



***Shire of Coorow
2017/2018 Budget***



SHIRE OF COOROW
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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SHIRE OF COOROW
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	3,122,248	2,988,359	2,883,197
Operating grants, subsidies and contributions	15	1,796,365	2,647,242	1,764,159
Fees and charges	14	534,785	563,163	511,351
Interest earnings	2(a)	70,764	101,666	78,932
Other revenue	2(a)	518,522	36,449	515,050
		<u>6,042,684</u>	<u>6,336,879</u>	<u>5,752,689</u>
Expenses				
Employee costs		(1,762,577)	(1,211,936)	(1,479,514)
Materials and contracts		(2,253,568)	(1,648,380)	(2,221,643)
Utility charges		(230,500)	(274,375)	(253,260)
Depreciation on non-current assets	2(a)	(6,051,277)	(6,014,279)	(6,674,647)
Interest expenses	2(a)	(10,861)	(16,427)	(16,427)
Insurance expenses		(200,506)	(207,187)	(204,716)
Other expenditure		(64,560)	(133,685)	(107,340)
		<u>(10,573,849)</u>	<u>(9,506,269)</u>	<u>(10,957,547)</u>
		(4,531,165)	(3,169,390)	(5,204,858)
Non-operating grants, subsidies and contributions	15	1,177,694	2,611,632	2,146,927
Profit on asset disposals	6	0	11,981	71,896
Loss on asset disposals	6	(18,398)	(62,391)	0
Loss on revaluation of non current assets		0	0	0
Net result		<u>(3,371,869)</u>	<u>(608,168)</u>	<u>(2,986,035)</u>
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><u>(3,371,869)</u></u>	<u><u>(608,168)</u></u>	<u><u>(2,986,035)</u></u>

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

SHIRE OF COOROW
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue (refer notes 1,2,8,10 to 15)				
Governance		16,050	27,056	27,250
General purpose funding		3,934,508	5,240,516	4,364,974
Law, order, public safety		76,960	129,177	60,588
Health		4,194	3,194	3,250
Education and welfare		27,660	30,230	32,280
Housing		97,061	83,795	82,149
Community amenities		796,743	363,527	327,110
Recreation and culture		786,741	71,286	543,001
Transport		127,660	122,304	122,016
Economic services		79,807	99,933	74,771
Other property and services		95,300	165,861	115,300
		<u>6,042,684</u>	<u>6,336,879</u>	<u>5,752,689</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(566,337)	(635,001)	(574,503)
General purpose funding		(292,933)	(254,128)	(272,412)
Law, order, public safety		(406,204)	(453,427)	(416,299)
Health		(184,042)	(130,841)	(178,824)
Education and welfare		(112,989)	(95,218)	(115,540)
Housing		(3,862)	(70,937)	(136)
Community amenities		(899,863)	(717,708)	(906,228)
Recreation and culture		(1,733,291)	(1,671,195)	(1,742,028)
Transport		(5,755,335)	(5,244,438)	(6,113,169)
Economic services		(254,029)	(215,544)	(227,058)
Other property and services		(354,103)	(1,405)	(394,923)
		<u>(10,562,988)</u>	<u>(9,489,842)</u>	<u>(10,941,120)</u>
Finance costs (refer notes 2 & 7)				
Housing		(9,991)	(14,686)	(14,686)
Recreation and culture		(870)	(1,741)	(1,741)
		<u>(10,861)</u>	<u>(16,427)</u>	<u>(16,427)</u>
		<u>(4,531,165)</u>	<u>(3,169,390)</u>	<u>(5,204,858)</u>
Non-operating grants, subsidies and contributions:	15	1,177,694	2,611,632	2,146,927
Profit on disposal of assets	6	0	11,981	71,896
(Loss) on disposal of assets	6	(18,398)	(62,391)	0
Loss on revaluation of non current assets		0	0	0
		<u>1,159,296</u>	<u>2,561,222</u>	<u>2,218,823</u>
Net result		(3,371,869)	(608,168)	(2,986,035)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		<u>(3,371,869)</u>	<u>(608,168)</u>	<u>(2,986,035)</u>

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

**SHIRE OF COOROW
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		3,172,248	2,947,644	2,883,197
Operating grants, subsidies and contributions		1,801,352	2,756,527	1,764,159
Fees and charges		534,785	563,163	511,351
Interest earnings		70,764	101,666	78,932
Goods and services tax		0	216,872	(265,005)
Other revenue		518,522	36,449	515,050
		<u>6,097,671</u>	<u>6,622,321</u>	<u>5,487,684</u>
Payments				
Employee costs		(1,762,577)	(1,215,577)	(1,503,094)
Materials and contracts		(2,133,568)	(1,429,284)	(2,221,643)
Utility charges		(230,500)	(274,375)	(253,260)
Interest expenses		(10,861)	(17,885)	(16,427)
Insurance expenses		(200,506)	(207,187)	(204,716)
Goods and services tax		0	(236,407)	265,005
Other expenditure		(64,560)	(133,685)	(107,340)
		<u>(4,402,572)</u>	<u>(3,514,400)</u>	<u>(4,041,475)</u>
Net cash provided by (used in) operating activities	3(b)	<u>1,695,099</u>	<u>3,107,921</u>	<u>1,446,209</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(1,064,097)	(2,159,062)	(1,492,789)
Payments for construction of infrastructure	5	(3,472,583)	(2,662,417)	(3,492,265)
Non-operating grants, subsidies and contributions used for the development of assets		1,177,694	2,611,632	2,146,927
Proceeds from sale of plant & equipment	6	185,843	377,249	463,472
Net cash provided by (used in) investing activities		<u>(3,173,143)</u>	<u>(1,832,598)</u>	<u>(2,374,655)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(137,203)	(131,613)	(131,613)
Net cash provided by (used in) financing activities		<u>(137,203)</u>	<u>(131,613)</u>	<u>(131,613)</u>
Net increase (decrease) in cash held		(1,615,247)	1,143,710	(1,060,059)
Cash at beginning of year		<u>3,252,764</u>	<u>2,109,054</u>	<u>2,086,312</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>1,637,517</u></u>	<u><u>3,252,764</u></u>	<u><u>1,026,253</u></u>

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

**SHIRE OF COOROW
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	1,963,417	571,316	531,535
		1,963,417	571,316	531,535
Revenue from operating activities (excluding rates)				
Governance		16,050	27,056	27,250
General purpose funding		812,260	2,252,157	1,481,777
Law, order, public safety		76,960	137,290	60,588
Health		4,194	3,194	3,250
Education and welfare		27,660	30,230	32,280
Housing		97,061	83,795	154,045
Community amenities		796,743	363,527	327,110
Recreation and culture		786,741	71,286	543,001
Transport		127,660	126,172	122,016
Economic services		79,807	99,933	74,771
Other property and services		95,300	165,861	115,300
		2,920,436	3,360,501	2,941,388
Expenditure from operating activities				
Governance		(566,337)	(640,915)	(574,503)
General purpose funding		(292,933)	(254,128)	(272,412)
Law, order, public safety		(406,204)	(476,467)	(416,299)
Health		(186,895)	(130,841)	(178,824)
Education and welfare		(112,989)	(95,218)	(115,540)
Housing		(13,853)	(85,623)	(14,822)
Community amenities		(899,863)	(717,708)	(906,228)
Recreation and culture		(1,734,161)	(1,672,936)	(1,743,769)
Transport		(5,770,880)	(5,277,875)	(6,113,169)
Economic services		(254,029)	(215,544)	(227,058)
Other property and services		(354,103)	(1,405)	(394,923)
		(10,592,247)	(9,568,660)	(10,957,547)
Operating activities excluded from budget				
(Profit) on asset disposals	6	0	(11,981)	(71,896)
Loss on disposal of assets	6	18,398	62,391	0
Depreciation on assets	2(a)	6,051,277	6,014,279	6,674,647
Movement in Leave Reserve		3,441	(22,211)	0
Movement in employee benefit provisions (non-current)		0	14,029	(38,919)
Amount attributable to operating activities		364,722	419,664	(920,792)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	1,177,694	2,611,632	2,146,927
Purchase property, plant and equipment	5	(1,064,097)	(2,159,062)	(1,492,789)
Purchase and construction of infrastructure	5	(3,472,583)	(2,662,417)	(3,492,265)
Proceeds from disposal of assets	6	185,843	377,249	463,472
Amount attributable to investing activities		(3,173,143)	(1,832,598)	(2,374,655)
FINANCING ACTIVITIES				
Repayment of borrowings	7	(137,203)	(131,613)	(131,613)
Transfers to/from Restricted Cash (Unspent Grants)		71,777	31,763	191,899
Transfers to cash backed reserves (restricted assets)	9	(286,596)	(62,293)	(113,508)
Transfers from cash backed reserves (restricted assets)	9	38,195	550,134	465,472
Amount attributable to financing activities		(313,827)	387,992	412,250
Budgeted deficiency before general rates		(3,122,248)	(1,024,942)	(2,883,197)
Estimated amount to be raised from general rates	8	3,122,248	2,988,359	2,883,197
Net current assets at end of financial year - surplus/(deficit)		0	1,963,417	0

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

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

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.

Critical accounting estimates

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

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

The local government reporting eEntity

All funds through which the Shire of Coorow 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 17 to the budget.

(b) 2016/17 actual balances

Balances shown in this budget as 2016/17 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) Comparative figures

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

(e) Budget comparative figures

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

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 are impacted upon by external forces and 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.

(g) Rates, grants, donations and other contributions

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

(h) 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.

(i) Superannuation

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

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

(j) 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 4 - Net Current Assets.

(k) 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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

(m) 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.

During the year ended 30 June 2013, the Shire of Coorow commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Coorow revalues its asset classes in accordance with this mandatory timetable.

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

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 Shire of Coorow 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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Revaluation

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

Land under roads

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

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

Fair value is the price that the Shire of Coorow 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.

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 Shire of Coorow 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 Shire of Coorow are consistent with one or more of the following valuation approaches:

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) 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 Shire of Coorow 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.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(o) Financial instruments

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

Impairment

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

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

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

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

Derecognition

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

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

(p) Impairment of assets

In accordance with Australian Accounting Standards the Shire of Coorow 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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets (continued)

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

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

(q) Trade and other payables

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

(r) Employee benefits

Short-term employee benefits

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

The Shire of Coorow's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Coorow'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 Shire of Coorow's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Coorow 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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) Provisions

Provisions are recognised when the Shire of Coorow 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.

(u) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Coorow, 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.

(v) Investment in associates

An associate is an entity over which the Shire of Coorow has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Coorow's share of net assets of the associate. In addition, the Shire of Coorow's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Coorow's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the Shire of Coorow and the associate are eliminated to the extent of the Shire of Coorow's interest in the associate.

When the Shire of Coorow's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Coorow discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Coorow will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(x) 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 Shire of Coorow'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 20.

(y) Current and non-current classification

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

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

REVENUES AND EXPENSES	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net result			
The net result includes:			
Charging as an expense:			
Auditors remuneration			
Audit services	18,250	23,020	18,500
Other services	12,700	5,200	17,500
Depreciation by program			
Governance	68,744	68,015	78,032
Law, order, public safety	127,414	133,195	102,678
Health	9,404	9,405	18,488
Education and welfare	49,636	48,078	49,069
Housing	144,503	144,961	137,490
Community amenities	67,046	64,184	67,731
Recreation and culture	827,877	789,005	814,867
Transport	4,588,379	4,589,134	5,223,870
Economic services	20,356	20,359	10,127
Other property and services	147,918	147,943	172,295
	<u>6,051,277</u>	<u>6,014,279</u>	<u>6,674,647</u>
Depreciation by asset class			
Land and buildings	807,765	737,701	818,701
Furniture and equipment	7,493	15,099	16,757
Plant and equipment	470,125	429,042	476,151
Tools	7,045	15,541	17,247
Roads	4,320,961	4,467,073	4,957,557
Footpaths	18,608	16,623	18,448
Drainage	31,602	28,316	31,425
Other	387,678	304,884	338,360
	<u>6,051,277</u>	<u>6,014,279</u>	<u>6,674,646</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	10,861	16,427	16,427
	<u>10,861</u>	<u>16,427</u>	<u>16,427</u>
Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	15,264	30,295	29,932
- Other funds	30,000	44,535	30,000
Other interest revenue (refer note 12)	25,500	26,836	19,000
	<u>70,764</u>	<u>101,666</u>	<u>78,932</u>
Other revenue			
Reimbursements and recoveries	14,050	10,697	0
Other	504,472	25,752	515,050
	<u>518,522</u>	<u>36,449</u>	<u>515,050</u>

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

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 of Coorow will be a sustainable, progressive, desirable, and caring community, which recognises and values its diversity.

GOVERNANCE

Objective:

Provide the greatest level of administrative support to all Council functions and activities as well as to elected members.

Activities:

Delivering administration services to elected members.

Coordinating external audits of the Shire's finances and administrative processes.

Administering and operating Council's facilities and services.

GENERAL PURPOSE FUNDING

Objective:

Provide a solid financial platform by good financial management in order to provide a level of services expected by electors.

Activities:

Administering the Rates function, interest on investments and the receipt of grants funds.

LAW, ORDER, PUBLIC SAFETY

Objective:

Ensure residents enjoy a standard of living as free as possible from the threat of bushfires and public nuisance (eg dog attacks)

Activities:

Assisting Volunteer Bushfire Brigades to prevent fire, preserve life and protect property.

Registering of dogs and cats.

Enforcing local laws and miscellaneous legislation.

HEALTH

Objective:

Maintain a high standard of health control for the benefit of residents by ensuring compliance with all relevant legislation and regular testing by health staff

Activities:

Managing rubbish disposal and controlling industrial emissions.

Inspecting premises where food is prepared for or sold to the public, and testing the food.

Controlling mosquitoes and flies.

Maintaining the Doctor's surgery in Coorow and subsidising GP Services.

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

REVENUES AND EXPENSES (Continued)

EDUCATION AND WELFARE

Objective:

Provide a range of services to protect the welfare of various segments within the community, including children and the aged, and assist local Community Resource Centres to offer limited education/training services to local residents

Activities:

Maintaining facilities as child minding centres, encouraging other parties to offer this service.
Providing aged persons' accommodation.
Contributing to Community Resource Centres.

HOUSING

Objective:

Provide and maintain a range of Council-owned residences to Shire employees to encourage and retain high quality staff and management

Activities:

Renting properties to Shire employees.
Maintaining an optimum mix of different properties to suit Council's future needs.

(b) Statement of objective (Continued)

COMMUNITY AMENITIES

Objective:

Provide high quality community amenities (eg waste management and public conveniences) for use by both residents and visitors as well as manage the Town Planning Scheme to encourage and foster development within the Shire

Activities:

Managing the collection of rubbish and maintaining tips and transfer stations.
Inspecting septic tanks.
Providing public toilets and ablutions.
Maintaining a coastal public cemetery and contributing financially to the Winchester cemetery.
Administering and reviewing town planning and regional development.
Protecting the coastal environment and maintaining urban stormwater drainage infrastructure.

RECREATION AND CULTURE

Objective:

Provide cost effective recreation and culture facilities of a high standard for use by residents and visitors and help ensure that the use of these facilities is maximised.

Activities:

Administering and operating public halls and community centres.
Administering and/or operating beaches, foreshores and the Coorow Swimming Pool.
Administering and operating ovals, recreation centres and other sporting facilities.
Providing boat ramp facilities, library services and limited radio rebroadcasting.
Encouraging other cultural activities both to and within the Shire.

TRANSPORT

Objective:

Construct and maintain a high quality road network in an efficient manner, which is designed to meet the transport requirements of residents, local industry and visitors

Activities:

Constructing and maintaining streets, roads, parking facilities and footpaths.
Maintaining the Shire works depots and the Leeman airstrip.
Purchasing and maintaining Road plant.
Providing Police licensing services.

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

REVENUES AND EXPENSES (Continued)

ECONOMIC SERVICES

Objective:

Provide support for local industry to encourage and foster economic development within the Shire and the Midwest Region

Activities:

Controlling vermin, noxious weeds and other flora and fauna pests.

Promoting the Shire as a tourist destination.

Operating and maintaining the Coorow Caravan Park and Milligan Island Camping Node.

Administering building control legislation, including licensing of caravan parks.

Administering and operating a water standpipes system in the Coorow Shire.

OTHER PROPERTY & SERVICES

Objective:

Maintain the fleet of plant and equipment in good working order and provide additional income by utilising downtime to perform private works

Activities:

Producing income by providing Shire plant and labour for private works projects.

Administering public works overheads and plant operation costs.

Administering the stock (materials in store) system.

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

NOTES TO THE STATEMENT OF CASH FLOWS

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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - unrestricted	624,482	2,488,130	125,742
Cash - restricted	1,013,035	764,634	900,511
	<u>1,637,517</u>	<u>3,252,764</u>	<u>1,026,253</u>

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

Leave Reserve	175,819	172,378	175,880
Building Reserve	204,124	4,043	84,035
Resource Sharing Reserve	24,770	24,285	0
Plant Reserve	419,083	410,881	560,932
Radio & Television Broadcasting Reserve	26,985	26,457	15,630
Wann Park Water Reserve	0	31,756	0
Community Housing Reserve	74,799	59,829	59,781
Bowling Club Reserve	4,300	2,157	4,253
Pool Revitalisation Reserve	65,504	32,848	0
Tourist Infrastructure Reserve	17,651	0	0
	<u>1,013,035</u>	<u>764,634</u>	<u>900,511</u>

Reconciliation of net cash provided by operating activities to net result

Net result	(3,371,869)	(608,168)	(2,986,035)
Depreciation	6,051,277	6,014,279	6,674,647
(Profit)/loss on sale of asset	18,398	50,410	(71,896)
(Increase)/decrease in receivables	54,987	49,035	0
Increase/(decrease) in payables	120,000	191,643	0
Increase/(decrease) in employee provisions	0	22,354	(23,580)
Grants/contributions for the development of assets	(1,177,694)	(2,611,632)	(2,146,927)
Net cash from operating activities	<u>1,695,099</u>	<u>3,107,921</u>	<u>1,446,209</u>

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

NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	<u>15,000</u>	<u>15,000</u>	<u>215,000</u>
Loan facilities			
Loan facilities in use at balance date	<u>120,167</u>	<u>257,097</u>	<u>257,370</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>
	Note	2017/18 Budget \$	2016/17 Actual \$
NET CURRENT ASSETS			
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3(a)	624,480	2,488,130
Cash - restricted reserves	3(a)	1,013,035	764,634
Receivables		201,114	256,101
Inventories		10,614	10,614
		<u>1,849,243</u>	<u>3,519,479</u>
Less: current liabilities			
Trade and other payables		(609,910)	(489,910)
Long term borrowings		(104,921)	(137,203)
Provisions		(402,117)	(402,117)
		<u>(1,116,948)</u>	<u>(1,029,230)</u>
Unadjusted net current assets		732,295	2,490,249
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with <i>Local Government (Financial Management) Regulation 32</i> as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
Adjustments			
Less: Cash - restricted reserves	3(a)	(1,013,035)	(764,634)
Less: Restricted Cash - Unspent Grant Funds		0	(71,779)
Add: Current portion of borrowings		104,921	137,203
Add: Component Leave Liability not required to be funded		175,819	172,378
Adjusted net current assets - surplus/(deficit)		<u>0</u>	<u>1,963,417</u>

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

5. ACQUISITION OF ASSETS

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

Asset class	Reporting program										2017/18 Budget total \$	2016/17 Actual total \$	
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Housing \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$			Other property and services \$
<i>Property, Plant and Equipment</i>													
Land and buildings	10,185	0	40,000	5,000	77,516	79,625	91,992	68,500	10,000	0	0	382,818	214,569
Furniture and equipment	27,872	0	0	0	0	0	0	5,000	0	0	0	32,872	4,967
Plant and equipment	0	0	0	50,648	0	0	0	0	597,759	0	0	648,407	1,939,526
	38,057	0	40,000	55,648	77,516	79,625	91,992	73,500	607,759	0	0	1,064,097	2,159,062
<i>Infrastructure</i>													
Roads	0	0	0	0	0	0	0	0	1,957,648	0	0	1,957,648	2,003,037
Footpaths	0	0	0	0	0	0	0	0	92,400	0	0	92,400	109,986
Other	0	0	0	0	0	0	550,530	872,005	0	0	0	1,422,535	549,394
	0	0	0	0	0	0	550,530	872,005	2,050,048	0	0	3,472,583	2,662,417
<i>Land Held for Resale</i>													
Land held for resale	0	0	0	0	0	0	0	0	0	0	0	0	0
Total acquisitions	38,057	0	40,000	55,648	77,516	79,625	642,522	945,505	2,657,807	0	0	4,536,680	4,821,479

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

- 2017/2018 Budget Capital Projects

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

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Governance	0	0	0	0	0	(5,914)	0	0
Law,order, public safety	0	0	0	0	8,113	(23,040)	0	0
Health	35,398	32,545	0	(2,853)	0	0	0	0
Housing	0	0	0	0	0	0	71,896	0
Transport	168,843	153,298	0	(15,545)	3,868	(33,437)	0	0
	204,241	185,843	0	(18,398)	11,981	(62,391)	71,896	0

<u>By Class</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Land and buildings	0	0	0	0	0	0	71,896	0
Plant and equipment	204,241	185,843	0	(18,398)	11,981	(62,391)	0	0
	204,241	185,843	0	(18,398)	11,981	(62,391)	71,896	0

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

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

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Housing								
Loan 79 - Tuart St House	23,627	0	23,627	22,392	0	23,627	1,233	2,445
Loan 88 - Morcombe St House	147,636	0	72,483	69,909	75,153	147,363	5,992	8,567
Loan 89 - Brand St Houses	73,843	0	28,829	27,920	45,014	73,843	2,766	3,674
Recreation and culture								
Loan 87 - Maley Park	12,264	0	12,264	11,392	0	12,264	870	1,741
	257,370	0	137,203	131,613	120,167	257,097	10,861	16,427

All borrowing repayments will be financed by general purpose revenue.

(b) New borrowings - 2017/18

Council does not plan to take out any new debentures in 2017/2018.

(c) Unspent borrowings

The Shire of Coorow had no unspent borrowing funds as at 30 June 2017 nor is it expected to have unspent borrowing funds as at 30 June 2018.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$200,000 does exist. It is not anticipated that this facility will be required to be utilised during 2017/2018 so it has been cancelled.

AASB 101.10(e)
AASB 101.51
AASB 101.112

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

LGA S6.2(4)(b)
FM Reg 23(a)

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
Differential general rate								
UV - Agriculture	0.015920	201	121,966,018	1,941,699	0	0	1,941,699	1,884,968
UV - Mining	0.160764	15	608,022	97,748	0	0	97,748	96,673
UV - Exploration	0.115831	7	19,459	2,254	0	0	2,254	0
GRV - Townsites	0.120080	730	8,089,574	971,396	525	0	971,921	930,135
Sub-Totals		953	130,683,073	3,013,097	525	0	3,013,622	2,911,776
Minimum payment								
	\$							
UV - Agriculture	815	9	106,782	7,335	0	0	7,335	7,335
UV - Mining	815	10	19,594	8,150	0	0	8,150	9,785
UV - Exploration	300	5	5,123	1,500	0	0	1,500	0
GRV - Townsites	815	203	953,578	165,445	0	0	165,445	173,595
Sub-Totals		227	1,085,077	182,430	0	0	182,430	190,715
		1,180	131,768,150	3,195,527	525	0	3,196,052	3,102,491
Ex-Gratia Rates							11,890	10,557
Rates Adjustments							(499)	(25,092)
Discounts/concessions (Refer note 13)							(85,195)	(99,597)
Total amount raised from general rates							3,122,248	2,988,359
Specified area rates (Refer note 10)							0	0
Total rates							3,122,248	2,988,359

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

8(a). RATING INFORMATION

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

The general rates detailed above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

Objectives and reasons for differential rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
UV - Agricultural	Properties used predominantly for agricultural purposes	To ensure all ratepayers contribute an equitable share to maintaining the Shire's assets and services	To compensate for the much higher unimproved value of agricultural assessments compared to mining assessments
UV - Mining	Properties with a land use associated with mining leases/tenements	To ensure all ratepayers contribute an equitable share to maintaining the Shire's assets and services	To compensate for the much lower unimproved value of mining assessments compared to agricultural assessments and high impact on road maintenance requirements
UV - Exploration	Properties with a land use associated with mining exploration	To ensure all ratepayers contribute an equitable share to maintaining the Shire's assets and services	To compensate for the much lower unimproved value of exploration assessments compared to agricultural assessments and low impact on road maintenance requirements

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

8(a). RATING INFORMATION

Differential minimum payment

Description	Characteristics	Objects	Reasons
UV - Agricultural	Properties used predominantly for agricultural purposes	This rate is considered the minimum contribution for basic services and infrastructure	This rate is considered the minimum contribution for basic services and infrastructure
UV - Mining	Properties with a land use associated with mining leases/tenements	This rate is considered the minimum contribution for basic services and infrastructure	This rate is considered the minimum contribution for basic services and infrastructure
UV - Exploration	Properties with a land use associated with mining exploration	To cover basis costs of administering a rate assessment.	This rate is reflective of the lowest minimum rate considered appropriate to cover administrative costs.

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

9. CASH BACKED RESERVES

	2017/18 Budget Opening balance \$	2017/18 Budget Transfer to \$	2017/18 Budget Transfer (from) \$	2017/18 Budget Closing balance \$	2016/17 Actual Opening balance \$	2016/17 Actual Transfer to \$	2016/17 Actual Transfer (from) \$	2016/17 Actual Closing balance \$	2016/17 Budget Opening balance \$	2016/17 Budget Transfer to \$	2016/17 Budget Transfer (from) \$	2016/17 Budget Closing balance \$
Leave Reserve	172,378	3,441	0	175,819	194,589	5,074	(27,285)	172,378	194,589	4,871	(23,580)	175,880
Building Reserve	4,043	200,081	0	204,124	3,936	107	0	4,043	3,936	80,099	0	84,035
Resource Sharing Reserve	24,285	485	0	24,770	23,640	645	0	24,285	23,640	592	(24,232)	0
Plant Reserve	410,881	8,202	0	419,083	547,240	13,641	(150,000)	410,881	547,240	13,692	0	560,932
Waste Management Reserve	0	0	0	0	5,447	100	(5,547)	0	5,447	136	(5,583)	0
Radio & Television Broadcasting	26,457	528	0	26,985	25,753	704	0	26,457	25,753	615	(10,738)	15,630
Green Head Commercial Parking	0	0	0	0	238	4	(242)	0	238	9	(247)	0
Leeman Commercial Parking Re	0	0	0	0	117	2	(119)	0	117	0	(117)	0
Wann Park Water Reserve	31,756	634	(32,390)	0	30,913	843	0	31,756	30,913	774	(31,687)	0
Community Grant Reserve	0	0	0	0	4,877	90	(4,967)	0	4,877	122	(4,999)	0
Coorow Aged Accommodation R	0	0	0	0	2,468	46	(2,514)	0	2,468	81	(2,549)	0
Joint Venture Housing Reserve	59,829	20,775	(5,805)	74,799	58,240	1,589	0	59,829	58,240	1,541	0	59,781
Furniture & Equipment Reserve	0	0	0	0	10,000	185	(10,185)	0	10,000	250	(10,250)	0
Road Infrastructure Reserve	0	0	0	0	342,917	6,358	(349,275)	0	342,917	8,573	(351,490)	0
Bowling Club Reserve	2,157	2,143	0	4,300	2,100	57	0	2,157	2,100	2,153	0	4,253
Pool Revitalisation Reserve	32,848	32,656	0	65,504	0	32,848	0	32,848	0	0	0	0
Tourist Infrastructure Reserve	0	17,651	0	17,651	0	0	0	0	0	0	0	0
	764,634	286,596	(38,195)	1,013,035	1,252,475	62,293	(550,134)	764,634	1,252,475	113,508	(465,472)	900,511

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

9. CASH BACKED 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:

Reserve name	Anticipated date of use	Purpose of the reserve
Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements
Building Reserve	Ongoing	To be used for the upgrading of Council buildings
Resource Sharing Reserve	Ongoing	To be used for resource sharing projects
Plant Reserve	Ongoing	To be used for the purchase of major plant
Waste Management Reserve	16/17	To be used for the management of waste
Radio & Television Broadcasting	Ongoing	To be used to maintain/upgrade equipment at rebroadcasting sites
Green Head Commercial Parking	16/17	To be used for the construction of commercial parking in Green Head
Leeman Commercial Parking Reserve	16/17	To be used for the construction of commercial parking in Leeman
Wann Park Water Reserve	17/18	To be used to fund the development of a suitable water supply to Wann Park in Leeman
Community Grant Reserve	16/17	To be used to provide funds for community-based projects
Coorow Aged Accommodation Reserve	16/17	To be combined into Joint Venture Housing Reserve in future
Joint Venture Housing Reserve	Ongoing	To be used for the maintenance and further development of Joint Venture Housing (formerly Leeman Aged Accommodation Reserve)
Furniture & Equipment Reserve	16/17	To be used for the purchase of furniture and equipment
Road Infrastructure Reserve	16/17	To be used for road, footpath and drainage infrastructure projects
Bowling Club Reserve	Ongoing	To be used for the future replacement of synthetic bowling green surfaces
Pool Revitalisation Reserve	17/18	To be used for the redevelopment of the Coorow Swimming Pool
Tourist Infrastructure Reserve	Ongoing	To be used for the construction and renewal of tourist infrastructure

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

10. SPECIFIED AREA RATE

There are no Specified Area Rates planned for the 2017/2018 financial year.

11. SERVICE CHARGES

There are no Service Charges planned for the 2017/2018 financial year.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

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

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
Payment in full	29/08/2017	0	0.00%	11.00%
Option two				
Two instalments	29/08/2017 3/01/2018	5	5.50%	11.00%
Option three				
Four instalments	29/08/2017 30/10/2017 3/01/2018 5/03/2018	15	5.50%	11.00%

	2017/18 Budget revenue \$	2016/17 Actual \$
Instalment plan admin charge revenue	2,500	2,280
Instalment plan interest earned	7,500	7,477
Unpaid rates interest earned	18,000	19,359
	28,000	29,116

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

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which discount is granted
Municipal Rates	4%	85,195	99,597	When rates are paid within 35 days of being levied
		<u>85,195</u>	<u>99,597</u>	

Waivers or concessions

There are no Waivers or Concessions planned for the 2017/2018 financial year

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

	2017/18 Budget \$	2016/17 Actual \$
14. FEES & CHARGES REVENUE		
General purpose funding	8,510	8,969
Law, order, public safety	4,832	6,479
Health	3,193	1,527
Education and welfare	27,260	29,706
Housing	77,480	62,980
Community amenities	297,060	309,019
Recreation and culture	19,643	23,884
Economic services	61,807	70,803
Other property and services	35,000	49,796
	<u>534,785</u>	<u>563,163</u>
15. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	14,050	24,522
General purpose funding	732,986	2,120,133
Law, order, public safety	72,128	122,629
Health	1,000	1,667
Education and welfare	400	540
Housing	0	24,455
Community amenities	498,683	51,159
Recreation and culture	271,159	46,966
Transport	127,659	122,016
Economic services	18,000	26,980
Other property and services	60,300	106,175
	<u>1,796,365</u>	<u>2,647,242</u>
Non-operating grants, subsidies and contributions		
Law, order, public safety	40,000	1,009,855
Education and welfare	72,555	0
Community amenities	3,727	0
Recreation and culture	39,511	0
Transport	986,901	1,260,468
Economic services	35,000	341,309
	<u>1,177,694</u>	<u>2,611,632</u>

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

	2017/18 Budget \$	2016/17 Actual \$
16. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	18,800	17,400
Mayor/President's allowance	10,000	10,000
Deputy Mayor/President's allowance	2,500	2,500
Travelling expenses	7,000	8,481
Telecommunications allowance	4,800	4,800
	43,100	43,181

17. TRUST FUNDS

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

Detail	Balance 1-Jul-17 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-18 \$
House Bonds - Aged Units	1,600	0	(1,600)	0
LGCHP Surplus	19,581	0	(19,581)	0
BCITF Levy	168	1,966	(1,986)	148
BRB Levy	328	3,039	(3,273)	94
Police Licensing	0	323,815	(323,815)	0
Standpipe Card Bond	2,380	100	(100)	2,380
Leeman Ratepayers Assn	9,780	0	0	9,780
Kerbing Deposits	13,600	1,000	(12,600)	2,000
Coorow Bushfire Brigade	2,025	0	0	2,025
CCLI Number Plate Funds	500	0	0	500
Green Head Number Plate Funds	500	0	0	500
Warradarge Bushfire Brigade	1,350	0	0	1,350
Leeman Bushfire Brigade	3,618	0	(3,618)	0
Refuse Site Key Bond	400	0	0	400
Public Open Space	376,353	0	(376,353)	0
Bonds - Other	12,495	0	0	12,495
	444,678	329,920	(742,926)	31,672

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

18. MAJOR LAND TRANSACTIONS

It is not anticipated any major land transactions will occur in 2017/18.

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

20. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2017/18.

2017/18 BUDGET - CAPITAL PROJECTS

BUILDINGS	Ref	PROG	GL/JOB	COST	TRADE	RESERVES	GRANTS	MUNI
								-
								-
Leeman Administration Centre - Solar Panels	CF	4	03A4	10,185				10,185
Green Head Bush Fire Brigade Shed Upgrade		5	0774	40,000			40,000	-
Medical Centre Flooring	LTFP	7	1634	5,000				5,000
GHMS - replace shed	CL	8	1684	77,516			72,555	4,961
Lot 50 Nairn Street - Solar Panels		9	H001	7,000				7,000
Carpet Contingency	LTFP	9	5024	5,125				5,125
Lot 490 Tamarisk Street - Painting		9	H003	10,500				10,500
Lot 490 Tamarisk Street - Skylight		9	H003	2,000				2,000
Lot 49 Nairn Street - Painting		9	H004	8,000				8,000
Lot 42 Commercial Street - Painting		9	H005	8,500				8,500
Lot 5 Bristol Street - Renewal (inc Painting)		9	H008	16,000				16,000
Lot 11 Spain Street - replace external blinds		9	H012	2,000				2,000
29 Spain Street - Airconditioning		9	H013	12,000				12,000
29 Spain Street - Repainting		9	H013	8,500				8,500
Dynamite Bay Toilets	LTFP	10	2384	-				-
Leeman Foreshore Toilets		10	23G4	91,992				91,992
Leeman Recreation Centre - Painting		11	31A4	8,500				8,500
Coorow Aquatic Centre Plan	LTFP	11	4114	60,000		-		60,000
Green Head Depot Toilets		12	62D4	10,000				10,000
PLANT & EQUIPMENT								
CW001 - Ford Ranger - MRS	LTFP	7	1464	50,648	32,545			18,103
CW007 - Grader	LTFP	12	6384	340,000	127,310			212,690
CW0024 - Refurbish Low Loader Trailer	LTFP	12	3574	28,982				28,982
CW003 - Ford Ranger - WS	LTFP	12	3594	40,277	23,388			16,889
Ride on Mower	LTFP	12	6364	33,500	2,600			30,900
New Truck & Equipment - Mtc Crew	LTFP	12	3554	150,000				150,000
Sundry Plant - Hydraulic Crimper		12	6274	5,000				5,000
FURNITURE & EQUIPMENT								
Replace Server	LTFP	4	0504	27,872				27,872
Replace Coorow Hall Oven		11	2554	5,000			500	4,500
								-
OTHER INFRASTRUCTURE								
Coastal Transfer Station - Concrete aprons	C/F	10	1904	21,364				21,364
Green Head Walk Trails	LTFP	10	2064	482,950			454,771	28,179
Coastal Cemetery	C/F	10	3004	46,216			3,727	42,489
Coorow Skate Park	C/F	11	7454	39,906				39,906
Leeman Water Harvesting Project		11	2674	256,423		32,390	172,360	51,673
Johns Street Fish Cleaning Facility		11	7304	22,575			16,930	5,645
Leeman Bowling Green Resurfacing	LTFP	11	2744	129,090	-		86,060	43,030
Dynamite Bay Beach Ramp	C/F	11	7304	45,000				45,000
Dynamite Bay Solar Lights	C/F	11	7304	5,000				5,000
Leeman Foreshore Redevelopment	LTFP	11	2854	204,177		326,105	-	121,928
Lot 601 Petersen Place Park	LTFP	11	7284	169,834		169,834		-

ROADS	Ref	PROG	GL/JOB	COST	TRADE	RESERVES	GRANTS	MUNI
Roads to Recovery Projects		12	3164	484,464			462,234	22,230
- Thomas Road - resheeting	LTFP		T014	111,416			100,000	
- Wubin Gunyidi Road - resheeting	LTFP		T165	150,801			146,166	
- Launer Road - replace culverts	C/F		T006	152,393			148,068	
- Willmott Road - resheeting	LTFP		T093	69,853			68,000	
Regional Road Group Projects		12	3174	799,565			524,667	274,898
- Buntine Marchagee Rd widening seal	LTFP	12	X002	314,520			203,667	
- Coorow Green Head Rd East - reseal	LTFP	12	X161	240,751			159,667	
- Coorow Green Head Rd West widening seal	LTFP	12	X162	244,294			161,333	
Municipal Capital Projects				673,619				673,619
- Teasdale Road - realignment planning	LTFP	12	C026	60,000				
- Long Street - drains & kerbing	LTFP	12	C085	153,055				
- Grigson Street - drains & kerbing	LTFP	12	C106	47,956				
- Morcombe Road - drains & kerbing	C/F	12	C109	38,900				
- Morcombe Street - drains & kerbing	LTFP	12	C108	51,594				
- Quandong Place - drains & kerbing	C/F	12	C119	53,472				
- Mazza Road - resheeting	C/F	12	C028	37,979				
- McPartland Road - resheeting	LTFP	12	C023	97,549				
- McPartland Road - replace culverts	C/F	12	C023	11,448				
- South Waddy Road - replace culverts	C/F	12	C005	9,848				
- Davies Road - replace culvert	C/F	12	C015	4,924				
- South Waddy Road - resheeting	LTFP	12	C005	101,374				
- Cambell White Road - replace culverts	C/F	12	C052	5,520				
FOOTPATHS								
- Grigson Street		12	F106	33,600				33,600
- Morcombe Street		12	F108	19,600				19,600
- Morcombe Road		12	F109	39,200				39,200
				4,536,680	185,843	528,329	1,833,804	1,017,957

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

			Fee/Charge	Authority to set Fee	GL
<u>GOVERNANCE</u>					
Freedom of Information					
Application Fee		\$	30.00	Set by FOI Regs 1993	0483
Charge for Staff Member's Time Dealing with Application	per hour (pro rata)	\$	30.00	Set by FOI Regs 1993	0483
Charge for Access Time Supervised by Staff Member	per hour (pro rata)	\$	30.00	Set by FOI Regs 1993	0483
Photocopy charges - staff time	per hr (pro rata)	\$	30.00	Set by FOI Regs 1993	0483
Photocopy charges	per page	\$	0.20	Set by FOI Regs 1993	0483
Charge for time taken by staff to transcribe data between media	per hour (pro rata)	\$	30.00	Set by FOI Regs 1993	0483
Charge for duplicating a tape, film or computer information			actual cost	Set by FOI Regs 1993	0483
Charge for delivery, packaging and postage			actual cost	Set by FOI Regs 1993	0483
<u>GENERAL PURPOSE FUNDING</u>					
Rates					
Late Payment Penalty Interest			11%	Council in accordance with LGA 6.13	0171
Instalment Option Interest			5.5%	Council in accordance with LGA 6.45	0211
Instalment Option Admin Fee	per instalment	\$	6.00	Council in accordance with LGA 6.45	0231
Enquiries/Orders/Requisitions Fee		\$	77.00	Council	0553
Dishonoured Cheque Processing Fee			actual cost	Council	0483
Sale of Council Publications					
Electoral Roll (email pdf)	each	\$	26.00	Subject to LGA Admin Reg 29B	0433
Rate Book (email pdf)	each	\$	97.00	Subject to LGA Admin Reg 29B	0523
Agendas/Minutes (email pdf)	each	\$	16.00	Council	0523
Municipal Heritage Register (unbound)		\$	52.00	Council	0523
Building Approval Statistics (email pdf)	per annum	\$	93.00	Subject to LGA Admin Reg 29B	0523
<u>Printing/Photocopying/Faxing</u>					
<u>Black only</u>					
Photocopying per single sheet A4 Black and White	each	\$	0.65	Council	0523
Photocopying per double side A4 Black and White	each	\$	1.15	Council	0523
Photocopying per single sheet A3 Black and White	each	\$	1.05	Council	0523
Photocopying per double side A3 Black and White	each	\$	2.05	Council	0523
<u>Colour</u>					
Photocopying per single sheet A4 Colour	each	\$	1.55	Council	0523
Photocopying per double side Colour	each	\$	3.10	Council	0523
Photocopying per single sheet A3 Colour	each	\$	2.60	Council	0523
Photocopying per double side A3 Colour	each	\$	5.15	Council	0523
<u>Facsimile</u>					
Facsimile (outgoing) per minute - 1page	each	\$	3.40	Council	0523
Facsimile (outgoing) Additional pages	each	\$	3.40	Council	0523
Facsimile (incoming) - 1 page	each	\$	3.40	Council	0523

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

			Fee/Charge	Authority to set Fee	GL
<u>LAW, ORDER, PUBLIC SAFETY</u>					
Animal Control					
Microchipping of Dogs and Cats					
Standard Rate	per animal	\$	60.00	Council	0863
Pensioner Rate	per animal	\$	31.00	Council	0863
Registration of Cats (initial grant and renewal)	per annum	\$	20.00	Cat Regs 2012	0283
	3 year period	\$	42.50	Cat Regs 2012	0283
	lifetime	\$	100.00	Cat Regs 2012	0283
Concessional annual rate if registered after 31 May up to 31 October	per annum	\$	10.00	Cat Regs 2012	0283
Note: Registration of a breeding cat must be a lifetime registration					
Registration of Dogs					
Dangerous dog (sterilised or unsterilised)	per annum	\$	50.00	Dog Regs 2013	0853
Unsterilised	per annum	\$	50.00	Dog Regs 2013	0853
	3 year period	\$	120.00	Dog Regs 2013	0853
	lifetime	\$	250.00	Dog Regs 2013	0853
Sterilised	per annum	\$	20.00	Dog Regs 2013	0853
	3 year period	\$	42.50	Dog Regs 2013	0853
	lifetime	\$	100.00	Dog Regs 2013	0853
Concessional Rates					
Sterilised - Pensioner Rate	per annum	\$	10.00	Dog Regs 2013	0853
	3 year period	\$	21.25	Dog Regs 2013	0853
	lifetime	\$	50.00	Dog Regs 2013	0853
Unsterilised - Pensioner Rate	per annum	\$	25.00	Dog Regs 2013	0853
	3 year period	\$	60.00	Dog Regs 2013	0853
	lifetime	\$	125.00	Dog Regs 2013	0853
Guide dogs			nil	Dog Regs 2013	0853
Dogs used for droving or tending stock			*	Dog Regs 2013	0853
Dogs owned by pensioners			**	Dog Regs 2013	0853
Foxhounds, bona fide kept together in a kennelled pack of >= 10	per pack	\$	40.00	Dog Regs 2013	0853
Registration after 31 May in any year			**	Dog Regs 2013	0853
Dogs kept in an approved kennel, where not otherwise registered	per establishment	\$	200.00	Dog Regs 2013	0843
State Emergency Services tracker dogs		\$	1.00	Dog Regs 2013	0853
* 25% of fee otherwise payable					
** 50% of fee otherwise payable					
Seizure & Impounding of Animal		\$	120.00	Council	0873
Daily Sustenance	per animal	\$	22.00	Council	0873
Surrender and/or Destruction of Dog/Cat		\$	118.00	Council	0873

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

			Fee/Charge	Authority to set Fee	GL
Hire of Dog Barking Collar	per week	\$	31.00	Council	0873
Replacement of Dog/Cat Licence Tag		\$	4.10	Council	0873
Replacement of Dog/Cat Name Tag		\$	4.10	Council	0873
Inspection of Register		\$	2.00	Council	0873
Certified copy of an entry in the register		\$	2.10	Council	0873
Daily Sustenance - Livestock		\$	22.00	Council	0873
Impounding of Cattle, Horses, Pigs and the like *		\$	230.00	Council	0873
Impounding of Sheep, Goats and the like #		\$	70.00	Council	0873
* with an additional charge of \$2.20 per km for each km that each animal needs to be driven to a pound after the first km plus a daily charge of \$22.00 per day after the first day					
# with an additional charge of \$2 per km for each km that each animal needs to be driven to a pound after the first km plus a daily charge of \$5.00 per day after the first day.					
Impounding Fees - Vehicles					
Towing Fee	per km	\$	2.10	Council	2092
Holding Fee	per day	\$	11.00	Council	2092
HEALTH					
Coorow Medical Centre					
Professional Hiring of Premises Fee	per day	\$	41.00	Council	1593
Treatment of Sewage and Disposal of Effluent and Liquid Waste					
Application Fee for the Approval of an Apparatus		\$	118.00	Health (Treatment of Sewage and Disposal of	1993
Issuing Fee for a 'Permit to Use an Apparatus'		\$	118.00	Effluent and Liquid Waste) Regulations 1974	1993
Premises Serving Food					
Food Act Registration Fee (as resolved by Council)	per premises, per annur	\$	57.00	Council	1343
Offensive Trades					
<u>Licenses</u>					
Slaughterhouses		\$	298.00	Health (Offensive Trades Fees) Regs 1976	1353
Piggeries		\$	298.00	Health (Offensive Trades Fees) Regs 1976	1353
Artificial Manure Depots		\$	211.00	Health (Offensive Trades Fees) Regs 1976	1353
Bone Mills		\$	171.00	Health (Offensive Trades Fees) Regs 1976	1353
Places for Storing, Drying or Preserving Bones		\$	171.00	Health (Offensive Trades Fees) Regs 1976	1353
Fat Melting, Fat Extracting or Tallow Melting Establishments:					1353
- Butcher Shops and Similar		\$	171.00	Health (Offensive Trades Fees) Regs 1976	1353
- Larger Establishments		\$	298.00	Health (Offensive Trades Fees) Regs 1976	1353
Blood Drying		\$	171.00	Health (Offensive Trades Fees) Regs 1976	1353

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

		Fee/Charge	Authority to set Fee	GL
Gut Scraping, Preparation of Sausage Skins		\$ 171.00	Health (Offensive Trades Fees) Regs 1976	1353
Fellmongeries		\$ 171.00	Health (Offensive Trades Fees) Regs 1976	1353
Manure Works		\$ 211.00	Health (Offensive Trades Fees) Regs 1976	1353
Fish Curing Establishments		\$ 211.00	Health (Offensive Trades Fees) Regs 1976	1353
Laundries, Dry-cleaning Establishments		\$ 147.00	Health (Offensive Trades Fees) Regs 1976	1353
Bone Merchant Premises		\$ 171.00	Health (Offensive Trades Fees) Regs 1976	1353
Flock Factories		\$ 171.00	Health (Offensive Trades Fees) Regs 1976	1353
Knackeries		\$ 298.00	Health (Offensive Trades Fees) Regs 1976	1353
Poultry Processing Establishments		\$ 298.00	Health (Offensive Trades Fees) Regs 1976	1353
Poultry Farming		\$ 298.00	Health (Offensive Trades Fees) Regs 1976	1353
Rabbit Farming		\$ 298.00	Health (Offensive Trades Fees) Regs 1976	1353
Fish Processing Establishment in which Whole Fish are Cleaned and Prepared		\$ 298.00	Health (Offensive Trades Fees) Regs 1976	1353
Shellfish and Crustacean Processing Establishments		\$ 298.00	Health (Offensive Trades Fees) Regs 1976	1353
Any other offensive trade not specified		\$ 298.00	Health (Offensive Trades Fees) Regs 1976	1353
<u>HOUSING</u>				
Rent from Council Housing Leased to non-staff				
Leeman Properties	per week	\$ 360.00	Council	
Coorow Properties	per week	\$ 205.00	Council	
Rent from Aged Accommodation Units				
<u>Leeman Aged Units</u>				
Unit 1 - 2 bedroom	per week		As per joint venture agreement	1693
Unit 2 - 1 bedroom	per week		As per joint venture agreement	1693
Unit 3 - 1 bedroom	per week		As per joint venture agreement	1693
Unit 4 - 2 bedroom	per week		As per joint venture agreement	1693
<u>Coorow Aged Units</u>				
Unit 1 - 2 bedroom	per week		As per joint venture agreement	1683
Unit 2 - 2 bedroom	per week		As per joint venture agreement	1683
Bond chargeable max of 4 weeks rent plus pet bond of \$260				
Rent from Council Housing Leased to Staff				
Where Occupier Maintains Garden	per week	50% market value	Council	Various
Where Occupier Does Not Maintain Garden	per week	As above + \$100/week	Council	N/A

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

		Fee/Charge	Authority to set Fee	GL
<u>COMMUNITY AMENITIES</u>				
Leeman and Green Head Cemetery				
Grave digging to a depth of 1.8 metres:				
Ordinary (adult) grave	on application	\$ 555.00	Council	2363
Child (under 7 years) grave	on application	\$ 415.00	Council	2363
Stillborn child grave	on application	\$ 350.00	Council	2363
Grave digging deeper than 1.8 metres:				
First additional 0.3 metre		\$ 75.00	Council	2363
Second additional 0.3 metre		\$ 95.00	Council	2363
Third additional 0.3 metre		\$ 115.00	Council	2363
Each additional 0.3 metre thereafter		\$ 20.00	Council	2363
Re-opening a grave for each interment or exhumation:				
Ordinary (adult) grave		\$ 555.00	Council	2363
Child (under 7 years) grave		\$ 415.00	Council	2363
Stillborn child grave		\$ 350.00	Council	2363
Removal of kerbing, tiles, etc if necessary according to time required	per man hour	\$ 60.00	Council	2363
Any brick grave		\$ 380.00	Council	2363
Any vault		\$ 115.00	Council	2363
Interment of ashes in a grave		\$ 115.00	Council	2363
Extra charges:				
Interment without due notice		\$ 60.00	Council	2363
Late arrival at cemetery gates		\$ 30.00	Council	2363
Exhumations in addition to re-opening fee		\$ 555.00	Council	2363
Land for Burial:				
Single plot (2.4 x 1.2 metres)		\$ 160.00	Council	2363
Double plot (2.4 x 2.4 metres)		\$ 320.00	Council	2363
Triple plot (2.4 x 3.5 metres)		\$ 480.00	Council	2363
Niche Wall:				
Compartment for ashes		\$ 160.00	Council	2363
Interment of ashes into compartment		\$ 110.00	Council	2363
Permission to erect nameplate		\$ 12.00	Council	2363
Erection of nameplate		\$ 60.00	Council	2363

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

		Fee/Charge	Authority to set Fee	GL
Miscellaneous Charges:				
Permission to erect anyheadstone, monument or kerbing (Shire to be notified - Manager Works and Services to authorise beforehand)		\$ 55.00	Council	2363
Permission to erect nameplate		\$ 12.00	Council	2363
Registration of "Transfer of Form of Grant of Right of Burial"		\$ 20.00	Council	2363
Copy of "Grant of Burial"		\$ 20.00	Council	2363
Grave number plate		\$ 26.00	Council	2363
Undertakers/Monumental licence fee		\$ 23.00	Council	2363
Making a search in register	per 1/2 hour	\$ 16.00	Council	2363
Trading in Public Places				
Stallholders Permit Application		\$ -	Council	3183
Stallholders Permit	per annum	per event \$60.00	Council	3183
Traders Permit Application		\$ 60.00	Council	3183
Traders Permit	per annum	\$ 515.00	Council	3183
	per month	\$ 105.00	Council	3183
	per week	\$ 310.00	Council	3183
Rubbish Charges				
Domestic Rubbish (Weekly rubbish/fortnightly recycling - 240L Bins)		\$ 310.00	Council	1803
Pensioner Domestic Rubbish (Weekly rubbish/fortnightly recycling - 240L Bins)		\$ 240.00	Council	1803
Commercial Rubbish (240L Bin)		\$ 310.00	Council	1923
Commercial Rubbish (1.5m3 Bulk Bin)		\$ 2,930.00	Council	1923
Commercial Rubbish (3m3 Bulk Bin)		\$ 2,930.00	Council	1923
<i>NB: Commercial charges based on cost recovery.</i>				
Leeman Septage Pond				
Waste Water Charges	per litre	\$ 0.06	Council	19A3
General Refuse Tipping Charges - Ratepayers & Residents				
Asbestos Cement Disposal (by Prior Arrangement Only)				
Minimum Charge		\$ 110.00	Council	1883, 1973
Volume Charge	per m3	\$ 110.00	Council	
Metal Scrap		free *	Council	
Car Bodies		free *	Council	
Uncontaminated Green Waste		free *	Council	
Clean Fill		free #	Council	
Clean Up of Wastes Not Dumped in Correct Location or not Segregated		at cost ##	Council	1883, 1973

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

			Fee/Charge	Authority to set Fee	GL
Vehicle Tyres (off rim - rims are to go to metal dump area)					
Car	per tyre	\$	5.50	Council	1883, 1973
Light Commercial	per tyre	\$	8.00	Council	1883, 1973
4WD Vehicle	per tyre	\$	8.00	Council	1883, 1973
Truck	per tyre	\$	16.00	Council	1883, 1973
All Other Vehicles	per tyre		commercial rate	Council	1883, 1973

** if disposed of with care in correct locality and segregated from other wastes*

if disposed of with care in correct locality where it can easily be used for coverage of waste

cost of clean up at private hire rates + charges on assessed loose volume of waste

General Refuse Tipping Charges - Entities Outside the Shire

General Refuse - loose	per m3	\$	21.00	Council	
General Refuse - compacted	per m3	\$	36.00	Council	
Asbestos Cement Disposal (by Prior Arrangement Only)					
Minimum Charge		\$	110.00	Council	
Volume Charge	per m3	\$	110.00	Council	
Metal Scrap	per m3		commercial arrangements	Council	
Car Bodies	per m3		commercial arrangements	Council	
Uncontaminated Green Waste	per m3		commercial arrangements	Council	
Clean Fill	per m3		commercial arrangements	Council	
Clean Up of Wastes Not Dumped in Correct Location or not Segregated			at cost ##	Council	

Vehicle Tyres (off rim - rims are to go to metal dump area)					
Car	per tyre	\$	5.50	Council	
Light Commercial	per tyre	\$	8.00	Council	
4WD Vehicle	per tyre	\$	8.00	Council	
Truck	per tyre	\$	16.00	Council	
All Other Vehicles	per tyre		commercial arrangements	Council	

cost of clean up at private hire rates + charges on assessed loose volume of waste

Refuse Tipping Charges - Business Users, Non-Resident Users, Farm Users, Building and Demolition Wastes

General Mixed Waste (where not collected by Council's Refuse Collector)					
Minimum Charge	per load	\$	21.00	Council	
Volume Charge (loose volume)	per m3	\$	21.00	Council	
Fencing Wire (from farms or otherwise)					
Minimum Charge	per load	\$	62.00	Council	
Volume Charge (loose volume)	per m3	\$	62.00	Council	
Out of Hours Tip Access	per annum	\$	42.00	Council	
Key Bond (refundable on key return) *		\$	100.00	Council	

** key only available to Commercial tip users once they have demonstrated that their business activities would be adversely affected if increased tip access was not granted*

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

	Fee/Charge	Authority to set Fee	GL
Planning Services Fees			3183
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	\$ 147.00	Planning & Development Regs 2009 - Schedule 2	
b) More than \$50,000 but not more than \$500,000	0.32%	Planning & Development Regs 2009 - Schedule 2	
Percentage of Estimated Development Cost			
c) More than \$500,000 but not more than \$2.5 million	\$ 1,700.00	Planning & Development Regs 2009 - Schedule 2	
Minimum Fee			
Additional Percentage for every \$1 in excess of \$500,000	0.257%	Planning & Development Regs 2009 - Schedule 2	
d) More than \$2.5 million but not more than \$5 million	\$ 7,161.00	Planning & Development Regs 2009 - Schedule 2	
Minimum Fee			
Additional Percentage for every \$1 in excess of \$2.5 million	0.206%	Planning & Development Regs 2009 - Schedule 2	
e) More than \$5 million but not than \$21.5 million	\$ 12,633.00	Planning & Development Regs 2009 - Schedule 2	
Minimum Fee			
Additional Percentage for every \$1 in excess of \$5 million	0.123%	Planning & Development Regs 2009 - Schedule 2	
f) More than \$21.5 million	\$ 34,196.00	Planning & Development Regs 2009 - Schedule 2	
<i>Note: If development has commenced or been carried out, an additional amount by way of penalty, that is twice the amount of the fee payable for determination of the application (in addition to the initial application fee) is payable.</i>			
Amended plans (this applies where a determination is already given by the Shire or where amended plans are submitted and not requested by the Shire)			
Minimum Fee	\$ 97.00	Planning & Development Regs 2009 - Schedule 2	
Percentage of the Original Application Fee	66%	Planning & Development Regs 2009 - Schedule 2	
Single House - Residential Design Codes performance criteria or Town Planning Scheme variation assessment	\$73 per performance criteria / TPS variation assessed	Planning & Development Regs 2009 - Schedule 2	
Minimum	\$ 147.00	Planning & Development Regs 2009 - Schedule 2	
Maximum	\$ 730.00	Planning & Development Regs 2009 - Schedule 2	
Demolition where Planning Approval Required	\$147.00	Planning & Development Regs 2009 - Schedule 2	

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

	Fee/Charge	Authority to set Fee	GL
Application for approval of home based business/occupation (including cottage industry & short term accommodation) or other Planning Approval			
Initial Fee	\$ 222.00	Planning & Development Regs 2009 - Schedule 2	
Annual Renewal Fee	\$ 73.00	Planning & Development Regs 2009 - Schedule 2	
Penalty if home based business has already commenced, or if approval to be renewed has expired	\$444.00	Planning & Development Regs 2009 - Schedule 2	
Application for change of use or for alteration or extension or change of a non-conforming use which Determination of Development Application Fees does not apply to	\$295.00	Planning & Development Regs 2009 - Schedule 2	
Penalty if the change of use or the alteration or extension or change of the non-conforming use has commenced	\$590.00	Planning & Development Regs 2009 - Schedule 2	
Extension of current Planning Approval	\$131.00	Planning & Development Regs 2009 - Schedule 2	
Relocation of building envelope	\$147.00	Planning & Development Regs 2009 - Schedule 2	
Determination of Development Application for an extractive industry			
Initial Fee	\$ 739.00	Planning & Development Regs 2009 - Schedule 2	
Penalty if development has commenced or been carried out	\$ 1,478.00	Planning & Development Regs 2009 - Schedule 2	
Provision of a subdivision clearance			
Not more than 5 lots	per lot \$ 73.00	Planning & Development Regs 2009 - Schedule 2	
More than 5 lots but not more than 195 lots	per lot for first 5 lots / per lot thereafter \$73.00/\$35.00	Planning & Development Regs 2009 - Schedule 2	
More than 195 lots	\$ 7,393.00	Planning & Development Regs 2009 - Schedule 2	
Issue of zoning certificate	per certificate \$ 73.00	Planning & Development Regs 2009 - Schedule 2	
Reply to a property settlement request	per reply \$ 73.00	Planning & Development Regs 2009 - Schedule 2	
Issue of written planning advice	per advice \$ 73.00	Planning & Development Regs 2009 - Schedule 2	
Minor Scheme Amendment (i.e. an amendment that involves only textual changes or rectifies a zoning anomaly) *	\$ 4,023.00	Planning & Development Regs 2009 - Section 48	
<i>* fee is inclusive of all associated advertising charges with 50% refundable if not advertised</i>			

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

	Fee/Charge	Authority to set Fee	GL
Major Scheme Amendment (i.e. an amendment that involves a zoning change) * <i>* fee is inclusive of all associated advertising charges with 50% refundable if not advertised</i>	\$ 7,377.00	Planning & Development Regs 2009 - Section 48	
Minor Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar * Modifications to Plans once approval given <i>* fee is inclusive of all associated advertising charges with 50% refundable if not advertised</i>	\$ 3,348.00 \$ 1,077.00	Planning & Development Regs 2009 - Section 48 Planning & Development Regs 2009 - Section 48	
Major Structure Plans, Outline Development Plans, Subdivision Guide Plans or similar * Modifications to Plans once approval given <i>* fee is inclusive of all associated advertising charges with 50% refundable if not advertised</i>	\$ 6,043.00 \$ 2,147.00	Planning & Development Regs 2009 - Section 48 Planning & Development Regs 2009 - Section 48	
Detailed Area Plan	\$ 932.00	Planning & Development Regs 2009 - Section 48	
Issue of Section 40 certificate	\$ 73.00	Planning & Development Regs 2009 - Section 48	
Road / R.O.W. / P.A.W. request for closure * <i>* fee is inclusive of all associated advertising charges</i>	\$ 657.00	Planning & Development Regs 2009 - Section 48	
Advertising			
Onsite signage	per sign \$ 323.00	Planning & Development Regs 2009 - Section 48	
Newspaper advertising	per advertisement \$ 323.00	Planning & Development Regs 2009 - Section 48	
CD digital copy of planning document	\$ 26.00	Planning & Development Regs 2009 - Section 48	
Pre-strata inspection	\$ 329.00	Planning & Development Regs 2009 - Section 48	
Council Planning Fees			
Purchase of Town Planning Scheme/Strategy text <i>* electronic copies free from both WAPC and Council websites</i>	\$ 62.00	Council	

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

		Fee/Charge	Authority to set Fee	GL
<u>RECREATION AND CULTURE</u>				
Community & Recreation Centre Hire (Maley Park, Leeman Recreation Centre & Green Head Community Centre)				
Complete Social Area including Kitchen/Hall/Ablutions				
Hourly Rate	per hour	\$ 31.00	Council	Various
Half Day Rate (4 hours)	per half day	\$ 82.00	Council	
Full Day Rate (4 hours +)	per day	\$ 155.00	Council	
Annual Fee - Green Head Church Group	per year	\$ 310.00	Council	
Green Head Annual Easter Art Exhibition	per event	\$ 105.00	Council	
Green Head/Leeman Seniors - Social Lolly Days	per month	\$ 42.50	Council	
Leeman/Green Head Belly Dance Group	per session	\$ 15.50	Council	
** Surcharge (Cabarets, Socials, etc.)	per hour	\$ 90.00	Council	
Shire of Coorow Based Community Group One Off Functions	per day	\$ -	Council	
<i>** As per Policy Manual, charged when building is left in an unsatisfactory condition and requires additional cleaning e.g. shampooing of carpets, washing of floors.</i>				
Change Rooms				
Used in conjunction with Function Centre or for Babysitting purposes or as Overnight Sleeping Area.		\$ 41.00	Council	
Bonds (Refundable)				
Facility Hire Bond		\$ 310.00	Council	
Key Bond		\$ 52.00	Council	
Coorow Swimming Pool				
Casual Admission - Adult		\$ 4.00	Council	3433
Casual Admission - Child		\$ 2.00	Council	
Casual Admission - Adult Spectator		\$ 1.00	Council	
Season Ticket - Family		\$ 160.00	Council	
Season Ticket - Adult		\$ 118.00	Council	
Season Ticket - Child		\$ 37.00	Council	
Half Season Ticket - Family		\$ 92.00	Council	
Half Season Ticket - Adult		\$ 62.00	Council	
Half Season Ticket - Child		\$ 21.00	Council	
Hire of Pool for Private Functions (with Pool Manager in attendance)	per hour	\$ 76.00	Council	

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

			Fee/Charge	Authority to set Fee	GL
Sports Club Hire of Function Centres & Grounds					
Coorow Hockey Club (Entitled to 2 training nights per week, home games and special functions)	per season	\$	310.00	Council	2783
Coorow Latham Netball Club (Entitled to 2 training nights per week, home games and special functions)	per season	\$	310.00	Council	2783
Coorow Latham Cricket Club (Entitled to 2 training nights per week, home games and special functions)	per season	\$	310.00	Council	2783
Coorow Latham Football Club (Entitled to 2 training nights per week and home games, special functions and monthly meetings.)	per season	\$	515.00	Council	2783
Coorow Tennis Club (Use of function centre for pennants and club fixtures.)	per season	\$	515.00	Council	2783
Turquoise Coast Table Tennis Association (Entitled to one day per week and Annual Tournament.)	per season	\$	300.00	Council	2793
Other Sports Clubs Training Sessions	per hour	\$	5.00	Council	2793
All other Sporting Groups that use Leeman Rec Centre	per season	\$	310.00	Council	2793
Crockery, Cutlery & Furniture (for use outside Council facilities)					
Hire of crockery (as available)	per setting of 50	\$	41.00	Council	2453, 2473
Hire of additional crockery (as available)	per setting of 10	\$	16.00	Council	
Hire of cutlery (as available)	per setting of 50	\$	41.00	Council	
Hire of additional cutlery (as available)	per setting of 10	\$	16.00	Council	
Hire of Tables/Trestles	per table	\$	16.00	Council	
Hire of Chairs	per chair	\$	1.60	Council	
Breakages			at cost	Council	

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

		Fee/Charge	Authority to set Fee	GL
Leases				
<u>Leeman</u>				
Leeman Country & Sporting Club (expires 6 Jan 2034)	\$	110.00	Council	2733
Leeman Volunteer Sea Rescue Group (expires 31 Dec 2029)	\$	11.00	Council	2733
Stephen Small (Lot 52 Thomas Street) (expires 3 November 2021)	\$	505.00	Council	2733
Lot 53A Thomas Street (yet to be leased)			TBA To be advertised - commercial rates	2733
Lot 53B Thomas Street			TBA To be advertised - commercial rates	2733
Lot 53C (expires 30 June 2017)			TBA To be advertised - commercial rates	2733
St John Ambulance (expires 30 June 2032)	\$	22.00	Council	2733
<u>Green Head</u>				
RL & MA Alexander (Lot 395) expires 30 Sep 2019	\$	2,240.00	Council	2743
St John Ambulance (expires 30 June 2032)	\$	22.00	Council	2743
Green Head Men's Shed (expires 30 Nov 2023)	\$	-	Council	2743
Telstra Tower Lease (Lot 709) (paid Jul each year) expires 1 Jul 2021	\$	5,310.00	Council	4673
Green Head Sporting Club (expires 30 June 2031)	\$	110.00	Council	2743
<u>Coorow</u>				
Coorow Bowling Club (expires 30 June 2031)	\$	110.00	Council	2753
Coorow Golf Club (expires 30 June 2031)	\$	110.00	Council	2753
Coorow Community Resource Centre (expires 31 Dec 2018)	\$	16.00	Council	2753
Coorow Hotel CCLI (Leach Drain easement)	\$	660.00	Council	2753
Library Services				
Lost/Damaged Items		at cost	Council	2983
<u>ECONOMIC SERVICES</u>				
Coorow Caravan Park (Council Owned)				3983
Powered Site and Water (includes 2 persons)	per week	\$	130.00	Council
Powered Site and Water (includes 2 persons)	per day	\$	25.00	Council
Additional Persons	per day	\$	5.00	Council
Tent Site (unpowered)	per day	\$	10.00	Council
Casual (non resident) Shower	per person daily	\$	6.00	Council
<i>Stay two nights - pay for one.</i>				
<i>Tourists stay free for a maximum of 2 days during Wildflower Season</i>				
<i>1 July to 30 September each year.</i>				
<i>Maximum 12 week stay at any time.</i>				
Milligan Island Coastal Node				
Overnight site fee	per night	\$	15.00	Council
				\$ 6,943.00

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

		Fee/Charge	Authority to set Fee	GL
Caravan Park Annual License Fee				
<u>Leeman Caravan Park</u>				
125 x Caravan Sites @ \$6.00 each = \$750		\$ 750.00	Caravan Parks & Camping Grounds Regs 1997	4193
20 x Camp Sites @ \$3.00 each = \$60		\$ 60.00		
60 x Overflow Sites @ \$1.50 each = \$90		\$ 90.00		
<u>Green Head Caravan Park</u>				
70 x Caravan Sites @ \$6.00 each = \$420		\$ 438.00	Caravan Parks & Camping Grounds Regs 1997	4193
12 x Overflow Sites @ \$1.50 each = \$18				
<u>Half Way Mill Road House Caravan Park</u>				
8 x Caravan Sites @ \$6.00 each = \$48	minimum fee	\$ 200.00	Caravan Parks & Camping Grounds Regs 1997	4193
0 x Camp Sites @ \$3.00 each = \$0				
0 x Overflow Sites @ \$1.50 each = \$0				
Application for or renewal of license - same as annual fees above				
Additional penalty fee for renewing license after expiry		\$ 20.00	Caravan Parks & Camping Grounds Regs 1997	4193
Hire of Leeman Recreation Centre for Overflow Site Facility				
	per site per night	\$ 10.00	Council	2783
Standpipes				
Public Standpipe System Access Card Bond	per annum	\$ 70.00	Council	
Minimum charge for water taken from Standpipe		\$ 20.00	Council	4273
Public Standpipe Water Charges	per Kilotitre (1,000 litres)	\$ 5.15	Council	4273
Building Fees				
Building Permit Fee - Class 1 or 10 building or incidental structure				4153
Percentage of Proposed Building Cost (min. \$96.00 fee)		0.19%	Building Regs 2012	
Building Permit Fee - Class 2 to 9 building or incidental structure				
Percentage of Proposed Building Cost (min. \$96.00 fee)		0.09%	Building Regs 2012	
Building Permit Fee - uncertified application (min. \$96.00 fee)		0.32%	Building Regs 2012	
Demolition Permit Fee - Class 1 or 10 building or incidental structure		\$ 97.70	Building Regs 2012	
Demolition Permit Fee - Class 2 to 9 building or incidental structure	per storey	\$ 97.70	Building Regs 2012	
Permit Extension Fee		\$ 97.70	Building Regs 2012	
Occupancy Permit Fee - for a completed building		\$ 97.70	Building Regs 2012	
Temporary Occupancy Permit Fee - for an incomplete building		\$ 97.70	Building Regs 2012	
Modification/Replacement Occupancy Permit Fee		\$ 97.70	Building Regs 2012	
Occupancy Permit or Building Approval Certificate - strata scheme (minimum \$105.80 fee)	per strata unit	\$ 10.80	Building Regs 2012	
Occupancy Permit for Building with Unauthorised Work				
Percentage of Proposed Building Cost (min. \$96.00 fee)		0.18%	Building Regs 2012	

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

			Fee/Charge	Authority to set Fee	GL
Building Approval Certificate for Building with Unauthorised Work					
Percentage of Proposed Building Cost (min. \$96.00 fee)			0.38%	Building Regs 2012	
Application obtain a Building Standard Declaration	per declaration	\$	2,160.15	Building Regs 2012	
Building Application for use of Battery Operated Smoke Alarm	per application	\$	179.40	Building Regs 2012	
Swimming Pool Enclosure Inspections (minimum every 4 years)		\$	57.45	Building Regs 2012	
BCITF Levy					
Percentage of Proposed Building Cost > \$20,000			0.20%	Building & Construction Ind. Training Levy Act 1990	
Building Services Levy					
re building permit <= \$45,000		\$	61.65	Building Act 2011 (Building Commission website)	
re building permit > \$45,000	% value of work		0.137%	Building Act 2011 (Building Commission website)	
re demolition permit <= \$45,000		\$	61.65	Building Act 2011 (Building Commission website)	
re demolition permit > \$45,000	% value of work		0.137%	Building Act 2011 (Building Commission website)	
re occupancy permit / build. approval cert for unauthorised work (s51 of the Act) <= \$45k		\$	123.30	Building Act 2011 (Building Commission website)	
re occupancy permit / build. approval cert for unauthorised work (s51 of the Act) > \$45k	% value of work		0.274%	Building Act 2011 (Building Commission website)	
re occupancy permit / build. Approval cert for approved building work <= \$45k		\$	61.65	Building Act 2011 (Building Commission website)	
re occupancy permit / build. Approval cert for approved building work > \$45k	% value of work	\$	61.65	Building Act 2011 (Building Commission website)	
Footpath/Kerbing Bond (Trust)		\$	500.00	Council	
Charge out Costs to other Councils for Regulatory Services					
Manager Regulatory Services Hourly Rate	per hour	\$	113.00	Council	4133
Ranger Services Hourly Rate	per hour	\$	80.00	Council	
Mileage	per km	\$	1.05	Council	

OTHER PROPERTY & SERVICES

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

			Fee/Charge	Authority to set Fee	GL
Private Works Charges - Hourly Plant Rates (Standard) Wet Hire Only					
Any utility vehicle (with operator)	per hour	\$	80.00	Council	7333
Bobcat	per hour	\$	100.00	Council	
D6H Dozer	per hour	\$	235.00	Council	
Maintenance Grader	per hour	\$	200.00	Council	
Construction Grader	per hour	\$	240.00	Council	
Cat 950 Loader	per hour	\$	180.00	Council	
Cat 926 Loader (coast)	per hour	\$	140.00	Council	
Tree Saw with Loader	per hour	\$	255.00	Council	
Backhoe	per hour	\$	140.00	Council	
Semi or 8 Wheeler	per hour	\$	165.00	Council	
Road Train or 8 Wheeler plus Trailer	per hour	\$	205.00	Council	
4x2 Tip Trucks	per hour	\$	120.00	Council	
Tractor/Slasher/Broom	per hour	\$	120.00	Council	
Multi Wheel Roller	per hour	\$	50.00	Council	
Vibrating Roller	per hour	\$	150.00	Council	
Works Supervisor/ Manager Works and Services	per hour	\$	125.00	Council	
Portable Toilet	per day	\$	40.00	Council	
Box Trailer, dual trailer, chain saw, compactor/pedestrian roll, cement mixer and non powered tools including gardening tools and ladders			not permitted	Council	
Private Works Charges - Hourly Plant Rates (Non Profit Community Groups)					
Any utility vehicle (with operator)	per hour	\$	75.00	Council	
Bobcat	per hour	\$	65.00	Council	
D6H Dozer	per hour	\$	130.00	Council	
Construction Grader	per hour	\$	130.00	Council	
Maintenance Grader	per hour	\$	110.00	Council	
Cat 950 Loader	per hour	\$	110.00	Council	
Cat 926 Loader (coast)	per hour	\$	100.00	Council	
Tree Saw with Loader	per hour	\$	160.00	Council	
Backhoe	per hour	\$	85.00	Council	
Semi or 8 Wheeler	per hour	\$	165.00	Council	
Road Train or 8 Wheeler plus Trailer	per hour	\$	205.00	Council	
4x2 Tip Trucks	per hour	\$	70.00	Council	
Tractor/Slasher/Broom	per hour	\$	85.00	Council	
Multi Wheel Roller	per hour	\$	40.00	Council	
Vibrating Roller	per hour	\$	85.00	Council	
Works Supervisor/ Manager Works and Services	per hour	\$	85.00	Council	
Portable Toilet	per day	\$	40.00	Council	
Box Trailer, dual trailer, chain saw, compactor/pedestrian roll, cement mixer and non powered tools including gardening tools and ladders			not permitted	Council	

SHIRE OF COOROW
2017/2018 BUDGET
SCHEDULE OF FEES AND CHARGES

			Fee/Charge	Authority to set Fee	GL
Private Works Charges - Hourly Plant Rates (Staff as per Council Policy)					
Bobcat	per hour	\$	12.00	Council	
D6H Dozer	per hour		not permitted	Council	
Construction Grader	per hour		not permitted	Council	
Maintenance Grader	per hour		not permitted	Council	
Cat 950 Loader	per hour		not permitted	Council	
Cat 926 Loader (coast)	per hour	\$	12.00	Council	
Tree Saw with Loader	per hour		not permitted	Council	
Backhoe	per hour	\$	12.00	Council	
Semi or 8 Wheeler	per hour	\$	161.00	Council	
Road Train or 8 Wheeler plus Trailer	per hour	\$	201.00	Council	
4x2 Tip Trucks	per hour	\$	12.00	Council	
Tractor/Slasher/Broom	per hour		not permitted	Council	
Multi Wheel Roller	per hour		not permitted	Council	
Vibrating Roller	per hour		not permitted	Council	
Works Supervisor/ Manager Works and Services	per hour		not permitted	Council	
Box Trailer	per day	\$	11.00	Council	
Dual Trailer	per day	\$	11.00	Council	
Chain Saw	per day		not permitted	Council	
Compactor /Pedestrian Roller	per day	\$	11.00	Council	
Cement Mixer	per day	\$	11.00	Council	
Non Powered Tools including Gardening Tools and Ladders	per day	\$	11.00	Council	
Portable Toilet	per day	\$	36.00	Council	
Private Works Charges - Materials (Standard)					
Sand/Gravel	per m3 or at the Shire's convenience	\$	22.00	Council	
Blue Metal			<i>* cost price plus handling</i>	Council	
Private Works Charges - Materials (Non Profit Community Groups)					
Sand/Gravel	per m3 or at the Shire's convenience	\$	16.00	Council	
Blue Metal			<i>* cost price plus handling</i>	Council	
Private Works Charges - Materials (Staff as per Council Policy)					
Sand/Gravel	per m3 or at the Shire's convenience	\$	3.00	Council	
Blue Metal			<i>* cost price plus handling</i>	Council	