

SHIRE OF LEONORA

NOTICE OF AN ORDINARY COUNCIL MEETING



**MINUTES OF SPECIAL MEETING HELD
IN SHIRE CHAMBERS, LEONORA
ON WEDNESDAY 29TH JULY, 2015
COMMENCING AT 9:33 AM**

SHIRE OF LEONORA
ORDER OF BUSINESS FOR SPECIAL MEETING HELD
WEDNESDAY 29TH JULY 2015.

PURPOSE OF MEETING: TO CONSIDER AND ADOPT 2015/16 BUDGET

- 1. DECLARATION OF OPENING/ ANNOUNCEMENT OF VISITORS/ FINANCIAL INTEREST DISCLOSURES**
Nil
- 2. DISCLAIMER NOTICE**
- 3. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)**
- 4. PUBLIC QUESTION TIME**
- 5. APPLICATIONS FOR LEAVE OF ABSENCE**
- 6. PETITIONS / DEPUTATIONS / PRESENTATIONS**
- 7. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**
- 8.0. REPORTS OF OFFICERS**
 - 8.1 Reports Relating to Purpose of Special Meeting**
 - a) 2015/16 Draft Budget
- 9. CLOSURE OF MEETING**

1.0 DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS / FINANCIAL INTEREST DISCLOSURE

1.1 President Cr Peter Craig declared the meeting open 9:33am.

1.2 Visitors or members of the public in attendance
Nil

1.3 Financial Interests Disclosure
Nil

2.0 DISCLAIMER NOTICE

3.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

3.1 Present	
President	PJ Craig
Deputy President	RA Norrie
Councillors	RM Cotterill
	LR Petersen
	GW Baker
	AE Taylor
	MWV Taylor
Chief Executive Officer	JG Epis
Deputy Chief Executive Officer	TM Browning
Manager of Community Services	SG Butson

3.2 Apologies
Nil

3.3 Leave Of Absence (Previously Approved)
Nil

4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5.0 PUBLIC QUESTION TIME

Nil

6.0 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7.0 PETITIONS / DEPUTATIONS / PRESENTATIONS

Nil

8.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil

Discussion on item 8.1(A) ensued from 9:40am

Cr PJ Craig adjourned the meeting at 11am for a morning tea break.

Cr PJ Craig reconvened the meeting at 11:16am. All those previously listed in the record of attendance were present.

8.0 REPORTS OF OFFICERS

8.1 REPORTS RELATING TO PURPOSE OF SPECIAL MEETING

8.1(A) 2015/16 DRAFT BUDGET

SUBMISSION TO: Meeting of Council
Meeting Date: 29th July 2015

AGENDA REFERENCE: 8.1 (A) 15

SUBJECT: 2015/16 Draft Budget

LOCATION / ADDRESS: Leonora

NAME OF APPLICANT: N/A

FILE REFERENCE: 1.6

AUTHOR, DISCLOSURE OF ANY INTEREST AND DATE OF REPORT

NAME: JG Epis

OFFICER: Chief Executive Officer

INTEREST DISCLOSURE: Nil

DATE: 23rd July 2015

BACKGROUND

Attached is the 2015/2016 Draft Budget and associated requirements for consideration and subsequent adoption.

Generally, operational expenses have been increased by approximately 2.9%, and a review of fees and charges has been carried out, as well operating grants etc. Any grants not fully expended during 2014/15 have been carried forward and included as expenditure in the 2015/16 draft budget. Some general commentary to the draft budget is included by program below for Councillor's information.

General Purpose Funding

Rate levies have been modelled with a 2.9% increase to reflect factors affecting our operational costs (other than CPI alone), including staff wage increases, utility increases and general operational expenses.

The Shire of Leonora was due for a general revaluation on GRV properties effective 01/07/2015, which is reflected in the attached model. The result of this revaluation was that Gross Rental Values increased by over \$800,000 (around 5%) on last year's data, which reflected a revenue increase of approximately \$50,000.

Pastoral properties were also revalued, resulting in a decrease of approximately \$367,000 from Pastoral Unimproved Values of \$1.2m to \$896k (approximately 41%) and a decrease in budgeted revenue of approximately \$47,000 (37%). Considering that we allowed a separate entry for concessions on pastoral properties last year (approximately \$38,000), our projected revenue is still below last years budgeted pastoral rate revenue less concessions (\$136k last year compared to \$127k this year). Therefore, the provision of a concession for pastoral properties has not been included in the draft budget, but Council can still consider requests to waive rates etc on a case by case basis throughout the year (a general provision for this is still included the budget, just not specific to pastoral properties).

The result of the rate model within the draft budget shows a projected increase in rate revenue of approximately 2.9% from 2014/15 actual rate revenue (using May 2015 data as a comparison).

Notional allocations for FAGS and Roads grants are yet to be received, however an advance payment for 2015/16 was received in June 2015, which will reduce the amount of the grant to be received during the reporting period, hence reduced figures being indicated in the draft budget.

Governance

Significant allocation is made with this program to ensure that the administration is able to achieve regulatory compliance within various frameworks and legislation. This includes utilising services to assist with risk reporting, valuation services to provide valuations for Plant and Equipment, as well as services for a physical pickup of the Shire of Leonora's road network (and accompanying valuation reports).

Participation in Goldfields Voluntary Regional Organisation of Councils (GVROC) projects, as well as a contribution applied for each member Council has also been included in the draft budget, as per resolutions of GVROC meetings. Some documents may also refer to GVROC as 'GERCG' or Goldfields Esperance Regional Collaborative Group.

Subscription costs include industrial relations services, Western Australian Local Government Association (WALGA) membership and subscriptions (which includes hosting and platform for Council's website), LGMA WA Corporate Council Membership and other subscriptions. Contributions to 'Sponsorship Advertising' remains reduced following overwhelming requests for support and the need to rationalise support. Generally, locally based organisations are considered priorities when considering requests for sponsorship and/or support.

Elected member fees and allowances have been included as per recommendations to Council from recent Salaries and Allowances Tribunal (SAT) determination.

Law, Order and Public Safety

Animal control expenses are included for contract ranger services, as awarded by Council during the 2014/15 after calling Expressions of Interest for providing such services.

A new account has been included in this program also, to provide an opportunity to again provide to the community an animal sterilisation program at heavily subsidised rates. The program ran in 2014/15 after funding was received toward the program from the Department of Local Government and Communities following the introduction of the Cat Act. The program was very well received, provided significant benefit to the community and Council operations, and efforts will be made to run the program again, funded by Council.

Health

Contract services of an Environmental Health Officer/Building Surveyor are included in the draft budget, as well as income to reflect contributions from neighbouring local governments that utilise these services.

Operational costs to support the local doctor are also included, as per previous years, including the provision of medical receptionist, vehicle, housing, retention allowance etc.

Education and Welfare

Childcare centre wages have increased, whilst additional employees have been engaged on a traineeships to assist with ensuring appropriate staff coverage ratios are in place whilst staff have been on parental leave. Utilisation rates in the last twelve months have been very good, and additional trained staff will assist to minimise disruption to the service due to staff leave etc.

The Leonora Youth Service has been operating well, with all reporting commitments being met and the service is being delivered in an appropriate manner. Provision for the current arrangement of utilising an external provider to provide this service is again included in the draft budget.

Housing

Appropriate allocations are again included for renewal and maintenance works to be carried out to Council housing, including refurbishment to ensure a high standard of accommodation can be provided to staff in positions that can be difficult to staff. This assists with a competitive edge in attracting and retaining staff.

Community Amenities

Refuse collection charges have been increased using a rounded figure from a 2.9% increase.

Also included is a provision utilising the services of Walkatjurra Rangers to perform some cleanup of town common areas. This initiative was raised last year, however was not able to be accommodated in the 2014/15

budget, and has been carried forward to the 2015/16 budget. Some discussions and structure to develop a program will still be required prior to the program commencing.

Provision for renewal of fencing at the Leonora cemetery has also been carried forward, utilising mulga posts as was noted as the preference of Council.

Liquid Waste Disposal Site upgrade is also included within the capital program, and compliance with some requests of the Department of Environment will be required during the 2015/16 period.

A new reserve account 'Waste Management Reserve', for the purpose of managing the rubbish reserve, is also included in the draft budget, with a budgeted transfer of \$500k. Although we are hopeful of an opportunity for our liquid waste disposal site to be upgraded to perhaps facilitate a regional solution (which would hopefully be funded), we have a deadline to achieve compliance with our site to continue operating. Although provision is included within the budget to address the planning required of the Department of Environment, this will not necessarily address the capital work required. If the regional option does not go ahead, or if the funding does not come through, we will still be required to comply, and the Department of Environment are very strict with their compliance dates. Given it has been some time since the issue was first raised, we will need to ensure that we have adequate funding available to achieve compliance. If the reserve was not required for the liquid waste disposal, it could be utilised when the time comes to move or relocate the rubbish tip in the future.

Recreation and Culture

Rec Centre Floor

Previous allocation of \$65k for the repair/replacement of Rec Centre floor has been retained from last year's budget and carried forward into this budget. CSRFF (Community Sporting and Recreation Facilities Fund) Funding application through Department of Sport and Recreation is underway and this will contribute one third of the cost of a new floor, if successful. Both options of replace and repair have been assessed and the replace option is favourable as the guarantee of floor life far exceeds the option of repair.

Swimming Pool Grant – CPRP

The Community Pools Revitalisation Program has been included into the budget again for the coming year. \$30k has been allocated and will be used to replace some plant items and the remainder used to assess the need for pool heating and installation of a new feature – the big green frog, and the new auto dosing and monitoring system.

Gym Relocation – Squash Court #2

Consideration of potential gym upgrade has previously been discussed, along with the option of relocating the gym into the second squash court (currently being used as a store room). The relocation option has been budgeted for at \$10k to be trialled, with the option to construct a second floor and increase space. This will offer a larger space more suited to a gym setup as opposed to the narrow room at the rear of the Centre. The better use of facilities should be considered over the construction of new ones, and this will allow for current gym to be utilised as a store room for all recreation equipment (new chairs and tables, and current equipment). Also included is the replacement of the remaining non-commercial gear so that the gym meets all industrial standards.

In addition to the above, project to install fitness equipment adjacent to playground equipment (and also at the oval) has been carried forward from 2014/15.

A provision to install solar panels at the Recreation Centre was removed during budget amendments during 2014/15, and has been included in the 2015/16 draft budget. Staff have had discussions with a group on alternate energy options, and the Leonora Recreation Centre is a good site to consider for alternate energy options.

Transport

Income outstanding from works carried out in 2014/15 from WANDRAA (flood reinstatement works) is included in 2015/16 budget. No expenditure has been included, however claims submitted throughout 2014/15 were very slow to be processed and all claims were unable to be processed prior to year end.

Capital roadworks are included with (Regional Road Group and Roads to Recovery), as well as footpath renewals. Plant replacements are also detailed within the capital budget, as per plant replacement program and policy of Council.

Economic Services

Significant capital projects are included in the budget, in particular the NGROAC facility, and works at the Gwalia Historical Precinct.

Many projects at Gwalia also include income for grant funding that has been applied for, and will be largely dependent on the funding applications being successful. The most urgent project would be the Timber Headframe. Significant planning works have already been undertaken, and it is hoped that the physical renewal and repair will be undertaken during the 2015/16 reporting period, in an effort to prevent further deterioration to the structure.

A significant transfer into the Gwalia reserve is also recommended. Some of the funding that is budgeted during 2015/16 to come from Lotterywest for the timber headframe is not yet confirmed, and if the funding does not come through, Council could be able to instead draw from the reserve account to ensure the works go ahead and the headframe does not deteriorate further for another 12 months. Even if the funding is approved, having some additional funds in the Gwalia reserve could provide some opportunity to leverage for other funding should the opportunity come up mid year, or in future budgets. This would still require a Council resolution and some budget amendments prior to occurring. Some funding available in the reserve will also help with future works and the advance preparation of grant applications (in that the Shire can commit and demonstrate Council contribution is available)

Golden gift budgets remain unchanged from the 2014/15 period, and significant work has been undertaken to improve the planning, documentation and preparations that surround the event.

Other Property & Services

Private Works income and expenditure have been included as a nominal amount, as it is not anticipated that the Shire of Leonora will be requested to undertake a great deal of work during the 2015/16 reporting period.

Other provisions included within this program include administration staff expenses, and Public Works Overheads and Plant Operation Costs. These accounts are re-allocated against the various programs mentioned above.

STATUTORY ENVIRONMENT

Section 6.2 of the Local Government Act 1995 requires council to prepare and adopt an annual budget for each Financial Year prior to the 31st August, unless otherwise extended by the Minister.

POLICY IMPLICATIONS

Policies in place have been adhered to in preparation of this budget.

FINANCIAL IMPLICATIONS

The draft proposes a balanced budget with no borrowings, and will form the basis of income and expenditure for the next twelve months.

STRATEGIC IMPLICATIONS

Councils adopted Forward Capital Works Plan and Strategic Community Plan and Corporate Business Plan (as well as Asset Management and Long Term Financial Plans) have been drivers in the compilation of this budget.

VOTING REQUIREMENTS

Absolute Majority

RECOMMENDATION

That the attached 2015/2016 Budget Document, as items listed below be adopted:

- 1) Statutory Budget – 2015/2016
- 2) Detailed budget – 2015/2016
- 3) Reserve Transfers – 2015/2016

4) Fees and Charges

5) Discounts, Concessions and Waivers

RATING DETAIL

- GRV Rate 6.48 cents in the dollar of gross rental valuations supplied by the Valuer General
- UV Rate 14.2 cents in the dollar of unimproved valuations supplied by the Valuer General
- Minimum payment GRV \$295.00 per assessment
- Minimum payment UV \$295.00 per assessment
- Instalment plan offered be four (4) equal payments with due dated being
 - 07/09/2015
 - 06/11/2015
 - 07/01/2016
 - 07/03/2016
- The Administration Charge for payment by instalment be \$24.00 per assessment
- That there be no interest charge for late payment of rates in 2015/2016
- That there be no discount period offered for early payment of rates in 2015/2016
- Instalment plan applies to assessment in excess of \$200.00 only
- Rubbish Charges be set at
 - \$180.00 per bin per year for domestic removals and
 - \$390.00 per bin per year for commercial removals

MATERIAL VARIANCE

- In accordance with Local Government Financial Management Regulation 34 (1) (D) the material variance for the reporting period July 2015 to June 2016 be \$15,000.00, or 8%.

COUNCILLOR REMUNERATION

- In accordance with Section 5.98(1)(b) of the Local Government Act, Financial Management Regulation 30, Part 2.2 (1) and Part 2.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, Councillor meeting attendance fees be set at \$400 per Council meeting, and \$200 per committee meeting.
- In accordance with Section 5.98(1) (b) of the Local Government Act, Financial Management Regulation 30, Part 2.2 (1) and Part 2.3 (1)(a) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, meeting attendance fees for the President be set at \$618 per Council meeting and \$200 per committee meeting.
- In accordance with Section 5.98(5) of the Local Government Act, Financial Management Regulation 33 and Part 3.2 (4) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for the Shire President be set at \$16,466.
- In accordance with Section 5.98A(1) of the Local Government Act, Financial Management Regulation 33A and Part 3.3 of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for the Deputy Shire President be set at \$4,116.

- In accordance with Section 5.99A(b) of the Local Government Act, Financial Management Regulation 34A, and Part 5.2 (2) of the Determination for Local Government Elected Council Members pursuant to Section 7B of the Salaries and Allowances Act, the annual allowance for telecommunication expenses for Councillors be set at \$3,500.

COUNCIL DECISION:

Moved Cr RA Norrie, seconded Cr MWV Taylor, that the attached 2015/2016 Budget Document, as items listed below be adopted:

- 1) Statutory Budget – 2015/2016
- 2) Detailed budget – 2015/2016
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CARRIED BY ABSOLUTE MAJORITY 7/0

9.0 CLOSURE OF MEETING

There being no further business, Cr PJ Craig declared the meeting closed at 12:50pm.



SHIRE OF LEONORA



Budget 2015-2016

Adopted by Council 29th July 2015



1.1 PRESIDENT'S MESSAGE

To the Leonora Shire Community

The 2015/16 budget has been driven once again from the Integrated Planning & Reporting framework, which ensures that appropriate consideration is drawn from asset management, strategic community and corporate business plans etc. This ensures that appropriate resourcing is directed toward ensuring that the needs of the community will be met. Further work on these documents will be undertaken during the 2015/16 period to further improve the Shire of Leonora's performance in this area in an effort to not only achieve compliance, but work toward best practice.

The capital works program has carried forward a significant and exciting project, the Northern Goldfields Office and Administration Centre (NGROAC). This project attracted significant grant funds from the Department of Regional Development's Royalties for Regions program, as well as funding from Lotterywest. The proposed building will encourage and support health and social service provision in the Northern Goldfields region; small business development; and greater regional community access to many of the services taken for granted in larger towns and cities.

Council also appreciates that it is important to protect and preserve our heritage and history for our future generations. With Australia being such a young country, it doesn't always hit home how important our past is until we travel to areas like Europe, where the history is so rich, that we really appreciate how disappointed we would have been if we could not have that link to the past whilst visiting. Much of the infrastructure in place in our heritage precinct provides such a link to our own past, and also enables families to access that link. We have many visitors travelling here tracing their family trees, not only from Australia but internationally too, given the significant number of migrant workers that were employed in Gwalia many years ago. Being able to provide visitors with this tie to their families helps to create an opportunity to reconnect.

Maintaining this connection to the past is something that the Shire of Leonora takes very seriously, and once again significant investment has been allocated within the budget in an effort to preserve, promote and enhance our heritage sites, values and experiences. Already, significant investment has been made in planning works to preserve the timber headframe at Gwalia, and this year actual work will commence, with the assistance of some funding from Lotterywest. There will be other significant works taking place within the Gwalia Historical Precinct also, which includes some restoration work to Hoover House, museum and assay buildings, as well as some projects to improve tourist experiences at the precinct. These will include updates to the Gwalia interactive map, the development of a short documentary about Gwalia as well as many others.

Of significant note, the Council also agreed with a recommendation from the Gwalia Reference Group to remove entrance fees to the museum and historical precinct on a trial basis for the 2015/16 period. Although this will result in a loss of income, it is anticipated that visitor numbers may increase significantly, and efforts will be made to attract voluntary donations in place of entrance fees. This initiative will be publicised as much as possible.

It is with great pleasure that I present the 2015/16 annual budget to you, and I am confident that it will continue to enhance the quality of living of residents, and meet the aspirations of the community as set out in the Strategic Community Plan. I look forward to seeing the results with you all as the year unfolds.

**PJ CRAIG
PRESIDENT**



1.2 CHIEF EXECUTIVE OFFICER'S REPORT

To the Elected Members and the Leonora Community

It gives me great pleasure to present to you the 2015/16 budget for the Shire of Leonora. There are many exciting projects taking place this year, including the Northern Goldfields Regional Office and Administration Centre (NGROAC), which has been carried forward from 2014/15. Various plans, tender documents and site preparation has been undertaken, and construction will commence during 2015/16.

Another strong capital works program is in place for the upcoming year, which includes further renewals to footpaths and kerbing. Other major plant purchases are being carried out in accordance with Council's plant replacement program, as well as several projects with the Gwalia heritage project. Although many of the projects at Gwalia are subject to external funding approval, provision has been included in the 2015/16 budget to exhibit the commitment by the Shire of Leonora to maintaining and preserving heritage assets. Further allocation to the Gwalia Reserve account is also budgeted, so that some leverage is available to external funding toward future renewals, repairs and maintenance to heritage assets.

The upcoming year will also see further works undertaken for planning works for residential subdivisions that may be required to accommodate future growth. These processes often require a great deal planning and preparation, and it is essential that consideration be given to a variety of factors so that accurate costing estimates and plans can be established to properly accommodate future subdivisions and works, which are likely to follow through to future reporting periods.

With the ever increasing administrative responsibilities of staff through new legislation and regulatory requirements, a strong focus continues to be placed on training and development. For example, the childcare centre continues to provide staff with opportunities for further training, with nearly all staff enrolled in further education and traineeships. Other staff are also undertaking higher education to develop their skills. The Shire of Leonora recognises that this development will also assist staff with their responsibilities and therefore continues to provide encouragement and support in these areas.

Revaluations from the Valuer General's Office were carried out during 2014/15 to all GRV properties, and also for pastoral properties. As a result, the Shire has again elected not imposed a differential rating structure. Rate levies on Gross Rental Value (GRV) properties has increased by 2.9%, and levies on Unimproved Value (UV) properties has increased by 2.9%. Refuse collection (both domestic and commercial) have also increased by 2.9%.

I would like to take the opportunity to thank all staff for their efforts in developing the plans that have formed this budget, and in particular my senior staff, Deputy CEO, Tanya Browning, and Manager Works, Dan Yates. I am sure that with such a great team behind us, 2015/16 will be another exciting year.

J G EPIS
CHIEF EXECUTIVE OFFICER

SHIRE OF LEONORA
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

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SHIRE OF LEONORA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue				
Rates	8	5,166,718	5,151,853	5,107,553
Operating Grants, Subsidies and Contributions		1,536,911	3,626,404	3,534,926
Fees and Charges	11	1,093,205	1,127,806	1,258,263
Interest Earnings	2(a)	27,507	157,870	37,781
Other Revenue	2(a)	112,436	181,187	96,777
		<u>7,936,777</u>	<u>10,245,120</u>	<u>10,035,300</u>
Expenses				
Employee Costs		(2,385,514)	(2,698,621)	(2,404,210)
Materials and Contracts		(4,278,684)	(4,433,816)	(6,051,460)
Utility Charges		(298,428)	(345,915)	(237,815)
Depreciation on Non-Current Assets	2(a)	(1,577,040)	(1,568,090)	(2,097,158)
Insurance Expenses		(246,224)	(279,412)	(293,111)
Other Expenditure		(187,583)	(97,219)	(175,116)
		<u>(8,973,473)</u>	<u>(9,423,073)</u>	<u>(11,258,870)</u>
		(1,036,696)	822,047	(1,223,570)
Non-Operating Grants,				
Subsidies and Contributions		4,203,547	999,257	2,954,255
Profit on Asset Disposals	3	0	152,273	0
Loss on Asset Disposals	3	(220,713)	(541,078)	(254,655)
		<u>(220,713)</u>	<u>(541,078)</u>	<u>(254,655)</u>
NET RESULT		2,946,138	1,432,499	1,476,030
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>2,946,138</u>	<u>1,432,499</u>	<u>1,476,030</u>

Notes:

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

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

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

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

SHIRE OF LEONORA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		3,115	807	3,027
General Purpose Funding		5,513,717	7,107,458	6,351,525
Law, Order, Public Safety		11,762	13,182	13,636
Health		26,291	27,513	73,335
Education and Welfare		271,143	229,338	191,602
Housing		50,735	42,497	48,748
Community Amenities		226,979	207,297	206,435
Recreation and Culture		217,762	262,789	197,900
Transport		1,118,711	1,814,273	2,274,958
Economic Services		414,838	429,612	544,707
Other Property and Services		81,724	110,354	129,427
		<u>7,936,777</u>	<u>10,245,120</u>	<u>10,035,300</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
Governance		(553,229)	(442,551)	(518,232)
General Purpose Funding		(381,783)	(344,757)	(400,166)
Law, Order, Public Safety		(143,685)	(126,855)	(122,052)
Health		(638,508)	(507,546)	(690,131)
Education and Welfare		(623,205)	(458,900)	(578,231)
Housing		0	0	0
Community Amenities		(277,143)	(156,186)	(242,032)
Recreation and Culture		(1,196,606)	(989,040)	(1,304,981)
Transport		(3,541,252)	(5,046,660)	(5,711,330)
Economic Services		(1,603,170)	(1,301,573)	(1,622,261)
Other Property and Services		(14,892)	(49,005)	(69,454)
		<u>(8,973,473)</u>	<u>(9,423,073)</u>	<u>(11,258,870)</u>
Non-operating Grants, Subsidies and Contributions				
Recreation and Culture		50,000	0	0
Transport		866,251	590,707	504,576
Economic Services		3,287,296	408,550	2,449,679
Other Property and Services		0	0	0
		<u>4,203,547</u>	<u>999,257</u>	<u>2,954,255</u>

SHIRE OF LEONORA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 3)				
Governance		0	0	0
General Purpose Funding		0	0	0
Law, Order, Public Safety		0	0	0
Health		(7,977)	(11,903)	(12,610)
Education and Welfare		(3,416)	(3,144)	0
Housing		0	0	0
Community Amenities		0	0	0
Recreation & Culture		0	(252,861)	0
Transport		(209,320)	110,609	(197,869)
Economic Services		0	(235,229)	0
Other Property and Services		0	3,723	(44,176)
		<u>(220,713)</u>	<u>(388,805)</u>	<u>(254,655)</u>
NET RESULT		2,946,138	1,432,499	1,476,030
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>2,946,138</u>	<u>1,432,499</u>	<u>1,476,030</u>

Notes:

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

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

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

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

**SHIRE OF LEONORA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		5,166,718	5,151,853	5,207,553
Operating Grants, Subsidies and Contributions		2,725,793	2,729,282	4,075,671
Fees and Charges		1,093,205	1,127,806	1,258,263
Interest Earnings		27,507	157,870	37,781
Goods and Services Tax		446,627	668,212	458,905
Other Revenue		112,436	192,739	96,777
		<u>9,572,286</u>	<u>10,027,762</u>	<u>11,134,950</u>
Payments				
Employee Costs		(2,385,514)	(3,738,546)	(2,881,634)
Materials and Contracts		(4,269,251)	(3,629,434)	(5,883,452)
Utility Charges		(298,428)	(345,915)	(237,815)
Insurance Expenses		(246,224)	(279,412)	(293,111)
Goods and Services Tax		(446,627)	(679,764)	(698,733)
Other Expenditure		(187,583)	(97,219)	(175,116)
		<u>(7,833,627)</u>	<u>(8,770,290)</u>	<u>(10,169,861)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,738,659</u>	<u>1,257,472</u>	<u>965,089</u>
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	4	(9,107,093)	(1,706,314)	(9,149,151)
Payments for Construction of Infrastructure	4	(1,853,668)	(998,912)	(1,086,928)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		4,203,547	999,257	2,954,255
Proceeds from Sale of Plant & Equipment	3	223,636	401,773	397,000
Net Cash Used in Investing Activities		<u>(6,533,578)</u>	<u>(1,304,196)</u>	<u>(6,884,824)</u>
Net Increase (Decrease) in Cash Held		(4,794,919)	(46,724)	(5,919,735)
Cash at Beginning of Year		<u>6,822,389</u>	<u>6,869,113</u>	<u>6,869,112</u>
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>2,027,470</u></u>	<u><u>6,822,389</u></u>	<u><u>949,377</u></u>

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

**SHIRE OF LEONORA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue	1,2			
Governance		3,115	807	3,027
General Purpose Funding		346,999	1,955,605	1,243,972
Law, Order, Public Safety		11,762	13,182	13,636
Health		26,291	27,513	73,335
Education and Welfare		271,143	229,338	191,602
Housing		50,735	42,497	48,748
Community Amenities		226,979	207,297	206,435
Recreation and Culture		267,762	262,789	197,900
Transport		1,984,962	2,553,348	2,779,534
Economic Services		3,702,134	838,162	2,994,386
Other Property and Services		81,724	114,259	129,427
		<u>6,973,606</u>	<u>6,244,797</u>	<u>7,882,002</u>
Expenses	1,2			
Governance		(553,229)	(442,551)	(518,232)
General Purpose Funding		(381,783)	(344,757)	(400,166)
Law, Order, Public Safety		(143,685)	(126,855)	(122,052)
Health		(646,485)	(519,449)	(702,741)
Education and Welfare		(626,621)	(462,044)	(578,231)
Housing		0	0	0
Community Amenities		(277,143)	(156,186)	(242,032)
Recreation and Culture		(1,196,606)	(1,241,901)	(1,304,981)
Transport		(3,750,572)	(5,084,419)	(5,909,199)
Economic Services		(1,603,170)	(1,536,802)	(1,622,261)
Other Property and Services		(14,892)	(49,187)	(113,630)
		<u>(9,194,186)</u>	<u>(9,964,151)</u>	<u>(11,513,525)</u>
Net Result Excluding General Rates		(2,220,580)	(3,719,354)	(3,631,523)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	220,713	388,805	254,655
Depreciation on Assets	2(a)	1,577,040	1,568,090	2,097,158
Movement in Non-Current Staff Leave Provisions		0	5,934	0
Capital Expenditure and Revenue				
Purchase Property, Plant and Equipment	3	(9,107,093)	(1,706,314)	(9,149,151)
Purchase Infrastructure	3	(1,853,668)	(998,912)	(1,086,928)
Proceeds from Disposal of Assets	4	223,636	401,773	397,000
Transfers to Reserves (Restricted Assets)	6	(998,174)	(299,439)	(301,781)
Transfers from Reserves (Restricted Assets)	6	0	0	82,260
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	6,991,408	6,198,972	6,230,757
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	6,991,408	0
Amount Required to be Raised from General Rate	8	<u>(5,166,718)</u>	<u>(5,151,853)</u>	<u>(5,107,553)</u>

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2014/15 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (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.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

(g) Cash and Cash Equivalents

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

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

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

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

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

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

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

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

Land Under Control

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

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

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Transitional Arrangement

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

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

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

Land Under Roads

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

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

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

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

Depreciation

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

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

Buildings	30 to 50 years
Furniture and Equipment	2 to 15 years
Plant and Equipment	5 to 15 years
Infrastructure	10 to 40 years

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

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

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

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

Capitalisation Threshold

The Shire of Leonora does not have a capitalisation threshold. Capitalisation of assets will be the discretion of the Chief Executive Officer in accordance with good asset management practices and considerations.

(k) Fair Value of Assets and Liabilities

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

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Market approach

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

Impairment

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

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

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

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

Derecognition

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

(m) Impairment of Assets

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

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

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

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

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

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

(n) Trade and Other Payables

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

(p) Borrowing Costs

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

(q) Provisions

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

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Leases

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

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

Leased assets are depreciated on a straight 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.

(s) Interests in Joint Arrangements

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

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

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

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(v) Budget Comparative Figures

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	14,584	14,952	14,173
Other Services	0	0	0
Depreciation			
<u>By Program</u>			
Law, Order, Public Safety	637	637	617
Health	16,265	16,265	19,849
Education and Welfare	12,712	9,478	13,314
Housing	31,980	31,980	32,771
Community Amenities	54,490	53,635	48,002
Recreation and Culture	138,974	137,177	134,977
Transport	1,169,356	1,169,356	1,563,600
Economic Services	40,577	37,513	30,192
Other Property and Services	112,049	112,049	253,836
	<u>1,577,040</u>	<u>1,568,090</u>	<u>2,097,158</u>
<u>By Class</u>			
Land and Buildings	152,579	151,713	202,900
Furniture and Equipment	9,531	9,477	12,675
Plant and Equipment	686,121	682,227	912,408
Infrastructure - Roads	651,191	647,495	865,958
Infrastructure - Other	77,618	77,178	103,217
	<u>1,577,040</u>	<u>1,568,090</u>	<u>2,097,158</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	14,174	15,439	17,781
- Other Funds	13,333	142,431	20,000
Other Interest Revenue (<i>refer note 13</i>)	0	0	0
	<u>27,507</u>	<u>157,870</u>	<u>37,781</u>
(iii) Other Revenue			
Reimbursements and Recoveries	0	0	0
Other	112,436	181,187	96,777
	<u>112,436</u>	<u>181,187</u>	<u>96,777</u>

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

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

GOVERNANCE

Objective:

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

Activities:

Includes costs and revenues associated with the President and Councillors in the exercise of their obligations as a governing body. Items of expenditure include conference, travel, meeting attendance fees, presidential allowance, receptions, donations, subscriptions and phone rentals. Costs of advertising and conducting elections are also included. Revenues include election nomination fees and reimbursements by members for private expenses.

An administration cost is also allocated which enables staff to process Council Meeting procedures, implement all government decisions and conduct Council meetings. Cost of conducting audit of Council books of accounts and procedures is also included under this heading.

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

1 Rates

- (a) GRV (gross rental value) refers to property rates for Leonora, Gwalia, Leinster and Agnew town sites and operational mines and associated infrastructure.
- (b) UV (unimproved value) refers to mining properties and tenements (other than mines and other associated infrastructure) and includes prospecting licences, exploration licences and mining leases. It also refers to broad acre rural pastoral properties.
- (c) Additional rates and rates written back refer mainly to mining rates where tenements are granted or surrendered following the adoption of the budget.
- (d) Administration charge refers to the charge levied on ratepayers electing to make payment of rates on the offered instalment plan and is based on the actual cost involved in administering this process
- (e) Administration costs allocated are the costs of maintaining records, levying and collecting all rates.

2 Grants

- (a) Grants Commission - a general purpose grant allocated annually by the Federal Government to all local governments. The amount is determined by various formulae devised by the Grants Commission, with a significant component being based on population.
- (b) Roads Grant - An untied road grant allocated by the Federal Government and again distributed by the Grants Commission utilising a pre-determined formula.
- (c) Administration costs allocated to grants refers to the costs associated in collection of Federal Government grants including provision and updating of data used in grants commission formula.

3 Interest from Investments

Includes interest received on surplus funds invested throughout the year from both operating and reserve accounts.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

Costs and revenues associated with animal control within the Shire and also includes fire insurance, dog control and registration.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Costs and revenues associated with compliance with the Health Act including inspections and approvals, food quality control, mosquito control, septic tank inspection/control, food hygiene inspection/control, contribution to doctors expenses, Royal Flying Doctor donation and notification of disease.

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

EDUCATION AND WELFARE

Objective:

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

Activities:

Provision of support for education and aged and disabled facilities within the district for the betterment of the residents.

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Costs of maintaining Council owned accommodation units and collection of rentals paid by staff for use of those buildings. Costs that can be accurately attributed to other programs are allocated. Revenue associated with a State Government owned house by way of loan repayments to Council are also included.

Accommodation units include 9 houses, 2 duplexes and a single persons quarters.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Costs of collection and disposal of domestic and commercial refuse for town site of Leonora and Gwalia and maintenance of the landfill refuse site. Revenue collection by way of an annual fee for this service which is included on rate assessment notices.

Costs associated with review and administration of Council's Town Planning Scheme.

Provision of Christmas decorations in Leonora Town site.

Operation of the Leonora Cemetery.

RECREATION AND CULTURE

Objective:

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

Activities:

Provision and maintenance of Council owned parks, gardens and grassed oval/recreation ground at Leonora and a contribution to similar facilities within Leinster townsite.

Costs of operation and maintenance of a purpose built recreation centre which includes indoor basketball court, two squash courts, kitchen, gymnasium and associated facilities and revenues collected from the public for use of these facilities.

Costs of maintenance of Council owned and provided television and radio re-transmission service which includes digital television and radio.

Costs and revenues associated with the operation and maintenance of library facilities at Leonora in conjunction with the Library Board of Western Australia.

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

TRANSPORT

Objective:

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

Activities:

Maintenance and improvements of 1,300 kilometres of Council controlled unsealed roads, town site footpaths and streets, drainage control, street cleaning and provision and maintenance of street trees. Costs of providing electricity for steel lights in the Leonora/Gwalia town sites and maintenance of Council's works depot and associated infrastructure.

Operation, maintenance and management of Leonora Aerodrome including runways, runway lighting, tarmac and terminal building and gardens. Purchase of aviation fuel for resale to aircraft operators.

Revenues by way of landing fees and Head Tax charges charged to all aircraft with the exception of the Royal Flying Doctors Service, lease/renting of building to all users of facilities and charges for fuel supplied to aircraft.

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Costs associated with tourism promotion throughout the Shire including employment of staff at the Gwalia Museum and historic precinct & Leonora Information Centre.

Contribution to employment of a Goldfields/Esperance Development Officer operating from Shire Offices - Leonora.

Costs and revenues associated with the annual 'Leonora Golden Gift'.

Costs and revenues associated with building control under building regulations, including inspections and issuing building permits.

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

Costs and revenues for private hire of Council machinery and operators for completion of private works for ratepayers and others.

Costing allocation pools including administration, overheads, plant operation costs and salaries and wages which are all individually detailed and then allocated throughout all previously mentioned operating activities, works and services.

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

3. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
Health			
Ford Territory	27,977	20,000	(7,977)
Education & Welfare			
Nissan Dualis	16,143	12,727	(3,416)
Transport			
Landcruiser	6,289	1,818	(4,471)
12M Grader	298,401	130,000	(168,401)
Fuso Canvas Truck	26,457	20,000	(6,457)
Mitsubishi Outlander Wagon	22,570	11,818	(10,752)
Ford Territory	46,512	27,273	(19,239)
	444,349	223,636	(220,713)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
Plant & Equipment	444,349	223,636	(220,713)
	444,349	223,636	(220,713)

<u>Summary</u>	2015/16 BUDGET \$
Profit on Asset Disposals	0
Loss on Asset Disposals	(220,713)
	<u>(220,713)</u>

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

4. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											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>												
Land and Buildings	0	0	0	0	0	0	0	310,000	130,000	8,039,004	0	8,479,004
Furniture and Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Plant and Equipment	0	0	0	32,652	0	0	9,500	0	487,815	0	98,122	628,089
<i>Infrastructure</i>												
Roads	0	0	0	0	0	0	0	0	1,111,251	0	0	1,111,251
Other	0	0	0	0	0	0	60,000	24,000	0	658,417	0	742,417
	0	0	0	32,652	0	0	69,500	334,000	1,729,066	8,697,421	98,122	10,960,761

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

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

The Shire is planning no borrowings during 2015/16.

(b) New Debentures - 2015/16

The Shire has no plans to apply for any new debentures.

(c) Unspent Debentures

The Shire had no unspent debenture funds as at 30th June 2015, nor is it expected to have unspent debenture funds as at 30th June 2016.

(d) Overdraft

The Shire does not have an overdraft facility and it is not anticipated an overdraft facility will be utilised during 2015/16.

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES			
(a) Long Service Leave Reserve			
Opening Balance	129,089	126,415	126,415
Amount Set Aside / Transfer to Reserve	968	2,674	3,155
Amount Used / Transfer from Reserve	0	0	0
	<u>130,057</u>	<u>129,089</u>	<u>129,570</u>
(b) Fire Disaster Reserve			
Opening Balance	22,354	17,974	17,975
Amount Set Aside / Transfer to Reserve	4,198	4,380	4,450
Amount Used / Transfer from Reserve	0	0	0
	<u>26,552</u>	<u>22,354</u>	<u>22,425</u>
(c) Plant Purchase Reserve			
Opening Balance	307,574	203,274	203,274
Amount Set Aside / Transfer to Reserve	82,907	104,300	105,085
Amount Used / Transfer from Reserve	0	0	0
	<u>390,481</u>	<u>307,574</u>	<u>308,359</u>
(d) Annual Leave Reserve			
Opening Balance	157,964	154,692	154,692
Amount Set Aside / Transfer to Reserve	1,185	3,272	3,861
Amount Used / Transfer from Reserve	0	0	0
	<u>159,149</u>	<u>157,964</u>	<u>158,553</u>
(e) Gwalia Precinct Reserve			
Opening Balance	167,655	85,839	85,839
Amount Set Aside / Transfer to Reserve	302,581	81,816	81,677
Amount Used / Transfer from Reserve	0	0	(82,260)
	<u>470,236</u>	<u>167,655</u>	<u>85,256</u>
(f) Building Reserve			
Opening Balance	244,660	141,663	141,663
Amount Set Aside / Transfer to Reserve	102,585	102,997	103,553
Amount Used / Transfer from Reserve	0	0	0
	<u>347,245</u>	<u>244,660</u>	<u>245,216</u>
(g) Waste Management Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	503,750	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>503,750</u>	<u>0</u>	<u>0</u>
Total Reserves	<u><u>2,027,470</u></u>	<u><u>1,029,296</u></u>	<u><u>949,379</u></u>

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

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES (Continued)			
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Long Service Leave Reserve	968	2,674	3,155
Fire Disaster Reserve	4,198	4,380	4,450
Plant Purchase Reserve	82,907	104,300	105,085
Annual Leave Reserve	1,185	3,272	3,861
Gwalia Precinct Reserve	302,581	81,816	81,677
Building Reserve	102,585	102,997	103,553
Waste Management Reserve	503,750	0	0
	<u>998,174</u>	<u>299,439</u>	<u>301,781</u>
Transfers from Reserves			
Long Service Leave Reserve	0	0	0
Fire Disaster Reserve	0	0	0
Plant Purchase Reserve	0	0	0
Annual Leave Reserve	0	0	0
Gwalia Precinct Reserve	0	0	(82,260)
Building Reserve	0	0	0
Waste Management Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>(82,260)</u>
Total Transfer to/(from) Reserves	<u>998,174</u>	<u>299,439</u>	<u>219,521</u>

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)

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

Long Service Leave Reserve

- This reserve is to offset Council's long service leave liabilities to it's employees

Fire Disaster Reserve

- This reserve will assist in the provision of emergency contingencies in the case of a fire disaster

Plant Purchase Reserve

- to be used for the purchase of major plant

Annual Leave Reserve

- This reserve is to offset Council's leave liability to its employees

Gwalia Precinct Reserve

- to be used for restoration and historical projects in the Gwalia precinct

Building Reserve

- to be used for the construction and preservation of Council buildings and urgent repairs and maintenance.

Waste Management Reserve

- to be used for management and compliance works associated with the rubbish tip and liquid waste disposal site.

Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

	Note	2015/16 Budget \$	2014/15 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	0	1,073,277
Cash - Restricted Reserves	15(a)	2,027,470	5,749,112
Receivables		243,696	1,432,578
Inventories		20,000	29,433
		<u>2,291,166</u>	<u>8,284,400</u>
LESS: CURRENT LIABILITIES			
Trade and Other Payables		(263,696)	(263,696)
Provisions		(252,125)	(252,125)
		<u>(515,821)</u>	<u>(515,821)</u>
NET CURRENT ASSET POSITION		1,775,345	7,768,579
Less: Cash - Restricted Reserves	15(a)	(2,027,470)	(1,029,296)
Add: Employee Liabilities already funded		252,125	252,125
ESTIMATED SURPLUS C/FWD		<u>0</u>	<u>6,991,408</u>

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

The estimated zero balance c/fwd in the 2015/16 budget column represents a balanced budget as at 30 June 2016.

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
General Rate								
GRV	0.064800	594	17,514,198	1,134,920	1,586	0	1,136,506	1,035,522
UV	0.142000	1,073	27,531,468	3,909,468	(131,776)	0	3,777,692	3,848,560
Sub-Totals		1,667	45,045,666	5,044,388	(130,190)	0	4,914,198	4,884,082
Minimum Payment	Minimum \$							
GRV	295	83	108,551	24,485	0	0	24,485	30,135
UV	295	773	867,242	228,035	0	0	228,035	237,636
Sub-Totals		856	975,793	252,520	0	0	252,520	267,771
Total Amount Raised from General Rate							5,166,718	5,151,853
Total Rates							5,166,718	5,151,853

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

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

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

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

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

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

There will be no specified area charges raised in 2015/16.

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

There will be no service area charges raised in 2015/16.

11. FEES & CHARGES REVENUE	2015/16 Budget \$	2014/15 Actual \$
General Purpose Funding	9,274	9,274
Law, Order, Public Safety	9,219	8,662
Health	26,291	27,513
Education and Welfare	90,264	99,317
Housing	37,940	30,416
Community Amenities	217,809	205,235
Recreation and Culture	61,400	80,512
Transport	436,941	434,975
Economic Services	153,465	182,894
Other Property and Services	50,602	49,008
	<u>1,093,205</u>	<u>1,127,806</u>

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

A provision of \$137,628 is also included to write back mining rates that are unrecoverable due to companies entering into administration, or where all other avenues of debt recovery have been exhausted.

The Royal Flying Doctor Service (RFDS) has been granted a continuous waiver on landing fees at the airport. The waiver is in recognition of the valuable community service provided by the RFDS to the district and is estimated at \$ 3,000.

The Shire of Leonora provides housing to the local Doctor who resides in Leonora and all rent is waived as per a contract between Council and the Doctor.

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

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

	Interest Rate %	Admin. Charge \$	2015/16 Budget \$	2014/15 Actual \$
Interest on Unpaid Rates	0%		0	0
Interest on Instalments Plan	0%		0	0
Charges on Instalment Plan		24	9,024	9,024
			<u>9,024</u>	<u>9,024</u>

No interest is charged on overdue rates.

Ratepayers have the option of paying in four instalments, due 35 days after the date of issue of the rate notices.

First instalment is due on the 7th September 2015 and includes any arrears and a quarter of the current rates

Second instalment is due on the 6th November 2015.

Third instalment is due on the 7th January 2016.

Fourth instalment is due on the 7th March 2016.

An administration fee of \$24 is levied per assessment for payment in four instalment option.

14. ELECTED MEMBERS REMUNERATION

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

	2015/16 Budget \$	2014/15 Actual \$
Meeting Fees	44,834	30,900
President's Allowance	16,466	17,200
Deputy President's Allowance	4,116	4,300
Travelling Expenses	12,455	9,552
Telecommunications Allowance	24,500	24,500
	<u>102,371</u>	<u>86,452</u>

SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted	0	1,073,277	0
Cash - Restricted	<u>2,027,470</u>	<u>5,749,112</u>	<u>949,378</u>
	<u><u>2,027,470</u></u>	<u><u>6,822,389</u></u>	<u><u>949,378</u></u>

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

Long Service Leave Reserve	130,057	129,089	129,570
Fire Disaster Reserve	26,552	22,354	22,425
Plant Purchase Reserve	390,481	307,574	308,359
Annual Leave Reserve	159,149	157,964	158,553
Gwalia Precinct Reserve	470,236	167,655	85,256
Building Reserve	347,245	244,660	245,216
Waste Management Reserve	503,750	0	0
	<u><u>2,027,470</u></u>	<u><u>1,029,296</u></u>	<u><u>949,379</u></u>

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

Net Result	2,946,138	1,432,499	1,476,030
Depreciation	1,577,040	1,568,090	2,097,158
(Profit)/Loss on Sale of Asset	220,713	388,805	254,655
(Increase)/Decrease in Receivables	1,188,882	(897,122)	400,917
(Increase)/Decrease in Inventories	9,433	44,522	55,249
Increase/(Decrease) in Payables	0	(285,999)	(364,665)
Increase/(Decrease) in Employee Provisions	0	5,934	0
Grants/Contributions for the Development of Assets	<u>(4,203,547)</u>	<u>(999,257)</u>	<u>(2,954,255)</u>
Net Cash from Operating Activities	<u><u>1,738,659</u></u>	<u><u>1,257,472</u></u>	<u><u>965,089</u></u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft Limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	35,000	35,000	20,000
Credit Card Balance at Balance Date	0	(7,406)	0
Total Amount of Credit Unused	<u><u>35,000</u></u>	<u><u>27,594</u></u>	<u><u>20,000</u></u>

Loan Facilities

Loan Facilities in use at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>

**SHIRE OF LEONORA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

16. TRUST FUNDS

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

Detail	Balance 1-Jul-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-16 \$
Proceeds from Sale of Impounded Cattle	16,112	0	0	16,112
	<u>16,112</u>	<u>0</u>	<u>0</u>	<u>16,112</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2015/16.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

Shire of Leonora
Budget Statement of Funding
Budget Year ended 30 June 2016

	2014/15 Budget \$	2014/15 Estimated Actual \$	2015/16 Budget \$	Variance PY Budget \$	Variance PY Actual \$
FUNDING FROM OPERATIONAL ACTIVITIES					
Revenues					
Governance	3,027	807	3,115	3%	286%
General Purpose Funding	6,351,525	7,107,458	5,513,717	-13%	-22%
Law, Order, Public Safety	13,636	13,182	11,762	-14%	-11%
Health	73,335	27,513	26,291	-64%	-4%
Education and Welfare	191,602	229,338	271,143	42%	18%
Housing	48,748	42,497	50,735	4%	19%
Community Amenities	206,435	207,297	226,979	10%	9%
Recreation and Culture	197,900	262,789	217,762	10%	-17%
Transport	2,274,958	1,962,641	1,118,711	-51%	-43%
Economic Services	544,707	429,612	414,838	-24%	-3%
Other Property and Services	129,427	114,259	81,724	-37%	-28%
	<u>10,035,300</u>	<u>10,397,393</u>	<u>7,936,777</u>	<u>-21%</u>	<u>-24%</u>
Expenses					
Governance	(518,232)	(442,551)	(553,229)	7%	25%
General Purpose Funding	(400,166)	(344,757)	(381,783)	-5%	11%
Law, Order, Public Safety	(122,052)	(126,855)	(143,685)	18%	13%
Health	(702,741)	(519,449)	(646,485)	-8%	24%
Education and Welfare	(578,231)	(462,044)	(626,621)	8%	36%
Housing	0	0	0	0%	0%
Community Amenities	(242,032)	(156,186)	(277,143)	15%	77%
Recreation and Culture	(1,304,981)	(1,241,901)	(1,196,606)	-8%	-4%
Transport	(5,909,199)	(5,084,419)	(3,750,572)	-37%	-26%
Economic Services	(1,622,261)	(1,536,802)	(1,603,170)	-1%	4%
Other Property and Services	(113,630)	(49,187)	(14,892)	-87%	-70%
	<u>(11,513,525)</u>	<u>(9,964,151)</u>	<u>(9,194,186)</u>	<u>-20%</u>	<u>-8%</u>
	(1,478,225)	433,242	(1,257,409)	-15%	-390%
Funding Position Adjustments					
Depreciation on non-current assets	2,097,158	1,568,090	1,577,040	-25%	1%
Net (profit) and losses on disposal	254,655	388,805	220,713	-13%	-43%
Movement in employee benefit provisions	0	5,934	0	0%	-100%
	0	0	0	0%	0%
Net Funding From Operational Activities	<u>873,588</u>	<u>2,396,071</u>	<u>540,344</u>	<u>-38%</u>	<u>-77%</u>
FUNDING FROM CAPITAL ACTIVITIES					
Inflows					
Proceeds on disposal	397,000	401,773	223,636	-44%	-44%
Non-operating grants, subsidies and contributions	2,954,255	999,257	4,203,547	42%	321%
Outflows					
Purchase of land held for resale	0	0	0	0%	0%
Purchase of property plant and equipment	(9,149,151)	(1,706,314)	(9,107,093)	0%	434%
Purchase of infrastructure	(1,086,928)	(998,912)	(1,853,668)	71%	86%
Net Funding From Capital Activities	<u>(6,884,824)</u>	<u>(1,304,196)</u>	<u>(6,533,578)</u>	<u>-5%</u>	<u>401%</u>
FUNDING FROM FINANCING ACTIVITIES					
Inflows					
Transfer from reserves	82,260	0	0	-100%	0%
New borrowings	0	0	0	0%	0%
Self supporting loan	0	0	0	0%	0%
Outflows					
Transfer to reserves	(301,781)	(299,439)	(998,174)	231%	233%
Advances to community groups	0	0	0	0%	0%
Repayment of past borrowings	0	0	0	0%	0%
Net Funding From Financing Activities	<u>(219,521)</u>	<u>(299,439)</u>	<u>(998,174)</u>	<u>355%</u>	<u>233%</u>
Estimated Surplus/Deficit July 1 B/Fwd	6,230,757	6,198,972	6,991,408	12%	13%
Estimated Surplus/Deficit June 30 C/Fwd	<u>0</u>	<u>6,991,408</u>	<u>0</u>	<u>0%</u>	<u>-100%</u>
COMPOSITION OF CLOSING POSITION					
CURRENT ASSETS					
Unrestricted Cash and Equivalents	0	1,073,277	0		
Restricted Cash and Cash Equivalent	1,134,378	5,749,112	2,027,470		
Trade and Other Receivables	100,000	1,432,578	243,696		
Inventories	40,000	29,433	20,000		
CURRENT LIABILITIES					
Trade and Other Payables	(464,167)	(515,821)	(515,821)		
Reserves	(1,134,378)	(1,029,296)	(2,027,470)		
Cash Backed Provisions	0	252,125	252,125		
Cash Backed Provisions	324,167	0	0		
Estimated Surplus/Deficit June 30 C/Fwd	<u>0</u>	<u>6,991,408</u>	<u>0</u>		

Shire of Leonora
Budget Statement of Funding
Budget Year ended 30 June 2016

	2014/15 Budget \$	2014/15 Estimated Actual \$	2015/16 Budget \$	Variance PY Budget \$	Variance PY Actual \$
FUNDING FROM OPERATIONAL ACTIVITIES					
Revenues					
Rates	5,107,553	5,151,853	5,166,718	1%	0%
Operating grants, subsidies and contributions	3,534,926	3,626,404	1,536,911	-57%	-58%
Profit on disposal of assets	0	152,273	0	0%	-100%
Fees and charges	1,258,263	1,127,806	1,093,205	-13%	-3%
Service charges	0	0	0	0%	0%
Interest earnings	37,781	157,870	27,507	-27%	-83%
Other revenue	96,777	181,187	112,436	16%	-38%
	<u>10,035,300</u>	<u>10,397,393</u>	<u>7,936,777</u>	<u>-21%</u>	<u>-24%</u>
Expenses					
Employee costs	(2,404,210)	(3,458,485)	(2,385,514)	-1%	-31%
Materials and contracts	(6,051,460)	(3,673,952)	(4,278,684)	-29%	16%
Utility charges (electricity, gas, water etc.)	(237,815)	(345,915)	(298,428)	25%	-14%
Depreciation on non-current assets	(2,097,158)	(1,568,090)	(1,577,040)	-25%	1%
Loss on asset disposal	(254,655)	(541,078)	(220,713)	-13%	-59%
Interest expense	0	0	0	0%	0%
Insurance expense	(293,111)	(279,412)	(246,224)	-16%	-12%
Other expenditure	(175,116)	(97,219)	(187,583)	7%	93%
	<u>(11,513,525)</u>	<u>(9,964,151)</u>	<u>(9,194,186)</u>	<u>-20%</u>	<u>-8%</u>
	<u>(1,478,225)</u>	<u>433,242</u>	<u>(1,257,409)</u>	<u>-15%</u>	<u>-390%</u>
Funding Position Adjustments					
Depreciation on non-current assets	2,097,158	1,568,090	1,577,040	-25%	1%
Net profit and losses on disposal	254,655	388,805	220,713	-13%	-43%
Movement in employee benefit provisions	0	5,934	0	0%	-100%
	0	0	0	0%	0%
Net Funding From Operational Activities	<u>873,588</u>	<u>2,396,071</u>	<u>540,344</u>	<u>-38%</u>	<u>-77%</u>
FUNDING FROM CAPITAL ACTIVITIES					
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Purchase of land held for resale	0	0	0	0%	0%
Purchase of property plant and equipment	(9,149,151)	(1,706,314)	(9,107,093)	0%	434%
Purchase of infrastructure	(1,086,928)	(998,912)	(1,853,668)	71%	86%
Net Funding From Capital Activities	<u>(6,884,824)</u>	<u>(1,304,196)</u>	<u>(6,533,578)</u>	<u>-5%</u>	<u>401%</u>
FUNDING FROM FINANCING ACTIVITIES					
Inflows					
Transfer from reserves	82,260	0	0	-100%	0%
New borrowings	0	0	0	0%	0%
Self supporting loan	0	0	0	0%	0%
Outflows					
Transfer to reserves	(301,781)	(299,439)	(998,174)	231%	233%
Advances to community groups	0	0	0	0%	0%
Repayment of past borrowings	0	0	0	0%	0%
Net Funding From Financing Activities	<u>(219,521)</u>	<u>(299,439)</u>	<u>(998,174)</u>	<u>355%</u>	<u>233%</u>
Estimated Surplus/Deficit July 1 B/Fwd	6,230,757	6,198,972	6,991,408	12%	13%
Estimated Surplus/Deficit June 30 C/Fwd	<u>0</u>	<u>6,991,408</u>	<u>0</u>	<u>0%</u>	<u>-100%</u>
COMPOSITION OF CLOSING POSITION					
CURRENT ASSETS					
Unrestricted Cash and Equivalents	0	1,073,277	0		
Restricted Cash and Cash Equivalent	1,134,378	5,749,112	2,027,470		
Trade and Other Receivables	100,000	1,432,578	243,696		
Inventories	40,000	29,433	20,000		
CURRENT LIABILITIES					
Trade and Other Payables	(464,167)	(515,821)	(515,821)		
Reserves	(1,134,378)	(1,029,296)	(2,027,470)		
Cash Backed Provisions	0	252,125	252,125		
Cash Backed Provisions	324,167	0	0		
Estimated Surplus/Deficit June 30 C/Fwd	<u>0</u>	<u>6,991,408</u>	<u>0</u>		

Shire of Leonora

Detailed Capital Projects

Budget Year ended 30 June 2016

Row Labels	Capital Account No.	Total Project Cost
Buildings		
CSRFF Rec Centre Flooring Renewal	2928 E620007	150,000
Relocate Gym within Rec Centre	2928 E620006	10,000
Depot Workshop Upgrade	3028 E620005	130,000
Conservation Work Gwalia Cottages	2128 E620001	718,745
Barnes Federal Theatre Conservation Works	2128 E620009	520,000
Hoover House Renewal Works	2128 E620002	150,000
Museum Mine Office Renewal	2128 E620003	100,000
Museum Assay Office Renewal	2128 E620004	50,000
NGROAC Facility	2128 E620008	6,500,259
Alternate Energy - Rec Centre	2928 E620010	150,000
Buildings Total		8,479,004
Infrastructure Other		
Install Fitness/Playground Equipment	2921 E610006	24,000
Relocation Rustiton Engine	2121 E610004	10,000
Liquid Waste Site Upgrade	2021 E610005	60,000
Rubbish Recycling Equipment	2024 E630008	9,500
Gwalia Headframe Renewal	2121 E610001	595,417
Upgrade Gwalia Precinct Entrance	2121 E610003	53,000
Infrastructure Other Total		751,917
Infrastructure Roads		
Roads to Recovery 2015-16	3026 E600002	566,251
RRG Weebo Wildara Road	3026 E600001	450,000
Footpath Renewals	3026 E600003	95,000
Infrastructure Roads Total		1,111,251
Property Plant & Equipment		
DCEO Vehicle	2824 E630005	46,624
MEHS Vehicle	2824 E630004	25,749
Road Grader	3024 E630001	400,000
Town Canvas Tip Truck	3024 E630003	51,400
MCS Vehicle	2824 E630006	25,749
Doctor Vehicle	2524 E630007	32,652
Maintenance Grader Vehicle	3024 E630002	36,415
Property Plant & Equipment Total		618,589
Grand Total		10,960,761

Shire of Leonora

Operating Revenue and Expenditure by Program

Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values Prior Year Budget	Prior Year Actual	Draft Budget
Governance					
Operating Revenue					
	I041426	Nomination Deposit	\$0	\$0	\$0
	I041427	Reimb. - Members	\$1,000	\$0	\$1,029
	I041429	Reimbursements	\$2,027	\$807	\$2,086
	I041430	Structural Reform Funding	\$0	\$0	\$0
	Operating Revenue Total		\$3,027	\$807	\$3,115
Operating Expenditure					
	E041020	Councillors Travelling	(\$12,455)	(\$9,552)	(\$12,455)
	E041025	Meeting Attendance Fees	(\$43,216)	(\$30,900)	(\$44,834)
	E041030	Conference expenses	(\$17,459)	(\$13,608)	(\$17,965)
	E041040	Election expenses	\$0	\$0	\$0
	E041070	Presidential Allowance	(\$17,200)	(\$17,200)	(\$16,466)
	E041071	Refund Nomination Deposit	\$0	\$0	\$0
	E041072	Deputy President's Allowance	(\$4,300)	(\$4,300)	(\$4,116)
	E041110	Refreshments & Receptions Coun	(\$21,567)	(\$16,964)	(\$22,192)
	E041150	Insurances -Councillors	(\$4,365)	(\$4,365)	(\$5,494)
	E041160	Subscriptions	(\$27,653)	(\$28,661)	(\$35,455)
	E041182	Phone Rental - Members	(\$24,500)	(\$24,500)	(\$24,500)
	E041183	Donations	(\$6,162)	(\$14,500)	(\$8,341)
	E041184	Admin Allocated - Governance	(\$231,267)	(\$203,988)	(\$233,188)
	E041186	Structural Reform	\$0	(\$3,500)	\$0
	E041187	Strategic Plan Development	(\$57,883)	(\$32,006)	(\$85,562)
	E041188	Sponsorship Advertising	(\$770)	\$0	(\$792)
	E041189	GVROC Project Participation	(\$33,208)	(\$21,987)	(\$25,171)
	E041190	Interagency Meeting Expenses	(\$2,054)	(\$1,568)	(\$2,114)
	E042200	Audit Fees	(\$14,173)	(\$14,952)	(\$14,584)
	Operating Expenditure Total		(\$518,232)	(\$442,551)	(\$553,229)
Governance Total			(\$515,205)	(\$441,744)	(\$550,114)

Shire of Leonora

Operating Revenue and Expenditure by Program

Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values Prior Year Budget	Prior Year Actual	Draft Budget
General purpose funding					
Operating Revenue					
I030002		UV - Rate - \$0.142	\$3,880,581	\$3,886,226	\$3,909,468
I030003		UV Rural - Rate - \$0.142	\$0	(\$6,783)	\$0
I030004		GRV - Rate - \$0.0648	\$1,045,415	\$1,045,414	\$1,134,920
I030005		UV Mining - Rate - \$0.142	\$0	(\$19,279)	\$0
I030006		GRV Minimum - \$295	\$30,135	\$30,135	\$24,485
I030007		UV Minimum - \$295	\$239,071	\$237,636	\$228,035
I030008		Rates - Additional GRV	\$1,541	(\$9,892)	\$1,586
I030009		Rates - Additional UV	\$15,405	\$5,592	\$5,852
I030010		Charges - Instalment Options	\$13,135	\$9,024	\$9,024
I030011		Rates - Mining Written Back	(\$104,595)	\$0	(\$137,628)
I030013		Rates - General Enquiries	\$800	\$250	\$250
I030014		UV Interim	\$0	(\$48)	\$0
I030015		UV Pastoral Rates Concession	\$0	(\$17,149)	\$0
I030019		Grant - Equalisation	\$598,006	\$902,283	\$150,336
I030021		Grant - Roads (Untied)	\$594,250	\$918,104	\$159,882
I030022		Interest Revenue -Municipal	\$20,000	\$10,178	\$13,333
I030023		Interest Revenue - Reserves	\$17,781	\$15,439	\$14,174
I030031		Grant - CLGF 12/13	\$0	\$0	\$0
I030032		Interest Revenue - OCDF	\$0	\$100,327	\$0
Operating Revenue Total			\$6,351,525	\$7,107,458	\$5,513,717
Operating Expenditure					
E030010		Valuation Expenses	(\$45,040)	(\$39,315)	(\$22,846)
E030012		Title Searches	(\$3,041)	(\$771)	(\$3,129)
E030013		Admin Allocated To Rates	(\$323,773)	(\$285,583)	(\$326,463)
E030014		Refund of Rates	(\$15,135)	(\$6,352)	(\$15,574)
E030015		Rates Stationery	(\$1,527)	(\$1,086)	(\$1,571)
E030016		Ratebook Online Annual Fee	(\$11,650)	(\$11,650)	(\$12,200)
I030019		Grant - Equalisation	\$0	\$0	\$0
I030021		Grant - Roads (Untied)	\$0	\$0	\$0
Operating Expenditure Total			(\$400,166)	(\$344,757)	(\$381,783)
General purpose funding Total			\$5,951,359	\$6,762,700	\$5,131,934

Shire of Leonora

Operating Revenue and Expenditure by Program

Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values		
			Prior Year Budget	Prior Year Actual	Draft Budget
Law, order, public safety					
Operating Revenue					
	I052400	Fines & Penalties	\$310	\$0	\$319
	I052410	Fees - Impounding	\$774	\$904	\$900
	I052420	Fees - Dog Registrations	\$3,500	\$3,226	\$3,500
	I052422	Contributions	\$0	\$0	\$0
	I052423	Fees - Cat Registrations	\$500	\$532	\$500
	I053402	Operational Grant - Bush Fire	\$4,552	\$4,520	\$2,543
	I053403	ESL Admin Fee	\$4,000	\$4,000	\$4,000
	Operating Revenue Total		\$13,636	\$13,182	\$11,762
Operating Expenditure					
	E051050	Insurance - Fire Control	\$0	\$0	\$0
	E051053	Grant - FESA Equipment	\$0	\$0	\$0
	E052010	Dog Control Expenses	(\$25,388)	(\$37,173)	(\$37,113)
	E052011	Administration Allocated	(\$46,253)	(\$40,798)	(\$46,638)
	E052014	Salaries - Ranger	\$0	\$0	\$0
	E052015	Superannuation	\$0	\$0	\$0
	E052017	Vehicle & Other Expenses	\$0	(\$109)	\$0
	E052018	Loss on Disposal of Asset	\$0	(\$11,903)	\$0
	E052021	Cat Control Expenses	(\$24,391)	(\$32,181)	(\$36,798)
	E052120	Cat Act Implementation Costs	(\$2,500)	(\$1,763)	(\$2,573)
	E052121	Animal Sterilisation Program	\$0	\$0	(\$6,500)
	E052298	Depreciation Expense - Animal c	(\$617)	(\$637)	(\$637)
	E053417	CCTV Camera Maint & Repairs	(\$13,351)	\$0	(\$5,738)
	E053418	Operational Grant - Bush Fire	(\$4,552)	(\$1,046)	(\$2,543)
	E053419	Graffiti Removal	(\$5,000)	(\$1,247)	(\$5,145)
	Operating Expenditure Total		(\$122,052)	(\$126,855)	(\$143,685)
Law, order, public safety Total			(\$108,416)	(\$113,673)	(\$131,923)

Shire of Leonora

Operating Revenue and Expenditure by Program
Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values Prior Year Budget	Prior Year Actual	Draft Budget
Health					
Operating Revenue					
	I074421	Contr Towards Contract EHO	\$50,781	\$25,413	\$24,000
	I074422	Caravan Park Licence	\$1,068	\$840	\$840
	I076470	Fees - Lodging House Registrati	\$1,300	\$1,260	\$1,260
	I076471	Fees - Itinerant Food Vendors	\$186	\$0	\$191
	I076473	Grant-Aged Care Feasability	\$20,000	\$0	\$0
	I076475	Grant - Medical Centre Equip	\$0	\$0	\$0
	Operating Revenue Total		\$73,335	\$27,513	\$26,291
Operating Expenditure					
	E074011	Contract Health Surveyor	(\$109,325)	(\$83,927)	(\$85,747)
	E074050	Vehicle operating expenses-Heal	(\$7,374)	(\$2,623)	(\$7,571)
	E074061	Telephone - Health	(\$1,232)	(\$1,065)	(\$1,268)
	E074062	Administration Allocated - Hlth	(\$77,089)	(\$67,996)	(\$77,729)
	E074063	Subscriptions	(\$719)	(\$1,899)	(\$1,940)
	E074064	Staff Housing Allocated	(\$47,677)	(\$37,283)	(\$43,981)
	E074065	Advertising Health	(\$924)	\$0	(\$951)
	E074066	General Expenses - Health	(\$1,141)	(\$584)	(\$1,172)
	E074068	Doctor Recruitment	(\$10,270)	\$0	(\$10,568)
	E074069	Conference & Travelling Expense	(\$1,541)	(\$80)	(\$1,586)
	E074070	Donation - Flying Doctor Servic	(\$2,000)	(\$1,818)	(\$2,058)
	E074071	Loss on Sale of Assets	(\$12,610)	(\$3,144)	\$0
	E074073	Medical Cent- Superannuation	(\$5,899)	(\$5,711)	(\$1,287)
	E074075	Doctor- Top up Salary	(\$148,837)	(\$141,389)	(\$153,153)
	E074076	Doctor- Telephone	(\$1,232)	(\$515)	(\$1,268)
	E074080	Doctor- Vehicle Expenses	(\$4,293)	(\$1,306)	(\$4,400)
	E074082	Medical Centre Wages	(\$71,178)	(\$67,621)	(\$58,967)
	E074083	Medical Centre Telephone	(\$6,162)	(\$4,803)	(\$6,341)
	E074084	Doctor- Housing Allocation	(\$57,541)	(\$15,065)	(\$72,201)
	E074085	Medical Centre equipment	(\$34,790)	(\$13,016)	(\$15,799)
	E074086	Medical Centre Admin Alloc	(\$30,836)	(\$27,217)	(\$31,092)
	E074090	Medical Center Rent	(\$4,677)	(\$4,553)	(\$4,813)
	E074091	Medical Centre Insurance	(\$3,939)	(\$4,090)	(\$3,728)
	E074298	Depreciation Expense - Health	(\$19,849)	(\$16,265)	(\$16,265)
	E075020	Mosquito Control	(\$10,270)	(\$7,267)	(\$10,568)
	E075021	Analytical expenses	(\$514)	\$0	(\$529)
	E076020	Analytical expenses	(\$822)	(\$491)	(\$846)
	E077002	Aged Care Feasability Study	(\$30,000)	(\$9,720)	(\$22,680)
	E077067	Loss on Sale of Assets	\$0	\$0	(\$7,977)
	Operating Expenditure Total		(\$702,741)	(\$519,449)	(\$646,485)
Health Total			(\$629,406)	(\$491,936)	(\$620,194)

Shire of Leonora

Operating Revenue and Expenditure by Program

Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values		
			Prior Year Budget	Prior Year Actual	Draft Budget
Education and welfare					
Operating Revenue					
	I080002	Grant- Sustainability Child Ca	\$54,546	\$62,668	\$54,715
	I080008	Childcare Centre Income	\$87,720	\$99,317	\$90,264
	I080009	Graffiti Hotspot Fund - 08 09	\$0	\$0	\$0
	I080014	Childcare Grants (Misc)	\$0	\$0	\$9,419
	I082001	Youth Support DCP Grant	\$0	\$0	\$67,353
	I082002	Youth Program Grants	\$48,000	\$67,353	\$49,392
	I082003	Youth Reimbursements	\$822	\$0	\$0
	I082004	Youth Contributions	\$514	\$0	\$0
	Operating Revenue Total		\$191,602	\$229,338	\$271,143
Operating Expenditure					
	E080005	Childcare Centre Salaries	(\$221,156)	(\$164,265)	(\$256,730)
	E080007	Childcare Superannuation	(\$16,339)	(\$14,167)	(\$21,467)
	E080008	Childcare Centre maintenance	(\$15,405)	(\$17,307)	(\$15,852)
	E080009	Childcare Activity Expenses	(\$8,011)	(\$2,727)	(\$8,243)
	E080010	Childcare Staff Training	(\$15,405)	(\$1,311)	(\$15,852)
	E080011	Childcare Equip & Office Maint	(\$5,392)	(\$2,718)	(\$5,548)
	E080012	Childcare Centre Phone/Internet	(\$2,054)	(\$1,465)	(\$2,114)
	E080013	Childcare Centre Utilities	(\$6,742)	(\$4,240)	(\$6,938)
	E080014	Child Care Centre Insurance	(\$8,751)	(\$9,054)	(\$8,034)
	E080015	Childcare Centre Admin Alloc	(\$61,671)	(\$54,397)	(\$62,183)
	E080016	Learning Environ Makeover Grant	\$0	\$0	\$0
	E081004	Youth Support Services	\$0	(\$109)	\$0
	E081008	Youth Vehicle Expenses	\$0	\$0	\$0
	E081011	Coomanoo Evans Centre - Maint	\$0	\$300	\$0
	E081015	Loss on disposal of fixed asset	\$0	\$0	(\$3,416)
	E081098	Ed & Welfare - Depreciation	(\$10,171)	(\$9,478)	(\$9,478)
	E082001	Youth Services Wages	(\$13,513)	\$0	\$0
	E082002	Youth Services Super	(\$1,352)	\$0	\$0
	E082003	Youth Services Training	\$0	\$0	\$0
	E082004	Youth Services Insurance	(\$7,447)	(\$7,649)	(\$6,855)
	E082005	Youth Services Telephone	(\$3,595)	(\$737)	\$0
	E082006	Youth Services Activity Costs	\$0	(\$9)	\$0
	E082007	Youth Services Building Maint	(\$8,216)	(\$5,541)	(\$5,454)
	E082008	Youth Services Vehicle Expenses	\$0	(\$304)	\$0
	E082009	Youth Services Sundry Exp	(\$2,927)	\$0	(\$972)
	E082010	Youth Services Admin Alloc	(\$61,671)	(\$54,397)	(\$62,183)
	E082011	Contribution - Operation Deagon	(\$10,270)	(\$2,909)	(\$2,568)
	E082012	Youth Services Management Costs	(\$95,000)	(\$109,560)	(\$129,500)
	E082098	Youth Services - Depreciation	(\$3,143)	\$0	(\$3,234)
	Operating Expenditure Total		(\$578,231)	(\$462,044)	(\$626,621)
Education and welfare Total			(\$386,629)	(\$232,707)	(\$355,478)

Shire of Leonora

Operating Revenue and Expenditure by Program

Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values Prior Year Budget	Prior Year Actual	Draft Budget
Housing					
Operating Revenue					
	I091420	Reimbursement Ph/Electricity	\$14,378	\$12,187	\$12,795
	I091423	Lot 1142 Walton (North)	\$3,380	\$2,730	\$1,690
	I091424	Lot 972 SMQ	\$500	\$0	\$500
	I091425	Lot 240 Hoover St	\$3,380	\$3,450	\$3,380
	I091426	Lot 240 Hoover St	\$3,380	\$0	\$3,380
	I091427	Lot 137 South Hoover	\$2,600	\$3,100	\$5,200
	I091428	Lot 137 North Hoover	\$2,600	\$4,130	\$5,200
	I091429	Lot 289 Queen Victoria St	\$3,380	\$780	\$1,690
	I091430	Lot 229 Hoover	\$3,380	\$3,380	\$3,380
	I091431	Lot 792 Cohen Street	\$3,320	\$2,600	\$3,380
	I091432	Lot 250 Queen Victoria St	\$1,690	\$3,380	\$3,380
	I091434	1260 Fitzgerald St	\$3,380	\$3,380	\$3,380
	I091435	Lot 144 Gwalia Street	\$3,380	\$1,300	\$3,380
	I091436	Childcare Accommodation	\$0	\$1,300	\$0
	I091438	51 (Lot 144) Gwalia St	\$0	\$780	\$0
	Operating Revenue Total		\$48,748	\$42,497	\$50,735
Operating Expenditure					
	E091033	Mtce - Lot 1142 Walton (South)	(\$19,393)	(\$7,722)	(\$17,356)
	E091034	Mtce - Oval Caretaker Residence	(\$12,405)	(\$1,510)	(\$31,665)
	E091035	Mtce - Lot 240 Hoover St	(\$10,359)	(\$12,288)	(\$5,131)
	E091036	Mtce - Lot 1142 Walton (North)	(\$9,486)	(\$9,397)	(\$12,057)
	E091037	Mtce - Lot 137A Hoover South	(\$15,065)	(\$9,617)	(\$7,226)
	E091038	Mtce - Lot 137B Hoover North	(\$7,028)	(\$14,759)	(\$7,174)
	E091039	Mtce - Lot 289 Queen Victoria	(\$10,971)	(\$5,856)	(\$29,289)
	E091040	Mtce - Lot 229 Hoover	(\$42,058)	(\$34,483)	(\$17,160)
	E091045	Mtce - Lot 792 Cohen Street	(\$33,310)	(\$36,107)	(\$17,914)
	E091046	Mtce - Lot 250 Queen Victoria	(\$24,552)	(\$5,961)	(\$16,182)
	E091048	Mtce - Lot 294 Queen Victoria	(\$57,541)	(\$12,625)	(\$50,210)
	E091050	Loss on Disposal of Asset	\$0	\$0	\$0
	E091298	Depreciation Expense - Shire Ho	(\$28,342)	(\$29,540)	(\$29,540)
	E091451	Allocated to Other Programs	\$264,871	\$207,129	\$244,341
	E091452	1260 Fitzgerald Street	(\$16,259)	(\$14,548)	(\$12,921)
	E091454	Housing Insurance	(\$11,674)	(\$12,841)	(\$10,179)
	E091455	Lot 144 Gwalia Street	(\$19,540)	(\$12,500)	(\$28,107)
	E092298	Depreciation Expense - Other Ho	(\$4,429)	(\$2,440)	(\$2,440)
	E092299	Allocated to Health Program	\$57,541	\$15,065	\$50,210
	Operating Expenditure Total		\$0	(\$0)	\$0
Housing Total			\$48,748	\$42,497	\$50,735

Shire of Leonora

Operating Revenue and Expenditure by Program

Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values Prior Year Budget	Prior Year Actual	Draft Budget
Community amenities					
Operating Revenue					
	I101410	Charges Domestic Refuse Removal	\$74,025	\$73,690	\$71,460
	I101504	Charges - Sale of Bins	\$2,064	\$560	\$880
	I101505	Used Oil Rebate	\$500	\$0	\$500
	I102410	Charges - Commercial Refuse	\$70,115	\$70,115	\$80,340
	I102413	Fees - Cemetery	\$0	\$0	\$0
	I102414	Undertaker's Licence	\$0	\$0	\$0
	I103430	Fees - Septic Tank Fees	\$600	\$944	\$1,000
	I103431	Liquid Waste Disposal Fee	\$48,000	\$57,076	\$58,000
	I107412	Fees - Cemetery	\$7,000	\$2,800	\$4,550
	I107414	Undertaker's Licence	\$50	\$50	\$50
	I107416	Rent Lot 5 Kurrajong St	\$0	\$0	\$8,000
	I107458	Other Community Amenities Contr	\$4,081	\$2,062	\$2,199
	Operating Revenue Total		\$206,435	\$207,297	\$226,979
Operating Expenditure					
	E101020	Domestic Refuse	(\$27,675)	(\$19,592)	(\$28,478)
	E101030	Refuse Site Maintenance	(\$47,484)	(\$25,829)	(\$48,843)
	E101505	Purchase Rubbish Bins	(\$1,054)	\$0	(\$1,085)
	E101506	Used Oil Expenses	(\$1,541)	\$0	(\$1,586)
	E102020	Commercial Refuse Collection	(\$30,810)	(\$17,767)	(\$21,703)
	E102298	Depreciation Expense - Sanitati	(\$23,230)	(\$22,401)	(\$22,401)
	E103010	Liquid Waste Disposal Site Mtce	(\$2,027)	\$0	(\$2,086)
	E103298	Depreciation Expense - Plant/Se	(\$809)	(\$1,000)	(\$1,000)
	E106010	Town Planning Expenses	(\$16,218)	(\$7,625)	(\$16,688)
	E106011	Administration Allocated- T/pla	(\$15,418)	(\$13,599)	(\$15,546)
	E106012	Insurance Town Planning	(\$56)	(\$56)	(\$56)
	E107030	Cemeteries - Leonora	(\$30,270)	(\$1,189)	(\$41,148)
	E107033	Grave Restoration	(\$3,081)	\$0	(\$3,170)
	E107034	Cemtery Records Online	\$0	\$0	(\$2,000)
	E107039	Cemetery Grave digging	(\$3,081)	(\$1,050)	(\$3,170)
	E107040	Public Toilets	(\$13,216)	(\$9,568)	(\$13,599)
	E107041	Sale of Indust. Blocks (Costs)	\$0	(\$3,664)	(\$3,664)
	E107042	Other Comm Amen. Insurance	(\$2,099)	(\$2,099)	(\$1,831)
	E107043	Walkatjorra Rangers TownCleanup	\$0	\$0	(\$18,000)
	E107050	Loss on Disposal of Assets	\$0	(\$514)	\$0
	E107298	Depreciation Expense	(\$23,132)	(\$30,234)	(\$30,234)
	E108298	Depreciation Expense - Plant/Se	(\$831)	\$0	(\$855)
	Operating Expenditure Total		(\$242,032)	(\$156,186)	(\$277,143)
Community amenities Total			(\$35,597)	\$51,110	(\$50,164)

Shire of Leonora

Operating Revenue and Expenditure by Program

Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values		
			Prior Year Budget	Prior Year Actual	Draft Budget
Recreation and culture					
Operating Revenue					
I113001		Reimbursements	\$0	\$0	\$0
I113002		Goodwill Games Contribution	\$0	\$0	\$0
I114167		BHP Piano Recital	\$0	\$0	\$0
I114174		Oval Facility Hall - Hire	\$1,032	(\$300)	\$300
I114176		Oval Income	\$5,500	\$7,980	\$5,000
I114450		Charges - Hall Hire	\$8,500	\$12,071	\$12,000
I114451		Charges - Sport Hire	\$8,500	\$8,679	\$8,500
I114453		Charges - Misc Pool Re-sale	\$0	\$423	\$0
I114458		Charges - Tennis court	\$15,000	\$4,234	\$4,500
I114465		Charges - Swimming Pool	\$16,000	\$10,895	\$12,000
I114467		Grant - Swimming Pool	\$0	\$30,000	\$30,000
I114472		Bonds	\$103	\$600	\$600
I115001		TV/Radio Grants & Subsidies	\$0	\$18,160	\$0
I117001		CRC Operational Wages Grant	\$0	\$0	\$0
I117002		Grant - CRC Equipment	\$0	\$0	\$0
I117003		Grant - CRC Other	\$0	\$2,300	\$0
I117004		CRC Memberships	\$2,697	\$2,036	\$2,000
I117005		Tower Street Times Income	\$4,000	\$2,942	\$3,000
I117006		CRC Computer Usage	\$3,500	\$2,814	\$3,000
I117007		CRC Secretarial Services	\$7,500	\$7,251	\$7,500
I117008		CRC Training Programs	\$500	\$164	\$500
I117009		Sale of Goods	\$5,068	\$2,563	\$5,142
I117010		Other Grant Funding	\$120,000	\$149,977	\$123,720
I118001		Grant - Centrelink Agent	\$0	\$0	\$0
Operating Revenue Total			\$197,900	\$262,789	\$217,762
Capital Revenue					
I114488		Rec Centre Floor Renewal (DSR)	\$0	\$0	\$50,000
Capital Revenue Total			\$0	\$0	\$50,000
Operating Expenditure					
E113030		Parks & gardens	(\$62,580)	(\$40,500)	(\$64,395)
E113050		Sporting Leonora	(\$40,000)	(\$36,673)	(\$40,000)
E113051		Skatepark Mtce	(\$2,000)	(\$1,134)	(\$2,058)
E113060		Sporting Leinster	(\$40,000)	(\$30,756)	(\$40,000)
E113070		Oval	(\$104,214)	(\$56,961)	(\$97,236)
E113080		Loss on Disposal of Asset	\$0	\$0	\$0
		Loss on Disposal of Assets	\$0	(\$252,347)	\$0
E113091		Rudnytsky Piano Recital	\$0	\$0	\$0
E113092		Swimming Pool Mtce	(\$160,987)	(\$177,363)	(\$166,913)
E113108		Admin allocated	(\$46,253)	(\$40,798)	(\$46,638)
E113109		Bowl Club Maint	(\$41,744)	(\$22,312)	(\$22,030)
E113110		Oval Sport Complex Maint	(\$16,597)	(\$11,678)	(\$15,998)
E113111		Country Arts	(\$13,500)	\$0	\$0
E113112		Childrens Playground	(\$1,541)	\$0	(\$1,586)
E113113		Swimming Pool Insurance	(\$12,132)	(\$12,132)	(\$10,963)
E113114		Goodwill Games Contribution	\$0	\$0	\$0
E113115		Malcolm Dam Rubbish Removal	(\$12,324)	(\$7,393)	(\$12,681)
E113298		Depreciation Expense	(\$68,304)	(\$57,489)	(\$57,489)
E114280		Superannuation - Rec Centre	\$0	(\$4,203)	\$0
E114290		Salaries & Wages - Rec Centre	\$0	\$0	\$0
E114291		Electricity - Rec Centre	(\$13,865)	(\$17,944)	(\$14,267)
E114292		Water - Rec Centre	(\$11,400)	(\$8,188)	(\$11,731)
E114293		Cleaning - Rec Centre	(\$17,243)	(\$9,790)	(\$17,743)
E114294		Repairs & maintenance - Rec Cen	(\$107,835)	(\$17,508)	(\$50,962)
E114295		Telephone - Rec Centre	(\$2,054)	(\$1,186)	(\$2,114)
E114296		Sporting equipment	(\$11,134)	(\$8,966)	(\$13,457)
E114297		Annual Leave - Rec Centre	\$0	\$0	\$0
E114298		Depreciation Expense - Rec Cent	(\$64,807)	(\$79,588)	(\$79,588)
E114299		Administration Allocated - Rec.	(\$46,253)	(\$40,798)	(\$46,638)
E114300		Tennis Courts	(\$8,216)	(\$1,558)	(\$2,454)
E114303		Security system	(\$5,135)	(\$2,405)	(\$5,284)
E114308		Donation - WA Football Commissi	\$0	\$0	\$0
E114311		Bond Refund on Hall Hire	(\$100)	\$18	(\$102)
E114320		Staff Housing Allocation	(\$26,487)	(\$20,713)	(\$17,104)
E114350		Other expenses	(\$7,898)	\$0	(\$8,127)
E114353		Recreation Centre Insurance	(\$14,450)	(\$14,601)	(\$12,902)
E114398		Loss on sale of Asset	\$0	\$0	\$0
E115040		TV & Radio Maintenance	(\$45,224)	(\$39,888)	(\$13,535)
E115041		Loss on disposal	\$0	\$0	\$0
E115298		Depreciation Expense - T.V. & R	(\$120)	(\$100)	(\$100)
E116010		Libraries - Salaries	(\$58,283)	(\$27,895)	(\$60,663)
E116011		Postage and Freight	(\$2,054)	(\$1,287)	(\$2,114)
E116012		Reimbursement Lost Books	(\$205)	\$0	(\$211)
E116013		Admin allocated To library & Te	(\$30,836)	(\$27,198)	(\$31,092)
E116016		Library Maintenance	(\$7,675)	(\$2,462)	(\$7,695)
E116022		Telecentre - Salaries	\$0	\$0	\$0
E116030		Centrelink Expenses	\$0	\$0	\$0
E116032		Library Superannuation	(\$2,373)	(\$2,605)	(\$5,289)
E117001		CRC Wages	(\$75,220)	(\$81,781)	(\$90,903)
E117002		CRC Super	(\$7,000)	(\$7,245)	(\$7,617)
E117003		CRC Equipment	(\$3,081)	(\$2,063)	(\$3,170)
E117004		Staff Training	(\$9,715)	(\$921)	(\$9,997)

Shire of Leonora

Operating Revenue and Expenditure by Program

Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values			
			Prior Year Budget	Prior Year Actual	Draft Budget	
Recreation and cult	E117005	CRC Phone/Internet		(\$8,596)	(\$9,082)	(\$8,845)
	E117006	Tower Street Times Publication		(\$1,232)	(\$318)	(\$1,268)
	E117007	CRC Insurance		(\$1,209)	(\$1,209)	(\$2,298)
	E117008	Building Maintenance		(\$8,581)	(\$1,103)	(\$8,830)
	E117009	CRC Equipment Maintenance		(\$15,405)	(\$355)	(\$8,852)
	E117010	CRC Photocopier Lease		(\$8,947)	(\$11,592)	(\$12,706)
	E117011	CRC Office Expenses		(\$5,387)	(\$3,289)	(\$5,543)
	E117012	CRC Utilities		(\$6,786)	(\$5,743)	(\$6,983)
	E117013	Admin Allocation		(\$46,253)	(\$40,798)	(\$46,638)
	E117298	Depreciation CRC		(\$1,746)	\$0	(\$1,797)
	E118001	Centrelink Wages		\$0	\$0	\$0
	E118002	Centrelink Super		\$0	\$0	\$0
	E118003	Centrelink Property Rental		\$0	\$0	\$0
	E118004	Centrelink General Expenses		\$0	\$0	\$0
	I114467	Grant - Swimming Pool		\$0	\$0	\$0
	I117010	Other Grant Funding		\$0	\$0	\$0
	Operating Expenditure Total			(\$1,304,981)	(\$1,241,901)	(\$1,196,606)
Recreation and culture Total				(\$1,107,081)	(\$979,113)	(\$928,844)

Shire of Leonora

Operating Revenue and Expenditure by Program
Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values Prior Year Budget	Prior Year Actual	Draft Budget
Transport					
Operating Revenue					
I122042		Contrib. - Crossovers	\$1,500	\$0	\$1,500
I122052		Contrib. - Street Lights	\$8,108	\$3,700	\$7,816
I122200		Grants - MRWA Direct	\$117,800	\$117,800	\$128,000
I122211		RRG - Kookynie Malcolm Rd	\$0	\$0	\$0
I122212		RRG - Leonora Mt Ida Road	\$0	\$0	\$0
I122213		Natural Disaster Reinstatement	\$1,630,000	\$1,218,660	\$547,895
I122214		RRG - Preserv. Old Agnew 12-13	\$0	\$0	\$0
I122215		RRG - Improve Old Agnew 12-13	\$0	\$0	\$0
I122216		RRG 2013-14 Old Agnew Road	\$0	\$0	\$0
I122300		Gain on Disposal of Assets	\$0	\$148,368	\$0
I126410		Fees - Landing at Airport	\$165,000	\$176,967	\$175,000
I126415		Passenger Head Tax	\$245,000	\$201,795	\$202,000
I126420		Charges - Leases/rentals Airpor	\$2,890	\$2,725	\$2,725
I126430		Charges - Fuel at Airport drum	\$39,216	\$42,732	\$42,000
I126431		Charges - Avgas Bulk	\$0	\$0	\$0
I126440		Charges - Fuel Sampling	\$16,000	\$6,000	\$6,000
I126491		Coffee Machine Sales	\$500	\$211	\$500
I126493		Other Reimbursement/Contributio	\$0	\$473	\$0
I126494		RADS Grant	\$44,254	\$38,666	\$0
I126495		Advertising at Leonora Airport	\$4,690	\$4,545	\$4,600
I126497		Aerodrome Hangar Lease	\$0	\$0	\$675
Operating Revenue Total			\$2,274,958	\$1,962,641	\$1,118,711
Capital Revenue					
I122206		Grant - Roads to Recovery	\$323,243	\$283,126	\$566,251
I122217		RRG 2014-15 Weebo Wildara	\$181,333	\$307,581	\$0
I122218		RRG Funding	\$0	\$0	\$300,000
I126496		Security Screening Equip Grant	\$0	\$0	\$0
Capital Revenue Total			\$504,576	\$590,707	\$866,251
Operating Expenditure					
E122040		Roadworks - Maintenance	(\$689,437)	(\$514,662)	(\$719,431)
E122041		Crossovers	(\$2,568)	\$0	(\$2,642)
E122043		Road Maintenance - Bush Gra	(\$675,000)	(\$652,088)	(\$758,484)
E122044		Depreciation - Roads Infrastruct	(\$972,948)	(\$524,818)	(\$523,908)
E122120		Depot maintenance	(\$94,014)	(\$66,143)	(\$102,740)
E122150		Street Lighting	(\$38,492)	(\$38,233)	(\$39,608)
E122160		Street cleaning	(\$184,860)	(\$156,129)	(\$170,221)
E122180		Street trees & watering	(\$87,295)	(\$41,038)	(\$57,827)
E122182		Traffic Signs	(\$5,135)	(\$2,714)	(\$5,284)
E122190		Loss on Disposal of Asset(s)	(\$197,869)	(\$8,318)	(\$209,320)
E122191		Aboriginal Site Survey	(\$5,135)	\$0	(\$5,284)
E122199		Boundary Signs	(\$1,027)	\$0	(\$1,057)
E122200		Tree Lopping	(\$30,810)	(\$30,700)	(\$31,703)
E122207		RRG Kookynie Malcolm Rd	\$0	\$0	\$0
E122208		RRG Leonora Mt Ida Rd	\$0	\$0	\$0
E122209		Natural Disaster - Cost of Open	(\$1,880,000)	(\$1,964,147)	\$0
E122210		SPQ (Depot) Maintenance	(\$8,000)	(\$18,782)	(\$8,232)
E122211		Depot Insurance	(\$8,420)	\$0	(\$7,342)
E122212		RRG - Preserv. Old Agnew 12-13	\$0	\$0	\$0
E122213		RRG-Improvement Old Agnew 12-13	\$0	\$0	\$0
E122214		RRG 2013-14 Old Agnew Road	\$0	\$0	\$0
E122298		Depreciation Expense - Depot	(\$523,875)	(\$632,628)	(\$632,628)
E126010		Aerodrome maintenance	(\$172,709)	(\$184,262)	(\$199,718)
E126011		Admin Allocated to Airport	(\$154,178)	(\$135,992)	(\$155,459)
E126019		Airport Water	(\$5,135)	(\$2,892)	(\$5,284)
E126021		Insurance - Aerodrome	(\$22,670)	\$0	(\$20,333)
E126022		Loss on Sale of Assets	\$0	(\$33,600)	\$0
E126023		Avdata Charges	(\$23,621)	(\$19,507)	(\$20,306)
E126050		Aviation Fuel - drums	(\$31,837)	(\$44,857)	(\$32,760)
E126101		Consultant	(\$21,430)	\$0	(\$22,051)
E126103		Security Equipment	\$0	(\$90)	\$0
E126104		Airport Cleaning	(\$5,135)	\$0	(\$5,284)
E126105		Coffee Machine Expenses	(\$822)	\$0	(\$846)
E126298		Depreciation Expense - Aerodrom	(\$66,777)	(\$12,820)	(\$12,820)
I122200		Grants - MRWA Direct	\$0	\$0	\$0
I122213		Natural Disaster Reinstatement	\$0	\$0	\$0
I126494		RADS Grant	\$0	\$0	\$0
Operating Expenditure Total			(\$5,909,199)	(\$5,084,419)	(\$3,750,572)
Transport Total			(\$3,129,665)	(\$2,531,071)	(\$1,765,610)

Shire of Leonora

Operating Revenue and Expenditure by Program

Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values		
			Prior Year Budget	Prior Year Actual	Draft Budget
Economic services					
Operating Revenue					
I132002		Contribution Golden Gift	\$0	\$0	\$0
I132093		Leonora Loop Guide Books	\$516	\$348	\$350
I132094		Information Bay Advertising	\$7,000	\$7,000	\$7,000
I133410		Charges - Building Permits	\$2,000	\$1,945	\$2,000
I133412		Charges - Demolition Licence	\$100	\$317	\$100
I133450		Fees - BCITF	\$1,000	\$1,673	\$1,500
I133451		Contract Building Surveyor	\$50,781	\$23,989	\$24,000
I134451		Museum Entry	\$34,000	\$32,425	\$0
I134452		Hoover House Accommodation	\$42,000	\$48,767	\$50,000
I134453		Gwalia Precinct Donations	\$4,259	\$17,394	\$20,000
I134454		Merchandise Sales	\$17,544	\$15,437	\$15,000
I134455		Catering & Coffee Sales	\$23,736	\$17,012	\$17,000
I134456		Museum Membership	\$0	\$55	\$0
I134457		Other Income	\$0	\$0	\$0
I134458		Grant Income (Projects)	\$127,910	\$12,878	\$21,700
I134459		Friends of Gwalia Subscriptions	\$1,822	\$730	\$1,846
I134460		Function/Hire Income	\$5,160	\$2,355	\$2,500
I134461		Function/Hire Income	\$0	\$4,000	\$4,000
I134462		Gwalia 50th Ann. Fundraising	\$0	\$0	\$0
I134468		MinaraLeonoraHeritageWalk Trail	\$0	\$0	\$8,756
I134469		Lotterwest Geo Trails Grant	\$0	\$0	\$15,000
I135001		Gifts/Other Product Sales	\$5,000	\$2,923	\$3,000
I135002		Tourist Souvenior Sales	\$1,200	\$479	\$500
I135003		Tourism Publication Sales	\$500	\$0	\$515
I135004		Community Activities Income	\$0	\$0	\$0
I135005		Info Centre Reimbursements	\$0	\$0	\$0
I136440		Information Centre Sales	\$0	\$0	\$0
I136451		Charges - Photocopying	\$0	\$0	\$0
I136452		Contributions & Reimbursements	\$514	\$0	\$529
I136456		Contribution-GEDC Officer	\$13,865	\$18,849	\$0
I136460		Contribution Xmas Festival	\$5,800	\$500	\$5,000
I136468		Contr to Gold Treat Plant Feasa	\$0	\$0	\$0
I136490		Tidy Towns Contributions	\$0	\$0	\$0
I136495		Contrib. NG Tourism Memb. (WARIS	\$0	\$0	\$14,542
I137001		R4R Business Case Funding	\$0	\$0	\$0
I138001		Raffle Proceeds	\$3,000	\$32,700	\$10,000
I138002		Sponsorship	\$115,000	\$146,113	\$115,000
I138003		Airfare Charter Sales	\$10,000	\$4,405	\$10,000
I138004		Athletic Registrations	\$2,000	\$2,357	\$2,000
I138005		Grant Income	\$55,000	\$25,560	\$48,000
I138006		Contribution to Security	\$5,000	\$0	\$5,000
I138008		Other Income	\$10,000	\$9,401	\$10,000
Operating Revenue Total			\$544,707	\$429,612	\$414,838
Capital Revenue					
I134463		Lotterywest Headframe Stage 1	\$126,100	\$0	\$471,941
I134464		Lotterywest Cottages Conservation	\$233,861	\$48,550	\$630,655
I134465		Lotterywest Barnes Federal Theatre	\$26,018	\$0	\$420,000
I134466		Lotterywest Patroni's Interpretation	\$40,000	\$0	\$0
I134467		Minara Historic Cottages Preservation	\$99,000	\$0	\$0
I134470		Grant Gwalia Precinct Renewal	\$0	\$0	\$200,000
I137002		CRC Special Project Fund Bus. Case	\$60,000	\$60,000	\$0
I137003		CRC Special Project Fund Inf Fund	\$300,000	\$300,000	\$0
I137004		R4R Infrastructure funding	\$0	\$0	\$0
I137008		Lotterwest Fitout Funding	\$1,564,700	\$0	\$1,564,700
Capital Revenue Total			\$2,449,679	\$408,550	\$3,287,296
Operating Expenditure					
E131022		Loss on Sale of Assets	\$0	(\$222,369)	\$0
E131040		Weed Control	(\$2,054)	(\$415)	(\$2,114)
E131045		Gwalia Cactus Eradication	(\$41,080)	(\$47,544)	(\$40,000)
E132007		WARIS Tourist Grant	\$0	(\$327)	\$0
E132040		Donation -Golden Quest Trail	(\$11,500)	(\$11,500)	(\$11,500)
E132041		Donation -Leonora Tourism	(\$2,054)	(\$1,000)	\$0
E132042		Tourist Information Bay	(\$3,081)	(\$3,287)	(\$3,170)
E132043		Legal	\$0	(\$870)	\$0
E132049		Donation-Christian Bush Camp	(\$4,000)	(\$4,000)	(\$4,116)
E132052		Donation-Regional Tourism	(\$1,500)	\$0	(\$1,544)
E132054		Christmas Festivities	(\$8,216)	(\$638)	(\$8,454)
E132060		ATM Install & Run	(\$25,675)	(\$31,611)	(\$34,420)
E132064		Leonora Information Centre	\$0	(\$649)	\$0
E132065		Native Title Expenses	(\$11,000)	(\$13,636)	(\$11,319)
E132075		Golden Quest Trail Marketing	(\$25,000)	(\$25,000)	(\$27,000)
E132076		NG Tourism Working Group	(\$1,000)	(\$3,213)	(\$21,479)
E132078		Leonora Golden Gift	\$0	(\$491)	\$0
E132079		Tourism Publications	(\$2,568)	(\$950)	(\$2,642)
E132090		Admin Alloc - Tourism	(\$46,253)	(\$40,798)	(\$46,638)
E132094		Info Center Wages	\$0	\$0	\$0
E132096		Royal Show District Display	(\$2,200)	(\$2,200)	(\$2,500)
E132099		Loop Trail Marketing	(\$5,135)	(\$3,227)	(\$5,284)
E132100		Golden Gift Website	\$0	\$0	\$0
E132101		Promoting Leonora TV	(\$30,135)	(\$30,000)	(\$22,500)
E132102		Develop Info Video-Gold Mining	\$0	\$0	\$0

Shire of Leonora

Operating Revenue and Expenditure by Program

Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values		
			Prior Year Budget	Prior Year Actual	Draft Budget
Economic services	E132103	Leonora Tourism Advertising Cos	(\$1,541)	\$0	(\$3,086)
	E132104	Melbourne Cup Tour 2013	\$0	\$0	\$0
	E132298	Depreciation Expense	(\$8,494)	(\$11,427)	(\$11,427)
	E133012	Administration Allocated	(\$46,253)	(\$40,798)	(\$46,638)
	E133050	BCITF Levy	(\$7,189)	(\$1,544)	(\$7,397)
	E133052	Contract Building Surveyor	(\$109,381)	(\$37,658)	(\$36,806)
	E134010	Gwalia Salaries and Wages	(\$202,250)	(\$200,319)	(\$181,394)
	E134011	Superannuation	(\$20,335)	(\$15,001)	(\$12,689)
	E134012	Merchandise for Resale	(\$12,324)	(\$8,710)	(\$12,681)
	E134013	Museum Maintenance	(\$20,540)	(\$8,083)	(\$11,136)
	E134014	Hoover House Maintenance	(\$35,695)	(\$40,750)	(\$36,730)
	E134015	Gardens & Grounds Maintenance	(\$23,540)	(\$25,196)	(\$26,223)
	E134016	Catering & Consumables	(\$12,324)	(\$9,967)	(\$12,681)
	E134017	Utilities	(\$21,567)	(\$21,166)	(\$22,192)
	E134018	Advertising	(\$2,568)	(\$4,957)	(\$2,642)
	E134019	Printing & Stationery	(\$5,156)	(\$700)	(\$5,306)
	E134020	Phone and Internet Usage	(\$6,162)	(\$5,131)	(\$6,341)
	E134021	Insurance	(\$23,036)	(\$23,390)	(\$20,344)
	E134022	Staff Training	(\$3,800)	(\$382)	(\$13,910)
	E134023	Bank Charges (EFTPOS)	(\$1,746)	(\$1,538)	(\$1,797)
	E134024	Office and Equipment Maintenan	(\$2,927)	(\$1,290)	(\$3,012)
	E134025	Consultants Fees	(\$5,135)	\$0	(\$5,284)
	E134026	Website Maintenance	(\$2,000)	(\$227)	(\$2,058)
	E134028	Cottage Interpretation Plan	\$0	\$0	\$0
	E134029	Collections Care	\$0	\$0	(\$11,700)
	E134030	Administration Alloc	(\$46,253)	(\$41,962)	(\$46,638)
	E134031	Gwalia Buildings Maintenance	(\$50,810)	(\$8,439)	(\$82,283)
	E134032	Heritage Council Advisory Serv.	(\$10,249)	(\$10,714)	(\$10,546)
	E134033	Vintage Vehicle Renewal	\$0	(\$6,400)	(\$5,000)
	E134034	Lotterywest 'Pink Camp' Proj	\$0	\$0	\$0
	E134035	Lotterywest DeRubies Camp Proj	\$0	\$0	\$0
	E134036	Gwalia 50th Anniversary Event	\$0	\$0	\$0
	E134037	SOG Honour Board	\$0	(\$8,150)	\$0
	E134038	Heritage Trail	(\$98,903)	(\$25,312)	(\$20,306)
	E134039	Oral Histories Project	(\$2,050)	(\$1,818)	(\$2,109)
	E134040	Conservation Works (Objects)	(\$20,000)	(\$20,733)	(\$20,580)
	E134041	WW1 Exhibition	(\$12,000)	(\$1,301)	(\$8,700)
	E134042	Small Projects	(\$6,000)	(\$3,042)	(\$31,250)
	E134043	Geocaching Project & Geo Trail	\$0	\$0	(\$30,000)
	E134044	Update Municipal Heritage Inven	\$0	\$0	(\$20,000)
	E134045	Gwalia Interpretation Plan	\$0	\$0	(\$10,000)
	E135001	Info Centre Wages	(\$26,325)	(\$33,859)	(\$27,088)
	E135002	Info Centre Super	(\$2,373)	(\$2,605)	(\$2,442)
	E135003	Info Centre Building Maint	(\$15,135)	(\$3,509)	(\$18,574)
	E135004	Info Centre Cleaning	(\$2,054)	(\$4,095)	(\$2,114)
	E135005	Info Centre Equipment Maint	(\$1,541)	(\$350)	(\$1,586)
	E135006	Training	(\$1,027)	\$0	(\$1,057)
	E135007	Community Activities	(\$514)	\$0	(\$529)
	E135008	Office Expenses	(\$2,876)	(\$215)	(\$2,959)
	E135009	Info Centre Utilities	(\$9,068)	(\$6,804)	(\$9,331)
	E135010	Phone/Internet Expenses	(\$2,054)	(\$2,505)	(\$2,114)
	E135011	Purchase of Goods for Resale	(\$5,649)	(\$627)	(\$5,813)
	E135012	Insurance	(\$1,209)	(\$1,209)	(\$1,054)
	E135013	Administration Alloc	(\$46,253)	(\$40,798)	(\$46,638)
	E135298	Info Centre Depreciation	(\$2,978)	\$0	(\$3,064)
	E136004	CCTV Camera Maintenance	(\$2,054)	\$0	(\$2,114)
	E136005	GEDC Officer	(\$19,202)	(\$18,143)	(\$3,905)
	E136022	Loss on Sale of Assets	\$0	(\$12,860)	\$0
	E136040	Standpipe	(\$20,540)	(\$15,726)	(\$21,136)
	E136143	Tidy Towns Program Expenses	\$0	\$0	\$0
	E136145	Sale of Impounded Cattle	\$0	\$0	\$0
	E136298	Depreciation Other Economic Ser	(\$18,720)	(\$26,086)	(\$26,086)
	E137010	Consultant Expenses	\$0	\$0	\$0
	E137011	Site Clearing/Cleanup	\$0	(\$351)	\$0
	E138001	Advertising	(\$35,000)	(\$40,571)	(\$35,000)
	E138002	Entertainment	(\$120,000)	(\$131,993)	(\$120,000)
	E138004	Athletics Events Prizemoney	(\$55,000)	(\$32,609)	(\$55,000)
	E138005	Fireworks	(\$24,000)	(\$129)	(\$24,000)
	E138006	Security	(\$38,000)	(\$17,368)	(\$38,000)
	E138007	Aircraft Charter/Hire	(\$30,000)	(\$22,100)	(\$30,000)
	E138008	Accommodation and Meals	(\$27,010)	(\$18,108)	(\$22,000)
	E138009	Athletics/Cyclist Expenses	(\$66,000)	(\$54,366)	(\$66,000)
	E138010	Other expenses	(\$5,000)	(\$19,991)	(\$10,000)
	I132002	Contribution Golden Gift	\$0	\$0	\$0
	I134458	Grant Income (Projects)	\$0	\$0	\$0
	I138002	Sponsorship	\$0	\$0	\$0
	I138005	Grant Income	\$0	\$0	\$0
		Operating Expenditure Total	(\$1,622,261)	(\$1,536,802)	(\$1,603,170)
Economic services Total			\$1,372,125	(\$698,639)	\$2,098,964

Shire of Leonora

Operating Revenue and Expenditure by Program

Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values Prior Year Budget	Prior Year Actual	Draft Budget
Other property and services					
Operating Revenue					
	I141450	Charges - plant hire	\$100,000	\$34,642	\$35,000
	I141451	Workers Comp Reimb	\$0	\$3,159	\$0
	I142200	Gain on Sale of Assets (Admin)	\$0	\$3,905	\$0
	I142300	Gain on Sale of Assets (Admin)	\$0	\$0	\$0
	I142301	Fair Value Increment	\$0	\$0	\$0
	I142400	Admin Reimbursements	\$514	\$1,043	\$529
	I142401	Maternity Leave	\$0	\$11,539	\$12,000
	I144440	Sundry Income	\$2,054	\$4,857	\$2,114
	I144445	Legal Costs Recoverable	\$4,014	\$2,673	\$3,602
	I144451	Reimb. - insurance recoveries	\$1,027	\$3,106	\$1,057
	I144456	Diesel Fuel Rebate	\$20,304	\$31,926	\$26,893
	I145145	Reimbursements	\$514	\$17,410	\$529
	I145500	Suspense	\$1,000	\$0	\$0
	Operating Revenue Total		\$129,427	\$114,259	\$81,724
Operating Expenditure					
	E141010	Private Works	(\$71,890)	(\$11,438)	(\$30,000)
	E142010	Depreciation- Admin	(\$60,278)	(\$59,994)	(\$59,994)
	E142011	Salaries Admin	(\$773,661)	(\$706,307)	(\$787,442)
	E142012	Annual Leave - Admin.	\$0	\$0	\$0
	E142016	Grants Officer Expenses	(\$5,135)	\$0	(\$5,284)
	E142020	Superannuation - Admin	(\$66,259)	(\$71,019)	(\$69,402)
	E142030	Insurance Admin	(\$54,692)	(\$56,449)	(\$48,318)
	E142035	Staff Training	(\$18,405)	(\$12,581)	(\$14,939)
	E142050	Office Building Mtce	(\$13,351)	(\$7,005)	(\$13,741)
	E142052	Utilities - Power & Water	(\$13,458)	(\$11,494)	(\$13,848)
	E142053	Cleaning	(\$11,297)	(\$12,689)	(\$11,625)
	E142070	Printing & Stationery	(\$12,838)	(\$8,582)	(\$13,210)
	E142080	Telephone	(\$16,432)	(\$14,252)	(\$16,909)
	E142090	Postage & Freight	(\$9,243)	(\$4,224)	(\$13,511)
	E142100	Advertising	(\$9,243)	(\$8,580)	(\$9,511)
	E142110	Office Equip Mtce	(\$13,608)	(\$1,425)	(\$10,503)
	E142111	Lease Photocopier	(\$12,558)	(\$16,094)	(\$17,422)
	E142120	Bank Charges	(\$6,984)	(\$2,338)	(\$7,187)
	E142121	Relocation Exps CEO	(\$3,081)	\$0	\$0
	E142123	Records Storage (Offsite)	(\$7,081)	(\$3,389)	(\$7,286)
	E142125	Interest Expense	\$0	\$0	\$0
	E142140	Computer operating exps	(\$28,517)	(\$15,173)	(\$29,344)
	E142143	Freehold Council Properties	(\$20,540)	(\$7,500)	(\$20,000)
	E142144	Consultants Fees	(\$25,675)	(\$8,854)	(\$26,420)
	E142145	Fringe Benefits Tax	(\$32,911)	(\$51,782)	(\$53,865)
	E142146	Worksafe Consultant	(\$9,243)	\$0	(\$9,511)
	E142180	Travel & Accomodation	(\$12,838)	(\$21,540)	(\$17,210)
	E142181	Conference exps	(\$6,676)	(\$4,596)	(\$6,870)
	E142182	Senior Staff Rec. Expenses	(\$23,500)	(\$23,944)	(\$23,500)
	E142183	Loss on Disposal of Assets	(\$44,176)	(\$365)	\$0
	E142210	Accounting fees	(\$76,800)	(\$77,879)	(\$79,200)
	E142230	Legal Exps	(\$28,756)	(\$29,791)	(\$29,590)
	E142240	Contr - VROC	\$0	\$0	\$0
	E142242	Security	(\$2,054)	(\$1,222)	(\$2,114)
	E142243	Contr-Shared Sevices Model	\$0	\$0	\$0
	E142251	Staff Housing Allocated	(\$164,220)	(\$128,420)	(\$136,831)
	E142299	LESS Allocated To Programs	\$1,541,777	\$1,359,918	\$1,554,587
	E143020	Engineering Expenses	(\$30,000)	(\$11,900)	(\$30,870)
	E143030	Sick & Holiday	(\$116,697)	(\$118,295)	(\$120,081)
	E143031	Location allowance	(\$13,575)	(\$8,594)	(\$13,969)
	E143032	Industry allowance	(\$10,113)	(\$8,845)	(\$10,406)
	E143034	Compassionate Leave	(\$2,054)	(\$1,342)	(\$2,114)
	E143035	W/Comp Medical Expenses	(\$1,027)	\$0	(\$1,057)
	E143040	Insurance on Works	(\$46,224)	(\$48,507)	(\$40,063)
	E143070	Staff Housing Allocated	(\$26,487)	(\$20,713)	(\$24,434)
	E143075	Staff Training	(\$22,594)	(\$6,333)	(\$23,249)
	E143080	Superannuation	(\$87,145)	(\$84,711)	(\$73,295)
	E143100	Two-way Radios	\$0	\$0	\$0
	E143140	Camping Requisites	(\$5,135)	(\$4,779)	(\$7,784)
	E143144	Administration Services Allocat	(\$185,013)	(\$169,120)	(\$186,550)
	E143290	Less PWOH Allocated to Projects	\$546,064	\$464,948	\$548,987
	E144010	Fuels & Oils	(\$246,480)	(\$301,558)	(\$288,628)
	E144020	Tyres	(\$35,945)	(\$21,522)	(\$36,987)
	E144030	Parts & Repairs	(\$102,700)	(\$93,146)	(\$115,678)
	E144040	Repair Wages	(\$18,486)	(\$17,274)	(\$19,022)
	E144050	Insurances & Licenses	(\$51,174)	(\$38,833)	(\$29,648)
	E144060	Expendable Tools & Freight	(\$30,810)	(\$29,294)	(\$31,703)
	E144070	Cutting Edges	(\$15,405)	(\$14,058)	(\$15,852)
	E144290	Less POC Allocated to Projects	\$501,000	\$496,693	\$537,518
	E146010	Gross Salaries & Wages for Year	(\$2,613,456)	(\$2,434,587)	(\$2,797,773)
	E146200	Less Salaries & Wages Allocated	\$2,613,456	\$2,434,587	\$2,797,773
	E147098	Depreciation - Unclassified	(\$7)	(\$7)	(\$7)
	E148298	Depreciation Expense - Plant/Eq	(\$193,551)	(\$52,048)	(\$52,048)
	E148299	Less Deprn. Allocated to Project	\$193,551	\$48,788	\$52,048
	E149999	Suspense Account	\$0	\$10,270	\$0
	Operating Expenditure Total		(\$113,630)	(\$49,187)	(\$14,892)

Shire of Leonora

Operating Revenue and Expenditure by Program
Budget Year ended 30 June 2016

Row Labels	Type	COA Description	Values		
			Prior Year Budget	Prior Year Actual	Draft Budget
Other property and services Total			\$15,797	\$65,072	\$66,832
Grand Total			\$1,476,030	\$1,432,497	\$2,946,138



SHIRE OF LEONORA
RESERVE FUND TRANSFERS FOR PERIOD ENDED 30 JUNE 2016

PARTICULARS	BALANCE AT 1/07/2015	TRANSFER FROM MUNICIPAL	TRANSFER TO MUNICIPAL	INTEREST EARNED IN 2015/16	BALANCE AS AT 30/06/2016
A01331 - Long Service Leave Reserve	\$129,088.75	\$0.00	\$0.00	\$968.17	\$130,056.92
A01333 - Fire Disaster Reserve	\$22,354.09	\$4,000.00	\$0.00	\$197.66	\$26,551.75
A01339 - Plant Purchase Reserve	\$307,573.82	\$80,000.00	\$0.00	\$2,906.81	\$390,480.63
A01341 - Annual Leave Reserve	\$157,964.34	\$0.00	\$0.00	\$1,184.73	\$159,149.07
A01343 - Gwalia Precinct Reserve	\$167,655.20	\$300,000.00	\$0.00	\$2,581.34	\$470,236.54
A01344 - Building Maintenance Reserve	\$244,659.72	\$100,000.00	\$0.00	\$2,584.95	\$347,244.67
A01345 - Waste Management Reserve	\$0.00	\$500,000.00	\$0.00	\$3,750.00	\$503,750.00
BALANCE	\$1,029,295.92	\$984,000.00	\$0.00	\$14,173.66	\$2,027,469.58



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
I03 - GENERAL PURPOSE FUNDING					
I031 - Rates					
I030010 - Charges - Admin. - Instalments			\$24.00	FRE	
I030013 - Rates - General Enquiries			\$50.00	FRE	
I030013 - Rates - Reprint Rate Notice			\$11.00	GST	
I030013 - Rates - Payment Arrangement Fee			\$24.00	GST	
I04 - GOVERNANCE					
I041 - Governance - Membership					
I041426 - Nomination Deposit			\$80.00	FRE	
I041429 - Reimbursements					
Council Minutes - Per Copy			\$5.50	GST	free if attending the relevant meeting
Council Minutes - Annual Charge			\$66.00	GST	free if attending the relevant meeting
Council Meeting Agenda			\$10.00	GST	free if attending the relevant meeting
Annual Report			\$15.00	GST	free if attending the relevant meeting
Budget			\$15.00	GST	free if attending the relevant meeting
Strategic Community Plan			\$10.00	GST	free if attending the relevant meeting
Freedom of Information					
Fee - Personal info about the applicant			\$0.00	FRE	no charge
Fee - App. fee under Sec 1 (e) of Act			\$30.00	FRE	
Charge-time taken to deal with applic.			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-access time supervised by staff			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-staff time for photocopying			\$30 per hour	FRE	Pro rata for a part of an hour
Charge-per photocopy			\$0.50	FRE	
Duplicating a tape, film or computer info			Actual Cost	FRE	
Delivery, packaging and postage			Actual Cost	FRE	
Advance Deposit (Section 18(1) of Act)			25%		
Advance Deposit (Section 18(4) of Act)			75%		
I05 - LAW ORDER & PUBLIC SAFETY					
I052 - Animal Control					
I052400 - Fines & Penalties			assorted	FRE	as per Dog Act and relevant Local Laws
I052410 - Fees - Impounding					
Pound fees per dog per day			\$20.00	FRE	per day
Pound Release fee			\$75.00	FRE	per cat or dog
Microchipping (if required)			\$55.00	FRE	per cat or dog
I052420 - Fees - Dog Registrations					
Non Working Dogs					
Unsterilised 1 year			\$50.00	FRE	per dog* refund of excess fees will be provided if sterilised
Unsterilised 3 years			\$120.00	FRE	per dog* refund of excess fees will be provided if sterilised
Unsterilised lifetime			\$250.00	FRE	per dog* refund of excess fees will be provided if sterilised
Sterilised 1 year			\$20.00	FRE	per dog* refund of excess fees will be provided if sterilised
Sterilised 3 years			\$42.50	FRE	per dog* refund of excess fees will be provided if sterilised



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
Sterilised lifetime			\$100.00	FRE	per dog* refund of excess fees will be provided if sterilised
I05 - LAW ORDER & PUBLIC SAFETY					
I052420 - Fees - Dog Registrations					
Working Dogs - 25% of stated fee					a refund of excess fees will be provided.
Pensioners - 50% of stated fee					
1 year after 31st May of that year 50% of stated fee					
I052421 - Fees - Cat Registrations					
1 year			\$20.00	FRE	per cat
3 years			\$42.50	FRE	per cat
Lifetime			\$100.00	FRE	per cat
Pensioners - 50% of stated fee					
1 year after 31st May of that year 50% of stated fee					
Annual application for approval to breed			\$100.00	FRE	per cat
I07 - HEALTH					
I074 - Admin. & Inspections					
I074422 - Caravan Park Annual Registration					
Minimum Fee			\$534.00	FRE	
Long Stay Sites			\$100.00	FRE	
Short Stay Sites			\$200.00	FRE	
Camp Site			\$6.00 per site	FRE	
Overflow Site			\$6.00 per site	FRE	
Additional fee for renewal after expiry			\$3.00 per site	FRE	
Temporary licence			\$1.50 per site	FRE	
Transfer of licence			\$20.00	FRE	
Minimum \$100.00			\$100.00	FRE	
\$100.00			\$100.00	FRE	
I076 - Other					
I076470 - Fees - Lodging House Registration					
Hairdressing Establishment			\$180.00	FRE	
I076471 - Fees - Food Premises Registration					
Renewal (annual)			\$50.00	FRE	
I076472 - Eating House Registration Fees					
Licence to conduct Eating House			\$100.00	GST	
Hairdressing Establishment fee			\$50.00	GST	
\$270.00			\$270.00	FRE	
\$30.00			\$30.00	FRE	
\$50.00			\$50.00	FRE	
I08 - EDUCATION & WELFARE					
I081 - Childcare Centre Fees					
I080008 - Childcare Centre Income					
Full day fee (per child) 01/07/15-30/09/15			\$66.00	GST	per day
Weekly booking (per child) 01/07/15-30/09/15			\$290.00	GST	per week
Half day fee (per child) 01/07/15-30/09/15			\$52.00	GST	per day



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
Full day fee (per child) 01/10/15-31/12/15			\$68.00	GST	per day
Weekly booking (per child) 01/10/15-31/12/15			\$300.00	GST	per week
I08 - EDUCATION & WELFARE					
I081 - Childcare Centre Fees					
I080008 - Childcare Centre Income					
Half day fee (per child) 01/10/15-31/12/15			\$53.00	GST	per day
Full day fee (per child) 01/01/16-31/03/16			\$70.00	GST	per day
Weekly booking (per child) 01/01/15-31/03/15			\$310.00	GST	per week
Half day fee (per child) 01/01/15-31/03/15			\$54.00	GST	per day
Full day fee (per child) 01/04/16-30/06/16			\$72.00	GST	per day
Weekly booking (per child) 01/04/16-30/06/16			\$320.00	GST	per week
Half day fee (per child) 01/04/16-30/06/16			\$55.00	GST	per day
I09 - HOUSING					
I091 - Staff Housing					
I091423 - Staff Housing			\$65.00	INP	per week
I091424 - Single Persons Quarters			\$25.00	INP	per week
I091428 - Fully Furnished Staff Housing			\$100.00	INP	per week
I10 - COMMUNITY AMENITIES					
I101 - Sanitation - Household					
I101410 - Charges Domestic Refuse Removal			\$180.00	FRE	per bin
I101504 - Charges - Sale of Bins			\$88.00	GST	per bin
I102410 - Charges - Commercial Refuse			\$390.00	FRE	per bin
I103 - Sewerage					
I103430 - Fees - Septic Tank Fees - Application			\$118.00	FRE	application fee only
Local Gout Report			\$118.00	FRE	
Permit to Use			\$118.00	FRE	
I103431 - Liquid Waste Disposal Fee					
Liquid Waste Disposal Fee Townsite			\$0.03 per litre	FRE	per litre of liquid waste
Other (mine)			\$0.06 per litre	FRE	
I107 - Other					
I107412 - Fees - Cemetery					
Application Fee			\$200.00	FRE	
Grave Preparation			\$710.00	GST	
Grave Preparation - extra depth			\$110.00	GST	
Funeral Director Annual Fee			\$50.00	FRE	
Funeral Director Single Licence			\$25.00	FRE	
Reopening			\$550.00	FRE	
Monumental Contractor Annual Fee			\$100.00	FRE	
Monumental Contractor Single Fee			\$50.00	FRE	



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
110 - COMMUNITY AMENITIES					
1107 - Other - Town Planning					
1107NEW - 1. Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is –					
A) not more than \$50,000			\$147		
B) more than \$50,000 but not more than \$500,000			0.32% of the estimated cost of development		
C) more than \$500,000 but not more than \$2.5 million			\$1,700+0.257% for every \$1 in excess of \$500,000		
D) more than \$2.5 million but not more than \$5 million			\$7,161+0.206% for every \$1 in excess of \$2.5 million		
E) more than \$5 million but not more than \$21.5 million			\$12,633+0.123% for every \$1 in excess of \$5 million		
F) more than \$21.5 million			\$31,196		
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out			The fee in item 1 plus, by way of penalty, twice that fee		
3. Determining a development application for an extractive industry where the development has not commenced or been carried out			\$739		
4. Determining a development application for an extractive industry where the development has commenced or been carried out			The fee in item 3 plus, by way of penalty, twice that fee		
5. Providing a subdivision clearance for –					
A) not more than 5 lots			\$73 per lot		
B) more than 5 lots but not more than 195 lots			\$73 per lot for the first 5 lots and then \$35 per lot		
C) more than 195 lots			\$7,393		
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced			\$222		
7. Determining an initial application for approval of a home occupation where the home occupation has commenced			The fee in item 6 plus, by way of penalty, twice that fee		
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires			\$73		



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
Sport - Player Entry		\$5.00	\$2.00	GST	
Sport - Team Nomination		\$20.00		GST	
Equipment - Hire (Per item)		\$5.00	\$2.00	GST	
Fitness - Exercise Class		\$5.00	\$2.00	GST	
Fitness - Exercise Class (10 passes)		\$40.00		GST	
I11 - RECREATION & CULTURE					
I114 - Recreation Facilities					
I114451 - Charges - Sport Hire					
Gym Membership		Adult	School Students		
1 month		\$45.00	\$20.00	GST	
3 months		\$80.00	\$40.00	GST	
6 months		\$150.00	\$80.00	GST	
12 months		\$250.00	\$120.00	GST	
12 months - Staff		\$125.00		GST	
Casual		\$8.00	\$4.00	GST	
Key Deposit		\$25.00	n/a	FRE	
Corporate Membership - All Facilities					
1-4 Members			\$400.00	GST	per year
5-8 Members			\$600.00	GST	per year
9+ Members			\$750.00	GST	per year
I114465 - Charges - Swimming Pool					
Adults		\$3.50		GST	
Children		\$2.50		GST	
Pensioners		\$2.50		GST	
Children under 3 years		free		FRE	
Spectators		\$2.00		GST	
Seasons Tickets					
Adult		\$100.00		GST	
Staff		\$80.00		GST	
Children 14 years and younger		\$50.00		GST	
Pensioners and Seniors		\$50.00		GST	
Family - 2 adults and 2 children		\$200.00		GST	
Seasons Ticket - Half Season					
Adult		\$60.00		GST	
Children 14 years and younger		\$30.00		GST	
Pensioners and Seniors		\$30.00		GST	
Family - 2 adults and 2 children		\$120.00		GST	
Monthly Tickets					
Itinerant Residents only		\$40.00		GST	
Pool Facility Hire - private exclusive use		\$150.00		GST	outside normal opening hours and no alcohol



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
Pool Facility Hire - Birthday Parties		\$22.00		GST	for 2 hours use of grassed area plus entry fee per person
I117004 · Community Resource Centre					
Membership (24 hour access)		Individual	Corporate/Family		
1 month		\$40.00	\$50.00	GST	
3 months		\$60.00	\$80.00	GST	
6 months		\$90.00	\$130.00	GST	
1 year		\$140.00	\$220.00	GST	
I11 · RECREATION & CULTURE					
I114 · Recreation Facilities					
I117004 · Community Resource Centre					
10 hour block		\$20.00		GST	
20 hour block		\$40.00		GST	
Membership (business hours access)		Individual	Corporate/Family		
1 month		\$25.00	\$37.50	GST	
3 months		\$50.00	\$75.00	GST	
6 months		\$80.00	\$120.00	GST	
1 year		\$120.00	\$180.00	GST	
10 hour block		\$20.00		GST	
20 hour block		\$30.00		GST	
Card Deposit		\$25.00	\$25.00	FRE	
I117006 · Computer Usage					
Log on fee			\$1.50	GST	
Per Minute			\$0.10	GST	
I11 · RECREATION & CULTURE					
I117007 · Secretarial Services					
Secretarial & Design Services			\$30.00 per hour	GST	
Photocopying, Printing, Scanning (B&W)		Members	Non Members		
A4 1-50 pages		\$0.15	\$0.25	GST	price is per page
A4 51+ pages		\$0.15	\$0.15	GST	price is per page
Scans/Page		\$0.10	\$0.10	GST	price is per page
A3 1-50 pages		\$0.20	\$0.40	GST	price is per page
A3 51+ pages		\$0.20	\$0.20	GST	price is per page
Scans/Page		\$0.15	\$0.15	GST	price is per page
Photocopying, Printing, Scanning (Colour)		Members	Non Members		
A4 1-50 pages		\$0.30	\$0.60	GST	price is per page
A4 51+ pages		\$0.30	\$0.30	GST	price is per page
Scans/Page		\$0.30	\$0.30	GST	price is per page
A3 1-50 pages		\$0.60	\$0.90	GST	price is per page
A3 51+ pages		\$0.60	\$0.60	GST	price is per page
Scans/Page		\$0.30	\$0.30	GST	price is per page
Photo Printing					



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
Photo 6 x 4			Individual	GST	
Single Print			\$0.50	GST	price is per print
Photo 5 x 7				GST	
Single Print			\$2.20	GST	price is per print
2-9 prints			\$1.80	GST	price is per print
10+ prints			\$1.40	GST	price is per print
Faxing			Individual		
Local			\$1.00	GST	
Interstate			\$2.00	GST	
I11 - RECREATION & CULTURE					
I117007 - Secretarial Services					
Faxing			Individual		
International			\$5.00	GST	
Extra Pages - Local			\$0.10	GST	price is per page
Extra Pages - Interstate			\$0.20	GST	price is per page
Extra Pages - International			\$0.50	GST	price is per page
Laminating		Members	Non Members		
A4		\$1.00	\$1.00	GST	
A3		\$2.00	\$2.00	GST	
Roll / metre		plus \$5.00 set up fee	\$6.00	\$6.00	GST
I126 - Aerodrome					
I126410 - Fees - Landing at Airport			\$12.46 per tonne	GST	
I126420 - Passenger Head Tax			\$12.46 per person	GST	For all aircraft with a maximum takeoff weight >5700kg
I126430 - Charges - Fuel at Airport drum			Actual Cost	GST	As per purchase price by Council, plus staff labour
Refuelling - Office Hours			\$27.50	GST	Between 6am and 6pm weekdays
Refuelling - After hours			\$176.00	GST	Times not included above
I13 - ECONOMIC SERVICES					
I132 - Tourism/Area Promotion					
I132003 - Advertising for Leonora Information Bay					
= to or < than 1 square metre			\$275.00	GST	
> than 1 square metre			\$550.00	GST	
I136490 - Tower Street Times			\$3.00	GST	
I133 - Building Control					
I133410 - Charges - Building Permits					
a) certified application for a Class 1 or Class 10 building or incidental structure			0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$95.00	FRE	
b) for building work for a Class 2 to Class 9 building or incidental structure			0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$95.00	FRE	



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
c) uncertified application for a building permit	0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$95.00			FRE	
d) application for a demolition permit					
1. for demolition work in respect of a Class 1 or Class 10 building or incidental structure			\$95.00	FRE	
2. for demolition work in respect of a Class 2 to Class 9 building		\$95.00 for each story of the building		FRE	
e) application to extend the time during which a building or demolition permit has effect			\$95.00	FRE	
I13 - ECONOMIC SERVICES					
I133 - Building Control					
f) application for an occupancy permit for a completed building			\$95.00	FRE	
g) application for a temporary occupancy permit for an incomplete building			\$95.00	FRE	
h) application for modification of an occupancy permit for additional use of a building on a temporary basis			\$95.00	FRE	
i) application for a replacement occupancy permit for permanent change of the buildings use			\$95.00	FRE	
j) application for an occupancy permit or building approval certificate for registration of Strata Scheme, plan of re-			\$104.65	FRE	
k) application for an occupancy permit for a building in respect of which unauthorised work has been done			\$95.00	FRE	
l) application for a building approval certificate for a building in respect of which unauthorised work has been done			\$95.00	FRE	
m) application to replace an occupancy permit for an existing building			\$95.00	FRE	
n) application for a building approval certificate for an existing building where unauthorised work has been done			\$95.00	FRE	
o) application to extend the time during which an occupancy permit or building approval certificate has effect			\$95.00	FRE	
p) application as defined in regulation 31 – for each building standard in respect of which a declaration is sought is			\$95.00	FRE	
q) inspections of pool enclosures			\$57.45	FRE	
r) local government approval of battery powered smoke alarms			\$95.00	FRE	
Building Service Levy				FRE	



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
		Over \$45,000.00	\$45,000.00 or less		
Building permit or demolition permit		0.137% of the value of the work	\$61.65	FRE	
Occupancy permit or building approval certificate for approved building work under s51 of Building Act		\$61.65	\$61.65	FRE	
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act		0.274% of the value of the work	\$123.30	FRE	
Occupancy permit under s46 of the Building Act		No levy is payable	No levy is payable	FRE	
Modification of occupancy permit for additional use of building on temporary basis under s48 of the Building Act		No levy is payable	No levy is payable	FRE	
I13 - ECONOMIC SERVICES					
I133 - Building Control					
Building Construction Industry Training Fund					
Value of construction work (including GST)			Over \$20,000.00		
			0.2%	GST	
I134 - Tourism/Area Promotion					
I134451 - Museum Entry					
Adult			\$0.00	GST	
Child			\$0.00	GST	
Family			\$0.00	GST	
Handset for Audio Tours			\$2.00	GST	
Entrance Fees - Bus Tours			\$0.00	GST	
Lunch with full access to Museum			\$0.00	GST	per person
Access to Hoover House lawn only - picnic			\$0.00	GST	per person
Full access to Museum and lawn - picnic			\$0.00	GST	per person
I13 - ECONOMIC SERVICES					
Gold Room					
Single			\$140.00	GST	price is per night
Double			\$150.00	GST	price is per night
Twin			\$155.00	GST	price is per night
Extra Person			\$25.00	GST	price is per night
Blue Room					
Single			\$140.00	GST	
Double			\$150.00	GST	
Maroon Room					
Single			\$120.00	GST	price is per night
Double			\$130.00	GST	price is per night
Engineer's House					
Single			N/A	GST	price is per night
Double			N/A	GST	price is per night
Extra Person			N/A	GST	price is per night



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
Family			N/A	GST	
RV			\$0.00	GST	
Famils (tourist industry)			N/A		
I134454 · Merchandise Sales					
Publications, maps & guides					
110° In The Water Bag			\$40.00	GST	
Gwalia Unearthed guide			\$13.95	GST	
Leonora Loop Trail Guidebook			\$14.95	GST	
Gwalia School:The Missing Years			\$15.00	GST	
Hoovers Gold DVD			\$32.00	GST	
Gwalia Unearthed DVD			\$15.00	GST	
Looking Back			\$32.00	GST	
Mullock, Mulga & Memories			\$17.95	GST	
I13 · ECONOMIC SERVICES					
I134454 · Merchandise Sales					
And Be Home Before Dark			\$35.95	GST	
Now You Can Eat Father Xmas			\$20.00	GST	
Gold & Jewellery					
Boxed nugget			Various	GST	
Gold nugget ornament			\$5.50	GST	
Gold nugget earrings			Various	GST	
Gold nugget necklace			Various	GST	
Gold nugget hat badge			\$5.50	GST	
Iron ore jewellery			Various	GST	
Souvenirs - Gwalia/Leonora					
Engraved pen			\$5.95	GST	
Iron on cloth badge			\$7.95	GST	
Sketch of cottage - photocopy			\$2.00	GST	
Miner poem - mounted			\$4.00	GST	
Embroidered cap			\$14.50	GST	
Straw hat			\$10.00	GST	
Photograph - framed			\$19.95	GST	
Photograph - historic			\$5.00	GST	
Car sticker			\$4.50	GST	
Stubby holder			\$8.00	GST	
Poster			\$2.00	GST	
Fridge magnet			\$2.50	GST	
Postcard			\$1.00	GST	
Polo shirt			\$39.95	GST	
Travel mug			\$12.00	GST	
Keyring - Leonora			\$8.00	GST	
Tommyknocker keyring			\$8.00	GST	



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
Glass - Scotch			\$10.00	GST	
Glass - Beer			\$11.00	GST	
Glass - Champagne			\$11.00	GST	
Glass - White wine			\$12.00	GST	
Glass - Red wine			\$13.00	GST	
Glass - Shot			\$5.00	GST	
Mug - Coloured, gold embossed			\$12.00	GST	
Mug - White			\$10.00	GST	
Spoon			\$7.00	GST	
Lanyard			\$3.50	GST	
Leonora Gwalia Calendar			\$2.00	GST	
Souvenirs - Other					
Mt Morgans print			\$5.00	GST	
Kalgoorlie - Boulder Calendar			\$9.95	GST	
I13 - ECONOMIC SERVICES					
I134454 - Merchandise Sales					
Souvenirs - Other					
Wildflowers of WA Calendar			\$9.95	GST	
Tea Towel - various designs			\$8.00	GST	
Spring Wildflowers Part 1			\$21.95	GST	
Australia Mail It Map - small			\$7.00	GST	
Australia Mail It Map - large			\$12.95	GST	
Collection Access					
Photocopying					
A4 Black & white			\$1.00	GST	per page
Photographs - Digital files provided on CD					
Personal Use			\$11.00	GST	per image
Scholarly Use			\$11.00	GST	per image
Commercial Use			\$22.00	GST	per image
Postage - within Australia			\$3.00	GST	per order
Postage - Overseas			\$22.00	GST	per order
Commercial Filming & Photography					
Filming			\$100.00	GST	per day or part thereof
Photography			\$50.00	GST	per day or part thereof
I134455 - Catering & Coffee Sales					
Bed & Breakfast					
Continental Breakfast			\$10.00	GST	per person
For Meetings & Workshops					
Morning/Afternoon Tea					
Tea, coffee, slice			\$6.00	GST	per person
Espresso, slice or scones			\$8.00	GST	per person
Lunch Sandwiches, fruit, tea or coffee			\$15.00	GST	per person



Shire of Leonora

Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
Sandwiches, tea or coffee			\$12.00	GST	per person
Cafe Sales					
Espresso or hot chocolate - mug			\$4.50	GST	
Espresso or hot chocolate - cup			\$4.00	GST	
Tea or instant coffee - cup			\$3.00	GST	
Iced coffee, chocolate or milkshake			\$5.00	GST	
Soft drink			\$3.00	GST	
Bottled water			\$2.50	FRE	
Cheesecake - Various			\$5.00	GST	
Slice various - large			\$3.50	GST	
Slice various - small			\$3.00	GST	
Muffin - various			\$3.00	GST	
Toasted sandwich			\$5.00	GST	
Chips & gravy			\$5.50	GST	
I134460 - Facility Hire					
Function Hire					
Hoover House, lawns & kitchen			\$400.00	GST	plus \$140.00 security deposit
Lawn Area - day function			\$50.00	GST	
Lawn Area - evening function			\$100.00	GST	plus \$30.00 security deposit
BBQ Hire			\$25.00	GST	
Kitchen Hire			\$50.00	GST	
Tables and Chairs			\$1.00	GST	per person
Hire of Meeting Room or Verandah					
Full Day			\$150.00	GST	
Half Day			\$120.00	GST	
Two hour meeting			\$85.00	GST	
Evening			\$170.00	GST	
Hire of Projector and Screen			\$25.00	GST	
P/A Lectern Hire			\$20.00	GST	
I136 - Other Economic Services					
I136451 - Charges - Photocopying					
Shire Office					
A4 Plain			\$0.55	GST	
A4 Colour			\$1.65	GST	
A3 Plain			\$1.10	GST	
A3 Colour			\$3.30	GST	
I14 - OTHER PROPERTY & SERVICES					
I141 - Private Works					
I141450 - Charges - plant hire					
Cat Loader 962			\$220.00	GST	per hour



Shire of Leonora Fees and Charges for 2015 - 2016



	2015-16	2015-16	2015-16	GST Ind	Comments
Prime Mover and Low Loader			\$247.50	GST	per hour
Cat Grader			\$220.00	GST	per hour
Road Sweeper			\$113.30	GST	per hour
Forklift			\$113.30	GST	per hour
Utility			\$86.90	GST	per hour
Welder			\$66.00	GST	per hour
Mitsubishi Bus					
Bond - refundable			\$200.00	FRE	
first 100km			\$110.00	GST	
over 100km			\$1.01 cents per km	GST	
Mack Prime Mover - 1 Trailer			\$220.00	GST	per hour
Mack Prime Mover - 2 Trailer			\$234.30	GST	per hour
Tiptruck - 10m3			\$170.50	GST	per hour
Case Tractor			\$93.50	GST	per hour
International Garbage Truck - driver only			\$176.00	GST	per hour
International Garbage Truck - 2 operators			\$200.20	GST	per hour
I14 - OTHER PROPERTY & SERVICES					
I141 - Private Works					
Water Tanker & Truck (27,000L)			\$220.00	GST	per hour
Water Truck (4,000L)			\$110.00	GST	per hour
Labour Hire (Gardens & General Labour)			\$55.00	GST	per hour
Labour Hire (Plant Operators etc)			\$88.00	GST	per hour



DISCOUNTS, CONCESSIONS, WAIVERS & WRITE OFFS

Charge, Fee Rate	Type	Disc. %	Budget \$ (2015/16)
Landing Fees	Waiver	100%	3,000
Rates	Write Off	n/a	137,628
Housing Rental	Waiver	100%	5,200
Gwalia Gift Shop Sales	Discount	10%	200

LANDING FEES

The Royal Flying Doctor Service (RFDS) has been granted a continuous waiver on landing fees at the airport. This waiver is in recognition of the valuable community service provided by the RFDS to the district and is estimated at \$3,000.00.

HOUSING RENTAL

The Shire of Leonora provides housing to the local Doctor who resides in Leonora and all rent is waived as per a contract between Council and the Doctor.

RATES

The Local Government Act provides for the Council to be able to write off any amount of money which is owed to the local government. There are on occasion recommendations made to Council to write off bad debts where there is no chance at recovering the money owed, or where the cost of recovering the debt far outweighs the debt itself and also cannot be recovered.

Generally these debts relate to outstanding rates and charges, and a provision of \$137,628 is included in the event that bad debts are recommended for write off after all recovery options have been exhausted.

Other situations exist where ratepayers experiencing financial hardship may seek relief from Council, in the form of write off of part or all of their outstanding rates and charges owed to the local government. These requests are considered on a case by case basis, with a recommendation made to Council for consideration. Any write off of any amount of money owing to a local government must be made by an absolute majority decision of Council.

GWALIA GIFT SHOP SALES

'Friends of Gwalia' plays an important role in maintaining the Gwalia Historical Precinct, which houses the most comprehensive miners' settlement in Western Australia to date and listed on the Heritage Council of Western Australian Register of Heritage Places. Providing a discount of 10% to 'Friends of Gwalia' subscribers at the Gwalia Historical Precinct gift shop will assist to encourage people to join the Friends of Gwalia to support the efforts to conserve, explore and share the cultural heritage of Gwalia. It is estimated that the value of this discount will equate to \$200.