

SHIRE OF HALLS CREEK
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Fees and Charges Schedule	28

SHIRE'S VISION

The Shire of Halls Creek town and remote communities are economically diverse, caring and proactive with a strong sense of responsibility and pride.

SHIRE OF HALLS CREEK
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	3,645,333	3,452,971	3,354,853
Grants, subsidies and contributions	10	5,661,807	13,535,709	12,008,079
Fees and charges	13	939,507	1,295,791	3,580,159
Service charges	2(e)	5,016	4,175	4,171
Interest revenue	11(a)	181,200	239,304	31,000
Other revenue	11(b)	245,132	3,579,695	458,307
		10,677,995	22,107,645	19,436,569
Expenses				
Employee costs		(5,836,235)	(6,117,579)	(6,828,141)
Materials and contracts		(4,225,561)	(9,077,972)	(8,335,904)
Utility charges		(473,463)	(603,258)	(543,530)
Depreciation	6	(5,803,754)	(5,890,086)	(6,089,491)
Finance costs	11(d)	0	(82,509)	(61,417)
Insurance		(668,684)	(640,045)	(560,942)
Other expenditure		(437,512)	(753,505)	(457,820)
		(17,445,209)	(23,164,954)	(22,877,245)
		(6,767,214)	(1,057,309)	(3,440,676)
Capital grants, subsidies and contributions	10	4,176,246	2,612,962	1,402,968
Profit on asset disposals		0	183,186	0
		4,176,246	2,796,148	1,402,968
Net result for the period		(2,590,968)	1,738,839	(2,037,708)
Other comprehensive income				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,590,968)	1,738,839	(2,037,708)

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

SHIRE OF HALLS CREEK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		3,645,333	3,536,273	3,354,853
Grants, subsidies and contributions		3,183,375	14,400,116	11,870,352
Fees and charges		939,507	1,295,791	3,580,159
Service charges		5,016	4,175	4,171
Interest revenue		181,200	239,304	31,000
Goods and services tax received		892,802	858,957	1,049,686
Other revenue		245,132	3,573,527	458,307
		9,092,365	23,908,143	20,348,528
Payments				
Employee costs		(5,836,235)	(5,946,268)	(6,828,141)
Materials and contracts		(4,225,561)	(8,895,666)	(8,235,957)
Utility charges		(473,463)	(603,258)	(543,530)
Finance costs		0	(92,660)	(61,417)
Insurance		(668,684)	(640,045)	(560,942)
Goods and services tax paid		(892,802)	(952,074)	(899,836)
Other expenditure		(437,512)	(753,505)	(457,820)
		(12,534,257)	(17,883,476)	(17,587,643)
Net cash provided by (used in) operating activities	4	(3,441,892)	6,024,667	2,760,885
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(961,500)	(165,804)	(173,035)
Payments for construction of infrastructure	5(b)	(4,361,246)	(4,110,075)	(1,823,040)
Capital grants, subsidies and contributions		4,176,246	2,591,075	(175,501)
Proceeds from sale of property, plant and equipment	5(a)	279,654	138,550	40,000
Net cash provided by (used in) investing activities		(866,846)	(1,546,254)	(2,131,576)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(1,758,970)	(932,299)	(982,736)
Net cash provided by (used in) financing activities		(1,758,970)	(932,299)	(982,736)
Net increase (decrease) in cash held		(6,067,708)	3,546,114	(353,427)
Cash at beginning of year		10,667,125	7,121,011	7,128,109
Cash and cash equivalents at the end of the year	4	4,599,417	10,667,125	6,774,682

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

SHIRE OF HALLS CREEK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
General rates	2(a)	\$ 3,645,333	\$ 3,452,971	\$ 3,354,853
Grants, subsidies and contributions	10	5,661,807	13,535,709	12,008,079
Fees and charges	13	939,507	1,295,791	3,580,159
Service charges	2(e)	5,016	4,175	4,171
Interest revenue	11(a)	181,200	239,304	31,000
Other revenue	11(b)	245,132	3,579,695	458,307
Profit on asset disposals		0	183,186	0
		10,677,995	22,290,831	19,436,569
Expenditure from operating activities				
Employee costs		(5,836,235)	(6,117,579)	(6,828,141)
Materials and contracts		(4,225,561)	(9,077,972)	(8,335,904)
Utility charges		(473,463)	(603,258)	(543,530)
Depreciation	6	(5,803,754)	(5,890,086)	(6,089,491)
Finance costs	11(d)	0	(82,509)	(61,417)
Insurance		(668,684)	(640,045)	(560,942)
Other expenditure		(437,512)	(753,505)	(457,820)
		(17,445,209)	(23,164,954)	(22,877,245)
Non-cash amounts excluded from operating activities	3(b)	5,803,754	5,706,900	6,089,541
Amount attributable to operating activities		(963,460)	4,832,777	2,648,865
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	4,176,246	2,612,962	1,402,968
Proceeds from disposal of assets	5	279,654	138,550	40,000
		4,455,900	2,751,512	1,442,968
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(961,500)	(165,804)	(173,035)
Payments for construction of infrastructure	5(b)	(4,361,246)	(4,110,075)	(1,823,040)
		(5,322,746)	(4,275,879)	(1,996,075)
Amount attributable to investing activities		(866,846)	(1,524,367)	(553,107)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	236,500	0	0
		236,500	0	0
Outflows from financing activities				
Repayment of borrowings	7(a)	(1,758,970)	(932,299)	(982,736)
Transfers to reserve accounts	8(a)	(783,727)	(59,815)	(2,682,307)
		(2,542,697)	(992,114)	(3,665,043)
Amount attributable to financing activities		(2,306,197)	(992,114)	(3,665,043)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	4,136,503	1,820,207	1,569,285
Amount attributable to operating activities		(963,460)	4,832,777	2,648,865
Amount attributable to investing activities		(866,846)	(1,524,367)	(553,107)
Amount attributable to financing activities		(2,306,197)	(992,114)	(3,665,043)
Surplus or deficit at the end of the financial year	3	0	4,136,503	0

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

**SHIRE OF HALLS CREEK
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	13
Note 4	Reconciliation of cash	15
Note 5	Fixed Assets	16
Note 6	Depreciation	17
Note 7	Borrowings	18
Note 8	Reserve Accounts	20
Note 9	Revenue Recognition	21
Note 10	Program Information	24
Note 11	Other Information	25
Note 12	Elected Members Remuneration	26
Note 13	Fees and Charges	27

1(a) **BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

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

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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.

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual 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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
Town	Gross rental valuation	0.086270	341	14,089,939	1,215,539	116,238	0	1,331,777	1,113,404	1,136,004
Town vacant	Gross rental valuation	0.050000	15	65,580	3,279	0	0	3,279	7,171	3,262
Rural/Pastoral	Unimproved valuation	0.046130	47	15,853,500	731,322	0	0	731,322	731,480	731,480
Mining	Unimproved valuation	0.383200	41	2,161,558	828,309	0	0	828,309	828,297	828,297
Prospecting/Exploration	Unimproved valuation	0.218400	281	2,613,805	570,855	0	0	570,855	574,958	570,963
Total general rates			725	34,784,382	3,349,304	116,238	0	3,465,542	3,255,310	3,270,006
(ii) Minimum payment		Minimum								
		\$								
Town	Gross rental valuation	851	3	5,100	2,553	0	0	2,553	2,553	2,553
Town vacant	Gross rental valuation	1,093	12	43,300	13,116	0	0	13,116	14,209	15,302
Rural/Pastoral	Unimproved valuation	921	18	61,600	16,578	0	0	16,578	18,420	18,420
Mining	Unimproved valuation	880	7	6,800	6,160	0	0	6,160	5,280	5,280
Prospecting/Exploration	Unimproved valuation	548	258	88,387	141,384	0	0	141,384	157,199	43,292
Total minimum payments			298	205,187	179,791	0	0	179,791	197,661	84,847
Total general rates and minimum payments			1,023	34,989,569	3,529,095	116,238	0	3,645,333	3,452,971	3,354,853
Total rates					3,529,095	116,238	0	3,645,333	3,452,971	3,354,853

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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 local government services/facilities.

**SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	10/10/2023	0	0.00%	7.00%
Option three				
First instalment	10/10/2023	20	5.50%	7.00%
Second instalment	12/12/2023	20	5.50%	7.00%
Third instalment	13/02/2023	20	5.50%	7.00%
Fourth instalment	16/04/2023	20	5.50%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,000	3,000	3,000
Instalment plan interest earned	10,000	10,135	0
Unpaid rates and service charge interest earned	50,000	61,026	30,000
	63,000	74,161	33,000

**SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV Town	Properties within the townsite boundaries other than vacant land.	This rate is to contribute to services desired by the community.	The reason for the rate in the dollar for this category is to reflect the level of rating required to raise the necessary revenue to operate efficiently and provide the diverse range of services and programs and associated infrastructure/facilities required within the town of Halls Creek.
GRV Town Vacant	Properties within the townsite boundaries that are vacant land.	The objective is to discourage the purchasing of vacant land for purely speculative purposes that does not lead to development.	The higher differential for vacant properties is to encourage growth and development in Halls Creek and discourage the purchasing of vacant land for purely speculative purposes that does not lead to development. Encouraging development of vacant land is important given the shortage of suitable housing.
UV Rural/Pastoral	Properties outside the town site boundaries that are not mining, prospecting or exploration.	This rate is to contribute to services desired by the community.	The rating in this category reflects the level of rating required to raise the necessary revenue to operate efficiently and provide for rural infrastructure and services in addition to town services, programs and infrastructure which are available to be accessed by the properties in this category.
UV Mining	Properties with a land use associated with mining/petroleum leases/tenements other than prospecting/exploration.	The objective is to raise additional revenue to contribute towards higher costs associated with mining activity.	The Shire has imposed a higher rate in the dollar for the mining sector in considering the potential impact and cost that mining activities have on the Shire's road network, specifically in relation to heavy traffic. Road construction and maintenance within the Shire, an area of 143,000 km ² , is one of the major activities and costs in the budget. Excluding the Great Northern Highway, all roads that are not within the township are unsealed and require significant work after each wet season and the roads servicing heavy traffic need frequent grading through the dry season. Mining also has an increased demand on health and environmental inspections and monitoring throughout the process.

**SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

Description	Characteristics	Objects	Reasons
UV Prospecting /Exploration	Properties with a land use associated with prospecting/exploration leases/tenements.	This category is rated lower than mining due to the lower activity and cost impact incurred.	The Shire seeks to encourage exploration and prospecting and recognizes the reduced activity compared to mining in relation to the road network and environmental inspections and monitoring.

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV Town	Properties within the townsite boundaries other than vacant land.	This rate is to contribute to services desired by the community.	The GRV minimum of \$851 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.
GRV Town Vacant	Properties within the townsite boundaries that are vacant land.	The objective is to discourage the purchasing of vacant land for purely speculative purposes that does not lead to development.	The higher differential for vacant properties is to encourage growth and development in Halls Creek and discourage the purchasing of vacant land for purely speculative purposes that does not lead to development. Encouraging development of vacant land is important given the shortage of suitable housing.
UV Rural/Pastoral	Properties outside the town site boundaries that are not mining, prospecting or exploration.	This rate is to contribute to services desired by the community.	The UV minimum of \$921.00 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.
UV Mining	Properties with a land use associated with mining/petroleum leases/tenements other than prospecting/exploration.	The objective is to raise additional revenue to contribute towards higher costs associated with mining activity.	The UV minimum rate of \$880 is to ensure that all ratepayers make a reasonable contribution for basic services and infrastructure.
UV Prospecting /Exploration	Properties with a land use associated with prospecting/exploration leases/tenements.	This category is rated lower than mining due to the lower activity and cost impact incurred.	The lower minimum for this category (\$548) reflects the reduced use of services, while ensuring all ratepayers make a reasonable contribution for basic services and infrastructure.

SHIRE OF HALLS CREEK
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

	Amount of charge	2023/24 Budgeted revenue	Budget amount to be applied to costs	Budget amount to be set aside to reserve	Reserve amount to be applied to costs	2022/23 Actual revenue	2022/23 Budget revenue
Service charge	\$	\$	\$	\$	\$	\$	\$
Television and radio re-broadcasting services		5,016	5,016	0	0	4,175	4,171
		5,016	5,016	0	0	4,175	4,171

Nature of the service charge	Objects of the charge	Reasons for the charge	Area/Properties charge to be imposed on
Television and radio re-broadcasting services	To provide TV and radio re-broadcasting within the shire.	To fund the cost of providing TV and radio re-broadcasting maintenance and upgrades.	Properties within the range of the re-broadcasting facilities.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Contract liabilities
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	4,599,417	10,667,125	6,774,682
	1,476,313	1,476,313	1,494,061
	99,624	99,624	53,948
	6,175,354	12,243,062	8,322,691
	(1,539,720)	(1,539,720)	(1,571,455)
	0	(2,478,432)	(56,400)
7	0	(1,758,970)	(876,271)
	(454,101)	(454,101)	(431,920)
	(1,993,821)	(6,231,223)	(2,936,046)
	4,181,533	6,011,839	5,386,645
3(c)	(4,181,533)	(1,875,336)	(5,386,645)
	0	4,136,503	0

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
 Less: Movement in liabilities associated with restricted cash
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
	0	(183,186)	0
	0	0	0
6	5,803,754	5,890,086	6,089,491
	0	0	50
	5,803,754	5,706,900	6,089,541

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(4,599,417)	(4,052,190)	(6,674,682)
	0	1,758,970	876,271
	417,884	417,884	411,766
	(4,181,533)	(1,875,336)	(5,386,645)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire 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 or non-current based on the Shire's intentions to release for sale.

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 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates recognised in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

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

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.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present 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.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire'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'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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions 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 of 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's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire 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 HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. 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:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand	3(a)	\$ 4,599,417	\$ 10,667,125	\$ 6,774,682
Total cash and cash equivalents		4,599,417	10,667,125	6,774,682
Held as				
- Unrestricted cash and cash equivalents		0	6,614,935	100,000
- Restricted cash and cash equivalents		4,599,417	4,052,190	6,674,682
		4,599,417	10,667,125	6,774,682
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,599,417	4,052,190	6,674,682
		4,599,417	4,052,190	6,674,682
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	4,599,417	4,052,190	6,674,682
		4,599,417	4,052,190	6,674,682
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,590,968)	1,738,839	(2,037,708)
Depreciation	6	5,803,754	5,890,086	6,089,491
(Profit)/loss on sale of asset		0	(183,186)	0
(Increase)/decrease in receivables		0	60,628	135,000
(Increase)/decrease in inventories		0	16,596	0
(Increase)/decrease in other assets		0	120,000	0
Increase/(decrease) in payables		0	213,248	249,797
Increase/(decrease) in contract liabilities		(2,478,432)	793,964	(272,727)
Increase/(decrease) in unspent capital grants		0	0	(1,578,469)
Increase/(decrease) in other provision		0	(21,887)	0
Increase/(decrease) in employee provisions		0	(12,546)	0
Capital grants, subsidies and contributions		(4,176,246)	(2,591,075)	175,501
Net cash from operating activities		(3,441,892)	6,024,667	2,760,885

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2022/23 Actual Additions	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds
	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment									
Buildings - non-specialised	366,500	0	0	0	0	0	0	0	0
Furniture and equipment	0	0	0	48,242	0	0	25,000	0	0
Plant and equipment	595,000	279,654	279,654	117,562	138,550	138,550	148,035	40,000	40,000
Total	961,500	279,654	279,654	165,804	138,550	138,550	173,035	40,000	40,000
(b) Infrastructure									
Infrastructure - roads	4,076,246	0	0	3,924,161	0	0	1,793,040	0	0
Other infrastructure - other	285,000	0	0	185,914	0	0	30,000	0	0
Total	4,361,246	0	0	4,110,075	0	0	1,823,040	0	0
Total	5,322,746	279,654	279,654	4,275,879	138,550	138,550	1,996,075	40,000	40,000

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

GAINS AND LOSSES ON DISPOSAL

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 HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Other infrastructure - other

By Program

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
	533,321	541,254	903,011
	28,282	28,703	41,366
	629,185	638,544	639,229
	4,135,515	4,197,032	4,023,330
	477,451	484,553	482,555
	5,803,754	5,890,086	6,089,491
	7,269	6,975	87,179
	14,009	14,271	14,998
	10,285	10,287	700
	13,118	14,238	0
	247,988	248,116	242,813
	59,685	57,457	97,563
	310,231	305,431	545,995
	4,494,262	4,469,987	4,299,430
	106,416	106,770	114,445
	540,491	656,554	686,368
	5,803,754	5,890,086	6,089,491

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	8 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 20 years
Infrastructure - roads	5 to 80 years
Other infrastructure - other	10 to 80 years

SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Budget		Budget	Budget	Principal	Principal
				1 July 2023	New Loans	Repayments	outstanding 30 June 2024	Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Triplex Housing	23	WATC	6.60%	50,437	0	(26,477)	23,960	0	120,145	0	(69,708)	50,437	(10,386)	120,145	0	(120,145)	0	(7,166)
Housing Units	25	WATC	6.70%	439,270	0	(498,202)	(58,932)	0	497,138	0	(57,868)	439,270	(35,595)	497,138	0	(57,868)	439,270	(32,113)
Plant	26	WATC	1.20%	1,225,435	0	(1,234,291)	(8,856)	0	2,030,158	0	(804,723)	1,225,435	(36,528)	2,030,158	0	(804,723)	1,225,435	(22,138)
				1,715,142	0	(1,758,970)	(43,828)	0	2,647,441	0	(932,299)	1,715,142	(82,509)	2,647,441	0	(982,736)	1,664,705	(61,417)

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

SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

The shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Bank overdraft limit	2,000,000	2,000,000	1,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	35,000	35,000	200,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	2,035,000	2,035,000	1,200,000

Loan facilities

Loan facilities in use at balance date	(43,828)	1,715,142	1,664,705
--	----------	-----------	-----------

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Service charge reserve - Re-broadcasting reserve	66,965	0	0	66,965	65,977	988	0	66,965	65,977	8	0	65,985
	66,965	0	0	66,965	65,977	988	0	66,965	65,977	8	0	65,985
Restricted by council												
(a) Leave reserve	417,884	0	0	417,884	411,716	6,168	0	417,884	411,716	127,586	0	539,302
(b) Computer upgrade reserve	234,663	0	0	234,663	231,198	3,465	0	234,663	231,198	100,028	0	331,226
(c) Office redevelopment reserve	796,307	0	0	796,307	784,552	11,755	0	796,307	784,552	100,096	0	884,648
(d) Refuse site rehabilitation reserve	63,809	0	0	63,809	62,867	942	0	63,809	62,867	100,008	0	162,875
(e) Airport works reserve	495,743	0	0	495,743	488,426	7,317	0	495,743	488,426	100,059	0	588,485
(f) Plant replacement reserve	364,418	0	0	364,418	359,038	5,380	0	364,418	359,038	600,044	0	959,082
(g) Staff housing reserve	567,395	545,127	0	1,112,522	559,020	8,375	0	567,395	559,020	200,068	0	759,088
(h) Aquatic reserve	295,293	0	0	295,293	290,934	4,359	0	295,293	290,934	300,049	0	590,983
(i) Energy developments reserve	105,199	0	0	105,199	103,647	1,552	0	105,199	103,647	13	0	103,660
(j) Mosquito reserve	2,030	2,100	0	4,130	2,000	30	0	2,030	2,000	4,771	0	6,771
(k) Town planning development reserve	642,484	236,500	(236,500)	642,484	633,000	9,484	0	642,484	633,000	100,077	0	733,077
(l) Roads reserve	0	0	0	0	0	0	0	0	0	200,000	0	200,000
(m) Staff Alignment & development reserve	0	0	0	0	0	0	0	0	0	749,500	0	749,500
	3,985,225	783,727	(236,500)	4,532,452	3,926,398	58,827	0	3,985,225	3,926,398	2,682,299	0	6,608,697
	4,052,190	783,727	(236,500)	4,599,417	3,992,375	59,815	0	4,052,190	3,992,375	2,682,307	0	6,674,682

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Service charge reserve - Re-broadcasting reserve	Ongoing	To be used to fund the upgrade, new purchase of re-broadcasting equipment, for both television and radio, as per the Shire's re-broadcasting commitments.
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave and/or other significant payments that may be required upon termination of an employee.
(b) Computer upgrade reserve	Ongoing	To be used to fund the upgrade and/or replacement of the Shire's electronic and network operating system or any of the administrative or financial management computer operating systems.
(c) Office redevelopment reserve	Ongoing	To be used for the extension/major re-development of the administration office building and associated buildings.
(d) Refuse site rehabilitation reserve	Ongoing	Funds to be set aside for the rehabilitation of the refuse site upon closure.
(e) Airport works reserve	Ongoing	To be used to fund major operational or major capital works required at the Halls Creek Airport.
(f) Plant replacement reserve	Ongoing	To be used for the purchase of major capital upgrade of plant items.
(g) Staff housing reserve	Ongoing	To be used for the construction, renovation, development or purchase of residential housing and land utilised by the Shire of Halls Creek for the provision of staff housing.
(h) Aquatic reserve	Ongoing	To be used to fund any major repairs, upgrade or capital requirements of the Shire of Halls Creek aquatic and recreation centre.
(i) Energy developments reserve	Ongoing	To distribute monies to members or organisations in the Shire of Halls Creek (other than the Shire itself) to be used solely for not-for-profit projects or activities that benefit the Shire of Halls Creek and EDL NGD (WA) PTY LTD.
(j) Mosquito reserve	Ongoing	To have access to extra funds in years where mosquito-borne disease/nuisance is greater than normal.
(k) Town planning development reserve	Ongoing	To be used for town planning and development.
(l) Roads reserve	N/A	To fund road operations, repairs, upgrade and capital requirements.
(m) Staff Alignment & development reserve	N/A	To fund the alignment of the Shire workforce to operational demand, retention strategies and development.

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Administration and operation of facilities and services to members of Council. Other costs relating to tasks of assisting elected members and ratepayers on matters which do not concern specific services.

General purpose funding

To provide adequate funding for the Shire's operation by maximising income from Rates, general purpose government grants, interest and other sources of revenue.

Raising of rates, collection of debts, general purpose funding and other funding activities.

Law, order, public safety

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

Supervision of various by-laws, fire prevention, emergency services and animal control.

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

Supervision of various by-laws, fire prevention, emergency services and animal control.

Health

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

Aboriginal Environmental Health Program - This scheme is part funded by the Health Department of WA, with the main aim being to ensure the delivery of environmental health services to Aboriginal communities, addressing specific needs and requirements of such communities.
 Health Admin & Inspection - Expenditure related to the general administration and delivery of environmental services such as food inspections, issuing of licences such as stall-holder and hawkker licences, and the general administration role as required by the Shire in accordance with the Health Act.
 Pest Control and Analytical - Allocation to enable the Environmental Health Officer to undertake food sampling and other testing with relevant testing authorities in Perth. Allocation also for actions required for mosquito control.

Education and welfare

The Shire of Halls Creek Olabud Doogethu service is a collaborative partnership with the Department of Prime Minister and Cabinet that focuses on ensuring Indigenous Australians grow up and live their lives in a safe home and community, Department of Corrective Services and the Department of Child Protection Family Support.

Focuses on "breaking the cycle" for at-risk Aboriginal young people - ensuring they have a safe environment in which to make positive life choices.

Housing

Provision of adequate housing for Shire staff.

Maintenance and operations of staff housing, capital repairs and maintenance, as well and new construction.

Community amenities

Provide services required by the community.

Refuse collection services and refuse site maintenance, administration of the Shire's Town Planning function, maintenance and management of the Shire's Cemetery, public conveniences and certain community development projects.

Recreation and culture

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

Maintenance and operation of Civic Halls, Sports Courts, Oval, Aquatic & Recreation Centre, Library, Rebroadcasting services and the culture background of Halls Creek such as the Trackers Hut.

Transport

To provide safe, effective transport services to the community.

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets and the operation of the airport.

**SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Economic services

To help promote the Shire and improve its economic well being.

Travel & Tourism & Area Promotion, Building Control, Post Office services and Economic Development.

Other property and services

To monitor and control Council's overheads operating accounts.

Public Works Overheads - Costs associated with the employment of Works staff are included in this sub-program and are then re-allocated to the relevant service or programme through routine overheads recovery processes.

Plant Operation Costs - All costs associated with the operation of Council's plant fleet are assigned to this sub program, and throughout the year are reallocated to relevant work jobs assigned to this sub program, and throughout the year are reallocated to relevant work jobs on which the plant worked, to obtain accurate costs of that job. Items of plant which determine actual costs include fuels, oils, repairs and depreciation.

Salaries & Wages - This sub Programme identifies the total salaries and wages costs expected for the year and these are also reallocated throughout all sub Programmes during the financial year to reflect true costs.

SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Governance	39,900	40,000	700
General purpose funding	3,832,333	3,699,254	3,422,208
Law, order, public safety	8,900	9,149	7,600
Health	7,500	1,185	20,500
Education and welfare	0	3,604	0
Housing	0	54,370	0
Community amenities	478,563	557,586	448,500
Recreation and culture	74,823	72,284	148,480
Transport	64,187	339,856	135,000
Economic services	279,982	250,607	572,050
Other property and services	230,000	3,727,227	2,673,452

5,016,188 8,755,122 7,428,490

Grants, subsidies and contributions

General purpose funding	4,000	6,451,591	1,060,453
Law, order, public safety	0	0	10,273
Health	476,594	291,749	286,600
Education and welfare	2,101,366	3,233,662	2,975,727
Community amenities	35,000	0	0
Recreation and culture	53,197	48,993	51,412
Transport	2,731,650	3,107,405	6,918,414
Economic services	260,000	294,141	205,000
Other property and services	0	108,168	500,200

5,661,807 13,535,709 12,008,079

Capital grants, subsidies and contributions

Transport	4,176,246	2,612,962	1,402,968
-----------	-----------	-----------	-----------

Total Income

14,854,241 24,903,793 20,839,537

Expenses

Governance	(958,775)	(937,320)	(1,084,511)
General purpose funding	(239,852)	(422,120)	(433,038)
Law, order, public safety	(421,958)	(426,019)	(394,100)
Health	(586,532)	(703,866)	(609,764)
Education and welfare	(2,104,484)	(2,568,153)	(3,076,426)
Housing	0	(3,699)	0
Community amenities	(1,120,272)	(1,089,214)	(989,299)
Recreation and culture	(1,572,479)	(2,034,786)	(2,572,445)
Transport	(8,986,059)	(11,185,794)	(11,776,707)
Economic services	(1,355,659)	(1,347,136)	(1,331,700)
Other property and services	(99,139)	(2,446,847)	(609,255)

Total expenses

(17,445,209) (23,164,954) (22,877,245)

Net result for the period

(2,590,968) 1,738,839 (2,037,708)

**SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	85,000	89,703	500
- Other funds	36,200	78,440	500
Other interest revenue	60,000	71,161	30,000
	<u>181,200</u>	<u>239,304</u>	<u>31,000</u>

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

(b) Other revenue

Reimbursements and recoveries	245,132	3,579,695	347,807
Other	0	0	110,500
	<u>245,132</u>	<u>3,579,695</u>	<u>458,307</u>

The net result includes as expenses

(c) Auditors remuneration

Audit services	65,000	85,180	65,000
	<u>65,000</u>	<u>85,180</u>	<u>65,000</u>

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	0	82,509	61,417
	<u>0</u>	<u>82,509</u>	<u>61,417</u>

(e) Write offs

General rate	5,000	690	0
	<u>5,000</u>	<u>690</u>	<u>0</u>

SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 1			
President's allowance	10,840	10,304	10,323
Meeting attendance fees	10,837	10,323	10,323
ICT expenses	3,440	3,332	3,276
Travel and accommodation expenses	100	200	200
	25,217	24,159	24,122
Elected member 2			
Deputy President's allowance	2,710	2,576	2,581
Meeting attendance fees	10,837	10,323	10,323
ICT expenses	3,440	3,332	3,276
Travel and accommodation expenses	100	0	0
	17,087	16,231	16,180
Elected member 3			
Meeting attendance fees	10,837	10,323	10,323
ICT expenses	3,440	3,332	3,276
Travel and accommodation expenses	100	0	0
	14,377	13,655	13,599
Elected member 4			
Meeting attendance fees	10,837	10,323	10,323
ICT expenses	3,440	3,332	3,276
Travel and accommodation expenses	100	0	0
	14,377	13,655	13,599
Elected member 5			
Meeting attendance fees	10,837	10,323	10,323
ICT expenses	3,440	3,332	3,276
Travel and accommodation expenses	100	0	0
	14,377	13,655	13,599
Elected member 6			
Meeting attendance fees	10,837	10,323	10,323
ICT expenses	3,440	3,332	3,276
Travel and accommodation expenses	100	0	0
	14,377	13,655	13,599
Elected member 7			
Meeting attendance fees	10,837	10,323	10,323
ICT expenses	3,440	3,332	3,276
Travel and accommodation expenses	100	0	0
	14,377	13,655	13,599
Total Elected Member Remuneration	114,188	108,665	108,297
President's allowance	10,840	10,304	10,323
Deputy President's allowance	2,710	2,576	2,581
Meeting attendance fees	75,859	72,261	72,261
ICT expenses	24,079	23,324	22,932
Travel and accommodation expenses	700	200	200
	114,188	108,665	108,297

**SHIRE OF HALLS CREEK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

13. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	0	0	700
General purpose funding	6,000	8,104	3,000
Law, order, public safety	8,900	9,074	7,600
Health	7,400	1,185	20,500
Community amenities	473,563	482,586	448,500
Recreation and culture	69,807	66,909	139,809
Transport	29,187	28,391	135,000
Economic services	274,650	243,333	542,050
Other property and services	70,000	456,209	2,283,000
	939,507	1,295,791	3,580,159

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

**SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED 30TH JUNE 2024**

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
<u>LAW, ORDER AND PUBLIC SAFETY - PROGRAM 05</u>		
DOG REGISTRATION		
Sterilised Dog - 1 Year	\$ 20.00	Exempt/Nil
Sterilised Dog - 3 Years	\$ 42.50	Exempt/Nil
Sterilised Dog - Lifetime	\$ 100.00	Exempt/Nil
Unsterilised Dog - 1 Year	\$ 50.00	Exempt/Nil
Unsterilised Dog - 3 Years	\$ 120.00	Exempt/Nil
Unsterilised Dog - Lifetime	\$ 250.00	Exempt/Nil
Dangerous Dog - 1 Year	\$ 50.00	Exempt/Nil
Eligible concession cards, including the pensioners card, receive 50% concession of above fees. Working dogs receive a 50% concessions on above fees.		
The Registration year commences 01 November each year. Registrations made after 01 May each year are 50% of amount of registration fees.		
Proof of dog sterilisation and/or pensioner concession must be presented at time of registration to claim concession.		
Microchipping fees - per pet	\$ 43.00	\$3.91
Purchase of dog leash (per leash)	\$ 2.00	\$0.18
Dog Barking Collar - Hire Fee per week	\$ 15.00	\$1.36
DOG CONTROL FEES		
These are the fines the Shire will impose on dog owners as per the Dog Act 1976		
INFRINGEMENT FINES (as declared by the Dog Regulations 2013 and subsidiary legislation):		
Unregistered dog	\$ 200.00	Exempt/Nil
Unregistered dangerous dog	\$ 400.00	Exempt/Nil
Registration tag, certificate offences	\$ 200.00	Exempt/Nil
Registration tag, certificate offences - dangerous dog	\$ 400.00	Exempt/Nil
Failure to ensure dog microchipped	\$ 200.00	Exempt/Nil
Failure to ensure dangerous dog microchipped	\$ 400.00	Exempt/Nil
Failure to notify local government of microchip details	\$ 200.00	Exempt/Nil
Removing, interfering with dogs microchip	\$ 200.00	Exempt/Nil
Transfer of ownership of unmicrochipped dog	\$ 200.00	Exempt/Nil
Keeping more than the prescribed number of dogs	\$ 200.00	Exempt/Nil
Keeping more than the prescribed number of dangerous dogs	\$ 400.00	Exempt/Nil
Dog not wearing collar with attached registration tag	\$ 200.00	Exempt/Nil
dog not held or tethered in certain public places	\$ 200.00	Exempt/Nil
Dog attack or chase causing physical injury	\$ 400.00	Exempt/Nil
Dog attack or chase causing no physical injury	\$ 200.00	Exempt/Nil
Dog attack or chase causing no physical injury - dangerous dog	\$ 400.00	Exempt/Nil
Dangerous dog not wearing prescribed collar with prescribed information	\$ 400.00	Exempt/Nil
Not complying with dangerous dog enclosure requirements	\$ 400.00	Exempt/Nil
Warning signs about dangerous dogs not displayed	\$ 400.00	Exempt/Nil
Dangerous dog not held or tethered	\$ 400.00	Exempt/Nil
Dangerous dog not controlled by capable person	\$ 400.00	Exempt/Nil

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
Dangerous dog (restricted breed) not sterilised	\$ 400.00	Exempt/Nil
Failure to notify local government of a dangerous dog event	\$ 400.00	Exempt/Nil
Failure to notify local government of a dangerous dog kept in its district	\$ 400.00	Exempt/Nil
Failure to provide a notice to new owner about a dangerous dog	\$ 400.00	Exempt/Nil
Failure to notify local government of dangerous dog new district or death	\$ 400.00	Exempt/Nil
Failure to comply with a nuisance dog order	\$ 200.00	Exempt/Nil
Failure to comply with a nuisance dog order - dangerous dog	\$ 400.00	Exempt/Nil
Failure to produce document when required	\$ 200.00	Exempt/Nil
Failure to produce document when required - dangerous dog	\$ 400.00	Exempt/Nil
Failure to give name, date of birth or address on demand	\$ 200.00	Exempt/Nil
Failure to give name, date of birth or address on demand-dangerous dog	\$ 400.00	Exempt/Nil
Cat Regulations 2012 - Schedule 3 - Fees		
Application for grant or renewal of the registration of a cat for one year	\$ 20.00	Exempt/Nil
Fee for application for grant or renewal of the registration of a cat for 3 years	\$ 42.50	Exempt/Nil
Fee for application for grant or renewal of the registration of a cat for life (If owner is a pensioner, fee payable is 50% of the fee that would otherwise be payable)	\$ 100.00	Exempt/Nil
Application for grant of annual renewal made after 31 May and before 31 October		
Schedule 2 - Modified Penalties		
Unregistered Cat	\$ 200.00	Exempt/Nil
Failure to ensure cat is wearing its registration tag in public	\$ 200.00	Exempt/Nil
Failure to ensure cat is micro-chipped	\$ 200.00	Exempt/Nil
Removing or interfering with cat microchip	\$ 200.00	Exempt/Nil
Failure to ensure cat is sterilised	\$ 200.00	Exempt/Nil
Identifying a cat as sterilised that is not	\$ 200.00	Exempt/Nil
Transfer of a cat that is not microchipped (and is not exempt)	\$ 200.00	Exempt/Nil
Transfer of a cat that is not sterilised (and is not exempt)	\$ 200.00	Exempt/Nil
Breeding cats, not being an approved cat breeder	\$ 200.00	Exempt/Nil
Cats not to be offered as prizes	\$ 200.00	Exempt/Nil
Refusal by alleged offender to give information on request	\$ 200.00	Exempt/Nil
Failure to notify LG or microchip company of new owner	\$ 200.00	Exempt/Nil
Failure to notify LG or microchip company of a change of details	\$ 200.00	Exempt/Nil
DOG IMPOUND FEES		
First 24 hours	\$ 60.00	Exempt/Nil
Subsequent 24 hours or part thereof	\$ 32.00	Exempt/Nil
Tranquilliser fees	\$ 60.00	Exempt/Nil
Euthanasia of dog or cat	\$ 60.00	
DOG BOARDING FEES		
Single dog per day	\$ 35.00	\$3.18
2 dogs from the same household	\$ 50.00	\$4.55
If boarding more than 7 days, per dog per day	\$ 25.00	\$2.27
Deposit during Christmas/New Year/Easter holidays, per dog	\$ 150.00	

CAT IMPOUND FEES

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
First 24 hours	\$ 60.00	Exempt/Nil
Subsequent 24 hours or part thereof	\$ 32.00	Exempt/Nil
LAW, ORDER AND PUBLIC SAFETY - PROGRAM 05 (CONTINUED)		
LIVESTOCK - OFFENCE PENALTIES		
Per head per offence	\$ 225.00	Exempt/Nil
LIVESTOCK IMPOUNDMENT FEES		
Initial Impoundment Fees		
Between 6am and 6pm		
Entire horses, mules, asses, camels, bulls or pigs - per head	\$ 80.00	Exempt/Nil
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs - per head	\$ 80.00	Exempt/Nil
Rams, wethers, ewes, lambs, goats - per head	\$ 38.00	Exempt/Nil
Between 6pm and 6am		
Entire horses, mules, asses, camels, bulls or pigs - per head	\$ 140.00	Exempt/Nil
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs - per head	\$ 140.00	Exempt/Nil
Rams, wethers, ewes, lambs, goats - per head	\$ 140.00	Exempt/Nil
No charges apply in respect of suckling animal under age of 6 months running with its mother		
Subsequent 24 hours or part thereof		
Entire horses, mules, asses, camels, bulls or pigs - per head	\$ 22.00	Exempt/Nil
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs - per head	\$ 22.00	Exempt/Nil
Rams, wethers, ewes, lambs, goats - per head	\$ 8.00	Exempt/Nil
No charges apply in respect of suckling animal under age of 6 months running with its mother		
Daily Sustenance Charge for Impounded stock		
Entire horses, mules, asses, camels, bulls or pigs - per head	\$ 25.00	Exempt/Nil
Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, rams or pigs - per head	\$ 20.00	Exempt/Nil
Rams, wethers, ewes, lambs, goats - per head	\$ 20.00	Exempt/Nil
No charges apply in respect of suckling animal under age of 6 months running with its mother		
VEHICLE IMPOUNDMENT FEES		
Removal of vehicle from location/property - per vehicle	\$ 280.00	Exempt/Nil
Impounded vehicle per day	\$ 30.00	Exempt/Nil
BUSH FIRES ACT 1954 - OFFENCES AND PENALTIES		
All Fines and Penalties are statutory charges prescribed by legislation - Bushfire Act 1954 - and the Shire of Halls Creek will therefore impose accordingly.		
Key fees and penalties include:		
Setting fire to bush during prohibited burning times. Section 17(12)	\$ 250.00	Exempt/Nil
Offences relating to burning of bush. Section 18	\$ 250.00	Exempt/Nil

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
Failure to prepare a fire break in accordance with section 22(3)(b) before setting fire to bush on land adjoining exempt land. Section 22(3)(b)	\$ 250.00	Exempt/Nil
Failure to produce permit to burn. Section 24B(3)(a)	\$ 100.00	Exempt/Nil
Burning garden refuse when fire danger is extreme or very high. Section 24D	\$ 250.00	Exempt/Nil
Burning garden refuse at rubbish tip contrary to notice. Section 24E	\$ 1,000.00	Exempt/Nil
Burning garden refuse during limited burning times. Section 24F	\$ 250.00	Exempt/Nil
Burning garden refuse contrary to Ministerial or local government prohibition or restriction. Section 24G	\$ 250.00	Exempt/Nil
Offences relating to lighting of fires in the open air. Section 25.	\$ 250.00	Exempt/Nil
Failure to observe & carry out the conditions of the exemptions from section 25. Section 25A(4)	\$ 250.00	Exempt/Nil
Lighting a fire contrary to a notice issued under section 25A(5) by a local government. Section 25A(7)	\$ 250.00	Exempt/Nil
Failure of occupier of land to extinguish a bush fire burning on that land. Section 28(1)	\$ 250.00	Exempt/Nil
Offences relating to the disposal of cigarettes, cigars and matches. Section 30	\$ 100.00	Exempt/Nil
Failure of owner or occupier of land to comply with a notice requiring him to take action to plough or clear firebreaks or take other action to prevent the outbreak or spread of bush fires. Section 33(3)	\$ 250.00	Exempt/Nil
Lighting fire contrary to section 46 or failing to carry out directions of bush fire control, local govt or forest officer. Section 46(2)	\$ 250.00	Exempt/Nil
Refusal to state name and abode or stating a false name and abode. Section 56(3)	\$ 100.00	Exempt/Nil
Obstruction. Section 57	\$ 250.00	Exempt/Nil
Bush Fires Regulations 1954		
Offences related to operation of welding and cutting apparatus. Regulation 39C	\$ 250.00	Exempt/Nil
Offences relating to the use of fireworks. Regulation 39E(2)	\$ 250.00	Exempt/Nil
HEALTH - PROGRAM 07		
TRADERS LICENCE/FEE (inc stall holders, food vendors, hawkers etc.)		
Annual Traders Licence Fee	\$ 150.00	Exempt/Nil
Per Day Traders Licence Fee	\$ 40.00	Exempt/Nil
Per Day Stall Holders License Fee	\$ 40.00	Exempt/Nil
Annual Food Handlers Certification (on line course) - Free	\$ -	
Registration for food business	\$ 255.00	
Event Permit	\$ 75.00	Exempt/Nil
Annual Registration Fee inc Inspection Fee for registered food premises		
High Risk	\$ 475.00	Exempt/Nil
Medium Risk	\$ 370.00	Exempt/Nil
Low Risk	\$ 220.00	Exempt/Nil
Reinspection fee	\$ 130.00	Exempt/Nil
Transfer of registered food premises licence on sale/transfer of business - Per transfer		Exempt/Nil
CARAVAN PARKS AND CAMPING GROUNDS ACT AND REGULATIONS		
All Fines and Penalties are statutory charges prescribed by legislation -Caravan Parks and Camping Grounds Regulations 1997 - and the Shire of Halls Creek will therefore impose accordingly. Key fees, charges and penalties include:		
Annual Caravan Parks Registration	\$ 200.00	Exempt/Nil
Transfer of ownership licence (Caravan Park and Camping Grounds)	\$ 100.00	Exempt/Nil
CARAVAN PARKS AND CAMPING GROUNDS-Offences and Penalties		
Camping in an undesignated area (Section 10)	\$ 200.00	Exempt/Nil

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
Failing to ensure that sites allocated are used in accordance with licence (Section 21(7))	\$ 200.00	Exempt/Nil
Occupying park home in area not licenced as a Caravan Park/Camping Ground Reg 9	\$ 200.00	Exempt/Nil
Camping in an inappropriate area inside a caravan park/camping ground Reg 10	\$ 200.00	Exempt/Nil
More than 1 caravan on a lot without approval Reg 12	\$ 200.00	Exempt/Nil
Failing to maintain caravan in a healthy and safe condition in a caravan park Reg 14	\$ 100.00	Exempt/Nil
Failing to have wheels attached to a caravan, park home or component thereof Reg 15	\$ 100.00	Exempt/Nil
Having caravans attached to each other Reg 16(a) Schedule 5 Clause 1 and 4(2)		Exempt/Nil
Attaching an annexe to more than one caravan or to anything other than a caravan Reg 16b Schedule 6 clause 1	\$ 100.00	Exempt/Nil
Permitting more than one caravan on a site Reg 17 Schedule 7 clause 1	\$ 100.00	Exempt/Nil
Maintaining a solid fuel appliance on a caravan Reg 17 Schedule 7 clause 52	\$ 100.00	Exempt/Nil
Failing to comply with the duties of a licence holder Reg 19(1) (k)-Ensure that each caravan, park home or component thereof has wheels attached	\$ 100.00	Exempt/Nil
Owner of a dog or animal failing to have it on a leash under the control of a person; or enclosed in a caravan, or a fenced or enclosed area of a site sufficient to contain the dog Reg 25 (2)	\$ 100.00	Exempt/Nil
A person is not to drive a vehicle in a facility at a speed exceeding 8 kilometres per hour. Reg 26	\$ 100.00	Exempt/Nil
Bringing a park home on to a facility only with the prior written approval of the licence holder of the facility Reg 30(1) (b)	\$ 200.00	Exempt/Nil
LODGING HOUSES/CONSTRUCTION CAMPS/TRANSIENT WORKERS ACCOMODATION		
Annual Lodging house registration inc inspection (inc construction camp/transient workers accommodation)	\$ 1,100.00	Exempt/Nil
Annual Lodging house registration inc inspection - non commercial	\$ 450.00	Exempt/Nil
Transfer of ownership licence Lodging house (inc Construction camp/Transient workers accommodation)	\$ 110.00	Exempt/Nil
Non-Commercial Annual Lodging house registration (including safe houses)	\$ 550.00	
Inspection fee(e.g. requested by settling agents)	\$ 1,100.00	Exempt/Nil
Public building inspection and approval	\$ 110.00	Exempt/Nil
SEPTIC TANKS/ALTERNATIVE WASTE WATER TREATMENT SYSTEMS		
Statutory charges are set by Health (Treatment of Sewage and Disposal of Waster Effluent and Liquid Waste) Regulations 1974 and the Shire of Halls Creek will therefore impose accordingly.		
Local Government Application fee for approval of apparatus (per application, statutory charge)	\$ 118.00	Exempt/Nil
Fee for Grant of Permit to use apparatus under Reg 10(2)) - per permit - statutory charge	\$ 118.00	Exempt/Nil
Report fee (re 4A) -with a local government report (statutory)	\$ 79.00	Exempt/Nil
Report fee (re 4A) -without a local government report (statutory)	\$ 110.00	Exempt/Nil
Other fees apply if greater than one system on one lot or if the premises produce more than 540 litres of sewerage per day (i.e. \$35 fee to HDWA)		
Swimming pool inspection fee (per annum - included in rates) Reg 53	\$ 65.00	Exempt/Nil
WATER SAMPLING/ANALYSIS FEES		
Water sampling - available on request - per sample	\$ 150.00	\$12.64
MGB COLLECTION CHARGES - 240L MGG		
Domestic collection - 2 collections per week - PER ANNUM PER BIN	\$ 600.00	Nil
Non-domestic collection - per 240L bin per pick-up	\$ 7.25	\$0.66

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
REFUSE BINS PURCHASES		
240 litre refuse bin (per bin)	\$ 162.00	\$14.73
240 litre refuse bin - Lid	\$ 33.00	\$9.30
240 litre refuse bin - Lid pins	\$ 3.50	\$0.30
240 litre refuse bin - Wheels	\$ 16.50	\$1.45
240 litre refuse bin - Axle	\$ 16.50	\$1.45

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
<u>STAFF HOUSING - PROGRAM 09</u>		
Rental per property per week for Shire of Halls Creek Staff Only		GST Not applicable
17 Bridge St (4 Brm) (Lot 175)	\$ 193.20	Nil
7 Bridge St (4 Brm) (Lot 190)	\$ 193.20	Nil
1 John Flynn St (4 Brm) (Lot 190)	\$ 193.20	Nil
16A Kinivan St (3 Brm) (Lot 172)	\$ 178.80	Nil
16B Kinivan St (2 Brm) (Lot 172)	\$ 166.80	Nil
16C Kinivan St (2 Brm) (Lot 172)	\$ 166.80	Nil
8 Darcy St (3 Brm) (Lot 162)	\$ 180.00	Nil
34A Roberta Ave (3 Brm) (Lot120)	\$ 180.00	Nil
34B Roberta Ave (4 Brm) (Lot120)	\$ 193.20	Nil
38A Roberta Ave (4 Brm) (Lot 122)	\$ 193.20	Nil
38B Roberta Ave (2 Brm) (Lot 122)	\$ 166.80	Nil
40A Roberta Ave (3 Brm) (Lot 123)	\$ 180.00	Nil
40B Roberta Ave (3 Brm) (Lot 123)	\$ 180.00	Nil
57A Bridge Street (2 Brm) (Lot 114)	\$ 166.80	Nil
57B Bridge Street (3 Brm) (Lot 114)	\$ 180.00	Nil
57C Bridge Street (2 Brm) (Lot 114)	\$ 166.80	Nil
10 A Bedford Rd (Donga) Depot Residence	\$ 128.40	Nil
1A Roberta Ave (3 Brm) (Lot 4)	\$ 180.00	Nil
1B Roberta Ave (3 Brm) (Lot 4)	\$ 180.00	Nil
U1/9 John Flynn (3 Brm) (Lot 186)	\$ 180.00	Nil
U2/9 John Flynn (3 Brm) (Lot 186)	\$ 180.00	Nil
U3/9 John Flynn (2 Brm) (Lot 186)	\$ 166.80	Nil
U4/9 John Flynn (2 Brm) (Lot 186)	\$ 166.80	Nil
U5/9 John Flynn (2 Brm) (Lot 186)	\$ 166.80	Nil
U6/9 John Flynn (2 Brm) (Lot 186)	\$ 166.80	Nil
10 Quilty St Unit 1 (2 Brm) (Lot 237)	\$ 166.80	Nil
12 Quilty St Unit 2 (2 Brm) (Lot 237)	\$ 166.80	Nil
11 Flinders St (3 Brm) (Lot 237)	\$ 180.00	Nil
8C Quilty St (3 Brm) (Lot 237)	\$ 180.00	Nil
8B Quilty St (3 Brm) (Lot 237)	\$ 180.00	Nil
8A Quilty St (2 Brm) (Lot 237)	\$ 166.80	Nil
21 Jinggul (4 Brm) (Lot 134)	\$ 192.00	Nil
26 Downing St (Donga 1) (Lot 500)	\$ 98.40	Nil
26 Downing St (Donga 2) (Lot 500)	\$ 98.40	Nil
10 Downing St (2 Brm Donga) Racecourse Residence	\$ 98.40	Nil
7 Jinggul (4 Brm) (Lot 141)		N/A

Bond - A housing bond of \$500.00 applies to each resident for new tenants.

Cleaning surcharge - Up to \$2,500 cleaning and utility fee payable as required by the CEO.

Bond and cleaning surcharge will be paid in advance before tenant keys issued or by agreement to have deduction removed from three (3) pays.

Bond and cleaning surcharge will be jointly applied towards missing or damaged furniture or equipment.

Rental per property per week for non-Shire of Halls Creek personnel

Applicable staff rental amount plus 300% and applicable GST

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
<u>COMMUNITY AMENITIES - PROGRAM 10</u>		
TOWN PLANNING		
Statutory charges are set by the Planning and Development Regulations 2009 and the Shire of Halls Creek must therefore impose accordingly:		
Development Applications - Excluding Extractive industry -		
Where estimated cost of development is not more than \$50,000	\$ 147.00	Nil
Where estimated cost of development is more than \$50,000 but not more than \$500,000		
Where estimated cost of development is more than \$500,000 but not more than \$2.5m		
Where estimated cost of development is more than \$2.5m but not more than \$5m		
Where estimated cost of development is more than \$5m but not more than \$21.5m		
Where estimated cost of development is more than \$21.5m	\$ 34,196.00	Nil
Above fees apply where development has not commenced or been carried out. Retrospective approvals will be charged at three (3) times the applicable fees as above.		
Development Applications - Extractive Industry Only		
Where development has not been carried out or commenced	\$ 739.00	Exempt/Nil
Above fee applies where development has not commenced or been carried out. Retrospective approvals will be charged at three (3) times the applicable fee as above.		
Determining an application to amend (including extension) or cancel development approval	\$ 295.00	Exempt/Nil
Scheme Amendments		
Simple amendments (primarily 1-2 lot rezoning)		
All other amendments		
Above fees based on a completed application being lodged. Any required amendments or changes to the application undertaken by Shire Officer will be charged as follows:		
Officers time for application changes - per hour (NOT a statutory charge)	\$ 121.00	\$11.00

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
TOWN PLANNING (Continued)		
Application of Approval for a Strata Plan, plan Subdivision or consolidation		
Up to and including 5 lots	\$ 73.00	Exempt/Nil
More than 5 lots but not more than 195 lots	\$ 7,393.00	
More than 195 lots		Exempt/Nil
Built Strata		
Up to and including 5 lots		Exempt/Nil
6 lots up to 100 lots		Exempt/Nil
Capped at 100 lots maximum	\$ 5,113.50	Exempt/Nil
Application for approval of home occupation licence	\$ 222.00	Exempt/Nil
Above fee applies where development has not commenced or been carried out. Retrospective approvals will be charged at three (3) times the applicable fee as above.		
Renewal of approval of home occupation licence before expiry of licence	\$ 73.00	Exempt/Nil
Renewal of approval of home occupation licence after expiration of licence	\$ 146.00	Exempt/Nil
Above fee applies where approval of home occupation licence has been granted after the expiration of the licence and is charged at three (3) times the applicable approval fee.		
Provision of a zoning certificate - per property per certificate	\$ 73.00	Exempt/Nil
Property settlement request - refer to "Account Enquiry Orders and Requisitions" Page 1 Schedule 3		
Provision of written planning advice from Planning Officer - per hour	\$ 73.00	Exempt/Nil
Application for approval to display an advertisement	\$ 55.00	Exempt/Nil
IF ANY DEVELOPMENT APPLICATIONS HAVE AN ESTIMATED DEVELOPMENT VALUE OF \$3MILLION OR GREATER, THE APPLICANT MAY REFER THE APPLICATION TO THE APPROPRIATE DEVELOPMENT ASSESSMENT PANEL - PLEASE CONTACT SHIRE FOR MORE INFORMATION.		
Shire-set fees and charges for Town Planning:		
Quoting for a structure plan or scheme amendment		
Manager - per hour	\$ 194.94	Exempt/Nil
Snr Planner - per hour	\$ 149.27	Exempt/Nil
Planner/EHO - per hour	\$ 125.87	Exempt/Nil
Admin staff - per hour	\$ 57.93	Exempt/Nil
HALLS CREEK CEMETERY		
Registration of Right of Burial/Burial Application Fee	\$ 500.00	Exempt/Nil
Copy of Registration Right of Burial	\$ 30.00	\$2.73
Surcharge for interments with less than 72 hours notice to Shire	\$ 680.00	\$61.82

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
Burial Plot Sinking Fee		
Adult	\$ 2,000.00	\$181.82
Child under 12 years	\$ 1,500.00	\$136.36
Infant/newborn	\$ 1,500.00	\$136.36
Per meter thereafter for deeper grave	\$ 453.00	\$41.18
Burial plot sinking is subject to availability of Shire machinery and resources		
 Ashes in Niche Wall	 \$ 440.00	 \$40.00
Re-opening of existing burial plot for new/additional interment	\$ 2,000.00	\$181.82
Exhumation and re-interment in new burial plot	\$ 3,500.00	\$318.18
 Annual Licence fee for registration of Funeral Director	 \$ 360.00	 Exempt/Nil
Approved application fee for headstones & slabs	\$ 40.00	Exempt/Nil
Reservation of burial plot (Must be renewed every 5 years)	\$ 95.00	\$8.64
Renewal of reservation of burial plot (After every 5 years)	\$ 35.00	\$3.18
 LITTER CONTROL - STATUTORY FINES		
Littering creating public risk - individual	\$ 500.00	Nil
Littering creating public risk - Body corporate	\$ 2,000.00	Nil
Littering a cigarette	\$ 200.00	Nil
Littering any other litter - Individual	\$ 200.00	Nil
Littering any other litter - Body corporate	\$ 500.00	Nil
Breaking glass or earthenware - Individual	\$ 500.00	Nil
Breaking glass or earthenware - Body corporate	\$ 2,000.00	Nil
Bill posting - Individual	\$ 200.00	Nil
Bill posting - Body corporate	\$ 500.00	Nil
Bill posting on a vehicle - Individual	\$ 200.00	Nil
Bill posting on a vehicle - Body corporate	\$ 500.00	Nil
Depositing domestic or commercial waste in a public litter receptacle - Individual	\$ 200.00	Nil
Depositing domestic or commercial waste in a public litter receptacle - Body corporate	\$ 500.00	Nil
Transporting load (litter) inadequately secured	\$ 200.00	Nil

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
HALLS CREEK REFUSE DISPOSAL SITE ("TIP")		
Disposal Domestic household refuse (trailer or ute loads only) Garbage only.		
Disposal Green waste - commercial - PER CUBIC METRE	\$ 15.00	\$1.36
Disposal of Contaminated Green Waste (i.e. mixed with plastics or other materials)	\$ 25.00	\$2.27
Disposal from commercial or industrial premises - separated per m3	\$ 25.00	#REF!
Commercial waste mixed with white goods, metals, tyres etc. per m ³	\$ 40.00	\$3.64
Construction and demolition waste - mixed, per m ³	\$ 110.00	\$10.00
Construction & demolition waste separated (eg concrete, metals, white goods etc. all separated) per m ³	\$ 40.00	\$3.64
Car bodies (see Waste Facility Supervisor)		
Per Car Body	\$ 20.00	\$1.82
Per Truck Body	\$ 30.00	\$2.73
Wooden Pallets/Furniture		
Dismantled Pieces - per pallet/per unit	\$ 10.00	Exempt/Nil
Whole Piece - per pallet/per unit	\$ 10.00	Exempt/Nil
White Goods - MUST BE DEGASSED, If not please see Waste Facility Co-Ordinator		
Fridges/Stoves/Air cons etc. - per unit	\$ 20.00	Exempt/Nil
Dead Animals		
Admin charge for each large animal disposed (e.g. horse, camel, cattle, pig) per animal per disposal Owner/disposer must arrange excavation and burial at own expense)	\$ 35.00	\$3.18
Tyres PER TYRE		
Car tyre	\$ 10.00	\$0.91
Light truck tyre	\$ 10.00	\$0.91
Truck tyre	\$ 20.00	\$1.82
Tractor and Large machinery tyre	\$ 25.00	\$2.27
Liquid Waste:		
Grease trap waste/Septage - per 1000 litres	\$ 80.00	\$7.27
Cooking oil - per 20 litres with max of 200 litres	\$ 20.00	\$1.82
Empty 205 drums (Must be decontaminated)	\$ 15.00	\$1.36
Out of Halls Creek Township - per 1000 litres of grease trap waste/Septage	\$ 270.00	\$24.55
Out of Halls Creek Township - per 1000 litres of cooking oil	\$ 90.00	\$8.18
Note - collection and disposal of liquid waste to be made with private contractor)		
The Shire is NOT licensed to take motor oil		
Empty Gas Cylinders (All cylinders to be empty) PER CYLINDER		

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
Less than 10kg	\$ 15.00	\$1.36
>10kg	\$ 25.00	\$2.27
Controlled Waste - See Waste Facility Co-Ordinator		
Asbestos waste - per m ³	\$ 125.00	Exempt/Nil
Medical Waste -accepted Tuesday and Friday at midday only - per m ³	\$ 40.00	Exempt/Nil

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
<p>RECREATION & CULTURE - PROGRAM 11 IMPORTANT INFORMATION ABOUT HIRE OF SHIRE FACILITIES</p> <p>In the interest of law, order and public safety, the Shire reserves the right to refuse hire of any of its facilities for any purpose.</p> <p>Please ensure you have contacted the Shire of Halls Creek to ensure you are familiar with and understand all information including hirers responsibilities in relation to the hire of Shire of Halls Creek facilities. A Hirers Manual is available from the Shire; this manual outlines all the necessary information hirers are required to understand/be aware of.</p> <p>All events with alcohol must have police approval before hire is approved by the Shire, and a copy of applicable liquor licence (in the event alcohol is to be sold) must be presented to the Shire of Halls Creek for the booking to be considered.</p> <p>The Shire reserves the right to make the decision about the purposes for which the facility is hired, and the right to request further information prior to making a decision to allow the booking</p> <p>A bond is always required as per the prescribed fees and charges. No exceptions. Notwithstanding the payment and / or forfeiture of the bond the Shire reserves the right to recover the full cost from the hirer for the repair of any damage to Council property or for the cleaning of Council property resulting from the hire.</p> <p>The Shire also reserves the right to charge a higher bond if the hirer has previously caused damage/loss when hiring a facility or if the nature of hire is deemed a risk for damage or loss.</p> <p>All fees and charges are adopted by the Council, and Shire Officers are not able to waive, discount , exempt, write-off or alter any of the applicable fees and charges. In view of this, the Council supports the Facility Hire Grant process and the Application for Donation by Council process. Please contact the Shire of Halls Creek for more information.</p> <p>Day hire is considered to be hire of 7 hours or more to a maximum of 24 hours after which the new day commences. Hour hire is from 1 to 8 hours hire. Hire commences from when keys are collected until when keys are returned NOT from when event commences or finishes.</p> <p>Equipment available in hire venues is stated in the hire fees and charges. The Shire does not have any other equipment available for hire or use, so potential hirers need to consider their own requirements such as projectors, whiteboards, crockery, catering etc. Equipment cannot be moved from one hire venue to another, even if the hirer has multi-hire of facilities.</p> <p>To avoid disappointment it is recommended that bookings are made 7 days in advance of the event.</p> <p>General fees and charges for all facility hire</p>		
Cleaning Charges - when Shire staff or a contractor have to clean up after hirers/per hour in addition to foregone bond	\$ 98.00	\$8.91
Rubbish Collection Charges - when Shire staff or a contractor have to clean up after hirers/per hour in addition to foregone bond	\$ 98.00	\$8.91
Rubbish Bin Charge PER BIN PER DAY- Not refundable inside 48 hours of the event		
1-100 people - minimum hire of 3 bins	\$ 43.50	\$3.95
101 to 200 people - minimum hire of 6 bins	\$ 43.50	\$3.95
201 to 400 people - minimum hire of 9 bins	\$ 43.50	\$3.95
401 and above - minimum to be determined by Shire Environmental Health Officers	\$ 43.50	\$3.95
Price per bin per day includes delivery, empty and removal. Hirers must remove all refuse from receptacles in kitchen/room areas and place in hired rubbish bins. Failure to do so, and/or failure to ensure rubbish is		

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
secured in hire bins will result in applicable cleaning and rubbish collection charges as well as foregone bond		
Late key return - for keys not returned within specified period ; charged per hour	\$ 28.00	\$2.55
Lost key return - for keys not surrendered within 5 business day in addition to late key return fees	\$ 673.00	\$61.18
Keys must be returned immediately after the event, or by 9am on the next business day if event is after hours or on weekends		
Hire period commences when keys are collected from the Shire and ceases when keys are returned therefore additional late fees may apply to those who do not return the keys within the specified time as above		
After hours Inspection (Weekends, Public Holidays etc.) - when a post hire inspection by Shire staff or a contractor is required outside normal Council business hours (being an additional fee on top of the normal hireage fee as specified below)	\$ 98.00	\$8.91
PUBLIC HALL		
Facility Hire includes use of: Fridges, Oven/Food Preparation area, Toilets, Tables and Chairs No other equipment is available from the Shire (e.g. projector, whiteboard etc.)		
Commercial Undertaking		
Bond - without alcohol	\$ 1,000.00	Exempt/Nil
Bond - with alcohol	\$ 3,000.00	Exempt/Nil
Hire per day - 8 hours hire or more	\$ 590.00	\$53.64
Hire per hour	\$ 84.50	\$7.68
Non-commercial Undertaking		
Bond - without alcohol	\$ 400.00	Exempt/Nil
Bond - with alcohol	\$ 3,000.00	Exempt/Nil
Hall Hire - Per Day - 8 hours or more	\$ 294.00	\$26.73
Hall Hire - per hour	\$ 43.00	\$3.91
Please also refer to "General fees and charges for all facility hire"		

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
CENTENARY (TOWN) OVAL		
The oval is a public facility and will generally be accessible to everyone during the day. Lights will also be turned on at times set by Council to allow use during evening hours. Access may be prohibited at certain times in order for routine maintenance, including watering, to be carried out by the Shire		
If a person or group requires exclusive use of the facility (e.g. sporting matches or events), and/or requires specific access to the change rooms (including electricity) and/or use of the lighting towers, then applicable hire fees and charges will apply. If "multi" hire is required (e.g. lights, oval and change rooms) then only one bond is applicable: that being the highest bond payable if the hire was otherwise done separately. Excluding Seasonal Football Features, no fees apply to the exclusive use of the oval for non commercial use. If other facilities are required (change rooms, electricity and use of light towers) fees will apply to the use of those facilities.		
Please also refer to "General fees and charges for all facility hire"		
Exclusive use of Oval - Commercial Undertaking		
Bond - without alcohol	\$ 1,500.00	Exempt/Nil
Bond - with alcohol	\$ 3,000.00	Exempt/Nil
Hire per day - 8 hours hire or more	\$ 604.00	\$54.91
Hire per hour	\$ 85.50	\$7.77
Exclusive use of Oval - Non-Commercial Undertaking		
Bond - without alcohol	\$ 500.00	Exempt/Nil
Bond - with alcohol	\$ 3,000.00	Exempt/Nil
Hire - Per Day - 8 hours or more		
Hire per hour		
Hire of Change room facility- Commercial Undertaking		
Bond - without alcohol	\$ 1,000.00	Exempt/Nil
Bond - with alcohol	\$ 3,000.00	Exempt/Nil
Hire per day - 8 hours hire or more	\$ 279.00	\$25.36
Hire per hour	\$ 39.00	\$3.55
Hire of Change room - Non-Commercial Undertaking		
Bond - without alcohol	\$ 500.00	Exempt/Nil
Bond - with alcohol	\$ 3,000.00	Exempt/Nil
Hire - Per Day - 8 hours or more	\$ 168.00	\$15.27
Hire - per hour	\$ 28.00	\$2.55
Hire of Lights- Commercial Undertaking		
Hire per day - 8 hours hire or more	\$ 335.00	\$30.45
Hire per hour	\$ 56.50	\$5.14
Hire of Lights- Non-Commercial Undertaking		
Hire - Per Day - 8 hours or more	\$ 111.00	\$10.09
Hire - per hour	\$ 34.00	\$3.09
Seasonal Football Fixtures (per HOME team, per 6 month season)		
Bond	\$ 3,000.00	Exempt/Nil

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
Hire fee -for season. Entitlement: 1 weekend day of gaming and 2 week day training and access to change room	\$ 2,228.00	\$202.55
For exclusive use where lighting is required	\$50 p/hr	Exempt/Nil
For exclusive use where staff are required to lock/unlock gates	\$200	Exempt/Nil
SIDE SHOW AREA		
Please also refer to "General fees and charges for all facility hire"		
Booking only guarantee exclusive use of the side show area not the oval. Access to electricity and change rooms also provided. Use of change rooms for side show staff only and NOT for general public access		
Showing days	\$ 557.00	\$50.64
Non Showing Days	\$ 279.00	\$25.36
Bond	\$ 3,000.00	Exempt/Nil
MAIN PARK AREA - ADJACENT TO VISITORS CENTRE		
Please also refer to "General fees and charges for all facility hire"		
Bond - Stage Hire	\$ 500.00	Exempt/Nil
Access/use of electricity - per hour	\$ 16.50	\$1.50
Access/use of electricity -per day	\$ 134.00	\$12.18
Exclusive use of the park cannot be provided. Other restrictions including location of tents/gazebos and service vehicles will apply. Please contact the Shire of Halls Creek for further information		
Non-commercial Undertaking		
Bond - without alcohol	\$ 400.00	Exempt/Nil
Bond - with alcohol	\$ 3,000.00	Exempt/Nil
Hire Per Day - 8 hours or more	\$ 260.00	\$23.64
Hire - per hour	\$ 37.00	\$3.36
Please also refer to "General fees and charges for all facility hire"		
AQUATIC AND RECREATION CENTRE - ROOM HIRE & COURTS		
Note: Subject to a memorandum of understanding or similar agreement, alternative fees may fixed by Council for the extended hire of this facility.		
Hire for Exclusive Use of the Basketball Courts		
Bond - Non Commercial & No Alcohol	\$ 400.00	Exempt/Nil
Bond - Commercial & No Alcohol	\$ 1,000.00	Exempt/Nil
Bond - Commercial and Non Commercial With Alcohol	\$ 3,000.00	Exempt/Nil
Hire - Commercial per hour between 9am and 5pm	\$ 42.00	\$3.82
Hire - Non-commercial per hour between 9am and 5pm	\$ 31.00	\$2.82
Hire - Commercial per hour between 5pm and 9am	\$ 69.00	\$6.27
Hire - Non-commercial per hour between 5pm and 9am	\$ 42.00	\$3.82
During Pool Opening hours when a Shire staff member is present, the courts will be available for casual use free of charge		

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION		Proposed 23/24 Fees and Charges incl GST	GST
AQUATIC CENTRE - WET SIDE FEES (Continued)			
ENTRANCE FEES			
Adults			
Children			
Spectators			
Note: While entry is free to ensure swimmer safety children under twelve must be accompanied by a supervising adult (16 years or older).			
HIRE OF POOL			
Swimming Pool Hire outside normal pool opening hours: The fee will determined according to the number of attendees and the number of Pool Operators and / or Lifeguards required under the relevant pool safety regulations with the following hourly charge out rates applying: Pool Operator \$80/hour; Lifeguard \$30/hour (hourly rates include GST). All enquiries to the Manager of Sport and Recreation.			
Bond: Non commercial	\$	400.00	Exempt/Nil
Bond: Commercial No Alcohol	\$	1,000.00	Exempt/Nil
No Alcohol is permitted in the swimming pool area.			
During normal pool opening hours: The fee will be calculated according the number of attendees. Should the hire result in an additional Pool Operator and / or Lifeguard(s) being required under the relevant pool safety regulations, the following additional fees will also apply: Extra Pool Operator \$80/hour; Extra Lifeguard \$30/hour/lifeguard (hourly rates excluding GST). All enquiries to the Manager of Sport and Recreation.			
Bond: Not applicable			
No Alcohol is permitted in the swimming pool area.			
Learn to Swim Fees			
Lessons - subject to availability			
Group sessions - 10 sessions per pupil	\$	196.00	\$17.82
Lessons Private (per lesson per pupil)	\$	38.00	\$3.45
School Groups - per child per lesson			
	\$	2.80	\$0.25
Courses - Cost depends on instructors, participant numbers and RAT charges			
Bronze Medallion / per person (fee is exclusive of text book & RLSSWA administration fees)	\$	50.50	\$4.59
Bronze Medallion Requalification / person (fee is exclusive of text book & RLSSWA administration fees)	\$	50.50	\$4.59
Resuscitation / person (fee is exclusive of text book & RLSSWA administration fees)	\$	50.50	\$4.59
Resuscitation Requalification / person (fee is exclusive of text book & RLSSWA administration fees)	\$	50.50	\$4.59
Availability of courses dependant upon trainer availability and centre's own operational requirements			
Gym			
1 month pass	\$	65.00	\$5.91
3 month pass	\$	150.00	\$13.64
6 month pass	\$	250.00	\$22.73
12 month pass (non-transferrable, non-refundable) including pool entry	\$	400.00	\$36.36
Swipe card for after hours access (5am to 10pm) to the gym - available for 1 month to 12 month gym pass	\$	25.00	\$2.27
50% discount available for full time Shire employees. Casual Shire employees receive discount after working for 3 months.			

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
Swipe card return will receive a \$10 refund so long as card is in good working order. Casual gym pass	\$ 10.00	
Pool Shop		
Pool Shop merchandise - sold at RRP per item		based on RRP

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION		Proposed 23/24 Fees and Charges incl GST	GST
LIBRARY			
Print material	\$	0.30	\$0.03
Electronic Items (inc DVDs, CDs, Audiobooks, PC games etc.)	\$	0.40	\$0.04
Print material	\$	0.55	\$0.05
Electronic Items (inc DVDs, CDs, Audiobooks, PC games etc.)	\$	0.60	\$0.06
Lost/Failure to Return/Damaged Beyond Repair items Replacement/Reinstatement cost (plus GST) plus processing fee (Item under \$20)	\$	13.50	\$1.23
plus processing fee (Item over \$20)	\$	18.50	\$1.68
plus processing fee (Item over \$50)	\$	32.00	\$2.91
Administration Fee Per Debt Debt Collection - External Debt Collection Agency	\$	32.00	\$2.91
Lost CD/DVD/Video Covers plus "reinstatement cost" service fee	\$	6.70	\$0.61
All books and other items which have been lost or damaged beyond repair remain the property of Shire of Halls Creek and/or LISWA			
If the Borrower has paid a replacement charge for an item and later finds it, the replacement charge less processing and administration fees will be refunded by the Shire to the borrower provided that the item is in good condition and proof of the initial replacement charge is provided (i.e. receipt must be shown). Refunds only apply to items with a replacement cost greater than \$10.00			
<u>TRANSPORT - PROGRAM 12</u>			
AIRPORT CHARGES			
Single engine plane	\$	57.60	\$5.24
Twin engine plane less than 5,700kg	\$	72.00	\$6.55
Twin engine plane over 5,700 kg	\$	129.60	\$11.78
Twin engine plane over 10,000 kg	\$	289.20	\$26.29

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
<u>ECONOMIC SERVICES - PROGRAM 13</u>		
<u>BUILDING CONTROL</u>		
Statutory charges are set by Building Regulations 2012 and the Shire of Halls Creek will therefore impose accordingly:		
As per Shire of Halls Creek Policy "BLD09 Building Applications to be Certified" the Shire will only provide certification for class 1 and 10 building applications; all other applications must be certified as per the Building Act 2011		
Certified Building Application Fee		
Class 1 and 10 Buildings		Exempt/Nil
Class 2 to 9 Buildings		Exempt/Nil
Uncertified Application for Building Permit		
Class 1-10 Only - calculation with \$90 minimum		Exempt/Nil
Application for Demolition Permit		
Class 1 & 10 Buildings	\$ 110.00	Exempt/Nil
Class 2 to 9 Buildings - per for storey	\$ 110.00	Exempt/Nil
Application to extend time for a Building or Demolition Permit	\$ 110.00	Exempt/Nil
Application for temporary occupancy permit for incomplete building	\$ 110.00	Exempt/Nil
Application for modification of an occupancy permit for additional use of building on a temporary basis	\$ 110.00	Exempt/Nil
Application for replacement occupancy permit for permanent change to building's use or classification	\$ 110.00	Exempt/Nil
Application for an occupancy permit or building approval certificate for registration of subdivision or plan of resub division		Exempt/Nil
Application for an occupancy permit for a building on which unauthorised work has been done		Exempt/Nil
Application for a building approval certificate for a building on which unauthorised work has been done		Exempt/Nil
Application to replace an occupancy permit for an existing building		Exempt/Nil
Application for a building approval certificate for an existing building where unauthorised work has not been done	\$ 110.00	Exempt/Nil
Application to extend the time during which an occupancy permit or building approval has effect	\$ 110.00	Exempt/Nil
Application as defined in Regulation 31 (for each building standard for which a declaration is sought)	\$ 2,160.15	Exempt/Nil
Application for approval to change smoke alarm to battery powered smoke alarm	\$ 180.00	Exempt/Nil
Building Construction Industry Training Fund Levy (BCITF Levy)		
Development Value less than \$20,000.00 = No Levy		GST Exempt
Development Value \$20,001.00 and greater= 0.2% of construction value		GST Exempt
BCITF Levies are collected by Shire of behalf of BCITF, and are payable on all projects within the SHIRE/LG area		GST Exempt
Builders Registration Board Levy (BRB Levy)		
BRB levies are collected by the Shire of Halls Creek on behalf of the BRB and apply to projects within the Halls Creek town site only		
Building or Demolition Permit with development value less than \$45,000	\$ 61.65	Exempt/Nil
Building or Demolition Permit with development value greater than \$45,000		Exempt/Nil

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION	Proposed 23/24 Fees and Charges incl GST	GST
Occupancy Permit under s.46 of the Building Act		
Modification of occupancy permit for additional use of building on temporary basis under s.48 of Building Act		
Occupancy Permit for approved building work		Exempt/Nil
Building Approval Certificate for approved building work	\$61.65	Exempt/Nil
Occupancy Permit for unauthorised building work with develm't value less than \$45000	\$61.65	Exempt/Nil
Occupancy Permit for unauthorised building work with develm't value greater than \$45000	\$123.30	
Building Approval Certificate for unauthorised building work with a development value less than \$45000	\$ 123.30	Exempt/Nil
Building Approval Certificate for unauthorised building work with a development value greater than \$45000		
The following fees are set by the Shire of Halls Creek and are not statutory fees:		
APPLICATIONS UNDER THE FREEDOM OF INFORMATION ACT 1992		
Application fee under section 12(1)(e) of the Act - Application for non-personal information	\$ 30.00	Exempt/Nil
Charge for time taken by staff dealing with the application (per hr, or pro rata for part of hr)	\$ 30.00	Exempt/Nil
Charge for access time supervised by staff (per hr, or pro rata for part of hr)	\$ 30.00	Exempt/Nil
Plus the additional cost of any special arrangements (eg hire of facilities or equipment)		
Charges for photocopying, per hr or part of an hour (staff time)	\$ 30.00	Exempt/Nil
Per copy	\$ 0.20	Exempt/Nil
Charges for duplication a tape, film or computer information		
Charge for delivery, packaging and postage		
An advance deposit of 25% of estimated costs may be required before processing the application		
Application for the erection of a fence other than a 'sufficient fence' (Fencing Local Law 2017)	\$ 134.00	\$12.18
Investigations/Reports by Officer for applicant - per hour	\$ 134.00	\$12.18
Signage Application Fee - per sign per property	\$ 62.00	Exempt/Nil
Refuse and Kerb Damage Bond - per project notwithstanding a building permit not being required	\$ 600.00	Exempt/Nil
TRAVEL AND TOURISM CENTRE		
All bookings excluding Bookeasy system (per booking)		
Bookeasy booking fee		
Water - Per litre. Free of charge from tap adjacent to Civic Hall		Exempt/Nil
PROPERTY OTHER		
Single Person Quarters Lease Rates		
SPQ per Night Non Shire Staff	\$ 87.00	\$7.91
SPQ per Week (7 Day Week) Non Shire Staff	\$ 437.00	\$39.73

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION				Proposed 23/24 Fees and Charges incl GST	GST
Additional cleaning fee if required charged on an actual cost basis plus 3%					
<u>OTHER PROPERTY AND SERVICES - PROGRAM 14</u>					
PLANT HIRE					
Fuel - Estimated average fuel consumption per hour - included in POC rate and charged at \$1.90 per litre					
	Wages (PWOH)	POC (Fuel)	Depreciation		
Dozer D7R	40.00 (40.00)	117.50 (30.00)	67.50	\$ 300.82	\$27.35
Grader 12M	40.00 (40.00)	89.50 (30.00)	55.50	\$ 251.41	\$22.86
Grader 140M	40.00 (40.00)	59.50 (30.00)	35.50	\$ 205.00	\$18.64
Loader 950H	35.00 (35.00)	87.50 (22.50)	52.50	\$ 516.76	\$46.98
Loader 972M	35.00 (35.00)	102.5 (30.00)	52.50	\$ 285.49	\$25.95
Smooth Drum Vibe Roller 16t	30.00 (30.00)	44.50 (15.00)	28.50	\$ 148.00	\$13.45
Multi Roller CW34	30.00 (30.00)	61.00 (15.00)	39.00	\$ 196.87	\$17.90
Service Truck	30.00 (30.00)	61.00 (15.00)	39.00	\$ 151.04	\$13.73
Prime Mover and Trailers (1)	40.00 (40.00)	89.50 (30.00)	55.50	\$ 231.00	\$21.00
Prime Mover and Trailers (2)	40.00 (40.00)	94.50 (30.00)	60.50	\$ 231.00	\$21.00
Prime Mover and Trailers (3)	40.00 (40.00)	99.50 (30.00)	65.50	\$ 231.00	\$21.00
Prime Mover and 50T Float	40.00 (40.00)	89.50 (30.00)	55.50	\$ 231.00	\$21.00
Prime Mover and Water Cart	35.00 (35.00)	66.50 (22.50)	43.50	\$ 205.00	\$18.64
Tandem Tipper HINO	35.00 (35.00)	24.50 (22.50)	12.50	\$ 136.00	\$12.36
Light Support Truck	30.00 (30.00)	12.50 (10.00)	7.50	\$ 92.00	\$8.36
Heavy Support Truck	30.00 (30.00)	22.50 (12.00)	22.50	\$ 126.00	\$11.45
4x4 Workmate Toyota	30.00 (30.00)	12.50 (10.00)	7.50	\$ 80.00	\$7.27
Toyota Utility (Signs)	30.00 (30.00)	12.50 (10.00)	7.50	\$ 80.00	\$7.27
Traffic Control/Labour	40.00 (40.00)			\$ 80.00	\$7.27
Toyota Utility	30.00 (30.00)	12.50 (10.00)	7.50	\$ 80.00	\$7.27
Street Sweeper*	30.00 (30.00)	64.50 (15.00)	25.50	\$ 129.27	\$11.75
Camp cost (full camp) by negotiation					
Pump sets, per day (pump, generator, fuel) by negotiation					
Mobilisation by negotiation					
Conditions of plant hire:					
* Minimum one hour hire applies					
* Shire to mobilise and demobilise plant					
* Hire time charged from time plant leaves Depot until time plant is returned to Depot; it is NOT based on hours worked only					
* Hire arrangements to be made during business hours only					
* Hire subject to availability of plant, staff resources and Shire's own operational requirements.					
PROFESSIONAL FEES (unless stated elsewhere)					
CEO				\$ 204.60	\$18.60
Executive/Manager				\$ 154.58	\$14.05
Senior Officer (Level 8-10)				\$ 125.03	\$11.37
Ranger				\$ 119.35	\$10.85
Other Officer (Level 3-7)				\$ 100.02	\$9.09

SCHEDULE OF FEES AND CHARGES FOR 2023-24 (CONTINUED)

DESCRIPTION

**Proposed 23/24 Fees and
Charges incl GST**

GST

ADMINISTRATION AND GOVERNANCE - Concession and Donations

Accordance with Shire procedures organisations seeking concessions, donations, grants for the use of or the hire of Shire facilities can be approved each year in the Budget.

The following organisation can be approved under Delegation:

Christmas Carol Committee (Carols in the Park)	Facility hire / Donation	\$1,000	
Clontarf Foundation	Facility hire / Donation	\$2,500	
Garnduwa Amboorny	Facility hire	\$500.00	
Goolarri Media Enterprises (Kimberely Girl)	Sponsorship (Bronze)	\$2,000	
Halls Creek Basketball Association (King of the Kimberley)	Facility hire / Donation	\$3,500.00	
Halls Creek District High School	Facility hire / Donation	\$2,000.00	
Halls Creek Sporting Association	Facility hire / Donation	\$2,000.00	
Kimberley Stampede Rodeo Club (Halls Creek Rodeo)	Facility hire / Donation	\$3,500.00	
Lions Cancer Institute (Big Day Out)	Donation	\$2,000.00	
NAIDOC Committee	Facility hire / Donation	\$2,000.00	
Shooting Stars (Graduation Awards)	Facility hire / Donation	\$500	