



BUDGET

2014/15 – 2017/18

DRAFT

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MESSAGE FROM THE MAYOR

On behalf of the Council I am pleased to present the annual budget for the 2014/15 financial year.

You will have noticed that this year's budget document has been refreshed to include more information particularly around future years rolling budgets, our proposed major works and services planned across each program for the coming year, and the organisational structure for delivering on the budget.



The Town continues to focus on growing with growth. We remain committed to improving our delivery of services and to implementing projects that enhance the amenity and liveability of our town.

The 2014/15 budget has been developed with the Strategic Community Plan in mind, ensuring that our financial planning for the next 12 months remains strategic and focused to meet the needs of our residents. For those who are unfamiliar with the Strategic Community Plan, the document was adopted by Council in 2012 and is a result of extensive community and local stakeholder consultation on the vision and aspirations for Port Hedland over the next ten years. The aim of the document is to provide Council with a strategic guideline when planning for the future, ensuring that Port Hedland grows into a community that people want to live in and call home.

This year the Town of Port Hedland is delivering a balanced budget that includes a capital works program of \$56 million.

Some of the exciting projects included in this year's budget include:

- Continuation of the \$1 pool entry fee for children under 16 years of age
- Refurbishment and fit out of the kiosk at Marquee Park Splash and Play
- Development of an inventory of Municipal Heritage assets
- Installation of Christmas decorations around the Town
- Increased community partnership funding
- Wedgefield roads and drainage study
- \$1 million for the upgrade of Pinga Street
- Recommencement of the kerbs upgrade program
- Funding towards a centenary ANZAC Day event
- Continued redevelopment of the Port Hedland international Airport including a \$5 million main apron extension, upgrades of the electrical ring main, water and sewerage and commencement of planning and constructing an international freight facility

This financial year Council has adopted a five per cent increase in the differential and general minimum rates on top of our budgeted 2013/14 rate yield. This is the lowest over the past few years, and is a very important consideration for both Council and the community. It represents a commitment by the Town to listen to our residents and also demonstrates that we are consolidating in terms of growth and focusing more on providing better quality services and addressing the on-the-ground issues affecting our community.

KELLY HOWLETT
MAYOR

MESSAGE FROM THE CEO



The Town of Port Hedland's 2014/15 annual budget is a snapshot of the organisation's visions and objectives for the next 12 months, as well as an insight into the following three years.

Going forward, each year's budget document will include information on the current financial year as well as an outline of the next three years. This is in line with the Long Term Financial Plan is being developed as part of a suite of planning documents required for the Integrated Planning and Reporting Framework. Our budget will match the objectives in the Community Plan and Corporate Business Plan, and provide a detailed outlook on how the organisation is going to resource those objectives.

This year's budget has increased by a small amount indicating our focus for the next 12 months will be on improving organisational efficiencies and long term financial sustainability whilst also improving our delivery of services to the community. Previous budgets have had a large focus on the delivery of major capital projects; this year's budget is shifting away from carrying out major projects and will concentrate more on getting back to basics and improving our core services and facilities to the community.

In preparing this year's budget document the Town undertook extensive consultation with the community, including Community Conversation forums on the rates and the draft budget. The Town is committed to providing the community with more opportunities for consultation and engagement on a range of issues from finance, planning and development and community initiatives.

An example of how the Town has translated consultation to action is the five per cent increase in rates. Last year, during consultations with the community, residents and ratepayers expressed strong objections and comments to the proposed rise. This was further supported by comments made in the 2013 Community Perceptions Survey where one of the consistent themes was of financial management. The Town has taken on all of the feedback and as a result we have delivered one of the smallest rate increases since the 2010/11 annual budget (four per cent) which is a win for both the community and the Town of Port Hedland.

Another clear message that we've been receiving from the community is the need for the Town to increase its focus on maintaining and improving assets, such as roads and community facilities. We listened and we're delivering: this financial year we'll be allocating 1.5 per cent of the additional rates revenue towards Asset Management initiatives, which is a step towards addressing the issues which are important to the community, and hence for us too.

The Town is pleased to be delivering a range of projects and initiatives that reflect the community's needs:

- Development of a compliance program for the Town's assets, including looking at disability access
- Increasing expenditure on roads and drainage maintenance and upgrades
- Captains Way/Murdoch Drive intersection upgrade
- Upgrades to key corporate information systems including Financial, Records, GIS all aimed at increased efficiency and better customer service
- Replacement of lighting at Colin Matheson Oval
- \$300,000 towards the footpath construction program
- Commencement of SHOTA Road upgrade over a number of years
- Landfill closure and relocation planning

Over the next 12 months our aim is to improve the amenity and liveability of our Town and continue to achieve our long-term vision of becoming a vibrant and attractive regional city. We will increase our level of engagement and

consultation with the community as it is your ideas, comments and suggestions that shape our direction and the direction of the growth of the Town of Port Hedland.

MAL OSBORNE
CHIEF EXECUTIVE OFFICER

YOUR ELECTED COUNCIL

The Town of Port Hedland is represented by a Mayor and nine elected Councillors. The Mayor is popularly elected every four years, and councillors are elected for four year terms, with terms expiring at two year intervals. The Town has Ministerial approval to reduce the number of Councillors from nine to eight, at the next election, scheduled for September 2015. From this time, the Town of Port Hedland will be led by a Mayor and eight Councillors.



Mayor Kelly Howlett



Deputy Mayor Gloria Jacob



Clr George Daccache



Clr Jan Gillingham



Clr David Hooper



Clr Julie Hunt



Clr Penny Taylor



Clr Lorraine Butson



Clr Troy Melville



Clr David Van Vugt

Each year the Town reviews its organisational structure to ensure it is most appropriate for supporting the delivery of the Town's goals, strategies, and outcomes as set out in the Corporate Plan.

Council

Chief Executive Officer

Executive Support
Elected Member Support
Airport Redevelopment

Director Community Development

Libraries
Swimming Pools
J D Hardie Centre
Matt Dann Cultural
Centre
Wanangkura
Stadium
Community Events
Community
Donations
Economic
Development

Director Corporate Services

Financial Services
Information
Technology
Human Resources &
OHS
Public Relations &
Marketing
Governance
Corporate Reporting
Records
Management
Asset Management
Commercial
Property
Administration

Director Engineering Services

Parks & Gardens
Sports Grounds
Roads
Drainage
Major Projects
Technical Services
Waste Management
Airport
Sanitation
Cemeteries
Engineering

Director Planning & Development

Development
Control
Environmental
Health
Food Control
Building Regulation
Strategic Land Use
Planning
Heritage
Ranger Services
Tourism Services

GENERAL PURPOSE REVENUE

The General Purpose Revenue program encompasses revenue received from rates and any interest or other charges associated with collecting rates; interest earned on our investment portfolio; dividends paid to Municipal Fund from the Airport Fund; and the Financial Assistance Grant. Any Transfer to Reserves from General Purpose Revenue will be shown here, along with expenses associated with the administration and collection of Rates.

For 2014/15, we will be delivering a revamped Rates Incentive program, focussed on rewarding early payment of rates, and reducing the burden placed on local businesses that have been incredibly generous with their support in previous years.

We continue to recognise a dividend return on investment from our Airport Fund to our Municipal Fund. The proposed dividend for 2014/15 is \$3.269 million which is equivalent to the prior year payments of \$1.805 million dividend line item plus a cash transfer of depreciation \$1.46 million.

GOVERNANCE

The Governance program encompasses 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.

Major initiatives proposed for 2014/15 include:

- A redesign of the financial information system General Ledger
- Continued development and refinement of Asset Management Plans for all major asset classes
- Fair Value of Infrastructure and Other Assets
- Completion of our Local Laws review

And in later years:

- Implementation of an Electronic Document Management System (EDMS)
- Implementation of a Geographical Information System (GIS)

LAW, ORDER AND PUBLIC SAFETY

The Law, Order and Public Safety program covers important activities such as Fire Prevention, Animal Control, Parking Control, support of State Emergency Services, the Town's CCTV network, and Community Safety initiatives, particularly associated around cyclone preparation and response.

Major initiatives proposed for 2014/15 and continuing into future years' include an increase of 150% to our Fire Mitigation Program.

In the event of fire outbreaks, our staff is usually the first to respond, and provide critical support to other State Government agencies during major fire events.

HEALTH

Our Health program covers the activities and services associated with Vermin Control, Environmental Health, Food and Public Health Regulation and Compliance, and Aboriginal Health.

Major initiatives proposed for 2014/15 include a continuation of foreshore rehabilitation works at Cooke Point adjacent to Goode Street.

EDUCATION AND WELFARE

Our activities in the area of Education and Welfare include Community Partnership funding (direct financial and in-kind contributions); disability access initiatives; community services administration; and asset management associated with key community buildings such as Len Taplin Long Day Care, General Practitioner housing, Port Hedland Retirement Village, Rose Nowers Day Care, and HACC House in South Hedland.

Major initiatives proposed for 2014/15 and into future year's budgets include:

- An increase in Community Partnership and donations funding to a total of \$146k
- Compliance auditing of Town buildings against the Disability Access Inclusion Plan
- A contribution of \$30,000 towards ANZAC Day 2015 commemorations, recognising the centenary milestone
- Increased Christmas decorations through our town centres, creating a more festive atmosphere

HOUSING

Our activities in the Housing program are primarily centred around the provision of housing to our employees, and the asset management activities of our housing portfolio. Like many businesses in Port Hedland, we need to provide housing in order to attract and retain staff. We have a mix of Town owned housing stock, and private rentals. Our strategy in this area is to continue to identify and access lazy lands, seek opportunities with developers for innovative ways to increase our housing stock, and minimise our exposure to the volatility of the rental market. Concurrently, we are exploring options for promoting rates of home ownership amongst our employees.

Major initiatives proposed for 2014/15 include:

- Development of a Building Asset Management Plan, including Town housing stock
- A reduction in private rental expenditure
- Completion of the Catamore Court development, which will provide a substantial increase to our available housing stock
- Ongoing maintenance of our existing housing portfolio

And in future years:

- Acquisition of lazy lands for construction of housing
- Exploring opportunities to partner with other government agencies and private investors in provision of staff housing

COMMUNITY AMENITIES

Our activities and services within the Community Amenities program include 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.

We have a number of major initiatives programmed for 2014/15 including:

- Planning for existing landfill closure and relocation to a new site, including exploration of reuse and recycling opportunities
- Increasing our expenditure in landfill management and compliance, to reduce conflict between waste management activities and residential and airport activities
- Undertaking an inventory of our Municipal Heritage sites
- Further upgrades to the Pioneer Cemetery Port Hedland, recognising the cultural and historical importance of this site
- Landscaping and other works at the South Hedland Cemetery to improve amenity in a place of remembrance and reflection
- Completion of the Town Planning Scheme Review
- Implementation of a Development Contributions Plan
- Continuation of the Northern Planning Project, with State Government funding support

RECREATION AND CULTURE

Our Recreation and Culture program incorporates a wide range of activities and services including operations and maintenance of recreational facilities such as Gratwick Aquatic Centre, South Hedland Aquatic Centre, J D Hardie Youth Zone, Wanangkura Stadium, and Marquee Park. Recreation also includes all of our sports grounds, playgrounds, parks and gardens, and reticulation networks; and master planning and club development activities.

Our range of Cultural activities and services extends to the Matt Dann Cultural Centre; Port and South Hedland Libraries; the Courthouse Art Gallery; major events such as the North West Festival, and a range of smaller community events including Welcome to Hedland, West End Movies, Flicks in the Square, Portbound, Markets and Melodies, and the Spinifex Spree. Major initiatives planned for 2014/15 include:

- Construction of a new South Hedland Skate Park
- A continuation of the popular SLAM program at J D Hardie Youth Zone
- Installation of static fitness equipment along Port Hedland foreshore
- Refurbishment of the Town of Port Hedland Civic Centre
- New entry signage for Wanangkura Stadium, following completion of roadwork on Hamilton Road;
- Construction of Scotty's Café at Marquee Park, and funding for interim kiosk activities between now and café completion
- Upgrades to cricket nets
- New scoreboard at Kevin Scott Oval
- Lighting upgrades at Colin Matheson Oval
- Automation and remote control of key recreational infrastructure such as lighting, reticulation, and BBQs
- Car parking works at South Hedland Aquatic Centre
- Marquee Park fencing, and continued focus on security and vandalism minimisation

And in future years:

- Ongoing support for the North West Festival high profile event
- Upgrading to three phase power at Wanangkura Stadium to support larger community events
- Continuation of static fitness equipment installations

We will continue to pursue funding strategies to turn our visions for the Port Hedland Community Hall, South Hedland Integrated Community Hub, and Port Hedland Turf Club redevelopment projects into a reality.

TRANSPORT

Our Transport program includes all activities relating to the Port Hedland International Airport; our roads, bridges, footpaths and drainage networks; street trees, street signs, and lighting; and our Technical Services and Project Management functions.

We are focused on revaluing all classes of infrastructure, property, plant and equipment to Fair Value. Part of this entails undertaking asset condition assessments. All of this information will be utilised to develop the related Asset Management Plans, including informing our capital works programs for future years.

Major initiatives proposed for 2014/15 include:

- \$1 million on upgrades to Pinga Street, Wedgefield
- Completion of the Hamilton Road dual lanes construction project
- Upgrades along Yandeyarra Road
- Resheeting of Pippingarra Road
- Upgrade works along Sutherland Street
- A \$500,000 road resealing program
- Increased expenditure on drainage maintenance and capital upgrades
- Commencement of a \$100,000 annual kerb replacement program
- A \$300,000 per year footpath replacement and extension program
- Upgrades to Shota Road
- Creation of an entry statement at South Hedland Wallwork Road bridge
- Preparation of a Wedgefield specific roads and drainage strategy
- Completion of a number of final round Country Local Government Fund projects
 - Drainage upgrades
 - Walkway lighting
 - Kerbing construction
 - Port Hedland light industrial area drainage works

And in future years:

- An annual allocation towards extension of the Port Hedland to South Hedland shared pathway
- Continuation of the Shota Road upgrade
- Continuation of the Pinga Street upgrades
- Annual resheeting of Pippingarra Road
- Footpath replacement and extension programs
- Kerbing replacement programs
- Drainage upgrades

We have also embarked on an ambitious redevelopment program for the Port Hedland International Airport, with a vision of creating a gateway to the nation, right here in the Pilbara. Our redevelopment program includes terminal expansion, new freight and logistics zone, car park reconfiguration and new business opportunities. Funding strategies to deliver the program, particularly in the outlying budget years, are still be finalised. At the same time, we are exploring alternative governance arrangements for the Airport, to present and compare the most appropriate arrangements for delivering best value for our community and the future of our International Airport. To that extent, the Airport capital works program included in this budget includes only works programmed for commencement in 2014/15, along with recurrent Airport capital works programs in future years. The most significant item, being major terminal renovations, is not included in this budget document.

Major Airport initiatives for 2014/15 include:

- Commencement of power in, push back operations, allowing for a greater number of aircraft at the terminal at any one time
- Upgrades to core service infrastructure, including water, sewer and electrical networks, with a budgeted \$8 million supporting grant from Royalties for Regions
- Construction of a relocated and upgraded international and domestic freight and logistics hub
- A \$5 million extension to the northern apron creating a separate general aviation zone
- Upgrades to the main apron and taxiway
- Upgrades to and extension of the perimeter fencing

We continue to recognise a dividend return on investment from our Airport Fund to our Municipal Fund. The proposed dividend for 2014/15 is \$3.269 million which is equivalent to the prior year payments of \$1.805 million dividend line item plus a cash transfer of depreciation \$1.46 million.

ECONOMIC SERVICES

Our Economic Services program covers a broad range of functions and services, including tourism and area promotions; leasing and administration of our commercial properties; building regulation; land development; and saleyards and markets.

Major initiatives for 2014/15 include:

- Additional funding for welcoming and hosting cruise ship visits to Port Hedland
- Provision of funding for the Visitors Information Centre through FORM
- Further planning and development works for the delivery of the Spoilbank Marina
- Land development projects at Kingsford Smith Business Park, J D Hardie Centre, Butler Way, Captains and Yanderra Way
- Promoting the Port Hedland region to a broad range of parties to attract new businesses to the region
- Pursuing opportunities for harnessing alternative energy sources, including solar farms

And in future years:

- Delivery of the Spoilbank Marina
- Ongoing acquisition and development of lazy lands
- Investigating installation of WiFi in our CBDs

OTHER PROPERTIES AND SERVICES

Other Properties and Services accounts for those remaining activities not directly attributable to other programs. This includes any Private Works undertaken by us at for-profit rates; our Plant Operations and Replacement program; Public Works Overheads and Salaries & Wages; and our Building Maintenance team.

A major initiative for 2014/15 and future years budgets is the commencement of cash-backing depreciation expense for our Plant fleet. This will allow us to better fund plant replacement into the future.

FORECAST ASSUMPTIONS

The 2014/15 budget projects total operating expenditure of \$63 million, and a capital works program of \$56 million. It shows an improving financial position, and is structured around restoring an adequate level of unrestricted working capital.

The Town has and will continue to pursue operational efficiencies in order to maintain existing service levels and the delivery of quality outcomes to the community.

The budget provides for a 5.0% increase in ordinary rates yield for the 2014/15 year above 2013/14 budgeted yield, with 1.5% of that increase to be wholly dedicated to Asset Management initiatives. It is the Town's intention to deliver a stable rating price path over the course of its long term financial plan.

In planning for the 2014/15 financial year and beyond, we have made the best possible assumptions about factors outside of the Town's control, such as inflation, population growth, superannuation, and grant funding. Our budgets are based on what we believe to be the most likely scenarios.

To assist you in understanding and interpreting this budget document, a glossary of commonly used terms has been compiled. Please refer to page 38.

Fund Accounting

Over the coming 12 months, the Town is working to establish distinct Fund accounting in order to better report beyond a consolidated operations level, down to stand alone business units. The Town envisages establishing separate Fund accounting for Municipal, Airport, and Waste Management. This will allow us assess, plan and report appropriately with respect to key financial targets at both a consolidated level and individual Funds, and includes creating individual Long Term Financial Plans for Municipal, Airport, and Waste Management funds.

Rating Structure

The forecasted budgets include a rates yield increase of 5% per annum, with 3.5% of any increase absorbed within general purpose revenue, and 1.5% dedicated wholly to Asset Management Initiatives.

It is important to note that annual increases will be based on the prior year's estimated yield, plus any interim rates levied across the course of that year. This means that should a property change in status from rateable to non-rateable, the rates revenue lost as a result will be recouped across the balance of rateable assessments, either within that category or more broadly distributed. In pursuing this strategy, the Town recognises the importance of generating a stable rate yield year on year in helping to achieve long term financial stability.

Rates do represent a high proportion of the Town's annual income, and our annual planning processes will continue to assess the community's capacity and willingness to pay rates. However we will first always seek to maximise alternative revenue streams such as grant funding, and user pays fees and charges.

Across the 2014/15 financial year, the Town will review its existing rates categories, the allocation of properties within those categories, and explore alternative rating structure scenarios.

Fees & Charges

Many of the facilities and services provided by the Town are offered on a full or partial user pays basis. The Town's pricing principles are summarised in the Fees and Charges section of this document. In planning future years'

budgets, we have assumed that these full or partial user pays arrangements will continue, with increases typically limited to 3.5%.

Grants, Contributions and Subsidies

Each year, the Town receives a Financial Assistance Grant allocation from the WA Local Government Grants Commission. This grant is made available to local governments across Australia, and represents a contribution from Federal Government of local government's share of GST revenue. Due to the Town's ability to generate own source revenue, largely based on commercial leases and the Port Hedland International Airport, the Town is likely to move towards what is known as a minimum grant council. This means our annual Financial Assistance Grant (general purpose component) will decline substantially from current 2013/14 amounts (\$1.79 million). From 2014/15 onwards, we have assumed a decline in allocation of 10%. This has a significant impact on the Town's annual budget, and we will continue to lobby for changes to the distribution method, so that the challenges and opportunities of delivering quality local government functions in the Pilbara are appropriately compensated.

In addition, a number of services provided by the Town to the community are only possible because of specific grant funding from State and Federal Government. In preparing future year financial plans, we have assumed that the Town will continue to receive such grants. Should the level of grants and subsidies be reduced, the Town's ability to provide the related services will be impacted.

Borrowings

Within the four year Budget, the Town plans to utilise loan funding for a number of projects, the details of which are discussed further in Borrowings section of this document. New loans have been factored into the budget at an interest rate of 5.5%. The exact interest rate applicable to new borrowings is generally not finalised until 7 – 14 days prior to draw down. Interest and principal repayment estimates will be amended accordingly, should any material variation between Actuals and Budgets arise.

The Town will continue to review the need for borrowings for major infrastructure projects, to allow the cost of these projects to be spread over a number of years in order to create a greater degree of inter-generational equity. Borrowings are restricted to long-lived assets, and are useful in smoothing long-term expenditure peaks and troughs.

Projected borrowings beyond 2017/18 are set out in the Town's Long Term Financial Plan.

Employee Costs

In preparing budgets for employee costs, the Town has assumed annual increases constrained to 2.5%. We are currently in the process of negotiating a new Enterprise Bargaining Agreement, and that will provide a strong indication of the annual increases to be incurred. This budget document does not provide for any additional permanent staff positions. The Town has also changed the way it budgets for employee costs. Historically, the budgets for works staff have been included in Works Operations and Maintenance jobs, and typically been disclosed as Materials & Contracts. Estimates for this expenditure are now shown under Employee Costs.

Other Expenditure Forecasts

In preparing expenditure forecasts, we have considered not only new expenditure items, but also the Town's ongoing commitments. This includes costs for capital and recurrent expenditure programs, and the input mix required to achieve the objectives of each of these programs, such as materials and contracts, employee costs, and other expenses. Generally speaking, the Town aims to constrain costs to a 2.5% increase year on year. However, a number of expenditure types will likely increase beyond this amount, and the Town has specifically recognised utilities and insurance premiums as higher risk items.

By constraining expenditure increases through continued productivity gains, and maximising revenue increases, the Town can help achieve necessary improvements in its long term financial outlook.

Risk Factors

The Town has recognised a number of key risk areas in its budget, including its commercial lease arrangements, and reliance on those revenue streams; the high dollar value of rates revenue generated from the Mass Accommodation category, particularly as the Town trends towards a normalised accommodation mix; the value of interest earned on investments which will decline as Reserve funded projects are delivered; and its ability to continue achieving substantial dividend returns from the Airport.

2013/14 Current Budget Figures

At the date of preparing the draft budget, the March Quarterly Budget Review for 2013/14 is still to be endorsed or otherwise by Council. A number of variations arising from the March QBR will impact the draft 2014/15 budget, particularly in relation to the opening balances of Reserves, Unspent Grants, Unspent Loans and Unrestricted Cash. The draft budget document will need to be updated to reflect any such 2013/14 variations prior to final adoption.

Figures are shown in \$'000s.

INCOME STATEMENT

	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget	2013/14 Original Budget	2013/14 Current Budget
\$'000s						
Income						
Rates	23,685	24,870	26,113	27,419	22,558	22,560
Fees & Charges	29,494	30,453	31,447	32,478	35,593	30,963
Interest	2,045	1,728	1,106	673	2,355	2,619
Other Revenue	7,401	7,539	7,727	7,945	1,060	9,622
Grants & Contributions - Operating	5,264	4,337	4,088	3,548	9,304	5,479
Grants & Contributions - Capital	14,881	1,785	1,789	1,825	29,684	7,332
Profit/(Loss) on Disposal of Assets	16	16	17	17	(341)	(341)
Total Income	82,787	70,729	72,287	73,905	100,213	78,234
Expenses						
Employee Benefits & Oncosts	23,914	24,392	24,971	25,552	25,711	19,542
Materials & Contracts	21,438	19,255	19,418	20,020	20,980	27,058
Utilities	2,628	2,839	2,904	2,972	5,215	3,840
Depreciation	11,349	11,632	11,923	12,221	11,092	11,092
Interest on Borrowings	1,720	1,824	1,750	1,676	1,662	1,675
Insurance	1,296	1,356	1,419	1,485	1,228	1,228
Other Expenses	1,133	1,152	1,139	1,176	1,777	1,308
Total Expenses	63,477	62,450	63,525	65,101	67,665	65,743
Net Operating Result	19,310	8,278	8,763	8,804	32,548	12,492
Operating Result excluding Capital Grants & Contributions	4,429	6,493	6,973	6,979	2,864	5,160

CASH FLOW STATEMENT

\$'000s	2014/15 Proposed Budget	2013/14 Original Budget	2013/14 Current Budget
Cash Flows from Operating Activities			
<i>Receipts</i>			
Rates	23,685	21,881	22,560
Fees & Charges	29,494	32,627	30,963
Interest	2,045	2,355	2,619
Other Revenue	7,401	1,039	9,720
Grants & Contributions - Operating	5,264	8,373	6,914
<i>Payments</i>			
Employee Benefits & Oncosts	(23,914)	(25,628)	(19,542)
Materials & Contracts	(21,421)	(16,784)	(27,058)
Utilities	(2,628)	(4,955)	(3,840)
Interest on Borrowings	(1,720)	(1,662)	(1,675)
Insurance	(1,296)	(1,228)	(1,228)
Other Expenses	(1,133)	(1,827)	(4,938)
Net Cash Provided by/(Used for) Operating Activities	15,779	14,191	14,496
Cash Flows from Investing Activities			
<i>Receipts</i>			
Capital Grants for Acquisition of Assets	16,631	29,684	27,253
Proceeds from Disposal of Assets	6,618	466	3,698
<i>Payments</i>			
Acquisition of Non Current Assets	(54,021)	(62,149)	(77,507)
Net Cash Provided by/(Used for) Investing Activities	(30,773)	(31,999)	(46,556)
Cash Flows from Financing Activities			
<i>Receipts</i>			
Proceeds from Deferred Debtors	325	197	75
Proceeds from Loan Borrowings	6,473	8,175	8,254
<i>Payments</i>			
Repayment of Loans	(1,370)	(1,426)	(1,434)
Net Cash Provided by/(Used for) Investing Activities	5,427	6,946	6,896
Net Increase/(Decrease) in Cash & Cash Equivalents	(9,567)	(10,862)	(25,165)
Cash & Cash Equivalents at 1 July	51,078	89,340	76,243
CASH & CASH EQUIVALENTS AT 30 JUNE	41,512	78,478	51,078

RATE SETTING STATEMENT

\$'000s	2014/15 Proposed Budget	2013/14 Original Budget	2013/14 Current Budget
Income			
Fees & Charges	29,494	35,593	30,963
Interest	2,045	2,355	2,619
Other Revenue	7,401	1,060	9,622
Grants & Contributions - Operating	5,264	9,304	5,479
Grants & Contributions - Capital	14,881	29,684	7,332
Profit/(Loss) on Disposal of Assets	16	(341)	(341)
Total Income	59,102	77,655	55,675
Expenses			
Employee Benefits & Oncosts	23,914	25,711	19,542
Materials & Contracts	21,438	20,980	27,062
Utilities	2,628	5,215	3,840
Depreciation	11,349	11,092	11,092
Interest on Borrowings	1,720	1,662	1,675
Insurance	1,296	1,228	1,228
Other Expenses	1,133	1,777	1,308
Total Expenses	63,477	67,665	65,747
Net Operating Result excluding Rates	(4,375)	9,990	(10,072)
Add back non cash entries			
Profit/(Loss) on Disposal of Assets	(16)	341	341
Grants & Contributions - Capital	(1,750)	0	0
Depreciation	11,349	11,092	11,092
Capital			
Acquisition of Infrastructure, Property, Plant & Equipment	(54,021)	(71,954)	(77,507)
Proceeds from Disposal of Assets	10,135	466	3,698
Funding			
New Loan Borrowings	6,473	8,175	8,254
Proceeds from Deferred Debtors	325	197	75
Transfers from Reserves	11,136	58,682	58,018
Transfers from Unspent Grants	1,656	0	1,860
Transfers from Unspent Loans	145	0	0
Transfers from Restricted Receivables	0	0	19,921
Loan Repayments	(1,370)	(1,426)	(1,434)
Transfers to Reserves	(1,804)	(41,381)	(33,776)
Transfers to Unspent Grants	0	0	(358)
Transfers to Unspent Loans	0	0	0
EOY Projected Results			
Carry forward from 30 June	233	3,263	(2,439)
Carry forward to 1 July	(1,800)	0	(233)
AMOUNT TO BE RAISED FROM RATES	(23,686)	(22,555)	(22,560)

NET CURRENT ASSETS

	2014/15 Proposed Budget	2013/14 Original Budget	2013/14 Current Budget
\$'000s			
Current Assets			
Cash & Investments	41,512	78,477	51,078
Receivables	9,322	8,561	9,322
Inventories	13	70	12
Other Current Assets	0	0	0
Total Current Assets	50,847	87,108	60,412
Current Liabilities			
Payables	6,772	12,462	6,772
Interest Bearing Liabilities	1,522	1,426	1,434
Provisions	2,289	2,289	2,288
Other Current Liabilities	0	0	0
Total Current Liabilities	10,583	16,177	10,494
Net Current Assets	40,264	70,931	49,918
Less:			
Restricted Cash - Reserves	(40,985)	(52,436)	(50,317)
Restricted Cash - Unspent Grants	854	(19,921)	(802)
Restricted Cash - Unspent Loans	145	0	0
Restricted Receivables	0	0	0
Plus:			
Current Loan Liability	1,522	1,426	1,434
ESTIMATED SURPLUS/(DEFICIT)	1,800	0	233

INVESTMENTS

In accordance with the *Local Government (Financial Management) Regulations 1996* regulation 8(1), the Town maintains separate bank accounts for Municipal, Trust, and Reserve Funds. As per regulation 8(3), funds from Municipal and Reserve accounts are pooled in a series of common investments which make up the Town's investment portfolio. This allows the Town to maximise interest earnings and appropriately manage cash flow, whilst having due regard to the risk and security of each investment, including preservation of capital and liquidity. You can refer to the Town of Port Hedland Investment Policy for further information.

Interest earned on the Town's investment portfolio is duly apportioned to Municipal, Reserve or other restricted funds, based on the average monthly balances of each as a percentage of the total portfolio. Whilst the Town reports the total interest earned across Municipal, Trust, and Reserve, interest earnings will not be transferred to Restricted Cash and Investments (i.e. Unspent Grants, Reserves) unless expressly detailed in this budget document. Typically, conditions over grants and contributions or otherwise externally restricted funds will specify the application of any interest earnings from those unspent funds. Examples include unspent Royalties for Regions grants, and the Town's BHP Sustainability Partnership Reserve.

The Town has estimated a return on investments of 2.75%, which is 25 basis points above the official Reserve Bank of Australia cash rate of 2.50% (as at 17 May 2014). Estimated interest earnings on investments for 2014/15 are set out below. Figures are shown in \$'000s.

Class	Estimated Interest Earnings
Municipal	100
Reserves – BHP	37
Reserves – Other	1,705
Total	1,842

BORROWINGS

The Town enters the 2014/15 financial year with a total Borrowings portfolio of \$29 million. Borrowings are typically utilised to help fund long lived assets, and spread the cost of such assets across a number of years, helping to enhance inter-generational equity. The Town recognises debt as an effective financial management tool, and is committed to prudent use of debt for the delivery of new and renewed infrastructure for the community. The Town seeks to restrict debt servicing costs to a maximum of 20% of its operating revenue. The Town intends to develop a Borrowings Policy during 2014/15, to provide a framework to guide decision making regarding loans.

In 2014/15, the Town proposes to undertake additional borrowings for an upgrade of the Town of Port Hedland Civic Centre (\$5.5m); J D Hardie Land Acquisition (\$150k); and the Floodwater Pump Refurbishment (\$300k). Each of these projects was originally included in the 2013/14 Budget, however due to delays on the individual projects, the corresponding loan funds (or part thereof) were not drawn down prior to 30 June 2014. With respect to the Civic Centre, the proposed scope of the project was included in 2013/14 at \$5 million, 100% loan funded. It is the Town's intention to broaden the scope of works so that a longer useful life within the existing building can be achieved. To that end, it is proposed that the total project budget increase to \$6 million (\$0.5 million 2013/14; \$5.5 million 2014/15), again 100% loan funded.

Further, the Town proposes to borrow an additional \$522k in relation to the Catamore Court housing development. This supplementary funding will be utilised to cover the gap created between the GST applicable on vacant land

sales, and the input taxed acquisition of residential premises; plus allow the Town to develop the precinct to a higher standard, similar to that expected of other housing estates in the township. As at the date of endorsing the draft budget, the ATO has yet to make a judgement on the Town's application for a Private Ruling in relation to the GST treatment for the Catamore Court transactions. If the application is favourable, the magnitude of proposed borrowings will reduce. In considering the loan draw down, the Town will assess the potential to dispose of a house, either within Catamore or another Town owned residential property, as an alternative to borrowing money.

Proposed borrowings have been included at a borrowing rate of 5.5%.

The Town is not proposing any further borrowings at this stage in the following three years of the budget, however this position will continue to be reassessed as new projects and opportunities arise.

During 2014/15 the Town will investigate opportunities and scenarios for refinancing its existing loan portfolio, to identify any potential long term savings, or intermediate cash flow benefits that may be available. The timing to do so is appropriate given the favourable lending rates currently on offer. This also presents an opportunity for the Town to streamline repayment instalment dates, so that they are consolidated and aligned with peak cash inflow periods. Again, this is an area that requires careful review to ensure the Town is best positioned for long term financial sustainability.

Set out on the following pages is a summary of the Town's existing and proposed borrowings. The repayments and opening and closing balances below do not take into consideration any end of year accruals for interest outstanding to 30 June.

Unspent Loans

The Town has estimated that \$100,000 of the self-supporting loan for the South Hedland Bowls and Tennis Club will remain unspent as at 30 June 2014. The original \$500,000 loan was drawn down in its entirety during 2013/14. It is anticipated that the balance of unspent funds will be wholly expended in the 2014/15 financial year.

As part of the 2013/14 year end reporting processes, there may be other unspent loan funds which will be identified and restricted accordingly. This will be a matter of timing with respect to project expenditure, however at the date of adopting this budget no further unspent loan funds are anticipated.

All new loan borrowings proposed for 2014/15 are expected to be fully expended during the course of the 2014/15 financial year.

Overdraft Facilities

The Town does not currently have access to an overdraft facility on its normal operating bank account, however will explore the potential for one during 2014/15. 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.

In the Borrowings Summary below, an * indicates a Self-Supporting Loan, and ^ indicates that the loan is proposed for draw down prior to 30 June 2014. Figures are shown in \$'000s.

Borrowings Summary

Loan Purpose	Loan #	Original	Rate	Draw	Term	Maturity	2014/15	2014/15	2014/15	2014/15	2013/14	2013/14	
		Amount		Down Date		Date	Estimated Opening Balance	2014/15 Budget New Loans	Budget Principal Repay	Budget Closing Balance	Budget Interest Payments	2013/14 Opening Balance	2013/14 Principal Repay
Governance													
Civic Centre Upgrade^		500	4.88%	30/05/2014	20	30/05/2034	500		15	485	24	-	-
Civic Centre Upgrade	NEW							5,500	77	5,423	154		
Law, Order & Public Safety													
State Emergency Services Shed*	123	420	6.36%	13/02/2004	15	13/02/2019	185		33	152	11	216	31
Education & Welfare													
HACC House Upgrade	122	500	6.36%	13/02/2004	15	13/02/2019	221		39	182	13	257	36
Housing													
Staff Housing	106	1,250	6.92%	16/06/1999	15	16/06/2014	-		-	-	-	129	129
Staff Housing	107	630	5.58%	1/12/1999	15	1/06/2014	-		-	-	-	60	60
Staff Housing - Morgans Street	125	1,500	6.75%	29/06/2009	20	29/06/2029	1,287		51	1,236	86	1,335	48
Staff Housing - Morgans Street	127	2,203	6.78%	16/04/2010	20	30/12/2029	1,890		72	1,818	127	1,957	67
Staff Housing - Catamore Court	139	1,618	5.21%	26/02/2014	20	26/02/2034	1,618		47	1,571	84	-	-
Staff Housing - Catamore Court	NEW							522	7	515	14	-	-
Community Amenities													
Pilbara Underground Power Project	134	654	3.67%	24/04/2013	5	24/04/2018	533		126	407	18	654	121
GP Housing Project	135	1,500	4.73%	24/04/2013	20	24/04/2033	1,454		49	1,405	68	1,500	46
Recreation & Culture													
Acquatic Centres	112	870	6.71%	21/06/2002	15	30/06/2017	249		77	172	15	321	73
Swimming Pool Extensions	114	500	5.79%	28/01/2003	15	31/12/2017	157		42	115	9	197	39
Port Hedland Yacht Club*	126	500	6.48%	26/03/2010	20	26/03/2025	403		27	376	25	429	25
Port Hedland Yacht Club*	128	250	6.02%	25/05/2011	15	26/05/2026	215		13	202	13	227	12
J D Hardie Upgrade	129	1,550	6.05%	16/06/2011	20	16/06/2031	1,418		50	1,368	88	1,464	47
Wanangkura Stadium	133	7,819	5.22%	3/02/2012	20	3/02/2032	7,348		254	7,094	380	7,590	241
Marquee Park	130	830	6.05%	16/06/2011	20	16/06/2031	759		26	733	45	784	25
Marquee Park	132	4,438	5.22%	3/02/2012	20	3/02/2032	4,171		144	4,027	216	4,308	137
J D Hardie Upgrade	136	1,446	4.63%	24/04/2013	20	24/04/2033	1,401		47	1,354	64	1,446	45
Wanangkura Stadium	137	2,500	4.82%	21/06/2013	20	21/06/2033	2,423		80	2,343	116	2,500	77
South Hedland Bowling Club	138	500	5.21%	26/02/2014	20	26/02/2034	500		15	485	26	-	-
J D Hardie Upgrade - Roof and Security	140	280	5.21%	26/02/2014	20	26/02/2034	280		8	272	14	-	-
Transport													
Wallwork Road Bridge	141	484	4.96%	15/05/2014	20	15/05/2034	484		15	469	24	-	-
Airport Staff Housing	131	1,300	6.04%	30/06/2011	20	30/06/2031	1,189		42	1,147	71	1,228	39
Floodwater Pump Refurbishment	NEW						-	300	5	295	8	-	-
Economic Services													
Port Hedland Visitors Centre	116	100	5.79%	6/02/2003	15	31/12/2022	56		5	51	3	61	5
J D Hardie Land Acquisition	NEW							150	2	148	5		
Total							28,741	6,472	1,368	33,845	1,721	26,663	1,303
												25,359	1,437

RESERVES

The Town has established a number of Reserves for the purpose of setting aside funds for specific projects. This may include asset renewal, employee leave entitlements, external contributions, or saving for a planned future project. Each Reserve has a specific purpose with clear linkages to the adopted strategies and plans of the Town. Reserves may be externally restricted, such as the BHP Sustainability Partnership; or internally restricted, such as the Employee Leave Entitlements Reserve. As a general rule, interest earnings from investments will only be applied to externally restricted funds. All other interest earnings will be applied to general purpose Municipal revenue.

Reserve funds may only be expended by resolution of Council, typically encompassed by the adoption of the Budget or subsequent Quarterly Budget Reviews. Reserves may be utilised only for the purposes for which they were created. The Local Government Act and Regulations prescribe the necessary steps should the Town seek to change the purpose of a Reserve, or expend Reserve funds for alternative purpose. The Town will develop a Reserves Policy during 2014/15, which will set out the purpose of each Reserve, and any target minimum or maximum balances.

<i>Employee Leave Reserve</i>	Funding of employee leave entitlements
<i>Plant Replacement Reserve</i>	Funding of the Plant Replacement Program
<i>Light Replacement Reserve</i>	Funding of renewal and upgrading of oval lights. Reserve to be closed out 30 June 2014.
<i>Carparking Reserve</i>	Funding of additional carparking, funded from Developer Contributions
<i>Depot Facilities Reserve</i>	Funding of depot upgrades. Reserve to be closed out 30 June 2014.
<i>Airport Reserve</i>	Funding of Port Hedland International Airport Operations and Capital Programs
<i>SES Shed Reserve</i>	Funding of SES Shed at Airport, and emergency management functions. Reserve to be closed out 30 June 2014.
<i>Waste Management & Recycling</i>	Funding of waste recycling projects. Reserve to be closed out 30 June 2014.
<i>South Hedland Library Reserve</i>	Funding of the South Hedland Library Upgrade. Reserve to be closed out 30 June 2014.
<i>BHP Reserve</i>	Funding of approved projects under the BHP Town of Port Hedland Sustainability Partnership Agreement
<i>Newcrest Reserve</i>	Funding of projects and operations from contributions by Newcrest Mining. Reserve to be closed out 30 June 2014.
<i>Civil Building and Infrastructure Reserve</i>	Funding of maintenance and upgrades of Town owned buildings and infrastructure. Reserve to be closed out 30 June 2014.
<i>Spoilbank Reserve</i>	Funding development of the Port Hedland Spoilbank Precinct
<i>Royalties for Regions Reserve</i>	Funding of Royalties for Regions Projects – State Government Grant. Reserve to be closed out 30 June 2014.

<i>Community Facilities Reserve</i>	Fund ongoing maintenance, refurbishment, replacement and upgrade of community infrastructure
<i>GP Housing Reserve</i>	Fund development, maintenance and management of GP Housing
<i>Asset Management Reserve</i>	Fund maintenance, renewal, upgrade of new and existing infrastructure
<i>Underground Power Reserve</i>	Fund installation of Underground Power. Reserve to be closed out 30 June 2014.
<i>Waste Management Reserve</i>	Fund the development, operation and maintenance of the Town's waste management facilities including the landfill, and all waste collection activities.

2013/14 Current Budget Figures

Set out on the following page is the estimated opening balance for each Reserve, projected movements for the 2014/15 financial year, and the resulting closing balances.

At the date of preparing the draft budget, the March Quarterly Budget Review for 2013/14 is still to be endorsed or otherwise by Council. A number of variations arising from the March QBR will impact the draft 2014/15 budget, particularly in relation to the opening balances of Reserves, Unspent Grants, Unspent Loans and Unrestricted Cash. The draft budget document will need to be updated to reflect any such 2013/14 variations prior to final adoption.

Figures are shown in \$'000s.

Reserves Summary

Reserve	Estimated	2014/15 Estimated Transfers To	2014/15 Estimated Transfers From	Estimated	Opening Balance 1 July 2013	2013/14 Estimated Transfers To	2013/14 Estimated Transfers From	Estimated
	Opening Balance 1 July 2014			Closing Balance 30 June 2015				Closing Balance 30 June 2014
Employee Leave Entitlements	890	14	0	904	895	14	(19)	890
Plant Replacement	(6)	387	0	381	0	0	(6)	(6)
Light Replacement	0	0	0	0	23	0	(23)	0
Car Parking	236	0	0	236	232	4	0	236
Depot Facilities	5	0	0	5	16	0	(11)	5
Airport	5,189	0	(6,516)	(1,327)	19,059	16,953	(30,823)	5,189
SES Shed	(1)	0	0	(1)	35	0	(36)	(1)
Waste Management & Recycling	(7)	0	0	(7)	453	0	(460)	(7)
South Hedland Library	0	0	0	0	15	0	(15)	0
BHP Sustainability Partnership	791	37	(3,178)	(2,350)	5,637	122	(4,968)	791
Newcrest Mining	0	0	0	0	2	0	(2)	0
Civil Building & Infrastructure	0	0	0	0	8	0	(8)	0
Spoilbank	39,342	0	(100)	39,242	40,759	32	(1,449)	39,342
Royalties for Regions	0	0	0	0	927	0	(927)	0
Community Facilities	(409)	0	0	(409)	1,258	1,326	(2,993)	(409)
GP Housing	184	0	0	184	194	0	(10)	184
Asset Management	155	338	(360)	133	184	556	(585)	155
Underground Power	0	0	0	0	654	0	(654)	0
Waste Management	3,945	978	0	4,923	4,204	15,368	(15,627)	3,945
Developer Contributions	0	50	0	50	0	0	0	0
Unfinished & Committed Works	0	0	(982)	(982)	0	0	0	0
Total Reserves	50,314	1,804	(11,136)	40,982	74,555	34,375	(58,616)	50,314

DISPOSAL OF ASSETS

As part of normal asset management activities, the Town intends to dispose of a number of assets during the course of 2014/15. Typically, the greatest level of asset turnover relates to the Town's Plant Replacement Program, covering heavy, light, and minor plant and equipment. For light and heavy plant, assets are typically disposed of by auction or trade-in on the replacement plant item. Minor plant will normally be disposed of at the annual Town auction. Given that plant and equipment has a relatively short useful life in comparison to other classes of Infrastructure, Property, Plant and Equipment, and there is generally a reasonable amount of reliable market data available (for example, Redbook), the Net Book Value of such assets at disposal point should generally be equivalent to anticipated sale proceeds, meaning that any profit or loss on disposal will be immaterial.

The Town also intends to dispose of a number of parcels of land during 2014/15, which would generally be classified as Inventory – Real Estate, rather than a class of asset under Infrastructure, Property, Plant and Equipment. A number of these transactions are discussed in further detail in the Major Land Transactions section of this document, referring in particular to the Kingsford Smith Business Park transactions. However some of the anticipated disposals will fall below the threshold of a Major Land Transaction. The Town has accepted a number of offers relating to disposals of land within the Kingsford Smith Business Park, with settlement expected to occur during 2014/15.

AAS 102 Inventories requires that inventory be carried at the lower of Cost and Net Realisable Value. As the bulk of the Kingsford Smith Business Park subdivision construction has been undertaken at no cost to the Town, the reported profit on disposals will be relatively high compared to sale proceeds. As at the date of adopting the 2014/15 budget, the subdivision works have not been completed, and the total cost to the Town in bringing the land parcels to sale are unknown. Further, the Town does anticipate a number of additional sales of lots to occur during 2014/15, once active marketing of the completed subdivision commences, however any such sale is would be subject to approval by Council. The estimates set out below are based on the best available information, and only include those disposals already approved by resolution of Council.

Figures shown below are in \$'000s.

Asset Class	Estimated Net Book Value \$'000	Estimated Proceeds on Disposal \$'000	Estimated Profit/(Loss) on Disposal \$'000
Plant & Equipment – Heavy	421	431	10
Plant & Equipment – Light	105	110	5
Real Estate Available for Sale*	0	9,595	9,595
Total	526	10,136	9,610

*Estimated Net Book Value for Real Estate Available for Sale represents the lower of Cost and Net Realisable Value, in accordance with AAS 102 Inventories.

PROGRAM BUDGETS

All Program budgets are shown in \$'000s.

GENERAL PURPOSE FUNDING

\$' 000	2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget
a. Operating						
a. Revenue						
100. Rates	(22,558)	(22,560)	(23,685)	(24,870)	(26,113)	(27,419)
110. Fees & Charges	(192)	(270)	(280)	(288)	(297)	(306)
120. Interest Earnings	(2,265)	(2,305)	(1,927)	(1,619)	(1,005)	(615)
130. Internal Income	(3,978)	(3,978)	(3,269)	(3,383)	(3,502)	(3,624)
140. Other Revenue	(6)	(5)	0	0	0	0
150. Grants & Contributions - Operating	(986)	(2,434)	(2,282)	(2,131)	(1,995)	(1,875)
a. Revenue Total	(29,984)	(31,552)	(31,443)	(32,291)	(32,913)	(33,839)
b. Expenses						
200. Employee Costs	204	196	214	218	222	227
210. Materials & Contracts	95	95	208	210	122	124
260. Internal Expenses	2,230	2,230	46	47	46	47
270. Other Expenses	77	17	18	18	18	18
b. Expenses Total	2,605	2,538	485	493	408	416
a. Operating Total	(27,379)	(29,014)	(30,958)	(31,798)	(32,505)	(33,423)
c. Funding						
b. Expenses						
610. Transfer to Reserves	0	0	375	694	1,067	1,458
b. Expenses Total	0	0	375	694	1,067	1,458
c. Funding Total	0	0	375	694	1,067	1,458
Grand Total	(27,379)	(29,014)	(30,583)	(31,104)	(31,438)	(31,965)

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
110. Fees & Charges	(2)	(2)	(2)	(2)	(2)	(2)
140. Other Revenue	(55)	(42)	(33)	(34)	(35)	(36)
a. Revenue Total	(57)	(44)	(35)	(36)	(37)	(38)
b. Expenses						
200. Employee Costs	6,795	6,478	6,141	6,269	6,397	6,530
210. Materials & Contracts	2,585	2,213	2,152	2,080	2,228	2,311
220. Utilities	115	117	76	78	80	81
230. Insurance	13	13	14	15	15	15
250. Depreciation	402	402	413	423	433	444
260. Internal Expenses	(9,167)	(9,134)	(7,963)	(8,463)	(8,317)	(8,478)
270. Other Expenses	651	801	746	801	783	841
b. Expenses Total	1,394	890	1,579	1,203	1,619	1,745
a. Operating Total	1,337	846	1,544	1,167	1,582	1,707
b. Capital						
b. Expenses						
400. Capex	481	506	150	653	206	159
b. Expenses Total	481	506	150	653	206	159
b. Capital Total	481	506	150	653	206	159
c. Funding						
a. Revenue						
520. Transfer from Reserves	0	(19)	0	0	0	0
a. Revenue Total	0	(19)	0	0	0	0
b. Expenses						
610. Transfer to Reserves	14	14	14	14	15	15
b. Expenses Total	14	14	14	14	15	15
c. Funding Total	14	(6)	14	14	15	15
Grand Total	1,832	1,347	1,708	1,834	1,802	1,881

ANIMAL CONTROL

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
110. Fees & Charges	(89)	(101)	(95)	(98)	(101)	(104)
a. Revenue Total	(89)	(101)	(95)	(98)	(101)	(104)
b. Expenses						
200. Employee Costs	768	805	888	910	933	956
210. Materials & Contracts	95	92	96	97	99	101
220. Utilities	4	4	5	5	5	5
250. Depreciation	20	20	0	0	0	0
260. Internal Expenses	134	140	108	116	114	116
b. Expenses Total	1,022	1,061	1,096	1,128	1,151	1,178
a. Operating Total	933	960	1,001	1,030	1,050	1,075
b. Capital						
b. Expenses						
400. Capex	0	0	0	0	250	0
b. Expenses Total	0	0	0	0	250	0
b. Capital Total	0	0	0	0	250	0
Grand Total	933	960	1,001	1,030	1,300	1,075

FIRE PREVENTION AND EMERGENCY SERVICES

2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget	2017/18 Proposed Budget
\$'000						
a. Operating						
a. Revenue						
120. Interest Earnings	(13)	(13)	(11)	(9)	(7)	(5)
140. Other Revenue	(4)	(4)	(4)	(5)	(5)	(5)
150. Grants & Contributions - Operating	(93)	(93)	(93)	(96)	(99)	(102)
a. Revenue Total	(110)	(110)	(109)	(110)	(110)	(111)
b. Expenses						
210. Materials & Contracts	158	173	201	192	196	200
230. Insurance	6	6	6	6	6	7
240. Interest on Borrowings	13	13	11	9	7	5
250. Depreciation	23	23	24	24	25	25
260. Internal Expenses	26	27	21	23	22	23
b. Expenses Total	226	242	262	254	256	260
a. Operating Total	116	131	154	145	146	148
b. Capital						
b. Expenses						
400. Capex	5	0	3	3	3	3
b. Expenses Total	5	0	3	3	3	3
b. Capital Total	5	0	3	3	3	3
c. Funding						
a. Revenue						
510. Proceeds from Deferred Debtors	(31)	(31)	(33)	(35)	(37)	(39)
520. Transfer from Reserves	(36)	(36)	0	0	0	0
530. Transfer from Unspent Grants	0	0	(13)	0	0	0
a. Revenue Total	(66)	(66)	(45)	(35)	(37)	(39)
b. Expenses						
600. Loan Repayments	31	31	33	35	37	39
b. Expenses Total	31	31	33	35	37	39
c. Funding Total	(36)	(36)	(13)	0	0	0
Grand Total	85	96	144	148	149	151

OTHER LAW, ORDER AND PUBLIC SAFETY

	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
\$'000	Original	Current	Proposed	Proposed	Proposed	Proposed
	Budget	Budget	Budget	Budget	Budget	Budget
a. Operating						
a. Revenue						
110. Fees & Charges	(27)	(31)	(31)	(32)	(33)	(34)
140. Other Revenue	(12)	(12)	(4)	(4)	(4)	(4)
a. Revenue Total	(39)	(43)	(35)	(36)	(37)	(38)
b. Expenses						
200. Employee Costs	104	106	108	111	114	116
210. Materials & Contracts	204	204	206	211	216	222
250. Depreciation	168	168	172	177	181	186
260. Internal Expenses	70	71	57	61	60	61
b. Expenses Total	547	549	543	559	571	585
a. Operating Total	508	506	508	523	534	547
c. Funding						
b. Expenses						
610. Transfer to Reserves	4	4	0	0	0	0
b. Expenses Total	4	4	0	0	0	0
c. Funding Total	4	4	0	0	0	0
Grand Total	512	510	508	523	534	547

	2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget
\$'000						
a. Operating						
a. Revenue						
110. Fees & Charges	(81)	(81)	(59)	(60)	(62)	(64)
140. Other Revenue	(1)	(12)	(6)	(6)	(6)	(6)
150. Grants & Contributions - Operating	0	0	(30)	0	0	0
a. Revenue Total	(82)	(93)	(94)	(66)	(68)	(70)
b. Expenses						
200. Employee Costs	522	496	536	543	556	570
210. Materials & Contracts	68	78	141	76	78	79
220. Utilities	3	3	2	2	2	2
250. Depreciation	69	69	71	72	74	76
260. Internal Expenses	94	93	76	81	80	81
b. Expenses Total	756	738	824	774	790	808
a. Operating Total	674	645	730	708	722	738
c. Funding						
a. Revenue						
530. Transfer from Unspent Grants	0	0	(12)	0	0	0
a. Revenue Total	0	0	(12)	0	0	0
c. Funding Total	0	0	(12)	0	0	0
Grand Total	674	645	719	708	722	738

EDUCATION AND WELFARE

COMMUNITY SERVICES ADMINISTRATION

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
140. Other Revenue	(5)	(5)	(5)	(5)	(5)	(5)
a. Revenue Total	(5)	(5)	(5)	(5)	(5)	(5)
b. Expenses						
200. Employee Costs	634	572	657	670	684	697
210. Materials & Contracts	506	265	50	0	0	0
250. Depreciation	2	2	2	2	2	2
260. Internal Expenses	190	189	154	165	162	165
270. Other Expenses	118	128	147	148	150	124
b. Expenses Total	1,450	1,156	1,010	985	998	989
a. Operating Total	1,446	1,152	1,005	980	992	984
c. Funding						
a. Revenue						
520. Transfer from Reserves	(506)	(260)	0	0	0	0
a. Revenue Total	(506)	(260)	0	0	0	0
c. Funding Total	(506)	(260)	0	0	0	0
Grand Total	940	892	1,005	980	992	984

2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget	
a. Operating						
a. Revenue						
110. Fees & Charges	(218)	(218)	(212)	(217)	(223)	(228)
140. Other Revenue	(29)	(29)	(30)	(31)	(32)	(32)
160. Grants & Contributions - Capital	(100)	(100)	(1,750)	0	0	0
a. Revenue Total	(348)	(348)	(1,992)	(248)	(254)	(261)
b. Expenses						
210. Materials & Contracts	23	18	23	24	24	24
220. Utilities	29	29	30	31	32	32
230. Insurance	13	13	14	15	15	16
240. Interest on Borrowings	71	71	68	66	63	61
250. Depreciation	128	128	131	134	138	141
260. Internal Expenses	55	56	45	48	47	48
270. Other Expenses	100	100	0	0	0	0
b. Expenses Total	420	416	311	317	319	323
a. Operating Total	72	68	(1,681)	69	65	62
b. Capital						
b. Expenses						
400. Capex	0	10	1,750	0	0	0
b. Expenses Total	0	10	1,750	0	0	0
b. Capital Total	0	10	1,750	0	0	0
c. Funding						
a. Revenue						
520. Transfer from Reserves	0	(10)	0	0	0	0
a. Revenue Total	0	(10)	0	0	0	0
b. Expenses						
600. Loan Repayments	46	46	49	51	53	56
610. Transfer to Reserves	0	0	0	0	0	0
b. Expenses Total	47	47	49	51	53	56
c. Funding Total	47	37	49	51	53	56
Grand Total	119	115	117	120	118	118

OTHER EDUCATION AND COMMUNITY WELFARE

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
110. Fees & Charges	(48)	(48)	(58)	(58)	(59)	(59)
140. Other Revenue	(8)	(10)	(2)	(2)	(2)	(3)
a. Revenue Total	(56)	(58)	(60)	(61)	(61)	(62)
b. Expenses						
210. Materials & Contracts	10	15	10	10	10	11
220. Utilities	51	47	4	4	4	4
230. Insurance	86	86	91	96	101	106
240. Interest on Borrowings	16	16	13	11	8	5
250. Depreciation	85	85	87	90	92	94
b. Expenses Total	249	249	206	210	215	221
a. Operating Total	192	191	146	150	154	159
b. Capital						
b. Expenses						
400. Capex	50	50	0	0	0	0
b. Expenses Total	50	50	0	0	0	0
b. Capital Total	50	50	0	0	0	0
c. Funding						
b. Expenses						
600. Loan Repayments	36	36	39	41	44	47
b. Expenses Total	36	36	39	41	44	47
c. Funding Total	36	36	39	41	44	47
Grand Total	279	278	185	191	198	205

	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
\$'000	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
140. Other Revenue	(351)	(351)	(337)	(349)	(361)	(374)
a. Revenue Total	(351)	(351)	(337)	(349)	(361)	(374)
b. Expenses						
200. Employee Costs	1,796	2,007	1,298	1,330	1,364	1,398
210. Materials & Contracts	289	234	284	284	290	297
230. Insurance	62	62	66	69	72	76
240. Interest on Borrowings	260	273	311	314	301	287
250. Depreciation	265	265	271	278	285	292
260. Internal Expenses	403	402	326	349	343	350
b. Expenses Total	3,075	3,243	2,556	2,624	2,655	2,700
a. Operating Total	2,724	2,892	2,219	2,275	2,294	2,326
b. Capital						
a. Revenue						
300. Proceeds on Disposal of Assets	0	(3,227)	(2,977)	0	0	0
a. Revenue Total	0	(3,227)	(2,977)	0	0	0
b. Expenses						
400. Capex	1,269	5,030	3,811	317	324	330
b. Expenses Total	1,269	5,030	3,811	317	324	330
b. Capital Total	1,269	1,803	834	317	324	330
c. Funding						
a. Revenue						
500. New Loan Borrowings	(1,095)	(1,619)	(523)	0	0	0
a. Revenue Total	(1,095)	(1,619)	(523)	0	0	0
b. Expenses						
600. Loan Repayments	321	328	178	197	210	224
b. Expenses Total	321	328	178	197	210	224
c. Funding Total	(774)	(1,291)	(344)	197	210	224
Grand Total	3,219	3,404	2,708	2,789	2,827	2,879

COMMUNITY AMENITIES

TOWN PLANNING

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
110. Fees & Charges	(1,453)	(1,488)	(950)	(1,035)	(1,127)	(1,229)
140. Other Revenue	(55)	(105)	(105)	(108)	(111)	(115)
150. Grants & Contributions - Operating	(250)	(380)	(560)	0	0	0
a. Revenue Total	(1,758)	(1,973)	(1,615)	(1,143)	(1,238)	(1,343)
b. Expenses						
200. Employee Costs	1,340	1,234	1,210	1,240	1,271	1,303
210. Materials & Contracts	852	916	1,117	252	206	411
220. Utilities	3	6	5	5	5	5
250. Depreciation	15	15	15	15	16	16
260. Internal Expenses	334	382	270	289	284	289
b. Expenses Total	2,543	2,552	2,616	1,801	1,782	2,025
a. Operating Total	785	580	1,002	659	544	682
c. Funding						
a. Revenue						
520. Transfer from Reserves	0	0	(159)	0	0	0
a. Revenue Total	0	0	(159)	0	0	0
b. Expenses						
610. Transfer to Reserves	0	0	50	52	53	55
b. Expenses Total	0	0	50	52	53	55
c. Funding Total	0	0	(109)	52	53	55
Grand Total	785	580	893	710	597	736

WASTE MANAGEMENT

	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
\$'000						
a. Operating						
a. Revenue						
110. Fees & Charges	(8,257)	(10,264)	(10,117)	(10,438)	(10,770)	(11,112)
140. Other Revenue	(6)	(6)	(6)	(6)	(7)	(7)
150. Grants & Contributions - Operating	(876)	(330)	(772)	0	0	0
170. (Profit)/Loss on Disposal of Assets	263	263	(1)	(1)	(1)	(1)
a. Revenue Total	(8,876)	(10,338)	(10,896)	(10,446)	(10,777)	(11,120)
b. Expenses						
200. Employee Costs	944	962	960	984	1,009	1,034
210. Materials & Contracts	4,656	4,436	5,488	4,828	4,942	5,060
220. Utilities	12	12	12	12	12	13
230. Insurance	3	3	3	3	3	3
250. Depreciation	446	446	457	468	480	492
260. Internal Expenses	725	789	785	792	775	785
b. Expenses Total	6,786	6,647	7,704	7,087	7,221	7,386
a. Operating Total	(2,090)	(3,691)	(3,192)	(3,359)	(3,557)	(3,733)
b. Capital						
a. Revenue						
300. Proceeds on Disposal of Assets	(337)	(337)	(215)	(222)	(228)	(235)
a. Revenue Total	(337)	(337)	(215)	(222)	(228)	(235)
b. Expenses						
400. Capex	4,648	4,748	2,885	1,373	1,176	1,199
b. Expenses Total	4,648	4,748	2,885	1,373	1,176	1,199
b. Capital Total	4,311	4,411	2,670	1,151	948	964
c. Funding						
a. Revenue						
520. Transfer from Reserves	(16,481)	(16,088)	0	0	0	0
610. Transfer to Reserves	572	600	0	0	0	0
a. Revenue Total	(15,909)	(15,488)	0	0	0	0
b. Expenses						
610. Transfer to Reserves	13,689	14,769	978	2,675	3,088	3,260
b. Expenses Total	13,689	14,769	978	2,675	3,088	3,260
c. Funding Total	(2,220)	(720)	978	2,675	3,088	3,260
Grand Total	0	(0)	456	467	479	491

CEMETERIES

2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget	
a. Operating						
a. Revenue						
110. Fees & Charges	(21)	(21)	(21)	(22)	(22)	(23)
160. Grants & Contributions - Capital	0	0	(300)	0	0	0
a. Revenue Total	(21)	(21)	(321)	(22)	(22)	(23)
b. Expenses						
210. Materials & Contracts	88	98	104	107	110	112
260. Internal Expenses	13	13	11	11	11	12
b. Expenses Total	101	111	115	118	121	124
a. Operating Total	80	90	(206)	97	98	101
b. Capital						
b. Expenses						
400. Capex	893	439	770	20	20	20
b. Expenses Total	893	439	770	20	20	20
b. Capital Total	893	439	770	20	20	20
c. Funding						
a. Revenue						
520. Transfer from Reserves	(823)	(340)	(450)	0	0	0
a. Revenue Total	(823)	(340)	(450)	0	0	0
c. Funding Total	(823)	(340)	(450)	0	0	0
Grand Total	150	189	114	117	118	121

PUBLIC CONVENIENCES

	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
\$'000						
a. Operating						
b. Expenses						
210. Materials & Contracts	162	167	163	167	171	175
220. Utilities	6	6	6	6	6	7
230. Insurance	4	4	4	4	4	4
260. Internal Expenses	26	27	21	22	22	22
b. Expenses Total	198	204	194	199	203	208
a. Operating Total	198	204	194	199	203	208
Grand Total	198	204	194	199	203	208

OTHER COMMUNITY AMENITIES

	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
\$'000						
a. Operating						
a. Revenue						
110. Fees & Charges	0	118	0	0	0	0
120. Interest Earnings	(23)	(23)	(44)	(40)	(37)	0
a. Revenue Total	(23)	95	(44)	(40)	(37)	0
b. Expenses						
240. Interest on Borrowings	23	23	18	14	9	4
250. Depreciation	65	65	66	68	69	71
b. Expenses Total	88	88	85	82	78	75
a. Operating Total	65	183	41	42	41	75
c. Funding						
a. Revenue						
510. Proceeds from Deferred Debtors	(121)	0	(238)	(238)	(238)	0
520. Transfer from Reserves	0	(654)	0	0	0	0
a. Revenue Total	(121)	(654)	(238)	(238)	(238)	0
b. Expenses						
600. Loan Repayments	121	121	126	131	135	141
b. Expenses Total	121	121	126	131	135	141
c. Funding Total	0	(533)	(112)	(107)	(102)	141
Grand Total	65	(350)	(71)	(66)	(61)	216

RECREATION AND CULTURE

SWIMMING POOLS

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
140. Other Revenue	(311)	(311)	(111)	(115)	(118)	(122)
150. Grants & Contributions - Operating	(3)	(0)	0	0	0	0
160. Grants & Contributions - Capital	(3)	(0)	(4)	0	0	0
a. Revenue Total	(317)	(311)	(115)	(115)	(118)	(122)
b. Expenses						
210. Materials & Contracts	1,499	1,499	1,532	1,549	1,588	1,627
220. Utilities	311	311	111	114	116	118
230. Insurance	69	69	73	76	80	84
240. Interest on Borrowings	31	31	24	16	8	1
250. Depreciation	224	224	229	235	241	247
260. Internal Expenses	322	328	261	279	274	279
b. Expenses Total	2,456	2,462	2,230	2,269	2,306	2,357
a. Operating Total	2,140	2,151	2,115	2,154	2,188	2,235
b. Capital						
b. Expenses						
400. Capex	1,044	1,041	408	200	0	0
b. Expenses Total	1,044	1,041	408	200	0	0
b. Capital Total	1,044	1,041	408	200	0	0
c. Funding						
a. Revenue						
520. Transfer from Reserves	(688)	(684)	0	0	0	0
a. Revenue Total	(688)	(684)	0	0	0	0
b. Expenses						
600. Loan Repayments	112	112	119	127	135	24
b. Expenses Total	112	112	119	127	135	24
c. Funding Total	(576)	(572)	119	127	135	24
Grand Total	2,608	2,620	2,641	2,481	2,323	2,259

ACTIVE AND PASSIVE OPEN SPACE

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
110. Fees & Charges	(82)	(82)	(61)	(62)	(64)	(66)
120. Interest Earnings	(13)	(13)	(26)	(25)	(24)	(23)
140. Other Revenue	(180)	(327)	(264)	(204)	(209)	(214)
160. Grants & Contributions - Capital	(2,162)	(2,162)	(1,150)	0	0	(32)
a. Revenue Total	(2,437)	(2,585)	(1,500)	(291)	(297)	(335)
b. Expenses						
210. Materials & Contracts	4,907	4,786	4,944	4,953	5,076	5,201
220. Utilities	797	677	666	682	698	714
230. Insurance	43	43	45	47	49	50
240. Interest on Borrowings	13	13	26	25	24	23
250. Depreciation	825	825	846	867	889	911
260. Internal Expenses	994	1,010	805	860	846	862
b. Expenses Total	7,580	7,354	7,331	7,434	7,581	7,763
a. Operating Total	5,143	4,770	5,830	7,142	7,283	7,427
b. Capital						
b. Expenses						
400. Capex	7,283	7,671	4,306	342	350	547
b. Expenses Total	7,283	7,671	4,306	342	350	547
b. Capital Total	7,283	7,671	4,306	342	350	547
c. Funding						
a. Revenue						
500. New Loan Borrowings	(500)	(500)	0	0	0	0
510. Proceeds from Deferred Debtors	(7)	(7)	(15)	(15)	(16)	(17)
520. Transfer from Reserves	(2,672)	(3,392)	(2,341)	0	0	0
530. Transfer from Unspent Grants	0	(750)	(350)	0	0	0
540. Transfer from Unspent Loans	0	0	0	0	0	0
a. Revenue Total	(3,180)	(4,650)	(2,706)	(15)	(16)	(17)
b. Expenses						
600. Loan Repayments	7	7	15	15	16	17
b. Expenses Total	7	7	15	15	16	17
c. Funding Total	(3,172)	(4,642)	(2,691)	0	0	0
Grand Total	9,253	7,799	7,446	7,485	7,633	7,975

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
110. Fees & Charges	(1)	(1)	0	0	0	0
160. Grants & Contributions - Capital	(1,500)	(1,500)	(1,500)	0	0	0
a. Revenue Total	(1,501)	(1,501)	(1,500)	0	0	0
b. Expenses						
200. Employee Costs	109	110	0	0	0	0
210. Materials & Contracts	460	460	675	628	582	596
220. Utilities	110	110	113	115	118	120
230. Insurance	36	36	39	40	41	42
240. Interest on Borrowings	273	273	261	252	242	232
250. Depreciation	1,357	1,357	1,391	1,426	1,461	1,498
260. Internal Expenses	354	360	286	306	301	307
b. Expenses Total	2,699	2,707	2,766	2,768	2,746	2,795
a. Operating Total	1,198	1,206	1,266	2,768	2,746	2,795
b. Capital						
b. Expenses						
400. Capex	1,500	1,500	1,550	200	0	0
b. Expenses Total	1,500	1,500	1,550	200	0	0
b. Capital Total	1,500	1,500	1,550	200	0	0
c. Funding						
a. Revenue						
520. Transfer from Reserves	(984)	(984)	0	0	0	0
a. Revenue Total	(984)	(984)	0	0	0	0
b. Expenses						
600. Loan Repayments	162	162	171	180	190	200
b. Expenses Total	162	162	171	180	190	200
c. Funding Total	(822)	(822)	171	180	190	200
Grand Total	1,876	1,884	2,987	3,148	2,936	2,996

2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget	
a. Operating						
a. Revenue						
140. Other Revenue	(265)	(187)	(23)	(24)	(25)	(25)
150. Grants & Contributions - Operating	(500)	(500)	(500)	(500)	(500)	0
a. Revenue Total	(765)	(687)	(523)	(524)	(525)	(25)
b. Expenses						
210. Materials & Contracts	660	660	930	952	975	998
220. Utilities	265	187	23	24	24	25
230. Insurance	120	120	126	132	139	146
240. Interest on Borrowings	519	519	496	479	461	441
250. Depreciation	817	817	838	859	880	902
260. Internal Expenses	360	389	291	311	306	312
b. Expenses Total	2,741	2,692	2,704	2,756	2,784	2,824
a. Operating Total	1,976	2,005	2,181	2,233	2,260	2,799
b. Capital						
b. Expenses						
400. Capex	0	214	205	0	0	0
b. Expenses Total	0	214	205	0	0	0
b. Capital Total	0	214	205	0	0	0
c. Funding						
a. Revenue						
520. Transfer from Reserves	(1,237)	(1,237)	(200)	0	0	0
a. Revenue Total	(1,237)	(1,237)	(200)	0	0	0
b. Expenses						
600. Loan Repayments	318	318	335	352	370	389
b. Expenses Total	318	318	335	352	370	389
c. Funding Total	(919)	(919)	135	352	370	389
Grand Total	1,057	1,300	2,520	2,585	2,630	3,188

2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget	
a. Operating						
a. Revenue						
110. Fees & Charges	(113)	(114)	(93)	(96)	(98)	(101)
140. Other Revenue	(132)	(133)	(153)	(153)	(158)	(163)
150. Grants & Contributions - Operating	(17)	(17)	0	0	0	0
160. Grants & Contributions - Capital	(105)	(105)	0	0	0	0
a. Revenue Total	(367)	(370)	(245)	(248)	(256)	(264)
b. Expenses						
200. Employee Costs	554	570	480	466	477	489
210. Materials & Contracts	572	562	479	488	498	508
220. Utilities	20	20	6	6	6	6
230. Insurance	38	38	40	42	44	47
240. Interest on Borrowings	164	164	163	161	152	145
250. Depreciation	427	427	438	449	460	471
260. Internal Expenses	268	275	217	232	228	232
b. Expenses Total	2,043	2,056	1,823	1,842	1,865	1,899
a. Operating Total	1,676	1,686	1,578	1,594	1,608	1,634
b. Capital						
b. Expenses						
400. Capex	1,375	1,365	145	0	0	0
b. Expenses Total	1,375	1,365	145	0	0	0
b. Capital Total	1,375	1,365	145	0	0	0
c. Funding						
a. Revenue						
500. New Loan Borrowings	(280)	(280)	0	0	0	0
520. Transfer from Reserves	(1,239)	(1,453)	0	0	0	0
530. Transfer from Unspent Grants	0	0	(16)	0	0	0
540. Transfer from Unspent Loans	0	0	(145)	0	0	0
a. Revenue Total	(1,519)	(1,733)	(161)	0	0	0
b. Expenses						
600. Loan Repayments	96	96	106	111	117	124
b. Expenses Total	96	96	106	111	117	124
c. Funding Total	(1,423)	(1,637)	(55)	111	117	124
Grand Total	1,628	1,413	1,667	1,706	1,726	1,758

OTHER RECREATION

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
110. Fees & Charges	(21)	(21)	(33)	(34)	(35)	(36)
120. Interest Earnings	(41)	(41)	(38)	(35)	(33)	(30)
140. Other Revenue	(117)	(129)	(79)	(81)	(58)	(61)
150. Grants & Contributions - Operating	(311)	(400)	(61)	(61)	0	0
a. Revenue Total	(490)	(591)	(211)	(211)	(126)	(126)
b. Expenses						
200. Employee Costs	625	633	620	633	645	658
210. Materials & Contracts	679	681	502	310	214	218
220. Utilities	24	24	22	23	23	24
230. Insurance	4	4	4	4	4	5
240. Interest on Borrowings	41	41	38	35	33	30
250. Depreciation	327	327	335	343	352	361
260. Internal Expenses	270	270	218	233	229	234
270. Other Expenses	85	85	41	0	0	0
b. Expenses Total	2,054	2,064	1,780	1,581	1,500	1,529
a. Operating Total	1,565	1,473	1,570	1,370	1,375	1,403
b. Capital						
b. Expenses						
400. Capex	808	916	0	0	0	0
b. Expenses Total	808	916	0	0	0	0
b. Capital Total	808	916	0	0	0	0
c. Funding						
a. Revenue						
510. Proceeds from Deferred Debtors	(37)	(37)	(40)	(42)	(45)	(48)
520. Transfer from Reserves	(101)	(32)	(187)	0	0	0
530. Transfer from Unspent Grants	0	0	(13)	0	0	0
a. Revenue Total	(139)	(69)	(240)	(42)	(45)	(48)
b. Expenses						
600. Loan Repayments	37	37	40	42	45	48
620. Transfer to Unspent Grants	0	358	0	0	0	0
b. Expenses Total	37	395	40	42	45	48
c. Funding Total	(101)	326	(200)	0	0	0
Grand Total	2,272	2,715	1,370	1,370	1,375	1,403

2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget	
a. Operating						
a. Revenue						
110. Fees & Charges	(25)	(25)	(28)	(29)	(30)	(31)
140. Other Revenue	(2)	(2)	0	0	0	0
150. Grants & Contributions - Operating	(31)	(31)	(28)	(29)	(30)	(31)
a. Revenue Total	(57)	(58)	(56)	(58)	(59)	(61)
b. Expenses						
200. Employee Costs	689	699	731	746	761	776
210. Materials & Contracts	160	166	214	141	143	147
220. Utilities	41	41	41	42	43	44
230. Insurance	19	19	19	19	19	20
250. Depreciation	54	54	55	56	58	59
260. Internal Expenses	145	147	117	125	123	125
b. Expenses Total	1,107	1,126	1,176	1,129	1,147	1,171
a. Operating Total	1,050	1,068	1,120	1,071	1,088	1,110
b. Capital						
b. Expenses						
400. Capex	3	655	290	0	0	0
b. Expenses Total	3	655	290	0	0	0
b. Capital Total	3	655	290	0	0	0
c. Funding						
a. Revenue						
520. Transfer from Reserves	(15)	(15)	0	0	0	0
530. Transfer from Unspent Grants	0	(665)	(295)	0	0	0
a. Revenue Total	(15)	(680)	(295)	0	0	0
c. Funding Total	(15)	(680)	(295)	0	0	0
Grand Total	1,038	1,043	1,115	1,071	1,088	1,110

2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget	
a. Operating						
a. Revenue						
110. Fees & Charges	(224)	(229)	(295)	(304)	(314)	(323)
140. Other Revenue	(657)	(659)	(61)	(63)	(65)	(67)
150. Grants & Contributions - Operating	(38)	(38)	(34)	(31)	(32)	(33)
160. Grants & Contributions - Capital	0	(75)	0	0	0	0
a. Revenue Total	(919)	(1,001)	(390)	(398)	(410)	(423)
b. Expenses						
200. Employee Costs	472	479	456	465	474	484
210. Materials & Contracts	314	321	384	389	398	407
220. Utilities	856	856	152	156	160	164
230. Insurance	2	2	2	2	2	2
250. Depreciation	46	46	48	49	50	51
260. Internal Expenses	255	259	206	221	217	221
b. Expenses Total	1,945	1,964	1,247	1,280	1,300	1,329
a. Operating Total	1,026	963	857	882	890	906
b. Capital						
b. Expenses						
400. Capex	8	0	0	0	0	0
b. Expenses Total	8	0	0	0	0	0
b. Capital Total	8	0	0	0	0	0
Grand Total	1,034	963	857	882	890	906

COMMUNITY EVENTS

	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
\$'000						
a. Operating						
a. Revenue						
110. Fees & Charges	(1)	(2)	(2)	(2)	(2)	(2)
150. Grants & Contributions - Operating	(658)	(592)	(309)	(826)	(832)	(839)
a. Revenue Total	(659)	(594)	(311)	(827)	(834)	(841)
b. Expenses						
200. Employee Costs	233	241	251	256	261	266
210. Materials & Contracts	1,986	2,117	1,289	1,442	1,450	1,458
220. Utilities	6	5	5	5	5	5
230. Insurance	3	3	3	3	3	4
250. Depreciation	17	17	18	18	19	19
260. Internal Expenses	339	345	274	293	288	294
b. Expenses Total	2,583	2,729	1,839	2,017	2,026	2,046
a. Operating Total	1,924	2,135	1,528	1,189	1,192	1,205
c. Funding						
a. Revenue						
520. Transfer from Reserves	(200)	(432)	(698)	0	0	0
530. Transfer from Unspent Grants	0	0	(43)	0	0	0
a. Revenue Total	(200)	(432)	(740)	0	0	0
c. Funding Total	(200)	(432)	(740)	0	0	0
Grand Total	1,724	1,703	788	1,189	1,192	1,205

OTHER CULTURAL

2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget	
a. Operating						
a. Revenue						
140. Other Revenue	(24)	(24)	(24)	(25)	(25)	(26)
a. Revenue Total	(24)	(24)	(24)	(25)	(25)	(26)
b. Expenses						
210. Materials & Contracts	535	535	515	529	544	560
220. Utilities	162	162	165	169	173	177
230. Insurance	81	81	85	89	93	97
240. Interest on Borrowings	125	125	178	323	313	303
250. Depreciation	304	304	312	320	328	336
260. Internal Expenses	182	185	147	158	155	158
b. Expenses Total	1,389	1,392	1,401	1,587	1,606	1,631
a. Operating Total	1,365	1,368	1,377	1,562	1,580	1,605
b. Capital						
b. Expenses						
400. Capex	5,179	5,099	5,500	0	0	0
b. Expenses Total	5,179	5,099	5,500	0	0	0
b. Capital Total	5,179	5,099	5,500	0	0	0
c. Funding						
a. Revenue						
500. New Loan Borrowings	(5,000)	(5,000)	(5,500)	0	0	0
520. Transfer from Reserves	(179)	(99)	0	0	0	0
a. Revenue Total	(5,179)	(5,099)	(5,500)	0	0	0
b. Expenses						
600. Loan Repayments	74	74	92	175	185	195
b. Expenses Total	74	74	92	175	185	195
c. Funding Total	(5,105)	(5,025)	(5,408)	175	185	195
Grand Total	1,439	1,442	1,469	1,737	1,765	1,800

TRANSPORT

ROADS, BRIDGES, FOOTPATHS & DRAINAGE

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
120. Interest Earnings	0	(224)	0	0	0	0
150. Grants & Contributions - Operating	(274)	(117)	(34)	(101)	(36)	(103)
160. Grants & Contributions - Capital	(22,912)	(3,389)	(2,177)	(1,785)	(1,789)	(1,793)
a. Revenue Total	(23,186)	(3,730)	(2,211)	(1,886)	(1,825)	(1,897)
b. Expenses						
210. Materials & Contracts	2,524	2,418	2,560	2,624	2,690	2,757
220. Utilities	507	522	533	696	714	732
240. Interest on Borrowings	30	30	32	39	38	37
250. Depreciation	2,709	2,709	2,777	2,846	2,917	2,990
260. Internal Expenses	900	906	728	779	766	781
270. Other Expenses	20	20	22	23	23	24
b. Expenses Total	6,690	6,604	6,652	7,007	7,147	7,320
a. Operating Total	(16,496)	2,874	4,441	5,120	5,322	5,423
b. Capital						
b. Expenses						
400. Capex	25,619	26,286	5,002	3,998	3,485	3,498
b. Expenses Total	25,619	26,286	5,002	3,998	3,485	3,498
b. Capital Total	25,619	26,286	5,002	3,998	3,485	3,498
c. Funding						
a. Revenue						
500. New Loan Borrowings	(1,150)	(705)	(300)	0	0	0
520. Transfer from Reserves	(499)	(498)	(455)	(500)	(500)	(500)
530. Transfer from Unspent Grants	0	(445)	(915)	0	0	0
a. Revenue Total	(1,649)	(1,648)	(1,670)	(500)	(500)	(500)
b. Expenses						
600. Loan Repayments	17	17	20	25	25	27
b. Expenses Total	17	17	20	25	25	27
c. Funding Total	(1,632)	(1,631)	(1,650)	(475)	(475)	(473)
Grand Total	7,491	27,529	7,793	8,643	8,332	8,448

	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
\$'000	Original	Current	Proposed	Proposed	Proposed	Proposed
	Budget	Budget	Budget	Budget	Budget	Budget
a. Operating						
a. Revenue						
110. Fees & Charges	(16,688)	(16,691)	(16,302)	(16,791)	(17,295)	(17,814)
130. Internal Income	(3,685)	0	(6,618)	(1,500)	(2,150)	(1,400)
140. Other Revenue	(247)	(247)	(166)	(171)	(176)	(182)
160. Grants & Contributions - Capital	(750)	0	(8,000)	0	0	0
170. (Profit)/Loss on Disposal of Assets	4	4	0	0	0	0
a. Revenue Total	(21,366)	(16,935)	(31,085)	(18,462)	(19,621)	(19,395)
b. Expenses						
200. Employee Costs	2,617	2,471	2,192	2,241	2,296	2,353
210. Materials & Contracts	1,594	1,804	2,626	2,569	2,565	2,562
220. Utilities	1,362	512	514	525	535	546
230. Insurance	307	307	323	340	359	378
240. Interest on Borrowings	74	74	71	69	66	63
250. Depreciation	1,461	1,461	1,497	1,535	1,573	1,612
260. Internal Expenses	3,471	3,324	5,010	5,237	5,336	5,499
270. Other Expenses	157	157	160	163	166	169
b. Expenses Total	11,043	10,111	12,393	12,678	12,897	13,184
a. Operating Total	(10,323)	(6,823)	(18,692)	(5,784)	(6,724)	(6,212)
b. Capital						
a. Revenue						
300. Proceeds on Disposal of Assets	(10)	(15)	(15)	(15)	(15)	(15)
a. Revenue Total	(10)	(15)	(15)	(15)	(15)	(15)
b. Expenses						
400. Capex	20,386	20,659	26,679	9,080	181	181
b. Expenses Total	20,386	20,659	26,679	9,080	181	181
b. Capital Total	20,376	20,644	26,664	9,065	166	166
c. Funding						
a. Revenue						
520. Transfer from Reserves	(31,469)	(30,823)	(6,516)	(1,790)	0	0
a. Revenue Total	(31,469)	(30,823)	(6,516)	(1,790)	0	0
b. Expenses						
600. Loan Repayments	39	39	42	44	47	50
610. Transfer to Reserves	21,380	16,953	0	0	8,085	7,608
b. Expenses Total	21,419	16,993	42	44	8,132	7,658
c. Funding Total	(10,049)	(13,830)	(6,475)	(1,746)	8,132	7,658
Grand Total	3	(10)	1,497	1,535	1,573	1,612

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
110. Fees & Charges	(600)	(600)	(230)	(238)	(246)	(255)
140. Other Revenue	(6)	(6)	(6)	(7)	(7)	(7)
170. (Profit)/Loss on Disposal of Assets	74	74	(15)	(15)	(16)	(16)
a. Revenue Total	(532)	(532)	(251)	(260)	(269)	(278)
b. Expenses						
200. Employee Costs	1,205	1,118	1,118	1,146	1,175	1,204
210. Materials & Contracts	(130)	(154)	(473)	(504)	(514)	(526)
220. Utilities	66	76	85	87	89	92
230. Insurance	17	17	18	19	20	20
260. Internal Expenses	185	142	150	160	157	160
b. Expenses Total	1,343	1,198	897	908	927	950
a. Operating Total	812	667	646	647	658	672
b. Capital						
a. Revenue						
300. Proceeds on Disposal of Assets	(119)	(119)	(310)	(500)	(500)	(500)
a. Revenue Total	(119)	(119)	(310)	(500)	(500)	(500)
b. Expenses						
400. Capex	1,241	1,155	1,900	2,385	2,385	2,385
b. Expenses Total	1,241	1,155	1,900	2,385	2,385	2,385
b. Capital Total	1,122	1,036	1,590	1,885	1,885	1,885
c. Funding						
a. Revenue						
520. Transfer from Reserves	(104)	(104)	(30)	0	0	0
a. Revenue Total	(104)	(104)	(30)	0	0	0
c. Funding Total	(104)	(104)	(30)	0	0	0
Grand Total	1,830	1,599	2,205	2,532	2,543	2,557

ECONOMIC SERVICES

BUILDING CONTROL

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
110. Fees & Charges	(843)	(790)	(626)	(647)	(668)	(690)
140. Other Revenue	(4)	(4)	(5)	(5)	(6)	(6)
a. Revenue Total	(846)	(794)	(631)	(652)	(674)	(696)
b. Expenses						
200. Employee Costs	625	532	350	358	367	376
210. Materials & Contracts	28	28	105	107	109	111
220. Utilities	4	4	4	4	4	4
250. Depreciation	11	11	12	12	12	13
260. Internal Expenses	101	102	82	87	86	87
b. Expenses Total	769	678	551	568	578	592
a. Operating Total	(77)	(116)	(80)	(84)	(96)	(105)
Grand Total	(77)	(116)	(80)	(84)	(96)	(105)

TOURISM AND AREA PROMOTION

\$'000 ▾ ▹	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
▾ a. Operating						
▾ b. Expenses						
210. Materials & Contracts	347	347	383	399	410	421
230. Insurance	6	6	6	6	6	7
240. Interest on Borrowings	3	3	3	3	3	2
250. Depreciation	16	16	16	16	17	17
260. Internal Expenses	56	57	45	48	48	49
b. Expenses Total	427	428	454	473	484	496
a. Operating Total	427	428	454	473	484	496
▾ b. Capital						
▾ b. Expenses						
400. Capex	12	12	40	10	10	60
b. Expenses Total	12	12	40	10	10	60
b. Capital Total	12	12	40	10	10	60
▾ c. Funding						
▾ b. Expenses						
600. Loan Repayments	5	5	5	6	6	6
b. Expenses Total	5	5	5	6	6	6
c. Funding Total	5	5	5	6	6	6
Grand Total	444	445	499	489	500	563

OTHER ECONOMIC DEVELOPMENT

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
140. Other Revenue	(6,075)	(6,075)	(5,654)	(5,811)	(5,970)	(6,134)
150. Grants & Contributions - Operating	(487)	(487)	(487)	(487)	(487)	(487)
a. Revenue Total	(6,562)	(6,562)	(6,141)	(6,298)	(6,457)	(6,621)
b. Expenses						
200. Employee Costs	552	559	578	589	601	613
210. Materials & Contracts	1,707	1,757	374	107	110	112
240. Interest on Borrowings	4	4	5	9	23	37
260. Internal Expenses	342	356	6,894	1,796	2,441	1,696
b. Expenses Total	2,605	2,675	7,850	2,501	3,174	2,458
a. Operating Total	(3,957)	(3,887)	1,709	(3,797)	(3,283)	(4,163)
b. Capital						
a. Revenue						
300. Proceeds on Disposal of Assets	0	0	(6,618)	(1,500)	(2,150)	(1,400)
a. Revenue Total	0	0	(6,618)	(1,500)	(2,150)	(1,400)
b. Expenses						
400. Capex	150	150	378	19,050	19,550	0
b. Expenses Total	150	150	378	19,050	19,550	0
b. Capital Total	150	150	(6,239)	17,550	17,400	(1,400)
c. Funding						
a. Revenue						
500. New Loan Borrowings	(150)	(150)	(150)	0	(550)	0
520. Transfer from Reserves	(1,449)	(1,458)	(100)	(19,000)	(19,000)	0
a. Revenue Total	(1,599)	(1,608)	(250)	(19,000)	(19,550)	0
b. Expenses						
600. Loan Repayments	2	2	2	5	11	21
610. Transfer to Reserves	5,165	1,481	0	0	0	0
b. Expenses Total	5,168	1,483	2	5	11	21
c. Funding Total	3,568	(125)	(248)	(18,996)	(19,540)	21
Grand Total	(238)	(3,861)	(4,779)	(5,242)	(5,422)	(5,542)

OTHER PROPERTY AND SERVICES

BUILDING MAINTENANCE

\$'000	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
b. Expenses						
200. Employee Costs	326	330	334	342	350	359
210. Materials & Contracts	12	12	12	12	13	13
260. Internal Expenses	60	52	49	52	51	52
b. Expenses Total	397	394	394	406	414	424
a. Operating Total	397	394	394	406	414	424
b. Capital						
b. Expenses						
400. Capex	0	0	0	100	100	100
b. Expenses Total	0	0	0	100	100	100
b. Capital Total	0	0	0	100	100	100
c. Funding						
a. Revenue						
520. Transfer from Reserves	0	0	0	(100)	(100)	(100)
a. Revenue Total	0	0	0	(100)	(100)	(100)
c. Funding Total	0	0	0	(100)	(100)	(100)
Grand Total	397	394	394	406	414	424

PUBLIC WORKS AND PLANT OPERATIONS

2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget	
						2017/18 Proposed Budget
\$'000						
a. Operating						
a. Revenue						
140. Other Revenue	(99)	(99)	(161)	(166)	(171)	(177)
150. Grants & Contributions - Operating	(60)	(60)	(75)	(76)	(77)	(78)
a. Revenue Total	(159)	(159)	(236)	(243)	(249)	(255)
b. Expenses						
200. Employee Costs	(573)	(581)	4,794	4,875	5,013	5,141
210. Materials & Contracts	(706)	(695)	(5,930)	(6,056)	(6,205)	(6,361)
220. Utilities	29	29	29	30	30	31
230. Insurance	107	107	117	120	122	125
250. Depreciation	809	809	829	850	871	893
260. Internal Expenses	457	465	370	395	389	397
b. Expenses Total	123	134	210	215	220	226
a. Operating Total	(36)	(26)	(27)	(28)	(28)	(29)
c. Funding						
b. Expenses						
610. Transfer to Reserves	0	0	387	595	814	834
b. Expenses Total	0	0	387	595	814	834
c. Funding Total	0	0	387	595	814	834
Grand Total	(36)	(26)	360	568	785	805

	2013/14	2013/14	2014/15	2015/16	2016/17	2017/18
\$'000	Original Budget	Current Budget	Proposed Budget	Proposed Budget	Proposed Budget	Proposed Budget
a. Operating						
a. Revenue						
140. Other Revenue	(160)	(160)	(160)	(165)	(170)	(175)
a. Revenue Total	(160)	(160)	(160)	(165)	(170)	(175)
b. Expenses						
210. Materials & Contracts	45	45	64	65	67	68
220. Utilities	80	80	20	21	21	22
b. Expenses Total	125	125	84	86	88	89
a. Operating Total	(35)	(35)	(76)	(79)	(82)	(85)
Grand Total	(35)	(35)	(76)	(79)	(82)	(85)

OTHER PROPERTY AND SERVICES

2013/14 Original Budget	2013/14 Current Budget	2014/15 Proposed Budget	2015/16 Proposed Budget	2016/17 Proposed Budget	2017/18 Proposed Budget	
a. Operating						
a. Revenue						
130. Internal Income	(217)	(217)	(220)	(228)	(236)	(244)
140. Other Revenue	(20)	(678)	0	0	0	0
a. Revenue Total	(237)	(895)	(220)	(228)	(236)	(244)
b. Expenses						
200. Employee Costs	(1,930)	(476)	0	0	0	0
210. Materials & Contracts	10	646	14	14	14	14
230. Insurance	190	190	200	210	220	231
b. Expenses Total	(1,730)	360	213	224	234	246
a. Operating Total	(1,967)	(535)	(7)	(4)	(1)	2
b. Capital						
b. Expenses						
400. Capex	0	0	0	0	0	0
b. Expenses Total	0	0	0	0	0	0
b. Capital Total	0	0	0	0	0	0
c. Funding						
b. Expenses						
610. Transfer to Reserves	557	556	0	0	0	0
b. Expenses Total	557	556	0	0	0	0
c. Funding Total	557	556	0	0	0	0
Grand Total	(1,410)	21	(7)	(4)	(1)	2

CAPITAL WORKS PROGRAM 2014/15 – 2017/18

Function	Account Description	Proposed Budget 2014/15	Proposed Budget 2015/16	Proposed Budget 2016/17	Proposed Budget 2017/18
Information Technology	Computer Hardware	150	153	156	159
Information Technology	Computer Software - GIS	-	250	-	-
Information Technology	Computer Software - Records Management	-	250	50	-
Animal Control	New Animal Pound	-	-	250	-
Fire Prevention	Plant & Equipment	3	3	3	3
GP Housing	GP Housing Stage 2	1,750	-	-	-
Staff Housing	Staff Housing Construction - Catamore Court	3,500	-	-	-
Staff Housing	Staff Housing Refurbishments	311	317	324	330
Cemeteries	Cemetery Improvements	20	20	20	20
Cemeteries	Pioneer Cemetery Upgrade - BHP	750	-	-	-
Landfill	Plant & Equipment	1,130	1,153	1,176	1,199
Landfill	Tip Infrastructure	1,335	-	-	-
Waste Management & Recycling	Waste Water Reuse Scheme	420	220	-	-
JD Hardie Youth Zone	Facility Upgrade	145	-	-	-
Libraries	South Hedland Library & Community Centre	290	-	-	-
Marquee Park	Café Construction	1,500	-	-	-
Marquee Park	Marquee Park Fencing	-	200	-	-
Marquee Park	Marquee Park Upgrades	50	-	-	-
Port Hedland Civic Centre	Building Refurbishment	5,500	-	-	-
South Hedland Aquatic Centre	SHAC Upgrade	400	200	-	-
South Hedland Aquatic Centre	SHAC Plant & Equipment Upgrades	8	-	-	-
Sports Grounds and Parks & Gardens	Static Fitness Equipment Installation Port Hedland	15	15	15	15
Sports Grounds and Parks & Gardens	Scoreboard Replacements	50	-	-	-
Sports Grounds and Parks & Gardens	Building Upgrades	248	223	229	235
Sports Grounds and Parks & Gardens	Playground Equipment	102	104	106	108
Sports Grounds and Parks & Gardens	South Hedland Skate Park	3,691	-	-	-
Sports Grounds and Parks & Gardens	Faye Gladstone Netball Courts	20	-	-	-

Function	Account Description	Proposed Budget 2014/15	Proposed Budget 2015/16	Proposed Budget 2016/17	Proposed Budget 2017/18
Sports Grounds and Parks & Gardens	Cricket Net Upgrades	100	-	-	-
Sports Grounds and Parks & Gardens	Colin Matheson Oval Lights Upgrade	80	-	-	190
Wanangkura Stadium	Wanangkura Stadium Signage	200	-	-	-
Wanangkura Stadium	Wanangkura Upgrades - 3 Phase Power	5	-	-	-
Engineering & Infrastructure Management	Depot Verge Improvements	25	25	25	25
Engineering & Infrastructure Management	Depot Upgrades	30	5	5	5
Plant Purchases	Parks & Gardens Plant & Equipment	45	45	45	45
Plant Purchases	Light Vehicle Replacement	310	310	310	310
Plant Purchases	Heavy Plant Replacement	1,490	2,000	2,000	2,000
Port Hedland International Airport	Freight Facility including Interim Works	9,560	-	-	-
Port Hedland International Airport	Electrical Ring Main	5,539	-	-	-
Port Hedland International Airport	Upgrade of Perimeter Fence	1,500	-	-	-
Port Hedland International Airport	Main Apron Extension	5,000	-	-	-
Port Hedland International Airport	Staff Housing Refurbishment	15	15	16	16
Port Hedland International Airport	Water & Sewer Servicing	4,900	8,900	-	-
Port Hedland International Airport	Plant & Equipment Replacement	165	165	165	165
Roads, Bridges, Footpaths & Drainage	Floodwater Pump Refurbishment	300	-	-	-
Roads, Bridges, Footpaths & Drainage	Port Hedland Light Industrial Area Drainage	250	-	-	-
Roads, Bridges, Footpaths & Drainage	Asset Management Initiative - Kerb Program	100	100	100	100
Roads, Bridges, Footpaths & Drainage	Asset Management Initiative - Cycleway Port to South	-	250	250	250
Roads, Bridges, Footpaths & Drainage	Asset Management Initiative - Linemarking	50	50	50	50
Roads, Bridges, Footpaths & Drainage	Asset Management Initiative - Drainage	180	100	100	100
Roads, Bridges, Footpaths & Drainage	Pinga Street Upgrade	1,006	1,000	1,000	1,000
Roads, Bridges, Footpaths & Drainage	Wedgfield Road & Drainage Strategy	150	-	-	-
Roads, Bridges, Footpaths & Drainage	Walkway Lighting Upgrades	75	-	-	-
Roads, Bridges, Footpaths & Drainage	Local Road Reseals	500	513	525	538
Roads, Bridges, Footpaths & Drainage	Footpath Replacement & Extensions	300	300	300	300

Function	Account Description	Proposed Budget 2014/15	Proposed Budget 2015/16	Proposed Budget 2016/17	Proposed Budget 2017/18
Roads, Bridges, Footpaths & Drainage	Drainage Minor Works	100	100	100	100
Roads, Bridges, Footpaths & Drainage	Drainage Construction	300	105	125	125
Roads, Bridges, Footpaths & Drainage	Sutherland Street Upgrade	60	-	-	-
Roads, Bridges, Footpaths & Drainage	Yandeyarra Road Upgrade	45	45	45	45
Roads, Bridges, Footpaths & Drainage	Hamilton Road Dual Lanes	927	-	-	-
Roads, Bridges, Footpaths & Drainage	Pippingarra Road - Resheeting	90	90	90	90
Roads, Bridges, Footpaths & Drainage	Pippingarra Road Upgrade	278	545	-	-
Roads, Bridges, Footpaths & Drainage	Shota Road Upgrade	100	800	800	800
Roads, Bridges, Footpaths & Drainage	Captains Way / Murdoch Drive Upgrade	170	-	-	-
Roads, Bridges, Footpaths & Drainage	Wallwork Road Bridge	20	-	-	-
Economic Development	Spoilbank Construction	-	19,000	19,000	-
Economic Development	Land Development - Pretty Pool	20	-	-	-
Economic Development	Land Development - Butler Way	110	-	-	-
Economic Development	Land Development - Oriole Way	-	50	550	-
Economic Development	Land Development - Captain & Yanderra Way	98	-	-	-
Economic Development	Land Development	150	-	-	-
Tourism & Area Promotion	CBD Wi-Fi	-	-	-	50
Tourism & Area Promotion	Port Hedland Visitors Centre Upgrade	40	10	10	10
Building Maintenance	Asset Management Initiative - Building Ugrades	-	100	100	100
Total		55,771	37,732	28,040	8,484

RATES

Rates are levied on all rateable properties within the boundaries of the Town of Port Hedland Municipality in accordance with the *Local Government Act 1995*, based on land values. In Western Australia land is valued by Landgate Valuation Services (Valuer General's Office) and those values are forwarded to each Local Government. Two types of values are calculated - Gross Rental Value (GRV) which generally applies for urban areas; and Unimproved Value which generally applies for rural land.

Gross Rental Valuation

Council has adopted differential rates in its Gross Rental Valuation area for Residential properties, Commercial properties, Industrial properties, Ex-Gratia properties, Shopping Centres, Tourism Accommodation, and Mass Accommodation properties to all town site properties utilising property valuations supplied by the Valuer General.

Properties are grouped according to Town Planning zonings and level of development with each having a separately calculated rate in the dollar to achieve greater equity across all sectors.

The rates in the dollar will be based on the general valuation as supplied by the Valuer-General respect of GRVs effective from 1 July 2012 and as amended by any interim valuations received subsequent to that date.

Unimproved Valuation

Council has adopted differential rates in its Unimproved Valuation area for improved and vacant mining leases, pastoral leases and improved and vacant UV Other.

Minimum Rates

The Town imposes one general minimum rate payment that applies to all rateable properties within the boundaries of the municipality. The minimum payment impacts mainly in the residential category and UV mining category. The rate is imposed to discourage holding undeveloped land within the Town, which reduces the amenity of the area, and thereby encourages its early development. Regarding the UV mining category, the minimum is applied to ensure that the rate burden is distributed equitably between all property owners. Mining and general purpose leases fall under this category and the majority are held by large mining companies.

Application of Rates

Of the estimated total rate yield for 2014/15, an amount of \$338,000 (being an amount equivalent to 1.5% of the 5% increase in yield) is to be set aside in the Asset Management Reserve. These funds are proposed to be utilised in full during 2014/15 for Asset Management Initiatives being additional investment into drainage infrastructure; linemarking of local roads and carparks; and kerb replacement.

The balance of the 2014/15 rates yield will be applied for general purposes.

Rates Summary

Rate Category	2014/15 RiD/Min	Number of Assessments	Rateable Value \$	2014/15 Interim Rates Yield	2014/15 Back Rates Yield	2014/15 Total Budget Yield	2013/14 Budget
Differential General Rate	Rate in Dollar						
GRV Residential	3.5741	5,076	405,187,852	-	-	14,481,819	13,912,134
GRV Commercial	3.4453	168	25,344,175	-	-	873,183	829,305
GRV Industrial	3.4559	331	47,349,867	-	-	1,636,364	1,559,552
GRV Shopping Centre	7.2971	2	8,681,850	-	-	633,523	603,354
GRV Mass Accommodation	13.0861	11	20,096,520	-	-	2,629,851	3,147,993
GRV Tourist Accommodation	10.4173	6	6,485,440	-	-	675,608	-
UV Mining Improved	43.0073	51	1,576,350	-	-	677,946	642,190
UV Mining Vacant	35.9826	85	1,422,337	-	-	511,794	489,803
UV Pastoral	6.7837	9	1,885,889	-	-	127,933	121,482
UV Other	16.4562	11	1,312,560	-	-	215,997	205,661
UV Other Vacant	16.2588	1	200,000	-	-	32,518	29,805
Subtotal		5,751	519,542,840	-	-	22,496,535	21,541,279
Minimum Rates	Minimum Rate						
GRV Residential	1,223	614	9,692,012	-	-	750,922	595,315
GRV Commercial	1,223	78	1,306,896	-	-	95,394	93,200
GRV Industrial	1,223	61	950,304	-	-	74,603	69,900
GRV Shopping Centre	1,223	-	-	-	-	-	-
GRV Mass Accommodation	1,223	-	-	-	-	-	-
GRV Tourist Accommodation	1,223	-	-	-	-	-	-
UV Mining Improved	1,223	43	51,678	-	-	52,589	53,590
UV Mining Vacant	1,223	257	221,168	-	-	314,311	297,075
UV Pastoral	1,223	2	27,000	-	-	2,446	2,330
UV Other	1,223	2	4,402	-	-	2,446	2,330
UV Other Vacant	1,223	8	47	-	-	9,784	10,485
Subtotal		1,065	12,253,507	-	-	1,302,495	1,124,225
TOTAL RATE YIELD		6,816	531,796,347	-	-	23,799,030	22,665,504
Concessions						(113,705)	(108,290)
NET						23,685,325	22,557,214

RATES INCENTIVES AND CONCESSIONS

The Town does not provide a discount for early payment of rates. However, in an effort to encourage early payment of rates in full, the Town does offer a Rates Incentive Program. This program, and its associated Rates Incentive Program Policy, are currently under review with consideration being given to a streamlined process that reduces the burden on our local business community who have donated so generously in the past; capitalising on existing Town of Port Hedland events providing better value for ratepayers; and providing smaller, but higher value prizes. Subject to approval by Council, the 2014/15 budget includes provision for 5 x \$1,500 prizes of "Rates Refunds".

The Town provides a number of rates 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 approved for 2014/15 are:

Organisation	Address	Concession %	2014/15
			Estimated Concession
Children Services Support Unit (CSSU) Inc.	Lot 2513 Dempster Street, Port Hedland	50%	\$ 919
Hope Community Services INC	14 Nyanda Place, South Hedland	100%	\$ 3,092
Port Hedland Golf Club	L5164 Shoata Road, South Hedland	50%	\$ 1,984
Port Hedland Lodge No. 174 WAC	Lot 1628 Moore Street	50%	\$ 1,422
Port Hedland Peace Memorial Seafarers Centre Inc.	P48 Wharf Road, Port Hedland	100%	\$ 8,400
Port Hedland Pony Club	L29 (LS1) Johnson Lane, Port Hedland	100%	\$ 1,260
Port Hedland Speedway Club	118 Madigan Road, Port Hedland	100%	\$ 19,298
Port Hedland Turf Club	L29 (LS2) Johnson Lane, Port Hedland	50%	\$ 630
Rose Nowers Early Learning Centre	Lot 2791 Boronia Close, South Hedland	50%	\$ 961
Royal Flying Doctor Service Western Operations	3 Finlay Street, Port Hedland	33%	\$ 1,038
Royal Flying Doctor Service Western Operations	8 Martin Court, South Hedland	33%	\$ 930
Royal Flying Doctor Service Western Operations	15 Woodman Street, Port Hedland	33%	\$ 1,032
Royal Flying Doctor Service Western Operations	3 Thetis Place, Port Hedland	33%	\$ 1,401
Royal Flying Doctor Service Western Operations	17 Woodman Street, Port Hedland	33%	\$ 1,032
Royal Flying Doctor Service Western Operations	15 Craig Street, Port Hedland	33%	\$ 1,093
Royal Flying Doctor Service Western Operations	21 Finlay Street, Port Hedland	33%	\$ 1,117
Royal Flying Doctor Service Western Operations	159 Athol Street, Port Hedland	33%	\$ 996
Royal Flying Doctor Service Western Operations	1 Neptune Place, Port Hedland	33%	\$ 1,298
Royal Flying Doctor Service Western Operations	185 Athol Street, Port Hedland	33%	\$ 1,038
Royal Flying Doctor Service Western Operations	2 Hall Street, Port Hedland	33%	\$ 1,286
Royal Flying Doctor Service Western Operations	4 Hall Street, Port Hedland	33%	\$ 1,069
Royal Flying Doctor Service Western Operations	187 Athol Street, Port Hedland	33%	\$ 1,038
Royal Flying Doctor Service Western Operations	5 Grant Street, Port Hedland	33%	\$ 1,002
Royal Flying Doctor Service Western Operations	16B Spoonbill Crescent, South Hedland	33%	\$ 700
Royal Flying Doctor Service Western Operations	33 Styles Road, Port Hedland	33%	\$ 1,153
South Hedland Owners & Trainers Association INC.	L254 Shoata Road, Boodarie	100%	\$ 1,260
Treloar Child Care Centre Inc.	4 Treloar Close, South Hedland	50%	\$ 1,026
UCA Assesmbly Limited (Frontier Services)	22 Beroona Loop, South Hedland	100%	\$ 2,433
UCA Assesmbly Limited (Frontier Services)	Unit 6, 35 Egret Crescent, South Hedland	100%	\$ 2,067
UCA Assesmbly Limited (Frontier Services)	10 Smith Street, South Hedland	100%	\$ 1,903
Western Australian Family Violence Prevention Lega	Unit 5 22-26 Throssell Road, South Hedland	100%	\$ 1,510
Western Australian Family Violence Prevention Lega	32 Demarchi Road , South Hedland	33%	\$ 857
Youth Involvement Council	69 Stanley Street, South Hedland	100%	\$ 2,598
Youth Involvement Council	L304 Lawson Street, South Hedland	100%	\$ 1,260
Youth Involvement Council	9 Corbet Place, South Hedland	100%	\$ 3,150
Total			\$ 73,256

The Town has budgeted for total rates concessions of \$113,000, providing scope for further concessions to be considered as a result of submissions that may be received during the Draft Budget 2014/15 public consultation period. Again, applications will be assessed in line with the Town's Rates Concession (Rateable Land) Policy.

SERVICE CHARGES

The Town does not propose any new service charges in the 2014/15 financial year.

FEES AND CHARGES

The Town will continue to impose a number of Fees and Charges in relation to provision of goods and services. The Town has endorsed a Pricing Principles framework that applies to the setting of fees and charges, summarised below.

Public Benefit – Zero to Partial Cost Recovery

The service provides a broad community benefit. Partial cost recovery may apply in some circumstances.

Private Benefit – Full Cost Recovery

The service benefits particular users, for example by making a contribution to their individual income, welfare or profits generally without delivering broader benefits to the community.

Shared Benefit – Partial Cost Recovery

The service provides a mix of community benefit and a private benefit.

Regulatory

The fee or charge governing a service or function of the Town is fixed by legislation

The Town's proposed Fees & Charges for 2014/15 are set out in Appendix B to this document.

Estimated revenue to be generated from Fees and Charges in 2014/15 by each Program of the Town is set out below.

Figures are shown in \$'000s.

Program	Budget 2014/15
General Purpose Revenue	280
Governance	2
Law, Order and Public Safety	126
Health	56
Education and Welfare	270
Housing	0
Community Amenities	11,188
Recreation and Culture	512
Transport	16,532
Economic Services	626
Other Property and Services	0
Total	29,494

WASTE MANAGEMENT

All properties with a dwelling or other buildings shall be provided with a waste collection service by the Town of Port Hedland. A minimum of one waste collection charge will levied each year. Eligible Pensioners are entitled to claim a 20% rebate on their waste collection charges.

Collection Type	Fee 2014/15
Bin Service – Domestic – Classic	274.30
Bin Service – Domestic – Premium	486.50
Bin Service – Premium	1,066.00

EMERGENCY SERVICES LEVY

Western Australia local governments are required to collect the Emergency Services Levy (ESL) from all property owners in WA via the Rates Notice process. The Town forwards the levy to the Department of Fire and Emergency Services (DFES). The ESL funds WA fire and emergency services, including all career fire stations, volunteer fire brigades, State Emergency Service (SES) units, and the multi-purpose volunteer emergency service units. For more information on the ELS, please visit the DFES website www.dfes.wa.gov.au and click on the link to the Emergency Services Levy.

MEMBERS EXPENSES

The Elected Members of the Council of the Town of Port Hedland are entitled to receive payments in the way of fees and allowances. Allowances and sitting fees are generally set as a result of State Government Remuneration Tribunal determinations. As at the date of adopting the 2014/15 budget, the Tribunal's determination has yet to be handed down. As such, the Council has not made a resolution with respect to payments for the coming financial year. The 2014/15 budget assumes that fee and allowance structures will remain the same as 2013/14, with a 2.5% increase.

All figures are shown as \$'000s.

Fee, Allowance, Expense	Budget 2014/15
Mayoral Allowance	77
Deputy Mayor Allowance	19
Elected Members Allowance	251
Information Communication & Technology Allowance	31
Total	378

The Town also provides a budget allocation of \$90,000 for Elected Member training, travel and conferences.

You can find further information on Elected Members Expenses in the Town of Port Hedland Policy Manual under Members/Councillors.

MAJOR TRADING UNDERTAKINGS

The Town does not anticipate engaging in any major trading undertakings during the 2014/15 year.

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 in to by the Town, with financial implications relating to the 2013/14 financial year and beyond; together with new major land transactions anticipated to be entered into, that may have financial implications for the 2014/15 financial year and beyond.

For the purposes of future year estimates, an assumption of CPI at 2.5% has been made for lease revenue; and 5% for rates revenue, in accordance with the Town's proposed rating model for 2014/15. 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.

Figures shown below are in \$'000s.

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 Department of Housing, at a cost of \$1.868 million, funded predominantly by way of loan. The subdivision construction is now complete.

The proposal from Megara involves the construction of 23 townhouses, 8 of which will be retained by the Town for staff housing. Construction of housing is contingent upon the presale of a minimum of 11 of the remaining 15 lots that will not remain with the Town. Proceeds from the sale of those lots will be held in Trust, and utilised to pay Megara for the construction of the staff houses.

As at the date of adopting the 2014/15 budget, 5 of the minimum 11 lots have been presold.

Recognised in the 2014/15 budget are land sales of \$2.977 million, and corresponding acquisition of housing of \$2.977 million.

COMPASS GROUP

March 2009 – Lease – 10 years

In March 2009, the Town entered into a 10 year lease agreement with Compass Group Pty Ltd for an 11.985 hectare parcel of land adjacent to the Port Hedland International Airport. The land is owned freehold by the Town. In accordance with the terms of their lease, Compass Group Pty Ltd has developed the land for the purposes of non-residential workforce accommodation.

	2013/14 Budget	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
Revenue					
- Rates	(700)	(735)	(772)	(810)	(851)
- Lease Revenue	(841)	(862)	(884)	(906)	(928)
Expenditure					
- Nil					
Net Result	(1,541)	(1,597)	(1,655)	(1,716)	(1,779)

There are no new assets or liabilities expected to be realised in association with this major land transaction to 30 June 2014, or in subsequent financial years.

In progress

It is anticipated that prior to 30 June 2014, the Town will finalise an agreement with Compass Group Pty Ltd for an additional 2.2724 hectare parcel of land to the 11.985 hectare lease site. In accordance with the terms of the proposed lease, Compass Group will utilise the land for the purposes of non-residential workforce accommodation.

Council has endorsed the essential terms of this additional agreement in accordance with the disposal process governing this land transaction, which encompassed back dated lease revenue to the commencement of the principal lease terms outlined above.

	2013/14 Budget	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
Revenue					
- Rates					
- Lease Revenue	(944)	(121)	(124)	(208)	(213)
Expenditure					
- Nil					
Net Result	(944)	(121)	(124)	(208)	(213)

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 accommodating GPs. The Town funded its \$1.5 million 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 Pilbara Medical Holdings, and three to Kinetic Health on a lease term of three years. For the purposes of preparing a four year budget, the Town has assumed within the budget schedules that a lease of some form, albeit with potentially amended parties and terms, will be entered into at the end of the current lease.

Pilbara Medical Holdings – April 2013 – Lease – 3 years

	2013/14 Budget	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
Revenue					
- Lease Revenue	(118)	(121)	(124)		-
Expenditure					
- Nil					
Net Result	(118)	(121)	(124)	-	-

	2013/14 Budget	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
Revenue					
- Lease Revenue	(89)	(91)	(94)		
Expenditure					
- Nil					
Net Result	(89)	(91)	(94)	-	-

Expenditure estimates are prepared for the GP Housing precinct as a whole, and not directly attributable to lessees. Expenditure budgets are as follows:

	2013/14 Budget	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
Revenue					
- Reimbursements	(29)	(30)	(30)	(31)	(32)
- Contributions	(100)				
Expenditure					
- Materials & Contracts	57	46	50	49	50
- Utilities	29	30	30	31	32
- Depreciation	128	131	134	138	141
- Interest	71	68	66	63	61
- Insurance	13	14	15	15	16
- Other Expenses	100				
- Loan Repayments	46	49	51	53	56
Net Result	315	308	316	318	324

In October 2013, the Town endorsed the Business Plan 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, with the completed assets gifted to the Town. It is anticipated that the handover will occur during the 2014/15 financial year, as such a non cash contribution and corresponding non cash asset acquisition of \$1.75 million has been incorporated into the budget.

The Town will be responsible for the ongoing maintenance and asset management of the houses.

Following completion of construction, The Town will run an Expressions of Interest process as per Stage 1, to allocate houses to medical practices within the Town area.

J D HARDIE LAND

The Town is currently in the process of obtaining control of an 8,600 square metre parcel of land adjacent to the J D 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 includes estimates for the acquisition of the land at \$150k, wholly funded by way of a loan. No further estimates relating to housing construction, or sale of any part of the land have been included in the 2014/15 or future years’ budgets.

MIA MIA PORT HEDLAND INTERNATIONAL AIRPORT

December 2009 – Lease – 10 years

In March 2009, the Town entered into a 5 year lease agreement with Mia Mia Port Hedland International Airport Pty Ltd for a 2.794 hectare 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 community contribution to \$487,000.

	2013/14 Budget	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
Revenue					
- Rates	(175)	(184)	(193)	(203)	(213)
- Lease Revenue	(155)	(159)	(163)	(167)	(171)
- Community Contribution	(487)	(487)	(487)	(487)	(487)
Expenditure					
- Nil					
Net Result	(817)	(830)	(843)	(857)	(871)

There are no new assets or liabilities expected to be realised in association with this major land transaction to 30 June 2014, or in subsequent financial years.

MINERAL RESOURCES

In progress

It is anticipated that prior to 30 June 2014, the Town will finalise a lease agreement with Mineral Resources Limited for a parcel of land adjacent to the Port Hedland International Airport. The land is owned freehold by the Town. In accordance with the terms of the proposed lease, Mineral Resources Limited 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.

At the time of adoption of the 2014/15 budget, negotiations between Mineral Resources Limited and the Town are continuing. Due to the uncertainty surrounding the execution of any lease agreement, the Town has not incorporated any potential financial implications arising from this Major Land Transaction into the 2014/15 and beyond budgets.

PRETTY POOL CARAVAN PARK

In progress

At the Ordinary Meeting of 8 August 2012, Council approved a Request for Proposal (RFP) process to seek a commercial arrangement for the lease and development of caravan and short stay accommodation over part Reserve 29044 accessed off Styles Road, Pretty Pool. The RFP for the development was based on The Town's

objective to have certainty of caravan and tourism facilities for short stay visitors. The RFP encouraged private operators to provide a mixed accommodation facility, where a vibrant and viable village-style development has dedicated caravan sites and facilities within a larger temporary accommodation park.

On 8 May 2013, Council resolved to appoint the MAC Services Group Pty Ltd as the preferred developer, and approved the preparation and publication of a business plan. The Business Plan was originally published for 8 weeks with responses due before 2pm on 17 February 2014. This public consultation period was extended to 31 March 2014. The Business Plan will be considered by Council at its Ordinary Meeting of 28 May 2014. This draft budget document will be updated following the decision of Council.

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. A number of sales of land within this subdivision will fall below the threshold for a Major Land Transaction. The Town is currently preparing a marketing and disposal strategy for the balance of the lots.

As at the date of adopting the 2014/15 budget, the Town had already entered into or substantially commenced a number of Major Land Transactions relating to this area, however the subdivision has not yet been completed. It is anticipated that other Major Land Transactions will be undertaken in the future, however any such proposed transactions will require the approval of Council.

Aside from the transactions discussed below, no additional revenue sources from Major Land Transactions have been incorporated into the 2014/15 budget.

BHP BILLITON IRON ORE

June 2012 – Lease – 10 years plus a 5 year option

June 2012 – Sale

In June 2012, the Town entered into a private treaty arrangement with BHP Billiton Iron Ore (BHP) 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 is required to construct a 40 lot subdivision, 38 lots of which would be retained by the Town.

Lot 34 of the development has been sold to BHPB, with the intention that BHP would 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 4,000 beds.

	2013/14 Budget	2014/15 Budget	2015/16 Budget	2016/17 Budget	2017/18 Budget
Revenue					
- Lease Revenue	(3,685)	(3,685)	(3,795)	(3,909)	(4,026)
- Rates	(174)	(229)	(240)	(252)	(265)
Expenditure					
- Nil	-	-	-	-	-
Net Result	(3,859)	(3,914)	(4,035)	(4,161)	(4,291)

The Town estimates that at the completion of subdivision construction works, the Town will recognise an asset estimated to be worth some \$60 million. It is anticipated that the handover will occur during the 2014/15 financial year, as such a non cash contribution and corresponding non cash asset acquisition (Real Estate Inventory) has been incorporated into the budget. The Town will then have a number of fully serviced lots within the Kingsford Smith Business Park, available for sale or lease. Proceeds from the sale of Lot 34 have been allocated by the Town to the Spoilbank Marina Project (refer to the Spoilbank Reserve). Any lease or sale 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 \$40 million, 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.

The other Major Land Transactions discussed under Kingsford Smith Business Park relate to disposals of land derived from this subdivision.

AUSCO MODULAR

It is anticipated that prior to 30 June 2014, the Town will finalise a lease agreement with Ausco Modular for a 4.5 hectare parcel of land, Lot 36, within Kingsford Smith Business Park. In accordance with the terms of 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.

At the time of adoption of the 2014/15 budget, negotiations between Ausco Modular and the Town are continuing. Due to the uncertainty surrounding the execution of any lease agreement, the Town has not incorporated any potential financial implications arising from this major land transaction into the 2014/15 and beyond budgets. 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 Development Reserve.

BUNNINGS

May 2013 – Proposed Sale – In Progress

In May 2013, the Town entered into a private treaty arrangement with Bunnings Properties Pty Limited for the sale of part Lot 12 in Kingsford Smith Business Park at a value of \$2.695 million. At the time of adopting the 2014/15 budget, sale contracts have yet to be exchanged. Settlement of any such contract is contingent upon completion of the subdivision works (refer to Major Land Transaction – BHP Billiton Iron Ore), and servicing of the lot. The estimated timing for completion of works is February 2015. The sale proceeds and a corresponding transfer to the Airport Reserve have been recognised in the 2014/15 budget.

The sale of the land to Bunnings will cause the land to change from non-rateable to rateable. As the land has not yet been valued by the Office of the Valuer-General, no estimates for additional rates revenue have been incorporated into the 2014/15 or subsequent year's budgets.

	2013/14	2014/15	2015/16	2016/17	2017/18
	Budget	Budget	Budget	Budget	Budget
Revenue					
- Sale Proceeds	-	(2,695)	-	-	-
- Rates	-	-	-	-	-
Expenditure					
- Nil	-	-	-	-	-
Net Result	-	(2,695)	-	-	-

There are no new assets or liabilities expected to be realised in association with this major land transaction to 30 June 2014, or in subsequent financial years. However, the sale of the land will trigger a profit/loss on disposal of asset.

For each Program, we have included a projected budget for each of the Activities within that Program, setting out the type of income and expenditure, and funding expected for the next four years. A simple explanation of each line item contained in the budget summary for each Activity is provided here.

Rates & Annual Charges includes the income generated by the Town from the levying of rates and annual charges for the provision of waste management services.

User Charges & Fees includes user charges for statutory fees such as planning and building regulation, and other fees and charges for a variety of Town services including private works, waste depot fees, cemeteries and swimming pools.

Interest & Investment Revenue encompasses interest charged by the Town on overdue rates and charges, and interest earned on the Town's investment portfolio. The majority of interest revenue will appear in General Purpose Revenue (treasury operations).

Other Revenues includes fines, insurance claim recoveries, sales income, and rental income from Council properties.

Grants & Contributions – Operating includes general purpose grants and contributions such as the Financial Assistance Grant and specific purpose grants for services such as bushfire and emergency, environmental programs, aged and disabled services, noxious weeds management, and roads maintenance.

Grants & Contributions – Capital encompasses the majority of developer contributions; capital grants provided for specific purposes such as roadwork, waste management infrastructure, and sporting facilities.

Gain or Loss on Disposal of Assets represents the surplus or shortfall of proceeds received from the disposal of assets over their written down value. This typically relates to the sale of land developed by the Town or surplus to our needs, and the sale of plant at the end of its useful life.

Employee Benefits & Oncosts incorporates the cost of staff including salaries and wages, superannuation, workers compensation, and training.

Borrowing Costs represents the interest paid by the Town on borrowings.

Materials & Contracts includes expenditure on materials, contractor and consultancy costs, payments for audit services, legal expenses, and operating lease payments.

Depreciation & Amortisation reflects the consumption of the Town's infrastructure, property, plant & equipment (net of residual values) over the estimated useful life of the asset. Depreciation is calculated using the straight line method.

Other Expenses include payments for elected member fees, donations and contributions made to local and regional bodies, election expenses, electricity, insurance premiums, street lighting, and telephone & communications expenditure.

Internal Charges are transactions between the different funds and activities of Council, such as contributions from Waste and Airport Fund to Municipal Fund for corporate support, and Dividends.

Capital Expenditure reflects the cost of purchasing or constructing new assets and renewing existing infrastructure. Those assets (excluding land) are then depreciated over the course of their estimated useful life.

Non Cash Entries is an adjustment made to the income statement to show the impact of noncash entries such as depreciation.

New Loan Borrowings represents new loan funding drawn down by the Town. *Loan Repayments* represents the principal component of loan repayments made by the Town to service borrowings.

Transfers from Reserves, Unspent Loans & Unspent Grants represents a transfer from the Town's restricted funds (internal and external restrictions), and is usually associated with a specific project for which funds have been set aside.

Transfers to Reserves, Unspent Loans & Unspent Grants represent transfers made to the Town's restricted accounts (internal and external restrictions). For example, all developer contributions received by the Town are externally restricted and can only be spent in accordance with the relevant Contributions Plan.

Contribution from General Purpose Funds is the total contribution required out of general purpose Municipal funds (such as financial assistance grants, ordinary rates, interest on investments) to support the activities undertaken in each Service.

APPENDIX A – RATES STATEMENT OF OBJECTIVES AND INTENTIONS

In accordance with section 6.36 of the Local Government Act 1995 and the Council's "Notice of Intention to Levy Differential Rates and Minimum Payments", the following information details the objectives and reasons for those proposals.

WHAT ARE RATES?

Rates are levied on all rateable properties within the boundaries of the Town of Port Hedland Municipality in accordance with the *Local Government Act 1995*.

The overall objective of the proposed rates in the 2014/15 Budget is to provide for the net funding requirements of the Town's services, activities, financing costs and the current and future capital requirements of the Town, after taking into account all other forms of revenue.

The formulation of a rating system is about achieving a means by which Council can raise sufficient revenue to pay for the services it provides. Throughout Australia, the basis of using property valuations has been found to be the most appropriate means of achieving rating equity; however, the achievement of a wholly equitable rating system for all properties, in all areas, is a difficult task if it is based on the property valuations alone. For this reason there are refinement options made available, such as differential rating, the Town of Port Hedland has elected to use.

In Western Australia land is valued by Landgate Valuation Services (Valuer General's Office – a state government agency) and those values are forwarded to each Local Government.

Two types of values are calculated - Gross Rental Value (GRV) which generally applies for urban areas; and Unimproved Value which generally applies for rural land.

LOCAL GOVERNMENT ACT 1995 – RATING PROVISIONS

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

Section 6.32 (1) of the *Local Government Act 1995* states:

- (1) When adopting the annual budget, a local government –
 - a. in order to make up the budget deficiency, is to impose* a general rate on rateable land within its district, which rate may be imposed either –
 - i. uniformly; or
 - ii. differentially

DIFFERENTIAL RATES

6.33. Differential general rates

- (1) A local government may impose differential general rates according to any, or a combination, of the following characteristics –
 - a. (a) the purpose for which the land is zoned, whether or not under a local planning scheme in force under the Planning and Development Act 2005;
 - b. a purpose for which the land is held or used as determined by the local government;
 - c. whether or not the land is vacant land; or

- d. any other characteristic or combination of characteristics prescribed.
- (2) Regulations may –
- a. specify the characteristics under subsection (1) which a local government is to use; or
 - b. limit the characteristics under subsection (1) which a local government is permitted to use.
- (3) In imposing a differential general rate a local government is not to, without the approval of the Minister, impose a differential general rate which is more than twice the lowest differential general rate imposed by it.
- (4) If during a financial year, the characteristics of any land which form the basis for the imposition of a differential general rate have changed, the local government is not to, on account of that change, amend the assessment of rates payable on that land in respect of that financial year but this subsection does not apply in any case where section 6.40(1) (a) applies.
- (5) A differential general rate that a local government purported to impose under this Act before the Local Government Amendment Act 2009 section 39(1) (a) came into operation 1 is to be taken to have been as valid as if the amendment made by that paragraph had been made before the purported imposition of that rate.

MINIMUM RATES

6.35. Minimum payment

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

- c. to each differential rating category where a differential general rate is imposed.

2014/15 BUDGET PROPOSAL

The following are the proposed Differential General Rates and Minimum Payments for the Town of Port Hedland for the 2014/15 financial year, to be effective from 1 July 2014.

Rate Category	Rate in Dollar (expressed as cents in \$)	Minimum Payment
GRV Residential	3.5741	\$1,223
GRV Commercial	3.4453	\$1,223
GRV Industrial	3.4559	\$1,223
GRV Shopping Centre	7.2971	\$1,223
GRV Mass Accommodation	13.0861	\$1,223
GRV Tourist Accommodation	10.4173	\$1,223
UV Mining Improved	43.0073	\$1,223
UV Mining Vacant	35.9826	\$1,223
UV Pastoral	6.7837	\$1,223
UV Other	16.4562	\$1,223
UV Other Vacant	16.2588	\$1,223

GROSS RENTAL VALUATION (GRV)

Council has adopted differential rates in its Gross Rental Valuation area for Residential properties, Commercial properties, Industrial properties, Ex-Gratia properties, Shopping Centres, Tourism Accommodation, and Mass Accommodation properties to all town site properties utilising property valuations supplied by the Valuer General.

Properties are grouped according to Town Planning zonings and level of development with each having a separately calculated rate in the dollar to achieve greater equity across all sectors.

The rates in the dollar will be based on the *general valuation* as supplied by the Valuer General (VG) respect of gross rental values (GRV's) effective from 1 July 2012 and as amended by any *interim valuations* received subsequent to that date.

UNIMPROVED VALUATION (UV)

Council has adopted differential rates in its Unimproved Valuation area for improved and vacant mining leases, pastoral leases and improved and vacant UV Other.

PROPOSED DIFFERENTIAL RATES

Following are the objects and reasons for each of the differential rates:

GRV RESIDENTIAL

The residential category covers properties that are used for singular and multi-dwellings and are zoned Residential under the Town Planning Scheme.

The proposed residential rate is 3.5741 cents per dollar of GRV. The residential rate is relatively low to offset the comparative high gross rental values in Port Hedland.

Proposed Rate in \$:	3.5741 cents
Average Rates per Assessment:	\$2,677

GRV COMMERCIAL

The commercial category covers the town centre, commercial business precincts, tourism, mixed business and the airport.

The proposed commercial rate is 3.4453 cents per dollar of GRV. This is similar to the GRV residential rate.

Proposed Rate in \$:	3.4453 cents
Average Rates per Assessment:	\$3,937

GRV INDUSTRIAL

The industrial category covers the Wedgefield Industrial Estate and light industry.

The proposed industrial rate of 3.4559 cents per dollar of GRV is comparative to the residential GRV rate and commercial GRV rate.

Proposed Rate in \$:	3.4559 cents
Average Rates per Assessment:	\$4,365

GRV SHOPPING CENTRE

This rating category applies to two rateable assessments being the shopping centre complexes in Port and South Hedland.

The positive differential rate for these properties is in order to fund the additional costs of servicing these types of properties. The shopping centres generate high volumes of pedestrian and traffic movements and this results in increased road and streetscape maintenance requirements, additional onsite parking needs and the requirement to install additional traffic treatments. The Town is also required to provide additional litter collection services to these areas.

Proposed Rate in \$:	7.2971 cents
Average Rates per Assessment:	\$316,762

GRV EX GRATIA

There are currently no rateable properties under this rate category. This category often refers to arrangements with Co-operative Bulk Handling Limited or land leased from the Crown or a statutory authority and the company has agreed in writing to make a contribution to the local government.

GRV MASS ACCOMMODATION

The GRV mass accommodation rating category covers transient workforce accommodation facilities.

Patrons and employees of these premises are consumers of municipal services but unless they are also property owners within the Town, are not contributing to the costs of services used by them in the Town of Port Hedland. There are 11 rateable assessments in this category.

Proposed Rate in \$:	13.0861 cents
Average Rates per Assessment:	\$239,077

GRV TOURIST ACCOMMODATION

The GRV tourism accommodation rating category covers hotels and motels that provide provide large scale accommodation for visitors to the Town of Port Hedland. This rate category includes six (6) hotels/motels that were previously rated under Mass Accommodation.

Proposed Rate in \$:	10.4173 cents
Average Rates per Assessment:	\$112,601

UV MINING IMPROVED

This rating category covers mining leases that have improvements on the land. All of these mining leases are located in the vicinity of Port Hedland.

The proposed mining rate of 43.0073 cents per dollar of UV is comparatively high to offset the relatively low property valuations (mining leases may be subject to the State Agreement Act) in this rating category.

Proposed Rate in \$:	43.0073 cents
Average Rates per Assessment:	\$7,772

UV MINING VACANT

This rating category covers all other mining tenements including exploration, prospecting and general purpose leases.

The proposed mining vacant rate of 35.9826 cents per dollar of UV is comparatively high to offset the relatively low property valuations in this rating category.

Proposed Rate in \$:	35.9826 cents
Average Rates per Assessment:	\$2,416

UV PASTORAL

This rating category applies to all pastoral leases that have been granted under the repealed *Land Act 1933* and expire on 30 June 2015. Renewal of pastoral leases is administered by the Department of Lands.

The proposed rate of 6.7837 cents per dollar of UV is comparatively low to offset the relatively high property valuations in this rating category.

Proposed Rate in \$:	6.7837 cents
Average Rates per Assessment:	\$11,853

UV OTHER

This rating category applies to crown leases which are assessed as rural.

The proposed rate of 16.4562 cents per dollar of UV is comparatively low to offset the relatively high property valuations in this rating category.

Proposed Rate in \$:	16.4562 cents
Average Rates per Assessment:	\$16,803

UV OTHER VACANT

This rating category applies to nine rateable assessments. Eight of these assessments are held by BHP Billiton Minerals Pty Ltd. These assessments are on the minimum rate payment.

Proposed Rate in \$:	16.2588 cents
Average Rates per Assessment:	\$4,700

MINIMUM RATES

The Town imposes one general minimum rate payment that applies to all rateable properties within the boundaries of the municipality. The minimum payment impacts mainly in the residential category and UV mining category. The rate is imposed to discourage holding undeveloped land within the Town, which reduces the amenity of the area, and thereby encourages its early development. Regarding the UV mining category, the minimum is applied to ensure that the rate burden is distributed equitably between all property owners. Mining and general purpose leases fall under this category and the majority are held by large mining companies.

SUBMISSIONS

Submissions are invited from any Elector or Ratepayer with respect to the proposed differential general rates and minimum payments within 21 days of the date of the notice of intent. All submissions in writing must be received by the Town of Port Hedland no later than close of business on Wednesday 29 May 2013.

M J (MAL) OSBORNE

CHIEF EXECUTIVE OFFICER

Currently on exhibition and available at www.porthedland.wa.gov.au