

**SHIRE OF WYALKATCHEM**  
**BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

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**SHIRE OF WYALKATCHEM**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenue</b>				
Rates	8	1,142,763	1,073,686	1,100,448
Operating Grants, Subsidies and Contributions		1,650,006	2,005,118	2,652,547
Fees and Charges	11	279,730	305,265	267,669
Service Charges	10	0	0	0
Interest Earnings	2(a)	57,012	67,081	22,797
Other Revenue	2(a)	0	0	0
		<u>3,129,511</u>	<u>3,451,150</u>	<u>4,043,461</u>
<b>Expenses</b>				
Employee Costs		(962,332)	(776,802)	(827,437)
Materials and Contracts		(1,129,740)	(1,010,515)	(1,090,409)
Utility Charges		(137,538)	(139,807)	(150,246)
Depreciation on Non-Current Assets	2(a)	(1,049,519)	(1,034,766)	(890,752)
Interest Expenses	2(a)	(21,603)	(30,281)	(31,513)
Insurance Expenses		(124,317)	(126,823)	(126,003)
Other Expenditure		0	0	0
		<u>(3,425,049)</u>	<u>(3,118,994)</u>	<u>(3,116,360)</u>
		(295,538)	332,156	927,101
Non-Operating Grants,				
Subsidies and Contributions		995,750	862,521	681,904
Profit on Asset Disposals	3	102,502	172,546	144,217
Loss on Asset Disposals	3	0	(24,444)	(27,756)
<b>NET RESULT</b>		<b>802,714</b>	<b>1,342,779</b>	<b>1,725,466</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		0	0	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>802,714</u></b>	<b><u>1,342,779</u></b>	<b><u>1,725,466</u></b>

**Notes:**

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

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

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

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

**SHIRE OF WYALKATCHEM**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget	2015/16 Actual	2015/16 Budget
		\$	\$	\$
<b>Revenue (Refer Notes 1,2,8 to 13)</b>				
Governance		2,100	23,770	2,100
General Purpose Funding		2,211,548	1,717,783	2,124,419
Law, Order, Public Safety		38,962	25,290	38,962
Health		51,273	1,060,883	1,062,310
Education and Welfare		0	0	180
Housing		130,831	136,794	117,281
Community Amenities		110,197	109,852	111,004
Recreation and Culture		47,684	57,912	48,522
Transport		523,006	290,076	526,773
Economic Services		3,910	5,491	3,910
Other Property and Services		10,000	23,299	8,000
		<u>3,129,511</u>	<u>3,451,150</u>	<u>4,043,461</u>
<b>Expenses Excluding Finance Costs (Refer Notes 1,2 &amp; 14)</b>				
Governance		(303,146)	(243,883)	(264,671)
General Purpose Funding		(60,120)	(63,263)	(55,619)
Law, Order, Public Safety		(100,981)	(78,282)	(98,568)
Health		(310,233)	(283,266)	(278,775)
Education and Welfare		(9,489)	(22,020)	(16,368)
Housing		(236,231)	(207,499)	(219,653)
Community Amenities		(220,184)	(179,596)	(223,661)
Recreation and Culture		(679,549)	(638,731)	(517,040)
Transport		(1,404,179)	(1,296,758)	(1,342,136)
Economic Services		(79,969)	(75,903)	(67,356)
Other Property and Services		635	488	(1,000)
		<u>(3,403,446)</u>	<u>(3,088,713)</u>	<u>(3,084,847)</u>
<b>Finance Costs (Refer Notes 2 &amp; 5)</b>				
Governance		0	(32)	0
Housing		(13,779)	(21,992)	(23,449)
Recreation and Culture		(7,189)	(7,764)	(8,064)
Transport		(635)	(493)	0
		<u>(21,603)</u>	<u>(30,281)</u>	<u>(31,513)</u>
<b>Non-operating Grants, Subsidies and Contributions</b>				
General Purpose Funding		45,455	0	0
Law, Order, Public Safety		0	31,989	22,700
Transport		950,295	830,532	659,204
		<u>995,750</u>	<u>862,521</u>	<u>681,904</u>
<b>Profit/(Loss) On Disposal Of Assets (Refer Note 3)</b>				
Governance		0	0	(20,019)
Health		0	0	(7,737)
Housing		0	0	41,745
Transport		102,502	0	102,472
Other Property and Services		0	148,102	0
		<u>102,502</u>	<u>148,102</u>	<u>116,461</u>
<b>NET RESULT</b>		<b>802,714</b>	<b>1,342,779</b>	<b>1,725,466</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		0	0	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>802,714</u></b>	<b><u>1,342,779</u></b>	<b><u>1,725,466</u></b>

**SHIRE OF WYALKATCHEM**  
**STATEMENT OF COMPREHENSIVE INCOME**  
***BY PROGRAM***  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**Notes:**

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

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

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

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

**SHIRE OF WYALKATCHEM  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		1,152,763	1,073,686	1,127,948
Operating Grants, Subsidies and Contributions		1,650,006	2,005,118	2,652,547
Fees and Charges		439,730	166,047	267,669
Service Charges		0	0	0
Interest Earnings		57,012	67,081	22,797
Goods and Services Tax		0	0	0
Other Revenue		0	0	0
		<u>3,299,511</u>	<u>3,311,932</u>	<u>4,070,961</u>
<b>Payments</b>				
Employee Costs		(977,332)	(774,540)	(827,437)
Materials and Contracts		(1,219,740)	(906,946)	(1,090,409)
Utility Charges		(137,538)	(139,807)	(150,246)
Interest Expenses		(21,603)	(30,281)	(31,513)
Insurance Expenses		(124,317)	(126,823)	(126,003)
Goods and Services Tax		0	0	0
Other Expenditure		0	0	0
		<u>(2,480,530)</u>	<u>(1,978,397)</u>	<u>(2,225,608)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>818,981</u>	<u>1,333,535</u>	<u>1,845,353</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	4	0	0	0
Payments for Purchase of Property, Plant & Equipment	4	(1,560,674)	(813,541)	(1,518,660)
Payments for Construction of Infrastructure	4	(1,092,036)	(1,225,420)	(1,047,244)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		995,750	862,521	681,904
Proceeds from Sale of Plant & Equipment	3	<u>72,727</u>	<u>254,755</u>	<u>266,600</u>
<b>Net Cash Used in Investing Activities</b>		<u>(1,584,233)</u>	<u>(921,685)</u>	<u>(1,617,400)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(101,502)	(173,637)	(157,864)
Advances to Community Groups		0	0	0
Proceeds from Self Supporting Loans		12,169	11,316	11,316
Proceeds from New Debentures	5	<u>0</u>	<u>63,700</u>	<u>0</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(89,333)</u>	<u>(98,621)</u>	<u>(146,548)</u>
<b>Net Increase (Decrease) in Cash Held</b>		(854,585)	313,229	81,405
Cash at Beginning of Year		<u>3,129,178</u>	<u>2,815,949</u>	<u>1,901,137</u>
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u><u>2,274,593</u></u>	<u><u>3,129,178</u></u>	<u><u>1,982,542</u></u>

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

**SHIRE OF WYALKATCHEM  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenue</b>	1,2			
Governance		2,100	23,770	2,100
General Purpose Funding		1,114,240	644,097	1,023,971
Law, Order, Public Safety		38,962	57,279	61,662
Health		51,273	1,060,883	1,062,310
Education and Welfare		0	0	180
Housing		130,831	136,794	159,026
Community Amenities		110,197	109,852	111,004
Recreation and Culture		47,684	57,912	48,522
Transport		1,575,803	1,120,608	1,288,449
Economic Services		3,910	5,491	3,910
Other Property and Services		10,000	195,845	8,000
		<u>3,085,000</u>	<u>3,412,531</u>	<u>3,769,134</u>
<b>Expenses</b>	1,2			
Governance		(303,146)	(243,915)	(284,690)
General Purpose Funding		(60,120)	(63,263)	(55,619)
Law, Order, Public Safety		(100,981)	(78,282)	(98,568)
Health		(310,233)	(283,266)	(286,512)
Education and Welfare		(9,489)	(22,020)	(16,368)
Housing		(250,010)	(229,491)	(243,102)
Community Amenities		(220,184)	(179,596)	(223,661)
Recreation and Culture		(686,738)	(646,495)	(525,104)
Transport		(1,404,179)	(1,296,758)	(1,342,136)
Economic Services		(79,969)	(75,903)	(67,356)
Other Property and Services		0	(24,449)	(1,000)
		<u>(3,425,049)</u>	<u>(3,143,438)</u>	<u>(3,144,116)</u>
<b>Net Result Excluding General Rates</b>		(340,049)	269,093	625,018
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	(102,502)	(148,102)	(116,461)
Depreciation on Assets	2(a)	1,049,519	1,034,766	890,752
Movement in Non-Current Staff Leave Provisions		0	0	0
Movement in Non-Current Receivables		0	0	0
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	3	0		0
Purchase Property, Plant and Equipment	3	(1,560,674)	(813,541)	(1,518,660)
Purchase Infrastructure	3	(1,092,036)	(1,225,420)	(1,047,244)
Proceeds from Disposal of Assets	4	72,727	254,755	266,600
Repayment of Debentures	5	(101,502)	(173,637)	(157,864)
Proceeds from New Debentures	5	0	63,700	0
Self-Supporting Loan Principal Income		12,169	11,316	11,316
Transfers to Reserves (Restricted Assets)	6	(349,061)	(1,567,887)	(1,509,892)
Transfers from Reserves (Restricted Assets)	6	1,043,266	323,133	1,201,836
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	300,000	1,198,138	354,918
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	74,620	300,000	100,767
<b>Amount Required to be Raised from General Rate</b>	8	<u>(1,142,763)</u>	<u>(1,073,686)</u>	<u>(1,100,448)</u>

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

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

**The Local Government Reporting Entity**

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

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

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

**(b) 2015/16 Actual Balances**

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

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

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

**(e) Goods and Services Tax (GST)**

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

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

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

**(f) Superannuation**

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

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Cash and Cash Equivalents**

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

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

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

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

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

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

**(j) Fixed Assets**

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

***Mandatory Requirement to Revalue Non-Current Assets***

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



**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

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

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

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

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

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

***Land Under Control***

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

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

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

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

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

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

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***Revaluation***

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

***Transitional Arrangement***

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

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

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

***Land Under Roads***

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

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

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

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

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

***Depreciation***

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

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

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

Buildings	50 years
Land	Not depreciated
Furniture	3 years
Computers	2.5 years
Vehicles	5 years
Graders	8 years
Other Plant and Equipment	3 years
Roads and Streets	
formation	Not depreciated
pavement	50 years
seal	15 years
Footpaths	25 years
Kerbing	30 years
Airstrip Runways and Buildings	50 years

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

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

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

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

***Capitalisation Threshold***

Expenditure on items of equipment under \$ 5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

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

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

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

**Income approach**

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

**Cost approach**

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

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

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Financial Instruments (Continued)**

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

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

*(iv) Available-for-sale financial assets*

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

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

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

*(v) Financial liabilities*

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

***Impairment***

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

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

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

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

***Derecognition***

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

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

**(m) Impairment of Assets**

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

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

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets (Continued)**

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

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

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



**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Borrowing Costs**

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

**(q) Provisions**

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

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

**(r) Leases**

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

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

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

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

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

**(s) Interests in Joint Arrangements**

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

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

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(t) Current and Non-Current Classification**

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

**(u) Comparative Figures**

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

**(v) Budget Comparative Figures**

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

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	17,850	14,318	14,500
Other Services	2,500	0	2,500
<b>Depreciation</b>			
<u><b>By Program</b></u>			
Governance	13,882	12,519	6,684
General Purpose Funding	0	0	0
Law, Order, Public Safety	784	784	500
Health	21,770	21,420	19,626
Education and Welfare	1,489	1,489	1,430
Housing	63,618	63,966	66,618
Community Amenities	5,683	5,683	10,480
Recreation and Culture	166,464	166,657	58,362
Transport	607,781	607,781	602,267
Economic Services	18,355	18,355	13,040
Other Property and Services	149,693	136,112	111,745
	<u>1,049,519</u>	<u>1,034,766</u>	<u>890,752</u>
<u><b>By Class</b></u>			
Land and Buildings	152,086	152,433	154,528
Furniture and Equipment	875	875	2,625
Plant and Equipment	180,294	165,193	128,994
Roads	491,501	491,501	525,185
Footpaths	14,712	14,712	10,069
Drainage	24,813	24,813	301
Parks and Gardens Ovals	27,020	27,020	4,163
Airfield	67,155	67,155	57,632
Other Infrastructure	91,063	91,064	7,255
	<u>1,049,519</u>	<u>1,034,766</u>	<u>890,752</u>
<b>Interest Expenses (Finance Costs)</b>			
- Debentures ( <i>refer note 5(a)</i> )	21,603	30,249	31,513
Other	0	32	0
	<u>21,603</u>	<u>30,281</u>	<u>31,513</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	47,068	43,284	12,000
- Other Funds	6,000	19,000	6,000
Other Interest Revenue	3,944	4,797	4,797
	<u>57,012</u>	<u>67,081</u>	<u>22,797</u>

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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

**COMMUNITY VISION**

In 2023 Wyalkatchem will be sustainable with growth in population supporting businesses, services and infrastructure; residents will be healthy, safe and caring, surrounded by welcoming public places and a valued natural and built environment.

**GOVERNANCE**

*Members of Council*

This is the administration and operation of facilities and services to members of Council. Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscriptions, conference expenses, Chamber expenses, members' entertainment, support staff (secretarial, receptionists etc.), printing, telephones, faxes, delivery expenses.

*Other Governance*

Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Including civic receptions, refreshments, receptions, naturalisation and citizenship ceremonies, polls, referendums, public relations, Freedom of Information requests, research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets, annual financial reports, audit fees and the annual report.

**GENERAL PURPOSE FUNDING**

*Rates*

Rates levied under Division 6 of Part 6 of the Local Government Act 1995. Revenue from a general rate, differential rates, minimum rates, interest and fees on instalment arrangements, interest on arrears, government subsidy for rates deferred by entitled pensioners, less discounts and/or concessions relating to rates levied. Expenditures incurred in administration and maintaining rate records, rating valuations, servicing notices, postage, stationery, advertising, doubtful debt expenses, debt collection, printing, indirect administration costs etc.

*Other General Purpose Funding (GPF)*

Amounts receivable from the Western Australian Grants Commission and any other Government Grant of a general purpose nature and generally referred to as untied grants. Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses on the Municipal Fund.

**LAW, ORDER, PUBLIC SAFETY**

*Fire Prevention*

Administration and operations on fire prevention services, including volunteer bush fire brigades, outlays on roadside clearing operations (slashing, clearing, mowing verges, standpipes, insurance) and other protective burning. Revenues include the sale of local laws, maps, materials relating to fire prevention, fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks.

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**LAW, ORDER, PUBLIC SAFETY (Continued)**

*Animal Control*

Administration, enforcement and operations relating to the control of animals. Includes costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying dogs, cats, cattle and other livestock and impounding and destruction fees.

*Public Safety*

Administration, promotion, support and operation of services relating to public order and safety that cannot be assigned to one of the preceding sub-programs. Enforcement of Local Government Laws and impounding vehicles.

**HEALTH**

*Preventive Services*

Administration, inspection and operations of programs concerned with the general health of the community. Includes the costs and revenues derived from the inspection of eating houses, itinerant food vendors, stall holders, offensive trade etc. Also includes providing the services of an Environmental Health Officer, in the regional health scheme, and any other outlays concerned with general health inspection and administration services provided by the council.

*Other Health*

Administration and operation of health facilities, including contributions, subsidies, donations toward the provision of medical services such as the local doctor.

**EDUCATION AND WELFARE**

*Senior Citizens*

Administration, support and operation of welfare services for senior citizens.

**HOUSING**

*Community Housing*

Administration and management of residential housing for members of the community.

**COMMUNITY AMENITIES**

*Sanitation – Household*

Administration and operation of general refuse collection and disposal services. These include the collection of general, recyclable and green waste, and its delivery to a disposal site. Provision and maintenance of the rubbish disposal site.

*Protection of Environment*

Administration, inspection and operation of flood mitigation work removal of dead animals, derelict and abandoned vehicles. Includes the development, monitoring and operation of pollution and noise control, soil erosion.

*Town Planning*

Administration, inspection and operation of a town planning service. This includes planning control, the preparation of town planning development schemes, zoning and rezoning. Includes costs associated with the purchase and resumption of land for public open space, community facilities etc. for the expansion or development of this program.

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**COMMUNITY AMENITIES (Continued)**

*Other Amenities*

Includes outlays on public conveniences, drinking fountains, cemetery, rest centres, street seats and other street furniture.

**RECREATION AND CULTURE**

*Public Buildings*

Administration, provision and operation of multipurpose venues such as Public Hall, Town Hall, Function Room and Community Centre.

*Swimming Pool*

Administration and operation of public swimming pool.

*Other Recreation*

Administration, provision and maintenance of other recreational facilities and services. including indoor and outdoor sporting complexes and facilities such as football and cricket grounds, tennis courts, basketball and netball courts and other recreational areas such as parks and gardens, ovals, playgrounds, barbecue areas, cycleway, dual use paths, Communication Broadcasting, Administration, support, provision and operation of facilities to receive and rebroadcast communication signals.

*Library*

Administration, provision and operation of the local library, including books, tapes, records, audio-visual aids, and other services.

**RECREATION AND CULTURE (Continued)**

*Tidy Towns*

The Shire will continue to work with the Care for Wylie Committee in their program for the improvement of the townscape.

*Community Grants*

The Shire will continue to fund activities undertaken by community based organisations, where it can be shown that the money will benefit members of the community.

**TRANSPORT**

*Public Works*

Administration, regulation and operation relating to the provision of streets and roads, under the control of the Shire and the Commissioner of Main Roads. It also includes drainage works, kerbing, road verges, median strips, footpaths, private streets, crossovers and approaches, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.

*Airstrip*

Administration, provision and operation of the airstrip and other associated facilities.

**ECONOMIC SERVICES**

*Tourism*

The development, promotion, support, research, operation etc. of tourism and area promotion to attract tourists, promotion to attract tourist development such as brochures, contributions to tourist promotion schemes.

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**ECONOMIC SERVICES (Continued)**

*Building Control*

Administration, inspection and operations concerned with application of the building standards. It includes examination, processing and inspection services, swimming pool inspections etc.

**OTHER PROPERTY & SERVICES**

*Private Works*

Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the local government. These include road works on private property, commissions for agencies and fees or service (i.e Transport Licensing).

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**3. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Fair Value Adjust	Profit(Loss)
	2016/17 BUDGET	2016/17 BUDGET	2016/17 BUDGET	2016/17 BUDGET
	\$	\$	\$	\$
Transport Komatsu Front End Loader	79,474	72,727	109,249	102,502
	79,474	72,727	109,249	102,502

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Fair Value Adjust	Profit(Loss)
	2016/17 BUDGET	2016/17 BUDGET	2016/17 BUDGET	2016/17 BUDGET
	\$	\$	\$	\$
Plant and Equipment	79,474	72,727	109,249	102,502
	79,474	72,727	109,249	102,502

<b><u>Summary</u></b>	<b>2016/17 BUDGET \$</b>
Profit on Asset Disposals	102,502
Loss on Asset Disposals	0
	<u>102,502</u>



**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**4. ACQUISITION OF ASSETS**

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

Asset Class	Reporting Program									Total \$
	Governance \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	
<i>Property, Plant and Equipment</i>										
Land and Buildings	67,982	17,420	17,500	949,501	42,780		51,122		51,187	1,197,492
Plant and Equipment							20,000	343,182		363,182
<i>Infrastructure</i>										
Roads								895,107		895,107
Footpaths								20,000		20,000
Drainage								108,724		108,724
Parks, Gardens and Ovals							33,205			33,205
Airport								10,000		10,000
Other Infrastructure							25,000			25,000
	<b>67,982</b>	<b>17,420</b>	<b>17,500</b>	<b>949,501</b>	<b>42,780</b>	<b>0</b>	<b>129,327</b>	<b>1,377,013</b>	<b>51,187</b>	<b>2,652,710</b>

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

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**5. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

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

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
<b>Housing</b>								
Loan 68 - 43/45 Wilson	184,962		18,020	16,389	166,942	184,962	12,445	13,228
Loan 71b - GEHA 51/55 Flint	50,063		50,063	48,337	0	50,063	1,334	3,045
Loan 72 - GEHA 51/55 Flint	0		0	75,667	0	0	0	5,719
<b>Recreation and Culture</b>								
Loan 73 - Community Resource Centre Building Project	166,687		17,784	17,021	148,903	166,687	7,189	7,764
<b>Transport</b>								
Loan 74 - New Holland Tractor	47,477		15,635	16,223	31,842	47,477	635	493
	449,189	0	101,502	173,637	347,687	449,189	21,603	30,249

All debenture repayments will be financed by general purpose revenue.

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2016/17

There are no new debentures planned for 2016/17.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$150,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2016/17.

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>6. RESERVES</b>			
<b>(a) Building Reserve</b>			
Opening Balance	96,201	26,800	26,800
Amount Set Aside / Transfer to Reserve	137,983	98,895	98,599
Amount Used / Transfer from Reserve	0	(29,494)	(25,000)
	<u>234,184</u>	<u>96,201</u>	<u>100,399</u>
<b>(b) Sport and Recreation Facilities Reserve</b>			
Opening Balance	67,195	7,000	7,000
Amount Set Aside / Transfer to Reserve	60,628	60,195	60,394
Amount Used / Transfer from Reserve	0	0	(7,000)
	<u>127,823</u>	<u>67,195</u>	<u>60,394</u>
<b>(c) Waste Management Reserve</b>			
Opening Balance	42,954	16,494	16,494
Amount Set Aside / Transfer to Reserve	14,132	26,460	10,156
Amount Used / Transfer from Reserve	0	0	(16,494)
	<u>57,086</u>	<u>42,954</u>	<u>10,156</u>
<b>(d) Plant and Equipment Reserve</b>			
Opening Balance	515,861	433,337	433,337
Amount Set Aside / Transfer to Reserve	6,656	224,075	215,798
Amount Used / Transfer from Reserve	(110,000)	(141,551)	(155,000)
	<u>412,517</u>	<u>515,861</u>	<u>494,135</u>
<b>(e) Community Bus Reserve</b>			
Opening Balance	75,365	73,322	73,322
Amount Set Aside / Transfer to Reserve	972	2,043	432
Amount Used / Transfer from Reserve	0	0	0
	<u>76,337</u>	<u>75,365</u>	<u>73,754</u>
<b>(f) Community Development Reserve</b>			
Opening Balance	80,000	0	0
Amount Set Aside / Transfer to Reserve	66,871	80,000	80,471
Amount Used / Transfer from Reserve	(15,000)	0	0
	<u>131,871</u>	<u>80,000</u>	<u>80,471</u>
<b>(g) Unspent Grants Reserve</b>			
Opening Balance	879,024	982,395	982,395
Amount Set Aside / Transfer to Reserve	11,342	38,552	5,782
Amount Used / Transfer from Reserve	(890,366)	(141,923)	(988,177)
	<u>0</u>	<u>879,024</u>	<u>0</u>
<b>(h) Government Joint Venture Housing Reserve</b>			
Opening Balance	24,337	3,830	3,830
Amount Set Aside / Transfer to Reserve	4,961	20,507	21,012
Amount Used / Transfer from Reserve	(7,900)	0	0
	<u>21,398</u>	<u>24,337</u>	<u>24,842</u>
<b>Total Reserves C/Fwd</b>	<u>1,061,216</u>	<u>1,780,937</u>	<u>844,151</u>

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	<u>1,061,216</u>	<u>1,780,937</u>	<u>844,151</u>
<b>(i) Road Reserve</b>			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(j) Community Resource and Visitor Centre Building Reserve</b>			
Opening Balance	0	10,165	10,165
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>(10,165)</u>	<u>(10,165)</u>
	<u>0</u>	<u>0</u>	<u>0</u>
<b>(k) Community Health Reserve</b>			
Opening Balance	1,002,160	0	0
Amount Set Aside / Transfer to Reserve	20,000	1,002,160	1,002,160
Amount Used / Transfer from Reserve	<u>(20,000)</u>	<u>0</u>	<u>0</u>
	<u>1,002,160</u>	<u>1,002,160</u>	<u>1,002,160</u>
<b>(l) Airport Development Reserve</b>			
Opening Balance	15,000	0	0
Amount Set Aside / Transfer to Reserve	25,516	15,000	15,088
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>40,516</u>	<u>15,000</u>	<u>15,088</u>
<b>Total Reserves</b>	<u><u>2,103,892</u></u>	<u><u>2,798,097</u></u>	<u><u>1,861,399</u></u>

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

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>6. RESERVES (Continued)</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
Building Reserve	137,983	98,895	98,599
Sport and Recreation Facilities Reserve	60,628	60,195	60,394
Waste Management Reserve	14,132	26,460	10,156
Plant and Equipment Reserve	6,656	224,075	215,798
Community Bus Reserve	972	2,043	432
Community Development Reserve	66,871	80,000	80,471
Unspent Grants Reserve	11,342	38,552	5,782
Government Joint Venture Housing Reserve	4,961	20,507	21,012
Road Reserve	0	0	0
Community Resource and Visitor Centre Buildin	0	0	0
Community Health Reserve	20,000	1,002,160	1,002,160
Airport Development Reserve	25,516	15,000	15,088
	<u>349,061</u>	<u>1,567,887</u>	<u>1,509,892</u>
<b>Transfers from Reserves</b>			
Building Reserve	0	(29,494)	(25,000)
Sport and Recreation Facilities Reserve	0	0	(7,000)
Waste Management Reserve	0	0	(16,494)
Plant and Equipment Reserve	(110,000)	(141,551)	(155,000)
Community Bus Reserve	0	0	0
Community Development Reserve	(15,000)	0	0
Unspent Grants Reserve	(890,366)	(141,923)	(988,177)
Government Joint Venture Housing Reserve	(7,900)	0	0
Road Reserve	0	0	0
Community Resource and Visitor Centre Buildin	0	(10,165)	(10,165)
Community Health Reserve	(20,000)	0	0
Airport Development Reserve	0	0	0
	<u>(1,043,266)</u>	<u>(323,133)</u>	<u>(1,201,836)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(694,205)</u>	<u>1,244,754</u>	<u>308,056</u>

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**6. RESERVES (Continued)**

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

**Building Reserve**

To be used for the acquisition, disposal, maintenance and funding of Shire properties.

**Sport and Recreation Facilities Reserve**

To be used for the acquisition, disposal, maintenance and funding of sports and recreation facilities.

**Waste Management Reserve**

To be used for the acquisition, disposal, maintenance and funding of the community rubbish tip, waste management and education.

**Plant and Equipment Reserve**

To be used for the acquisition, disposal, maintenance and funding of shire plant and equipment.

**Community Bus Reserve**

To be used for the acquisition, disposal, maintenance and funding of the community bus.

**Community Development Reserve**

To be used for the acquisition, disposal, maintenance and funding of strategic community development projects.

**Unspent Grants Reserve**

To be used for the purpose of containing funds that are derived from unspent or prepaid grants and contributions from external parties.

**Government Joint Venture Housing Reserve**

To be used for the purpose of acquisitions, disposals, maintenance and funding of government joint venture housing.

**Road Reserve**

To be used for the purpose of quarantining unspent or prepaid road grants.

**Community Health Reserve**

To be used for the purpose of acquisitions, disposals, maintenance and funding of health services.

**Airport Development Reserve**

To be used for the purpose of acquisitions, disposals, maintenance and funding of airport development.

The Plant and Equipment, Building and Sport and Recreation Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

	Note	2016/17 Budget \$	2015/16 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	170,701	331,081
Cash - Restricted Reserves	15(a)	2,103,892	2,798,097
Receivables		15,900	185,900
Inventories		66,641	76,641
		<u>2,357,134</u>	<u>3,391,719</u>
<b>LESS: CURRENT LIABILITIES</b>			
Trade and Other Payables		(124,552)	(224,552)
Provisions		(54,070)	(69,070)
		<u>(178,622)</u>	<u>(293,622)</u>
NET CURRENT ASSET POSITION		2,178,512	3,098,097
Less: Cash - Restricted Reserves	15(a)	<u>(2,103,892)</u>	<u>(2,798,097)</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>74,620</u></u>	<u><u>300,000</u></u>

The estimated surplus/(deficiency) c/fwd in the 2015/16 actual column represents the surplus (deficit) brought forward as at 1 July 2016.

The estimated surplus/(deficiency) c/fwd in the 2016/17 budget column represents the surplus (deficit) carried forward as at 30 June 2017.



**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**8. RATING INFORMATION - 2016/17 FINANCIAL YEAR**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
<b>General Rate</b>								
UV - Rural	0.017640	214	58,202,500	1,026,692			1,026,692	967,886
GRV - Townsite	0.086460	183	1,421,192	122,876			122,876	118,328
<b>Sub-Totals</b>		397	59,623,692	1,149,568	0	0	1,149,568	1,086,214
<b>Minimum Payment</b>	<b>Minimum \$</b>							
UV - Rural	510	12	227,600	6,120			6,120	6,000
UV - Mining	510	10	17,357	5,100			5,100	5,000
GRV - Townsite	450	66	108,506	29,700			29,700	25,620
GRV - Other Townsite	450	4	14,546	1,800			1,800	1,680
<b>Sub-Totals</b>		92	368,009	42,720	0	0	42,720	38,300
Pre-paid rates							(29,201)	(21,189)
Discounts (Note 12)							(19,375)	(17,867)
Concessions							(450)	(420)
Write Offs							(500)	(11,352)
<b>Total Amount Raised from General Rate</b>							1,142,763	1,073,686
Specified Area Rates (Note 9)							0	0
<b>Total Rates</b>							1,142,763	1,073,686

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)**

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

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**9. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR**

There will be no specified area rates levied during 2016/17.

**10. SERVICE CHARGES - 2016/17 FINANCIAL YEAR**

There will be no service charges levied during 2016/17.

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
Governance	100	71
General Purpose Funding	15,308	24,823
Law, Order, Public Safety	5,700	5,580
Health	0	0
Education and Welfare	0	0
Housing	130,831	136,794
Community Amenities	110,197	109,852
Recreation and Culture	13,684	17,266
Transport	0	0
Economic Services	3,910	5,491
Other Property and Services	0	5,388
	<u>279,730</u>	<u>305,265</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS  
- 2016/17 FINANCIAL YEAR**

	<b>Type</b>	<b>Disc %</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
General Rates	Discount	2.50%	18,761	17,286
Minimum Rate	Discount	2.50%	614	581
			19,375	17,867
Rate Assessment - RSL	Concession		450	420
Rate Assessment	Write-Off		500	11,352
Pensioner Rubbish Concession	Concession	\$95	6,745	6,603

A 2.5% early payment discount will be granted on Rates paid by 12 August 2016.

Pensioners will be eligible for a \$95 concession on rubbish services (maximum of one concession per ratepayer).

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**13. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR**

Interest of 11% will accrue daily on all unpaid Rates. It is anticipated the amount received penalty interest will be \$2,000.

Ratepayers will be offered a pay by instalment plan. There will be a \$5 charge for each additional instalment and 5.5% interest on instalment option. It is anticipated instalment costs will bring revenue of \$4,000.

Instalment due dates will be:

Issue Date	22/07/2016
1st Instalment	26/08/2016
2nd Instalment	28/10/2016
3rd Instalment	06/01/2017
4th Instalment	10/03/2017

**14. ELECTED MEMBERS REMUNERATION**

The following fees, expenses and allowances were paid to council members and the President.

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
Meeting Fees	33,250	23,333
President's Allowance	6,090	6,000
Deputy President's Allowance	1,523	1,000
Travelling Expenses	0	0
Telecommunications Allowance	3,640	6,333
	<u>44,503</u>	<u>36,666</u>

**SHIRE OF WYALKATCHEM**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2017**

**15. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

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

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
Cash - Unrestricted	170,701	331,081	121,143
Cash - Restricted	2,103,892	2,798,097	1,861,399
	<u>2,274,593</u>	<u>3,129,178</u>	<u>1,982,542</u>

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

Building Reserve	234,184	96,201	100,399
Sport and Recreation Facilities Reserve	127,823	67,195	60,394
Waste Management Reserve	57,086	42,954	10,156
Plant and Equipment Reserve	412,517	515,861	494,135
Community Bus Reserve	76,337	75,365	73,754
Community Development Reserve	131,871	80,000	80,471
Unspent Grants Reserve	0	879,024	0
Government Joint Venture Housing Reserve	21,398	24,337	24,842
Road Reserve	0	0	0
Community Resource and Visitor Centre Building Reserv	0	0	0
Community Health Reserve	1,002,160	1,002,160	1,002,160
Airport Development Reserve	40,516	15,000	15,088
	<u>2,103,892</u>	<u>2,798,097</u>	<u>1,861,399</u>

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

Net Result	802,714	1,342,779	1,725,466
Depreciation	1,049,519	1,034,766	890,752
(Profit)/Loss on Sale of Asset	(102,502)	(148,102)	(116,461)
(Increase)/Decrease in Receivables	170,000	(139,218)	27,500
(Increase)/Decrease in Inventories	10,000	(578)	0
Increase/(Decrease) in Payables	(100,000)	104,147	0
Increase/(Decrease) in Employee Provisions	(15,000)	2,262	0
Grants/Contributions for the Development of Assets	(995,750)	(862,521)	(681,904)
<b>Net Cash from Operating Activities</b>	<u>818,981</u>	<u>1,333,535</u>	<u>1,845,353</u>

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

Bank Overdraft Limit	150,000	150,000	150,000
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	0	0	0
<b>Total Amount of Credit Unused</b>	<u>155,000</u>	<u>155,000</u>	<u>155,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>347,687</u>	<u>449,189</u>	<u>401,712</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**16. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-16 \$</b>	<b>Estimated Amounts Received \$</b>	<b>Estimated Amounts Paid (\$)</b>	<b>Estimated Balance 30-Jun-17 \$</b>
REBA Bond Account	0		0	0
Contract Aquatic	300		(300)	0
Working Account	0			0
Key Deposit	195		0	195
Cleaning Bond	2,600		(2,000)	600
Fay Marie Armstrong	7,045		(7,045)	0
	<u>10,140</u>	<u>0</u>	<u>(9,345)</u>	<u>795</u>

**SHIRE OF WYALKATCHEM  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2017**

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2016/17.

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17.



**SHIRE OF WYALKATCHEM  
CAPITAL EXPENDITURE 2016/17**

**By Program**

**Schedule 4 - Governance**

Shire Office  
Council Chambers

**Schedule 5 - Law, Order & Public Safety**

Bush Fire Truck Shed - electricity, concrete apron

**Schedule 7 - Health**

Medical Centre

**Schedule 8 - Education & Welfare**

Aged Care Services and Accommodation  
Aged Friendly Communities (project not identified)

**Schedule 9 - Housing**

1 Slocum St  
4 Slocum St  
51 Flint St  
55 Flint St  
59 Flint St  
Lady Novar

**Schedule 10 - Community Amenities**

**Schedule 11 - Recreation and Culture**

Youth Project  
Town Hall  
Recreation Centre  
Netball Courts shelter  
Tennis Club  
Rec Centre shade sail  
Streetscape  
Pioneer Park  
Admin Park reticulation, shade sail and sand replacement  
Rec Centre trotting track and park sand replacement  
Turf Roller

Responsible Officer	By Class	TOTAL ACQUISITION	MUNI	Transfers from Reserve	Proceeds from Sale of Assets	RRG	R2R	FAGS Road Portion	OTHER GRANTS	TOTAL FUNDING
	LB	42,982	42,982							42,982
	LB	25,000	25,000							25,000
		<b>67,982</b>	<b>67,982</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>67,982</b>
	LB	17,420	17,420							17,420
		<b>17,420</b>	<b>17,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,420</b>
	LB	17,500	17,500							17,500
		<b>17,500</b>	<b>17,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,500</b>
	LB	924,501		879,046					45,455	924,501
	LB	25,000	10,000	15,000						25,000
		<b>949,501</b>	<b>10,000</b>	<b>894,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,455</b>	<b>994,956</b>	<b>949,501</b>
	LB	7,000	7,000							7,000
	LB	6,880	6,880							6,880
	LB	10,000	10,000							10,000
	LB	5,000	5,000							5,000
	LB	7,900		7,900						7,900
	LB	6,000	6,000							6,000
		<b>42,780</b>	<b>34,880</b>	<b>7,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,780</b>
	IO		0							0
		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	IO									0
	LB	5,000	5,000							5,000
	LB	15,000	15,000							15,000
	IO	5,000	5,000							5,000
	LB	22,500	22,500							22,500
	LB	8,622		8,622						8,622
	IO	20,000	20,000							20,000
	PG	12,900	12,900							12,900
	PG	14,405	14,405							14,405
	PG	5,900	5,900							5,900
	PE	20,000	20,000							20,000
		<b>129,327</b>	<b>120,705</b>	<b>8,622</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,327</b>





**SHIRE OF WYALKATCHEM  
CAPITAL EXPENDITURE 2016/17**

**Schedule 12 - Transport**

The approved Blackspot funding was for the Benjaberring/Hindmarsh crossroads on the main Dowerin Wyalkatchem Road. This crossing is in a 110km/h speed zone with no clear line of site in either direction, creating a severe risk when shifting heavy machinery and for the school bus route

Koorda / Wyalkatchem Rd - SLK 4.30 - 8.30 (4.0 km) - Shoulder Reconditioning (alter Scope of Works & TEC with SRRG)

Tammin / Wyalkatchem Rd - SLK 19.60 - 21.83 (2.23 km) - Shoulder Widening & Primersealing Shoulders ONLY (alter TEC with SRRG)

Nembudding Sth Rd - SLK 2.65 - 4.00 & 17.64 - 19.64 (3.35 km) - Seal / Reseal with 10mm cutback bitumen seal

Wyalkatchem North Rd - SLK 0.00 - 2.41 (2.41 km) - Seal / Reseal with 10mm cutback bitumen seal

Parsons Rd - SLK 15.53 - 16.18 (0.65 km) - Clear verges to Widen and Gravel Sheet, and clean out side drains and construct extra to prevent further water erosion of road section.

Shiells Rd - SLK 0.3 - 3.3 (3.0 km) - Clear verges to Widen and Gravel Sheet.

Yorkrakine West Rd - SLK 4.01 - 6.48 (2.47 km) - Shoulder Reconditioning to widen carriageway from 7.2m to 10.0m width.

Swan St - SLK 0.00 - 0.72 (0.72 km) - Seal 11.2m wide primerseal with 10mm cutback bitumen seal

Elsegood Rd - SLK 1.65 - 2.78 (1.13 km) - Seal 3.6 m wide seal with 2 coat (14 & 7m) PMB Seal.

Wallambin Rd - SLK 9.63 - 10.13 (0.5 km) - Seal 4.9 m wide seal with 2 coat (14 & 7m) PMB Seal.

Lewis Rd - SLK 3.70 - 4.70 (1.0 km) - Seal 3.7 m wide seal with 2 coat (14 & 7m) PMB Seal.

Cunderdin / Wyalkatchem Rd - Replace 3 barrel 600 H x 1200 W RCBC Culverts at SLK 16.88 & 21.33 each with 6 barrel x diameter 600 HDPE Pipe culverts with rock lined batters and aprons. Construct sidetracks around culverts to install.

Solar lighting on path between Railway Tce and Grace St

Replace Komatsu FEL WM009

Two way radio

Aerodrome Development

**Schedule 13 - Economic Services**

Railway Station

Railway Barracks

Responsible Officer	By Class	TOTAL ACQUISITION	MUNI	Transfers from Reserve	Proceeds from Sale of Assets	RRG	R2R	FAGS Road Portion	OTHER GRANTS	TOTAL FUNDING
	IR	134,869	0			89,118			45,751	134,869
	IR	178,075	8,123			117,533	52,419			178,075
	IR	112,761				74,800	37,961			112,761
	IR	94,445				62,946	31,499			94,445
	IR	66,057				44,000	22,057			66,057
	IR	33,759					33,759			33,759
	IR	105,045					105,045			105,045
	IR	54,573					54,573			54,573
	IR	36,024	0				36,024			36,024
	IR	30,735					30,735			30,735
	IR	20,026					20,026			20,026
	IR	28,735					28,735			28,735
	ID	108,724					108,724			108,724
	IF	20,000	20,000							20,000
	PE	318,182	135,455	110,000	72,727					318,182
	PE	25,000	25,000							25,000
	IA	10,000	10,000							10,000
										0
		<b>1,377,013</b>	<b>198,578</b>	<b>110,000</b>	<b>72,727</b>	<b>388,397</b>	<b>561,560</b>	<b>0</b>	<b>45,751</b>	<b>1,377,013</b>
	LB	14,460	14,460							14,460
	LB	36,727	36,727							36,727
		<b>51,187</b>	<b>51,187</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,187</b>
		<b>2,652,710</b>	<b>508,252</b>	<b>126,522</b>	<b>72,727</b>	<b>388,397</b>	<b>561,560</b>	<b>0</b>	<b>45,751</b>	<b>2,652,710</b>



**SHIRE OF WYALKATCHEM  
CAPITAL EXPENDITURE 2016/17**

Responsible Officer	By Class	TOTAL ACQUISITION	MUNI	Transfers from Reserve	Proceeds from Sale of Assets	RRG	R2R	FAGS Road Portion	OTHER GRANTS	TOTAL FUNDING
	LB	1,197,492								
	IR	895,107								
	IA	10,000								
	IF	20,000								
	ID	108,724								
	IO	25,000								
	PG	33,205								
	PE	363,182								
		<b>2,652,710</b>								

**By Class**

- Land Held for Resale
- Land and Buildings
- Infrastructure Assets - Roads
- Infrastructure Assets - Airport
- Infrastructure Assets - Footpaths
- Infrastructure Assets - Drainage
- Infrastructure Assets - Other
- Parks, Gardens and Ovals
- Plant and Equipment

# Budget 2016/17

## Summary Operating

	<b>Budget 2016/17</b>
<b>Income</b>	
<b>I03 - GENERAL PURPOSE FUNDING</b>	
<b>I031 - Rates</b>	
<b>I031001 - Rates Income</b>	
R005 - Rates - GRV Interims (Town)	0
R006 - Rates - UV Interims (Rural)	0
I031001 - Rates Income - Other	1,192,288
<b>Total I031001 - Rates Income</b>	1,192,288
I031005 - Rates Instalment Fees	4,000
I031020 - Rates Administration Charges	1,985
I031023 - Fees & Charges	1,600
I031024 - Penalty Interest	2,000
I031025 - Ex-Gratia Rates	7,723
I031030 - Discount on Rates	-19,375
I031031 - Pre Paid Rates	-29,201
I031032 - Rate Concessions	-450
I031033 - Write-Offs	-500
<b>Total I031 - Rates</b>	1,160,070
<b>I032 - Other GPF</b>	
I032010 - FAGS Grants-General Purpose	996,465
I032030 - Interest on Invest - Muni	6,000
I032040 - Interest on Invest - Reserves	47,068
I032050 - District Club Loan Interest Rec	1,944
I032067 - Senior Citizens Trust Reimbursement	45,455
<b>Total I032 - Other GPF</b>	1,096,932
<b>Total I03 - GENERAL PURPOSE FUNDING</b>	<b>2,257,002</b>
<b>I04 - GOVERNANCE</b>	
<b>I041 - Compliance</b>	
I041003 - Photocopying & Facsimilies	100
I041010 - Reimbursements/Grants	2,000
I041015 - Salary Sacrifice - Laptop	0
<b>Total I041 - Compliance</b>	2,100
<b>Total I04 - GOVERNANCE</b>	<b>2,100</b>
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>	
<b>I051 - Fire Prevention</b>	
I051005 - FESA Operating Grant	33,262
I051006 - FESA Aware Grant	0
I051010 - Profit on Sale of Assets	0
I051020 - Bush Fire Infringements	0
I051025 - ESL Administration Fee	4,000
<b>Total I051 - Fire Prevention</b>	37,262
<b>I052 - Animal Control</b>	
I052150 - Dog Registrations	1,700
I052155 - Fines & Penalties	0
<b>Total I052 - Animal Control</b>	1,700
<b>Total I05 - LAW ORDER &amp; PUBLIC SAFETY</b>	<b>38,962</b>
<b>I07 - HEALTH</b>	
<b>I072 - Doctor</b>	
I072502 - Reimbursement - Koorda	51,273
I072505 - Reimbursement - Estate Funds	0
<b>Total I072 - Doctor</b>	51,273
<b>I075 - NEWHS</b>	
I075005 - Reimbursement from NEWH Shires	0
<b>Total I075 - NEWHS</b>	0
<b>Total I07 - HEALTH</b>	<b>51,273</b>

## Budget 2016/17 Summary Operating

	Budget 2016/17
<b>I08 · EDUCATION &amp; WELFARE</b>	
I08???? · Senior Citizens Fee	0
<b>Total I08 · EDUCATION &amp; WELFARE</b>	<b>0</b>
<b>I09 · HOUSING</b>	
I090100 · Rental Income (Gardening)	810
<b>I0902 · STAFF HOUSING</b>	
I090204 · 22 Johnson Street	0
I090207 · 22A Flint Street	2,908
I090208 · 22B Flint Street	2,534
<b>Total I0902 · STAFF HOUSING</b>	<b>5,442</b>
<b>I0903 · COMMUNITY HOUSING</b>	
I090301 · 4 Slocum Street	9,738
I090205 · 10 Honour Ave	8,580
I090202 · 2a Slocum St	6,394
I090302 · 58 Flint Street	5,772
I090303 · 59 Flint Street	6,734
I090305 · 53 Piesse St	0
<b>Total I0903 · COMMUNITY HOUSING</b>	<b>37,218</b>
<b>I0904 · GROH HOUSING</b>	
I090401 · GEHA 51 Flint Street	35,024
I090402 · GEHA 55 Flint Street	35,024
I090403 · 43 Wilson Street	8,623
I090404 · 45 Wilson Street	8,690
<b>Total I0904 · GROH HOUSING</b>	<b>87,361</b>
<b>Total I09 · HOUSING</b>	<b>130,831</b>
<b>I10 · COMMUNITY AMENITIES</b>	
<b>I101 · Sanitation</b>	
I101105 · Refuse Collections Fees	98,910
I101106 · Pensioner Rubbish Concessions	-6,745
I101108 · Scrap Metal Reimbursements	0
I101110 · Rural General Health Levy	14,868
I101111 · New Rubbish Bin Fee	0
I101112 · DEC Waste Management Grant	0
<b>Total I101 · Sanitation</b>	<b>107,033</b>
<b>I104 · Protection of the Environment</b>	
	0
<b>Total I104 · Protection of the Environment</b>	<b>0</b>
<b>I105 · Other Community Amenities</b>	
I105101 · Cemetery Fees	1,864
I105102 · Cropping Land Income	1,000
I105103 · Landcare Funds	0
I105200 · Drum Muster	300
<b>Total I105 · Other Community Amenities</b>	<b>3,164</b>
<b>Total I10 · COMMUNITY AMENITIES</b>	<b>110,197</b>
<b>I11 · RECREATION &amp; CULTURE</b>	
<b>I111 · Public Halls and Civic Centres</b>	
I111005 · Hall Hire	500
<b>Total I111 · Public Halls and Civic Centres</b>	<b>500</b>
<b>I112 · Swimming Pool</b>	
I112010 · Pool Fees	0
I112015 · Pool Subsidy	34,000
<b>Total I112 · Swimming Pool</b>	<b>34,000</b>

## Budget 2016/17 Summary Operating

	<b>Budget 2016/17</b>
<b>I113 - Other Recreation</b>	
I113070 - Community Bus Fees	8,000
I113131 - Korrelocking Hall Fees	350
I113136 - Recreation Centre & Oval Fees	3,218
I113137 - Tennis Court Charges	960
I113140 - Basketball/Netball Court Fees	656
<b>Total I113 - Other Recreation</b>	<b>13,184</b>
<b>I114 - Heritage</b>	
I116010 - Heritage Grants	0
<b>Total I114 - Heritage</b>	<b>0</b>
<b>Total I11 - RECREATION &amp; CULTURE</b>	<b>47,684</b>
<b>I12 - TRANSPORT</b>	
<b>I121 - Roads &amp; Streets</b>	
I121045 - FAGS Road Grants	424,917
I121050 - Road Project Funds RRG (20/20)	388,396
I121060 - Roads 2 Recovery Grant	561,899
I121061 - MRWA Direct Grant	96,670
I121062 - Street Lighting Subsidy	1,419
<b>Total I121 - Roads &amp; Streets</b>	<b>1,473,301</b>
<b>I124 - Airstrip</b>	
I124004 - Airport Landing Fees	0
I124005 - Hanger Lease Fees	0
I124012 - Airport Terminal Building Fees	0
<b>Total I124 - Airstrip</b>	<b>0</b>
<b>I125 - Transport Licensing</b>	
I125001 - Transport Licensing Commission	0
<b>Total I125 - Transport Licensing</b>	<b>0</b>
<b>Total I12 - TRANSPORT</b>	<b>1,473,301</b>
<b>I13 - ECONOMIC SERVICES</b>	
<b>I132 - Tourism/Area Promotion</b>	
I132010 - Resale Promotional Materials	0
<b>Total I132 - Tourism/Area Promotion</b>	<b>0</b>
<b>I133 - Building Control</b>	
I133001 - BCITF Commission	20
I133002 - BRB Commission	50
I133005 - Building Licence	500
<b>Total I133 - Building Control</b>	<b>570</b>
<b>I135 - Other</b>	
I135100 - Standpipe Water Charges	300
I135201 - Railway Station Lease Fee	1,040
I135203 - Railway Barracks Fees	2,000
<b>Total I135 - Other</b>	<b>3,340</b>
<b>Total I13 - ECONOMIC SERVICES</b>	<b>3,910</b>

## Budget 2016/17 Summary Operating

	Budget 2016/17
<b>I14 · OTHER PROPERTY &amp; SERVICES</b>	
I141 · Private Works	
I141005 · Private Works Fees & Charges	0
Total I141 · Private Works	0
I143 · Public Works Overheads	
I143010 · Reimbursements	0
Total I142 · Reimbursements	0
I144 · Plant Operating Costs	
I121041 · Diesel Rebate	10,000
Total I144 · Plant Operating Costs	10,000
I145 · Other Governance	
I145041 · Car Contributions	0
Total I145 · Other Governance	0
I146 · Land/Property Aquisitions	
I146010 · Profit on Sale of Assets	102,502
Total I146 · Land/Property Aquisitions	102,502
<b>Total I14 · OTHER PROPERTY &amp; SERVICES</b>	<b>112,502</b>
<b>Total Income</b>	<b>4,227,762</b>

## Budget 2016/17 Summary Operating

Expense	<u>Budget 2016/17</u>
<b>E03 - GENERAL PURPOSE FUNDING.</b>	
E031 - Rates	
E031045 - Rate Debt Collection Expenses	1,650
E031055 - Valuation Expenses	5,577
E031090 - Other Minor Rate Expenses	0
E031200 - Admin Allocation - Rates	35,262
E031298 - Depreciation	0
<b>Total E031 - Rates</b>	<b>42,489</b>
E032 - Other	
E032200 - Admin Allocated	17,631
<b>Total E032 - Other</b>	<b>17,631</b>
<b>Total E03 - GENERAL PURPOSE FUNDING.</b>	<b>60,120</b>
<b>E04 - GOVERNANCE.</b>	
E041 - General Governance (ABC's)	
E041201 - Salaries	387,796
E041202 - Superannuation	47,540
E041203 - Fringe Benefits Tax	6,000
E041204 - Insurance Workers Comp	9,439
E041228 - Housing Subsidy	12,000
E041205 - Uniforms	1,440
E041206 - Training	9,192
E041208 - Removal Expenses	5,000
E041209 - Vehicle Running Exp (CEO)000WM	1,545
E041210 - Vehicle Running Expenses (DCEO)	6,663
E041211 - Admin Travel	0
E041212 - Occupational Health and Safety	8,560
E041213 - Professional Services	15,000
E041214 - Audit	20,350
E041215 - Administration Office Mtce	20,001
E041216 - Garden Maintenance	10,185
E041217 - Telecommunication Expenses	10,000
E041218 - Computer Maintenance	50,279
E041219 - Insurance	10,963
E041220 - Advertising.	7,200
E041221 - Bank Fees	2,863
E041223 - Records Management.	1,000
E041224 - Postage & Freight	8,100
E041225 - Printing & Stationery	11,064
E041226 - Subscriptions	26,169
E041227 - Legal Expenses	3,000
E041229 - Cleaner Admin Expenses	0
E041301 - Loss on Sale of Assets	0
E041401 - Depreciation	13,882
E041501 - LESS ADMIN ALLOCATED-PROGRAMS	-705,231
<b>Total E041 - General Governance (ABC's)</b>	<b>0</b>

## Budget 2016/17 Summary Operating

	Budget 2016/17
<b>E042 - Councillors</b>	
E042015 - Advertising	0
E042020 - Public Relations	59,405
E042025 - Local Government Week	4,000
E042035 - Election Costs	0
E042040 - Christmas Party	2,500
E042050 - Insurance	8,226
E042055 - Chamber Mtce	6,866
E042056 - Members Minor Expenditure	500
E042060 - Telecommunication Allowance	3,640
E042065 - Presidents Fund	3,000
E042070 - Meeting Fees	33,250
E042080 - Presidents Allowance	6,090
E042085 - Deputy Presidents Allow.	1,523
E042095 - Civic Refreshments	6,100
E042110 - Travelling Allowance	0
E042115 - Elected Member Training	5,000
E042120 - Local Laws	0
E042200 - Admin Allocation - Members	141,046
E042298 - Depreciation	0
<b>Total E042 - Councillors</b>	281,146
<b>E043 - NEWROC</b>	
E043100 - NEWROC Executive & Projects	18,500
E043102 - NEWTravel & Projects	3,500
<b>Total E043 - NEWROC</b>	22,000
<b>Total E04 - GOVERNANCE.</b>	<b>303,146</b>
<b>E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>	
<b>E051 - Fire Prevention</b>	
E051010 - Protective Burning	5,746
E051035 - FESA Loan 67	0
E051040 - Plant & Equip Maintenance	1,839
E051055 - Other Fire Prevention	12,771
E051060 - FESA Insurance	16,868
E051150 - Bush Fire Admin Costs	2,315
E051153 - Emergency Management Plan	0
E051200 - Admin Allocation - Fire Control	35,262
E051298 - Depn - Fire Control	784
<b>Total E051 - Fire Prevention</b>	75,585
<b>E052 - Animal Control</b>	
E052200 - Admin Allocation - Animal Contr	17,631
E052540 - Pound Maintenance	0
E052535 - Training	2,582
E052536 - Salaries Animal Control	2,812
E052545 - Animal Control Expenses	371
<b>Total E052 - Animal Control</b>	23,396
<b>E053 - Other Law Order &amp; Public Safety</b>	
E053203 - Vandalism Expense	1,000
E053202 - Other Law and Order	500
E053200 - Crime Prevention	500
<b>Total E053 - Other Law Order &amp; Public Safety</b>	2,000
<b>Total E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>	<b>100,981</b>



## Budget 2016/17 Summary Operating

	<b>Budget 2016/17</b>
<b>E07 - HEALTH.</b>	
<b>E072 - Doctor</b>	
E072010 - Vehicle Running Exp GP WM014	7,546
E072015 - Loss on Sale of Assets	0
E072020 - Medical Centre Building Maint.	11,693
E072040 - Medical Centre Interest Repay	0
E072126 - ISIS Operating Lease	0
E072200 - Admin Allocated	17,631
E072502 - Medical Centre Operating Exp	152,000
E072503 - Doctor Professional Development/Incentives	0
<b>Total E072 - Doctor</b>	<b>188,870</b>
<b>E073 - Community Health</b>	
E073200 - Admin Allocation - Other Health	17,631
E073410 - Mosquito Control	3,000
E073415 - Rural Counselling Services	500
E073425 - Other Expenses	25,421
<b>Total E073 - Community Health</b>	<b>46,552</b>
<b>E074 - NEWHS</b>	
E074010 - Contribution to Newhealth	35,410
E074200 - Admin Allocation - NEWHS	17,631
<b>Total E074 - NEWHS</b>	<b>53,041</b>
<b>E075 - Other Health</b>	
E075298 - Depn - Prev Services	21,770
<b>Total E075 - Other Health</b>	<b>21,770</b>
<b>Total E07 - HEALTH.</b>	<b>310,233</b>
<b>E08 - EDUCATION &amp; WELFARE</b>	
E081015 - Contribution to Central East Aged Care Alliance	8,000
E081??? - Aged Friendly Communities Grant	0
E082298 - Depn - Education & Welfare	1,489
<b>Total E08 - EDUCATION &amp; WELFARE</b>	<b>9,489</b>
<b>E09 - HOUSING.</b>	
<b>E090 - STAFF HOUSING.</b>	
E090005 - 1 Slocum Street	5,325
E090010 - 2 Slocum Street	12,396
E090011 - 2A Slocum Street (Unit)	7,114
E090015 - Lady Nova - 10 Honour Avenue	6,119
E090035 - 22A Flint Street	3,915
E090040 - 22B Flint Street	3,114
E090080 - 57 Flint Street	13,022
E090115 - 19L Honour Av Lot19	0
<b>Total E090 - STAFF HOUSING.</b>	<b>51,005</b>
<b>E0902 - COMMUNITY HOUSING</b>	
E090012 - 4 Slocum St	8,457
E090065 - 53 Piesse Street	7,048
E090085 - 58 Flint Street	4,954
E090090 - 59 Flint Street	3,964
<b>Total E0902 - COMMUNITY HOUSING</b>	<b>24,423</b>
<b>E0903 - GROH HOUSING</b>	
E090050 - 43 Wilson Street	10,608
E090060 - 45 Wilson Street	12,634
E090095 - GEHA 55 Flint St	6,365
E090110 - GEHA 51 Flint St	6,365
<b>Total E0903 - GROH HOUSING</b>	<b>35,972</b>

## Budget 2016/17 Summary Operating

	<b>Budget 2016/17</b>
<b>E094 · HOUSING OTHER</b>	
E090100 · Property Insurance	4,469
E090150 · Housing Interest Expense	0
E090200 · Administration Allocated	70,523
E090298 · Depreciation	63,618
<b>Total E094 · HOUSING OTHER</b>	<b>138,610</b>
<b>Total E09 · HOUSING.</b>	<b>250,010</b>
<b>E10 · COMMUNITY AMENITIES.</b>	
<b>E101 · Sanitation</b>	
E101005 · Refuse Collection Contract	38,095
E101016 · Commercial Recycling Collection	8,712
E101010 · Refuse Site Maintenance	17,961
E101012 · Street Bin Collection	9,832
E101200 · Admin Allocation - Sanitation	17,631
<b>Total E101 · Sanitation</b>	<b>92,231</b>
<b>E104 · Protection of the Environment</b>	
E104001 · NRM Group Scheme Contract (shared between Shires of	38,000
<b>Total E104 · Protection of the Environment</b>	<b>38,000</b>
<b>E105 · Other</b>	
E105135 · Cemetery	8,969
E105136 · Grave Digging	1,322
E105140 · Public Toilets	18,772
E105145 · Townscape Maintenance	0
E105180 · Cropping Land Cost	1,514
E105200 · Admin Allocation - Other Commun	17,631
E105298 · Depn - Other Community Services	5,683
E105300 · Drum Muster	300
<b>Total E105 · Other</b>	<b>54,191</b>
<b>E106 · T.P. &amp; Regional Devel</b>	
E106101 · Town Planning Consultant Fees	0
E106102 · Town Planning Advertising	500
E106200 · Admin Allocation - Town Plannin	35,262
<b>Total E106 · T.P. &amp; Regional Devel</b>	<b>35,762</b>
<b>Total E10 · COMMUNITY AMENITIES.</b>	<b>220,184</b>
<b>E11 · RECREATION &amp; CULTURE.</b>	
<b>E111 · Public Halls &amp; Civic Centres</b>	
E111010 · Town Hall	23,855
E111200 · Admin Allocation - Public Halls	52,892
<b>Total E111 · Public Halls &amp; Civic Centres</b>	<b>76,747</b>
<b>E112 · Swimming Pool</b>	
E112055 · Aquatic Contract Services	70,000
E112??? · Offseason Maintenance Contract	6,300
E112110 · Chemicals	7,500
E112140 · Pool Building Mtce & Utilities	40,259
E112200 · Admin Allocation-Swimming Pool	17,631
<b>Total E112 · Swimming Pool</b>	<b>141,690</b>

## Budget 2016/17 Summary Operating

	<b>Budget 2016/17</b>
<b>E113 · Other Recreation</b>	
E113005 · Community Bus Expenses	2,840
E113040 · Basketball/Netball Courts	1,226
E113045 · Tennis Club	10,241
E113060 · Korrelocking Hall	7,820
E113070 · Railway Tce Parks & Gardens	40,410
E113510 · Admin Park	12,905
E113075 · Reticulation	0
E113080 · Recreation Centre	40,647
E113083 · Recreation Sports Oval	31,804
E113511 · Hockey Oval	2,813
E113512 · Turf/Cricket Wickets	14,021
E113513 · Recreation Centre Oval Surrounds	1,298
E113091 · Memorial Park	14,466
E113514 · Golf Club	271
E113515 · Club Development	2,555
E113517 · Community Resource Centre Annual Fee	35,027
E113200 · Administration Allocated	17,631
E113506 · Pump Maintenance	6,404
E113518 · CRC Building	7,480
<b>Total E113 · Other Recreation</b>	<b>249,859</b>
<b>E114 · Library</b>	
E114020 · Library Minor Expenditure	0
E114025 · Postage & Freight	0
E114030 · Library Maintenance	0
E114035 · Lost Books	1,000
E114005 · Wages	0
E114010 · Superannuation	0
E114200 · Admin Allocation - Library	3,526
<b>Total E114 · Library</b>	<b>4,526</b>
<b>E115 · Community Grants</b>	
E115082 · Community Assistance Grant Pool	5,000
<b>Total E115 · Community Grants</b>	<b>5,000</b>
<b>E116 · Other Culture</b>	
E116015 · Heritage Projects	15,000
E116035 · Museum House	4,271
E116200 · CBH Museum	3,181
E116210 · Arts & Culture	20,000
E116298 · Depn Other Culture	166,464
<b>Total E116 · Other Culture</b>	<b>208,916</b>
<b>Total E11 · RECREATION &amp; CULTURE.</b>	<b>686,738</b>

# Budget 2016/17 Summary Operating

	Budget 2016/17
<b>E12 · TRANSPORT.</b>	
<b>E122 · Roads &amp; Streets</b>	
E122020 · Depot Maintenance	29,682
E122025 · Street Lights	25,687
E122035 · Signage	25,031
E122036 · White Guide Post Replacement	11,998
E122050 · Storm Damage Rural Rds	16,525
E122051 · Storm Damage Town Site	7,524
E122059 · Drainage Maintenance Rural Roads	11,187
E122056 · Drainage Maintenance Town Site	10,784
E122057 · Tree Pruning	4,298
E122058 · Urban Street Maintenance	37,896
E122060 · Roadside Spraying Rural Rds	21,771
E122065 · Roadside Clearing	38,020
E122??? · Roadside Spraying Town Verges	5,517
E122075 · Roman II Subscription + Train	6,459
E122085 · Footpath Maintenance	1,839
E122089 · Rural Road Mtce Grading	368,540
E122099 · Crossovers	3,812
E122101 · Street Verges	9,437
E122102 · Street Cleaning	9,289
E122104 · Kerbing Maintenance	12,000
E122105 · Street Scape Beautification	0
E122106 · Relief Labour	0
E122200 · Admin Allocation - Roads	70,523
E122298 · Depreciation - Transport Other	531,026
E123007 · SRRG Group Admin	1,000
<b>Total E122 · Roads &amp; Streets</b>	1,259,845
<b>E124 · Airstrip</b>	
E124005 · Airstrip Expenses	14,481
E124020 · Terminal Building	4,672
E124030 · RFDS Transfer Building	2,586
E124040 · Airport Storage Shed	0
E124200 · Admin Allocation - Airstrips	45,840
E124298 · Depn - Airstrip	76,755
<b>Total E124 · Airstrip</b>	144,334
<b>E125 · Transport Licensing</b>	
E125200 · Admin Allocation - Licensing	0
<b>Total E125 · Transport Licensing</b>	0
<b>Total E12 · TRANSPORT.</b>	1,404,179
<b>E13 · ECONOMIC SERVICES.</b>	
<b>E131 · Rural Services</b>	
E131055 · Noxious Weeds	0
<b>Total E131 · Rural Services</b>	0
<b>E132 · Tourism/Area Promotion</b>	
E132010 · Promotional Material	1,000
E132??? · Area Promotion	1,569
E132025 · Pioneer Pathways	1,725
E132035 · Information Bays	139
E132100 · Visitor Centre Building Mtce	0
E132101 · Railway Building Maintenance	3,087
E132102 · Barracks Building Maintenance	13,206
E132200 · Admin Allocated - Tourism	17,631
<b>Total E132 · Tourism/Area Promotion</b>	38,357

## Budget 2016/17 Summary Operating

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E133 · Building & Planning Control	
E133200 · Admin Alloc. Building Contro	17,631
<b>Total E133 · Building &amp; Planning Control</b>	<b>17,631</b>
E135 · Other	
E135005 · Standpipe Expenses	2,922
E135030 · Roadhouse Gardens	0
E135040 · Railway Corridor - Grace St	2,704
E135298 · Depreciation	18,355
<b>Total E135 · Other</b>	<b>23,981</b>
<b>Total E13 · ECONOMIC SERVICES.</b>	<b>79,969</b>
E14 · OTHER PROPERTY & SERVICES.	
E141 · Private Works	
E141005 · Private Works Expense	0
<b>Total E141 · Private Works</b>	<b>0</b>
E142 · Unclassified Reimbursements	
E142001 · Reimbursements	0
<b>Total E142 · Unclassified Reimbursements</b>	<b>0</b>
E143 · Works Overheads	
E143005 · Salaries	74,195
E143010 · Superannuation	58,589
E143025 · Staff Training	15,308
E143030 · Personal Leave	17,825
E143032 · Public Holidays	21,390
E143035 · Annual Leave	39,401
E143040 · Long Service Leave	8,981
E143045 · Workers Compensation	9,439
E143055 · Allowances	40,567
E143065 · Fringe Benefits Tax	8,000
E143070 · Protective Clothing	5,400
E143075 · Occupational Safety & Health	4,000
E143087 · Expendable Tools	2,000
E143100 · Works Manager Vehicle Expenses	12,006
E143110 · Insurance	7,037
E143120 · Works Administration	0
E143150 · Engineering Consultancy	20,000
E143200 · Admin Allocated - Works	21,157
E143299 · LESS PWOH ALLOCATED-PROJECTS	-365,295
<b>Total E143 · Works Overheads</b>	<b>0</b>
E144 · Plant Operating Costs	
E144010 · Tyres	14,450
E144015 · Blades & Points	5,900
E144020 · Fuels & Oils	78,430
E144025 · Plant Parts	15,000
E144035 · Vehicle Licences + Insurance	18,885
E144040 · Repair Wages & Contract Labour	60,335
E144298 · Depreciation Plant & Equipment	149,693
E144299 · LESS POC ALLOCATED-PROJECTS	-342,693
<b>Total E144 · Plant Operating Costs</b>	<b>0</b>
E145 · Other Governance	
E145600 · Suspense	0
<b>Total E145 · Other Governance</b>	<b>0</b>
E146 · Salaries Control	
E146010 · Gross Total Salaries and Wages	0
E146200 · LESS SALS/WAGES ALLOCATED	0
<b>Total E146 · Salaries Control</b>	<b>0</b>

# Budget 2016/17

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	<b>Budget 2016/17</b>
<b>E148 - Unclassified</b>	
E148005 - Loss on Disposal of Asset	0
E148050 - Property Settlement Costs	0
<b>Total E148 - Unclassified</b>	<b>0</b>
<b>Total E14 - OTHER PROPERTY &amp; SERVICES.</b>	<b>0</b>
<b>Total Expense</b>	<b>3,425,049</b>