cemetery or sanitary site										
- Entire horses, mares, geldings, bulls, oxen, steers, heifers, calves, asses, mules, or camels (per head)		✓	✓	Private Benefit	200.00	-	200.00	200.00	-	200.00
- Pigs of any description (per head)		✓	✓	Private Benefit	200.00	-	200.00	200.00	-	200.00
- Sheep of any description (per head)		✓	✓	Private Benefit	180.00	-	180.00	180.00	-	180.00
- Goats (per head)		✓	✓	Private Benefit	180.00	-	180.00	180.00	-	180.00
Trespass in an unenclosed paddock or meadow of grass or of stubble										
- Entire horses, mares, geldings, bulls, oxen, steers, heifers, calves, asses, mules, or camels (per head)		✓	✓	Private Benefit	200.00	-	200.00	200.00	-	200.00
- Pigs of any description (per head)		✓	✓	Private Benefit	200.00	-	200.00	200.00	-	200.00
- Sheep of any description (per head)		✓	✓	Private Benefit	180.00	-	180.00	180.00	-	180.00
- Goats (per head)		✓	✓	Private Benefit	180.00	-	180.00	180.00	-	180.00
Trespass in other enclosed land										
- Entire horses, mares, geldings, bulls, oxen, steers, heifers, calves, asses, mules, or camels (per head)		✓	✓	Private Benefit	200.00	-	200.00	200.00	-	200.00
- Pigs of any description (per head)		✓	✓	Private Benefit	200.00	-	200.00	200.00	-	200.00
- Sheep of any description (per head)		✓	✓	Private Benefit	180.00	-	180.00	180.00	-	180.00
- Goats (per head)		✓	✓	Private Benefit	180.00	-	180.00	180.00	-	180.00
Trespass in other unenclosed land										
- Entire horses, mares, geldings, bulls, oxen, steers, heifers, calves, asses, mules, or camels (per head)		✓	✓	Private Benefit	200.00	-	200.00	200.00	-	200.00

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
- Pigs of any description (per head)		✓	✓	Private Benefit	200.00	-	200.00	200.00	-	200.00
- Sheep of any description (per head)		✓	✓	Private Benefit	180.00	-	180.00	180.00	-	180.00
- Goats (per head)		✓	✓	Private Benefit	180.00	-	180.00	180.00	-	180.00
ENGINEERING SERVICES										
Engineering Private Works are not included										
Private Works (per hour)										
Administration Charge per invoice - all works	✓			Private Benefit	144.91	14.49	159.40	149.26	14.93	164.20
- Front end loader	✓			Private Benefit	181.09	18.11	199.20	186.52	18.65	205.20
- Tip truck - 10m3	✓			Private Benefit	144.91	14.49	159.40	149.26	14.93	164.20
- Tip Truck - 6m3	✓			Private Benefit	124.18	12.42	136.60	127.91	12.79	140.70
- Tip Truck - 3m3	✓			Private Benefit	103.45	10.35	113.80	106.55	10.66	117.20
- Street sweeper (large)	✓			Private Benefit	217.36	21.74	239.10	223.88	22.39	246.30
- Street sweeper (small)	✓			Private Benefit	155.27	15.53	170.80	159.93	15.99	175.90
- Road patching maintenance truck plus materials	✓			Private Benefit	196.64	19.66	216.30	202.54	20.25	222.80
- Sign Truck (plus materials)	✓			Private Benefit	124.18	12.42	136.60	127.91	12.79	140.70
- Water Truck (large)	✓			Private Benefit	165.64	16.56	182.20	170.61	17.06	187.70
- Water Truck (small)	✓			Private Benefit	124.18	12.42	136.60	127.91	12.79	140.70
- Tractor	✓			Private Benefit	144.91	14.49	159.40	149.26	14.93	164.20
- Tractor and slasher	✓			Private Benefit	176.00	17.60	193.60	181.28	18.13	199.40
- Tractor and mower	✓			Private Benefit	165.64	16.56	182.20	170.61	17.06	187.70
- Grader	✓			Private Benefit	238.09	23.81	261.90	245.23	24.52	269.80
- Backhoe	✓			Private Benefit	165.64	16.56	182.20	170.61	17.06	187.70
- Positrack (Includes attachments)	✓			Private Benefit	134.55	13.45	148.00	138.59	13.86	152.40
- Toolcat (includes attachments)	✓			Private Benefit	134.55	13.45	148.00	138.59	13.86	152.40
- Landfill Compactor Unit	✓			Private Benefit	299.00	29.90	328.90	307.97	30.80	338.80
- Excavator	✓			Private Benefit	196.64	19.66	216.30	202.54	20.25	222.80
- Track Loader	✓			Private Benefit	289.82	28.98	318.80	298.51	29.85	328.40
- One Arm Rubbish Truck (Large)	✓			Private Benefit	196.64	19.66	216.30	202.54	20.25	222.80
- Rear Loader Rubbish Truck (Large)	✓			Private Benefit	196.64	19.66	216.30	202.54	20.25	222.80
- Rear Loader Rubbish Truck (Small)	✓			Private Benefit	144.91	14.49	159.40	149.26	14.93	164.20
- Mowers with Catchers	✓			Private Benefit	124.18	12.42	136.60	127.91	12.79	140.70
- Out Front Ride on Mower	✓			Private Benefit	93.18	9.32	102.50	95.98	9.60	105.60
- Small ride on Mower	✓			Private Benefit	67.27	6.73	74.00	69.29	6.93	76.20
- Mulcher	✓			Private Benefit	170.82	17.08	187.90	175.94	17.59	193.50
- SAM Sign	✓			Private Benefit	113.82	11.38	125.20	117.23	11.72	129.00
- Trailer Box	✓			Private Benefit	10.36	1.04	11.40	10.67	1.07	11.70
- Trailer Large Car	✓			Private Benefit	20.73	2.07	22.80	21.35	2.14	23.50
- Trailer Heavy Plant	✓			Private Benefit	36.27	3.63	39.90	37.36	3.74	41.10
- Spray Unit excluding chemicals	✓			Private Benefit	67.27	6.73	74.00	69.29	6.93	76.20
- Sanitisation / Graffiti Vehicle (plus Chemicals at cost price at time of purchase)	✓			Private Benefit	124.18	12.42	136.60	127.91	12.79	140.70
- Irrigation Vehicle (plus Parts at cost price at time of purchase)	✓			Private Benefit	124.18	12.42	136.60	127.91	12.79	140.70
- 4x4 Ute (per day)	✓			Private Benefit	124.20	12.42	136.62	127.93	12.79	140.70
- 4x4 Ute (per hour)	✓			Private Benefit	87.97	8.80	96.77	90.61	9.06	99.70
- 2x4 Ute (per day)	✓			Private Benefit	105.38	10.54	115.92	108.54	10.85	119.40
- 2x4 Ute (per hour)	✓			Private Benefit	72.45	7.25	79.70	74.62	7.46	82.10
- Small Sedan (per hour)	✓			Private Benefit	56.91	5.69	62.60	58.62	5.86	64.50

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
- Large Sedan (per hour)	✓			Private Benefit	67.27	6.73	74.00	69.29	6.93	76.20
<i>Note: All plant hire rates include operator labour costs as plant will not be a dry hire. Rates for wet plant hire are for normal time only. Rates will be grossed up during over-time hours at the applicable rate.</i>										
Labour	✓			Private Benefit	72.73	7.27	80.00	74.91	7.49	82.40
Supervisor	✓			Private Benefit	123.64	12.36	136.00	127.35	12.73	140.10
Labour T1.5 (as per EBA)	✓			Private Benefit	109.09	10.91	120.00	112.36	11.24	123.60
Labour T2.0 (as per EBA)	✓			Private Benefit	145.45	14.55	160.00	149.81	14.98	164.80
Materials - at cost including freight + 20%	✓			Private Benefit						
Materials										
Plants - Town of Port Hedland Nursery										
Tube Stock	✓			Private Benefit	1.82	0.18	2.00	1.87	0.19	2.10
140mm Pot	✓			Private Benefit	4.55	0.45	5.00	4.69	0.47	5.20
5 Litre Pot	✓			Private Benefit	8.18	0.82	9.00	9.09	0.91	10.00
10 Litre Pot	✓			Private Benefit	18.18	1.82	20.00	18.73	1.87	20.60
20 Litre Pot	✓			Private Benefit	-	-	-	27.27	2.73	30.00
30 Litre Pot	✓			Private Benefit	36.36	3.64	40.00	37.45	3.75	41.20
45 Litre Pot	✓			Private Benefit	127.27	12.73	140.00	131.09	13.11	144.20
Semi Mature trees (1.5- 2m)	✓			Private Benefit				68.18	6.82	75.00
Mature Trees (2m plus)	✓			Private Benefit				136.36	13.64	150.00
Mulch (per cubic metre)	✓			Private Benefit				163.64	16.36	180.00
Nursery Trays - Non-return	✓			Private Benefit	1.82	0.18	2.00	1.87	0.19	2.10
Water										
Water (ex standpipe) (per kilolitre) plus administration fee per invoice		✓	✓	Private Benefit	3.00	-	3.00	3.00	-	3.00
<i>Note: This charge is cost recovery (including the implementation of a new swipe card system) plus administration. Water billed monthly.</i>										
Standpipe Key or Swipe Card Deposit	✓			Private Benefit	50.00	-	50.00	45.45	4.55	50.00
Replacement Standpipe Key or Swipe Card	✓			Private Benefit	10.91	1.09	12.00	11.24	1.12	12.40
TECHNICAL SERVICES										
General Administration Fee	✓			Private Benefit				54.55	5.45	60.00
Crossover Application Fee	✓			Private Benefit				300.00	30.00	330.00
Traffic Count Information Fee	✓			Private Benefit				54.55	5.45	60.00
Traffic Count Setup Fee	✓			Private Benefit				309.09	30.91	340.00
Bond Administration Fee	✓			Private Benefit				109.09	10.91	120.00
RAV Approval Fee (Existing Network)	✓			Private Benefit				118.18	11.82	130.00
RAV Approval Fee (New Network) <i>(Additional fees will be charged for assessments outside of 100km radius from Civic Centre)</i>	✓			Private Benefit				236.36	23.64	260.00
Undertaking Works within Road Reserve Fee	✓			Private Benefit				300.00	30.00	330.00
Signage Approval Fee	✓			Private Benefit				118.18	11.82	130.00
Inspection Fee- <i>per hour</i>	✓			Private Benefit				68.18	6.82	75.00
Research Fee- <i>per hour of part thereof (15min blocks)</i>	✓			Private Benefit				68.18	6.82	75.00

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Development Supervision Fee (Civil) <i>Percentage of contract value</i>	✓			Private Benefit						1.50%
Development Supervision Fee (Landscaping) <i>Percentage of contract value</i>	✓			Private Benefit						1.50%
Unsealed Road Maintenance Contribution	✓			Private Benefit				0.20	0.02	0.22
Design Service Fee- per hour	✓			Private Benefit				72.36	7.24	79.60
Project Management Fee- per hour	✓			Private Benefit				72.36	7.24	79.60
Verge Bond (kerb, basic treatment)- per m ²	✓			Private Benefit				250.00	25.00	275.00
Verge Bond (kerb, landscaped treatment) - per m ²	✓			Private Benefit				400.00	40.00	440.00
Additional Bond including Footpaths	✓			Private Benefit				200.00	20.00	220.00
Other Bonds- to be negotiated for each situation	✓			Private Benefit						
CEMETERY FEES										
<i>On application to hold a funeral, the following fees shall be payable in advance</i>										
Grave Site Digging										
Digging grave to 1.8m deep – Adults	✓			Private Benefit	724.55	72.45	797.00	1,000.00	100.00	1,100.00
Digging grave to 1.2m deep – child under 5 years	✓			Private Benefit	621.00	62.10	683.10	818.18	81.82	900.00
Issues of Grant of Right of Burial										
Certificate and Registration		✓	✓	Private Benefit	77.65	-	77.65	77.65	-	77.65
Plot Fee										
Land for grave 2.75 x 1.5m where directed		✓		Private Benefit	51.73	5.17	56.90	51.73	5.17	56.90
Land for grave 2.75 x 3m where directed		✓		Private Benefit	93.18	9.32	102.50	93.18	9.32	102.50
Land for grave 2.75 x 1.5m selected by applicant		✓		Private Benefit	103.55	10.35	113.90	103.55	10.35	113.90
Land for grave 2.75 x 3m selected by applicant		✓		Private Benefit	124.18	12.42	136.60	124.18	12.42	136.60
<i>For Sinking Any Grave beyond 1.8m</i>										
For each additional 0.3m or part thereof		✓		Private Benefit	67.27	6.73	74.00	67.27	6.73	74.00
For re-opening any grave	✓			Private Benefit	496.82	49.68	546.50	496.82	49.68	546.50
For interment in or filling in of re-opened grave		✓		Private Benefit	362.27	36.23	398.50	362.27	36.23	398.50
For each interment without due notice under local law		✓		Private Benefit	377.73	37.77	415.50	377.73	37.77	415.50
Re-opening grave for exhumation		✓		Private Benefit	496.82	49.68	546.50	496.82	49.68	546.50
Re-interment after exhumation		✓		Private Benefit	377.73	37.77	415.50	377.73	37.77	415.50
Re-opening interment and re-interment on a Saturday, Sunday or Public Holiday – Extra per Service		✓		Private Benefit	1,138.55	113.85	1,252.40	1,704.00	17.04	1,721.00
<i>Miscellaneous</i>										
One off Monumental Masons Licence		✓	✓	Private Benefit	227.20	-	227.20	227.20	-	227.20

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Monumental masons licence		✓	✓	Private Benefit	227.70	-	227.70	227.70	-	227.70
Funeral directors licence		✓	✓	Private Benefit	227.70	-	227.70	227.70	-	227.70
Single funeral permit		✓	✓	Private Benefit	79.70	-	79.70	79.70	-	79.70
For permission to erect a headstone or monument		✓	✓	Private Benefit	36.25	-	36.25	36.25	-	36.30
For permission to enclose grave with kerbing		✓	✓	Private Benefit	36.25	-	36.25	36.25	-	36.30
Family grave – Placing of ashes		✓		Private Benefit	119.00	11.90	130.90	119.00	11.90	130.90
Searches, copies and extracts of the Register		✓	✓	Private Benefit	27.20	-	27.20	27.20	-	27.20
Memorial Plaques										
Plaque location reservation fee (future installations only)		✓		Private Benefit	62.09	6.21	68.30	62.09	6.21	68.30
Administration fee		✓		Private Benefit	61.91	6.19	68.10	61.91	6.19	68.10
Installation of plaques (per hr, min 1 hour charge)		✓		Private Benefit	61.91	6.19	68.10	61.91	6.19	68.10
Purchase of memorial plaque (per application, from)		✓		Private Benefit	362.27	36.23	398.50	362.27	36.23	398.50
PORT HEDLAND INTERNATIONAL AIRPORT										
Landing Fees										
All aircraft per 1000kgs MTOW or part thereof	✓			Private Benefit	21.36	2.14	23.50	21.63	2.16	23.80
Parking Fees										
Per Overnight – Main Apron and Southern Apron applicable to all aircraft.	✓			Private Benefit	2.64	0.26	2.90	2.72	0.27	3.00
Passenger Service Charge (PSC)										
Applicable on services above 5,000kg as follows:										
Full fare – one way	✓			Private Benefit	21.09	2.11	23.20	23.16	2.32	25.50
Full fare – return	✓			Private Benefit	42.18	4.22	46.40	46.32	4.63	51.00
Half fare – one way	✓			Private Benefit	10.55	1.05	11.60	11.58	1.16	12.70
Half fare – return	✓			Private Benefit	21.09	2.11	23.20	23.16	2.32	25.50
Use of common user check-in facilities	✓			Private Benefit	1.36	0.14	1.50	1.40	0.14	1.50
Passenger Security Screening Charge (per passenger)										
	✓			Private Benefit	8.55	0.86	9.41	8.91	0.89	9.80
Parking										
<i>Short Term Parking</i>										
0 - 30 minutes	✓			Public Benefit	Free			Free		
30 minutes - 1 hour	✓			Private Benefit	2.73	0.27	3.00	2.81	0.28	3.10
Per hour thereafter	✓			Private Benefit	2.27	0.23	2.50	2.34	0.23	2.60
<i>Long Term Parking</i>										
Per day or part thereof	✓			Private Benefit	14.82	1.48	16.30	15.26	1.53	16.80
More than 7 days	✓			Private Benefit	10% Discount			10% Discount		

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Damaged ticket fee (plus standard parking fee)										
During Staffed Hours	✓			Private Benefit	9.91	0.99	10.90	10.21	1.02	11.20
After Hours	✓			Private Benefit	74.00	7.40	81.40	76.22	7.62	83.80
Lost Ticket Fee	✓			Private Benefit	118.36	11.84	130.20	121.91	12.19	134.10
Advertising										
Yearly Rate – Per Trolley	✓			Private Benefit	32.45	3.25	35.70	33.42	3.34	36.80
Billboard Signage Great Northern Highway, per annum	✓			Private Benefit	2,500.00	250.00	2,750.00	2575.00	257.50	2,832.50
Incinerator										
Per half an hour or part thereof	✓			Private Benefit	68.55	6.85	75.40	70.61	7.06	77.70
Admin Charge	✓			Private Benefit	33.00	3.30	36.30	33.99	3.40	37.40
Quarantine (Aircraft only) \$10/kg + 25.55 per hr attendance (min 3 hrs), per kg	✓			Private Benefit	12.91	1.29	14.20	13.30	1.33	14.60
Other										
Business Pass Card Set-up Fee	✓			Private Benefit	113.18	11.32	124.50	116.58	11.66	128.20
Issue of Temporary Card	✓			Private Benefit	35.45	3.55	39.00	36.51	3.65	40.20
Hire of Airport Boardroom	✓			Private Benefit	41.36	4.14	45.50	42.60	4.26	46.90
Hire of Airport Boardroom per day (8 hrs)	✓			Private Benefit	249.00	24.90	273.90	256.47	25.65	282.10
Hire of Projector	✓			Private Benefit	387.91	38.79	426.70	399.55	39.95	439.50
Casual Hiring of Terminal Space (up to 10m2 and up to 7 days)	✓			Private Benefit	249.00	24.90	273.90	256.47	25.65	282.10
Swipe card replacement	✓			Private Benefit	129.18	12.92	142.10	133.06	13.31	146.40
Access Control System Bond	✓			Private Benefit	129.18	12.92	142.10	133.06	13.31	146.40
Hire of International Terminal Area per hour	✓			Private Benefit	65.09	6.51	71.60	67.04	6.70	73.70
Hire of Forklift per hour min 2 hrs	✓			Private Benefit	41.36	4.14	45.50	42.60	4.26	46.90
External Works (Non Council)	✓			Private Benefit	240.64	24.06	264.70	247.86	24.79	272.60
Internal Works (Non Airport Council Works)	✓			Private Benefit	200.82	20.08	220.90	206.84	20.68	227.50
Leasing Charges										
Leasing Administration Charge (per lease excluding drafting/legal fees)		✓		Private Benefit	308.18	30.82	339.00	308.18	30.82	339.00
Licences for use of Council owned and controlled land (per square metre)		✓		Private Benefit	19.55	1.95	21.50	19.55	1.95	21.50
WASTE MANAGEMENT										
Receptacle Charges - Section 67 Waste Avoidance and Resource Recovery Act2007										
Classic Domestic Bin Service Fee (240 Litre Bin)	✓		✓	Private Benefit	274.30	-	274.30	282.50	-	282.50
Premium Domestic Bin Service Fee (240 Litre Bin - manual assistance required)	✓		✓	Private Benefit	486.50	-	486.50	501.00	-	501.00
Premium Bin Service Fee (660 Litre Bin)	✓		✓	Private Benefit	1,066.00	-	1,066.00	1,097.98	-	1,098.00
Bin Replacement 240 Litre	✓		✓	Private Benefit	155.60	-	155.60	160.27	-	160.30

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
A 20% fee reduction applies to the above charges for eligible pensioners under the Pensioners and Seniors Rebate Scheme Rates and Charges (Rebates and Deferments) Act 1992.										
Residents Domestic Waste										
Household Waste	✓			Public Benefit			Free			Free
Green waste (uncontaminated) - private residents	✓			Public Benefit			Free			Free
Clean fill (tonne)	✓			Public Benefit			Free			Free
Weighbridge Dockets										
Administration Fee to reprint weighbridge docket (per docket)	✓			Private Benefit	20.73	2.07	22.80	21.35	2.14	23.50
History Report per Request	✓			Private Benefit	135.55	13.55	149.10	139.62	13.96	153.60
Use of Weighbridge Only										
Weighing charge only (no disposals) (per ticket) Non certification Weight only	✓			Private Benefit	15.55	1.55	17.10	16.02	1.60	17.60
Commercial Domestic Waste										
Domestic Putrescible Waste – commercial contractor (per tonne) / Minimum Charge	✓			Private Benefit	67.27	6.73	74.00	67.27	6.73	74.00
* Domestic Putrescible Waste – commercial contractor (per m3) / Minimum Charge	✓			Private Benefit	28.64	2.86	31.50	29.50	2.95	32.40
NOTE: * This charge to apply ONLY when weighbridge is not operational.										
Industrial Waste										
Industrial Waste (per tonne) / Minimum Charge	✓			Private Benefit	109.09	10.91	120.00	112.36	11.24	123.60
* Industrial Waste (per m3) / Minimum Charge	✓			Private Benefit	60.45	6.05	66.50	62.26	6.23	68.50
Building rubble, bricks, concrete, mangrove, etc (per tonne) / Minimum Charge	✓			Private Benefit	109.09	10.91	120.00	112.36	11.24	123.60
* Building rubble, bricks, concrete, mangrove (per m3) / Minimum Charge	✓			Private Benefit	140.00	14.00	154.00	144.20	14.42	158.60
Rubber Products Other (inc Conveyor Belting) (per tonne)	✓			Private Benefit	590.91	59.09	650.00	608.64	60.86	669.50
NOTE: * This charge to apply ONLY when weighbridge is not operational.										
Seperated Industrial Waste										
Uncontaminated Metal (per tonne) Minimum Charge	✓			Private Benefit	25.45	2.55	28.00	26.21	2.62	28.80
* Uncontaminated Metal (per m3) Minimum Charge	✓			Private Benefit	36.36	3.64	40.00	37.45	3.75	41.20
Uncontaminated Timber Products and Pallets (per tonne) / Minimum Charge	✓			Private Benefit	77.64	7.76	85.40	79.97	8.00	88.00
* Uncontaminated Timber Products and Pallets (per m3) / Minimum Charge	✓			Private Benefit	24.18	2.42	26.60	24.91	2.49	27.40
Uncontaminated Putrescible Waste (per tonne) / Minimum Charge	✓			Private Benefit	67.27	6.73	74.00	69.29	6.93	76.20
* Uncontaminated Putrescible Waste (per m3) / Minimum Charge	✓			Private Benefit	21.36	2.14	23.50	22.00	2.20	24.20
Clean fill (tonne) / (m3)	✓			Public Benefit			Free			Free
NOTE: * This charge to apply ONLY when weighbridge is not operational.										
Commercial Green Waste										

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Green Waste (Uncontaminated) - commercial contractors - (per tonne) / Minimum Charge	✓			Private Benefit	44.45	4.45	48.90	45.78	4.58	50.40
* Green Waste (Uncontaminated) - commercial contractors - (per m3) / Minimum Charge	✓			Private Benefit	6.82	0.68	7.50	7.02	0.70	7.70
Green Waste (Contaminated) (per tonne) / Minimum Charge	✓			Private Benefit	77.64	7.76	85.40	79.97	8.00	88.00
* Green Waste (Contaminated) (per m3) / (Minimum Charge)	✓			Private Benefit	28.64	2.86	31.50	29.50	2.95	32.40
NOTE: * This charge to apply ONLY when weighbridge is not operational.										
Mulching										
Sale of End Product	✓			Private Benefit	82.82	8.28	91.10	85.30	8.53	93.80
Mulch – self load (per m3)	✓			Private Benefit	56.95	5.70	62.65	58.66	5.87	64.50
<i>Loading Only (Refer Private Works Plant Hire)</i>										
Washdown Facility										
Per truck – only available to refuse trucks (includes cleaner)	✓			Private Benefit	31.09	3.11	34.20	32.02	3.20	35.20
Vehicle Bodies										
Truck bodies and large equipment (must be cut up) (per tonne)	✓			Private Benefit	15.55	1.55	17.10	16.02	1.60	17.60
Car bodies – Domestic Disposal	✓			Public Benefit	Free		Free			Free
Car bodies – Domestic Disposal (whole)	✓			Public Benefit	Free		Free			Free
Car bodies – Domestic Disposal (cut up)	✓			Public Benefit	Free		Free			Free
Trailers & boats (each)	✓			Private Benefit	41.41	4.14	45.55	42.65	4.27	46.90
200 litre drums (each)	✓			Private Benefit	9.91	0.99	10.90	10.21	1.02	11.20
Caravans (each)	✓			Private Benefit	82.82	8.28	91.10	85.30	8.53	93.80
Liquid Waste										
* Grease traps, waste water, effluent. (per litre)	✓			Private Benefit	0.14	0.01	0.15	0.14	0.01	0.20
NOTE: * This charge to apply ONLY when weighbridge is not operational.										
Grease traps, waste water, effluent, muddy water (per tonne) / Minimum Charge	✓			Private Benefit	80.77	8.08	88.85	80.77	8.08	88.90
Grease traps, waste water, effluent, muddy water (per m3) / Minimum Charge		✓		Private Benefit	73.18	7.32	80.50	73.18	7.32	80.50
Petroleum/Cooking Oil Residents Only	✓			Public Benefit			Free			Free
<i>No Commercial or Contractor Drop-off Accepted</i>										
Tyres										
Passenger car size, motor bike	✓			Private Benefit	6.23	0.62	6.85	6.42	0.64	7.10
Light trucks.4WD type	✓			Private Benefit	10.36	1.04	11.40	10.67	1.07	11.70
Truck	✓			Private Benefit	20.73	2.07	22.80	21.35	2.14	23.50
Tractor-loader-floatation	✓			Private Benefit	36.27	3.63	39.90	37.36	3.74	41.10
Haulpak-dump truck	✓			Private Benefit	310.55	31.05	341.60	319.87	31.99	351.90
Tyres already shredded (per tonne or part thereof)	✓			Private Benefit	77.64	7.76	85.40	79.97	8.00	88.00
Tyres not shredded (per tonne or part thereof)	✓			Private Benefit	434.73	43.47	478.20	447.77	44.78	492.50
Hazardous Waste										
<i>All Hazardous Waste must be PRE-APPROVED by the Co-Ordinator Works & Services Operations as acceptable waste to Class II Landfill Standard</i>										

FEES AND CHARGES	Discretionary	Regulatory	GST Exempt	Pricing Principle	2014/15 Budget			2015/16 Budget		
					14/15 Fee	GST	Total fee	15/16 Fee	GST	Total fee
Analysis of hazardous waste may be required before acceptance.	✓			Private Benefit	400.00	40.00	440.00	412.00	41.20	453.20
Burial Fee (per load plus Disposal Charge) <i>(All hazardous loads will attract this fee)</i>	✓			Private Benefit	77.64	7.76	85.40	79.97	8.00	88.00
Asbestos (fully sealed in plastic) (per tonne) minimum charge	✓			Private Benefit	98.36	9.84	108.20	101.31	10.13	111.40
Asbestos (fully sealed in plastic) (per m3) minimum charge	✓			Private Benefit	98.36	9.84	108.20	101.31	10.13	111.40
SMF (Synthetic mineral fibre insulation) (fully sealed in plastic)(per tonne or part thereof)	✓			Private Benefit	98.36	9.84	108.20	101.31	10.13	111.40
SMF (Synthetic mineral fibre insulation) (fully sealed in plastic)(per tonne or part thereof) minimum	✓			Private Benefit	77.64	7.76	85.40	79.97	8.00	88.00
Medical and Biological Waste/Quarantine Waste (per Tonne)	✓			Private Benefit	222.73	22.27	245.00	229.41	22.94	252.40
Contaminated Soils (per Tonne) / Minimum Charge	✓			Private Benefit	131.82	13.18	145.00	135.77	13.58	149.40
Dead Small Animals (each)	✓			Private Benefit	44.55	4.45	49.00	45.89	4.59	50.50
Dead Livestock, Horses, Camels etc (per tonne)	✓			Private Benefit	124.23	12.42	136.65	127.96	12.80	140.80
Relocation of Incorrectly Tipped Waste (per hour) / Minimum Charge 1 Hour	✓			Private Benefit	363.64	36.36	400.00	374.55	37.45	412.00

2015/16 Budget

Financial Ratios

Financial Ratios

\$ '000	Amounts	Indicator 2015/16	Target	Prior Periods	
				2013/14	2012/13
<i>Liquidity Ratio</i>					
1. Current Ratio ⁽¹⁾					
Current Assets less Restricted Current Assets	9,172	1.23 : 1	> 1.00 : 1	1.05	0.80
Current Liabilities less Liabilities Associated with Restricted Assets	7,480				
<i>Debt Ratio</i>					
2. Debt Service Cover Ratio ⁽²⁾					
Operating Surplus before Interest and Depreciation Exp	20,805	7.67 : 1	> 2.00 : 1	6.91	5.77
Principal and Interest Repayments	2,713				
<i>Coverage Ratio</i>					
3. Own Source Revenue Coverage Ratio ⁽³⁾					
Own Source Operating Revenue	66,724	95.93%	> 40%	94.63%	84.70%
Operating Expense	69,555				
<i>Financial Performance Ratio</i>					
4. Operating Surplus Ratio ⁽⁴⁾					
Operating Revenue less Operating Expense	560	0.84%	> 1%	9.78%	3.10%
Own Source Operating Revenue	66,724				

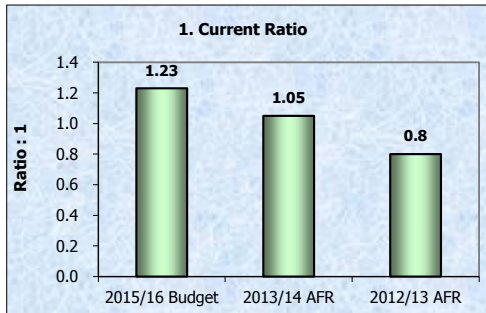
Notes

(1) This is a modified commercial ratio designed to focus on the liquidity position of the Council that has arisen from past year's transactions.

(2) This ratio is the measurement of Council's ability to repay its debt including lease payments.

(3) This ratio is the measurement of Council's ability to cover its costs through its own revenue efforts.

(4) This ratio is a measure of Council's ability to cover its operational costs and have revenues available for capital funding or other purposes.



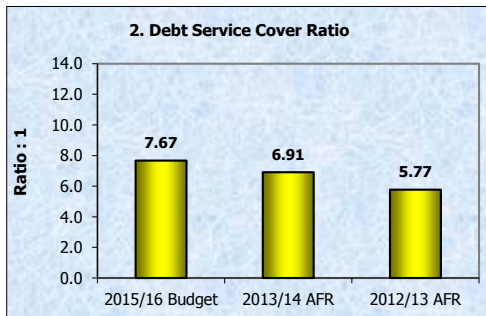
Purpose of Current Ratio

To assess the liquidity position of the Council that has arisen from past year's transactions.

Commentary on Result

1.23 : 1

The Department of Local Government and Communities has set a minimum standard of 1. The Town meets the standard meaning that it has sufficient assets that can be quickly converted into cash to meet immediate cash commitments.



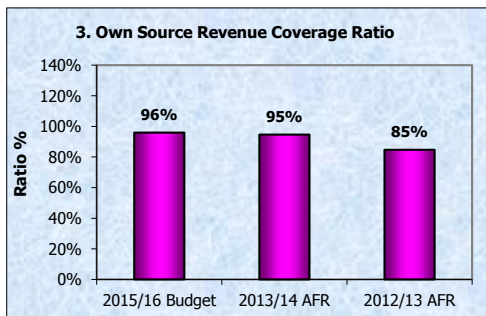
Purpose of Debt Service Cover Ratio

To assess Council's ability to repay its debt including lease payments.

Commentary on Result

7.67 : 1

The Department of Local Government and Communities has set a basic standard if the ratio is greater or equal to two. The Town has achieved an advanced standard as the ratio is greater than five meaning that the town can easily cover debt servicing obligations.



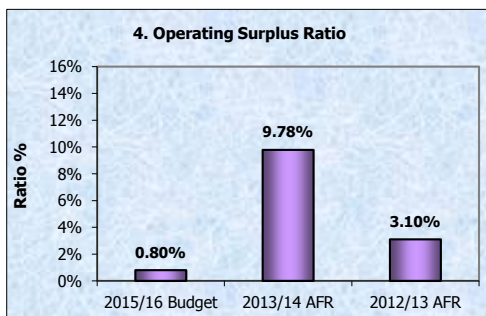
Purpose of Own Source Revenue Coverage Ratio

To assess Council's ability to cover its costs through its own revenue efforts.

Commentary on Result

95.93%

The Department of Local Government and Communities has set a basic standard between 40% and 60%, intermediate standard between 60% and 90% and advanced standard greater than 90%. The Town has achieved the advanced standard meaning the Town can cover nearly all operating expenses from own source revenue, and is not heavily reliant on external funding.



Purpose of Operating Surplus Ratio

To assess Council's ability to cover its operational costs and have revenues available for capital funding or other purposes.

Commentary on Result

0.84%

The Department of Local Government and Communities has set a basic standard between 1% and 15% and an advanced standard greater than 15%. The Town's ratio is relatively healthy indicating that the Town's operating revenue can easily cover operational costs with a surplus available for capital funding and other purposes i.e. transfer to Reserves.