

SHIRE OF  
EXMOUTH



Shire of  
**Exmouth**

*spirit for choice*

# 2019 Annual Budget

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**SHIRE OF EXMOUTH**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**SHIRE'S VISION**

To support and develop a vibrant, welcoming community that embraces its past, values its present and plans for a sustainable future.

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

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	3,417,400	3,258,621	3,247,949
Operating grants, subsidies and contributions	9	1,131,745	2,195,008	1,291,876
Fees and charges	8	7,368,108	7,173,008	6,120,224
Interest earnings	10(a)	164,655	184,945	140,691
Other revenue	10(b)	43,400	101,376	36,010
		<u>12,125,308</u>	<u>12,912,958</u>	<u>10,836,750</u>
<b>Expenses</b>				
Employee costs		(6,481,084)	(5,566,665)	(5,988,960)
Materials and contracts		(3,086,655)	(2,780,418)	(3,127,297)
Utility charges		(930,734)	(743,936)	(955,886)
Depreciation on non-current assets	5	(3,244,304)	(5,498,247)	(5,188,968)
Interest expenses	10(d)	(84,129)	(102,231)	(101,251)
Insurance expenses		(466,353)	(461,131)	(444,184)
Other expenditure		(407,851)	(370,150)	(368,143)
		<u>(14,701,110)</u>	<u>(15,522,778)</u>	<u>(16,174,689)</u>
		<u>(2,575,802)</u>	<u>(2,609,820)</u>	<u>(5,337,939)</u>
Non-operating grants, subsidies and contributions	9	4,141,718	2,664,794	5,360,425
Profit on asset disposals	4(b)	6,939	0	26,312
Loss on asset disposals	4(b)	(179,979)	0	(64,871)
<b>Net result</b>		<b>1,392,876</b>	<b>54,974</b>	<b>(16,073)</b>
<b>Other comprehensive income</b>				
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>1,392,876</b>	<b>54,974</b>	<b>(16,073)</b>

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

## BASIS OF PREPARATION

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

### 2017/18 ACTUAL BALANCES

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

## KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES

#### RATES

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

#### SERVICE CHARGES

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

#### PROFIT ON ASSET DISPOSAL

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

## REVENUES (CONTINUED)

### FEES AND CHARGES

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

### INTEREST EARNINGS

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

### OTHER REVENUE / INCOME

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

## EXPENSES

### EMPLOYEE COSTS

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

### MATERIALS AND CONTRACTS

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

### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

### INSURANCE

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

### LOSS ON ASSET DISPOSAL

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

### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

### INTEREST EXPENSES

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

### OTHER EXPENDITURE

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

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

**BY PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		8,200	16,427	0
General purpose funding		4,459,276	5,256,879	4,254,126
Law, order, public safety		41,570	56,894	54,691
Health		39,622	36,545	39,622
Education and welfare		1,600	31,822	29,691
Housing		59,932	114,329	93,266
Community amenities		1,202,223	1,169,505	1,083,135
Recreation and culture		811,178	556,129	851,473
Transport		5,251,439	5,360,526	4,181,119
Economic services		239,377	213,081	208,877
Other property and services		10,891	100,821	40,750
		<b>12,125,308</b>	<b>12,912,958</b>	<b>10,836,750</b>
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(125,436)	(880,716)	(864,421)
General purpose funding		(801,710)	(71,787)	(76,922)
Law, order, public safety		(402,714)	(470,983)	(417,842)
Health		(162,194)	(187,288)	(235,290)
Education and welfare		(87,179)	(166,384)	(111,467)
Housing		32,724	40,469	(48,386)
Community amenities		(2,004,892)	(1,789,260)	(2,053,645)
Recreation and culture		(5,297,115)	(4,972,838)	(5,320,047)
Transport		(5,222,169)	(6,309,574)	(6,123,501)
Economic services		(559,480)	(645,311)	(805,494)
Other property and services		13,184	33,125	(16,422)
		<b>(14,616,981)</b>	<b>(15,420,547)</b>	<b>(16,073,437)</b>
<b>Finance costs</b>	6, 10(d)			
Housing		(32,724)	(40,497)	(44,880)
Community amenities		(7,519)	(10,794)	(9,413)
Recreation and culture		(31,109)	(36,335)	(32,868)
Other property and services		(12,777)	(14,605)	(14,090)
		<b>(84,129)</b>	<b>(102,231)</b>	<b>(101,251)</b>
		<b>(2,575,802)</b>	<b>(2,609,820)</b>	<b>(5,337,938)</b>
Non-operating grants, subsidies and contributions	9	4,141,718	2,664,794	5,360,425
Profit on disposal of assets	4(b)	6,939	0	26,312
(Loss) on disposal of assets	4(b)	(179,979)	0	(64,871)
<b>Net result</b>		<b>1,392,876</b>	<b>54,974</b>	<b>(16,072)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>1,392,876</b>	<b>54,974</b>	<b>(16,072)</b>

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

**FOR THE YEAR ENDED 30TH JUNE 2019**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	To provide a decision making process for the efficient allocation of resources	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other Costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services	The collection of rate revenue and the maintenance of valuation and rating records to support the collection process. General purpose government grant and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer and environmentally conscious community	The provision of bushfire control services, animal control and support for emergency services, as well as the maintenance and enforcement of local laws.
<b>HEALTH</b>	To provide an operational framework for environmental and community health.	Maternal and Infant Health, preventative service and environmental health.
<b>EDUCATION AND WELFARE</b>	To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance on playgroup and senior citizens buildings.
<b>HOUSING</b>	To provide housing to staff members.	Administration and operation of residential housing for council staff.
<b>COMMUNITY AMENITIES</b>	To provide services required by the community.	Maintenance of rubbish service to residents and maintenance of sanitary landfill sites. Town planning and regional development, maintenance of cemeteries and other community amenities.
<b>RECREATION AND CULTURE</b>	To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, centres, swimming pool, beaches, recreation centre and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and radio re-broadcasting facilities.
<b>TRANSPORT</b>	To provide safe, effective and efficient transport services to the community	Construction and maintenance of roads, street, footpaths, depot, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. Administration and operation of airport and aerodrome.
<b>ECONOMIC SERVICES</b>	The promotion of the district to increase economic activities and the provision of building control within the shire.	Tourism, area promotion and building control.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control Council's overheads operating accounts.	The provision of private works to the public and the maintenance of cost pools for plant operating, public works overheads and administration costs.

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

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		3,576,179	3,253,415	3,252,821
Operating grants, subsidies and contributions		483,713	2,333,198	1,291,876
Fees and charges		7,368,108	6,921,360	6,111,044
Interest earnings		164,655	184,945	140,691
Goods and services tax		121,100	118,664	951,355
Other revenue		43,400	101,376	36,010
		<b>11,757,155</b>	<b>12,912,958</b>	<b>11,783,797</b>
<b>Payments</b>				
Employee costs		(6,339,795)	(5,498,404)	(6,184,076)
Materials and contracts		(3,233,702)	(3,362,582)	(2,964,972)
Utility charges		(930,734)	(743,936)	(955,886)
Interest expenses		(83,379)	(101,517)	(101,251)
Insurance expenses		(466,353)	(461,131)	(444,184)
Goods and services tax		(121,100)	2,436	(970,382)
Other expenditure		(407,851)	(370,150)	(368,142)
		<b>(11,582,914)</b>	<b>(10,535,284)</b>	<b>(11,988,894)</b>
<b>Net cash provided by (used in) operating activities</b>	3	<b>174,241</b>	<b>2,377,674</b>	<b>(205,097)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(1,974,500)	(2,256,201)	(4,607,305)
Payments for construction of infrastructure	4(a)	(3,148,202)	(1,092,994)	(2,599,906)
Non-operating grants, subsidies and contributions used for the development of assets	9	4,141,718	2,664,794	5,360,425
Proceeds from sale of plant & equipment	4(b)	122,319	0	209,000
<b>Net cash provided by (used in) investing activities</b>		<b>(858,665)</b>	<b>(684,401)</b>	<b>(1,637,786)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6	(263,832)	72,024	54,000
Advances to community groups	6	60,000	0	0
Proceeds from self supporting loans	6(a)	55,000	68,024	0
Proceeds from new borrowings	6(b)	(60,000)	0	(248,557)
<b>Net cash provided by (used in) financing activities</b>		<b>(208,832)</b>	<b>140,048</b>	<b>(194,557)</b>
<b>Net increase (decrease) in cash held</b>		<b>(893,256)</b>	<b>1,833,321</b>	<b>(2,037,440)</b>
Cash at beginning of year		9,126,509	7,293,188	10,395,188
<b>Cash and cash equivalents at the end of the year</b>	3	<b>8,233,253</b>	<b>9,126,509</b>	<b>8,357,748</b>

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

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

**BY REPORTING PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	982,735	962,667	962,702
<b>Revenue from operating activities (excluding rates)</b>				
Governance		8,200	16,427	0
General purpose funding		1,088,369	2,047,383	1,052,390
Law, order, public safety		41,570	56,894	54,691
Health		39,622	36,545	39,622
Education and welfare		1,600	31,822	29,691
Housing		59,932	114,329	93,266
Community amenities		1,202,223	1,169,505	1,083,135
Recreation and culture		811,178	556,129	851,473
Transport		5,251,439	5,360,526	4,207,431
Economic services		239,377	213,081	208,877
Other property and services		17,830	100,821	40,750
		8,761,340	9,703,462	7,661,326
<b>Expenditure from operating activities</b>				
Governance		(125,436)	(880,716)	(864,421)
General purpose funding		(801,710)	(71,787)	(76,922)
Law, order, public safety		(402,714)	(470,983)	(417,842)
Health		(162,194)	(187,288)	(235,290)
Education and welfare		(87,179)	(166,384)	(111,467)
Housing		0	(28)	(93,266)
Community amenities		(2,075,357)	(1,800,054)	(2,112,154)
Recreation and culture		(5,328,224)	(5,009,173)	(5,352,915)
Transport		(5,292,390)	(6,309,574)	(6,130,376)
Economic services		(590,885)	(645,311)	(811,896)
Other property and services		(15,000)	18,520	(33,010)
		(14,881,089)	(15,522,778)	(16,239,560)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	6,939	0	(26,312)
Loss on disposal of assets	4(b)	(179,979)	0	64,871
Depreciation on assets	5	3,244,304	5,498,247	5,188,968
Movement in employee benefit provisions (non-current)		0	(1,593,570)	0
<b>Amount attributable to operating activities</b>		(2,065,750)	(951,972)	(2,388,005)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	4,141,718	2,664,794	5,360,425
Purchase property, plant and equipment	4(a)	(1,974,500)	(2,256,201)	(4,607,305)
Purchase and construction of infrastructure	4(a)	(3,148,202)	(1,092,994)	(2,599,906)
Proceeds from disposal of assets	4(a)	122,319	0	209,000
<b>Amount attributable to investing activities</b>		(858,665)	(684,401)	(1,637,786)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(263,832)	(253,765)	0
Proceeds from new borrowings	6(b)	(60,000)	0	(248,557)
Proceeds from self supporting loans	6(a)	55,000	72,024	54,000
Transfers to cash backed reserves (restricted assets)	7(a)	(1,037,308)	(697,017)	(138,074)
Transfers from cash backed reserves (restricted assets)	7(a)	860,284	288,371	1,160,875
<b>Amount attributable to financing activities</b>		(445,855)	(590,387)	828,244
<b>Budgeted deficiency before general rates</b>		(3,370,270)	(2,226,760)	(3,197,547)
<b>Estimated amount to be raised from general rates</b>	1	3,370,907	3,209,496	3,201,736
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>637</b>	<b>982,736</b>	<b>4,189</b>

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



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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>								
General	0.072200	1,165	29,946,749	2,162,155	5,000	0	2,167,155	2,080,958
Marina Developed	0.099300	93	3,280,860	325,789	0	0	325,789	322,506
Holiday Homes	0.102100	64	1,623,700	165,780	0	0	165,780	146,407
Vacant Land	0.121700	228	3,227,450	392,781	0	0	392,781	358,504
Mining	0.156800	12	300,515	47,121	1,000	0	48,121	44,581
Rural	0.078400	7	580,880	45,541	0	0	45,541	32,939
<b>Sub-Totals</b>		1,569	38,960,154	3,139,167	6,000	0	3,145,167	2,985,894
<b>Minimum payment</b>								
	\$							
General	910	66	527,130	60,060	0	0	60,060	61,200
Marina Developed	910	1	0	910	0	0	910	1,800
Holiday Homes	910	0	0	0	0	0	0	0
Vacant Land	910	177	893,460	161,070	0	0	161,070	159,300
Mining	500	18	23,912	9,000	0	0	9,000	3,692
Rural	700	1	5,800	700	0	0	700	900
<b>Sub-Totals</b>		263	1,450,302	231,740	0	0	231,740	226,892
		1,832	40,410,456	3,370,907	6,000	0	3,376,907	3,212,786
Discounts/concessions (Refer note 1(g))							0	(3,290)
<b>Total amount raised from general rates</b>							3,376,907	3,209,496
Specified area rates (Refer note 1(e))							47,293	46,814
<b>Total rates</b>							3,424,200	3,256,311

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

The general rates detailed for the 2018/19 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rate(s) has been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single Full Payment	3/09/2018	0	0.00%	11.00%
<b>Option two</b>				
First Instalment	3/09/2018	0	0.00%	11.00%
Second Instalment	15/11/2018	14.50	5.50%	11.00%
<b>Option three</b>				
First Instalment	3/09/2018	0	0.00%	11.00%
Second Instalment	15/11/2018	14.50	5.50%	11.00%
Third Instalment	21/01/2019	14.50	5.50%	11.00%
Fourth Instalment	1/04/2019	14.50	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	18,824	15,092
Instalment plan interest earned	17,924	12,470
Unpaid rates and service charge interest earned	40,000	51,907
	76,748	79,469

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

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

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

**(d) Differential general rate**

<b>Description</b>	<b>Characteristics</b>	<b>Objects</b>	<b>Reasons</b>
<b>GRV General</b>	Properties zoned as: Industrial Mixed Use Strategic Industrial Tourist Town Centre Composite Development Residential Residential Development Special Rural	This rate is required to meet our community expectations and needs as outlined in our Strategic Plan and Corporate Business Plan	This is considered to be the base rate above which all other GRV rated properties are assessed
<b>GRV Marina Developed</b>	Developed properties zoned as marina	The objective of this rate is to raise additional revenue required to fund costs associated with the higher level of service provided to these properties	The higher rate reflects the additional cost of services provided to this area including but not limited to landscaping, road sweeping, maintenance of street furniture, canal drainage and footbridge lighting
<b>GRV Hoilday Homes</b>	Restricted properties that have received Town Planning approval to operate as a short term holiday accommodation	The objective of this rate is to raise additional revenue to fund costs associated with the higher level of service provided to these properties	The higher rate reflects the additional costs associated with holiday use properties including handling noise complaints, ranger call outs and contibution towards tourism infrastructure maintenance. It excludes registration fee which is charged annually via Town Planning approval processes
<b>GRV Vacant Land</b>	Vacant Land located within the Townsite boundaries	The objective of this rate is to raise additional revenue to fund costs associated with the higher level of service provided to these properties	This category is rated higher than the GRV General Rate to assist with costs associated with firebreak maintenance, upgrade and renewal of the street network, roadside sweeping, CBD car parking, landscaping, dust control management, drainage, footbridge lighting, street furniture and other amenities. Additionally it includes the development of tourist related services and infrastructure

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential general rate (continued)

Description	Characteristics	Objects	Reasons
<b>UV Mining</b>	Properties with a land use associated with Mining Tenements	The objective of this rate is to raise additional revenue to fund costs associated with mining activity	The objective is to raise additional revenue to contribute towards higher costs including but not limited to frequent heavy vehicle use over extensive lengths of Shire roads throughout the year.
<b>UV Rural</b>	Properties used predominantly for rural purposes	This rate is required to meet our community expectations and needs in our Strategic Community and Corporate Business Plans	This is considered the base rate above which all other UV rated properties are assessed.
<b>Differential Minimum Payment</b>			
<b>GRV Rate Categories</b>	Includes all GRV rated Properties	This rate is considered the minimum contribution for basic services and infrastructure	This is considered to be the base minimum for GRV Rated properties
<b>UV Rate Categories</b>	Includes al UV rated properties	This rate is considered the minimum contribution for basic services and infrastructure	This is considered to be the base minimum for UV Rated properties

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

Basis of valuation	Rate in	Rateable value	2018/19 Budgeted specified area rate revenue	2018/19 Interim specified area rate revenue	2018/19 Back specified area rate revenue	2018/19 Total specified area rate revenue	2017/18 Actual revenue
<b>Specified area rate</b>							
Marina Specified Area	GRV Marina	0.0131	\$ 3,609,199	\$ 47,293	\$ 0	\$ 47,293	\$ 46,814
			3,609,199	47,293	0	47,293	46,814

Purpose of the rate	Area or properties rate is to be imposed on	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs
<b>Specified area rate</b>				
Marina Specified Rate	The proceeds of the rate applied in full on the environmental monitoring and maintenance of the canal waterway including preservation works in accordance with the Exmouth Marina Village Agreement between Minister for Transport, Landcorp & Shire of Exmouth	Properties zoned Marina and Marina canals	\$ 47,293	\$ 0
			0	0
			0	0
			0	0
			0	0
			0	0
			47,293	0

(f) Service Charges

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

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

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(g) Waivers or concessions**

<b>Rate or fee and charge to which the waiver or concession is granted</b>	<b>Type</b>	<b>Disc % or Amount (\$)</b>	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>Circumstances in which the waiver or concession is granted</b>	<b>Objects and reasons of the waiver or concession</b>
Rates Concession	Raised after billing	0%	\$ 0	\$ (3,290)	as per 17/18 Budget	
		0%	0	0		
			0	(3,290)		

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

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

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
<b>Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash - unrestricted	3	2,432,837	3,064,157
Cash - restricted reserves	3	6,239,677	6,062,352
Receivables		1,684,852	1,136,599
Inventories		28,847	28,847
		10,386,213	10,291,955
<b>Less: current liabilities</b>			
Trade and other payables		(901,141)	(924,840)
Short term borrowings		(263,832)	(253,765)
Provisions		(828,375)	(816,765)
		(1,993,348)	(1,995,370)
		8,392,865	8,296,585
<b>Unadjusted net current assets</b>			
<b>Adjustments</b>			
Less: Cash - restricted reserves	3	(6,239,677)	(6,062,352)
Less: Land held for resale		(1,446,263)	(1,446,263)
Less: Current loans - clubs / institutions		(4,000)	(59,000)
Add: Current portion of borrowings		263,832	253,765
Add: Current liabilities not expected to be cleared at end of year		(966,120)	0
<b>Adjusted net current assets - surplus/(deficit)</b>		637	982,735

**Reason for Adjustments**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

## **2. NET CURRENT ASSETS (CONTINUED)**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **TRADE AND OTHER PAYABLES**

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

#### **PROVISIONS**

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

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

#### **INVENTORIES**

##### **General**

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

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

##### **Superannuation**

The Shire of Exmouth contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Exmouth contributes are defined contribution plans.

#### **EMPLOYEE BENEFITS**

##### **Short-term employee benefits**

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

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

##### **LAND HELD FOR RESALE**

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

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

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



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

**3. RECONCILIATION OF CASH**

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

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
Cash - unrestricted	1,618,478	2,689,059	3,351,746
Cash - restricted	6,614,775	6,437,450	5,006,003
	<b>8,233,253</b>	<b>9,126,509</b>	<b>8,357,749</b>

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

Reserves cash backed - Aviation	975,986	1,173,441	1,160,679
Reserves cash backed - Building Infrastructure	374,694	369,174	368,353
Reserves cash backed - Community Development Fund	1,644,279	1,659,472	1,654,055
Reserves cash backed - Community Interest Free Loans	336,135	390,299	443,612
Reserves cash backed - Insurance/Natural Disasters	179,023	176,386	175,993
Reserves cash backed - Leave	259,092	255,275	254,706
Reserves cash backed - Marina Canal	304,904	255,079	34,121
Reserves cash backed - Marina Village Asset Replacement & Pres	32,302	5,986	5,973
Reserves cash backed - Ningaloo Centre	150,000	0	0
Reserves cash backed - Plant	720,376	719,476	47,960
Reserves cash backed - Public Radio Infrastructure	5,000	0	0
Reserves cash backed - Rehabilitation	207,063	204,013	206,439
Reserves cash backed - Shire Staff Housing	34,525	34,016	33,941
Reserves cash backed - Swimming Pool	437,300	430,562	429,445
Reserves cash backed - Town Planning Scheme	21,378	21,063	21,017
Reserves cash backed - Waste Management	652,018	648,924	89,502
Reserves cash backed - Unspent Grants & Contributions	0	94,284	80,207
Reserves cash backed - Roads Reserve	280,700	0	0
	<b>6,614,775</b>	<b>6,437,450</b>	<b>5,006,003</b>

**Reconciliation of net cash provided by operating activities to net result**

<b>Net result</b>	1,392,876	54,974	(16,073)
Depreciation	3,244,304	5,498,247	5,188,968
(Profit)/loss on sale of asset	173,040	0	38,559
(Increase)/decrease in receivables	(489,253)	599,823	(23,335)
(Increase)/decrease in inventories	(4,327)	10,551	(1,497)
Increase/(decrease) in payables	23,699	1,152,698	29,934
Increase/(decrease) in employee provisions	(24,380)	70,697	(61,228)
Grants/contributions for the development of assets	(4,141,718)	(2,664,794)	(5,360,425)
<b>Net cash from operating activities</b>	<b>174,241</b>	<b>4,722,196</b>	<b>(205,097)</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2018/19 Budget total	2017/18 Actual total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>													
Buildings - non-specialised	0	0	140,000	0	20,000	60,000	0	430,000	55,000	0	0	705,000	2,105,062
Buildings - specialised	0	0	0	0	0	0	0	0	0	0	70,000	70,000	0
Furniture and equipment	0	0	0	0	0	0	0	121,500	0	0	6,000	127,500	119,938
Plant and equipment	0	0	0	0	0	0	410,000	5,000	657,000	0	0	1,072,000	31,201
	0	0	140,000	0	20,000	60,000	410,000	556,500	712,000	0	76,000	1,974,500	2,256,201
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	2,359,318	0	0	2,359,318	849,398
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	80,000	0	0	80,000	243,596
Infrastructure - Other	0	0	0	0	0	0	166,884	92,000	390,000	60,000	0	708,884	0
	0	0	0	0	0	0	166,884	92,000	2,829,318	60,000	0	3,148,202	1,092,994
<b>Total acquisitions</b>	0	0	140,000	0	20,000	60,000	576,884	648,500	3,541,318	60,000	76,000	5,122,702	3,349,195

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

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
<b>By Program</b>								
Community amenities	94,546	31,600	0	(62,946)	0	0	0	(49,096)
Transport	122,001	51,780	0	(70,221)	0	0	26,312	(6,875)
Economic services	48,405	17,000	0	(31,405)	0	0	0	(6,402)
Other property and services	30,407	21,939	6,939	(15,407)	0	0	0	(2,498)
	295,359	122,319	6,939	(179,979)	0	0	26,312	(64,871)
<b>By Class</b>								
<i>Property, Plant and Equipment</i>								
Plant and equipment	295,359	122,319	6,939	(179,979)	0	0	0	0
	295,359	122,319	6,939	(179,979)	0	0	0	0

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

**DISPOSALS OF ASSETS**

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

<b>By Program</b>	2018/19 Budget			
	Net Book Value (May)	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
<b>Community Amenities</b>				
(PE00048) 2010 Rubbish Truck EX4574	47,716	10,000		(37,716)
(PE00042) 2007 Cat 928GZ Wheel loader EX8843	46,830	21,600		(25,230)
<b>Transport</b>				
(PE00250) 2015 Holden Colorado 1GEX694	34,955	15,000		(19,955)
(PE00026) Iveco Acco Water Truck EX7709 (P048)	47,887	21,200		(26,687)
(PE00043) Cat Bobcat Skid Loader EX7712 (P050)	15,676	6,400		(9,276)
(PE00058) 2011 Toyota Hilux 4x2 S/cab EX042 (P020)	14,355	4,590		(9,765)
(PE00077) Mazda 2WD Ute EX7795(P055)	9,128	4,590		(4,538)
<b>Economic Services</b>				
(PE00238) 2015 Holden Colorado 3005EX	34,439	15,000		(19,439)
(PE00052) 2011 Mitsubishi Challenger 1EWJ691	13,966	2,000		(11,966)
<b>Other Property &amp; Services</b>				
(PE00239) 2014 Holden Colorado 3EX	30,407	15,000		(15,407)
	<b>295,359</b>	<b>115,380</b>	<b>0</b>	<b>(179,979)</b>

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

**5. ASSET DEPRECIATION**

**By Program**

Governance
General purpose funding
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

**By Class**

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

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Governance	9,492	24,718	18,669
General purpose funding	2,497	0	0
Law, order, public safety	32,736	70,929	55,387
Health	0	23	23
Education and welfare	34,531	91,802	46,032
Housing	53,601	185,905	187,688
Community amenities	242,147	246,383	244,732
Recreation and culture	1,124,263	1,621,806	1,288,091
Transport	1,380,027	2,849,427	2,606,641
Economic services	72,949	213,772	120,731
Other property and services	292,061	192,483	620,794
	<b>3,244,304</b>	<b>5,497,247</b>	<b>5,188,788</b>
Buildings - non-specialised	(966,197)	(1,999,222)	1,327,194
Furniture and equipment	(146,031)	(321,073)	316,241
Plant and equipment	(186,650)	(460,742)	661,996
Infrastructure - Roads	(777,439)	(1,394,413)	1,338,655
Infrastructure - Footpaths	(45,310)	0	540,692
Infrastructure - Other	(1,122,677)	(1,321,797)	1,004,190
	<b>(3,244,304)</b>	<b>(5,497,247)</b>	<b>5,188,968</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

**DEPRECIATION (CONTINUED)**

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

Buildings - non-specialised	30-50 Years
Buildings - specialised	30-50 Years
Furniture and equipment	
Electronic	3-5 Years
All Other Items	5-10 Years
Infrastructure - Roads	0 Years
Construction	40 Years
Aggregate	12 Years
Asphalt	20 Years
Road (unsealed) - Gravel	8 Years
Road (unsealed) - Unformed	6 Years
Road Kerb	50 Years
Bridges	50 Years
Drains/Sewers	75 Years
Airfields-Runways	12 Years
Paintings & Sculptures	100 Years

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
<b>Housing</b>								
Loan 77 - Snapper Loop Land	(47,955)	0	(47,955)	0	0	(47,955)	(2,042)	(4,640)
Loan 80 - Staff Dwellings	(677,075)	0	(62,535)	0	(614,540)	(677,075)	(30,682)	(33,565)
<b>Community amenities</b>								
Loan 81 Rubbish Truck	(331,881)	0	(80,013)	0	(251,868)	(331,881)	(7,519)	(9,413)
<b>Recreation and culture</b>								
Loan 82 - Ningaloo Centre	(947,628)	0	(54,130)	0	(893,498)	(947,628)	(31,109)	(32,868)
<b>Other property and services</b>								
Loan 76 - 1 Bennett Street Exmouth	(258,253)	0	(19,199)	0	(239,054)	(258,253)	(12,777)	(13,709)
	(2,262,792)	0	(263,832)	0	(1,998,960)	(2,262,792)	(84,129)	(94,195)
<b>Self Supporting Loans</b>								
<b>Recreation and culture</b>								
*SSL Bowling Club 2009	0	0	0	(2,000)	0	0	0	0
*SSL Squash Club 2010	(7,500)	0	(2,500)	(1,000)	(5,000)	(7,500)	0	0
*SSL Golf Club 2012	(2,000)	0	(2,000)	(11,000)	0	(2,000)	0	0
*SSL Bowling Club 2012	(40,000)	0	(40,000)	(19,774)	0	(40,000)	0	0
*SSL EGFC 2013	(31,500)	0	(10,500)	(26,250)	(21,000)	(31,500)	0	0
*SSL Golf Club 2016	(32,000)	0	(4,000)	(12,000)	(28,000)	(32,000)	0	0
Truscott	0	(60,000)	0	0	(60,000)	0	0	0
	(113,000)	(60,000)	(59,000)	(72,024)	(114,000)	(113,000)	0	0
	(2,375,792)	(60,000)	(322,832)	(72,024)	(2,112,960)	(2,375,792)	(84,129)	(94,195)

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

(b) New borrowings - 2018/19

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
<b>Loan facilities</b>			
Loan facilities in use at balance date	(2,112,960)	(2,375,792)	(2,398,308)

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - Aviation	1,173,441	17,545	(215,000)	975,986	1,153,526	19,915	0	1,173,441	1,153,526	17,153	(10,000)	1,160,679
Reserves cash backed - Building Infrastructure	369,174	5,520	0	374,694	362,909	6,265	0	369,174	362,909	5,444	0	368,353
Reserves cash backed - Community Development Fund	1,659,472	24,807	(40,000)	1,644,279	1,729,611	29,861	(100,000)	1,659,472	1,729,611	24,444	(100,000)	1,654,055
Reserves cash backed - Community Interest Free Loans	390,299	5,836	(60,000)	336,135	383,675	6,624	0	390,299	383,675	59,937	0	443,612
Reserves cash backed - Insurance/Natural Disasters	176,386	2,637	0	179,023	173,392	2,993	0	176,386	173,392	2,601	0	175,993
Reserves cash backed - Leave	255,275	3,817	0	259,092	250,942	4,332	0	255,275	250,942	3,764	0	254,706
Reserves cash backed - Marina Canal	255,079	49,825	0	304,904	33,617	221,462	0	255,079	33,617	504	0	34,121
Reserves cash backed - Marina Village Asset Replacement	5,986	26,316	0	32,302	5,885	102	0	5,986	5,885	88	0	5,973
Reserves cash backed - Ningaloo Centre	0	150,000	0	150,000	0	0	0	0	0	0	0	0
Reserves cash backed - Plant	719,476	350,900	(350,000)	720,376	707,266	12,211	0	719,476	707,266	6,768	(666,074)	47,960
Reserves cash backed - Public Radio Infrastructure	0	5,000	0	5,000	0	0	0	0	0	0	0	0
Reserves cash backed - Rehabilitation	204,013	3,050	0	207,063	200,550	3,462	0	204,013	200,550	7,977	(2,088)	206,439
Reserves cash backed - Shire Staff Housing	34,016	509	0	34,525	33,439	577	0	34,016	33,439	502	0	33,941
Reserves cash backed - Swimming Pool	430,562	6,738	0	437,300	432,265	7,463	(9,166)	430,562	432,265	6,346	(9,166)	429,445
Reserves cash backed - Town Planning Scheme	21,063	315	0	21,378	20,706	358	0	21,063	20,706	311	0	21,017
Reserves cash backed - Waste Management	648,924	104,094	(101,000)	652,018	269,179	379,745	0	648,924	269,179	1,323	(181,000)	89,502
Reserves cash backed - Unspent Grants & Contributions	94,284	0	(94,284)	0	271,842	1,647	(179,205)	94,284	271,842	912	(192,547)	80,207
Reserves cash backed - Roads Reserve	0	280,700	0	280,700	0	0	0	0	0	0	0	0
	6,437,450	1,037,609	(860,284)	6,614,775	6,028,804	697,017	(288,371)	6,437,450	6,028,804	138,074	(1,160,875)	5,006,003

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Reserves cash backed - Aviation		To be used to fund Aviation improvements.
Reserves cash backed - Building Infrastructure		To be used for the development, preservation and maintenance of building infrastructure within the Shire of Exmouth.
Reserves cash backed - Community Development Fund		To be used to fund major community development initiatives.
Reserves cash backed - Community Interest Free Loans		To be used fund major community development projects.
Reserves cash backed - Insurance/Natural Disasters		To be used for the purpose of funding insurance claims where the excess is higher than the cost of repairs in addition to any weather related insurance/WANDRRA claims
Reserves cash backed - Leave		To be used for annual and long service leave requirements
Reserves cash backed - Marina Canal		To be used for the purpose of funding future dredging costs as well as environmental water control and maintenance of the canals. These funds were derived from levying Specified Area Rate titled Marina Specified Area Rate.
Reserves cash backed - Marina Village Asset Replacement & Preservation		To be used for the preservation and maintenance of infrastructure related to the Exmouth Marina Village.
Reserves cash backed - Ningaloo Centre		To be used for the preservation and maintenance of the Ningaloo Centre
Reserves cash backed - Plant		To be used for the purchase of major plant and equipment.
Reserves cash backed - Public Radio Infrastructure		To be used to maintain rebroadcasting infrastructure.
Reserves cash backed - Rehabilitation		To be used to manage the funds associated with the environmental rehabilitation of the sand and gravel pits within the Shire of Exmouth.
Reserves cash backed - Shire Staff Housing		To be used to fund housing for Shire staff.
Reserves cash backed - Swimming Pool		To be used to fund Swimming Pool upgrades.
Reserves cash backed - Town Planning Scheme		To be used for the purpose of funding a review of the future Town Planning Scheme.
Reserves cash backed - Waste Management		To be used to fund capital and operational costs of Refuse Site including implementation of post closure plan.
Reserves cash backed - Unspent Grants & Contributions		To be used for the purpose of containing funds that are derived from unspent or prepaid grants and contributions from external parties.
Reserves cash backed - Roads Reserve		To be used for the preservation and maintenance of Roads.

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

**8. FEES & CHARGES REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
General purpose funding	34,824	24,045
Law, order, public safety	8,495	12,524
Health	39,622	36,545
Education and welfare	100	29,440
Housing	59,932	109,394
Community amenities	1,202,223	1,168,030
Recreation and culture	602,685	274,731
Transport	5,188,520	5,295,415
Economic services	229,377	208,081
Other property and services	2,330	14,802
	<b>7,368,108</b>	<b>7,173,008</b>

**9. GRANT REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
General purpose funding	886,690	1,836,082
Law, order, public safety	28,575	40,371
Recreation and culture	145,000	231,246
Transport	55,980	65,980
Economic services	0	5,000
Other property and services	15,500	16,330
	<b>1,131,745</b>	<b>2,195,008</b>
<b>Non-operating grants, subsidies and contributions</b>		
Law, order, public safety	140,000	0
Recreation and culture	1,724,000	1,976,068
Transport	2,277,718	688,726
	<b>4,141,718</b>	<b>2,664,794</b>

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

**10. OTHER INFORMATION**

**The net result includes as revenues**

- Reserve funds
- Other funds
- Late payment of fees and charges \*
- Other interest revenue (refer note 1b)

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

**(b) Other revenue**

- Reimbursements and recoveries
- Other

**The net result includes as expenses**

**(c) Auditors remuneration**

- Audit services
- Other services

**(d) Interest expenses (finance costs)**

- Borrowings (refer note 6(a))

**(e) Elected members allowances**

- Meeting fees
- Mayor/President's allowance
- Deputy Mayor/President's allowance
- Travelling expenses
- Telecommunications allowance

**(f) Operating lease expenses**

- Office equipment
- Plant and equipment

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
- Reserve funds	89,231	101,037	78,892
- Other funds	17,500	83,908	10,000
Late payment of fees and charges *	40,000	51,907	36,000
Other interest revenue (refer note 1b)	57,924	64,377	51,799
	<b>204,655</b>	<b>301,229</b>	<b>176,691</b>
<b>(b) Other revenue</b>			
Reimbursements and recoveries	12,900	97,376	21,510
Other	30,500	4,590	14,500
	<b>43,400</b>	<b>101,966</b>	<b>36,010</b>
<b>(c) Auditors remuneration</b>			
Audit services	46,000	24,868	33,000
Other services	17,000	7,450	0
	<b>63,000</b>	<b>32,318</b>	<b>33,000</b>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer note 6(a))	84,129	94,195	102,251
	<b>84,129</b>	<b>94,195</b>	<b>102,251</b>
<b>(e) Elected members allowances</b>			
Meeting fees	63,669	75,806	92,880
Mayor/President's allowance	21,955	8,876	12,153
Deputy Mayor/President's allowance	5,489	2,186	3,038
Travelling expenses	17,320	13,995	15,000
Telecommunications allowance	3,900	3,151	4,590
	<b>112,333</b>	<b>104,014</b>	<b>127,661</b>
<b>(f) Operating lease expenses</b>			
Office equipment	75,011	76,055	75,011
Plant and equipment	120,450	114,611	0
	<b>195,461</b>	<b>190,666</b>	<b>75,011</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

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

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

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

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

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



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

**11. MAJOR LAND TRANSACTIONS**

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

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

**12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

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

**(a) Details**

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

**(b) Statement of Comprehensive Income**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
<b>Revenue</b>			
Fees & Charges	5,058,520	5,143,912	3,982,615
Profit on Asset Disposal			
	5,058,520	5,143,912	3,982,615
<b>Expenditure</b>			
Employee Costs	(2,144,426)	(1,759,482)	(1,922,433)
Materials & Contracts	(300,000)	(385,729)	(364,846)
Utility Charges	(70,500)	(87,415)	(143,016)
Insurance Expenses	(59,115)	(56,662)	(56,820)
Other Expenses	(256,500)	(250,604)	(201,296)
Loss on Asset Disposal	(19,955)	0	(6,875)
Depreciation on Non Current Assets	(484,863)	(630,339)	(504,671)
	(3,335,359)	(3,170,231)	(3,199,957)
<b>NET RESULT</b>	1,723,161	1,973,680	782,658
<b>Other comprehensive income</b>			
<b>Total other comprehensive income</b>	0	0	0
<b>TOTAL COMPREHENSIVE INCOME</b>	1,723,161	1,973,680	782,658

The following estimated revenue and expenditure is not included in the income statement above but has been used in the pricing structure for goods and services.

<b>Revenue</b>			
Other Revenue	0	0	17,510

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

**13. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

**14. TRUST FUNDS**

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

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Hall & Rec Centre Bonds	4,950	0	0	4,950
Olma Funding	2,423	0	0	2,423
Forum Travel Fund	2,990	0	0	2,990
NADC	11,335	0	0	11,335
Council Nomination Fees	80	0	(80)	0
Cyclone Baptist Needy Fund	2,800	0	0	2,800
Sundries	8,544	0	0	8,544
Building/Planning Bonds	73,400	0	0	73,400
Youth Affairs	1,401	0	0	1,401
Cash in Lieu POS	169,420	0	0	169,420
BCITF	312	0	0	312
BSL Levy	276	0	0	276
Jurabi Coastal Park	59,400	0	0	59,400
Unclaimed Monies	7,637	0	0	7,637
Bond Deed Exmouth Marina Holdings	18,186	0	0	18,186
Key Bonds	800	0	0	800
Satff Housing Bonds	0	0	0	0
Donations for other Organisations	135	0	0	135
Ingleton St Reserve	205,249	0	0	205,249
Exmouth Volunteer Fire & Rescue	50,000	0	0	50,000
	0	0	0	0
	619,338	0	(80)	619,258

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

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

**REVENUE RECOGNITION**

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Exmouth obtains control over the assets comprising the contributions.

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

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

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	982,735	962,667	962,702
		982,735	962,667	962,702
<b>Revenue from operating activities (excluding rates)</b>				
Specified area rates	1(e)	47,293	46,814	46,213
Operating grants, subsidies and contributions	9	1,131,745	2,195,008	1,291,876
Fees and charges	8	7,367,308	7,175,319	6,120,224
Interest earnings	10(a)	164,655	184,945	140,691
Other revenue	10(b)	43,400	101,376	36,010
Profit on asset disposals	4(b)	6,939	0	26,312
		8,761,340	9,703,462	7,661,326
<b>Expenditure from operating activities</b>				
Employee costs		(6,481,084)	(5,566,665)	(5,988,960)
Materials and contracts		(3,086,655)	(2,780,418)	(3,127,297)
Utility charges		(930,734)	(743,936)	(955,886)
Depreciation on non-current assets	5	(3,244,304)	(5,498,247)	(5,188,968)
Interest expenses	10(d)	(84,129)	(102,231)	(101,251)
Insurance expenses		(466,353)	(461,131)	(444,184)
Other expenditure		(407,851)	(370,150)	(368,143)
Loss on asset disposals	4(b)	(179,979)	0	(64,871)
		(14,881,089)	(15,522,778)	(16,239,560)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	6,939	0	(26,312)
Loss on disposal of assets	4(b)	(179,979)	0	64,871
Depreciation on assets	5	3,244,304	5,498,247	5,188,968
Movement in employee benefit provisions (non-current)		0	(1,593,570)	0
<b>Amount attributable to operating activities</b>		(2,065,750)	(951,972)	(2,388,005)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	4,141,718	2,664,794	5,360,425
Purchase property, plant and equipment	4(a)	(1,974,500)	(2,256,201)	(4,607,305)
Purchase and construction of infrastructure	4(a)	(3,148,202)	(1,092,994)	(2,599,906)
Proceeds from disposal of assets	4(b)	122,319	0	209,000
<b>Amount attributable to investing activities</b>		(858,665)	(684,401)	(1,637,786)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(263,832)	(253,765)	54,000
Proceeds from new borrowings	6	(60,000)	0	(248,557)
Proceeds from self supporting loans	6(a)	55,000	72,024	0
Transfers to cash backed reserves (restricted assets)	7(a)	(1,037,308)	(697,017)	(138,074)
Transfers from cash backed reserves (restricted assets)	7(a)	860,284	288,371	1,160,875
<b>Amount attributable to financing activities</b>		(445,855)	(590,387)	828,244
<b>Budgeted deficiency before general rates</b>		(3,370,270)	(2,226,760)	(3,197,547)
<b>Estimated amount to be raised from general rates</b>	1	3,370,907	3,209,496	3,201,736
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>637</b>	<b>982,736</b>	<b>4,189</b>

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

## General Purpose Funding RATES

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R031005	Rates Levied	3,370,907	3,192,652	3,192,652
R031030	Interim Rates	6,000	20,304	5,716
R031035	Back Rates - Prior Year Interim Rates	0	2,140	0
R031042	Rate Concessions	0	(3,290)	(3,290)
R031045	Rates Written Off	(6,800)	0	0
R031050	Non Payment Penalty	40,000	51,907	42,050
R031055	Instalments Admin Charge	18,824	15,092	15,260
R031054	Instalment Interest	17,924	12,470	12,582
R031059	Interest on Deferred Rates	500	708	872
R031060	Legal Costs	12,000	679	2,041
R031146	Rate Enquiry Fees GEN	7,000	8,274	7,874
<i>Total Revenue</i>		<b>3,466,355</b>	3,300,937	3,275,757
<b>Operating Expenditure</b>				
E031340	Salaries	(42,976)	(29,771)	(41,523)
E031345	Superannuation	(7,237)	(5,069)	(6,992)
E031355	Training	0	0	0
E031410	Valuation Expenses	(47,250)	(11,707)	(4,998)
E031415	Title Searches	(200)	0	(100)
E031582	Advertising	0	0	(500)
E031590	Printing & Stationery	(2,150)	(7,664)	(11,518)
E031595	Postage and Freight	(3,497)	(2,294)	(2,543)
E031610	Insurance	0	(1,474)	(1,474)
E031670	Audit Fees	(800)	0	0
E031685	Debt Collection Fees	(5,000)	(3,174)	(4,931)
E031950	Administration Overheads	(16,326)	(10,663)	(11,085)
<i>Total Expenditure</i>		<b>(125,436)</b>	(71,816)	(85,664)
<b>TOTAL RATE REVENUE</b>		<b>3,340,919</b>	<b>3,229,121</b>	<b>3,190,093</b>

## General Purpose Funding OTHER GENERAL PURPOSE INCOME

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R032070	Interest - Municipal	17,000	18,823	17,000
R032075	Interest - Reserves	89,231	101,037	89,231
R032275	Grants Commission	886,690	1,836,082	886,690
<i>Total Revenue</i>		<b>992,921</b>	1,955,942	992,921
<b>TOTAL OTHER GENERAL PURPOSE FUNDING</b>		<b>992,921</b>	<b>1,955,942</b>	<b>992,921</b>

## Governance

### MEMBERS OF COUNCIL

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R041090	Reimbursements	0	0	0
R041270	Grant (R4R)	0	0	0
<i>Total Revenue</i>		0	0	0
<b>Operating Expenditure</b>				
E041340	Salaries	0	(64,692)	(71,608)
E041345	Superannuation	0	(9,902)	(9,766)
E041305	President's Allowance	(21,955)	(8,876)	(10,457)
E041310	Deputy President's Allowance	(5,489)	(2,186)	(2,583)
E041315	Councillors Allowance	(63,669)	(75,806)	(84,488)
E041320	Meeting, Conference & Travel	(17,320)	(13,995)	(14,951)
E041325	Refreshments & Receptions	(14,000)	(7,295)	(7,294)
E041326	Promotional Items	(700)	0	0
E041330	Telecommunications Expenses	(3,900)	(3,151)	(3,297)
E041335	Election Expenses	(16,000)	(20,231)	(26,231)
E041560	Consultants	0	0	(5,000)
E041375	FBT	(2,211)	(1,223)	(3,948)
E041450	Chambers Maintenance	(2,170)	(9,871)	(8,471)
E041582	Advertising	(500)	(174)	(500)
E041585	General Consumables	(500)	0	0
E041590	Printing & Stationery	(1,950)	(2,251)	(2,480)
E041600	Subscriptions	(400)	(1,293)	(1,293)
E041610	Insurance	(5,555)	(7,117)	(7,117)
E041630	IT Licences & Support	0	(1,820)	(2,740)
E041640	Minor Equipment	0	0	0
E041695	Legal Expenses	0	(5,133)	(860)
E041870	Donations/Sponsorships	(5,000)	(3,200)	(4,983)
E041702	Donations - Venue Waiver	(3,000)	(5,445)	(3,059)
E041703	Donations - EDHS Student Prize	(1,025)	(500)	(500)
E041900	Donations - In Kind Works	(4,140)	(5,731)	(405)
E041790	EDHS Chaplaincy Program	0	0	(3,000)
E041950	Administration Overhead	(1,140)	(19,452)	(20,985)
E041985	Loss on Asset Disposal	0	0	0
E041990	Depreciation	(9,492)	(21,303)	(21,422)
<i>Total Expenditure</i>		(180,116)	(290,646)	(317,438)
<b>Non Operating Revenue</b>				
<i>Total Non Operating Revenue</i>		0	0	0

## Governance MEMBERS OF COUNCIL

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Non Operating Expenditure</b>			
<i>Land &amp; Buildings</i>			
A041002 Chambers Refurbishment (Upgrade)	0	0	0
<i>Furniture &amp; Equipment</i>			
A125112 Furniture & Equipment Chambers	0	0	0
<i>Infrastructure Other</i>			
A041101 Chambers Entrance Improvements	0	0	0
A041100 Art Acquisition	0	0	0
<i>Total Non Operating Expenditure</i>	0	0	0
<b>Transfer from Reserve</b>			
L041200 Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>	0	0	0
<b>TOTAL MEMBERS OF COUNCIL</b>	<b>(180,116)</b>	<b>(290,646)</b>	<b>(317,438)</b>



## Governance

### OTHER GOVERNANCE

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R042090	Reimbursements	8,200	16,427	1,427
R042980	Profit on Asset Disposal	0	0	0
<i>Total Revenue</i>		<b>8,200</b>	<b>16,427</b>	<b>1,427</b>
<b>Operating Expenditure</b>				
E042340	Salaries	(326,247)	(257,045)	(252,415)
E042345	Superannuation	(45,697)	(38,810)	(21,390)
E042350	Protective Clothing/Uniforms	0	(8,037)	(5,238)
E042355	Training	(3,000)	(880)	(800)
E042360	Subsidies	0	(5,945)	0
E042365	CEO Relocation	0	0	0
E042367	Recruitment Expenses	(7,900)	(10,527)	(2,930)
E042375	FBT	(11,270)	(7,214)	(16,224)
E042320	Business Meetings/Travel	(8,600)	(6,494)	(3,000)
E042505	Motor Vehicle Expenses	(12,533)	(12,280)	(12,553)
E042560	Consultants	(30,000)	(30,028)	(67,204)
E042582	Advertising	(500)	(739)	(3,000)
E042585	General Consumables	0	(2,966)	(2,485)
E042590	Printing & Stationery	(5,600)	(2,015)	(7,273)
E042591	Minor Equipment	0	0	0
E042595	Postage & Freight	(50)	(119)	(119)
E042600	Subscriptions	(521)	(4,121)	(3,086)
E042610	Insurance	(3,529)	(9,331)	(9,331)
E042620	Utilities	(1,850)	(2,316)	(4,466)
E042630	IT Licences & Support	0	(12,137)	(8,472)
E042695	Legal Expenses	0	(13,951)	(8,878)
E042965	Staff Housing Allocated	(39,760)	(98,519)	(56,368)
E042985	Loss on Sale of Asset	0	0	0
E042950	Administration Overhead	(122,040)	(63,405)	(11,398)
E042990	Depreciation	(2,497)	(3,415)	(3,515)
<i>Total Expenditure</i>		<b>(621,594)</b>	<b>(590,293)</b>	<b>(500,145)</b>
<b>Non Operating Expenditure</b>				
<i>Plant &amp; Equipment</i>				
A125401	Vehicle - CEO - 3000EX	0	0	0
<i>Total Non Operating Expenditure</i>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfer from Reserve</b>				
<i>Total Transfer from Reserve</i>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER GOVERNANCE</b>		<b>(613,394)</b>	<b>(573,866)</b>	<b>(498,718)</b>

## Law, Order, Public Safety FIRE PREVENTION

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>			
R051136 Reimburse Fire Break Expenses	0	0	0
R051170 Fines - Bush Fire Infringement	250	0	(250)
R051270 Grant	0	0	0
<i>Total Revenue</i>	<b>250</b>	0	(250)
<b>Operating Expenditure</b>			
E051582 Advertising	0	(160)	(320)
E051585 General Consumables	(200)	0	(470)
E051595 Postage & Freight	0	0	0
E051610 Insurance	0	(273)	(273)
E051900 Fire Break Expenses	(8,378)	(8,775)	(1,322)
E051901 Bushfires - Firefighting	(8,146)	(6,734)	(5,365)
E051950 Administration Overhead	(1,945)	(2,978)	(3,097)
E051990 Depreciation	0	0	0
<i>Total Expenditure</i>	<b>(18,669)</b>	(18,919)	(10,847)
<b>Transfer from Reserve</b>			
L051200 Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>	<b>0</b>	0	0
<b>Transfer to Reserve</b>			
L051000 Trf to Reserve	0	0	0
<i>Total Transfer to Reserve</i>	<b>0</b>	0	0
<b>TOTAL FIRE PREVENTION</b>	<b>(18,419)</b>	<b>(18,919)</b>	<b>(11,097)</b>

## Law, Order, Public Safety ANIMAL SERVICES

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>			
R052060 Legal Costs	0	0	0
R052090 Reimbursements	0	0	0
R052160 Fees - Impounding	2,500	2,662	3,673
R052161 Fees - Kennelling	0	0	600
R052162 Daily Sustenance Fee	120	119	369
R052163 Fees - Animal Control Equipment Hire	0	12	12
R052165 Fees - Dog Registrations	2,000	8,006	6,054
R052166 Fees - Cat Registrations	500	294	300
R052170 Fines - Dog Infringements	2,500	795	1,000
R051271 Grants & Susidies	0	0	0
<i>Total Revenue</i>	<b>7,620</b>	11,888	12,008
<b>Operating Expenditure</b>			
E052340 Salaries	(96,787)	(59,836)	(89,634)
E052345 Superannuation	(16,243)	(13,063)	(9,141)
E052350 Protective Clothing/Uniforms	0	(98)	(398)
E052355 Training	(1,500)	(404)	(1,000)
E052367 Staff Recruitment	0	0	0
E052375 FBT	0	697	(2,788)
E052390 Reimbursements	0	(75)	0
E052465 Maintenance - Dog Pound	(1,500)	(289)	(500)
E052505 Motor Vehicle Expenses	(6,000)	(6,112)	(6,653)
E052582 Advertising	(200)	0	(200)
E052585 General Consumables	(1,200)	(451)	(1,250)
E052590 Minor Equipment	(1,000)	0	0
E052595 Postage & Freight	(200)	(229)	(329)
E052610 Insurance	(1,249)	(3,371)	(3,371)
E052620 Utilities	(575)	(503)	(435)
E052630 IT Licences & Support	0	(3,352)	(4,254)
E052695 Legal Expenses	(1,000)	0	(1,000)
E052950 Administration Overhead	(36,769)	(23,019)	(25,045)
E052985 Loss on Asset Disposal	0	0	0
E052990 Depreciation	(2,227)	(4,437)	(5,312)
<i>Total Expenditure</i>	<b>(166,450)</b>	(114,542)	(151,310)
<b>Non Operating Expenditure</b>			
Infrastructure Other			
A052002 Fencing Upgrades Dog Pound	0	0	0
Buildings			
A052003 Dog Pound (New)	0	0	(15,000)
Plant & Equipment			
A052004 Ranger Vehicle	0	0	0
<i>Total Non Operating Expenditure</i>	<b>0</b>	0	(15,000)
<b>TOTAL ANIMAL SERVICES PROGRAM</b>	<b>(158,830)</b>	<b>(102,654)</b>	<b>(154,302)</b>

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>			
R055270 FESA Administration Fee	4,000	4,000	4,000
R055160 Impounded Vehicles	625	0	625
R055060 Legal Costs GEN	0	45	45
R055170 Fees - Fines	500	590	590
<i>Total Revenue</i>	<b>5,125</b>	4,635	5,260
<b>Operating Expenditure</b>			
E055340 Salaries	(63,293)	(52,598)	(56,841)
E055345 Superannuation	(12,235)	(9,271)	(8,082)
E055350 Protective Clothing/Uniforms	0	(98)	(400)
E055355 Training	(1,500)	(2,459)	(1,500)
E055367 Staff Recruitment	0	0	0
E055370 Abandoned Vehicles	(1,000)	(816)	(1,000)
E055375 FBT	(4,743)	(4,046)	(2,788)
E055450 Maintenance	0	0	0
E055500 Cyclone Expenses	0	0	0
E055505 Motor Vehicle Expenses	(9,037)	(9,636)	(8,956)
E055582 Advertising	(2,500)	0	(500)
E055585 General Consumables	0	(8)	(8)
E055590 Minor Equipment	0	0	0
E055610 Insurance	0	(1,416)	(1,417)
E055595 Postage & Freight	(500)	(226)	(475)
E055620 Utilities	(1,000)	(1,272)	(1,319)
E055630 IT Licenses & Support	0	(3,352)	(4,990)
E055690 Printing & Stationery	(2,500)	(2,086)	(2,286)
E055695 Legal Expenses	(2,500)	(1,583)	(2,507)
E055950 Administration Overhead	(24,045)	(14,597)	(15,185)
E055965 Staff Housing Allocated	(11,268)	(11,877)	(12,463)
E055985 Loss on Asset Disposal	0	0	0
E055990 Depreciation	0	0	0
<i>Total Expenditure</i>	<b>(136,121)</b>	(115,343)	(120,717)
<b>Non Operating Revenue</b>			
	0	0	0
<i>Total Non Operating Revenue</i>	<b>0</b>	0	0
<b>Non Operating Expenditure</b>			
Land & Buildings			
A125070 Emergency Response Precinct	0	0	0
Plant & Equipment			
A125409 Ranger/Emergency Vehicle - 3009EX	0	0	0
<i>Total Non Operating Expenditure</i>	<b>0</b>	0	0
<b>TOTAL OTHER LAW, ORDER, SAFETY</b>	<b>(130,996)</b>	<b>(110,707)</b>	<b>(115,457)</b>

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>			
R056090 Reimbursements	0	0	0
R056270 Grant - ESL - BFB	0	11,496	14,841
<i>Total Revenue</i>	0	11,496	14,841
<b>Operating Expenditure</b>			
E056350 Protective Clothing/Uniforms	(1,000)	0	(1,000)
E056450 Maintenance of P&E	(1,000)	0	(500)
E056505 Maintenance of Vehicles	(10,544)	(78,162)	(30,027)
E056585 Purchase of P&E <\$1,000	0	(177)	(797)
E056586 Purchase of P&E >\$1,000	0	0	0
E056587 Other Goods & Services	1,023	(88)	(1,088)
E056610 Insurance	(5,926)	(5,940)	(5,940)
E056620 Utilities	(240)	0	(240)
E056990 Depreciation	0	(17)	(17)
<i>Total Expenditure</i>	(17,687)	(84,383)	(39,609)
<b>Non Operating Revenue</b>			
R056700 Grants (FESA)	140,000	0	0
<i>Total Non Operating Revenue</i>	140,000	0	0
<b>Non Operating Expenditure</b>			
A056002 Land & Building Acquisition / Construction - VBFB	(140,000)	(3,010)	0
A125114 Furniture & Equipment	0	0	0
A056001 Plant & Equipment	0	0	0
<i>Total Non Operating Expenditure</i>	(140,000)	(3,010)	0
<b>Transfer from Reserve</b>			
L056200 Trf from Reserve	0	133	9,625
<i>Total Transfer from Reserve</i>	0	133	9,625
<b>Transfer to Reserve</b>			
L056100 Trf to Reserve	0	(133)	(110)
<i>Total Transfer to Reserve</i>	0	(133)	(110)
<b>TOTAL ESL BUSH FIRE BRIGADE</b>	(17,687)	(75,897)	(15,253)

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

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>			
R057090 Reimbursements	0	0	0
R057270 Grant - ESL - SES	28,575	28,875	38,500
<i>Total Revenue</i>	<b>28,575</b>	28,875	38,500
<b>Operating Expenditure</b>			
E057450 Maintenance of P&E	(500)	0	(500)
E057505 Maintenance of Vehicles	(29,874)	(43,381)	(29,331)
E057506 Maintenance of Buildings	(5,644)	(3,405)	(2,619)
E057585 Purchase of P&E <\$1,000	0	(4,712)	(1,501)
E057586 Purchase of P&E >\$1,000	21,665	(1,342)	(1,285)
E057587 Other Goods & Services	0	(577)	(371)
E057610 Insurance	(10,120)	(9,619)	(9,619)
E057620 Utilities	(8,690)	(8,201)	(6,893)
E057950 Administration Overheads	(115)	(203)	(149)
E057990 Depreciation	(30,509)	(66,475)	(76,447)
<i>Total Expenditure</i>	<b>(63,787)</b>	(137,915)	(128,715)
<b>Non Operating Revenue</b>			
R057271 Grant (Other)	0	0	0
<i>Total Non Operating Revenue</i>	<b>0</b>	0	0
<b>Non Operating Expenditure</b>			
A057003 Furniture & Equipment SES	0	0	0
<i>Total Non Operating Expenditure</i>	<b>0</b>	0	0
<b>Transfer from Reserve</b>			
L057200 Trf from Reserve	0	9,627	0
<i>Total Transfer from Reserve</i>	<b>0</b>	9,627	0
<b>Transfer to Reserve</b>			
L057100 Trf to Reserve	0	(2)	(1)
<i>Total Transfer to Reserve</i>	<b>0</b>	(2)	(1)
<b>TOTAL ESL GRANT - SES</b>	<b>(35,212)</b>	<b>(99,415)</b>	<b>(90,216)</b>

## Health HEALTH ADMINISTRATION & INSPECTIONS

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R074139	Fees - Analytical Revenue	16,000	10,262	8,517
R074140	Fees - Applications/Registrations	700	2,234	825
R074144	Fees - Food & Businesses Inspections	12,000	13,025	12,414
R074145	Fees - Local Laws	5,200	5,157	5,044
R074146	Fees - Permits (Caravan Parks)	5,000	4,896	4,896
R074170	Fines & Penalties	250	500	500
R074235	Fees - Septic & Waste Water Apps	472	472	472
R074250	Living Smart Program	0	0	0
<i>Total Revenue</i>		<b>39,622</b>	36,545	32,668
<b>Operating Expenditure</b>				
E074340	Salaries	(62,659)	(88,560)	(93,875)
E074345	Superannuation	(9,638)	(13,916)	(13,113)
E074350	Protective Clothing/Uniforms	0	(200)	(400)
E074355	Training	(3,500)	(1,843)	(1,568)
E074356	Professional Development	0	0	0
E074360	Subsidies	0	0	0
E074365	Staff Relocation	0	0	0
E074367	Staff Recruitment	0	0	0
E074375	FBT	(3,865)	(3,075)	(3,160)
E074391	Business Meetings & Travel	(750)	0	(750)
E074505	Motor Vehicles Expenses	0	(8,734)	(3,584)
E074560	Consultants	(5,000)	(584)	(4,984)
E074561	Living Smart Program	(1,800)	(54)	(1,800)
E074580	Analytical Expenses	(11,000)	(6,348)	(7,447)
E074582	Advertising	(200)	(146)	(200)
E074585	General Consumables	(400)	(120)	(400)
E074591	Minor Equipment	(900)	(820)	(900)
E074600	Subscriptions	(620)	(907)	(683)
E074610	Insurance	(1,608)	(3,765)	(3,765)
E074620	Utilities	(900)	(1,066)	(1,325)
E074630	IT Licences & Support	0	(3,369)	(5,026)
E074695	Legal Fees	(2,000)	0	0
E074950	Administration Overheads	(23,804)	(24,010)	(23,022)
E074965	Staff Housing Allocated	(9,948)	(14,805)	(11,114)
E074985	Loss on Asset Disposal	0	0	0
E074990	Depreciation	0	0	0
<i>Total Expenditure</i>		<b>(138,592)</b>	(172,322)	(177,116)
<b>Non Operating Expenditure</b>				
Plant & Equipment				
A125407	Vehicle - PEHO - 3008EX	0	0	0
<i>Total Non Operating Expenditure</i>		<b>0</b>	0	0

Health  
HEALTH ADMINISTRATION & INSPECTIONS

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Transfer from Reserve</b>			
	0	0	0
<i>Total Transfer from Reserve</i>	0	0	0
<b>Transfer to Reserve</b>			
	0	0	0
<i>Total Transfer from Reserve</i>	0	0	0
<b>TOTAL HEALTH ADMIN &amp; INSPECTIONS</b>	<b>(98,970)</b>	<b>(135,778)</b>	<b>(144,448)</b>



## Health PEST CONTROL

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Expenditure</b>				
E075610	Insurance	0	(400)	(400)
E075620	Utilities	(590)	0	0
E075950	Administration Overheads	(2,919)	(4,370)	(4,175)
E075900	Pest Control/Chicken Bleed Program	(20,093)	(10,260)	(14,634)
E075990	Depreciation	0	(23)	(73)
<i>Total Expenditure</i>		<b>(23,602)</b>	(15,053)	(19,282)
<b>TOTAL PEST CONTROL</b>		<b>(23,602)</b>	<b>(15,053)</b>	<b>(19,282)</b>

## Education & Welfare AGED & DISABLED

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R082090	Reimbursement Utilities/Other	1,500	2,382	1,500
R082250	Meeting Room Hire	100	420	232
<i>Total Revenue</i>		<b>1,600</b>	<b>2,802</b>	<b>1,732</b>
<b>Operating Expenditure</b>				
E082485	Senior Citizen Expenses	(23,681)	1,560	(22,360)
E082610	Insurance	(6,805)	0	0
E082950	Administration Overheads	(292)	(48)	(47)
E082985	Loss on Sale of Asset	0	0	0
E082990	Depreciation	(31,506)	(65,202)	(65,658)
<i>Total Expenditure</i>		<b>(62,284)</b>	<b>(63,691)</b>	<b>(88,065)</b>
<b>Non Operating Revenue</b>				
R082700	Contributions (Other)	0	0	0
<i>Total Non Operating Revenue</i>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125053	Senior Citizens Bldg (Upgrade)	0	0	0
A082300	Hard Shade Structure (New)	0	0	0
<i>Total Non Operating Expenditure</i>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL AGED &amp; DISABLED</b>		<b>(60,684)</b>	<b>(60,889)</b>	<b>(86,333)</b>

## Education & Welfare EARLY CHILDHOOD FACILITIES

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R086090	Reimbursements Utilities/Other	0	0	0
R086270	Grants	0	0	0
<i>Total Revenue</i>		0	0	0
<b>Operating Expenditure</b>				
E086450	Playgroup Bldg/Grounds Mtce	(6,906)	(3,987)	(5,398)
E086451	Toy Library Expenses	(255)	(418)	(242)
E086452	Bernice McLeod Day Care Bldg	(3,442)	(3,273)	(3,274)
E086610	Insurance	0	0	0
E086620	*DONT USE*Utilities	0	0	0
E086950	Administration Overheads	(175)	(146)	(162)
E086990	Depreciation	(857)	(12,350)	(10,573)
<i>Total Expenditure</i>		(11,635)	(20,173)	(19,649)
<b>Non Operating Revenue</b>				
R086700	Grants	0	0	0
R086701	Contribution	0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
Infrastructure Other				
A125301	Infrastructure (New)	(20,000)	0	0
<i>Total Non Operating Expenditure</i>		(20,000)	0	0
<b>TOTAL EARLY CHILDHOOD FACILITIES</b>		<b>(31,635)</b>	<b>(20,173)</b>	<b>(19,649)</b>

## Education & Welfare HUMAN SERVICES AGENCY

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R087090	Centrelink Agency Contribution	0	27,591	29,889
R087091	Reimbursement Utilities/Other	0	1,429	895
<i>Total Revenue</i>		-	29,021	30,784
<b>Operating Expenditure</b>				
E087340	Salaries	0	(47,600)	(21,739)
E087345	Superannuation	0	(3,530)	(1,990)
E087350	Protective Clothing/Uniforms	0	0	0
E087367	Staff Recruitment	0	0	0
E087450	Building Mtce	(4,523)	(2,908)	(2,826)
E087451	Grounds Mtce	(1,168)	(1,118)	(1,482)
E087585	General Consumables	(50)	(30)	0
E087610	Insurance	(2,694)	(3,092)	(3,092)
E087620	Utilities	(2,000)	(3,224)	(2,832)
E087640	Minor Equipment	0	0	0
E087990	Depreciation	(2,168)	(15,250)	(15,356)
E087950	Administration Overheads	(657)	(5,784)	(6,240)
<i>Total Expenditure</i>		(13,260)	(82,536)	(55,557)
<b>TOTAL HUMAN SERVICES AGENCY</b>		<b>(13,260)</b>	<b>(53,515)</b>	<b>(24,773)</b>

## Housing STAFF HOUSING

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R091000	Unit 24a Carr Way	5,200	4,442	5,526
R091001	Unit 24b Carr Way	5,200	5,576	5,433
R091002	Unit 34a Carr Way	7,800	8,622	8,474
R091003	Unit 34b Carr Way	5,200	10,738	10,682
R091018	19 Carpenter St	0	3,905	3,905
R091019	17 Christie St	0	14,873	15,811
R091020	27 Christie St	0	15,899	15,733
R091004	20 Davidson St	7,800	19,489	16,844
R091023	12 Fletcher St	0	1,200	0
R091022	5 Gooley St	7,800	1,400	0
R091007	Unit 1 Lefroy St	200	1,570	494
R091008	Unit 2 Lefroy St	1,300	679	679
R091009	Unit 3 Lefroy St	1,232	896	896
R091021	31 Nimitz St	0	5,973	4,734
R091010	56 Nimitz St	5,200	3,800	3,000
R091011	Payne St	5,200	7,427	6,203
R091017	Welch St Depot House (Caretaker)	2,600	707	0
R091024	5 Walters Way	5,200	5,735	5,449
R091090	Reimbursements	0	1,400	0
R091251	Grants & Subsidies	0	0	0
R091980	Profit on Asset Disposal	0	0	0
<i>Total Revenue</i>		<b>59,932</b>	114,329	103,863
<b>Operating Expenditure</b>				
E091000	Unit 24a Carr Way	(10,780)	(15,745)	(16,102)
E091001	Unit 24b Carr Way	(11,250)	(14,636)	(16,117)
E091002	Unit 34a Carr Way	(11,268)	(17,191)	(18,402)
E091003	Unit 34b Carr Way	(11,268)	(19,471)	(21,046)
E091004	20 Davidson St	(11,383)	(22,269)	(19,797)
E091005	12 Fletcher St	(9,948)	(28,629)	(23,288)
E091006	5 Gooley St	(13,513)	(23,166)	(24,674)
E091007	Unit 1 Lefroy St	(10,702)	(23,402)	(11,795)
E091008	Unit 2 Lefroy St	(9,527)	(9,485)	(9,576)
E091009	Unit 3 Lefroy St	(9,286)	(9,524)	(9,797)
E091010	56 Nimitz St	(9,467)	(18,419)	(17,520)
E091011	Payne St (S'Pool House)	(11,235)	(17,354)	(14,392)
E091013	29 Snapper Loop	(31,950)	(45,820)	(43,671)
E091014	31 Snapper Loop	(32,132)	(57,651)	(54,481)
E091016	5 Walters Way	(10,394)	(24,202)	(25,625)
E091017	Welch St Depot (Caretaker)	(6,403)	(6,076)	(5,083)
E091018	19 Carpenter St (DoH)	0	(9,473)	(10,155)
E091019	17 Christie St (DoH)	0	(13,408)	(11,339)
E091020	27 Christie St (DoH)	0	(19,170)	(15,821)
E091021	31 Nimitz St (DoH)	0	(14,636)	(11,222)
E091023	7 Warren Way (Private)	0	0	0

## Housing STAFF HOUSING

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Expenditure</b>				
E091024	19 Skipjack Circle	(23,475)	(47,214)	(53,325)
E091101	35 Snapper Loop (Private)	0	0	0
E091102	23 Carr Way (Private)	(7,675)	(6,525)	(5,513)
E091985	Loss on Sale of Asset	0	0	0
E091610	Insurance	0	(422)	(422)
E091950	Administration Overheads	(5,017)	(4,041)	(4,359)
E091965	Staff Housing Allocated	246,673	468,199	377,652
<i>Total Expenditure</i>		0	269	(65,870)
<b>Non Operating Revenue</b>				
R091711	Fencing Contribution	0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
A125001	Staff Housing Bldgs (Upgrades)	(75,000)	(40,870)	(40,000)
A125027	Staff Housing Bldgs (New)	0	0	0
A125005	Staff Housing Bldgs (Replace)	0	0	0
A125121	Furniture & Equipment (New)	0	0	0
A125125	Furniture & Equipment (Replace)	0	0	0
<i>Total Non Operating Expenditure</i>		0	0	0
<b>Borrowings</b>				
L012211	Principal Repayment - Snapper Loop Land	(47,955)	(45,356)	(42,896)
L012212	Principal Repayment - Staff Housing	(62,535)	(59,651)	(56,901)
<i>Total Non Operating Expenditure</i>		(185,490)	(145,877)	(139,797)
<b>Transfer from Reserve</b>				
L091200	Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>		0	0	0
<b>Transfer to Reserve</b>				
L091100	Trf to Reserve	(509)	(577)	(298)
<i>Total Transfer to Reserve</i>		(509)	(577)	(298)
<b>TOTAL STAFF HOUSING</b>		<b>(126,067)</b>	<b>(31,856)</b>	<b>(102,102)</b>

## Community Amenities SANITATION

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R101205	Fees - Refuse Commercial	241,816	236,126	235,862
R101210	Fees - Refuse Contracts	88,500	128,960	100,413
R101215	Fees - Refuse Domestic	501,210	504,670	502,809
R101225	Fees - Sale of Rubbish Bins	8,000	9,043	5,846
R147230	Fees - Sale of Scrap	15,000	16,487	15,040
R101245	Fees - Tip	0	0	0
R101280	General Waste	105,603	45,743	30,000
R101281	Mixed Waste	0	23,646	23,790
R101282	Green Waste	40,662	0	0
R101283	Inert Waste	11,008	3,060	1,700
R101284	Special Burials	6,035	4,938	1,700
R101285	Cardboard Waste	0	9,272	5,000
R101287	Vehicle/s Waste	20,038	14,043	6,000
R101288	Tyres Waste	7,352	4,138	2,000
R101289	Batteries Waste	6,380	138	100
R101290	Refrigerant Gasses	0	3,473	1,500
R101291	Disposal Steel Drums	0	44	200
R101246	Putrescible Waste (Food Pit)	58,544	57,725	32,746
R101247	Liquid/Controlled Waste	25,000	35,812	41,647
R101240	Sanitation Account Card	20	0	0
R101248	Contributions/Reimbursements	0	0	0
R101270	Grants - Recycling Program	0	0	0
R101272	Grants (Other)	0	0	0
R101090	Reimbursements	0	182	182
<i>Total Revenue</i>		<b>1,135,168</b>	1,097,503	1,006,535
<b>Operating Expenditure</b>				
E101340	Salaries	(31,613)	(109,683)	(94,625)
E101345	Superannuation	(24,633)	(33,626)	(28,919)
E101350	Uniforms/Protective Clothing	0	(1,537)	(2,915)
E101355	Training	(2,000)	0	(2,000)
E101367	Staff Recruitment	0	0	(200)
E101375	FBT	(257)	(123)	(536)
E101440	Recycling	(8,929)	(6,968)	(6,846)
E101445	Rubbish Bins	(5,000)	(6,940)	(4,974)
E101505	Motor Vehicles Expenses	(6,186)	(11,578)	(6,155)
E101530	Pre Cyclone Rubbish Collections	(55,784)	(13,517)	(10,451)
E101560	Consultants	(100,000)	(12,181)	(30,000)
E101565	Environmental Monitoring	(7,700)	(2,148)	(2,000)
E101585	General Consumables	(3,000)	(1,133)	(2,952)
E101591	Minor Equipment	(3,000)	0	(3,000)
E101610	Insurance	(2,117)	(9,590)	(9,590)
E101620	Utilities	(513)	3,296	(6,457)
E101630	IT Licences & Support	(3,000)	(4,079)	(2,414)
E101635	Licences & Permits	(850)	(936)	(2,036)
E101800	Waste Management Initiatives	(1,000)	(750)	(1,000)
E101690	Interest Expense	(7,519)	(10,794)	(10,553)

## Community Amenities SANITATION

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Expenditure</b>				
E101900	Rubbish Collections	(216,877)	(291,357)	(225,518)
E101906	Rubbish Townsite Litter	(95,365)	(28,029)	(40,422)
E101901	Refuse Site General Mtce	(156,693)	(163,680)	(128,116)
E101902	Refuse Site Food Pit Mtce	(153,340)	(94,725)	(139,276)
E101903	Refuse Site Septage Ponds Mtce	(5,318)	(1,860)	(3,590)
E101904	Refuse Site Green Waste Mtce	(49,456)	(29,119)	(54,165)
E101905	Refuse Site General Tip Face Mtce	(78,362)	(60,627)	(80,531)
E101907	Refuse Site Tyres	(8,549)	(907)	(9,960)
E101950	Administration Overheads	(107,124)	(81,079)	(84,662)
E101985	Loss on Asset Disposal	(62,946)	0	(42,221)
E101990	Depreciation	(14,955)	(42,257)	(42,310)
<i>Total Expenditure</i>		<b>(1,212,086)</b>	<b>(1,015,926)</b>	<b>(1,078,394)</b>
<b>Non Operating Revenue</b>				
R101700	Grants (R4R CLGF Regional)	0	0	0
<i>Total Non Operating Revenue</i>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Non Operating Expenditure</b>				
A125021	Recycle Site Shed (New)	0	0	0
A101050	Buildings (Upgrades)	0	0	0
A101010	Refuse Site Bldgs (New)	0	0	0
A125137	Hybrid Solar Power System	0	0	0
A101012	Waste Water Treatment Ponds	(166,884)	0	(166,884)
A101000	Bring Centre Road Access	0	0	0
A125304	Waste Site Infrastructure	0	0	0
A101005	Baler Machine (Waste Site)	0	0	0
A101006	Glass Crusher (Waste Site)	0	0	0
A101009	Bale Bags (Recycle Site)	0	0	0
A101014	Plant & Equip (New)	0	0	0
A125532	Rubbish Truck	(410,000)	0	(410,000)
A101015	Refuse Site Excavator/Loader	0	0	(257,500)
<b>Borrowings</b>				
L012213	Principal Repayment Rubbish Truck	(80,013)	(78,119)	(78,120)
<i>Total Non Operating Expenditure</i>		<b>(656,897)</b>	<b>(78,119)</b>	<b>(912,504)</b>



## Community Amenities SANITATION

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Transfer from Reserve</b>			
L101200 Trf from Reserve	101,000	0	181,000
<i>Total Transfer from Reserve</i>	101,000	0	181,000
<b>Transfer to Reserve</b>			
L101100 Trf to Reserve	(104,094)	(379,745)	(2,592)
<i>Total Transfer to Reserve</i>	(104,094)	(379,745)	(2,592)
<b>TOTAL SANITATION</b>	<b>(736,909)</b>	<b>(376,287)</b>	<b>(805,955)</b>

## Community Amenities TOWN CENTRE

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R104271	Digital Display Notice Board	50	26	16
<i>Total Revenue</i>		50	26	16
<b>Operating Expenditure</b>				
E104450	CBD Area	(71,860)	(80,341)	(73,025)
E104590	Minor Equipment	0	0	0
E104610	Insurance	(8,008)	(8,293)	(8,293)
E104620	Utilities	(1,800)	(1,556)	(1,578)
E104985	Loss on Asset Disposal	0	0	0
E104950	Administration Overheads	(11,206)	(7,569)	(8,166)
E104990	Depreciation	(140,669)	(92,887)	(95,041)
<i>Total Expenditure</i>		(233,543)	(190,645)	(186,103)
<b>Non Operating Revenue</b>				
		0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
A104050	CBD Street Furniture	0	0	0
A104002	Irrigation & Hard Landscape (New)	0	0	0
A125533	Mall Sweeper	0	0	0
A104000	Display Equipment	0	0	0
<i>Total Non Operating Expenditure</i>		0	0	0
<b>Transfer from Reserve</b>				
L104200	Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>		0	0	0
<b>TOTAL TOWN CENTRE</b>		<b>(233,493)</b>	<b>(190,620)</b>	<b>(186,087)</b>

## Community Amenities TOWN PLANNING

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R106090	Reimbursements	0	1,294	0
R106140	Fees - Application	55,000	55,354	55,783
R106145	Fees - Permits	9,000	11,278	10,645
R106146	Fees - Information Requests	200	249	200
R106147	Scheme Amendment Fees	100	0	0
R106148	Fees - Shire BAL Assessment	1,800	1,529	1,775
R106810	Grants & Subsidies	0	0	0
<i>Total Revenue</i>		<b>66,100</b>	69,704	68,403
<b>Operating Expenditure</b>				
E106340	Salaries	(189,893)	(179,758)	(159,404)
E106345	Superannuation	(24,529)	(27,083)	(22,683)
E106350	Protective Clothing/Uniforms	0	(691)	(808)
E106355	Training	(3,000)	0	(3,000)
E106356	Professional Development	0	0	0
E106360	Subsidies	0	(1,249)	0
E106365	Staff Relocation	0	0	0
E106367	Recruitment Expenses	0	(9,563)	(3,751)
E106375	FBT	(7,870)	(3,302)	(18,452)
E106391	Business Meetings/Travel	(1,000)	0	(1,000)
E106415	Title Searches	(1,000)	(521)	(1,021)
E106450	Maintenance	0	0	0
E106505	Motor Vehicle Expenses	(4,668)	(13,583)	(3,457)
E106560	Consultants	0	0	0
E106567	Town Planning Scheme	(27,066)	0	0
E106582	Advertising	(5,000)	(1,019)	(4,988)
E106585	General Consumables	(100)	(320)	(354)
E106600	Subscriptions	(4,800)	(2,285)	(4,885)
E106610	Insurance	(1,099)	(6,511)	(6,511)
E106620	Utilities	(3,600)	(3,434)	(5,462)
E106630	IT Licences & Support	0	(10,603)	(13,737)
E106640	Minor Equipment	0	0	0
E106695	Legal Expenses	(5,000)	0	(5,000)
E106697	Native Title Surveys	0	0	0
E106950	Administration Overheads	(68,340)	(58,396)	(63,000)
E106951	Contractor Overhead Recovered	0	0	0
E106965	Staff Housing Allocated	(11,250)	(43,794)	(24,729)
E106985	Loss on Asset Disposal	0	0	(6,875)
E106990	Depreciation	0	0	0
<i>Total Expenditure</i>		<b>(358,215)</b>	(362,113)	(349,117)

## Community Amenities TOWN PLANNING

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Non Operating Revenue</b>			
	0	0	0
<i>Total Non Operating Revenue</i>	0	0	0
<b>Non Operating Expenditure</b>			
A125406 EMTD Vehicle 3006EX	0	0	0
A104500 Pool Vehicle (Town Planner)	0	0	0
<i>Total Non Operating Expenditure</i>	0	0	0
<b>Transfer from Reserve</b>			
L106100 Trf to Reserve	(315)	(674)	(451)
<i>Total Transfer from Reserve</i>	(315)	(674)	(451)
<b>Transfer to Reserve</b>			
L106200 Trf from Reserve	22,078	0	0
<i>Total Transfer to Reserve</i>	22,078	0	0
<b>TOTAL TOWN PLANNING</b>	<b>(270,352)</b>	<b>(293,083)</b>	<b>(281,165)</b>

## Community Amenities CEMETERY

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R107150	Fees - Burials	905	2,194	873
R107151	Fees - Niche Memorial	0	79	79
<i>Total Revenue</i>		905	2,273	952
<b>Operating Expenditure</b>				
E107450	Cemetery Grounds Mtce	(39,181)	(19,398)	(27,606)
E107585	General Consumables	0	0	0
E107600	Subscriptions	(110)	(120)	(120)
E107610	Insurance	(1,255)	(1,596)	(1,596)
E107620	Utilities	(6,500)	(8,121)	(3,626)
E107950	Administration Overheads	(6,569)	(4,438)	(4,241)
E107990	Depreciation	(1,009)	(1,975)	(1,989)
<i>Total Expenditure</i>		(54,624)	(35,648)	(39,178)
<b>Non Operating Expenditure</b>				
A125127	War Memorial Plaques	0	0	0
A125302	Disabled Access to Cemetery	0	0	0
<i>Total Non Operating Expenditure</i>		0	0	0
<b>TOTAL CEMETERY PROGRAM</b>		<b>(53,719)</b>	<b>(33,375)</b>	<b>(38,226)</b>

## Community Amenities

### OTHER COMMUNITY AMENITIES

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R108090	Reimbursements	0	0	0
<i>Total Revenue</i>		0	0	0
<b>Operating Expenditure</b>				
E108610	Insurance	0	(529)	(529)
E108903	Toilet Block Kennedy St Carpark	(34,882)	(28,041)	(38,543)
E108904	Toilet Block Bonefish Carpark	(28,360)	(16,372)	(30,332)
E108950	Administration Overheads	(8,573)	(5,792)	(6,249)
E108990	Depreciation	(4,808)	(6,143)	(6,186)
<i>Total Expenditure</i>		(76,623)	(56,877)	(81,839)
<b>Non Operating Expenditure</b>				
A125016	Public Conveniences	0	0	0
A108001	Street Furniture	0	0	0
<i>Total Non Operating Expenditure</i>		0	0	0
<b>TOTAL OTHER COMMUNITY AMENITIES</b>		<b>(76,623)</b>	<b>(56,877)</b>	<b>(81,839)</b>

## Community Amenities URBAN STORMWATER

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Expenditure</b>				
E110450	Urban Storm Water Mtce	(53,332)	(31,584)	(54,081)
E110610	Insurance	0	(385)	(385)
E110950	Administration Overheads	(6,228)	(4,208)	(4,539)
E110990	Depreciation	(80,706)	(103,121)	(103,846)
<i>Total Expenditure</i>		(140,266)	(139,299)	(162,851)
<b>TOTAL URBAN STORMWATER</b>		(140,266)	(139,299)	(162,851)

## Recreation & Culture PUBLIC HALLS

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R111175	Fees - Hire	7,800	1,165	1,047
<i>Total Revenue</i>		7,800	1,165	1,047
<b>Operating Expenditure</b>				
E111450	Shire Hall Bldg/Grounds Mtce	(26,994)	(19,804)	(25,100)
E111560	Consultants	0	0	0
E111585	General Consumables	0	(215)	(492)
E111610	Insurance	(17,337)	(16,683)	(16,683)
E111620	Utilities	(12,900)	(13,860)	(14,554)
E111635	Licences	0	(286)	(300)
E111950	Administration Overheads	(3,623)	(2,447)	(2,640)
E111990	Depreciation	(24,792)	(76,254)	(77,144)
<i>Total Expenditure</i>		(85,646)	(129,547)	(136,913)
<b>Non Operating Revenue</b>				
		0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125006	Shire Hall (Upgrade)	0	(13,259)	(13,259)
<i>Total Non Operating Expenditure</i>		0	(13,259)	(13,259)
<b>TOTAL PUBLIC HALLS</b>		(77,846)	(141,641)	(149,125)



## Recreation & Culture NINGALOO CENTRE

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R119250	Leases & Rentals	165,000	65,846	151,730
R119251	Exhibition Revenue	278,000	38,376	86,670
R119253	Hire Charges	50,000	17,074	21,462
R119254	Contributions	0	1,189	766
R119270	Grant - Ningaloo Centre	20,000	0	0
<i>Total Revenue</i>		<b>513,000</b>	122,486	260,628
<b>Operating Expenditure</b>				
E119340	Salaries	(173,377)	(165,052)	(153,037)
E119341	Salaries - Aquarium	(86,857)	0	0
E119345	Superannuation	(34,479)	(29,275)	(26,277)
E119346	Superannuation- Aquarium	(13,029)	0	0
E119350	Protective Clothing/Uniforms	(1,500)	0	(1,000)
E119351	Protective Clothing / Uniform - Aquarium	(600)	(200)	0
E119355	Training	(5,000)	0	(1,000)
E119356	Training - Aquarium	(1,500)	0	0
E119359	FBT - Aquarium	0	0	0
E119365	Staff Relocation	0	(5,821)	0
E119367	Staff Recruitment	0	(3,579)	(2,000)
E119375	FBT	0	369	(1,476)
E119391	Business Meetings & Travel	(5,000)	(1,168)	(5,000)
E119392	Travel & Accomodation - Aquarium	0	0	0
E119449	Maintenance Equipment - Aquarium	(1,400)	0	0
E119450	Ningaloo Centre - Grounds Mtce	(129,548)	(167,930)	(88,954)
E119451	Maintenance Equipment	0	(2,335)	(1,000)
E119452	Ningaloo Centre - Building Maintenance	(77,100)	(1,409)	0
E119453	Maintenance - Aquarium	(19,000)	0	0
E119505	Motor Vehicle Expenses	0	0	0
E119506	Motor Vehicle Expenses - Aquarium	0	0	0
E119560	Consultants	(20,000)	(46,217)	(55,065)
E119561	Consultants - Aquarium	0	0	0
E119582	Marketing & Advertising	(50,000)	(35,814)	(49,999)
E119585	Consumables	(5,000)	(12,838)	(4,897)
E119586	Consumables - Aquarium	0	0	0
E119590	Printing & Stationery	(1,500)	(114)	(1,106)
E119591	Minor Equipment	(10,000)	(16,243)	(5,296)
E119592	Minor Equipment - Aquarium	(30,717)	(11,137)	0
E119605	Rent Expenses	0	(3,943)	(3,943)
E119610	Insurance	(78,221)	(97,245)	(97,245)
E119620	Utilities	(288,000)	(171,617)	(209,514)
E119621	Utilities - Aquarium	0	0	0
E119630	IT Licences & Support	(8,000)	(10,890)	(11,876)
E119635	Licences/Permits	(5,000)	(1,531)	(1,432)
E119665	Agency Collection Fees	0	0	0

## Recreation & Culture NINGALOO CENTRE

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Expenditure</b>				
E119690	Interest Expense	(31,109)	(36,335)	(35,385)
E119694	Aquarium Costs	(114,000)	(6,176)	(449)
E119695	Legal Expenses	(5,000)	(17,265)	(15,919)
E119750	Exhibition Costs	(20,000)	(8,227)	(5,000)
E119751	Performance Costs	0	0	(5,000)
E119752	Cleaning Expenditure - Ningaloo Centre	(120,000)	(46,521)	0
E119950	Administration Overheads	(83,489)	(73,645)	(79,452)
E119952	Administration Overheads - Aquarium	(32,996)	0	0
E119966	Staff Housing Allocated	(20,247)	(178)	(105)
E119985	Loss on Asset Disposal	0	0	0
E119990	Depreciation	(569,185)	(848,979)	(848,847)
<i>Total Expenditure</i>		<b>(2,040,854)</b>	<b>(1,821,314)</b>	<b>(1,710,274)</b>
<b>Non Operating Revenue</b>				
R119700	Grants (R4R)	1,416,000	1,820,000	2,820,000
R119701	Grants (RDA)	300,000	0	300,000
R119702	Grants (Lotteries)	0	0	0
R119704	Contributions	0	0	0
<i>Total Non Operating Revenue</i>		<b>1,716,000</b>	<b>1,820,000</b>	<b>3,120,000</b>
<b>Non Operating Expenditure</b>				
A119003	Ningaloo Centre Bldg (New)	(420,000)	(1,880,269)	(3,194,510)
A119007	Furniture & Equipment (New)	(40,000)	(78,770)	(37,950)
A119005	Software/Hardware (New)	(66,500)	(37,861)	(261,091)
A119008	Ningaloo Museum Memorabilia Other	0	0	0
A119009	Ningaloo Museum Dodge Bus	0	(9,840)	(9,840)
		0	0	0
Borrowings		0	0	0
L012218	Principal Repayment Ningaloo Centre	(54,130)	(52,372)	(52,372)
<i>Total Non Operating Expenditure</i>		<b>(580,630)</b>	<b>(2,059,112)</b>	<b>(3,555,763)</b>
<b>Transfer from Reserve</b>				
L011920	Trf from Reserve	0	36,800	36,800
<i>Total Transfer from Reserve</i>		<b>0</b>	<b>36,800</b>	<b>36,800</b>
<b>Transfer to Reserve</b>				
L011910	Trf to Reserve	(150,000)	0	0
<i>Total Transfer to Reserve</i>		<b>(150,000)</b>	<b>0</b>	<b>0</b>
<b>TOTAL NINGALOO CENTRE</b>		<b>(542,484)</b>	<b>(1,901,140)</b>	<b>(1,848,609)</b>

## Recreation & Culture RECREATION CENTRE & SPORTING CLUBS

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R112090	Reimbursement Utilities/Other	0	2,928	1,674
R112175	Fees - Hire	3,500	7,566	6,506
R112190	Fees - Oval Hire (inc Lights)	3,905	0	0
R112195	Fees - Junior and Seasonal	0	0	0
R112250	Leases & Rentals	0	0	0
R112251	Contributions - Clubs	0	0	0
R112254	Grant (Tourism WA)	0	0	0
<i>Total Revenue</i>		<b>7,405</b>	10,494	8,180
<b>Operating Expenditure</b>				
E112390	Reimbursements	0	0	0
E112450	Maintenance	0	(223)	(69)
E112560	Consultants	0	0	0
E112585	General Consumables	0	(142)	(492)
E112591	Minor Equipment	0	(29)	0
E112610	Insurance	(43,978)	(42,446)	(42,446)
E112620	Utilities	(39,405)	(43,264)	(40,906)
E112900	Rec Centre Grounds Mtce	(76,810)	(56,118)	(61,107)
E112901	Rec Centre Bldg Mtce	(10,856)	(27,643)	(16,967)
E112902	Other Clubs Grounds/Bldgs	(10,767)	(2,410)	(4,745)
E112950	Administration Overheads	(11,187)	(7,558)	(8,154)
E112985	Loss on Asset Disposal	0	0	0
E112990	Depreciation	(66,109)	(120,461)	(121,762)
<i>Total Expenditure</i>		<b>(259,112)</b>	(300,296)	(296,648)
<b>Non Operating Revenue</b>				
R112700	Grants (DSR)	0	0	0
R112701	Grants (Tourism WA)	0	0	0
<i>Total Non Operating Revenue</i>		<b>0</b>	0	0
<b>Non Operating Expenditure</b>				
A125009	Recreation Centre	0	0	0
A112002	Irrigation & Hard Landscape (New)	0	0	0
A112001	Recreation Precinct Infrastructure (Replace)	(10,000)	0	0
A115001	Rec Centre Infrastructure (New)	0	0	0
<i>Total Non Operating Expenditure</i>		<b>(10,000)</b>	0	0
<b>Transfer from Reserve</b>				
L112200	Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>		<b>0</b>	0	0
<b>Transfer to Reserve</b>				
L112100	Trf to Reserve	0	0	0
<i>Total Transfer to Reserve</i>		<b>0</b>	0	0
<b>TOTAL RECREATION CENTRE &amp; SPORTING CLUBS</b>		<b>(261,707)</b>	<b>(289,802)</b>	<b>(288,468)</b>

## Recreation & Culture SWIMMING POOL

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R113090	Reimbursements	0	0	0
R113175	Income - Pool Kiosk Sales	16,000	0	0
R113190	Fees - Pool Admission	36,700	63,705	52,941
R113180	Venue Hire - Pool	2,000	0	0
R113192	Fees - Pool 10 Entry Pass	10,000	0	0
R113191	Fees - Pool Season Pass	14,300	0	0
R113195	Fees - Application for group or individual in Pool	3,000	0	0
R113200	Contributions	0	0	0
R113270	Grant	0	0	0
<i>Total Revenue</i>		<b>82,000</b>	63,705	52,941
<b>Operating Expenditure</b>				
E113340	Salaries	(178,379)	(179,229)	(178,397)
E113345	Superannuation	(18,666)	(20,063)	(19,292)
E113350	Protective Clothing/Uniforms	0	(1,553)	(1,803)
E113355	Training	(2,700)	(3,713)	(5,422)
E113367	Staff Recruitment	0	(2,330)	(1,006)
E113375	FBT	(334)	(243)	(364)
E113450	Bldg/Grounds Mtce	(25,116)	(21,840)	(24,492)
E113560	Consultants	0	(600)	0
E113585	General Consumables	(12,000)	(12,922)	(8,010)
E113587	Purchases for resale - Pool Kiosk	(12,000)	0	0
E113591	Minor Equipment	(2,000)	(1,389)	(1,200)
E113610	Insurance	(17,071)	(20,405)	(20,405)
E113620	Utilities	(51,884)	(53,188)	(42,943)
E113630	IT Licences & Support	0	(1,835)	(2,508)
E113635	Licences	(1,334)	(432)	(932)
E113950	Administration Overheads	(66,732)	(44,910)	(48,451)
E113965	Staff Housing Allocated	(11,235)	(13,827)	(10,387)
E113985	Loss on Asset Disposal	0	0	0
E113990	Depreciation	(36,277)	(52,800)	(52,161)
<i>Total Expenditure</i>		<b>(435,728)</b>	(431,280)	(417,773)
<b>Non Operating Revenue</b>				
R113702	Grants (CSRFF)	0	32,000	32,000
R113703	Contributions (Other)	0	18,182	20,000
R113704	Grants (GDC)	0	105,886	105,898
<i>Total Non Operating Revenue</i>		<b>0</b>	156,068	157,898
<b>Non Operating Expenditure</b>				
A113100	Swimming Pool Redevelopment (Upgrade)	0	0	0
A113101	Shared Storage Facility	0	0	0
A125020	Swimming Pool Bowl (Renew)	0	0	0
A113005	Swimming Pool Bldgs (New)	0	(167,654)	(199,171)
A125154	Furniture & Equip S'Pool (Replace)	0	0	0
A113200	Pool Blankets/Lane Ropes	0	0	0
A125157	Furniture & Equip S'Pool (New)	0	0	0

## Recreation & Culture SWIMMING POOL

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Non Operating Expenditure</b>			
A113001 S'Pool/Plant & Equipment	0	0	0
A113003 Fencing (Replace)	0	0	0
<i>Total Non Operating Expenditure</i>	0	(167,654)	(199,171)
<b>Transfer from Reserve</b>			
L113200 Trf from Reserve	0	41,811	41,285
<i>Total Transfer from Reserve</i>	0	41,811	41,285
<b>Transfer to Reserve</b>			
L113100 Trf to Reserve	(6,437)	(7,913)	(4,747)
<i>Total Transfer to Reserve</i>	(6,437)	(7,913)	(4,747)
<b>TOTAL SWIMMING POOL</b>	<b>(360,165)</b>	<b>(345,263)</b>	<b>(369,567)</b>

## Recreation & Culture PARKS & GARDENS

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R114090	Reimbursements	0	0	0
<i>Total Revenue</i>		0	0	0
<b>Operating Expenditure</b>				
E114610	Insurance	(5,094)	(8,427)	(8,427)
E114920	Crevalle Way Park	0	0	0
E114900	Cullen Park Grounds Maintenance	(760)	(2,081)	(5,563)
E114901	Cycleway Maintenance	(23,092)	(1,217)	(6,085)
E114902	Fall Street Park Maintenance	(24,447)	(21,055)	(24,426)
E114903	Federation Park Maintenance	(195,987)	(178,183)	(216,029)
E114917	Horwood Quays Mtce	(8,948)	(2,417)	(1,600)
E114904	Koobooroo Park Grounds Mtce	(44,674)	(47,873)	(56,645)
E114905	Krait Street Park Mtce	(36,633)	(31,275)	(34,664)
E114906	Lefroy Park Mtce	(28,674)	(22,065)	(21,784)
E114907	Madaffari Dve Parks & Grounds Mtce	(24,230)	(25,544)	(46,303)
E114908	Niblett Oval Grounds Mtce	(5,584)	(7,027)	(15,997)
E114909	Nursery Arboretum Mtce	(16,338)	(10,199)	(24,228)
E114910	Patterson Bore Mtce	(16,121)	(11,788)	(17,078)
E114916	Payne/Maidstone St (War Memorial)	(10,200)	(10,206)	(9,786)
E114911	Sewerage Farm Mtce	(42,449)	(64,427)	(46,125)
E114912	Snapper Loop Playground Mtce	(21,468)	(13,254)	(22,249)
E114915	Super Lot A Gardens	(36,356)	1,055	(10,677)
E114913	Super Lot B Gardens Mtce	(11,300)	(6,879)	(15,343)
E114919	Talanjee Oval Maintenance	0	0	0
E114918	Water Spray Park	(65,979)	0	0
E114914	Z Force Memorial	(5,358)	(3,516)	(9,319)
E114985	Loss on Asset Disposal	0	0	0
E114950	Administration Overheads	(60,574)	(39,344)	(42,445)
E114990	Depreciation	(225,009)	(189,494)	(170,744)
<i>Total Expenditure</i>		(909,275)	(695,218)	(805,517)
<b>Non Operating Revenue</b>				
R114700	Grants (R4R)	0	0	0
R114701	Reimbursements (Capital)	0	0	0
<i>Total Non Operating Revenue</i>		0	0	0
<b>Non Operating Expenditure</b>				
A114201	Hard Shade Structures (New)	0	0	0
A114202	Parks & Gardens Buildings (Replace)	0	0	0
A114500	Plant & Equipment (New)	0	0	0
A114501	Plant & Equipment (Replace)	0	0	0
A125314	Sewerage Farm Equipment	0	0	0
A114100	Infrastructure (New)	(30,000)	(7,952)	(29,952)
A114101	Infrastructure (Renew)	(15,000)	0	(15,000)
A114103	Irrigation & Hard Landscape (Upgrade)	0	0	0
<i>Total Non Operating Expenditure</i>		(45,000)	(7,952)	(44,952)

## Recreation & Culture PARKS & GARDENS

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Transfer from Reserve</b>			
L114200 Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>	0	0	0
<b>Transfer to Reserve</b>			
L114100 Trf to Reserve	0	0	0
<i>Total Transfer to Reserve</i>	0	0	0
<b>TOTAL PARKS &amp; GARDENS</b>	<b>(954,275)</b>	<b>(703,170)</b>	<b>(850,469)</b>

## Recreation & Culture FORESHORE, BEACHES & BOAT RAMPS

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R115040	Marina Specified Area Rate	47,293	46,814	46,471
R115120	Reimbursements	0	0	0
R115250	Leases & Rentals	0	0	0
R115270	Grant (RBFS)	0	0	52,500
<i>Total Revenue</i>		<b>47,293</b>	46,814	98,971
<b>Operating Expenditure</b>				
E115582	Marketing & Advertising	0	0	0
E115610	Insurance	0	(3,364)	(3,364)
E115635	Licences	(810)	(778)	(810)
E115900	Bundegi Boat Ramp & Toilets	(76,856)	(54,980)	(77,927)
E115901	Learmonth Jetty & Toilets	(24,876)	(7,642)	(27,549)
E115902	Tantabiddi Boat Ramp & Toilets	(168,409)	(58,029)	(210,958)
E115911	Hunters Beach	(9,579)	(10,936)	(12,753)
E115903	Toilets - Pebble Beach	(6,005)	(4,035)	(11,274)
E115904	Toilets - Surf Beach	(5,340)	(5,541)	(11,920)
E115905	Toilets - Wubiri Access Rd	(8,505)	(8,018)	(14,362)
E115906	Town Beach & Toilets	(128,661)	(76,950)	(99,613)
E115907	Boat Harbour Mtce	(22,100)	(13,976)	(20,252)
E115908	Beach Access Roads & Tracks	(36,520)	(47,302)	(59,061)
E115909	Exmouth Marina Canal Mtce/Monitoring	(11,683)	(1,506)	(46,347)
E115910	Fish Cleaning Station Marina	(4,296)	(767)	(2,881)
E115950	Administration Overheads	(50,557)	(36,776)	(39,675)
E115985	Loss on Asset Disposal	0	0	0
E115990	Depreciation	(132,923)	(241,800)	(253,555)
<i>Total Expenditure</i>		<b>(687,120)</b>	(572,402)	(892,301)
<b>Non Operating Revenue</b>				
R115700	Grants (R4R)	0	0	0
R115702	Grants (RBFS)	0	0	116,985
R115706	Contributions	0	0	0
R115704	Grants (RDAF)	0	0	0
R115710	Reimbursements (Capital)	0	0	0
<i>Total Non Operating Revenue</i>		<b>0</b>	0	<b>116,985</b>
<b>Non Operating Expenditure</b>				
Land & Buildings				
A125028	Toilet Block Tantabiddi	0	0	0
A115300	Hunters Beach Buildings (Replace)	0	0	0
A125351	Bundegi Beach Toilet Block Upgrades	0	0	0



## Recreation & Culture FORESHORE, BEACHES & BOAT RAMPS

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Non Operating Expenditure</b>			
Infrastructure Other			
A125315 Tantabiddi (Upgrades)	0	(40,848)	(17,000)
A115155 Bundegi Beach Infrastructure (New)	0	0	0
A115107 Bundegi Beach Infrastructure (Upgrades)	0	(159,198)	(155,980)
A115156 Infrastructure Marina Area (Replace)	0	0	0
A115152 Infrastructure Town Beach Area	0	0	0
A115151 Learmonth Jetty (Upgrades)	0	0	0
A115157 Infrastructure Marina Area (New)	0	0	0
A125350 Coastal Carparks (Upgrades)	0	0	0
<i>Total Non Operating Expenditure</i>	<b>0</b>	<b>(200,046)</b>	<b>(172,980)</b>
<b>Transfer from Reserve</b>			
L115200 Trf from Reserve	<b>26,226</b>	0	0
<i>Total Transfer from Reserve</i>	<b>26,226</b>	0	0
<b>Transfer to Reserve</b>			
L115100 Trf to Reserve	<b>(76,141)</b>	(221,838)	(652)
<i>Total Transfer to Reserve</i>	<b>(76,141)</b>	(221,838)	(652)
<b>TOTAL FORESHORE BEACHES &amp; BOAT RAMPS</b>	<b>(689,742)</b>	<b>(947,472)</b>	<b>(849,977)</b>

## Recreation & Culture LIBRARY

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R116090	Lost Library Book Fees	400	376	200
R116091	Reimbursements	200	0	0
R116185	Fees - Library	0	0	0
R116186	Photocopying	3,000	9,440	6,863
R116187	Internet Revenue	3,000	6,156	4,008
R116188	Faxing/Laminating	200	356	239
R116190	Meeting Room Fees	100	0	0
<i>Total Revenue</i>		<b>6,900</b>	16,329	11,310
<b>Operating Expenditure</b>				
E116340	Salaries	(169,132)	(153,352)	(162,775)
E116345	Superannuation	(25,926)	(22,910)	(26,813)
E116350	Protective Clothing/Uniforms	(1,200)	(945)	(1,093)
E116355	Training	(1,500)	(76)	(576)
E116367	Staff Recruitment	0	0	0
E116375	FBT	(386)	(235)	(604)
E116450	Bldg/Grounds Mtce	(3,405)	(13,115)	(18,090)
E116520	Book Replacement	(800)	(807)	(1,007)
E116585	General Consumables	(1,500)	(724)	(1,267)
E116586	Better Beginnings	(250)	0	0
E116590	Printing & Stationery	(5,000)	(4,594)	(9,062)
E116595	Postage and Freight	(1,000)	(578)	(953)
E116600	Subscriptions	(2,500)	(2,848)	(2,418)
E116610	Insurance	(4,669)	(9,504)	(9,504)
E116620	Utilities	(12,800)	(12,762)	(4,814)
E116630	IT Licences & Support	0	(20,364)	(23,415)
E116640	Minor Equipment	(2,000)	(482)	(750)
E116950	Administration Overheads	(64,771)	(49,276)	(53,161)
E116985	Loss on Asset Disposal	0	0	0
E116990	Depreciation	(9,340)	(24,004)	(24,095)
<i>Total Expenditure</i>		<b>(306,179)</b>	(316,576)	(340,397)
<b>Non Operating Expenditure</b>				
A116502	Library Building (Replace)	0	0	0
A125132	Library Furniture/Equip (New)	0	(1,357)	(1,357)
<i>Total Non Operating Expenditure</i>		<b>0</b>	(1,357)	(1,357)
<b>TOTAL LIBRARY</b>		<b>(299,279)</b>	<b>(301,604)</b>	<b>(330,444)</b>

## Recreation & Culture

### OTHER RECREATION & CULTURE

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>			
R117090 Reimbursements	0	0	0
R117190 EDHS Hard Courts Hire	5,000	1,970	15,969
R117250 Leases & Rentals	15,680	12,439	17,490
R117251 Grant (Lotterywest)	0	9,170	0
R117252 Grants (Other)	0	15,000	0
<i>Total Revenue</i>	<b>20,680</b>	<b>38,579</b>	<b>33,459</b>
<b>Operating Expenditure</b>			
E117530 Skate Park Expenses	(35,446)	(26,513)	(36,452)
E117559 EDHS Hard Courts Expenses	(5,492)	(3,748)	(5,332)
E117560 Contribution EDHS Hard Courts	(7,500)	(6,194)	(6,732)
E117561 Consultant Fees	0	0	0
E117562 Trails Development	(38,000)	(13,100)	(35,622)
E117563 BMX Track Feasibility & Design	0	0	0
E117600 Subscriptions	(100)	0	(100)
E117610 Insurance	0	(326)	(326)
E117636 Broadcasting Equipment Maintenance	(2,436)	(1,889)	(1,717)
E117637 Community Purpose Precinct	(1,807)	(2,306)	(1,799)
E117638 Mrs Mac's Shed	(3,491)	(4,753)	(4,408)
E117695 Legal Expenses	0	0	0
E117950 Administration Overheads	(5,248)	(3,545)	(3,825)
E117990 Depreciation	(60,628)	(66,586)	(59,307)
<i>Total Expenditure</i>	<b>(160,148)</b>	<b>(128,961)</b>	<b>(155,620)</b>
<b>Non Operating Revenue</b>			
	0	0	0
<i>Total Non Operating Revenue</i>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non Operating Expenditure</b>			
A117300 Community Purpose Precinct	0	0	0
A117301 Buildings (New)	0	0	(10,000)
A125134 Sewerage Electrical Control System	0	0	0
A117002 EDHS Hard Courts Equipment	(5,000)	0	0
A117008 Bird Deterrent System & Signage	(22,000)	0	0
A125327 Skate Park	0	0	0
A117502 Broadcasting Tower Improvements	(15,000)	0	0
A125135 Water Playground	0	(25,757)	(25,757)
<i>Total Non Operating Expenditure</i>	<b>(42,000)</b>	<b>(25,757)</b>	<b>(35,757)</b>
<b>TOTAL OTHER RECREATION</b>	<b>(181,468)</b>	<b>(116,140)</b>	<b>(157,918)</b>

## Recreation & Culture COMMUNITY ENGAGEMENT

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R170090	Reimbursements	0	34	34
R170187	Fees - Noticeboard	1,000	9,985	6,324
R170188	Events Income	0	40,451	39,564
R170189	Contributions	0	0	0
R170190	Fees - Community Loan	0	200	0
R170270	Grants (DSR)	0	20,000	20,000
R170272	Grants (BHP)	0	0	50,000
R170277	Grants (Woodside)	0	50,000	50,000
R170278	Grants (Apache)	0	0	50,000
R170279	Grants (Commonwealth)	0	0	0
R170280	Grants (GDC)	0	135,000	150,000
R170281	Grants - Resource Companies	125,000	0	0
R170274	Sponsorships	0	0	0
R119927	Grants (Other)	0	886	0
<i>Total Revenue</i>		<b>126,000</b>	<b>256,556</b>	<b>365,922</b>
<b>Operating Expenditure</b>				
E170340	Salaries	(205,032)	(171,460)	(163,892)
E170345	Superannuation	(16,816)	(28,698)	(29,695)
E170350	Uniforms/Protective Clothing	(1,600)	(678)	(800)
E170355	Training	(5,000)	(2,879)	(1,500)
E170320	Business Meetings/Travel	(2,000)	0	(1,000)
E170360	Subsidies	0	(404)	(2,800)
E170365	Staff Relocation	0	(6,232)	(6,232)
E170367	Staff Recruitment	0	(374)	(394)
E170375	FBT	(13,385)	(10,442)	(11,772)
E170451	Equipment Maintenance	0	(33)	(500)
E170505	Motor Vehicle Expenses	(8,987)	(8,042)	(4,911)
E170560	Consultants	0	(404)	0
E170585	General Consumables	(500)	(2,041)	(1,763)
E170591	Minor Equipment	0	(832)	(463)
E170610	Insurance	(1,758)	(3,973)	(3,973)
E170620	Utilities	(4,600)	(4,290)	(4,803)
E170630	IT Licences & Support	(4,000)	(14,144)	(14,779)
E170690	Printing & Stationery	(5,000)	(4,606)	(2,641)
E170695	Legal Expenses	0	0	0
E170745	Community Development Programs	(20,000)	(11,049)	(20,000)
E170746	Youth Arts Program	0	0	0
E170749	Community Events	(60,000)	(241,892)	(340,095)
E170751	Youth Programs	(12,895)	(353)	(12,078)
E170752	Youth Action Exmouth	0	(20)	(1,100)
E170950	Administration Overheads	(81,689)	(22,376)	(15,140)
E170965	Staff Housing Allocated	0	(72,469)	(63,171)
E170985	Loss on Asset Disposal	0	0	0
E170990	Depreciation	0	(1,428)	(1,438)
<i>Total Expenditure</i>		<b>(443,262)</b>	<b>(609,119)</b>	<b>(704,940)</b>

## Recreation & Culture COMMUNITY ENGAGEMENT

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Non Operating Revenue</b>			
R170000 Grants (Lotteries)	8,000	0	0
<i>Total Non Operating Revenue</i>	0	0	0
<b>Non Operating Expenditure</b>			
A119002 Office Furniture/Equipment	0	0	0
A117001 Art Acquisition	0	0	0
A119200 EMCE Vehicle 3004EX	0	0	0
<i>Total Non Operating Expenditure</i>	0	0	0
<b>Transfer from Reserve</b>			
L119200 Trf from Reserve	145,980	100,000	114,003
<i>Total Transfer from Reserve</i>	145,980	100,000	114,003
<b>Transfer to Reserve</b>			
L119100 Trf to Reserve	(35,643)	(176)	(122)
<i>Total Transfer to Reserve</i>	(35,643)	(176)	(122)
<b>TOTAL COMMUNITY ENGAGEMENT</b>	<b>(206,925)</b>	<b>(252,739)</b>	<b>(225,137)</b>

## Transport CROSSOVERS

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Expenditure</b>				
E120390	Crossover Contribution	(1,500)	(500)	(1,500)
E120450	Crossover Maintenance	(4,027)	(126)	(4,019)
E120585	General Consumables	0	0	0
E120610	Insurance	0	(24)	(24)
E120950	Administration Overheads	(379)	(256)	(276)
<i>Total Expenditure</i>		<b>(5,906)</b>	(906)	(5,819)
<b>TOTAL CROSSOVERS</b>		<b>(5,906)</b>	<b>(906)</b>	(5,819)

## Transport FOOTPATHS/VERGES

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Expenditure</b>				
E121450	Footpath/Verge Mtce	(212,608)	(180,976)	(191,553)
E121510	Verge Contribution	(5,000)	(500)	(5,000)
E121610	Insurance	0	(1,055)	(1,055)
E121950	Administration Overheads	(17,055)	(11,520)	(12,428)
E121990	Depreciation	(45,310)	(540,692)	(544,490)
<i>Total Expenditure</i>		<b>(279,973)</b>	<b>(734,742)</b>	<b>(754,526)</b>
<b>Non Operating Revenue</b>				
R121700	Grants (DoT)	0	0	0
<i>Total Non Operating Revenue</i>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Non Operating Expenditure</b>				
Infrastructure Other				
A125321	Footpath / Kerbing (Replace)	(80,000)	0	(20,000)
A121002	Footpath - Murat Rd	0	0	0
A125325	Footpath - Stokes Hughes Road	0	0	0
<i>Total Non Operating Expenditure</i>		<b>(80,000)</b>	<b>0</b>	<b>(20,000)</b>
<b>Transfer from Reserve</b>				
L121200	Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfer to Reserve</b>				
L121100	Trf to Reserve	0	0	0
<i>Total Transfer to Reserve</i>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL FOOTPATH/VERGES</b>		<b>(359,973)</b>	<b>(734,742)</b>	<b>(774,526)</b>

## Transport GRAVEL RURAL

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Expenditure</b>				
E122450	Gravel Rural Mtce	(26,449)	(17,644)	(21,565)
E122610	Insurance	0	(116)	(116)
E122630	Licences	(25)	0	0
E122950	Administration Overheads	(1,870)	(1,263)	(1,361)
<i>Total Expenditure</i>		<b>(28,344)</b>	<b>(19,023)</b>	<b>(23,042)</b>
<b>Non Operating Expenditure</b>				
		0	0	0
<i>Total Non Operating Expenditure</i>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL GRAVEL RURAL</b>		<b>(28,344)</b>	<b>(19,023)</b>	<b>(23,042)</b>



## Transport SIGNS

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R123190	Signage Income	5,000	7,026	6,707
R123090	Reimbursements	0	0	0
<i>Total Revenue</i>		5,000	7,026	6,707
<b>Operating Expenditure</b>				
E123450	Signs Maintenance	(51,830)	(45,384)	(50,688)
E123610	Insurance	0	(149)	(149)
E123950	Administration Overheads	(4,671)	(1,631)	(1,758)
<i>Total Expenditure</i>		(56,501)	(47,164)	(52,595)
<b>Non Operating Expenditure</b>				
A124001	Street Lighting Infrastructure	(30,000)	0	0
<i>Total Non Operating Expenditure</i>		(30,000)	0	0
<b>TOTAL SIGNS</b>		<b>(51,501)</b>	<b>(40,138)</b>	<b>(45,888)</b>

## Transport STREET LIGHTING

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R124090	Reimbursements	0	0	0
<i>Total Revenue</i>		0	0	0
<b>Operating Expenditure</b>				
E124450	Street Lighting Mtce	(5,558)	(778)	(3,566)
E124610	Insurance	0	(5)	(5)
E124620	Utilities - Street Lighting	(109,200)	(107,479)	(104,937)
E124950	Administration Overheads	(101)	(67)	(83)
<i>Total Expenditure</i>		(114,859)	(108,329)	(108,591)
<b>TOTAL STREET LIGHTING</b>		<b>(114,859)</b>	<b>(108,329)</b>	<b>(108,591)</b>

## Transport STREETS, ROADS, BRIDGES

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R122280	Grant - Direct	55,980	55,980	55,980
R122292	Contributions	0	10,000	0
R122300	Interest from WATC OCD Facility	0	0	0
<i>Total Revenue</i>		<b>55,980</b>	65,980	55,980
<b>Operating Expenditure</b>				
E125450	Maintenance Roads/Town Sts	0	(37)	0
E125550	Vandalism Repairs	(1,014)	(143)	(943)
E125585	General Consumables	0	0	0
E125610	Insurance	(9,622)	(10,640)	(10,640)
E125620	Utilities	0	0	0
E125630	Licences	0	0	0
E125670	Audit Fees	(1,000)	0	(1,000)
E125951	Contractor Overhead Recovered	0	0	0
E125955	Streets/Rds/Bridges Maintenance	(198,557)	(292,776)	0
E125950	Administration Overheads	(14,597)	(16,599)	(17,787)
E125990	Depreciation	(849,854)	(1,530,362)	(1,537,623)
<i>Total Expenditure</i>		<b>(1,074,644)</b>	(1,850,557)	(1,567,993)
<b>Non Operating Revenue</b>				
R122700	Grants (RTR)	192,018	387,354	387,354
R122701	Grants - Murat Road (MRWA) RRG	1,750,000	66,700	1,366,680
R122705	Grants - Yardie Creek Rd (MRWA) RRG	278,200	180,000	180,000
R122706	Grants - Ningaloo Access Rd (MRWA) RRG	0	12,600	31,500
R122707	Grants - Charles Knife Rd (MRWA)	0	0	0
R122708	Grants - Murat Road (MRWA) SIF	0	42,072	0
R122702	Grants - Flood Mitigation (R4R)	0	0	0
R122703	Grants (R4R)	0	0	0
R122713	Grant - Madaffari Drive (MRWA)	0	0	0
R122712	Grant - Maidstone Cres (MRWA)	0	0	0
<i>Total Non Operating Revenue</i>		<b>2,220,218</b>	688,726	1,965,534
<b>Non Operating Expenditure</b>				
Infrastructure Roads				
A125201	Murat Road (MRWA) SIF	(1,750,000)	(188,521)	(1,436,747)
A125203	Yardie Creek Road (MRWA) RRG	(417,300)	(271,542)	(268,757)
A125205	Ningaloo Access Road (MRWA) RRG	0	0	0
A125209	Murat Road (MRWA) RRG	0	(1,872)	0
A125213	RTR Road Sealing	(192,018)	(387,464)	(387,354)
A125219	Flood Mitigation LIA/Reid St	0	0	0
A125227	Charles Knife Road	0	0	0
A125235	Madaffari Drive (Upgrades)	0	0	0
A125232	Maidstone Cres (Upgrades)	0	0	0

## Transport ROAD MAINTENANCE/TOWN STREETS

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Non Operating Expenditure</b>			
Infrastructure Other			
A125451 Upgrades - Bridges	0	0	0
A125452 Islands/Verges Lighting/Irrigation (New)	0	0	0
<i>Total Non Operating Expenditure</i>	<b>(2,359,318)</b>	<b>(849,398)</b>	<b>(2,092,858)</b>
<b>Transfer from Reserve</b>			
L125200 Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfer to Reserve</b>			
L125100 Trf to Reserve	(280,700)	(102)	(60)
<i>Total Transfer to Reserve</i>	<b>(280,700)</b>	<b>(102)</b>	<b>(60)</b>
<b>TOTAL STREETS, ROADS, BRIDGES</b>	<b>(1,438,464)</b>	<b>(1,945,350)</b>	<b>(1,639,397)</b>

## Transport ROAD PLANT PURCHASES

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>			
R123980 Profit on Asset Disposal	6,939	0	15,000
<i>Total Revenue</i>	<b>6,939</b>	0	15,000
<b>Operating Expenditure</b>			
E123985 Loss on Asset Disposal	0	0	0
<i>Total Expenditure</i>	<b>0</b>	0	0
<b>Non Operating Revenue</b>			
R125700 Contributions	0	0	0
<i>Total Non Operating Revenue</i>	<b>0</b>	0	0
<b>Non Operating Expenditure</b>			
A125501 Small Equipment	0	0	0
A125502 Trailers	0	0	0
A125503 Kubota Tractor H/D Slasher EX 4842	0	0	0
A125507 Grader EX3320	0	0	0
A125505 Ride on Mowers	0	0	0
A125511 Heavy Trucks	0	0	0
A125516 Loaders/Bobcats/Mini Excavators	0	(17,701)	(17,701)
A125519 Hitachi Excavator	0	0	(250,000)
A125413 Cleaners Van	0	0	0
A125417 Dual Cab/Tray Top Utes	0	0	0
<i>Total Non Operating Expenditure</i>	<b>0</b>	(17,701)	(267,701)
<b>Transfer from Reserve</b>			
L125201 Trf from Reserve	350,000	0	666,074
<i>Total Transfer from Reserve</i>	<b>350,000</b>	0	666,074
<b>Transfer to Reserve</b>			
L125101 Trf to Reserve	(900)	(12,211)	(8,183)
<i>Total Transfer to Reserve</i>	<b>(900)</b>	(12,211)	(8,183)
<b>TOTAL ROAD PLANT PURCHASES</b>	<b>356,039</b>	<b>(29,912)</b>	<b>405,190</b>

## Transport LEARMONTH AIRPORT

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R126090	Reimbursements	0	0	0
R126120	Reimburse - Utilities	12,000	15,380	15,539
R126179	Fees - RPT	0	0	0
R126180	Fees - Landings	390,000	(1,827)	0
R126181	Fees - Security	850,000	735,390	729,293
R126182	Fees - Advertising	15,000	9,871	8,123
R126190	Fees - RPT Flights	1,750,000	1,802,042	1,897,177
R126192	Fees - Other Flights	0	98,162	42,988
R126250	Leases & Rentals	153,000	183,628	151,551
R126251	Public Parking - Airport	25,000	0	0
R126270	Grants & Subsidies	0	0	0
R126980	Profit on Asset Disposal	0	0	0
<i>Total Revenue</i>		<b>3,195,000</b>	<b>2,842,645</b>	<b>2,844,671</b>
<b>Operating Expenditure</b>				
E126340	Salaries	(895,541)	(1,192,616)	(1,290,980)
E126345	Superannuation	(110,454)	(133,829)	(154,458)
E126350	Protective Clothing/Uniforms	(8,500)	(9,331)	(8,498)
E126355	Training	(8,500)	(9,690)	(14,993)
E126360	Subsidies	0	0	0
E126365	Staff Relocation	0	0	0
E126367	Staff Recruitment	0	(1,667)	(2,244)
E126375	FBT	(11,112)	(7,101)	(16,044)
E126390	Reimbursements	0	0	0
E126391	Business Meetings/Travel Costs	(1,000)	0	(1,000)
E126449	Maintenance Airport Grounds	(17,534)	(1,128)	(19,557)
E126450	Maintenance Building	(5,939)	(70,322)	(35,539)
E126451	Maintenance Equipment	(65,500)	(54,411)	(43,099)
E126452	Apron Extension Works	0	0	0
E126505	Motor Vehicle Expenses	(48,914)	(51,286)	(48,951)
E126560	Consultants	0	(910)	(5,000)
E126561	Airline Linkage Strategy	0	0	0
E126582	Marketing & Advertising	(1,500)	(210)	(1,000)
E126585	General Consumables	(23,000)	(21,337)	(22,508)
E126591	Minor Equipment	(5,000)	(16,528)	(5,062)
E126595	Postage & Freight	0	(2,281)	(15)
E126600	Subscriptions	0	(960)	(220)
E126605	Rent	(256,000)	(250,436)	(200,593)
E126610	Insurance	(59,115)	(87,043)	(87,043)
E126615	Security Costs	(120,000)	(120,102)	(120,450)
E126620	Utilities	(70,500)	(87,415)	(121,479)
E126629	Licences	(500)	(168)	(668)
E126630	IT Licences & Support	0	(31,570)	(42,537)
E126665	Agency Collection Fees	(22,000)	(28,746)	(18,028)
E126670	Audit/Inspection Fees	(6,500)	(6,000)	(6,000)
E126690	Printing & Stationery	(5,500)	(5,284)	(16,025)
E126695	Legal Expenses	(3,500)	0	0

## Transport LEARMONTH AIRPORT

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Expenditure</b>			
E126696 Waste Collection	(24,000)	(18,227)	(24,789)
E126752 Contributions - Bus Service	0	0	0
E126950 Administration Overheads	(341,813)	(332,188)	(358,380)
E126965 Staff Housing Allocated	0	(18,434)	(23,582)
E126985 Loss on Asset Disposal	(19,955)	0	0
E126990 Depreciation	(484,863)	(630,339)	(642,452)
<i>Total Expenditure</i>	<b>(2,616,740)</b>	<b>(3,189,558)</b>	<b>(3,331,194)</b>
<b>Non Operating Revenue</b>			
	0	0	0
<i>Total Non Operating Revenue</i>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Non Operating Expenditure</b>			
A126800 Learmonth Buildings (Upgrades)	(55,000)	0	(10,000)
A126803 Learmonth Buildings (Replace)	0	0	0
A125140 Furniture/Equipment Learmonth (Replace)	0	0	0
A125141 Communication Equipment Airport	0	0	0
A126005 Access Control to Arrivals Parking	0	0	0
A125412 Commuter Bus (Replace)	0	0	0
A126501 Plant & Equipment (Replace)	0	(13,500)	0
A126009 Airport Grounds Infrastructure (Upgrades)	(80,000)	0	0
A126010 Airport Grounds Infrastructure (Replace)	0	0	0
<i>Total Non Operating Expenditure</i>	<b>(135,000)</b>	<b>(13,500)</b>	<b>(10,000)</b>
<b>Transfer from Reserve</b>			
L126100 Trf to Reserve	(17,545)	(19,915)	(11,822)
<i>Total Transfer from Reserve</i>	<b>(17,545)</b>	<b>(19,915)</b>	<b>(11,822)</b>
<b>Transfer to Reserve</b>			
L126200 Trf from Reserve	215,000	0	10,000
<i>Total Transfer to Reserve</i>	<b>215,000</b>	<b>0</b>	<b>10,000</b>
<b>TOTAL LEARMONTH AIRPORT</b>	<b>640,715</b>	<b>(380,328)</b>	<b>(498,345)</b>

## Transport LEARMONTH HELIPORT

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>			
R126191 Fees - Helicopter Flights	0	268,053	105,283
R129180 Heliport Processing Fee	1,618,000	1,840,413	1,370,788
R129181 Heliport Passenger Levy	245,520	192,800	88,690
R129250 Heliport - Lease & Rentals	0	0	0
R129271 Heliport Contract	0	0	0
<i>Total Revenue</i>	<b>1,863,520</b>	2,301,267	1,564,761
<b>Operating Expenditure</b>			
E129340 Salaries - Heliport	(466,531)	0	0
E129345 SUPERANNUATION - Heliport	(57,856)	0	0
E129350 Protective Clothing Uniforms - Heliport	(8,500)	0	0
E129355 Training - Heliport	(8,500)	0	0
E129367 Staff Recruitment - Heliport	0	0	0
E129449 Heliport Grounds Maintenance	0	0	0
E129450 Heliport Building Maintenance	0	0	0
E129451 Heliport Maintenance Equipment	0	0	0
E129505 Motor Vehicle Expenses - Heliport	0	0	0
E129560 Heliport Contract	0	0	0
E129585 General Consumables - Heliport	0	0	0
E129591 Minor Equipment - Heliport	0	0	0
E129615 Security Costs - Heliport	0	0	0
E129620 Utilities - Heliport	0	0	0
E129696 Waste Services - Heliport	0	0	0
E129950 Administration Overheads	(177,232)	0	0
E129990 Depreciation - Heliport	0	0	0
<i>Total Expenditure</i>	<b>(718,619)</b>	0	0
<b>Non Operating Revenue</b>			
	0	0	0
<i>Total Non Operating Revenue</i>	0	0	0
<b>Non Operating Expenditure</b>			
	0	0	0
<i>Total Non Operating Expenditure</i>	0	0	0
<b>TOTAL LEARMONTH HELIPORT</b>	<b>1,144,901</b>	<b>2,301,267</b>	<b>1,564,761</b>



## Transport EXMOUTH AERODROME

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R127120	Reimburse - Utilities	0	0	0
R127180	Fees - Landing	92,000	130,957	68,386
R127250	Leases & Rentals	26,500	5,531	16,770
R127512	Contributions	0	0	0
<i>Total Revenue</i>		<b>118,500</b>	136,488	85,156
<b>Operating Expenditure</b>				
E127340	Salaries	0	(32,084)	(37,311)
E127345	Superannuation	0	(2,126)	(3,295)
E127450	Aerodrome Grounds Mtce	(78,175)	(38,892)	(56,234)
E127560	Consultants	0	0	(10,000)
E127582	Marketing & Advertising	0	0	0
E127585	General Consumables	(7,500)	(2,355)	(5,987)
E127600	Subscriptions & Publications	0	0	(550)
E127610	Insurance	(2,945)	(4,096)	(4,096)
E127620	Utilities	0	0	0
E127665	Agency Collection Fees	(8,500)	(9,588)	(6,500)
E127670	Audit Fees	0	(1,450)	(1,450)
E127685	Debt Collection Fees	0	0	0
E127695	Legal Expenses	0	(5,274)	(5,688)
E127950	Administration Overheads	(6,948)	(14,274)	(15,399)
E127990	Depreciation	(41,061)	(21,719)	(21,578)
<i>Total Expenditure</i>		<b>(145,129)</b>	(131,859)	(168,088)
<b>Non Operating Revenue</b>				
R127701	Grants (RADS)	0	0	0
R127700	Contributions	0	0	0
<i>Total Non Operating Revenue</i>		<b>0</b>	0	0
<b>Non Operating Expenditure</b>				
A127003	Aerodrome Shed (New)	0	0	0
A125331	Aerodrome Fencing	0	0	0
A127006	Aerodrome Runway Upgrade	(120,000)	0	0
<i>Total Non Operating Expenditure</i>		<b>(120,000)</b>	0	0
<b>Transfer from Reserve</b>				
L128200	Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>		<b>0</b>	0	0
<b>Transfer to Reserve</b>				
L128100	Trf to Reserve	0	0	0
<i>Total Transfer from Reserve</i>		<b>0</b>	0	0
<b>TOTAL EXMOUTH AERODROME</b>		<b>(146,629)</b>	<b>4,629</b>	<b>(82,932)</b>

## Transport DEPOT

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R128090	Standpipe Revenue	6,500	7,120	4,697
R128091	Reimbursements	0	0	0
<i>Total Revenue</i>		<b>6,500</b>	<b>7,120</b>	<b>4,697</b>
<b>Operating Expenditure</b>				
E128450	Depot Bldg & Grounds Maintenance	(81,493)	(67,701)	(52,007)
E128585	General Consumables	(1,000)	(1,039)	(999)
E128590	Minor Equipment	(2,000)	(1,640)	(3,000)
E128591	Tool Replacement	(1,000)	0	(1,200)
E128610	Insurance	(9,237)	(8,968)	(8,968)
E128620	Utilities	(21,366)	(19,601)	(17,125)
E128950	Administration Overheads	(9,173)	(2,169)	(2,340)
E128985	Loss on Asset Disposal	(50,266)	0	0
E128990	Depreciation	(75,053)	(126,315)	(122,864)
<i>Total Expenditure</i>		<b>(250,588)</b>	<b>(227,433)</b>	<b>(208,503)</b>
<b>Non Operating Expenditure</b>				
A125052	Depot Buildings (New)	0	0	0
A125200	Depot Office Equipment (Upgrade)	0	0	0
A125105	Plant & Equipment (Replace)	(407,000)	0	0
<i>Total Non Operating Expenditure</i>		<b>(407,000)</b>	<b>0</b>	<b>0</b>
<b>Transfer from Reserve</b>				
		0	0	0
<i>Total Transfer from Reserve</i>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL DEPOT</b>		<b>(651,088)</b>	<b>(220,313)</b>	<b>(203,806)</b>

## Transport WATER TRANSPORT FACILITIES

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R120270	Grants (GDC)	0	0	0
<i>Total Revenue</i>		0	0	0
<b>Operating Expenditure</b>				
E120560	Consultants	0	0	0
E120582	Marketing & Advertising	0	0	0
E129610	Insurance	(1,087)	(1,033)	(1,033)
<i>Total Expenditure</i>		(1,087)	(1,033)	(1,033)
<b>TOTAL WATER TRANSPORT FACILITIES</b>		(1,087)	(1,033)	(1,033)

## Economic Services TOURISM/AREA PROMOTION

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>			
R134090 Reimbursements	0	0	0
R134095 Sale of Potable Water	10,000	0	0
R134155 Overflow Camping Fees	5,500	4,924	6,924
R134157 Overflow Camping (Golf Club)	0	0	0
R134156 Camping Infringements	10,000	3,900	6,400
R134158 Lease - Rental Digital Screen Advertising	18,000	0	0
R134250 Lease - Rentals (Caravan Park)	152,600	152,600	152,600
R134251 Lease - Rental	0	0	0
R134276 Grants & Subsidies	0	5,000	0
<i>Total Revenue</i>	<b>196,100</b>	166,424	165,924
<b>Operating Expenditure</b>			
E134340 Salaries	(48,983)	(43,393)	(41,181)
E134345 Superannuation	(5,360)	(6,196)	(6,764)
E134515 Vlamingh Head Lighthouse Mtce	(53,135)	(11,121)	(53,173)
E134520 Overflow Caravan Park	(3,600)	(2,670)	(4,327)
E134521 Camping Infringement Expenses	(1,000)	0	(1,000)
E134522 Contribution to Visitor Centre	0	(73,458)	(73,928)
E134450 Visitors Ctre Bldg/Grounds Mtce	(15,802)	(17,896)	(13,121)
E134560 Consultants	(10,000)	(9,760)	(9,760)
E134566 National Landscape Development	0	0	0
E134567 Coastal Heritage Promotion	0	0	0
E134568 Giant Prawn Sculpture	(4,174)	(1,029)	(1,467)
E134569 Krait Memorial Site	0	0	0
E134582 Marketing & Advertising	(35,000)	(9,010)	(5,078)
E134585 Consumables	0	0	0
E134590 Printing & Stationery	0	(5)	0
E134610 Insurance	(621)	(2,716)	(2,716)
E134620 Utilities	0	0	0
E134630 IT Licences & Support	0	0	0
E134695 Legal Expenses	0	0	0
E134775 Cruise Ship Initiatives	0	(500)	(5,000)
E134900 Walk Trail Maintenance	(12,763)	(426)	(10,535)
E134901 Entrance Statement	(5,290)	(624)	(5,420)
E134950 Administration Overheads	(25,147)	(22,619)	(24,401)
E134990 Depreciation	(72,949)	(213,772)	(206,865)
<i>Total Expenditure</i>	<b>(293,824)</b>	(415,195)	(464,736)
<b>Non Operating Revenue</b>			
R134702 Grants (GDC)	0	0	0
R134700 Contributions	0	0	0
<i>Total Non Operating Revenue</i>	<b>0</b>	0	0

## Economic Services TOURISM/AREA PROMOTION

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Non Operating Expenditure</b>			
A134003 Plant & Equipment	(20,000)	0	0
A134201 Infrastructure Other (Upgrades)	(40,000)	0	0
A134202 Infrastructure Other (Replace)	0	0	0
A125305 Tourism Signage	0	0	0
A134200 Interpretive Signage	0	0	0
A125299 Upgrade Carpark Vlamingh Head	0	0	0
A134004 Vlamingh Head Lighthouse (Replace)	0	0	0
<i>Total Non Operating Expenditure</i>	<b>(60,000)</b>	0	0
<b>Transfer from Reserve</b>			
L134200 Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>	<b>0</b>	0	0
<b>Transfer to Reserve</b>			
L134100 Trf to Reserve	0	(192)	(118)
<i>Total Transfer to Reserve</i>	<b>0</b>	(192)	(118)
<b>TOTAL TOURISM/AREA PROMOTION</b>	<b>(157,724)</b>	<b>(248,963)</b>	<b>(298,930)</b>

## Economic Services BUILDING CONTROL

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>	0	0	0
R135140 Fees - Applications	40,000	39,662	40,080
R135143 Commissions	700	607	667
R135145 Fees - Administration Fees	330	3,942	3,794
R135146 Fees - Information Requests	150	0	0
R135147 Fees - Engineered Plans	700	1,155	640
R135148 Fees - Approval Overheight Fence	90	0	0
R135195 Fees - Private Pools	1,307	1,292	1,307
R135090 Reimbursements	0	0	0
R135980 Profit on Asset Disposal	0	0	0
<i>Total Revenue</i>	<b>43,277</b>	<b>46,657</b>	46,488
<b>Operating Expenditure</b>			
E135340 Salaries	(158,643)	(118,084)	(129,275)
E135345 Superannuation	(1,057)	(20,109)	(20,578)
E135350 Uniforms/Protective Clothing	0	(503)	(595)
E135355 Training	(3,000)	0	0
E135356 Professional Development	0	0	0
E135360 Subsidies	0	0	0
E135365 Staff Relocation	0	0	0
E135367 Staff Recruitment	0	0	0
E135375 FBT	(3,302)	(342)	(11,840)
E135390 Reimbursements	0	(251)	0
E135391 Business Meetings & Travel	(1,000)	0	0
E135505 Motor Vehicle Expenses	0	(9,160)	(1,142)
E135560 Consultants	(10,000)	(579)	(2,079)
E135585 General Consumables	(200)	(4)	(200)
E135591 Minor Equipment	(500)	0	0
E135600 Subscriptions	(700)	(1,337)	(1,537)
E135610 Insurance	(1,099)	(4,270)	(4,270)
E135620 Utilities	(1,620)	(949)	(1,088)
E135630 IT Licences & Support	0	(7,254)	(10,492)
E135690 Printing & Stationery	0	(5)	0
E135695 Legal Expenses	(2,000)	0	(2,000)
E135950 Administration Overheads	(60,268)	(34,823)	(37,568)
E135965 Staff Housing Allocated	(13,513)	(30,815)	(16,411)
E135985 Loss on Asset Disposal	(31,405)	0	(6,402)
<i>Total Expenditure</i>	<b>(288,307)</b>	(228,486)	(245,477)
<b>Non Operating Expenditure</b>			
	0	0	0
<i>Total Non Operating Expenditure</i>	0	0	0
<b>Transfer from Reserve</b>			
L135200 Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>	0	0	0
<b>Transfer to Reserve</b>			
L135100 Trf to Reserve	(5,520)	0	0
<i>Total Transfer to Reserve</i>	(5,520)	0	0
<b>TOTAL BUILDING CONTROL</b>	<b>(250,550)</b>	<b>(181,829)</b>	<b>(198,989)</b>

## Economic Services OTHER ECONOMIC SERVICES

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Expenditure</b>			
E136561 Pindan Pit Management	(6,666)	(1,806)	(1,784)
E136630 Licences	(2,088)	0	0
<i>Total Expenditure</i>	<b>(8,754)</b>	(1,806)	(1,784)
<b>Transfer from Reserve</b>			
L136200 Trf from Reserve	0	0	0
<i>Total Transfer from Reserve</i>	<b>0</b>	0	0
<b>Transfer to Reserve</b>			
L135100 Trf to Reserve	(5,520)	0	0
<i>Total Transfer to Reserve</i>	<b>(5,520)</b>	0	0
<b>TOTAL OTHER ECONOMIC SERVICES</b>	<b>(14,274)</b>	(1,806)	(1,784)

## Other Property & Services PRIVATE WORKS

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R141200	Fees - Private Works	2,000	2,186	12,126
R141201	Fees - Pindan Pit	0	12,002	10,321
<i>Total Revenue</i>		2,000	14,189	22,447
<b>Operating Expenditure</b>				
E141420	Private Works - Various	(15,000)	(5,159)	(10,000)
<i>Total Expenditure</i>		(15,000)	(5,159)	(10,000)
<b>Transfer from Reserve</b>				
L141200	Trf from Reserve - Rehabilitation Reserve	0	0	(2,088)
<i>Total Transfer from Reserve</i>		0	0	(2,088)
<b>Transfer to Reserve</b>				
L141100	Trf to Reserve - Rehabilitation Reserve	(3,050)	(3,462)	2,186
<i>Total Transfer to Reserve</i>		(3,050)	(3,462)	2,186
<b>TOTAL PRIVATE WORKS</b>		<b>(16,050)</b>	<b>5,567</b>	<b>12,545</b>



## Other Property & Services ENGINEERING OVERHEADS

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R143090	Reimbursements	0	7,825	4,973
R143270	Grants (Heart Foundation)	0	0	0
<i>Total Revenue</i>		0	7,825	4,973
<b>Operating Expenditure</b>				
E143340	Salaries	(473,426)	(433,814)	(424,244)
E143345	Superannuation	(146,231)	(140,623)	(156,246)
E143350	Protective Clothing/Uniforms	0	(13,189)	(15,015)
E143355	Training	(37,000)	(21,630)	(19,624)
E143356	Professional Development	0	0	0
E143360	Subsidies	0	(501)	(1,501)
E143365	Staff Relocation	0	0	0
E143367	Staff Recruitment	0	(5,713)	(3,688)
E143375	FBT	(14,965)	(11,228)	(14,948)
E143390	Reimbursements	0	0	0
E143391	Business Meetings/Travel	(3,000)	(584)	(1,000)
E143505	Motor Vehicle Expenses	(25,466)	(26,720)	(6,399)
E143560	Consultants	(11,000)	(1,500)	(5,000)
E143582	Advertising	0	0	0
E143585	General Consumables	(3,000)	(3,808)	(2,519)
E143590	Printing & Stationery	(15,000)	(4,699)	(9,451)
E143591	Minor Assets	(1,500)	(2,941)	(2,477)
E143600	Subscriptions	(6,770)	(626)	(7,000)
E143610	Insurance	(1,099)	(10,917)	(10,917)
E143620	Utilities	(6,000)	(4,681)	(4,570)
E143630	IT Licences & Support	(5,000)	(31,962)	(46,366)
E143950	Administration Overheads	(179,479)	(108,124)	(117,456)
E143965	Staff Housing Allocated	(35,855)	(41,849)	(60,633)
E143985	Loss on Asset Disposal	(15,407)	0	(2,498)
E143990	Depreciation	(553)	(844)	(796)
E143956	LESS WOH ALLOCATED	980,751	865,572	912,348
<i>Total Expenditure</i>		0	(379)	0
<b>Non Operating Expenditure</b>				
A125405	DCEO Vehicle 3001EX	0	0	0
<i>Total Non Operating Expenditure</i>		0	0	0
<b>TOTAL ENGINEERING OVERHEADS</b>		0	7,446	4,973

## Other Property & Services PLANT COSTS OVERHEADS

		2018/19 Budget	2017/18 Actual	2017/18 Amend. Budget
		\$	\$	\$
<b>Operating Revenue</b>				
R144105	Reimbursements	0	59	0
R144110	Diesel Fuel Subsidy	15,500	16,330	15,351
<i>Total Revenue</i>		15,500	16,388	15,351
<b>Operating Expenditure</b>				
E144340	Salaries	(22,028)	(57,462)	(74,138)
E144345	Superannuation	(1,057)	(11,594)	(11,689)
E144350	Protective Clothing/Uniforms	0	(741)	(741)
E144375	FBT	0	0	0
E144450	Maintenance	(174,000)	(169,654)	(150,513)
E144505	Motor Vehicle Expenses	0	(6,922)	(2,035)
E144560	Consultants	(88,918)	0	0
E144585	General Consumables	(25,000)	(13,861)	(23,051)
E144610	Insurance	(51,739)	(52,085)	(51,630)
E144640	Fuel & Oil	(198,000)	(122,374)	(190,311)
E144645	Tyres	(53,000)	(26,418)	(30,207)
E144655	Vehicle Registration	(25,000)	(14,357)	(16,440)
E144950	Administration Overheads	(18,261)	(25,765)	(27,989)
E144955	Internal Plant Maintenance	(53,980)	(26,234)	(53,799)
E144990	Depreciation	(153,367)	(565,941)	(569,794)
E144956	LESS PLANT ALLOCATED	864,350	1,093,339	1,202,337
<i>Total Expenditure</i>		0	(70)	0
<b>TOTAL PLANT COST OVERHEADS</b>		0	(3)	0

## Other Property & Services ADMINISTRATION OVERHEADS

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>			
R145050 Reimbursements	0	18,681	0
R145090 Fees & Charges	0	248	214
R145091 Special Series Number Plates	270	470	235
R145171 Fees Freedom of Information	60	0	0
R145270 Grants & Subsidies	0	0	0
R145670 Rounding Adjustments	0	0	0
<i>Total Revenue</i>	<b>330</b>	19,399	449
<b>Operating Expenditure</b>			
E145340 Salaries	(555,440)	(544,615)	(504,236)
E145341 Salaries - HR	(144,127)	0	0
E145342 Superannuation - HR	(19,247)	0	0
E145345 Superannuation	(115,015)	(66,893)	(61,653)
E145346 Leave Accruals	0	66,746	0
E145320 Travel and Accommodation - Admin	(2,700)	(2,647)	0
E145321 Professional Seminars / Travel	0	0	0
E145322 Travel and Accommodation - HR	(2,800)	0	0
E145323 Training - HR	(10,000)	0	0
E145350 Protective Clothing/Uniforms	(3,000)	(2,273)	(4,055)
E145353 Occupational Safety & Health - HR	(12,400)	0	0
E145354 Drug & Alcohol Testing - HR	(5,000)	(5,506)	(5,506)
E145355 Training	(11,900)	(5,337)	(530)
E145356 Professional Development	0	0	0
E145357 Risk Management Expenses - HR	(10,000)	(3,716)	(5,507)
E145360 Subsidies	0	(2,400)	(2,400)
E145365 Staff Relocation	0	(397)	(550)
E145366 Staff Relocation - HR	(36,000)	0	0
E145367 Staff Recruitment	0	(827)	(953)
E145368 Staff Recruitment - HR	(25,000)	0	0
E145375 FBT	(10,269)	(6,999)	(6,540)
E145390 Reimbursements	(4,500)	0	0
E145410 Valuation Expenses	(16,000)	(48,949)	(35,781)
E145450 Equipment Maintenance	(500)	0	0
E145505 Motor Vehicle Expenses	(9,485)	(9,929)	(9,228)
E145560 Consultants	(5,000)	(49,947)	(91,647)
E145561 Consultants - HR	(10,000)	0	0
E145582 Advertising	(600)	0	(500)
E145585 General Consumables	(6,000)	(4,624)	(5,771)
E145586 General Consumables - HR	(1,000)	0	0
E145589 Printing & Stationery - HR	(5,000)	0	0
E145590 Printing & Stationery	(41,000)	(24,763)	(29,465)
E145591 Minor Equipment	(6,000)	(448)	(1,011)
E145595 Postage and Freight	(6,000)	(2,581)	(3,624)
E145600 Subscriptions	(21,065)	(19,888)	(19,888)
E145601 Subscriptions / Memberships - HR	(2,500)	0	0
E145605 Special Series Number Plates	(200)	(400)	(200)
E145610 Insurance	(150,898)	(25,835)	(25,835)

## Other Property & Services ADMINISTRATION OVERHEADS

	2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Expenditure</b>			
E145620 Utilities	(25,854)	(23,881)	(57,745)
E145630 IT Licences & Support	(257,791)	(45,506)	(60,995)
E145631 Website Development	(23,000)	(4,545)	(4,545)
E145670 Audit Fees	(67,000)	(24,868)	(33,500)
E145675 Doubtful Debt	0	(1,128)	0
E145680 Bank Fees	(10,452)	(10,187)	(11,013)
E145690 Interest Expense	(12,777)	(14,605)	(14,081)
E145695 Legal Expenses	0	0	0
E145900 Admin Bldg/Grounds Mtce	0	(86,044)	(109,108)
E145965 Staff Housing Allocated	(93,597)	(121,632)	(98,689)
E146670 Rounding Adjustment	0	31	(50)
E145985 Loss on Asset Disposal	0	0	0
E149990 Depreciation - Admin	(22,027)	(88,717)	(110,134)
E145951 LESS AOH ALLOCATED	1,761,144	1,185,251	1,314,740
<i>Total Expenditure</i>	0	1,941	0
<b>Non Operating Revenue</b>			
	0	0	0
<i>Total Non Operating Revenue</i>	0	0	0
<b>Non Operating Expenditure</b>			
A125011 Administration Building (Upgrade)	(70,000)	0	0
A145200 Administration Bldg (Replace)	0	0	0
A125146 Furniture/Equipment (Replace)	0	0	0
A125148 Photocopier	(6,000)	0	0
A125402 EMCS Vehicle 3003EX	0	0	0
	0	0	0
Borrowings	0	0	0
L012217 Principal Repayment Lot 38 Bennett St	(19,199)	(18,267)	(18,267)
<i>Total Non Operating Expenditure</i>	(95,199)	(18,267)	(18,267)
<b>Transfer from Reserve</b>			
L145200 Trf from Reserve	0	100,000	100,000
<i>Total Transfer from Reserve</i>	0	100,000	100,000
<b>Transfer to Reserve</b>			
L145100 Trf to Reserve	(6,454)	(50,076)	(23,153)
<i>Total Transfer to Reserve</i>	(6,454)	(50,076)	(23,153)
<b>TOTAL ADMINISTRATION OVERHEADS</b>	<b>(101,323)</b>	<b>52,997</b>	<b>59,029</b>

## Other Property & Services SALARIES & WAGES

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R146130	Reimburse - Workers Comp.	0	43,020	0
<i>Total Revenue</i>		0	43,020	0
<b>Operating Expenditure</b>				
E146340	Gross Total Salaries and Wages	(5,335,450)	(4,859,261)	(5,080,352)
E146951	LESS SALS/WAGES ALLOCATED	5,335,450	4,883,294	5,080,352
E146341	Unallocated Salaries and Wages	0	0	0
E147390	Reimburse - Workers Comp.	0	(354)	(214)
<i>Total Expenditure</i>		0	23,680	(214)
<b>TOTAL SALARIES &amp; WAGES</b>		0	66,700	(214)

## Other Property & Services UNCLASSIFIED

		2018/19 Budget \$	2017/18 Actual \$	2017/18 Amend. Budget \$
<b>Operating Revenue</b>				
R149980	Gain on Disposal of Assets	0	0	0
R147800	Suspense Account	0	0	0
	<i>Total Revenue</i>	0	0	0
<b>Operating Expenditure</b>				
E149435	Consultants	0	0	0
	<i>Total Expenditure</i>	0	0	0
	<b>TOTAL UNCLASSIFIED CONTROL</b>	0	0	0