



Minutes

of the

Ordinary Meeting of Council

held

on

Thursday 29 June 2017

In

The Council Chambers
Honour Avenue Wyalkatchem

Our purpose

The council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations

Council's Vision

That Wyalkatchem is an inclusive, dynamic community where all share in a thriving economy and a sustainable, safe and valued environment.

Our Purpose

The Council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations.

Our Guiding Principles

Respect for diverse community interests based on active listening and mutual understanding;

Leaving a positive legacy for future generations and Councils;

Balancing a flexible, can-do, innovative and professional approach with achieving outcomes efficiently;

Responsible financial management;

Informed, evidence-based and representative decision making; and

Effective communication and engagement.

Our Goals

Healthy, strong and connected communities

A prosperous and dynamic district

A sustainable natural and built environment

An effective voice

A well-managed and effective organisation

Facilities and assets that are well used and effectively managed

Contents

1	Declaration of opening	5
1.1	The Presiding person will declare the meeting open	5
1.2	The Shire of Wyalkatchem disclaimer will be read aloud	5
2	Public question time	5
2.1	Response to previous questions taken on notice	5
2.2	Declaration of public question time opened	5
2.3	Declaration of public question time closed	5
3	Record of attendance, apologies and approved leave of absence	5
3.1	Present	5
3.2	Apologies	5
3.3	On leave of absence	5
3.4	Staff	5
3.5	Visitors	5
3.6	Gallery	5
3.7	Applications for leave of absence	5
4	Petitions, deputations and presentations	5
4.1	Petitions	5
4.2	Deputations	5
4.3	Presentations	5
5	Confirmation of minutes from previous meeting	6
5.1.1	Meetings – Confirmation of minutes – Ordinary Meeting of Council 18 May 2017	6-7
5.1.2	Meetings – Confirmation of minutes – Special Meeting of Council 1 June 2017	8-9
6	Announcements by presiding person	10
7	Matters for which meeting may be closed	10
8.1	Land Use and Planning	11
8.1.1	Development and Building Controls – Building and Development Applications – Signage 13 Johnston Street	11-15
8.2	Financials	16
8.2.1	Financial Management – Financial Reporting – Monthly Financial Report May 2017	16-53
8.2.2	Financial Management – Financial Reporting – Payment Listings - May 2017	54-66
8.2.3	Financial Management - Budgeting - 2017/18 Annual Budget Adoption	67-135
8.3	Officer reports to council	136
8.3.1	Personnel – Authorisations – Appointment of Authorised Officers	136-137
8.3.2	Personnel – Authorisations – Delegations – Delegations Register Review 2017	138-174
8.3.3	Laws and Enforcement – Infringements – Dogs/Cats – Requests to keep three dogs	175-177
8.3.4	Development and Building Controls – Liaison – Other Councils – CEACA – Building Application Fees	178-184
8.4	Monthly officer reports to council	185

8.4.1	Governance – Reporting – Officer Reports to Council – Chief Executive Officer – May 2017	185-189
8.4.2	Governance – Reporting – Officer Reports to Council – Manager of Works – May 2017	190-194
8.4.3	Governance – Reporting – Officer Reports to Council – Governance and Emergency – May 2017	195-197
8.4.4	Governance – Reporting – Officer Reports to Council – Principal Environment Health Officer – May 2017	198-199
8.4.5	Governance – Reporting – Officer Reports to Council – Community and Economic Development – May 2017	200-202
9.	Motions for which previous notice has been given	203
10.	Questions by members of which due notice has been given	203
11.	New business of an urgent nature introduced by the presiding person	203
12.	Matters for which meeting may be closed	203
13.	Closure of meeting	203

CONTENTS

Minutes of the Ordinary Meeting of Council held in Council Chambers, Cnr Honour Avenue and Flint Street, Wyalkatchem held on Thursday 29 June 2017.

- 1. DECLARATION OF OPENING 3.32pm**
- 1.1 The Shire President declared the Meeting open.**
- 1.2 The Shire of Wyalkatchem disclaimer was read aloud.**
“No responsibility whatsoever is implied or accepted by the Shire of Wyalkatchem for any act, omission or statement or intimation occurring during this meeting. It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written confirmation of Council’s decisions, which will be provided within ten days of this meeting”.

- 2 Public question time**
- 2.1 Response to previous questions taken on notice**
Not applicable

- 2.2 Declaration of public question time opened 3.33pm**
- 2.3 Declaration of public question time closed 3.33pm**

- 3 Record of attendance, apologies, and approved leave of absence**
- 3.1 Present:** Cr Davies, Cr Gamble, Cr Jones, Cr Garner, Cr Butt, Cr Gawley, Cr Holdsworth
- 3.2 Apologies:** Nil
- 3.3 On leave of absence:** Nil
- 3.4 Staff:** Ian McCabe, Claire Trenorden, Craig Harris, Ella McDonald


- 3.5 Visitors:** Nil
- 3.6 Gallery:** Nil

- 3.7 Applications for leave of absence:** Nil

- 4.1 Petitions** Nil
- 4.2 Deputations** Nil
- 4.3 Presentations** Nil

5. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

5.1.1 MEETINGS – CONFIRMATION OF MINUTES - ORDINARY MEETING 18 MAY 2017

FILE REFERENCE:	Minute Book
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/ RESPONDENT/LOCATION:	Shire of Wyalkatchem
DATE REPORT WRITTEN:	30 May 2017
DISCLOSURE OF INTEREST:	Not applicable
PREVIOUS MEETING REFERENCE:	Not Applicable

SUMMARY:

- 1. Confirm the minutes as an accurate record of the Ordinary Meeting of Council held on 18 May 2017.**

Appendix:

There is no attachment to this report.

Background:

The minutes have been circulated to all Councillors and they have been made available to the public. The minutes are also published on the Shire's website.

Comment:

There is no further comment to this item.

Consultation:

Ian McCabe, Chief Executive Officer.

Statutory Environment:

- Local Government Act 1995*, Part 5 Division 2 Subdivision 3 Section 5.25
- Local Government (Administration) Regulations 1996*, Regulation 11 Content of minutes of council or committee meetings s.5.25(f)
- Shire of Wyalkatchem Standing Orders Local Law 1999, Part 3 Business of the Meeting Standing Order 3.5 Confirmation of Minutes

Policy Implications:

There is no Council Policy relative to this issue.

Financial Implications:

There are no Financial Implications relative to this issue.

Strategic Plan/Risk Implications:

There are no Strategic Plan/Risk Implications relative to this issue.

Voting Requirements: Simple Majority

Council Decision Number: 3468

Moved: Cr Jones


Seconded: Cr Gamble

That Council resolve the following:

- 1. Confirm the minutes as an accurate record of the Ordinary Meeting of Council held on 18 May 2017**

Vote: 7/0

**5.1.2 MEETINGS – CONFIRMATION OF MINUTES - SPECIAL MEETING 1
JUNE 2017**

FILE REFERENCE:	Minute Book
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/ RESPONDENT/LOCATION:	Shire of Wyalkatchem
DATE REPORT WRITTEN:	30 May 2017
DISCLOSURE OF INTEREST:	Not applicable
PREVIOUS MEETING REFERENCE:	Not Applicable

SUMMARY:

- 1. Confirm the minutes as an accurate record of the Special Meeting of Council held on 1 June 2017.**

Appendix:

There is no attachment to this report.

Background:

The minutes have been circulated to all Councillors and they have been made available to the public. The minutes are also published on the Shire's website.

Comment:

There is no further comment to this item.

Consultation:

Ian McCabe, Chief Executive Officer.

Statutory Environment:

- Local Government Act 1995*, Part 5 Division 2 Subdivision 3 Section 5.25
- Local Government (Administration) Regulations 1996*, Regulation 11 Content of minutes of council or committee meetings s.5.25(f)
- Shire of Wyalkatchem Standing Orders Local Law 1999, Part 3 Business of the Meeting Standing Order 3.5 Confirmation of Minutes

Policy Implications:

There is no Council Policy relative to this issue.

Financial Implications:

There are no Financial Implications relative to this issue.

Strategic Plan/Risk Implications:

There are no Strategic Plan/Risk Implications relative to this issue.

Voting Requirements: Simple Majority

Council Decision Number: 3469

Moved: Cr Butt

Seconded: Cr Holdsworth

That Council resolve the following:

- 1. Confirm the minutes as an accurate record of the Special Meeting of Council held on 1 June 2017**

Vote: 7/0


6.0 Announcements by Presiding Person

Cr Davies acknowledged the passing of Mr Barry Holtham who was a resident of Wyalkatchem for many years and Mr Robert Holdsworth, affectionately known as 'Bob' who was a father to former Councillors David and Robert Holdsworth and Grandfather to current Councillor Emma Holdsworth. Cr Davies passed on his sincere condolences to the families of both Mr Holton and Mr Holdsworth on behalf of the Council.

Cr Davies thanked the Shire staff for their work on the preparation of the budget. There have been many meetings and a lot of hours put in by both staff and council and he thanked his fellow Councillors for their hard work and time. It is quite rare to have local governments to have their budgets completed by the end of June, so for us to have this done is a great achievement.

7.0 Matters for which meeting may be closed Nil

8.1.1 DEVELOPMENT AND BUILDING CONTROLS – BUILDING AND DEVELOPMENT APPLICATIONS – SIGNAGE 13 JOHNSTON STREET

FILE REFERENCE:	7.02
AUTHOR'S NAME AND POSITION:	Claire Trenorden Senior Finance Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	20 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

1. To give planning approval for the erection of a 900mm wide and 2000mm tall pylon sign for the purpose of Wyalkatchem St John Regional Sub Centre building identification located on 13 Johnston Street, Wyalkatchem.

Appendices:

1. Application for planning approval
2. Site plan for 13 Johnston Street showing sign location;
3. Proposed sign design

Background:

The Shire is in receipt of a planning application for the erection of a 900mm wide and 2000mm tall sign for the purpose of identification of the Wyalkatchem St John Regional Sub Centre to be located on private land at 13 Johnston Street.

Comment:

St John's Ambulance Wyalkatchem Sub Centre would like to install a pylon sign so as to be able to identify their building. St John Ambulance is the owner of the land. There is nothing in the Shire's Local Planning Scheme Number 4 that places controls on this type of development so it is a matter for Council decision to approve the sign.

The sign is to be placed within the boundaries of the lot and won't interfere with line of sight for traffic pulling up at the Johnston Street and Honour Avenue intersection. There is no interference to pedestrian traffic. The sign is also non-illuminated so it

won't be distracting at night. The sign raises no aesthetic or amenity issues for the location. The sign does convey useful information.

Reference to 'attachment 1' written on the picture of the sign (appendix 3) pre-dates the application is not a reference for item.

Consultation:

John Gosper

Ian McCabe

Craig Harris

St John's Wyalkatchem

Statutory Environment:

Planning and Development Act 2005

Policy Implications:

No direct policy

Financial Implications

No direct financial implication

Strategic Plan/Risk Implications

No direct strategic implication

Voting Requirements Simple Majority

Council Decision Number: 3470

Moved: Cr Holdsworth **Seconded:** Cr Garner

That Council resolve the following:

1. To give planning approval for the erection of a 900mm wide and 2000mm tall pylon sign for the purpose of Wyalkatchem St John Regional Sub Centre building identification located on 13 Johnston Street, Wyalkatchem.

Vote: 7/0

Shire of Wyalkatchem

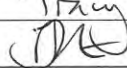

"Strange Name - Beaut Place"



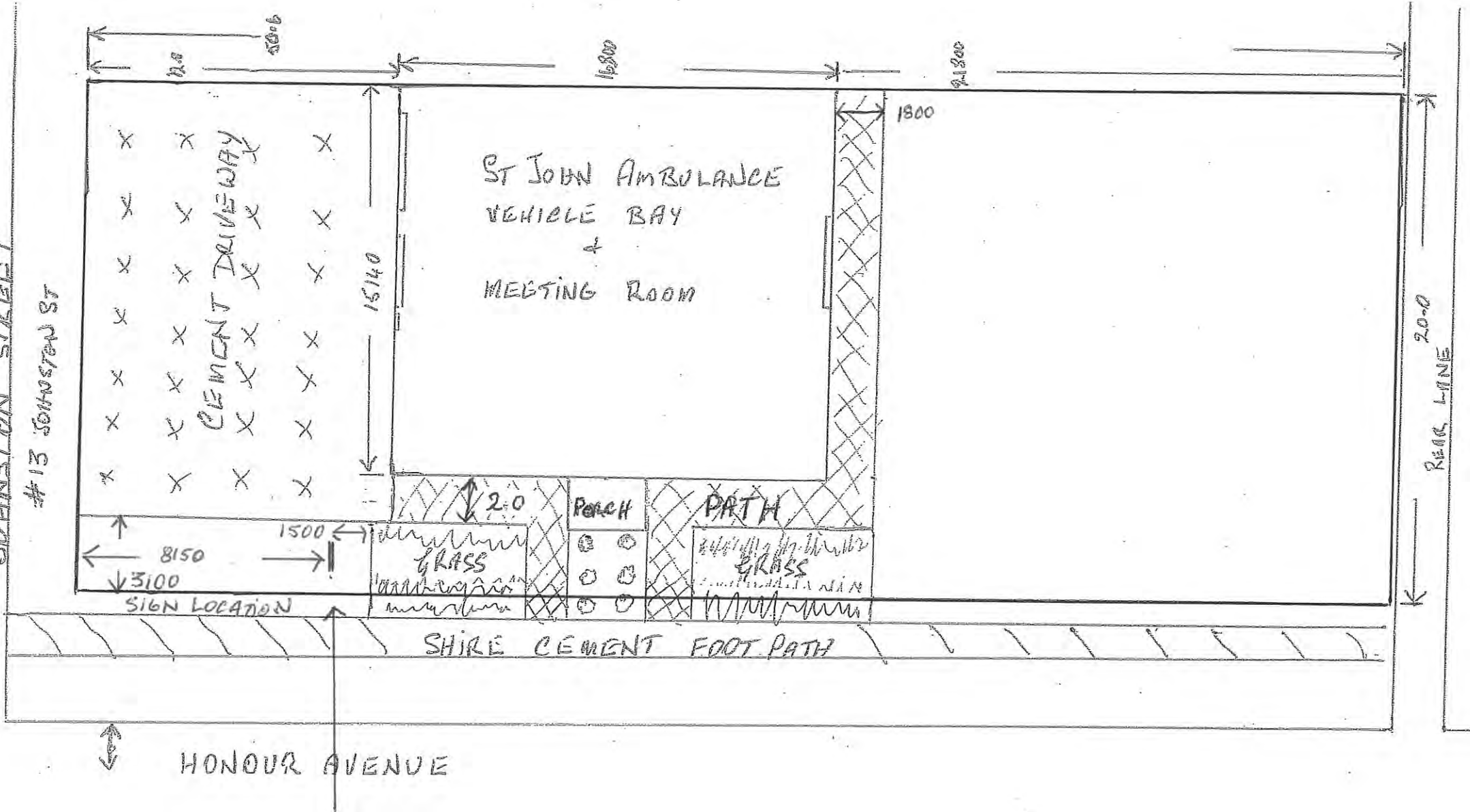
Cnr Flint Street and Honour Ave
P.O. Box 224
Wyalkatchem W.A. 6485

Email: general@wyalkatchem.wa.gov.au
Phone: (08) 9681 1166
Fax: (08) 9681 1003

Local Planning Scheme No. 4
Schedule 6 – Application for planning approval
(cl. 9.1.1)

Owners Details	
Name:	St John Ambulance
Address:	13 Johnston Street
Post Code:	6485
Phone:	0429911327
Email:	wylie.subcentre@bigpond.com
Contact Person:	Tray Dideson
Signature:	
Date:	1.6.17
Signature:	
Date:	
<i>The signature of the owner(s) is required on all applications. This application will not proceed without that signature.</i>	
Applicants Details	
Name:	Tray Dideson
Address:	13 Johnston St Wyalkatchem
Post Code:	6485
Phone:	0429911327
Email:	wylie.subcentre@bigpond.com
Contact person for correspondence:	
Signature:	
Date:	1.6.17
Property Details	
Lot No:	
House/Street No:	13
Location No:	
Diagram or plan no:	
Certificate of title no:	
Folio:	
Title encumbrances (eg. easements, restrictive covenants):	
Street name:	JOHNSTON STREET
Suburb:	WYALKATCHEM
Nearest street intersection:	HONOUR AVE
Existing building/land use	
Description of proposed development and/or use: Organisation signage	
Nature of any existing buildings and/or use: Ambulance Subcentre	
Approximate cost of proposed development:	\$2000
Estimated time of completion:	60 day from permit issue
OFFICE USE ONLY	
Acceptance Officer's initials:	
Date Received:	
Local Government reference no:	

JOHNSTON STREET
#13 JOHNSTON ST



⊗ SEE ATTACHMENT I
FOR SIGN DIMENSIONS

⊗ NOTE: THE SUBCENTRE LAWN, FRONT PATHS
+ ROSE GARDEN ARE OUTSIDE THE BLOCK
BOUNDARY BY 0.750 TO MEET SHIRE FOOT PATH

MURKATHEIM ST JOHN AMB
LEGEND = 1cm = 2m
AUTHOR PETER WOOD
DATE 31/5/17

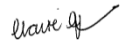


ATTACHMENT I



NON ILLUMINATED STANDARD ISSUE
ST JOHN SIGN

8.2.1 FINANCIAL MANAGEMENT – FINANCIAL REPORTING – MONTHLY FINANCIAL REPORT – MAY 2017

FILE REFERENCE:	12.10.02
AUTHOR'S NAME AND POSITION:	Claire Trenorden Senior Finance Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/RESPONDENT:	Not Applicable
DATE REPORT WRITTEN:	9 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	OMC 18 May 2017 Council decision number: 3447
STRATEGIC COMMUNITY PLAN REFERENCE	5 – A well-managed and effective Council organization. 6 – Well utilized and effectively managed facilities and assets.

SUMMARY: In accordance with Regulation 34 of the Local Government (Financial Management) Regulations 1996, the Shire is to prepare a monthly Statement of Financial Activity for approval by Council.

That Council resolve the following:

1. Receive the Statement of Financial Activity for the period ended 31 May 2017.

Appendix:

1. Monthly Financial Report for the Period Ended 31 May 2017 and supporting documentation.

Background:

The Statement of Financial Activity was introduced by the Department of Local Government from 1 July 2005. The change was implemented to provide elected members with a better idea of operating and capital revenue and expenditure. It was also intended to link operating results with balance sheet items and to reconcile with end of month balances.

Comment:

May 2017 Financial Statements:

- Yearly operating revenue is \$3,132,840 inclusive of net rate income of \$1,142,536 (net of prepaid rates and discounts) – 99% of Budget
- Yearly operating expenditure is \$2,961,668 – 82% of Budget
- Yearly capital expenditure is \$2,148,843– 74% of Budget
- Yearly capital revenue is \$1,530,976 – 76% of Budget
- Net current assets as 31 May 2017 are \$876,829

Operating Revenue: Total operating revenue is 99% of the Annual Budget.

Rates: Revenue of \$1,341,949 has been raised during the Rate Run for 2016/17. The total Rate Run is broken down between Rates \$1,192,288, Rubbish \$99,540, Health Levy \$14,868 and ESL Levy \$35,253. To date income received is \$1,282,073 and discounts applied equate to \$18,677. Approximately 97% of Rates have been collected to date, with \$22,524 outstanding. Ex-gratia rates for CBH were raised and paid in October 2016 (\$7,724).

Breakdown of outstanding rates as at 31 May 2017

Pensioners who have until 30 June 2017 to pay	\$11,013
Ratepayers on a payment arrangement	\$5,622
Legal Action	\$4,207
Deceased estates awaiting probate	\$6,764
Pre-paid rates for 2017/18	-\$5,082

General Purpose Funding: The final instalment of the 2016/17 FAGS – General Purpose was received in May 2017 (\$250,395) as per the amended budget.

Transport: The final instalment of the 2016/17 FAGS – Road Portion was received in May 2017 (\$105,865) as per the amended budget. The final instalment of the Roads 2 Recovery Grant was received in May 2017 (\$28,735) as per the amended budget.

Operating Expenditure: Total operating expenditure is 82% of the Annual Budget.

Capital Expenditure: Total Capital Expenditure (\$2,148,843) is 74% of the Annual Budget (\$2,892,095).

Land and Buildings	\$1,028,670	The Shire Office is still in progress as of May 2017 with carpets to be completed in June. The Senior Citizens Homes Project, 59 Flint St, 4 Slocum St, Railway Station, Bush Fire Truck Shed, Tennis Club, Recreation Centre, Medical Centre, Railway Barracks, 53 Piesse St, 1 Slocum St, Lady Novar and 51 Flint St are complete for 2016/17.
Plant and Property	\$374,041	All plant and equipment projects are completed for 2016/17.
Roadworks	\$378,726	Tammin/Wyalkatchem Rd, Nembudding South Rd and Wyalkatchem/Koorda Rd are all in progress as at May 2017. Wyalkatchem North Rd, Parsons Rd, Ross Rd, Elsegood Rd, Wallambin Rd, Lewis Rd, Scott St and Yorkrakine West Rd are complete as of May 2017.
Other Infrastructure	\$128,091	Cunderdin-Wyalkatchem Rd culverts and the swimming pool are in progress as of May 2017. Admin Park, Pioneer Park and the airport are complete as of May 2017.

Transfers to Reserves \$36,847

Net Assets: Net Current Assets as at 31 May 2017 amounts to \$876,829. This is in the majority comprised of Municipal funds (\$796,410).

Consultation:

Ian McCabe Chief Executive Officer

Statutory Environment:

Section 6.4 of the *Local Government Act 1995* and Regulation 34 of the *Local Government (Financial Management) Regulations 1996* applies.

Policy Implications:

There is no Council Policy relative to this issue.

Financial Implications:

There are no Financial Implications relative to this issue.

Strategic Plan/Risk Implications:

There are no Strategic Plan / Risk Implications relative to this issue.

Voting Requirements Simple Majority

Council Decision Number: 3471

Moved: Cr Jones **Seconded:** Cr Holdsworth

That Council resolve the following:

- 1. Receive the Statement of Financial Activity for the period ended 31 May 2017.**

Vote: 7/0

Shire of Wyalkatchem
MONTHLY FINANCIAL REPORT
For the Period Ended 31 May 2017

TABLE OF CONTENTS

Statement of Financial Activity

Note 1

Note 2

Note 3

Note 4

Note 5

Note 6

Note 7

Note 8

Note 9

Note 10

Note 11

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

Shire of Wyalkatchem
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 May 2017

Note	Amended Annual Budget 4	TID Budget (a)	TID Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 3	Var.
Operating Revenues						
	\$	\$	\$	\$	%	
Governance	7,100	7,100	7,701	601	7.8%	
General Purpose Funding	1,077,400	1,077,400	1,075,830	(1,570)	(0.1%)	
Law, Order and Public Safety	42,035	38,532	37,315	(1,217)	(3.3%)	
Health	51,273	35,955	33,147	(2,808)	(8.5%)	
Education and Welfare	0	0	0	0		
Housing	130,831	119,928	118,918	(1,010)	(0.8%)	
Community Amenities	114,138	104,627	112,166	7,540	6.7%	
Recreation and Culture	40,684	40,684	43,741	3,057	7.0%	
Transport	525,536	525,536	524,322	(1,215)	(0.2%)	
Economic Services	15,410	14,126	19,572	5,446	27.8%	
Other Property and Services	18,000	16,500	17,592	1,092	6.2%	
Total (Excluding Rates)	2,022,407	1,980,388	1,990,304	9,916	0.5%	
Operating Expense						
Governance	(277,135)	(242,914)	(212,446)	30,468	14.3%	▼
General Purpose Funding	(60,120)	(55,110)	(50,426)	4,684	9.3%	
Law, Order and Public Safety	(100,981)	(92,566)	(92,226)	339	0.4%	
Health	(308,233)	(272,547)	(232,414)	40,132	17.3%	▼
Education and Welfare	(9,489)	(8,698)	(12,137)	(3,439)	(28.3%)	
Housing	(250,010)	(221,176)	(206,227)	14,948	7.2%	
Community Amenities	(207,021)	(189,769)	(199,089)	(9,320)	(4.7%)	
Recreation and Culture	(666,738)	(611,177)	(597,467)	13,709	2.3%	
Transport	(1,604,179)	(1,470,497)	(1,274,312)	196,185	15.4%	▼
Economic Services	(93,665)	(85,860)	(82,483)	3,376	4.1%	
Other Property and Services	(16,164)	(16,164)	(2,438)	13,726	563.1%	
Total	(3,593,735)	(3,266,478)	(2,961,668)	304,811		
Funding Balance Adjustment						
Add back Depreciation	1,049,519	962,059	1,006,871	44,812	4.5%	
Adjust (Profit)/Loss on Asset Disposal Movement in Deferred Pensional Rates (Non-Current)	10 16,164	16,164	1,462	(14,702)	(1005.8%)	
Movement in Accrued Salaries and Wages			0	0		
Movement in Employee Benefit Provisions			0	0		
Adjust Provisions and Accruals			0	0		
Net Operating (Ex. Rates)	(505,645)	(307,867)	36,969	344,836		
Capital Revenues						
Proceeds from Disposal of Assets	10 71,455	71,455	71,455	0	0.0%	
Non-Operating Grants	845,859	635,100	635,100	0	0.0%	
Proceeds from New Debentures	0	0	0	0		
Proceeds from Sale of Investments			0	0		
Proceeds from Advances			0	0		
Self-Supporting Loan Principal	12,169	11,121	11,121	0	0.0%	
Transfer from Reserves	9 1,082,988	813,300	813,300	0	0.0%	
Total	2,012,471	1,530,976	1,530,976	0		
Capital Expenses						
Land Held for Resale	0	0	0	0		
Land and Buildings	10 (1,140,058)	(1,121,200)	(1,028,670)	92,530	9.0%	
Plant and Equipment	10 (373,819)	(373,819)	(374,041)	(222)	(0.1%)	
Furniture and Equipment	10 0	0	0	0		
Infrastructure Assets - Roads	10 (730,120)	(492,231)	(492,231)	0	0.0%	
Infrastructure Assets - Other	10 (197,535)	(128,091)	(128,091)	0	0.0%	
Purchase of Investments			0	0		
Repayment of Debentures	(101,502)	(76,251)	(76,251)	0	0.0%	
Advances to Community Groups			0	0		
Transfer to Reserves	9 (349,061)	(49,559)	(49,559)	0	0.0%	
Total	(2,892,095)	(2,241,151)	(2,148,843)	92,308		
Net Capital	(879,624)	(710,174)	(617,866)	92,308		
Total Net Operating + Capital	(1,385,269)	(1,018,041)	(580,898)	437,144		
Rate Revenue	1,142,763	1,142,763	1,142,536	(227)	(0.0%)	
Opening Funding Surplus(Deficit)	315,191	315,191	315,191	(0)	(0.0%)	
Closing Funding Surplus(Deficit)	3 72,685	439,913	876,829	436,916	49.8%	

Shire of Wyalkatchem
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
For the Period Ended 31 May 2017

	Note	Amended Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 3
Operating Revenues						
Grants, Subsidies and Contributions	8	\$ 1,672,224	\$ 1,655,997	\$ 1,648,646	(7,351)	(0.4%)
Profit on Asset Disposal	10	0	0	228	228	100.0%
Fees and Charges		293,171	272,130	285,881	13,751	4.8%
Interest Earnings		57,012	52,261	55,549	3,288	5.9%
Other Revenue		0	0	0	0	
Total (Excluding Rates)		2,022,407	1,980,388	1,990,304	9,916	
Operating Expense						
Employee Costs		(964,935)	(884,524)	(859,218)	25,306	2.9%
Materials and Contracts		(1,281,019)	(1,145,141)	(820,566)	324,576	39.6% ▼
Utilities Charges		(136,178)	(124,830)	(134,213)	(9,384)	(7.0%)
Depreciation (Non-Current Assets)		(1,049,519)	(962,059)	(1,006,871)	(44,812)	(4.5%)
Interest Expenses		(21,603)	(19,803)	(14,404)	5,398	37.5%
Insurance Expenses		(124,317)	(113,957)	(124,705)	(10,748)	(8.6%)
Loss on Asset Disposal	10	(16,164)	(16,164)	(1,690)	14,474	856.4%
Other Expenditure		0	0	0	0	
Total		(3,593,735)	(3,266,478)	(2,961,668)	304,811	
Funding Balance Adjustment						
Add Back Depreciation		1,049,519	962,059	1,006,871	44,812	4.5%
Adjust (Profit)/Loss on Asset Disposal	10	16,164	16,164	1,462	(14,702)	(1005.8%)
Movement in Deferred Pensional Rates (Non-Current)					0	
Movement in Accrued Salaries and Wages					0	
Movement in Employee Benefit Provisions					0	
Adjust Provisions and Accruals					0	
Net Operating (Ex. Rates)		(505,645)	(307,867)	36,969	344,836	
Capital Revenues						
Grants, Subsidies and Contributions	8	845,859	635,100	635,100	0	0.0%
Proceeds from Disposal of Assets	10	71,455	71,455	71,455	0	0.0%
Proceeds from New Debentures					0	
Proceeds from Sale of Investments					0	
Proceeds from Advances					0	
Self-Supporting Loan Principal		12,169	11,121	11,121	0	0.0%
Transfer from Reserves	9	1,082,988	813,300	813,300	0	0.0%
Total		2,012,471	1,530,976	1,530,976	0	
Capital Expenses						
Land Held for Resale		0	0	0	0	
Land and Buildings	10	(1,140,058)	(1,121,200)	(1,028,670)	92,530	9.0%
Plant and Equipment	10	(373,819)	(373,819)	(374,041)	(222)	(0.1%)
Furniture and Equipment	10	0	0	0	0	
Infrastructure Assets - Roads	10	(730,120)	(539,018)	(492,231)	46,787	9.5%
Infrastructure Assets - Other	10	(197,535)	(132,921)	(128,091)	4,830	3.8%
Purchase of Investments			0		0	
Repayment of Debentures		(101,502)	(76,251)	(76,251)	0	0.0%
Advances to Community Groups					0	
Transfer to Reserves	9	(349,061)	(49,559)	(49,559)	0	0.0%
Total		(2,892,095)	(2,292,768)	(2,148,843)	143,925	
Net Capital		(879,624)	(761,791)	(617,866)	143,925	
Total Net Operating + Capital		(1,385,269)	(1,069,658)	(580,898)	488,761	
Rate Revenue		1,142,763	1,142,763	1,142,536	(227)	(0.0%)
Opening Funding Surplus(Deficit)		315,191	315,191	315,191	(0)	(0.0%)
Closing Funding Surplus(Deficit)	3	72,685	388,296	876,829	488,533	55.7%

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement.

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 statement, but a separate statement of those monies appears at Note 11.

(c) Rounding Off Figures

All figures shown in this statement 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

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

(g) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

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

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Inventories

General

Inventories are valued 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 of necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of the cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

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

(i) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

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

(a) for the financial year ending 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 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipments; 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.

Council has 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 financial report as necessary.

Land under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council is 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.

Under 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 details in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets (Continued)

Initial Recognition

All assets are initially recognised at cost. 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.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

Revaluation

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

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date (Level 1 inputs in the fair value hierarchy).

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

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.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

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 details in the ***Initial Recognition*** section as details above.

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

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Fixed Assets (Continued)

Early Adoption of AASB 13 - Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, *AASB 13 - Fair Value Measurement* does not become applicable until the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard).

As a consequence, the principles embodied in *AASB 13 - Fair Value Measurement* have been applied to this reporting period (year ended 30 June 2013).

Due to the nature and timing of the adoption (driven by legislation) the adoption of this standard has had no effect on previous reporting periods.

Land Under Roads

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

(j) Depreciation of Non-Current Assets

All non-current assets having a limited useful life (excluding freehold land) are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Land	Not Depreciated
Airstrip	Not Depreciated
Buildings	50 years
Furniture	3 years
Computers	2.5 years
Vehicles	5 years
Graders	8 years
Footpaths	25 years
Other Plant & Equipment	3 years
Roads, Streets & Footpaths Formation	Not Depreciated
Pavement	50 years
Seal	15 years
Kerbing	30 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 the statement of comprehensive income in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation of Non-Current Assets (Continued)

Capitalisation Threshold

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

(k) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

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.

(n) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) 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 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 resale where it is held as non current based on Council's intentions to release for sale.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Nature or Type Classifications (Continued)

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(r) Statement of Objectives

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

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

GOVERNANCE

Details expenses related to Councils seven councillors, who normally meet the third Thursday of each month, make policy decisions, review Councils operations, plan for current and future service provision requirements and undertake necessary appropriate training and attend conferences.

GENERAL PURPOSE FUNDING

Rates - the amount raised is determined by Councils budget "shortfall" that is known income and desired expenditure.

General purpose grants - are the grant amounts paid to the shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest - interest earned on monies invested or deposited by Council.

LAW, ORDER, PUBLIC SAFETY

Supervision of by-laws, fire prevention and animal control.
Requirements that Council carries out by statute.

HEALTH

Food quality control, immunisation, contributions to medical, health and operation of the child health clinic.

Council is a member of a group health scheme North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) STATEMENT OF OBJECTIVE (Continued)

EDUCATION AND WELFARE

Assists in the provision of the Home and Community Care services, Seniors and Pensioner requirements.

HOUSING

Provides and maintains housing rented to staff and non-staff. Council is a major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENITIES

Operation and control of cemeteries, public conveniences and sanitation service. Provides public amenities. Owns and operates the town site deep sewerage service. Controls and maintains one rubbish disposal site.

RECREATION AND CULTURE

Maintenance of hall, the aquatic centre, library and various reserves.

TRANSPORT

Construction and maintenance of roads, footpaths, drainage works and cleaning of streets. Provision of infrastructure necessary to ensure adequate transport, communication, freight, social access routes and environmental enhancement within the shire.

ECONOMIC SERVICES

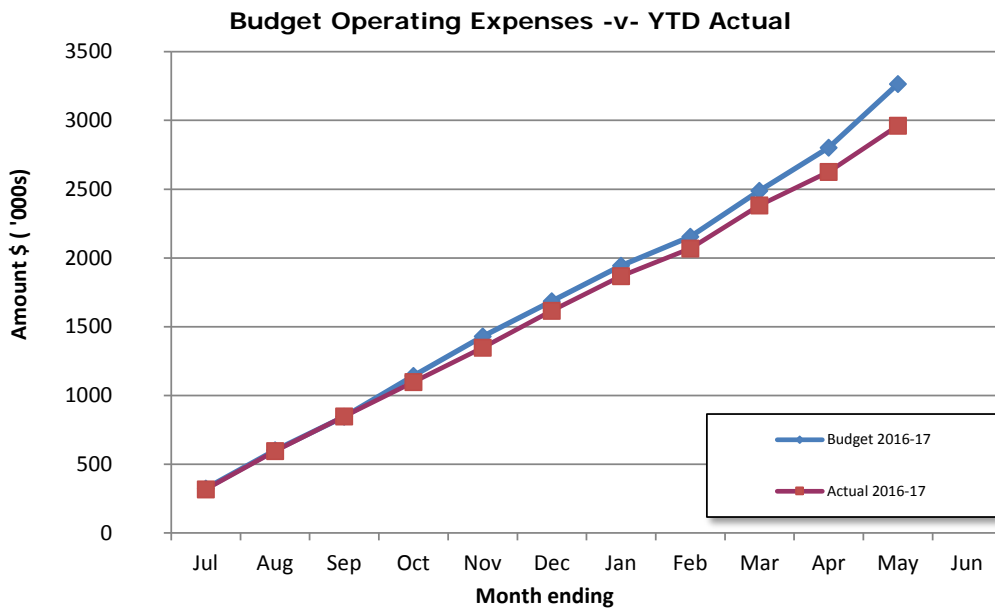
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

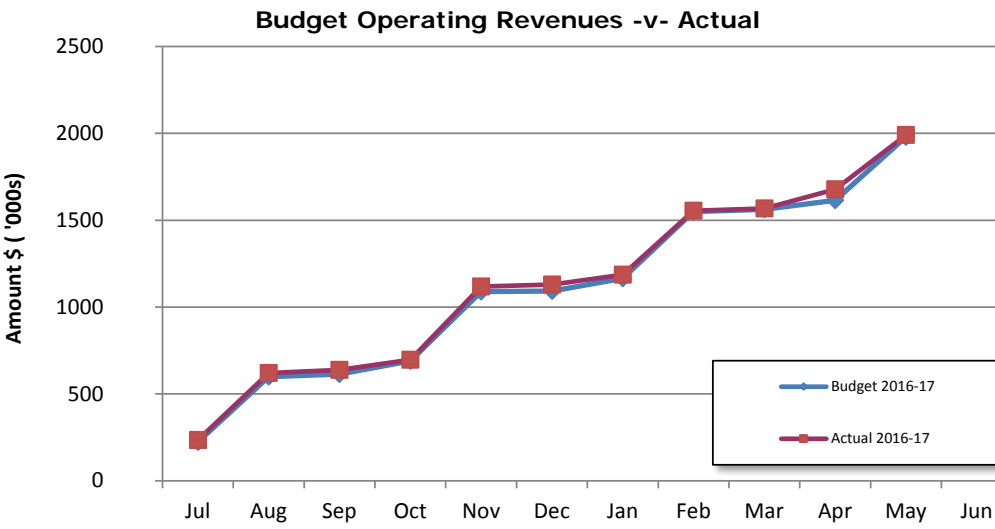
Private works carried out by council and indirect cost allocation pools. Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

**Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017**

Note 2 - Graphical Representation - Source Statement of Financial Activity



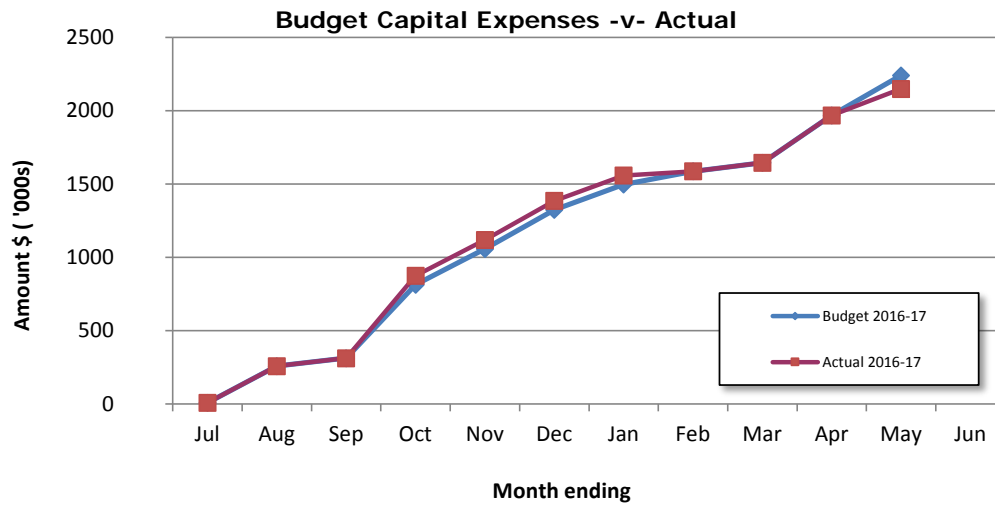
Comments/Notes - Operating Expenses



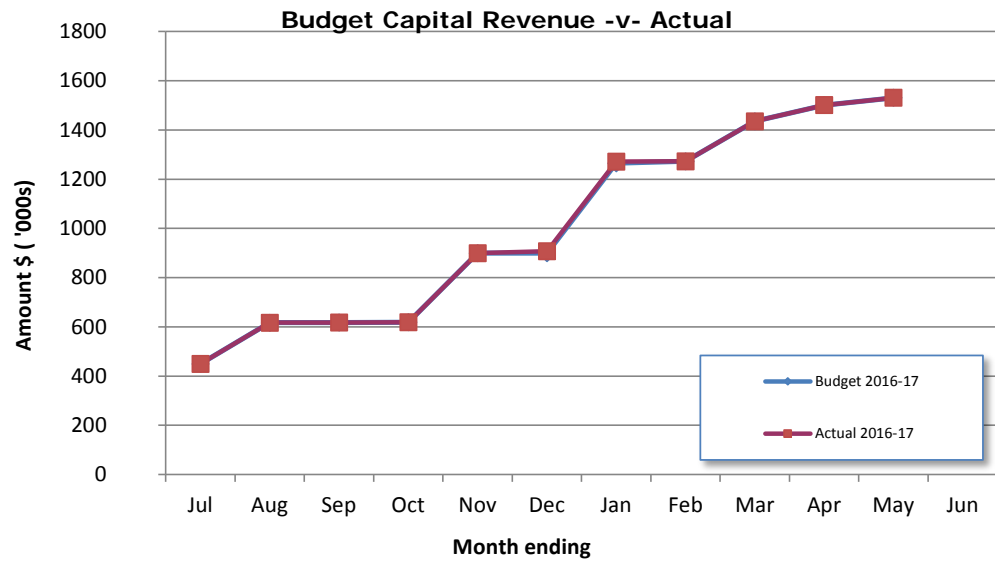
Comments/Notes - Operating Revenues

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 2 - Graphical Representation - Source Statement of Financial Activity



Comments/Notes - Capital Expenses

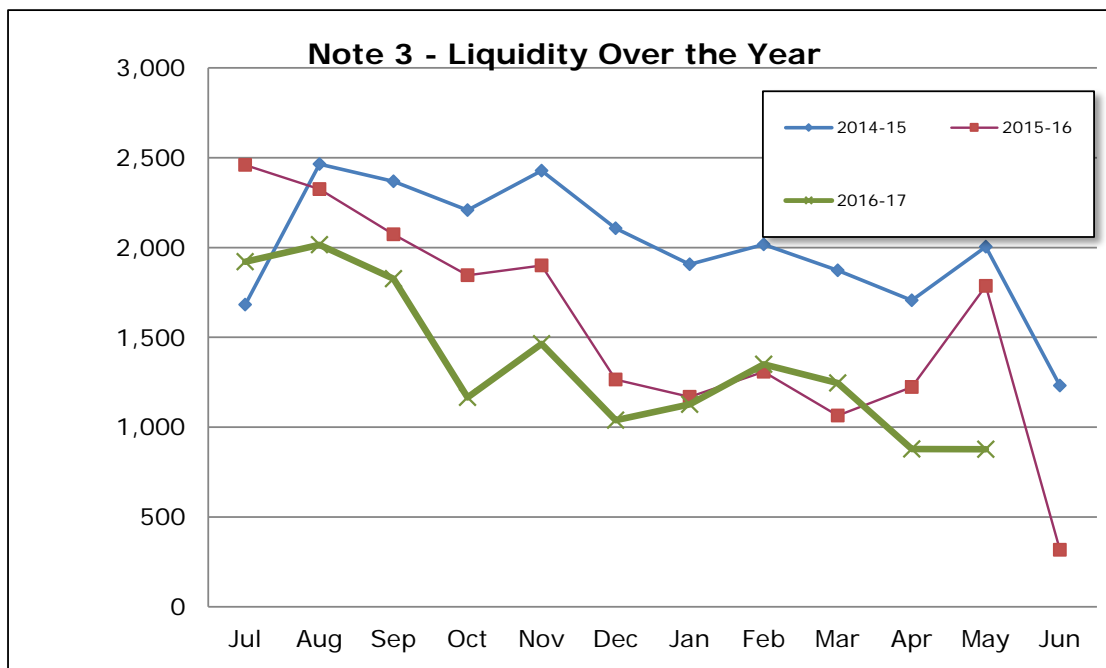


Comments/Notes - Capital Revenues

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 3: NET CURRENT FUNDING POSITION

	Positive=Surplus (Negative=Deficit)		
	2016-17		
	This Month	Last Month	Same Period Last Year
	\$	\$	\$
Current Assets			
Cash Unrestricted	796,410	827,157	1,692,749
Cash Restricted	2,034,356	2,034,356	1,584,380
Investments			
Receivables - Rates and Rubbish	22,524	27,176	21,189
Receivables -Other	5,718	11,148	8,610
Inventories	135,186	131,204	121,011
	2,994,195	3,031,041	3,427,939
Less: Current Liabilities			
Payables	(12,221)	(47,757)	8,801
Current Employee Benefits Provision	(70,788)	(70,788)	(66,808)
	(83,009)	(118,545)	(58,008)
Less: Cash Restricted	(2,034,356)	(2,034,356)	(1,584,380)
Net Current Funding Position	876,829	878,139	1,785,552



Comments - Net Current Funding Position

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
At Call - Municipal	0.05%	795,439				795,439	NAB	Call
At Call - Working	0.01%			13,303		13,303	NAB	Call
(b) Term Deposits								
Reserves	2.20%		2,034,356			2,034,356	NAB	26/06/2017
(c) Investments								
Total		795,439	2,034,356	13,303	0	2,843,098		

Comments/Notes - Investments

Shire of Wyalkatchem Monthly Investment Report

For the Period Ended 31 May 2017

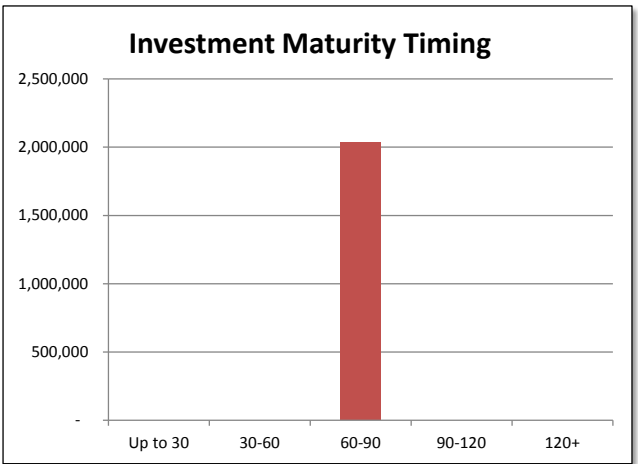
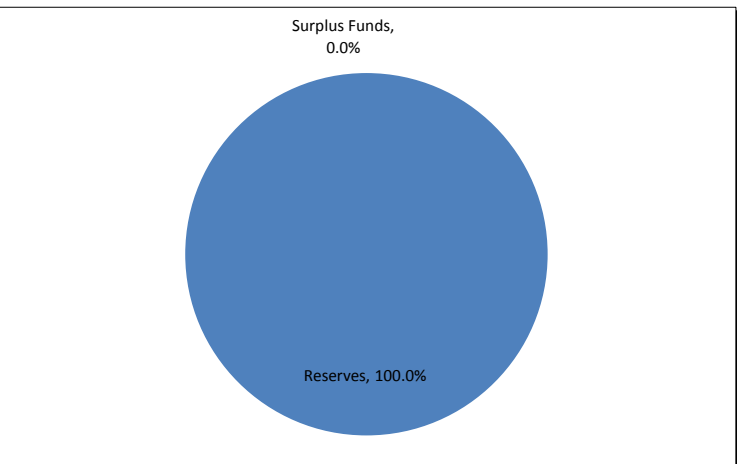
Note 4A: CASH INVESTMENTS

Deposit Ref	Deposit Date	Institution	Term (Days)	Invested Interest rates	Expected Interest
General Municipal					
					-
					-
					-
Subtotal					-
Restricted					
Reserves	20/04/2017	NAB	69	2.20%	8,461
Subtotal					8,461
Total Funds Invested					8,461

Amount Invested (Days)					Total
Up to 30	30-60	60-90	90-120	120+	
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	2,034,356	-	-	2,034,356
-	-	2,034,356	-	-	2,034,356
-	-	2,034,356	-	-	2,034,356

Comparative rate		Budget v Actual		
Average Interest at time of deposit	Interest Rate at time of Report	Annual Budget	Year to Date Actual	Var.\$

Deposit Ref	Deposit Date	Term (Days)	Invested Interest rates	Amount Invested	Percentage of Portfolio
NAB - Reserves					
TD114022574	20/04/2017	69	2.20%	2,034,356	
Subtotal				2,034,356	100.0%
NAB - Surplus Funds					
Subtotal				-	0.0%
Subtotal				-	0.0%
Subtotal				-	0.0%
Subtotal				-	0.0%
Subtotal				-	0.0%
Total Funds Invested				2,034,356	100.0%



Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance						
		AMENDED ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.1 OPERATING REVENUE (EXCLUDING RATES)						
5.1.1 GOVERNANCE						
5.1.2 GENERAL PURPOSE FUNDING						
1032069	Other Miscellaneous Grants	3,500	3,500	4,500	1,000	A grant for Youth Week 2017 was approved after the budget review was adopted.
5.1.3 LAW ORDER AND PUBLIC SAFETY						
5.1.4 HEALTH						
5.1.5 EDUCATION AND WELFARE						
5.1.6 HOUSING						
5.1.7 COMMUNITY AMENITIES						
5.1.8 RECREATION AND CULTURE						
5.1.9 TRANSPORT						
5.1.10 ECONOMIC SERVICES						
1133005	Building Licence	4,000	3,666	7,096	3,430	The budgeted figure is estimated whereas the actuals have been higher due to the Senior Citizens units and also CEACA development fees.
1135203	Railway Barracks Fees	10,000	9,167	11,239	2,072	Barracks income was estimated this financial year, it has been slightly higher than anticipated.
5.1.11 OTHER PROPERTY AND SERVICES						

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance						
		AMENDED ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.2 OPERATING EXPENSES						
5.2.1 GOVERNANCE						
E042020	Public Relations	46,505	46,505	25,602	(20,903)	Amounts budgeted for the Shire's own-source contribution towards grants, support for the school, community engagement and community governance have not been utilised this financial year and have been cancelled.
5.2.2 GENERAL PURPOSE FUNDING						
5.2.3 LAW, ORDER AND PUBLIC SAFETY						
5.2.4 HEALTH						
E073425	Other Community Health Expenses	25,421	25,421	350	(25,071)	The budgeted allocation for a community well being project has not been completed as of yet due to no project having been identified. This will not be completed this financial year.
5.2.5 EDUCATION AND WELFARE						
E082298	Depreciation	(1,489)	(1,365)	(3,541)	(2,176)	Depreciation is increased due to the addition of the new independent living units.
5.2.6 HOUSING						
5.2.7 COMMUNITY AMENITIES						
5.2.8 RECREATION AND CULTURE						
5.2.9 TRANSPORT						

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance		AMENDED		ACTUAL	VARIANCE	COMMENTS
		ANNUAL BUDGET	YTD BUDGET			
E122089	Maintenance Grading	368,540	337,828	220,214	(117,614)	Maintenance grading for 2017 has not commenced as of yet, this will result in a higher carried forward balance as at 30 June 2017 but should even out when more works are completed in the 2017/18 financial year.
E122095	WANDRRA	200,000	183,333	66,860	(116,473)	The majority of WANDRRA contract works have not commenced as of yet and will only start late in June 2017. This will result in a higher balance as at 30 June 2017 but will be balanced out once work is completed early in the new financial year.

5.2.10 ECONOMIC SERVICES

5.2.11 OTHER PROPERTY AND SERVICES

E148005	Loss on disposal of assets	16,164	16,164	1,690	(14,474)	As the trade in of the front end loader occurred later than was budgeted a loss wasn't made on the disposal. This is a non-monetary item though and is adjusted back so has no bearing on the final closing surplus.
---------	----------------------------	--------	--------	-------	----------	--

5.3 CAPITAL REVENUE

5.3.1 GRANTS, SUBSIDIES AND CONTRIBUTIONS

5.3.2 PROCEEDS FROM DISPOSAL OF ASSETS

5.3.3 PROCEEDS FROM NEW DEBENTURES

5.3.4 PROCEEDS FROM SALE OF INVESTMENT

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance						
		AMENDED	YTD	ACTUAL	VARIANCE	COMMENTS
		ANNUAL	BUDGET			
		BUDGET	BUDGET			
5.3.5 PROCEEDS FROM ADVANCES						
5.3.6 SELF-SUPPORTING LOAN PRINCIPAL						
5.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)						
5.4 CAPITAL EXPENSES						
5.4.1 LAND HELD FOR RESALE						
5.4.2 LAND AND BUILDINGS						
C970206	Administration Office/Chambers	67,982	50,727	33,475	(17,252)	Works on the Administration Office and Chambers have come in under budget, carpets are still to be completed but there will be a saving this financial year
C970203	Senior Citizens Homes Project	924,501	924,501	851,486	(73,015)	This project came in under budget. All remaining funds are being held in reserve and will be used towards landscaping, extra concrete and gates. Only what is used will be transferred out of reserve
C970204	1 Slocum St	5,000	5,000	2,930	(2,070)	No further works have been required at 1 Slocum St, it will not be completed to allow for required works at Lady Novar
C970207	53 Piesse St	5,000	5,000	2,081	(2,919)	No further works have been required at 53 Piesse St, it will not be completed to allow for required works at Lady Novar
C970214	Lady Novar	6,000	6,000	18,726	12,726	Urgent works such as painting, two vinyl floor coverings and retiling the toilet were required to get the property to standard for the new EHO.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance		AMENDED				
		ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
Aged Friendly Communities		5,000	5,000	0	(5,000)	These funds were budgeted to go towards the Aged Forum and were not required. This is a permanent variance and will result in a higher closing balance as at 30 June 2017
Town Hall		5,000	5,000	0	(5,000)	This was a contingency for the hall and has not been required, it will not be completed to allow for required works at Lady Novar
5.4.3 PLANT AND EQUIPMENT						
5.4.4 FURNITURE AND EQUIPMENT						
5.4.5 INFRASTRUCTURE ASSETS - ROADS						
C970301	Benjaberring Hindmarsh Crossroads	46,787	46,787	160	(46,627)	There has been a delay in this project and it will now be completed in the 2017/18 financial year. 66% of the project is grant funded so the effect on the closing balance will be \$15,387 (33% of the project cost which is Shire funded) but this will be timing and will be adjusted in the 2017/18 financial year when the project is

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 5: MAJOR VARIANCES

Comments/Reason for Variance						
		AMENDED	YTD	ACTUAL	VARIANCE	COMMENTS
		ANNUAL	BUDGET			
		BUDGET				
5.4.6 INFRASTRUCTURE ASSETS - OTHER						
C970401	Pioneer Park	12,900	12,900	8,070	(4,830)	As a plan for Pioneer Park isn't finalised the only works that were completed was to automate the reticulation. All other works have been cancelled until next financial year and will be rebudgeted then
5.4.7 PURCHASES OF INVESTMENT						
5.4.8 REPAYMENT OF DEBENTURES						
5.4.9 ADVANCES TO COMMUNITY GROUPS						
5.4.10 TRANSFER TO RESERVES (RESTRICTED ASSETS)						
5.4.11 TRANSFER FROM RESERVES (RESTRICTED ASSETS)						
5.5 OTHER ITEMS						
5.5.1 RATE REVENUE						
5.5.2 OPENING FUNDING SURPLUS(DEFICIT)						
5.5.3 DEPRECIATION						

Shire of Wyalkatchem
 NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
 For the Period Ended 31 May 2017

Note 6: BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Account Code	Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
	Budget Adoption			\$	\$	\$	\$
							0
							0
	Closing Funding Surplus (Deficit)			0	0	0	0

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 7: RECEIVABLES

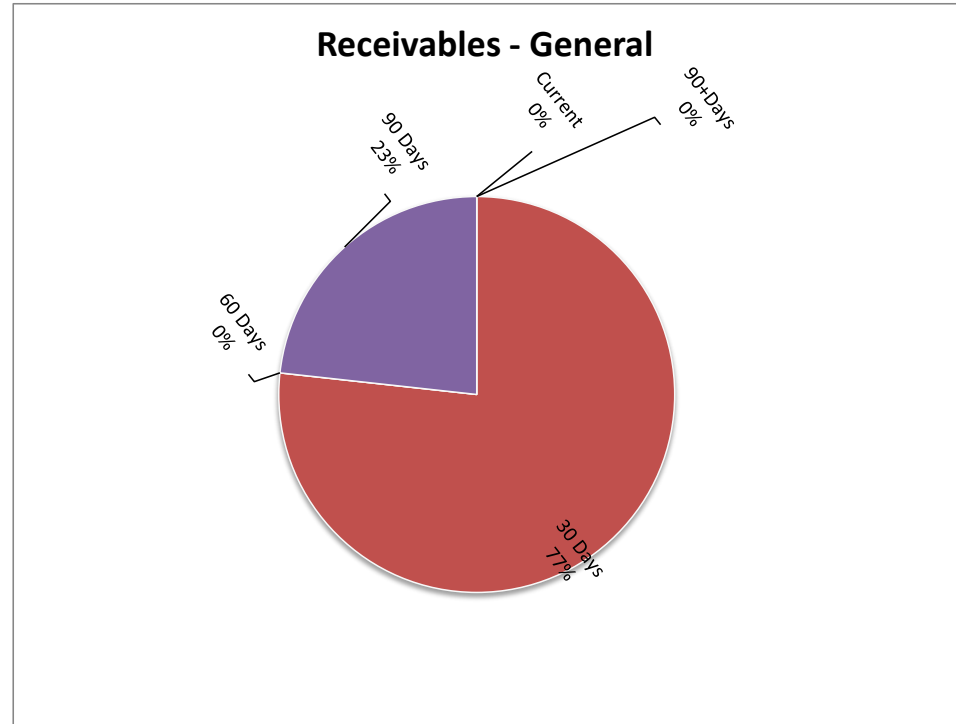
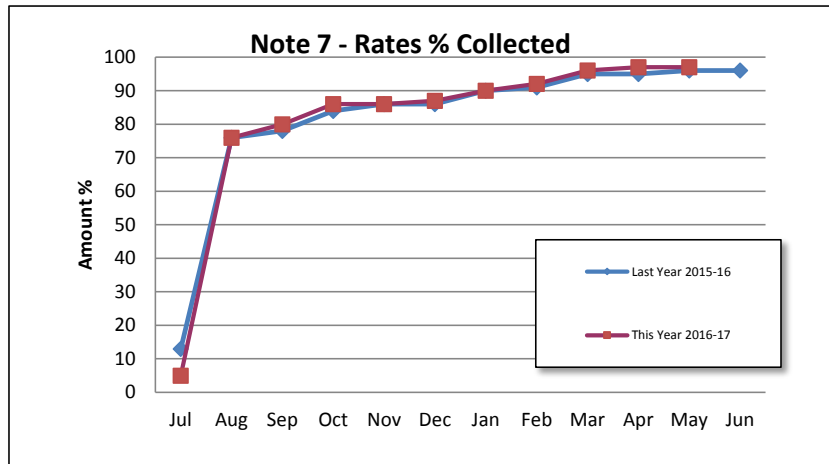
Receivables - Rates and Rubbish

	Current 2016-17	Previous 2015-16	Total
	\$	\$	\$
Opening Arrears Previous Years		14,726	14,726
Rates Levied this year	1,341,949	0	1,341,949
Interim Rates	568		568
Rates in Advance (Pre-Paid)	(29,301)	0	(29,301)
Instalment Fees	4,246	0	4,246
Administration/Legal Fees	1,324	0	1,324
Interest	2,118	0	2,118
Less Discount/Concessions/Write off	(18,683)	0	(18,683)
Less Collections to date	(1,282,073)	(12,351)	(1,294,424)
Equals Current Outstanding	20,149	2,375	22,524
Ex-Gratia Rates	7,724		7,724
Net Rates Collectable	(7,724)		22,524
% Collected			96.91%

Receivables - General

Current	30 Days	60 Days	90 Days	90+Days
\$	\$	\$	\$	\$
0	4,388	0	1,330	0
Total Outstanding				5,718

Amounts shown above include GST (where applicable)



Comments/Notes - Receivables Rates and Rubbish

Rates Levied Includes: Rates \$1,126,489; ESL Levy \$33,556; Rural Health Levy \$14,570; Refuse Collection \$98,571

Comments/Notes - Receivables General

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 8: GRANTS AND CONTRIBUTIONS

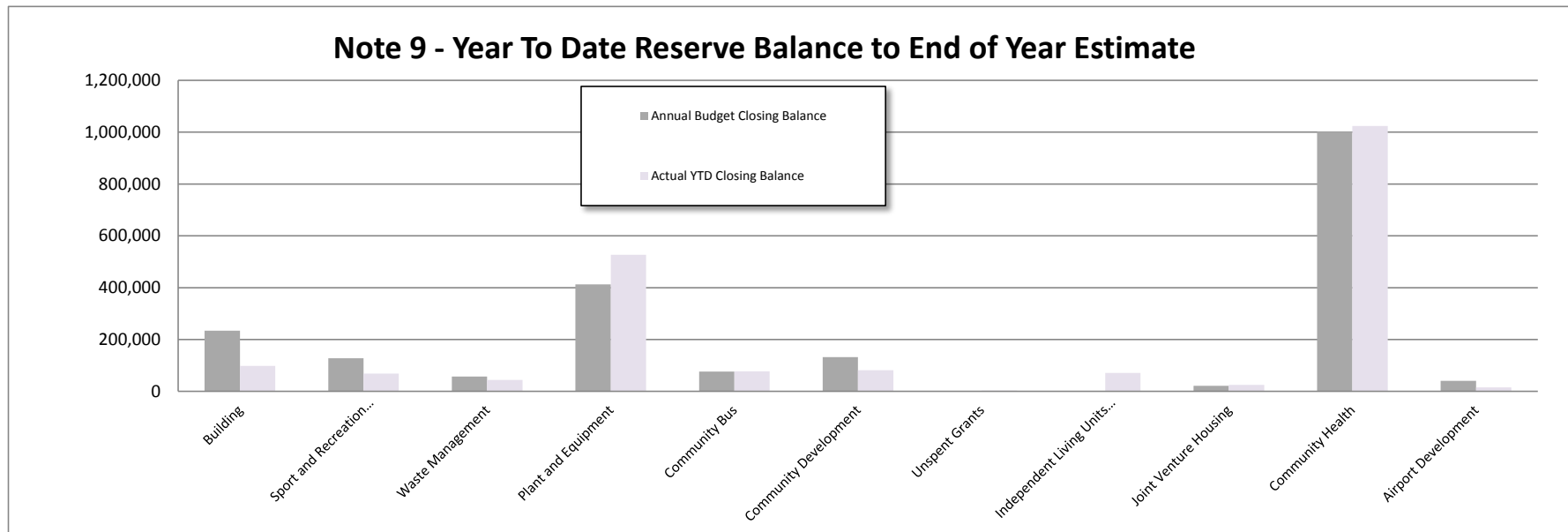
Program/Details GL	Provider	Approval Yes No	2016-17 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status		Estimated Receival Dates
						Received	Not Received	
		(Yes/No)	\$	\$	\$	\$	\$	
GENERAL PURPOSE FUNDING								
Financial Assistance Grant	State Government	Yes	996,465	5,115	1,001,580	1,001,580	0	Approx 50% of 2017/18 grant will be pre-paid in June 2017.
Contribution from Senior Citizens Homes	Senior Citizens Homes Trust	Yes	45,455		45,455	45,455	0	
Healthway Sponsorship	Healthway	Yes	0	2,000	2,000	2,000	0	
Road Safety Community Grant	Road Safety Commission	Yes	0	1,000	1,000	1,000	0	
Bike Week 2017	Department of Transport	Yes	0	500	500	500	0	
Youth Week 2017	Department of Local Govt	Yes	0		0	1,000	(1,000)	
GOVERNANCE								
Reimbursements - Miscellaneous	Various		2,000	5,000	7,000	7,638	(638)	
LAW, ORDER, PUBLIC SAFETY								
DFES Operating Grant	DFES	No	33,262	3,073	36,335	31,548	4,788	
HEALTH								
Medical Centre Contribution	Shire of Koorda	Yes	51,273		51,273	33,147	18,126	Quarterly - Jun
COMMUNITY AMENITIES								
RECREATION AND CULTURE								
Swimming Pool Grant	Department of Sport & Rec	No	34,000	(2,000)	32,000	32,000	0	
TRANSPORT								
Financial Assistance Grant	State Government	Yes	424,917	(1,458)	423,459	423,459	0	Approx 50% of 2017/18 grant will be pre-paid in June 2017.
Main Roads Direct Grant	Main Roads WA	Yes	96,670	3,988	100,658	100,658	0	
Street Lighting Subsidy	Main Roads WA	Yes	1,419		1,419	0	1,419	June 2017
Regional Road Group	Main Roads WA	Yes	388,396	(57,926)	330,470	119,712	210,758	60% on completion of projects
Roads to Recovery	Dept of Transport	Yes	561,899	(91,965)	469,934	469,934	0	
OTHER PROPERTY & SERVICES								
Diesel Fuel Rebate	Australian Taxation Office	Yes	10,000	5,000	15,000	14,116	884	Monthly
TOTALS			2,645,756	(127,673)	2,518,083	2,283,746	234,337	

Comments - Grants and Contributions

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 9: Cash Backed Reserve

Name	Opening Balance	Annual Budget Interest Earned	Actual Interest Earned	Annual Budget Transfers In (+)	Actual Transfers In (+)	Annual Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Annual Budget Closing Balance	Actual YTD Closing Balance
Building	\$ 96,201	\$ 2,983	\$ 2,092	\$ 135,000	\$				\$ 234,184	\$ 98,293
Sport and Recreation Facilities	67,195	1,628	1,461	59,000					127,823	68,656
Waste Management	42,954	727	934	13,405					57,086	43,888
Plant and Equipment	515,861	6,656	11,216	0		(110,000)			412,517	527,076
Community Bus	75,365	972	1,639	0					76,337	77,003
Community Development	80,000	1,871	1,739	65,000		(15,000)			131,871	81,739
Unspent Grants	11,177	144	188	0		(11,321)	(8,754)		0	2,611
Independent Living Units project	867,848	11,198	7,648	0		(879,046)	(804,545)		0	70,950
Joint Venture Housing	24,337	373	529	4,588		(7,900)			21,398	24,866
Community Health	1,002,160	20,000	21,788	0		(20,000)			1,002,160	1,023,948
Airport Development	15,000	516	326	25,000					40,516	15,326
	2,798,098	47,068	49,559	301,993	0	(1,043,267)	(813,300)		2,103,892	2,034,356



Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Profit(Loss) of Asset Disposal				Disposals	Current Budget Replacement		
Cost	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget	Actual	Variance
\$	\$	\$	\$		\$	\$	\$
72,727	(7,955)	65,000	228	Other Property and Services	291,778	292,000	222 ▲
8,400	(255)	6,455	(1,690)	Komatsu Front End Loader	61,177	61,177	0
				Side Tipper trailer			
81,127	(8,210)	71,455	(1,462)	Totals	352,955	353,177	222

Comments - Capital Disposal

Contributions Information					Summary Acquisitions	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Amended Annual Budget	Actual	Variance
\$	\$	\$	\$	\$		\$	\$	\$
0	0	0	0	0	Property, Plant & Equipment			
205,933	54,077	886,946	0	1,146,956	Land for Resale	0	0	0
264,455	0	182,727	0	447,182	Land and Buildings	1,141,147	1,028,670	(112,477) ▼
0	0	0	0	0	Plant & Property	373,819	374,041	222 ▲
					Furniture & Equipment	0	0	0
					Infrastructure			
8,123	721,994	0	0	730,117	Roadworks	730,117	492,231	(237,886) ▼
0	140,384	0	0	140,384	Drainage	140,384	71,473	(68,911) ▼
0	0	0	0	0	Bridges	0	0	0
0	0	0	0	0	Footpath & Cycleways	0	0	0
21,062	0	0	0	21,062	Parks, Gardens & Reserves	21,062	16,232	(4,830) ▼
10,000	0	0	0	10,000	Airports	10,000	12,500	2,500 ▲
0	0	0	0	0	Sewerage	0	0	0
0	0	0	0	25,000	Other Infrastructure	25,000	27,886	2,886 ▲
509,573	916,455	1,069,673	0	2,520,701	Totals	2,441,529	2,023,033	(418,496)

Comments - Capital Acquisitions

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions					Land for Resale	Current Budget		
Municipal Funds	Grants	Reserves/Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance
\$	\$	\$	\$	\$	\$	\$	\$	
				0			0	
				0			0	
				0			0	
0	0	0	0	0	Totals	0	0	0

Contributions					Land & Buildings	Current Budget		
Municipal Funds	Grants	Reserves/Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance
\$	\$	\$	\$	\$	\$	\$	\$	
42,982				42,982	Governance			
25,000				25,000	Shire Office	42,982	33,475	(9,507) ▼
					Council Chambers	25,000	0	(25,000) ▼
					Law, Order and Public Safety			
13,159				13,159	Bush Fire Truck Shed	13,159	13,072	(87)
17,500				17,500	Health			
					Medical Centre	17,500	17,532	32
	45,455	879,046		924,501	Education and Welfare			
5,000				5,000	Senior Citizens Homes Project	924,501	851,486	(73,015)
					Aged Friendly Communities	5,000	0	(5,000)
5,000				5,000	Housing			
6,880				6,880	1 Slocum St	5,000	2,930	(2,070) ▼
8,791				8,791	4 Slocum St	6,880	5,491	(1,389) ▼
5,000				5,000	51 Flint St	8,791	8,791	(0)
					53 Piesse St	5,000	2,081	(2,920) ▼
		7,900		7,900	59 Flint St	7,900	6,417	(1,484) ▼
5,809				5,809	2 Slocum St	0	0	0
6,000				6,000	Lady Novar	6,000	18,726	12,726
					Recreation and Culture			
5,000				5,000	Town Hall	5,000	0	(5,000) ▼
16,089	8,622			24,711	Recreation Centre	24,711	24,711	(0)
23,263				23,263	Tennis Club	23,263	23,068	(195) ▼
					Economic Services			
14,460				14,460	Railway Station	14,460	13,991	(469)
6,000				6,000	Railway Barracks	6,000	6,900	900
205,933	54,077	886,946	0	1,146,956	Totals	1,141,147	1,028,670	(112,477)

Contributions					Plant & Equipment	Current Budget		
Municipal Funds	Grants	Reserves/Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
20,000				20,000	Transport			
135,455		182,727		318,182	Turf Roller	20,864	20,864	(0) ▼
25,000				25,000	Front End Loader	291,778	292,000	222 ▲
84,000				84,000	Two way radio	0	0	0
					Side Tipper	61,177	61,177	0 ▲
264,455	0	182,727	0	447,182	Totals	373,819	374,041	222

Contributions					Furniture & Equipment	Current Budget		
Municipal Funds	Grants	Reserves/Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
0	0	0	0	0	Totals	0	0	0

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions					Roads	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		Variance (Under)Over
						Amended Annual Budget	Actual	
\$	\$	\$	\$	\$	\$	\$	\$	
	46,787			46,787	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	46,787	160	(46,627) ▼
8,123	169,952			178,075	Koorda / Wyalkatchem Rd - SLK 4.30 - 8.30 (4.0 km) - Shoulder Reconditioning (alter Scope of Works & TEC with SRRG)	178,075	50,348	(127,727) ▼
	112,761			112,761	Tammin / Wyalkatchem Rd - SLK 19.60 - 21.83 (2.23 km) - Shoulder Widening & Primersealing Shoulders ONLY (alter TEC with SRRG)	112,761	86,262	(26,499) ▼
	94,445			94,445	Nembudding Sth Rd - SLK 2.65 - 4.00 & 17.64 - 19.64 (3.35 km) - Seal / Reseal with 10mm cutback bitumen seal	94,445	61,780	(32,665) ▼
	66,057			66,057	Wyalkatchem North Rd - SLK 0.00 - 2.41 (2.41 km) - Seal / Reseal with 10mm cutback bitumen seal	66,057	60,671	(5,386) ▼
	36,821			36,821	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.	36,821	35,877	(944) ▼
	0			0	Shiells Rd - SLK 0.3 - 3.3 (3.0 km) - Clear verges to Widen and Gravel Sheet	0	0	0
	67,803			67,803	Yorkrakine West Rd - SLK 4.01 - 6.48 (2.47 km) - Shoulder Reconditioning to widen carriageway from 7.2m to 10.0m width	67,803	66,556	(1,247) ▼
	0			0	Swan St - SLK 0.00 - 0.72 (0.72 km) - Seal 11.2m wide primerseal with 10mm cutback bitumen seal	0	0	0
	30,735			30,735	Elsegood Rd - SLK 1.65 - 2.78 (1.13 km) - Seal 3.6 m wide seal with 2 coat (14 & 7m) PMB Seal.	30,735	30,140	(595) ▼
	20,026			20,026	Wallambin Rd - SLK 9.63 - 10.13 (0.5 km) - Seal 4.9 m wide seal with 2 coat (14 & 7m) PMB Seal.	20,026	22,569	2,543 ▲
	28,735			28,735	Lewis Rd - SLK 3.70 - 4.70 (1.0 km) - Seal 3.7 m wide seal with 2 coat (14 & 7m) PMB Seal.	28,735	35,591	6,856 ▲
	12,000			12,000	R2R Scott St	12,000	6,406	(5,594) ▼
	33,459			33,459	Ross Rd	33,459	33,459	(0) ▼
	2,413			2,413	Divers Rd	2,413	2,413	0 ▲
8,123	721,994	0	0	730,117	Totals	730,117	492,231	(237,886)

Contributions					Drainage	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		Variance (Under)Over
						Amended Annual Budget	Actual	
\$	\$	\$	\$	\$	\$	\$	\$	

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

	140,384			140,384	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.	140,384	71,473	(68,911)	0 0
0	140,384	0	0	140,384	Totals	140,384	71,473	(68,911)	0 0

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions					Bridges	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
				0			0	
				0			0	
				0			0	
0	0	0	0	0	Totals	0	0	0

Contributions					Footpaths & Cycleways	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
				0			0	
				0			0	
				0			0	
0	0	0	0	0	Totals	0	0	0

Contributions					Parks, Gardens & Reserves	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
12,900				12,900	Pioneer Park	12,900	8,070	(4,830) ▼
8,162				8,162	Admin Park reticulation, shade sail and sand replacement	8,162	8,162	(0) ▼
				0			0	
21,062	0	0	0	21,062	Totals	21,062	16,232	(4,830)

Contributions					Airports	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
10,000				10,000	Airport Development	10,000	12,500	2,500 ▲
				0			0	
10,000	0	0	0	10,000	Totals	10,000	12,500	2,500

Contributions					Sewerage	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
				0			0	
				0			0	
				0			0	
0	0	0	0	0	Totals	0	0	0

Contributions					Other Infrastructure	Current Budget		
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		This Year		
						Amended Annual Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	
5,000				5,000	Recreation and Culture	5,000	0	(5,000) ▼
20,000				20,000	Netball Court Shelter	20,000	0	(20,000) ▼
				0	Streetscape	0	27,886	27,886 ▲
				0	Swimming Pool	0	27,886	27,886 ▲
25,000	0	0	0	25,000	Totals	25,000	27,886	2,886

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

Note 11: TRUST FUND

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

Description	Opening Balance 1-Jul-16	Amount Received	Amount Paid	Closing Balance 31-May-17
	\$	\$	\$	\$
REBA Bond Account				
Contract Aquatic	300		(300)	0
Working Account				
Key Deposit	195	15	(15)	195
Interest	1			1
Cleaning Bond	2,700		(2,100)	600
Proceeds of Lot 2 Station St, Korrellocking sale	0	7,045		7,045
Rose & Heritage Festival Committee	0	2,651		2,651
Employee Pay	0	2,810		2,810
	3,196	12,521	(2,415)	13,303

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2017

SUPPLEMENTARY INFORMATION: INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-16	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$	2016/17 Actual \$
Housing									
Loan 68 - 43/45 Wilson	184,962	0	0	18,020	18,020	166,942	166,942	12,445	12,444
Loan 71b - GEHA 51/55 Flint	50,063	0	0	50,063	24,812	0	25,251	1,334	886
Recreation & Culture									
Loan 73 - Community Resource Centre Building Project	166,687	0	0	17,784	17,784	148,903	148,903	7,189	7,189
Transport									
Loan 74 - New Holland Tractor	47,477	0	0	15,635	15,635	31,842	31,842	635	635
	449,189	0	0	101,502	76,251	347,687	372,938	21,603	21,155

(b) Credit Standby Arrangements

Bank overdraft limit	250,000
Bank overdraft at month end	0
Credit card limit - Total limit approved	13,000
Credit card limit - CEO actual limit accessed	5,000
Credit card balance at month end	(2,427)

RECONCILIATION OF BANK ACCOUNTS

Unrestricted Municipal Bank as at 31 May 2017	795,439
Outstanding Deposits	672
Outstanding Payments	(60)
Ending Balance	<u>796,051</u>
Trust Working as at 31 May 2017	13,303
Outstanding Deposits	
Outstanding Payments	
Ending Balance	<u>13,303</u>
Reserve Account as at 31 May 2017	2,034,356
Outstanding Deposits	
Outstanding Payments	
Ending Balance	<u>2,034,356</u>

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>	
Ahrens, Dorothy	0	444	0	0	0	444	Bond refund sent off which will cover this.
Chheena, Abdur	0	718	0	0	0	718	Rent April 2017
RATE DEBTORS	0	0	0	0	22,524	22,524	Outstanding Rates as at 30 April 2017
Shire of Merredin	0	2,960	0	0	0	2,960	Development Fees - CEACA
Trenorden, Claire	0	-228	0	0	0	-228	Electricity paid in advance
Tucker, Anthony	0	0	0	1,330	0	1,330	Process being started to claim bond back through the Courts (\$710).
Webb, Margaret	0	494	0	0	0	494	Monthly rental invoice
TOTAL	<u><u>0</u></u>	<u><u>4,388</u></u>	<u><u>0</u></u>	<u><u>1,330</u></u>	<u><u>22,524</u></u>	<u><u>28,241</u></u>	
	0	4,388	0	1,330	0	5,718	Sundry
	0	0	0	0	22,524	22,524	Rates

**8.2.2 FINANCIAL MANAGEMENT – FINANCIAL REPORTING – PAYMENT LISTINGS
– MAY 2017**

FILE REFERENCE:	12.10.02
AUTHOR'S NAME AND POSITION:	Claire Trenorden Senior Finance Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/RESPONDENT/LOCATION:	Not Applicable
NOTIFICATION TO APPLICANT:	Not Applicable
DATE REPORT WRITTEN:	12 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	OMC: 18 May 2017 Council Decision No. 3439
STRATEGIC COMMUNITY PLAN REFERENCE	5 – A well-managed and effective council organization. 6 – Well utilized and effectively managed facilities and assets.

SUMMARY: This report recommends that Council receive the monthly transaction financial activity statement for the Shire of Wyalkatchem as required by the *Local Government Act 1995* Section 6.8 (2) (b).

That Council resolve the following:

1. Receive the Payment Listings as 31 May 2017.

Appendices:

1. Payment Listings as of 31 May 2017;
2. Credit Card Statement for April 2017;
3. Fuel Card Statement for March 2017;
4. Fuel Card Statement for April 2017.

Background:

Council has delegated to the Chief Executive Officer the exercise of its power to make payments from the Trust and Municipal Fund (Delegation A1). The CEO has sub-delegated these payments to the Senior Finance Officer and the Governance and Emergency Officer. In accordance with Regulation 13 of *The Local Government (Financial Management) Regulations 1996*, a list of accounts paid is to be presented to Council and be recorded in the minutes of the meeting at which the list was presented.

Comment:

Pursuant to Section 6.8 (2)(b) of the *Local Government Act 1995*, where expenditure has been incurred by a local government it is to be reported to the next Ordinary Meeting of Council. Values have been rounded to the nearest dollar.

Municipal Account

Total Payments May 2017	\$455,519
Total Payments May 2016	\$414,468
Variance \$	\$41,051
Variance %	10%
Percentage paid by EFT May 2017	99%
Percentage paid by Cheque May 2017	1%
Percentage of Wyalkatchem based Suppliers May 2017 (excluding wages, bank fees, loan payments and utilities providers)	5%
Percentage of suppliers used where no Wyalkatchem based option is available May 2017	93%
Dollar Value spent with Wyalkatchem based Suppliers May 2017	\$14,840

Trust Account – Working

No transactions

Reserve Account

No transactions

Consultation:

Ian McCabe Chief Executive Officer

Statutory Environment:

Section 6.8 (2)(b) of the *Local Government Act 1995* requires that where expenditure has been incurred by a local government it is to be reported to the next Ordinary meeting of Council.

Policy Implications:

Relates to Policy Number GP2 – Purchasing Policy.

Financial Implications:

Payment of Accounts Payable as per the attached transaction statements to the value of \$455,519 for May 2017.

Strategic Plan/Risk Implications:

There are no strategic implications relative to this item.

Voting Requirements Simple Majority

Council Decision Number: 3472

Moved: Cr Garner **Seconded:** Cr Gawley

That Council resolve the following:

- 1. Receive the Payment Listing as 31 May 2017.**

Vote: 7/0

Claire Trenorden is to look into the replacement of the grader's window replacement and see if it can be claimed on insurance. The insurance excess is approximately \$300.00 so we would get approximately \$580.00 back if it is claimable.

Type	Date	Num	Name	Description	Amount
A01100 - Cash at Bank					
A01101 - Unrestricted Municipal Bank					
Liability Cheque	01/05/2017		Small Business Super Clearing House - EFT	SUPERANNUATION Feb - Apr 2017	-21,312.50
Cheque	01/05/2017	dd010517	Westnet	Internet Access May 2017, Email Hosting 190217-190317	-186.10
Bill Pmt -Cheque	02/05/2017		Australia Post - Mail - EFT	POSTAGE Mar 2017	-110.67
Bill Pmt -Cheque	02/05/2017		Avon Computech - EFT	COMPUTERS 8 port gigabit switch	-35.00
Bill Pmt -Cheque	02/05/2017		Avon Valley Isuzu Ute - EFT	MAINTENANCE WM216 Service 40,000km	-760.00
Bill Pmt -Cheque	02/05/2017		Blackwoods - EFT	DEPOT Hose rubber, out of service tags, hose clamps, sealant. PROTECTIVE CLOTHING fly nets	-554.37
Bill Pmt -Cheque	02/05/2017		BOC Gases - EFT	SWIMMING POOL Oxygen C size	-3.67
Bill Pmt -Cheque	02/05/2017		Bunnings Midland - EFT	ADMIN OFFICE Spline roller, cotton cord, ADMIN GARDENS Ant rid insecticide, Outdoor broom, Pruners, 58 FLINT Wardrobe door carriage/roller, DEPOT High pressue cement solvent, White spray paint, PARKS AND GARDENS Seed and turf fertiliser	-286.52
Bill Pmt -Cheque	02/05/2017		Burgess Rawson - EFT	WATER USAGE Public Toilets, CBH Museum, Railway Tce Parks 080217-070417	-672.52
Bill Pmt -Cheque	02/05/2017		Courier Australia - EFT	FREIGHT Works parts 210317, 110417,190417	-84.11
Bill Pmt -Cheque	02/05/2017		CS Civil & Structural Engineers - EFT	SENIOR CITIZENS HOMES PROJECT Attend site, observe and test ground around units	-1,402.50
Bill Pmt -Cheque	02/05/2017		Dowerin Community Resource Centre - EFT	ADVERTISING Wyalkatchem Fair half page black and white 230317, 300317	-33.00
Bill Pmt -Cheque	02/05/2017		Dunnings - EFT	FUEL March 2017	-6,689.98
Bill Pmt -Cheque	02/05/2017		Eastern Hills Saws & Mowers - EFT	EXPENDABLE TOOLS Stihl-FS 94 C-E Professional Brushcutter	-540.00
Bill Pmt -Cheque	02/05/2017		Elders Rural Services - EFT	ROADSIDE SPRAYING TOWN Roundup Ultramax 40L	-358.44
Bill Pmt -Cheque	02/05/2017		Fuji Xerox - EFT	PHOTOCOPY Colour Copies x 1615, B&W Copies x 6618 010317-310317	-225.40
Bill Pmt -Cheque	02/05/2017		Gary's Painting Service - EFT	LADY NOVAR 10 HONOUR AVE Clean down and paint ceilings x 5, patch, gap and paint walls in laundry, kitchen, lounge, bathroom, bedrooms x 3	-5,900.00
Bill Pmt -Cheque	02/05/2017		Komatsu Australia Pty Ltd - EFT	PLANT PARTS WM009 Rear Lamp Assy L/H	-79.78
Bill Pmt -Cheque	02/05/2017		Koorda Community Resource Centre - EFT	ADVERTISING Wyalkatchem Fair half page black and white 170217	-15.00
Bill Pmt -Cheque	02/05/2017		Landmark - EFT	PROTECTIVE CLOTHING gloves. DEPOT chainmesh, posts. FREIGHT chainmesh, posts. ROAD SIDE SPRAYING TOWN roundup. BARRACKS Mice baits, Gas bottles. SIGNAGE Rapid set cement	-2,256.98
Bill Pmt -Cheque	02/05/2017		LGIS Risk Management - EFT	OCC HEALTH & SAFETY Risk Management Coordinator 2016/17 2nd instalment	-3,231.80
Bill Pmt -Cheque	02/05/2017		McIntosh and Son - EFT	PLANT PARTS WM005 Hydaraulic cable, Joystick. FREIGHT Hydaraulic cable, joystick, Return of cable.	-786.07
Bill Pmt -Cheque	02/05/2017		Mitre 10 Solutions Northam - EFT	DEPOT Gate hinges	-90.41
Bill Pmt -Cheque	02/05/2017		Northam Carpet Court - EFT	LADY NOVAR 10 HONOUR AVE Supply and install textured back viny in kitchen and laundry	-1,754.00
Bill Pmt -Cheque	02/05/2017		Palmer Plumbing - EFT	TOWN HALL Repair cistern, ADMIN OFFICE Fix dripping tap in ladies bathroom	-308.00
Bill Pmt -Cheque	02/05/2017		Royal Life Saving Society - EFT	SWIMMING POOL Share of travel and accommodation for Code of Practice Safety Assessment	-248.80
Bill Pmt -Cheque	02/05/2017		Sheridan's for Badges - EFT	UNIFORMS Badges for McDonald, McCarthy, Gamble	-98.84
Bill Pmt -Cheque	02/05/2017		Shire of Goomalling - EFT	PIONEERS PATHWAY Contribution 2016/17	-1,650.00
Bill Pmt -Cheque	02/05/2017		Shire of Mt Marshall - EFT	TRAINING RAMM training Harris	-330.00
Bill Pmt -Cheque	02/05/2017		Signet Pty Ltd - EFT	WANDRRA Painted Timber Survey Pegs 25mm x 25mm x 900mm (Bundle of 25)	-282.26
Bill Pmt -Cheque	02/05/2017		Staples Australia - EFT	CLEANING EXPENCES Rubbish bin bags, Bin liners, Spray and wipe, hand towel, disifectant, toilet paper, chux wipes, super wipes, toilet brush, freshmatic refills. STATIONARY Stapler, Highlighters, lables, manilla folders, correction tape, display books,note pads,tape dispencer, tape, permenant markers. BARRACKS Airfreshener. ADMIN OFFICE Whiteboard.	-1,129.25
Bill Pmt -Cheque	02/05/2017		Webarena - EFT	WEBSITE HOSTING 160517-150817	-132.00

Type	Date	Num	Name	Description	Amount
Bill Pmt -Cheque	02/05/2017		Westrac - EFT	PANT PARTS WM017 Left Hand Window	-888.17
Bill Pmt -Cheque	02/05/2017		Wyalkatchem Community Resource Cntr - EFT	CRC ANNUAL FEE March 2017	-2,343.00
Bill Pmt -Cheque	02/05/2017		Wyalkatchem IGA Express - EFT	OFFICE AMENITIES Mar 17, COUNCIL MEETING Mar 17	-213.29
Bill Pmt -Cheque	02/05/2017		Wyalkatchem Weekly - EFT	ADVERTISING 070317, 210317, 040417	-228.00
Bill Pmt -Cheque	02/05/2017	DD020517	Water Corporation.	WATER USAGE Shire properties 080217-070417	-12,776.56
General Journal	02/05/2017	2633	NAB	NAB Connect Fee. TM	-40.24
Paycheque	03/05/2017		Salaries and Wages	PPE030517	-25,058.35
Bill Pmt -Cheque	04/05/2017	CREDIT CARD	NAB Visa	CREDIT CARD May 2017	-1,718.45
Bill Pmt -Cheque	12/05/2017		Australia Post - Mail - EFT	POSTAGE April 2017	-64.27
Bill Pmt -Cheque	12/05/2017		Covs Parts - EFT	PROTECTIVE CLOTHING MSA Arctic Gold Glasses Black Smoke x 12	-241.25
Bill Pmt -Cheque	12/05/2017		Grants Empire - EFT	PROFESSIONAL SERVICES Grant writing BBRF application 50% final payment	-4,158.00
Bill Pmt -Cheque	12/05/2017		Palmer Plumbing - EFT	LADY NOVAR 10 HONOUR AVE Tiling of toilet	-770.00
Bill Pmt -Cheque	12/05/2017		Quality Comms - EFT	LADY NOVAR TV antenna repairs and remove antenna from roof	-566.50
Bill Pmt -Cheque	16/05/2017		Avon Waste - EFT	BINS april 2017 RECYCLING service bins, travel	-4,140.82
Bill Pmt -Cheque	16/05/2017		Blackwoods - EFT	PARKS AND GARDENS Kill rust, paint brush, truck box. PLANTPARTS WM016 Shackly bow	-389.20
Bill Pmt -Cheque	16/05/2017		Bloomy's Nursery and Florist - EFT	ANZAC DAY Wreath	-150.00
Bill Pmt -Cheque	16/05/2017		BOC Gases - EFT	DEPOT Container service 290317-270417	-63.52
Bill Pmt -Cheque	16/05/2017		Brendon Wilkes Electrical - EFT	REC CENTRE 15A powerpoint install, SWIMMING POOL Air conditioner 3.5kw installed on roof	-4,003.45
Bill Pmt -Cheque	16/05/2017		Bunnings Midland - EFT	PARKS AND GARDENS Kikuyu lawn seed, seed and feed couch, sun n shade lawn seed, lawn seed mix, assorted cable ties, trailer net, tape dispenser gun, ant kill, heavy duty storage boxes. EXPENDABLE TOOLS cordless angle grinder, lithium ion battery.	-634.75
Bill Pmt -Cheque	16/05/2017		Central Second Hand - EFT	LADY NOVAR 10 HONOUR AVE Scrub verandah and apply decking oil	-907.55
Bill Pmt -Cheque	16/05/2017		Colas West Australia Pty Ltd - EFT	TAMMIN WYALKATCHEM RD 14mm 1st coat cutback bitumen primerseal 9,756m2, 7mm 2nd coat cutback bitumen primerseal 10,196m2, R2R ELSEGOOD RD 14mm & 7mm 2 coat S35E PMB bitumen seal 4,068m2, R2R WALLAMBIN RD 14mm & 7mm 2 coat S35E PMB bitumen seal 2,327.5m2	-95,953.72
Bill Pmt -Cheque	16/05/2017		Courier Australia - EFT	FREIGHT Works parts 100517, 240417, 130417, 180417, 030517, 050517.	-78.91
Bill Pmt -Cheque	16/05/2017		D & D Transport - EFT	FREIGHT Clay, MAINTENANCE GRADING transport roller and grader back to coates hire.	-2,505.25
Bill Pmt -Cheque	16/05/2017		Dowerin Engineering Works - EFT	PLANT PARTS WM016 Liebherr FEL lifting plate	-398.33
Bill Pmt -Cheque	16/05/2017		Down to Earth Training & Assessing - EFT	TRAINING Excavator Training Adams, Sutherland, Gibbs, Reid, Anderson, Harris, Grader Training Reid, Chainsaw Adams	-2,150.00
Bill Pmt -Cheque	16/05/2017		Dunnings - EFT	FUEL April 2017	-7,076.81
Bill Pmt -Cheque	16/05/2017		Fuji Xerox - EFT	PHOTOCOPY Lease, colour copies, black and white copies	-626.97
Bill Pmt -Cheque	16/05/2017		JK Williams - EFT	LADY NOVAR Moulding, angle, adhesive, expanding foam, duct tape	-51.27
Bill Pmt -Cheque	16/05/2017		Landgate - EFT	VALUATIONS Land enquiry	-24.85
Bill Pmt -Cheque	16/05/2017		Landmark - EFT	AIRSTRIIP Roundup, Wetter,Uragan. DEPOT gas bottle 9kg. ADMIN PARK Irrigation 2" nipple.	-842.31
Bill Pmt -Cheque	16/05/2017		Landmark - Quade Agriservices - EFT	PROTECTIVE CLOTHING Leather chaps, Protective helmet with earmuffs	-483.00
Bill Pmt -Cheque	16/05/2017		Morris Pest Control - EFT	55 FLINT ST Bait for rodents	-236.50
Bill Pmt -Cheque	16/05/2017		Northam & Districts Glass Service - EFT	BARRACKS Mens bathroom window	-322.30
Bill Pmt -Cheque	16/05/2017		Pattons Panel & Paint - EFT	REPAIRS WM003 Excess for insurance	-300.00
Bill Pmt -Cheque	16/05/2017		Position Partners - EFT	WANDRRA Surveyors pegs 900mm pegs 50pk	-71.50
Bill Pmt -Cheque	16/05/2017		RM Surveys - EFT	ENGINEERING CONSULTANCY Survey work 16hrs - cemetery, rubbish tip, road pavements	-6,435.00
Bill Pmt -Cheque	16/05/2017		Senior Citizens Homes Trust - EFT	SENIOR CITIZENS HOMES PROJECT Vertical blinds in all 4 units	-5,700.00
Bill Pmt -Cheque	16/05/2017		Stabilised Pavements Australia - EFT	TAMMIN WYALKATCHEM RD Stabilisation 6750m2, R2R LEWIS RD Stabilisation	-35,574.00
Bill Pmt -Cheque	16/05/2017		Tiger Tek Pty Ltd - EFT	WHITE POSTS Steel Guide Post with Delineator 1.35m x 150	-2,695.00

Type	Date	Num	Name	Description	Amount
Bill Pmt -Cheque	16/05/2017		Wyalkatchem Community Resource Cntr - EFT	CRC ANNUAL FEE April 2017	-2,343.00
Bill Pmt -Cheque	16/05/2017		Wyalkatchem Hotel - EFT	REFRESHMENTS Carlton Dry carton	-54.00
Bill Pmt -Cheque	16/05/2017	16836	Wylie News & Lotteries	COUNCIL WORKSHOP Catering, OFFICE AMENITIES Milk, NEWSPAPERS Feb 17	-246.90
Bill Pmt -Cheque	16/05/2017	16837	Yelbeni Store	ADMIN GARDENS solenoid	-54.00
Bill Pmt -Cheque	16/05/2017	BPAY160517	Western Power.	PIONEER PARK Install meter	-450.00
Bill Pmt -Cheque	16/05/2017		Wyalkatchem Weekly - EFT	ADVERTISING 270117-240217	-438.00
Paycheque	17/05/2017		Salaries and Wages	PPE170517	-24,541.31
Bill Pmt -Cheque	17/05/2017	DD100517	Telstra	TELEPHONE landlines	-1,533.64
Cheque	17/05/2017	dd170517	Foxtel	57 FLINT ST Doctors House Foxtel	-152.00
Cheque	19/05/2017	16838	Australian Taxation Office	FBT Return 010416-310317	-3,628.86
Bill Pmt -Cheque	22/05/2017	DD220517	Telstra	TELEPHONE mobile phones	-199.54
Bill Pmt -Cheque	23/05/2017		Avon Concrete - EFT	R2R CUNDERDIN WYALKATCHEM RD Culvert Replacement x 2 180417-050517	-41,701.00
Bill Pmt -Cheque	23/05/2017		Awesome Arts Australia - EFT	WYALKATCHEM FAIR Textile wall and yarn loom	-3,498.00
Bill Pmt -Cheque	23/05/2017		Bandicoot Express - EFT	WYALKATCHEM FAIR Advertising Issue 5 Half Page	-15.00
Bill Pmt -Cheque	23/05/2017	DD230517	Synergy	ELECTRICITY street lights 250317-240417	-2,165.70
Bill Pmt -Cheque	24/05/2017		BA & VM Brookes - EFT	WANDRRA Road Repairs. PRIVATE WORKS Laneway Davies. R2R CUNDERDIN WYALKATCHEM RD	-37,400.00
Bill Pmt -Cheque	24/05/2017		Eastern Hills Saws & Mowers - EFT	SWIMMING POOL Stihl Kombisystem	-1,373.00
Bill Pmt -Cheque	24/05/2017		Pump Solutions - EFT	PUMP MAINTENANCE Filter plugs	-123.20
Bill Pmt -Cheque	24/05/2017		Wyalkatchem Spraying Service - EFT	REC CENTRE oval spraying 160517	-300.00
Bill Pmt -Cheque	24/05/2017		Coates Hire Group - EFT	STORM DAMAGE TOWN Transport 30t excavator to Wyalkatchem and return	-2,241.25
Bill Pmt -Cheque	26/05/2017		Gary's Painting Service - EFT	59 FLINT ST Painting of gables, awnings, eaves, carport, gutters, fascias, barge boards and posts, ADMIN OFFICE Replace tiles in EHO office	-4,610.00
Bill Pmt -Cheque	30/05/2017	DD300517	Synergy	ELECTRICITY 090317-100517	-5,937.20
General Journal	30/05/2017	2655	NAB	NAB Connect Fee. TM	-38.49
Paycheque	31/05/2017		Salaries and Wages	PPE310517	-22,929.06
Bill Pmt -Cheque	31/05/2017	Bpay 310517	Kleenheat Gas - EFT	TERMINAL BUILDING 45kg gas cylinders	-75.90
Bill Pmt -Cheque	31/05/2017		Brendon Wilkes Electrical - EFT	ADMIN OFFICE check and test all smoke detorcors and RCD's in all shire housing	-2,443.10
Bill Pmt -Cheque	31/05/2017		Bunnings Midland - EFT	SWIMMING POOL Pump, hose connector, threadseal. PLANT PARTS WD-40, rope, mineral turpentine. PROTECTIVE CLOTHING Gloves, chemical gloves.	-330.20
Bill Pmt -Cheque	31/05/2017		Coates Hire Group - EFT	REFUSE SITE MAINTENANCE Excavator hire	-6,991.60
Bill Pmt -Cheque	31/05/2017		Conplant Ammann Australia - EFT	PLANT PARTS WM160 Valve non-return	-211.20
Bill Pmt -Cheque	31/05/2017		Contract Aquatic Services - EFT	SWIMMING POOL Pool chemicals, foot valve cage, signs, extra opening hours, Lifeguard Oz Day, Test tablets, lifeguard	-7,482.70
Bill Pmt -Cheque	31/05/2017		Courier Australia - EFT	FREIGHT Works 180517, 190517, 220517, 240517, 260517. Rec centre 120517.	-118.74
Bill Pmt -Cheque	31/05/2017		D & D Transport - EFT	FREIGHT White posts, Excavator bucket from coates hire.	-346.28
Bill Pmt -Cheque	31/05/2017		DMB Quarries - EFT	WANDRRA Flood damage repairs	-2,010.80
Bill Pmt -Cheque	31/05/2017		Fuji Xerox - EFT	PHOTOCOPY lease 210617 - 200717	-546.70
Bill Pmt -Cheque	31/05/2017		Landgate - EFT	VALUATIONS Rural UV General Revaluation 2016/17	-4,202.15
Bill Pmt -Cheque	31/05/2017		R Munns Engineering Consulting - EFT	SRRG GROUP ADMIN Secretary costs 010716 - 120517	-913.00
Bill Pmt -Cheque	31/05/2017		Staples Australia - EFT	REC CENTRE Dishwashing detergent, Fly spray, Kettle. OFFICE AMENITIES Coffee. COMPUTER wireless keyboard and mouse. ADMIN OFFICE Disposable table cloth. BARRACKS Bin liners. KORRELOCKING HALL Indoor broom, Bin liners	-554.70
Bill Pmt -Cheque	31/05/2017		Turrbo Signs - EFT	MAINTENANCE WM016 Stickers for Liebherr FEL	-88.00
Bill Pmt -Cheque	31/05/2017		WA Contract Ranger Services - EFT	ANIMAL CONTROL Visits 280417 - 090517	-561.00
Bill Pmt -Cheque	31/05/2017		Westrac - EFT	PLANT PARTS WM830 Forks spec plate	-13.21
Bill Pmt -Cheque	31/05/2017		Wyalkatchem Netball Assoc - EFT	KIDSPORT Wyalkatchem netball Ass. C MacPherson, E Braddon, A Braddon	-145.00
General Journal	31/05/2017	2657	NAB	Account Keeping Fee	-27.20
General Journal	31/05/2017	2658	NAB	Safe Custody Fee	-55.00
Total A01101 - Unrestricted Municipal Bank					-455,518.69

Type	Date	Num	Name	Description	Amount
------	------	-----	------	-------------	--------

Type	Date	Num	Name	Description	Amount
------	------	-----	------	-------------	--------

CERTIFICATION OF CHIEF EXECUTIVE OFFICER

I hereby certify that the Schedule of Accounts paid was submitted to Council on Thursday, 18 May 2017. All payments are as per the Annual Budget and are supported by vouchers and invoices and were not processed until goods and services were certified as received.

 Ian McCabe, Chief Executive Officer

CERTIFICATION OF CHAIRMAN

I hereby certify this schedule of accounts paid was submitted to the Council on Thursday, 18 May 2017 for information pursuant to Section 6.8(2)(b) of the Local Government Act 1995.

 Cr Quentin Davies, Chairman



Statement for
NAB Business Visa

NAB Commercial Cards Centre - GPO Box 9992 Melbourne Victoria 3001
Tel 13 10 12 8am - 8pm AEST & AEDT Monday to Friday, 9am - 6pm AEST & AEDT Saturday and Sunday
Fax 1300 363 658
Lost & Stolen Cards: 1800 033 103 (24 hours, 7 days a week)

Cardholder Details

Cardholder Name: MR IAN JAMES MCCABE
Account No: 4557 0455 3738 1455
Statement Period: 29 March 2017 to 28 April 2017
Cardholder Limit: \$5,000

Transaction record for: MR IAN JAMES MCCABE

Date	Amount A\$	Details	Explanation	Amount NOT subject to GST	Amount subject to GST	GST component (1/11th of the amount subject to GST)	Reference
10 Apr 2017	\$661.80	GRAND TOYOTA WANGARA	Service WYLIE			E041210	74564457100
18 Apr 2017	\$26.00	BIG W 0448 LANDSDALE TELEPHONE	Ipad chargers x 2			E041217	01182766786
18 Apr 2017	\$474.70	WYALKATCHEM COMMUNIT WYALKATCHEM	licence WMOtb loader			E144035	74940527103
18 Apr 2017	\$299.00	JB HI FI WHITFORD HILLARYS TELEPHONE	Mobile phone CEO to replace faulty phone			E041217	74564457108
21 Apr 2017	\$173.45	WYALKATCHEM COMMUNIT WYALKATCHEM	licence WMOtb loader			E144035	74940527110
24 Apr 2017	\$25.00	CELLMATE WARWICK TELEPHONE	Mobile phone cover CEO			E041217	74229857113
26 Apr 2017	\$24.75	DEPT OF TRANSPORT INNALOO	licence 1TPS483			E144035	74940527114
26 Apr 2017	\$24.75	DEPT OF TRANSPORT INNALOO	licence 1TPU981			E144035	74940527114
28 Apr 2017	\$9.00	CARD FEE				E041221	74557047118
Total for this period	\$1,718.45		Totals				

Employee declaration

I verify that the above charges are a true and correct record in accordance with company policy

Cardholder signature: _____

Date: _____

12/5/17

118/21/01/M03001/S008333/0116665



Your Local Fuel Distributor

DUNNING INVESTMENTS P/L
 ATF Dunning Family Trust
 PO BOX 169 NORTHAM WA 6401

PH: 08 96221413
 FAX: 08 96222606

**** TAX INVOICE ****

ABN: 29384905038
 SHIRE OF WYALKATCHEM
 PO BOX 224
 WYALKATCHEM 6485

31/03/2017

PAGE: 1
 SHIRW

Location	Order No	ODO	Date	Tax Invoice	Product	Quantity	Unit Price	Amount \$
Card: No Card								
Kenworth 9		0	22/03/2017 00:00	001400494299	DISTILLATE BULK	4,300.00	1.180	5,074.01
					Card Totals	4,300.00		5074.01
Card: 7034320089961764 Rego: WM000 Driver: WM000								
WYALKATCHEM WA		165200	02/03/2017 10:49	967	DIESEL - SERVICE STN	58.72	1.279	75.11
WYALKATCHEM WA		165400	03/03/2017 14:08	112	DIESEL - SERVICE STN	33.87	1.279	43.32
WYALKATCHEM WA		0	09/03/2017 07:54	283	UNLEADED - SERVICE STN	15.28	1.298	19.84
WYALKATCHEM WA		165000	09/03/2017 10:35	296	DIESEL - SERVICE STN	51.12	1.279	65.37
WYALKATCHEM WA		167000	14/03/2017 08:02	445	DIESEL - SERVICE STN	66.51	1.279	85.07
WYALKATCHEM WA		168000	17/03/2017 10:35	559	DIESEL - SERVICE STN	41.86	1.279	53.55
WYALKATCHEM WA		0	21/03/2017 14:35	683	UNLEADED - SERVICE STN	15.62	1.280	19.99
WYALKATCHEM WA		169000	22/03/2017 11:28	709	DIESEL - SERVICE STN	69.97	1.279	89.50
WYALKATCHEM WA		169500	24/03/2017 13:38	797	DIESEL - SERVICE STN	35.49	1.279	45.39
WYALKATCHEM WA		69500	27/03/2017 15:31	882	DIESEL - SERVICE STN	59.00	1.279	75.46
			31/03/2017 00:00	001400495248	DIST CARD FEE	1.00	3.850	3.85
WYALKATCHEM WA		170222	31/03/2017 13:18	995	DIESEL - SERVICE STN	33.32	1.259	41.95
					Card Totals	481.76		618.40
Card: 7034320089961772 Rego: ROADPLN1 Driver: ROADPLANT								
			31/03/2017 00:00	001400495249	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	1.00		3.85
Card: 7034320089961780 Rego: ROADPLN2 Driver: ROADPLANT								
			31/03/2017 00:00	001400495250	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	1.00		3.85
Card: 7034320089961798 Rego: WM216 Driver: WM 216								
WYALKATCHEM WA		0	06/03/2017 18:22	198	DIESEL - SERVICE STN	61.78	1.279	79.01
WYALKATCHEM WA		0	16/03/2017 07:16	511	DIESEL - SERVICE STN	58.31	1.279	74.57
WYALKATCHEM WA		0	16/03/2017 07:18	512	UNLEADED - SERVICE STN	11.18	1.300	14.53
WYALKATCHEM WA		0	24/03/2017 07:17	775	DIESEL - SERVICE STN	33.01	1.279	42.22
WYALKATCHEM WA		0	30/03/2017 07:06	946	DIESEL - SERVICE STN	59.81	1.259	75.31
			31/03/2017 00:00	001400495251	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	225.09		289.49
Card: 7034320089961806 Rego: DOCTOR Driver: DOCTOR								
WYALKATCHEM WA		0	03/03/2017 11:48	999	DIESEL - SERVICE STN	47.93	1.279	61.30
WYALKATCHEM WA		0	10/03/2017 11:57	339	DIESEL - SERVICE STN	44.12	1.279	56.43
WYALKATCHEM WA		0	17/03/2017 11:46	561	DIESEL - SERVICE STN	50.96	1.279	65.18
WYALKATCHEM WA		0	24/03/2017 11:20	792	DIESEL - SERVICE STN	50.57	1.279	64.68
			31/03/2017 00:00	001400495252	DIST CARD FEE	1.00	3.850	3.85
WYALKATCHEM WA		0	31/03/2017 11:39	991	DIESEL - SERVICE STN	45.73	1.259	57.57
					Card Totals	240.31		309.01

E & OE



Your Local Fuel Distributor

DUNNING INVESTMENTS P/L
 ATF Dunning Family Trust
 PO BOX 169 NORTHAM WA 6401

PH: 08 96221413
 FAX: 08 96222606

** TAX INVOICE **

ABN: 29384905038
 SHIRE OF WYALKATCHEM
 PO BOX 224
 WYALKATCHEM 6485

31/03/2017

PAGE: 2
 SHIRW

Location	Order No	Rego:	ODO	Date	Time	Driver:	Tax Invoice	Product	Quantity	Unit Price	Amount \$
Card: 7034320089961814			OWM			000 WM					
WYALKATCHEM WA			0	15/03/2017	11:46	493		UNLEADED - SERVICE STN	22.48	1.298	29.19
WYALKATCHEM WA			0	23/03/2017	14:44	750		UNLEADED - SERVICE STN	9.83	1.279	12.57
				31/03/2017	00:00		001400495253	DIST CARD FEE	1.00	3.850	3.85
								Card Totals	33.31		45.61
Card: 7034320089961822			WM006			WM006					
WYALKATCHEM WA			0	09/03/2017	08:10	286		UNLEADED - SERVICE STN	43.13	1.299	56.03
GOOMALLING WA WM006			0	17/03/2017	17:04	544		UNLEADED - SERVICE STN	23.10	1.279	29.55
WARWICK WA			0	18/03/2017	15:37	197		UNLEADED - SERVICE STN	29.86	1.299	38.79
WARWICK WA			0	26/03/2017	18:14	524		UNLEADED - SERVICE STN	47.35	1.199	56.77
				31/03/2017	00:00		001400495254	DIST CARD FEE	1.00	3.850	3.85
								Card Totals	144.44		184.99
Card: 7034320089961830			WM21			WM 021					
WYALKATCHEM WA			0	01/03/2017	08:27	925		DIESEL - SERVICE STN	53.24	1.279	68.09
				31/03/2017	00:00		001400495255	DIST CARD FEE	1.00	3.850	3.85
								Card Totals	54.24		71.94
Card: 7034320089961848			WM29			WM 029					
				31/03/2017	00:00		001400495256	DIST CARD FEE	1.00	3.850	3.85
								Card Totals	1.00		3.85
Card: 7034320089963968			WYLIEBUS			WYLIEBUS					
WYALKATCHEM WA			0	16/03/2017	14:20	535		DIESEL - SERVICE STN	60.43	1.279	77.29
				31/03/2017	00:00		001400495257	DIST CARD FEE	1.00	3.850	3.85
								Card Totals	61.43		81.14
Card: 7034320091090800			WM21								
				31/03/2017	00:00		001400495258	DIST CARD FEE	1.00	3.850	3.85
								Card Totals	1.00		3.85

GST Incl in Total	608.18	Invoices Total	DISTILLATE BULK	4,300.00	5,074.01
			DIESEL - SERVICE STN	1,015.75	1,296.37
			UNLEADED - SERVICE STN	217.83	277.26
			DIST CARD FEE	11.00	42.35
Total excl. GST	6,081.81	Total			6,689.99



Your Local Fuel Distributor

DUNNING INVESTMENTS P/L
 ATF Dunning Family Trust
 PO BOX 169 NORTHAM WA 6401

PH: 08 96221413
 FAX: 08 96222606

** TAX INVOICE **

ABN: 29384905038
 SHIRE OF WYALKATCHEM
 PO BOX 224
 WYALKATCHEM 6485

30/04/2017

PAGE: 1
 SHIRW

Location	Order No	ODO	Date	Tax Invoice	Product	Quantity	Unit Price	Amount \$
Card: No Card								
Kenworth 9		0	10/04/2017 00:00	001400496413	DISTILLATE BULK	3,700.00	1,184	4,380.78
Northam	6264	0	26/04/2017 00:00	001400498396	AD BLUE 1000 LTR	1.00	770.000	770.00
Northam	6264	0	26/04/2017 00:00	001400498396	STM ADBLUE IBC KIT (METER &	1.00	943.800	943.80
					Card Totals	3,702.00		6094.58
Card: 7034320089961764		Rego: WM000		Driver: WM000				
WYALKATCHEM WA		170900	04/04/2017 15:12	222	DIESEL - SERVICE STN	70.16	1,259	88.32
WYALKATCHEM WA		171000	07/04/2017 16:16	333	DIESEL - SERVICE STN	34.38	1,259	43.27
WYALKATCHEM WA		171000	10/04/2017 14:28	441	DIESEL - SERVICE STN	75.18	1,259	94.66
WYALKATCHEM WA		172500	19/04/2017 13:46	713	DIESEL - SERVICE STN	74.45	1,279	95.23
WYALKATCHEM WA		172500	28/04/2017 12:43	975	DIESEL - SERVICE STN	73.06	1,279	93.43
			30/04/2017 00:00	001400500564	DIST CARD FEE	1.00	3,850	3.85
					Card Totals	328.23		418.76
Card: 7034320089961772		Rego: ROADPLN1		Driver: ROADPLANT				
			30/04/2017 00:00	001400500565	DIST CARD FEE	1.00	3,850	3.85
					Card Totals	1.00		3.85
Card: 7034320089961780		Rego: ROADPLN2		Driver: ROADPLANT				
			30/04/2017 00:00	001400500566	DIST CARD FEE	1.00	3,850	3.85
					Card Totals	1.00		3.85
Card: 7034320089961798		Rego: WM216		Driver: WM 216				
WYALKATCHEM WA		41611	04/04/2017 07:15	199	DIESEL - SERVICE STN	62.92	1,259	79.21
WYALKATCHEM WA		0	21/04/2017 07:56	771	DIESEL - SERVICE STN	65.44	1,279	83.70
			30/04/2017 00:00	001400500567	DIST CARD FEE	1.00	3,850	3.85
					Card Totals	129.36		166.76
Card: 7034320089961806		Rego: DOCTOR		Driver: DOCTOR				
WYALKATCHEM WA		0	07/04/2017 10:56	314	DIESEL - SERVICE STN	45.63	1,259	57.44
WYALKATCHEM WA		0	13/04/2017 17:34	540	DIESEL - SERVICE STN	49.25	1,259	62.00
WYALKATCHEM WA		0	21/04/2017 11:24	784	DIESEL - SERVICE STN	40.14	1,279	51.34
WYALKATCHEM WA		0	28/04/2017 11:22	970	DIESEL - SERVICE STN	42.03	1,279	53.77
			30/04/2017 00:00	001400500568	DIST CARD FEE	1.00	3,850	3.85
					Card Totals	178.05		228.40
Card: 7034320089961814		Rego: 0WM		Driver: 000 WM				
			30/04/2017 00:00	001400500569	DIST CARD FEE	1.00	3,850	3.85
					Card Totals	1.00		3.85
Card: 7034320089961822		Rego: WM006		Driver: WM006				
WYALKATCHEM WA		0	14/04/2017 09:25	546	UNLEADED - SERVICE STN	42.61	1,259	53.66
WYALKATCHEM WA		0	21/04/2017 16:44	801	UNLEADED - SERVICE STN	33.09	1,279	42.32
WYALKATCHEM WA		0	28/04/2017 12:08	973	UNLEADED - SERVICE STN	32.46	1,279	41.53
			30/04/2017 00:00	001400500570	DIST CARD FEE	1.00	3,850	3.85
					Card Totals	109.16		141.36

E & OE



Your Local Fuel Distributor

DUNNING INVESTMENTS P/L
 ATF Dunning Family Trust
 PO BOX 169 NORTHAM WA 6401

PH: 08 96221413
 FAX: 08 96222606

**** TAX INVOICE ****

ABN: 29384905038
 SHIRE OF WYALKATCHEM
 PO BOX 224
 WYALKATCHEM 6485

30/04/2017

PAGE: 2
 SHIRW

Location	Order No	ODO	Date	Tax Invoice	Product	Quantity	Unit Price	Amount \$
Card: 7034320089961830	Rego: WM21	Driver: WM 021	30/04/2017 00:00	001400500571	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	1.00		3.85
Card: 7034320089961848	Rego: WM29	Driver: WM 029	30/04/2017 00:00	001400500572	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	1.00		3.85
Card: 7034320089963968	Rego: WYLIEBUS	Driver: WYLIEBUS	30/04/2017 00:00	001400500573	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	1.00		3.85
Card: 7034320091090800	Rego: WM21	Driver: WM 021	30/04/2017 00:00	001400500574	DIST CARD FEE	1.00	3.850	3.85
					Card Totals	1.00		3.85

GST Incl in Total	643.35	Invoices Total	STM ADBLUE IBC KIT (METEI	1.00	943.80
			DISTILLATE BULK	3,700.00	4,380.78
			DIESEL - SERVICE STN	632.64	802.37
			UNLEADED - SERVICE STN	108.16	137.51
			DIST CARD FEE	11.00	42.35
			AD BLUE 1000 LTR	1.00	770.00
Total excl. GST	6,433.46	Total			7,076.81

8.2.3 FINANCIAL MANAGEMENT – BUDGETING – 2017/18 ANNUAL BUDGET ADOPTION

FILE REFERENCE:	12.5.7
AUTHOR'S NAME AND POSITION:	Claire Trenorden Senior Finance Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/RESPONDENT/LOCATION:	Shire of Wyalkatchem
NOTIFICATION TO APPLICANT:	Not Applicable
DATE REPORT WRITTEN:	19 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter
PREVIOUS MEETING REFERENCE:	OMC 30 June 2016 Council Decision No. 3298 OMC 16 February 2017 Council Decision No. 3407

SUMMARY: The Shire's 2017/18 Budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. It is presented for Adoption by Council with supporting schedules, including the striking of rates in the dollar and other consequential matters arising from the Budget.

Appendix:

1. Shire of Wyalkatchem Budget for the Year Ending 30 June 2018 and Supporting Schedules;
2. Shire of Wyalkatchem Fees and Charges for the year ending 30 June 2018.

Background:

At the Ordinary Meeting of 30 June 2016, Council resolved as follows:

Voting Requirements: Absolute

Majority Council Decision Number: 3298

Moved: Cr Holdsworth Seconded: Cr Jones

That Council resolves the following:

1. Budget for 2016/17

In accordance with the provisions of Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, adopt the 2016/17 Budget as attached which includes the following:

- a) *Statement of Comprehensive Income by Nature and Type showing a net result for 2016/17 of \$802,714;*
- b) *Statement of Comprehensive Income by Program showing a net result for 2016/17 of \$802,714;*

- c) *Statement of Cash Flows showing total cash at the end of the year of \$2,274,593;*
- d) *Rate Setting Statement showing the amount required to be raised from rates is \$1,142,763;*
- e) *Transfers to/from Reserve Accounts as detailed in note 6 of the Statutory Budget;*
- f) *Notes to and Forming Part of the Budget as detailed on pages 7 to 39 of the Budget document;*
- g) *Operating Account Schedules provided as Supplementary Information in the Budget document;*
- h) *Capital Account Schedules provided as Supplementary Information in the Budget document; and*
- i) *2016/17 Schedule of Fees and Charges provided as Supplementary Information in the Budget document.*

2. *General and Minimum Rates, Instalment Payment Options, Instalment Fees, Penalty Interest and Concessions*

- a) *For the purpose of yielding the deficiency disclosed by the Budget adopted at recommendation 1 above and in accordance with sections 6.32, 6.34 and 6.35 of the Local Government Act 1995 impose the following General and Minimum Rates on Gross Rental Value and Unimproved Value properties:*
 - *Unimproved Values*
General Rate – 1.7640 cents in the dollar
Minimum Rate - \$510
 - *Gross Rental Values – 8.6460 cents in the dollar*
Minimum Rate - \$450
- b) *In accordance with section 6.45 of the Local Government Act 1995 and regulation 64 (2) of the Local Government (Financial Management) Regulations 1996, set the following due dates for the payment of rates in full by instalments:*

• <i>Early repayment date</i>	<i>12 August 2016</i>
• <i>Full payment or 1st instalment due date</i>	<i>26 August 2016</i>
• <i>2nd quarterly instalment due date</i>	<i>28 October 2016</i>
• <i>3rd quarterly instalment due date</i>	<i>6 January 2017</i>
• <i>4th and final quarterly instalment due date</i>	<i>10 March 2017</i>
- c) *In accordance with section 6.45 of the Local Government Act 1995 and regulation 67 of the Local Government (Financial Management) Regulations 1996, adopt an instalment administration charge where the owner has elected to pay rates through an instalment option of \$5 for each instalment after the initial instalment is paid.*
- d) *In accordance with section 6.45 of the Local Government Act 1995 and regulation 68 of the Local Government (Financial Management) Regulations 1996, adopt an interest rate of 5.5% where the owner has elected to pay rates through an instalment option.*
- e) *In accordance with section 6.51 (1) and subject to section 6.51 (4) of the Local Government Act 1995 and regulation 70 of the Local Government (Financial Management) Regulations 1996, adopt an interest rate of 11% for rates and costs of proceedings to recover such*

charges that remains unpaid after becoming due and payable.

- f) *In accordance with section 6.46 of the Local Government Act 1995 and regulation 26 of the Local Government (Financial Management) Regulations 1996, provide a 2.5% discount if rates are fully paid within 21 calendar days of the date of service to all ratepayers, being 12 August 2016.*

3. *Material Variances*

In accordance with regulation 34 (5) of the Local Government (Financial Management) Regulations 1996, adopt a material variance plus or minus 10% or \$10,000, whichever is the higher for the 2016/17 financial statements presented to Council during the financial year for review and comparison to the Budget.

Vote: 7/0

Council further considered the financial performance of the Shire and its budgetary needs in the review of the budget which occurred at the ordinary meeting of Council 16 February 2017 and resolved with decision 3407 to accept agenda item 8.2.3 2016/17 budget review:

Council considered the agenda item and resolved to:

- *Operating Revenue: Decrease by \$66,843;*
- *Operating Expenditure: Increase by \$168,686;*
- *Capital Revenue: Decrease by \$151,163;*
- *Capital Expenditure: Decrease by \$211,178;*
- *Reserve (Net Transfer): Decrease by \$39,722;*
- *Net Assets: Decrease by \$1,935.*

The amended 2016/17 budget included closing net assets of \$72,685 for carried forward funds to be available at the commencement of the 2017/18 financial year prior to rates collection.

Voting Requirements

Council Decision Number: 3407

Absolute Majority

Moved: Cr Butt Seconded: Cr Jones

That Council resolve the following:

1. *That Council adopt the Budget Review as presented;*
2. *That Council adopt the projected actual amounts as revised budget amounts for the year ended 30 June 2017.*

Vote: 6/0

Comment:

The 2017/18 Budget Process commenced with the approval by Council of the budget review 16 February 2017. All officers were asked to consider projects and work for the coming financial year as well as the two following financial years. The public and Council were also asked to prepare submissions and make these by the end of May. One public submission was made and this was considered in framing this budget.

In the period from March 2017 to this budget submission, staff critically assessed all budget inputs. All forums with Council made reference to the budget process. Additional meetings occurred with those members of the public who made submissions.

Staff also held concept forums with Council to address budget matters 16 March, 6 April, 20 April, 4 May, 18 May, 1 June and 8 June.

Major features considered by Council and the administration in these sessions included:

- Rates revenue and discounts; the historical trend of rates revenue and a strategic approach to long term financial planning;
- Reserves; the structure of reserve accounts, purpose and recommended structure; draft reserve allocations; reserve investment strategy;
- Debt management;
- Fees and Charges;
- Waste Services;
- Salaries;
- Recreation and Culture – in particular, sports facility use, maintenance and replacement;
- Public submissions;
- Capital Expenditure; roads programme; buildings; projects;
- Identification of issues for investigation, reference to community and other plans.

The main features of the budget include:

- 5.0% increase in rates revenue;
- Fees and charges increase of 3.0%;
- Waste services charges increase 0%;
- Capital expenditure of \$1,702,367, a decrease of \$950,343 on 2016/17;
- Continued free entry to the pool;
- Debt is reduced by \$53,669 (15.4%) to \$294,018;
- A programme of continual improvement that is focussed on great service.

Assumptions incorporated in this budget include:

- Long term annual consumer price index of 2.5%;
- Long term average rates increase of 5.1% over the period of the Shire's long term financial plan (10 years to 30 June 2026); rates increase for 2017/18 is proposed at 5.0% and projected at 5.0% annually thereafter;
- As announced in 2014 Federal Budget, the financial assistance grant (discretionary, non-roads component) is not indexed for the years through to

30 June 2017; this is a real cost to the Shire of approximately \$70,000 per annum;

- Stable ratepayer base for the three years to 30 June 2019;
- No new debt and fixed interest rates on outstanding debt with debt extinguished in 2023/24; the State Government's fee of 0.7% of the outstanding balance as loan guarantee has been included in calculations.

In preparing this budget, due consideration has been given to the strategic and systematic management of risk. These include changes in government policy; changes in personnel; consideration of short-term changes in population; and strategic SWOT (strengths, weaknesses, opportunities and threats).

Net Current Assets Brought Forward

The Shire's 2017/18 Budget is underpinned by a carry forward surplus at 30 June 2017 of \$105,000.

Rating Strategy

Rates are the main discretionary mechanism to raise revenue, within legislative guidelines. The amount of rates revenue should generate sufficient revenue to adequately provide for those essential public services demanded by the public and decided upon by Council. It is Council's aim to do this in a way that is predictable, transparent, equitable and efficient.

An average of 6.7% rates increase has been required by Council in the last eight (8) years:

Financial Year	2010	2011	2012	2013	2014	2015	2016	2017
Increase	7.50%	10.0%	4.50%	6.50%	7.00%	7.00%	6.00%	5.00%

The principal revenue decision underlying the 2017/18 Budget is a 5.0% increase in the rate yield from 2016/17, raising a total of \$1,252,111; this compares to \$1,192,288 in 2016/17 (exclusive of fees, pre-paid rates and discounts) and provides for services, new works, increases due to price and a need to invest in asset renewal. The long term financial plan projects annual rates increases to be 5.0%.

Rates will contribute approximately 39.2% of budgeted income, an increase on 2016/17 of 10.3%. That year was distorted by an increase in Roads to Recovery Federal roads. Over-reliance on external funding does add to risk when making medium and long-term planning. This is because state and federal governments are subject to their election cycle, change in policy and the external economy when allocating funds. This makes adequate reserve allocation and raising community resilience important.

The rating strategy should be developed with due consideration to community service expectations, providing for and maintaining facilities and ensuring adequate provision for the operations of the Shire. In addition, there is a need to correct any deficiencies that prevent asset replacement and renewal. In the context of long term financial planning, community expectations may change and pressures created by demographics and the wider economy mean that long-term planning cannot be overly prescriptive. Annual budgets will apply current requirements and current thinking as an overlay to strategy – always with a view to achieving long term

outcomes. This needs to be done in an equitable manner balanced with financial prudence.

An important factor in assessing rates revenue and the setting rates and is the revaluation of the properties by the Valuer General. The Shire imposes rates on the basis of Gross Rental Values and Unimproved Values. Gross Rental Values (GRV's) generally apply to Townsite properties, whereas an Unimproved Value (UV) is a vacant land value applied to all land in Western Australia. In rural areas, the UV is applied on the assumption that the land is in its virgin state or a percentage of the improved land value excluding buildings.

A minimum rate is also applied. The objective of a minimum rate is to ensure that all ratepayers make a reasonable contribution to the cost of the Local Government services/facilities. In 2017/18, this will be \$475 (GRV) and \$530 (Rural/Mining). The following rating parameters are thus recommended as part of the 2017/18 Budget (refer Note 8 Rating Information):

	Rate in \$	No. Properties	2017/18 Budgeted Rate Revenue	Ave. Rates per Assessment
General Rate				
UV - Rural	0.01579	215	\$1,077,281	\$5,011
GRV - Townsite	0.09279	186	\$131,235	\$705
Minimum Rate	Min.			
UV - Rural	\$530	14	\$7,420	\$530
UV - Mining	\$530	10	\$5,300	\$530
GRV - Townsite	\$475	61	\$28,975	\$475
GRV - Other	\$475	4	\$1,900	\$475
TOTAL		490	\$1,252,111	\$2,555

Fees and Charges

A general increase of 3.0% applies to fees and charges not set by State Government statute. The increase for fees and charges reflects the cost of delivery. Some fees and charges are mandated by legislation and are subject to state government regulation.

Charges related to sanitation have no increase in 2017/18 (0% overall; refer section on Sanitation below).

The removal of swimming pool entry fees is continued for 2017/18. The aim is to support our key strategic plank of a healthy community. This will contribute to health programmes for all ages and support the school and sports clubs in their recreational activities. In 2016/17, overall entries increased by 275 persons (+7%) from 2015/16, and 1,240 (+42%) from 2014/15. The Shire will continue efforts to improve utilisation

of the facility and promote events with our community partners to increase patronage.

Airport landing fees will be assessed by Council decision; recreational users are exempt. This is to encourage visitor use.

All fees and charges are subject to ongoing operational review and endorsement by Council.

Grants and other income

Approximately 50% of the financial assistance grant for 2017/18 was pre-paid in June 2017. A balance of \$479,921 is assumed. This is to be received in quarterly payments.

The Shire of Koorda makes a contribution to medical centre expenses calculated at 25% of costs plus \$2,500 for administration of the contract. There is some minor expenditure such as maintenance by the Shire of Wyalkatchem that is not included in the reimbursement calculation. The reimbursement is received in quarterly payments.

It is assumed the state government swimming pool grant of \$32,000 will again be received.

Roads funding of \$966,347 (various timing and sources) is included in the budget.

A total of \$117,849 is included for rent received for housing. This includes \$5,144 from staff.

There is \$8,937 realised from fees connected to use or access to facilities. There is \$14,000 included for charges raised from the Railway Barracks accommodation.

Salaries

It is proposed to increase pay for all staff by 2.5% in 2017/18. This is in line with the long term CPI average and is currently provided for in the Shire's workforce planning.

An allowance for the taking of four weeks long-service leave by two works staff in 2017/18 is included in the above figures.

It is proposed to increase the full time equivalent staff members for Works to 8.7 in 2017/18, increased from 7.6 in 2016/17. This is for the creation of a position for leading hand for town staff.

Base salaries of \$914,656 will comprise 73% of rates revenue in 2017/18 and were 123.6% of rates revenue in 2013/14.

Waste Services (Sanitation)

To make waste charges transparent, rubbish collection charges are set at a level equivalent to the cost of supplying the service. In addition, the amount of pensioner discount was to be set at 30% of the full cost service. The rural health levy, charged on a per assessment basis, was set at 20% of the full cost service.

The increase in 2017/18 is recommended to be 0% which enables continued contribution to reserves (\$9,110).

Recreation and Culture

It is proposed to continue with the removal of all swimming pool entry fees for the 2017/18 financial year and examine ways to further increase utilisation. This initiative will also support health and well-being in the community.

Swimming pool income in 2014/15 was \$5,922 and \$5,778 the prior year. Swimming pool operating expenses are estimated to be \$164,595 in 2017/18 (\$154,146 in 2016/17 and \$144,075 in 2015/16). This equates to 13.1% of rates revenue.

Funding of up to \$5,000 is provided for a shelter at the netball/basketball court which is carried over from 2016/17.

Road Expenditure

All local governments in Australia receive Commonwealth Government road funding under the Road to Recovery Programme. In 2017/18 this will be \$405,119. Local governments are required to spend own source funds on the construction and maintenance on roads to ensure that Commonwealth funding does not replace local government resources. The Shire of Wyalkatchem minimum own source expenditure to ensure compliance with funding requirements is currently \$55,163. It is proposed to expend own source expenditure of \$178,770 (an increase of \$105,210 on what was budgeted in 2016/17). This is to address a shortfall in re-sheeting.

Approximately 50% of the roads component of the federal financial assistance grant was pre-paid in June 2017 and the remainder is expected to be \$188,007. In addition, Main Roads WA is expected to provide funding in 2017/18 of \$371,802. This is a total roads budget of \$1,411,838. The ten year average for road expenditure is \$955,151 and this budget exceeds the ten year average by more than \$450,000.

The following road expenditure summary is presented; this includes budgeted own source expenditure of \$178,770, compared to a minimum own source expenditure reference amount of \$55,163:

Capital Works (Regional Road Group Program)	\$
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	15,596
Koorda / Wyalkatchem Rd - SLK 4.30 - 8.30 (4.0 km) - Shoulder Reconditioning (alter Scope of Works & TEC with SRRG)	173,841
Tammin / Wyalkatchem Rd - SLK 19.60 - 21.83 (2.23 km) - Shoulder Widening & Primersealing Shoulders ONLY (alter TEC with SRRG)	100,599
Cunderdin/Wyalkatchem Rd	173,760
Capital Works (Roads to Recovery Program)	
Full width resheeting	

Lewis Rd	23,847
Lawrence Rd	24,610
Harrison Rd	19,077
Lewis East Rd	27,424
Elsegood Rd	32,432
Benjaberring Hindmarsh Rd - North	16,693
Benjaberring Hindmarsh Rd- South	16,693
Shoulder reinstatement	
Cemetery Rd	23,847
Elsegood Rd	27,424
Sealing and stabilising	
Cemetery Rd	162,624
Operating Expense	
E122035 · Signage	22,027
E122036 · White Guide Post Replacement	12,034
E122050 · Storm Damage Rural Roads	16,250
E122051 · Storm Damage Town Site	6,589
E122056 · Drainage Maintenance Town Site	10,786
E122058 · Urban Street Maintenance	26,082
E122059 · Drainage Maintenance Rural Road	11,032
E122060 · Roadside Spraying/Slashing Rural Roads	22,002
E122065 · Roadside Clearing	37,707
E122089 · Rural Road Mtce Grading	361,864
Crack sealing	35,000
E122104 · Kerbing Maintenance	12,000
Total Road Expenditure	1,411,838

Capital Expenditure

The Shire proposes a capital expenditure budget of \$1,702,367.

Capital projects include:

- Administration office: purchase of a new generator to replace faulty unit – this is to ensure business continuity - painting of Administration area and foyer \$12,400;
- Installation of water tanks for North Korrelocking \$6,201;
- Medical Centre: maintenance works \$5,000;
- Contribution to four CEACA units \$108,800;
- Housing capital works at six properties \$35,000;
- Council facilities: Town Hall \$5,000; Recreation Centre \$30,000 (\$25,000 in general works on Rec Centre buildings; shelter at netball courts \$5,000); Railway Station \$20,000; Railway Barracks \$20,000; Tennis Club \$20,000 (playground); main street streetscape \$20,000; Pioneer Park \$20,000; Swimming Pool fixing leaks \$35,000.
- Transport (includes Roads – see Roads section above) \$838,466; replacement of grader \$360,000; replacement of Works Manager utility \$35,000; purchase of 4x4 utility for Team Leader for Works \$33,000 (current

4x2 utility to go to Team Leader for Towns); aerodrome development works \$35,000; new footpath at Senior Citizens units site and fix ramp at corner of Honour Ave and Railway Tce \$22,500; works at new Main Roads depot \$30,000; purchase of plate compactor \$5,000; purchase of line marker \$6,000.

Reserves

Reserves are those funds retained for a purpose in a future year. The use of reserve accounts is recognised at s.6.11 Local Government Act 1995 and is common business practice. It recognises that large endeavours need to be provided for over an extended period of time. The Shire of Wyalkatchem currently has 12 reserve accounts recorded as part of internal ledgers and the total funds are held in a term deposit with our banker.

The reserves, balances and budgeted projections are reported to Council each month as 'Note 9 Cash Backed Reserves' and included in item 8.2.1 Financial Management report in the monthly meeting agenda. The total is reconciled at supplementary information following Note 11.

The budgeted reserve balance at 30 June 2014 was \$173,281 (actual as at 30 June 2014 was \$216,797). Reserves at 30 June 2018 will be \$1,971,250; excluding the Larry Elsegood benevolence, reserves will be \$938,390, an increase of \$765,109 since 2014 (+441%). The prepayment of \$757,111 as financial assistance grant in June 2017 was placed in reserve as at 30 June 2017 and will be transferred out in July 2017. Excluding this transfer there will be a net withdrawal from reserves of \$187,855 mostly due to the replacement of the grader.

The planned replacement of the Community Bus will be deferred pending a survey of its use and consideration of options by Council. The funds will remain in reserve until that decision is made in a future budget round.

Interest earned from Community Health reserves will be directed to community health programmes. This is estimated at \$20,000 in 2017/18. The draft 2017/18 budget allocates funds to reserves as follows (some rounding in the figures applies):

Reserve	Balance 1 July 2017 \$	Net Transfers \$	Balance 30 June 2018 \$
Airport Development	40,391	966	41,357
Building	233,708	5,589	239,297
Community Bus	77,328	1,849	79,177
Community Development	147,084	3,518	150,602
Community Health	1,028,268	4,592	1,032,860

Government Joint Venture Housing	24,055	6,756	30,811
Plant and Equipment	364,578	-226,281	138,297
Road	235,452	-235,452	0
Sports and Recreation Facilities	127,946	3,060	131,006
Unspent Grants	593,334	-519,945	73,389
Waste Management	44,073	10,382	54,455
Totals:	2,916,216	-944,966	1,971,250

The Unspent Grants reserve would usually be expected to have a zero balance at year's end (as grants should be expended) but as a contingency reserve could have amounts depending on whether savings are made or projects run past 30 June.

There is a similar situation with the Road reserve; we generally don't plan to carry over funds but where savings are made, projects run over more than one year or we receive pre-paid grants, these will be identified at this reserve.

Debt Management

At 1 July, 2014, debt was \$660,082; at 30 June 2015, this was \$559,396; at 30 June 2016, this was \$449,189; the balance at 30 June 2017 is expected to be \$347,687 and by 30 June 2018 \$294,018. Interest incurred in 2017/18 will be \$18,039. At 30 June 2018, the decrease in debt since 1 July 2014 will be \$366,064 or 55.5%.

On the above data, debt as a proportion of annual rates was 64.8% at 1 July 2014; 54.9% as at 30 June 2015; 38.2% as at 30 June 2016; and 29.2% as at 30 June 2017. With no further asset sales and continuing with the current debt schedule, debt will approximate 23.5% of annual rates by 30 June 2018. This will decrease to 18% of annual rates revenue in 2018/19 and be extinguished by 2023/24.

There is no absolute as to the right level of debt – it depends on the long term financial plan and the appetite of Council and community to assume responsibility for debt. However, 78.9% of respondents to the 2017 Shire of Wyalkatchem Community Survey believe the shire should have low or no debt.

Managing the level of debt and therefore interest payments improves the ability of Council to invest in current assets and services. Conversely, utilising debt to enable large projects is a legitimate tool.

Public Submissions.

Mr Will Nightingale, President, Wyalkatchem Tennis Club; seeking \$134,800 in support of synthetic court installation; this item is not supported as court configuration and installation will be addressed in the long term financial plan and will require further investigation and negotiation.

An email request for locality signage to be considered was proposed by the CBH Museum Committee. This will be explored with the Committee in the context of heritage projects.

All submissions were reviewed at length by staff and Council and discussed with the party making the submission.

With a view to the future.

The Shire of Wyalkatchem has previously been assessed as 'Unsustainable' by Access Economics following fiscal analysis completed in 2006 and a subsequent assessment in 2009. The main contributing factor is the financial challenge presented by ageing infrastructure assets.

Operating surpluses are required to enable the Shire to replenish strategic asset cash reserves that will provide for the renewal of assets. The Shire has significantly improved cash reserves in recent years, a trend that the administration is making a concerted effort to continue. It is incumbent on this local government to produce consistent operating surpluses and restrain growth in expenses, in order to ensure asset renewal requirements into the future.

With the review of community planning, Council has identified key projects that will contribute to an improved financial situation and deliver key projects beneficial to the community.

Consultation:

Council of the Shire of Wyalkatchem
Mr Ian McCabe, Chief Executive Officer
Mr Craig Harris, Manager of Works
Ms Ella McDonald and Mrs Rachel Nightingale, Governance Officers'
Ms Tegan McCarthy and Ms Mikahla Wells, Administration Officers'
Community of the Shire of Wyalkatchem
Mr Will Nightingale, President, Wyalkatchem Tennis Club
Council members of CEACA, NEWROC, NEWHealth, NEWTravel
Wheatbelt Development Commission
Regional Development Australia (Wheatbelt)
Department of Local Government and Communities (state)
Department of Infrastructure and Regional Development (federal)
Main Roads WA

Statutory Environment:

Section 6.2 (1) of the *Local Government Act 1995* requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Section 5.63 (1) (b) of the *Local Government Act 1995* specifically excludes the need to declare a financial interest in imposing a rate, charge or fee. Also, the declaration provisions of the Act do not apply to Council business re-imbursing or to Member's sitting fees. Any other interest, whether it be financial, proximity or impartial must be declared for matters included in the Budget. For example, an interest affecting impartiality may be as a member of a Committee or a Club that is receiving a grant from Council.

Fees and Charges are set in accordance with Section 6.16 of the *Local Government Act 1995*.

Divisions 5 and 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. The *Local Government (Financial Management) Regulations 1996* details the form and content of the budget.

The draft 2017/18 Budget as presented is considered to meet statutory requirements.

Policy Implications:

Council Policy F22 – Date of Rate Notice – states that the date of issue of rate notices be 1 August or as near as possible to that date each year. This is entirely dependent on the adoption of the Annual Budget and is intended to prevent the late adoption of the budget and the late issue of rates notices. The Shire will meet that obligation upon adoption.

The date of issue will be 21 July 2017 with early payment discount of 2.5% for payment in full by 11 August 2017. First instalment and due date of full payment of rates is 25 August 2017. Payment by instalment is optional (with the first instalment due 25 August 2017).

Issue Date	21/07/2017
Early payment date	11/08/2017
1st Instalment	25/08/2017
2nd Instalment	27/10/2017
3rd Instalment	05/01/2018
4th Instalment	09/03/2018

Financial Implications:

The Budget determines how resources are to be allocated for the financial year. The 2017/18 Budget forecasts closing funds of \$80,594 as at 30 June 2018.

Strategic Plan/Risk Implications:

As noted previously, this budget is framed with a view to the future. This budget attempts to preserve wealth in the community for implementing future plans while commencing the process of repairing asset management.

As there is a considerable degree of consultation still to occur, it is currently unknown with confidence what amount of funds will adequately replace assets while preparing this community for the future. However, the adoption of a risk management

approach, while expending funds prudently, will provide the basis for ensuring the success of good planning.

Regional relationships present opportunities to maximise the leveraging of resources. This is predicated on developing an open and transparent understanding of each party's situation in a respectful and equal footing. CEACA (Central East Aged Care Alliance) presents a great opportunity to address issues around creating an aged friendly community and adequate and suitable accommodation for the retired. Wyalkatchem is an active member of CEACA but there remain many questions to be addressed in aligning this local government's long term financial plan and community aspirations with that of CEACA. Accordingly, subscriptions of \$14,000 and capital of \$108,800 has been allocated in the 2017/18 Budget for contributions to CEACA for the purpose of constructing four independent living units.

Voting Requirements: Absolute Majority

Council Decision Number: 3473

Moved: Cr Jones

Seconded: Cr Butt

That Council resolves the following:

1. Budget for 2017/18

In accordance with the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopt the 2017/18 Budget as attached which includes the following:

- a) Statement of Comprehensive Income by Nature and Type showing a net result for 2017/18 of -\$555,126;
- b) Statement of Comprehensive Income by Program showing a net result for 2017/18 of -\$555,126;
- c) Statement of Cash Flows showing total cash at the end of the year of \$2,161,844;
- d) Rate Setting Statement showing the amount required to be raised from rates is \$1,232,354;
- e) Transfers to/from Reserve Accounts as detailed in note 6 of the Statutory Budget;
- f) Notes to and Forming Part of the Budget as detailed on pages 7 to 39 of the Budget document;
- g) Operating Account Schedules provided as Supplementary Information in the Budget document;
- h) Capital Account Schedules provided as Supplementary Information in the Budget document; and
- i) 2017/18 Schedule of Fees and Charges provided as Supplementary Information in the Budget document.

2. General and Minimum Rates, Instalment Payment Options, Instalment Fees, Penalty Interest and Concessions

- a) For the purpose of yielding the deficiency disclosed by the Budget adopted at recommendation 1 above and in accordance with sections 6.32, 6.34 and 6.35 of the *Local Government Act 1995* impose the following General and Minimum Rates on Gross Rental Value and Unimproved Value properties:

- Unimproved Values

General Rate – 1.5790 cents in the dollar

Minimum Rate - \$530

- Gross Rental Values – 9.2790 cents in the dollar
Minimum Rate - \$475

b) In accordance with section 6.45 of the *Local Government Act 1995* and regulation 64 (2) of the *Local Government (Financial Management) Regulations 1996*, set the following due dates for the payment of rates in full by instalments:

- Early repayment date 11 August 2017
- Full payment or 1st instalment due date 25 August 2017
- 2nd quarterly instalment due date 27 October 2017
- 3rd quarterly instalment due date 5 January 2018
- 4th and final quarterly instalment due date 9 March 2018

c) In accordance with section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, adopt an instalment administration charge where the owner has elected to pay rates through an instalment option of \$5 for each instalment after the initial instalment is paid.

d) In accordance with section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, adopt an interest rate of 5.5% where the owner has elected to pay rates through an instalment option.

e) In accordance with section 6.51 (1) and subject to section 6.51 (4) of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, adopt an interest rate of 11% for rates and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.

f) In accordance with section 6.46 of the *Local Government Act 1995* and regulation 26 of the *Local Government (Financial Management) Regulations 1996*, provide a 2.5% discount if rates are fully paid within 21 calendar days of the date of service to all ratepayers, being 11 August 2017.

3. Material Variances

In accordance with regulation 34 (5) of the *Local Government (Financial Management) Regulations 1996*, adopt a material variance plus or minus 10% or \$10,000, whichever is the higher for the 2017/18 financial statements presented to Council during the financial year for review and comparison to the Budget.

Vote: 7/0

SHIRE OF WYALKATCHEM
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	5
Rate Setting Statement	6
Notes to and Forming Part of the Budget	7 to 39
Supplementary Information	40 onwards

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

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	1,232,354	1,151,757	1,142,763
Operating Grants, Subsidies and Contributions		906,888	2,414,949	1,650,006
Fees and Charges	11	277,751	295,942	279,730
Service Charges	10	0	0	0
Interest Earnings	2(a)	60,025	64,342	57,012
Other Revenue	2(a)	0	0	0
		<u>2,477,018</u>	<u>3,926,990</u>	<u>3,129,511</u>
Expenses				
Employee Costs		(1,039,368)	(922,220)	(962,332)
Materials and Contracts		(1,142,605)	(1,313,202)	(1,129,740)
Utility Charges		(184,343)	(142,148)	(137,538)
Depreciation on Non-Current Assets	2(a)	(1,142,817)	(1,100,800)	(1,049,519)
Interest Expenses	2(a)	(18,039)	(14,852)	(21,603)
Insurance Expenses		(123,317)	(122,737)	(124,317)
Other Expenditure		0	0	0
		<u>(3,650,489)</u>	<u>(3,615,959)</u>	<u>(3,425,049)</u>
		(1,173,471)	311,031	(295,538)
Non-Operating Grants,				
Subsidies and Contributions		671,231	808,398	995,750
Profit on Asset Disposals	3	0	228	102,502
Loss on Asset Disposals	3	(52,886)	(1,690)	0
		<u>(555,126)</u>	<u>1,117,967</u>	<u>802,714</u>
NET RESULT				
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>(555,126)</u></u>	<u><u>1,117,967</u></u>	<u><u>802,714</u></u>

Notes:

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

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

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

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

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

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		2,100	7,724	2,100
General Purpose Funding		1,788,295	2,758,815	2,211,548
Law, Order, Public Safety		38,762	37,316	38,962
Health		49,589	40,000	51,273
Education and Welfare		0	0	0
Housing		117,849	126,060	130,831
Community Amenities		111,408	114,992	110,197
Recreation and Culture		39,816	45,093	47,684
Transport		295,116	761,193	523,006
Economic Services		15,991	17,549	3,910
Other Property and Services		18,092	18,248	10,000
		<u>2,477,018</u>	<u>3,926,990</u>	<u>3,129,511</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
Governance		(294,570)	(251,301)	(303,146)
General Purpose Funding		(65,573)	(60,120)	(60,120)
Law, Order, Public Safety		(109,962)	(105,162)	(100,981)
Health		(304,935)	(272,981)	(310,233)
Education and Welfare		(17,858)	(12,458)	(9,489)
Housing		(232,790)	(229,573)	(236,231)
Community Amenities		(209,911)	(233,635)	(220,184)
Recreation and Culture		(744,089)	(676,247)	(679,549)
Transport		(1,544,304)	(1,661,458)	(1,404,179)
Economic Services		(105,831)	(96,739)	(79,969)
Other Property and Services		(2,627)	(1,433)	635
		<u>(3,632,450)</u>	<u>(3,601,107)</u>	<u>(3,403,446)</u>
Finance Costs (Refer Notes 2 & 5)				
Governance		0	0	0
Housing		(11,181)	(9,278)	(13,779)
Recreation and Culture		(6,393)	(5,353)	(7,189)
Transport		(465)	(221)	(635)
		<u>(18,039)</u>	<u>(14,852)</u>	<u>(21,603)</u>
Non-operating Grants, Subsidies and Contributions				
General Purpose Funding		0	45,455	45,455
Transport		671,231	762,943	950,295
		<u>671,231</u>	<u>808,398</u>	<u>995,750</u>
Profit/(Loss) On Disposal Of Assets (Refer Note 3)				
Transport		0	0	102,502
Other Property and Services		(52,886)	(1,462)	0
		<u>(52,886)</u>	<u>(1,462)</u>	<u>102,502</u>
NET RESULT		(555,126)	1,117,967	802,714
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(555,126)</u>	<u>1,117,967</u>	<u>802,714</u>

**SHIRE OF WYALKATCHEM
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2018**

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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,242,354	1,151,757	1,152,763
Operating Grants, Subsidies and Contributions		906,888	2,414,949	1,650,006
Fees and Charges		437,751	188,140	439,730
Service Charges		0	0	0
Interest Earnings		60,025	64,342	57,012
Goods and Services Tax		0	0	0
Other Revenue		0	0	0
		<u>2,647,018</u>	<u>3,819,188</u>	<u>3,299,511</u>
Payments				
Employee Costs		(1,054,368)	(923,938)	(977,332)
Materials and Contracts		(1,332,605)	(1,159,062)	(1,219,740)
Utility Charges		(184,343)	(142,148)	(137,538)
Interest Expenses		(18,039)	(14,852)	(21,603)
Insurance Expenses		(123,317)	(122,737)	(124,317)
Goods and Services Tax		0	0	0
Other Expenditure		0	0	0
		<u>(2,712,672)</u>	<u>(2,362,737)</u>	<u>(2,480,530)</u>
Net Cash Provided By Operating Activities	15(b)	<u>(65,654)</u>	<u>1,456,451</u>	<u>818,981</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	4	0	0	0
Payments for Purchase of Property, Plant & Equipment	4	(706,401)	(1,438,555)	(1,560,674)
Payments for Construction of Infrastructure	4	(995,966)	(855,868)	(1,092,036)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		671,231	808,398	995,750
Proceeds from Sale of Plant & Equipment	3	133,000	71,455	72,727
Net Cash Used in Investing Activities		<u>(898,136)</u>	<u>(1,414,571)</u>	<u>(1,584,233)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(53,669)	(101,502)	(101,502)
Advances to Community Groups		0	0	0
Proceeds from Self Supporting Loans		13,087	12,170	12,169
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		<u>(40,582)</u>	<u>(89,332)</u>	<u>(89,333)</u>
Net Increase (Decrease) in Cash Held		(1,004,372)	(47,452)	(854,585)
Cash at Beginning of Year		<u>3,166,216</u>	<u>3,213,668</u>	<u>3,129,178</u>
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>2,161,844</u></u>	<u><u>3,166,216</u></u>	<u><u>2,274,593</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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue	1,2			
Governance		2,100	7,724	2,100
General Purpose Funding		555,941	1,652,513	1,114,240
Law, Order, Public Safety		38,762	37,316	38,962
Health		49,589	40,000	51,273
Education and Welfare		0	0	0
Housing		117,849	126,060	130,831
Community Amenities		111,408	114,992	110,197
Recreation and Culture		39,816	45,093	47,684
Transport		966,347	1,524,136	1,575,803
Economic Services		15,991	17,549	3,910
Other Property and Services		18,092	18,476	10,000
		<u>1,915,895</u>	<u>3,583,859</u>	<u>3,085,000</u>
Expenses	1,2			
Governance		(294,570)	(251,301)	(303,146)
General Purpose Funding		(65,573)	(60,120)	(60,120)
Law, Order, Public Safety		(109,962)	(105,162)	(100,981)
Health		(304,935)	(272,981)	(310,233)
Education and Welfare		(17,858)	(12,458)	(9,489)
Housing		(243,971)	(238,851)	(250,010)
Community Amenities		(209,911)	(233,635)	(220,184)
Recreation and Culture		(750,482)	(681,600)	(686,738)
Transport		(1,544,304)	(1,661,458)	(1,404,179)
Economic Services		(105,831)	(96,739)	(79,969)
Other Property and Services		(55,978)	(3,344)	0
		<u>(3,703,375)</u>	<u>(3,617,649)</u>	<u>(3,425,049)</u>
Net Result Excluding General Rates		(1,787,480)	(33,790)	(340,049)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	52,886	1,462	(102,502)
Depreciation on Assets	2(a)	1,142,817	1,100,800	1,049,519
Movement in Non-Current Staff Leave Provisions		0	0	0
Movement in Non-Current Receivables		0	0	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0		0
Purchase Property, Plant and Equipment	3	(706,401)	(1,438,555)	(1,560,674)
Purchase Infrastructure	3	(995,966)	(855,868)	(1,092,036)
Proceeds from Disposal of Assets	4	133,000	71,455	72,727
Repayment of Debentures	5	(53,669)	(101,502)	(101,502)
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Income		13,087	12,170	12,169
Transfers to Reserves (Restricted Assets)	6	(67,145)	(1,150,207)	(349,061)
Transfers from Reserves (Restricted Assets)	6	1,012,111	1,032,089	1,043,266
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	105,000	315,191	300,000
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	80,594	105,000	74,620
Amount Required to be Raised from General Rate	8	<u>(1,232,354)</u>	<u>(1,151,757)</u>	<u>(1,142,763)</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 2018

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

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) 2016/17 Actual Balances

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) 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 2018

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 2018

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 2018

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 2018**

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 2018

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 2018

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 2018

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 2018

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 2018

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 2018.

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 2018

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 2018

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 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	17,500	16,700	17,850
Other Services	2,500	0	2,500
Depreciation			
<u>By Program</u>			
Governance	14,809	14,809	13,882
General Purpose Funding	0	0	0
Law, Order, Public Safety	916	916	784
Health	23,453	23,453	21,770
Education and Welfare	3,858	3,858	1,489
Housing	65,070	65,070	63,618
Community Amenities	9,019	9,019	5,683
Recreation and Culture	170,035	170,035	166,464
Transport	664,369	664,369	607,781
Economic Services	19,781	19,781	18,355
Other Property and Services	171,507	129,490	149,693
	<u>1,142,817</u>	<u>1,100,800</u>	<u>1,049,519</u>
<u>By Class</u>			
Land and Buildings	158,854	158,854	152,086
Furniture and Equipment	975	975	875
Plant and Equipment	214,634	172,617	180,294
Roads	542,314	542,314	491,501
Footpaths	15,686	15,686	14,712
Drainage	24,813	24,813	24,813
Parks and Gardens Ovals	27,020	27,020	27,020
Airfield	67,155	67,155	67,155
Other Infrastructure	91,366	91,366	91,063
	<u>1,142,817</u>	<u>1,100,800</u>	<u>1,049,519</u>
Interest Expenses (Finance Costs)			
- Debentures (refer note 5(a))	18,039	14,852	21,603
Other	0	0	0
	<u>18,039</u>	<u>14,852</u>	<u>21,603</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	51,999	58,142	47,068
- Other Funds	6,000	2,056	6,000
Other Interest Revenue	2,026	4,144	3,944
	<u>60,025</u>	<u>64,342</u>	<u>57,012</u>

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

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 2018

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 2018

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 2018**

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 2018

3. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2017/18 BUDGET	2017/18 BUDGET	2017/18 BUDGET
	\$	\$	\$
Transport			
Cat Grader	176,183	125,000	(51,183)
Holden Rodeo	9,703	8,000	(1,703)
	185,886	133,000	(52,886)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2016/17 BUDGET	2016/17 BUDGET	2016/17 BUDGET
	\$	\$	\$
Plant and Equipment	185,886	133,000	(52,886)
	185,886	133,000	(52,886)

Summary

	2016/17 BUDGET
	\$
Profit on Asset Disposals	0
Loss on Asset Disposals	(52,886)
	<u>(52,886)</u>

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

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	12,400		5,000	108,800	35,000		30,000	30,000	40,000	261,200
Plant and Equipment		6,201						439,000		445,201
<i>Infrastructure</i>										
Roads								838,466		838,466
Footpaths								22,500		22,500
Drainage										
Parks, Gardens and Ovals							20,000			20,000
Airport								35,000		35,000
Other Infrastructure							80,000			80,000
	12,400	6,201	5,000	108,800	35,000	0	130,000	1,364,966	40,000	1,702,367

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 2018**

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-17	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Housing								
Loan 68 - 43/45 Wilson	166,942		19,284	18,020	147,658	166,942	11,181	7,961
Loan 71b - GEHA 51/55 Flint	0		0	50,063	0	0	0	1,319
Recreation and Culture								
Loan 73 - Community Resource Centre Building Project	148,903		18,580	17,784	130,323	148,903	6,393	5,353
Transport								
Loan 74 - New Holland Tractor	31,842		15,805	15,635	16,037	31,842	465	219
	347,687	0	53,669	101,502	294,018	347,687	18,039	14,852

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 2018**

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2017/18

There are no new debentures planned for 2017/18.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2017 nor is it expected to have unspent debenture funds as at 30th June 2018.

(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 2017/18.

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES			
(a) Building Reserve			
Opening Balance	233,707	96,201	96,201
Amount Set Aside / Transfer to Reserve	5,589	137,506	137,983
Amount Used / Transfer from Reserve	0	0	0
	<u>239,296</u>	<u>233,707</u>	<u>234,184</u>
(b) Sport and Recreation Facilities Reserve			
Opening Balance	127,946	67,195	67,195
Amount Set Aside / Transfer to Reserve	3,060	60,751	60,628
Amount Used / Transfer from Reserve	0	0	0
	<u>131,006</u>	<u>127,946</u>	<u>127,823</u>
(c) Waste Management Reserve			
Opening Balance	44,073	42,954	42,954
Amount Set Aside / Transfer to Reserve	10,382	1,119	14,132
Amount Used / Transfer from Reserve	0	0	0
	<u>54,455</u>	<u>44,073</u>	<u>57,086</u>
(d) Plant and Equipment Reserve			
Opening Balance	364,578	515,861	515,861
Amount Set Aside / Transfer to Reserve	8,719	13,439	6,656
Amount Used / Transfer from Reserve	(235,000)	(164,722)	(110,000)
	<u>138,297</u>	<u>364,578</u>	<u>412,517</u>
(e) Community Bus Reserve			
Opening Balance	77,328	75,365	75,365
Amount Set Aside / Transfer to Reserve	1,849	1,963	972
Amount Used / Transfer from Reserve	0	0	0
	<u>79,177</u>	<u>77,328</u>	<u>76,337</u>
(f) Community Development Reserve			
Opening Balance	147,084	80,000	80,000
Amount Set Aside / Transfer to Reserve	3,518	67,084	66,871
Amount Used / Transfer from Reserve	0	0	(15,000)
	<u>150,602</u>	<u>147,084</u>	<u>131,871</u>
(g) Unspent Grants Reserve			
Opening Balance	593,334	879,025	879,024
Amount Set Aside / Transfer to Reserve	1,714	575,259	11,342
Amount Used / Transfer from Reserve	(521,659)	(860,950)	(890,366)
	<u>73,389</u>	<u>593,334</u>	<u>0</u>
(h) Government Joint Venture Housing Reserve			
Opening Balance	24,055	24,337	24,337
Amount Set Aside / Transfer to Reserve	6,756	6,135	4,961
Amount Used / Transfer from Reserve	0	(6,417)	(7,900)
	<u>30,811</u>	<u>24,055</u>	<u>21,398</u>
Total Reserves C/Fwd	<u>897,033</u>	<u>1,612,105</u>	<u>1,061,216</u>

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

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>897,033</u>	<u>1,612,105</u>	<u>1,061,216</u>
(i) Road Reserve			
Opening Balance	235,452	0	0
Amount Set Aside / Transfer to Reserve	0	235,452	0
Amount Used / Transfer from Reserve	<u>(235,452)</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>235,452</u>	<u>0</u>
(j) Community Health Reserve			
Opening Balance	1,028,268	1,002,160	1,002,160
Amount Set Aside / Transfer to Reserve	24,592	26,108	20,000
Amount Used / Transfer from Reserve	<u>(20,000)</u>	<u>0</u>	<u>(20,000)</u>
	<u>1,032,860</u>	<u>1,028,268</u>	<u>1,002,160</u>
(k) Airport Development Reserve			
Opening Balance	40,391	15,000	15,000
Amount Set Aside / Transfer to Reserve	966	25,391	25,516
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>41,357</u>	<u>40,391</u>	<u>40,516</u>
Total Reserves	<u><u>1,971,250</u></u>	<u><u>2,916,216</u></u>	<u><u>2,103,892</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 2018

6. RESERVES (Continued)	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Building Reserve	5,589	137,506	137,983
Sport and Recreation Facilities Reserve	3,060	60,751	60,628
Waste Management Reserve	10,382	1,119	14,132
Plant and Equipment Reserve	8,719	13,439	6,656
Community Bus Reserve	1,849	1,963	972
Community Development Reserve	3,518	67,084	66,871
Unspent Grants Reserve	1,714	575,259	11,342
Government Joint Venture Housing Reserve	6,756	6,135	4,961
Road Reserve	0	235,452	0
Community Health Reserve	24,592	26,108	20,000
Airport Development Reserve	966	25,391	25,516
	<u>67,145</u>	<u>1,150,207</u>	<u>349,061</u>
Transfers from Reserves			
Building Reserve	0	0	0
Sport and Recreation Facilities Reserve	0	0	0
Waste Management Reserve	0	0	0
Plant and Equipment Reserve	(235,000)	(164,722)	(110,000)
Community Bus Reserve	0	0	0
Community Development Reserve	0	0	(15,000)
Unspent Grants Reserve	(521,659)	(860,950)	(890,366)
Government Joint Venture Housing Reserve	0	(6,417)	(7,900)
Road Reserve	(235,452)	0	0
Community Health Reserve	(20,000)	0	(20,000)
Airport Development Reserve	0	0	0
	<u>(1,012,111)</u>	<u>(1,032,089)</u>	<u>(1,043,266)</u>
Total Transfer to/(from) Reserves	<u>(944,966)</u>	<u>118,118</u>	<u>(694,205)</u>

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

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 2018**

	Note	2017/18 Budget \$	2016/17 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	190,594	250,000
Cash - Restricted Reserves	15(a)	1,971,250	2,916,216
Receivables		21,297	191,297
Inventories		60,000	70,000
		2,243,141	3,427,513
LESS: CURRENT LIABILITIES			
Trade and Other Payables		(137,227)	(337,227)
Provisions		(54,070)	(69,070)
		(191,297)	(406,297)
NET CURRENT ASSET POSITION		2,051,844	3,021,216
Less: Cash - Restricted Reserves	15(a)	(1,971,250)	(2,916,216)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		80,594	105,000

The estimated surplus/(deficiency) c/fwd in the 2016/17 actual column represents the surplus (deficit) brought forward as at 1 July 2017.

The estimated surplus/(deficiency) c/fwd in the 2017/18 budget column represents the surplus (deficit) carried forward as at 30 June 2018.

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

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Actual \$
General Rate								
UV - Rural	0.015790	215	68,225,500	1,077,281			1,077,281	1,027,260
GRV - Townsite	0.092790	186	1,414,328	131,235			131,235	120,934
Sub-Totals		401	69,639,828	1,208,516	0	0	1,208,516	1,148,194
Minimum Payment	Minimum \$							
UV - Rural	530	14	288,600	7,420			7,420	6,120
UV - Mining	530	10	17,167	5,300			5,300	5,100
GRV - Townsite	475	61	114,620	28,975			28,975	29,250
GRV - Other Townsite	475	4	14,546	1,900			1,900	1,800
Sub-Totals		89	434,933	43,595	0	0	43,595	42,270
Pre-paid rates							0	(20,000)
Discounts (Note 12)							(18,782)	(17,857)
Concessions							(475)	(450)
Write Offs							(500)	(400)
Total Amount Raised from General Rate							1,232,354	1,151,757
Specified Area Rates (Note 9)							0	0
Total Rates							1,232,354	1,151,757

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

8(a). RATING INFORMATION - 2017/18 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 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

9. SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR

There will be no specified area rates levied during 2017/18.

10. SERVICE CHARGES - 2017/18 FINANCIAL YEAR

There will be no service charges levied during 2017/18.

11. FEES & CHARGES REVENUE	2017/18 Budget \$	2016/17 Actual \$
Governance	100	50
General Purpose Funding	15,995	14,977
Law, Order, Public Safety	5,500	5,768
Health	0	0
Education and Welfare	0	0
Housing	117,849	126,060
Community Amenities	111,408	114,992
Recreation and Culture	7,816	13,093
Transport	0	205
Economic Services	15,991	17,549
Other Property and Services	3,092	3,248
	<u>277,751</u>	<u>295,942</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2017/18 FINANCIAL YEAR**

	Type	Disc %	2017/18 Budget \$	2016/17 Actual \$
General Rates	Discount	2.50%	18,018	17,129
	Minimum Rate	Discount	764	728
			18,782	17,857
Rate Assessment - RSL	Concession		475	450
Rate Assessment	Write-Off		500	400
Pensioner Rubbish Concession	Concession	\$95	7,410	6,520

A 2.5% early payment discount will be granted on Rates paid by 11 August 2017.

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 2018**

13. INTEREST CHARGES AND INSTALMENTS - 2017/18 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	21/07/2017
1st Instalment	25/08/2017
2nd Instalment	27/10/2017
3rd Instalment	05/01/2018
4th Instalment	09/03/2018

14. ELECTED MEMBERS REMUNERATION	2017/18 Budget \$	2016/17 Actual \$
The following fees, expenses and allowances were paid to council members and the President.		
Meeting Fees	34,083	33,250
President's Allowance	6,090	6,090
Deputy President's Allowance	1,523	1,523
Travelling Expenses	0	0
Telecommunications Allowance	3,640	3,640
	<u>45,336</u>	<u>44,503</u>

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

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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - Unrestricted	190,594	250,000	170,701
Cash - Restricted	1,971,250	2,916,216	2,103,892
	<u>2,161,844</u>	<u>3,166,216</u>	<u>2,274,593</u>

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

Building Reserve	239,296	233,707	234,184
Sport and Recreation Facilities Reserve	131,006	127,946	127,823
Waste Management Reserve	54,455	44,073	57,086
Plant and Equipment Reserve	138,297	364,578	412,517
Community Bus Reserve	79,177	77,328	76,337
Community Development Reserve	150,602	147,084	131,871
Unspent Grants Reserve	73,389	593,334	0
Government Joint Venture Housing Reserve	30,811	24,055	21,398
Road Reserve	0	235,452	0
Community Health Reserve	1,032,860	1,028,268	1,002,160
Airport Development Reserve	41,357	40,391	40,516
	<u>1,971,250</u>	<u>2,916,216</u>	<u>2,103,892</u>

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

Net Result	(555,126)	1,117,967	802,714
Depreciation	1,142,817	1,100,800	1,049,519
(Profit)/Loss on Sale of Asset	52,886	1,462	(102,502)
(Increase)/Decrease in Receivables	170,000	(107,802)	170,000
(Increase)/Decrease in Inventories	10,000	10,528	10,000
Increase/(Decrease) in Payables	(200,000)	143,612	(100,000)
Increase/(Decrease) in Employee Provisions	(15,000)	(1,718)	(15,000)
Grants/Contributions for the Development of Assets	(671,231)	(808,398)	(995,750)
Net Cash from Operating Activities	<u>(65,654)</u>	<u>1,456,451</u>	<u>818,981</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
Total Amount of Credit Unused	<u>155,000</u>	<u>155,000</u>	<u>155,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>294,018</u>	<u>347,687</u>	<u>347,687</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 2018**

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:

Detail	Balance 1-Jul-17 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-18 \$
Working Account	0			0
Key Deposit	195		0	195
Cleaning Bond	600		0	600
Fay Marie Armstrong	7,045		(7,045)	0
Employee Pay	2,810		(2,810)	0
	<u>10,650</u>	<u>0</u>	<u>(9,855)</u>	<u>795</u>

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

17. MAJOR LAND TRANSACTIONS

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

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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



**SHIRE OF WYALKATCHEM
CAPITAL EXPENDITURE
FOR THE BUDGET YEAR ENDED 30TH JUNE 2018**

By Program

Schedule 4 - Governance

Shire Office
Council Chambers

Schedule 5 - Law, Order & Public Safety

Bush Fire Truck Shed - concrete apron
Tanks for Jarvis Rd - North Korrelocking

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
2a Slocum St
4 Slocum St
58 Flint St
45 Wilson St
Lady Novar

Schedule 10 - Community Amenities

Cemetery - build new Niche Wall

Schedule 11 - Recreation and Culture

Youth Project
Town Hall
Recreation Centre
Netball Courts shelter
Tennis Courts Playground
Replace Toyota 22 seat bus WYLIEBUS
Swimming Pool
Streetscape

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	12,400	12,400							12,400
	LB	0	0							0
		12,400	12,400	0	0	0	0	0	0	12,400
	LB		0							0
	PE	6,201	6,201							6,201
		6,201	6,201	0	0	0	0	0	0	6,201
	LB	5,000	5,000							5,000
		5,000	5,000	0	0	0	0	0	0	5,000
	LB	108,800	108,800							108,800
	LB	0								0
		108,800	108,800	0	0	0	0	0	108,800	108,800
	LB	5,000	5,000							5,000
	FE	0	0							0
	LB	5,000	5,000							5,000
	LB	5,000	5,000							5,000
	LB	5,000	5,000							5,000
	LB	15,000	15,000							15,000
		35,000	35,000	0	0	0	0	0	0	35,000
	IO	0	0							0
		0	0	0	0	0	0	0	0	0
	IO	0								0
	LB	5,000	5,000							5,000
	LB	25,000	25,000							25,000
	IO	5,000	5,000							5,000
	IO	20,000	20,000							20,000
	PE	0	0	0	0					0
	LB	0		0						0
	IO	35,000	3,000						32,000	35,000
	IO	20,000	20,000							20,000



**SHIRE OF WYALKATCHEM
CAPITAL EXPENDITURE
FOR THE BUDGET YEAR ENDED 30TH JUNE 2018**

	Responsible Officer	By Class	TOTAL ACQUISITION	MUNI	Transfers from Reserve	Proceeds from Sale of Assets	RRG	R2R	FAGS Road Portion	OTHER GRANTS	TOTAL FUNDING
Natural Resource Management Capital Project			20,000	20,000							20,000
Admin Park shade sail		PG	0	0							0
Connect existing storm water reuse to the tank in Pioneer Park		IO	0	0							0
			130,000	98,000	0	0	0	0	0	32,000	130,000
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			15,596	0							0
Koorda / Wyalkatchem Rd - SLK 4.30 - 8.30 (4.0 km) - Shoulder Reconditioning (alter Scope of Works & TEC with SRRG)		IR	173,841	42,690			115,894			15,257	173,841
Tammin / Wyalkatchem Rd - SLK 19.60 - 21.83 (2.23 km) - Shoulder Widening & Primersealing Shoulders ONLY (alter TEC with SRRG)		IR	100,599				67,066			33,533	100,599
Cunderdin/Wyalkatchem Rd		IR	173,760	27,471			115,840	30,449			173,760
Gambrell Rd		IR	0					0			0
Lewis Rd		IR	23,847					23,847			23,847
Lawrence Rd		IR	24,610					24,610			24,610
Harrison Rd		IR	19,077					19,077			19,077
Lewis East Rd		IR	27,424					27,424			27,424
Elsegood-1		IR	32,432	0				32,432			32,432
Benja-Hindmarsh - Nth		IR	16,693					16,693			16,693
Benja-Hindmarsh - Sth		IR	16,693					16,693			16,693
Cemetery Rd		IR	23,847					23,847			23,847
Elsegood		IR	27,424					27,424			27,424
Cemetery Rd		IR	162,624	0				162,624			162,624
Footpath - senior citizens units?, plus concrete ramp cnr Honour Ave & Railway Tce		IF	22,500	22,500							22,500
Solar lighting on path between Railway Tce and Grace St		IF	0	0							0
Depot - Main Roads		LB	30,000	30,000							30,000
Replace 120M Grader WM017		PE	360,000	0	235,000	125,000					360,000
Replace Works Utility WM216 (80,000km)		PE	33,000	33,000		0					33,000
Replace Works Manager Utility WM000 (60,000km)		PE	35,000	27,000		8,000					35,000
Plate compactor		PE	5,000	5,000							5,000
Line Marker		PE	6,000	6,000							6,000
Aerodrome Development		IA	35,000	35,000							35,000
											0
			1,364,966	228,661	235,000	125,000	298,800	405,119	0	48,790	1,349,370
Schedule 13 - Economic Services											
Railway Station		LB	20,000	20,000							20,000
Railway Barracks		LB	20,000	20,000							20,000
			40,000	40,000	0	0	0	0	0	0	40,000



**SHIRE OF WYALKATCHEM
CAPITAL EXPENDITURE
FOR THE BUDGET YEAR ENDED 30TH JUNE 2018**

Responsible Officer	By Class	TOTAL ACQUISITION	MUNI	Transfers from Reserve	Proceeds from Sale of Assets	RRG	R2R	FAGS Road Portion	OTHER GRANTS	TOTAL FUNDING
		1,702,367	425,262	235,000	125,000	298,800	405,119	0	80,790	1,686,771

By Class

Land Held for Resale	
Land and Buildings	LB 261,200
Infrastructure Assets - Roads	IR 838,466
Infrastructure Assets - Airport	IA 35,000
Infrastructure Assets - Footpaths	IF 22,500
Infrastructure Assets - Drainage	ID 0
Infrastructure Assets - Other	IO 80,000
Parks, Gardens and Ovals	PG 20,000
Plant and Equipment	PE 445,201
Furniture and Equipment	FE 0
	<u>1,702,367</u>

Budget 2017/18 Summary Operating

	Budget 2017/18
Income	
I03 - GENERAL PURPOSE FUNDING	
I031 - Rates	
I031001 - Rates Income	
R005 - Rates - GRV Interims (Town)	0
R006 - Rates - UV Interims (Rural)	0
I031001 - Rates Income - Other	1,252,111
Total I031001 - Rates Income	1,252,111
I031005 - Rates Instalment Fees	4,300
I031020 - Rates Administration Charges	1,985
I031023 - Fees & Charges	1,600
I031024 - Penalty Interest	1,000
I031025 - Ex-Gratia Rates	8,110
I031030 - Discount on Rates	-18,782
I031031 - Pre Paid Rates	0
I031032 - Rate Concessions	-475
I031033 - Write-Offs	-500
Total I031 - Rates	1,249,349
I032 - Other GPF	
I032010 - FAGS Grants-General Purpose	479,921
I032030 - Interest on Invest - Muni	6,000
I032040 - Interest on Invest - Reserves	51,999
I032050 - District Club Loan Interest Rec	1,026
I032067 - Senior Citizens Trust Reimbursement	0
Total I032 - Other GPF	538,946
Total I03 - GENERAL PURPOSE FUNDING	1,788,295
I04 - GOVERNANCE	
I041 - Compliance	
I041003 - Photocopying & Facsimilies	100
I041010 - Reimbursements/Grants	2,000
I041015 - Salary Sacrifice - Laptop	0
Total I041 - Compliance	2,100
Total I04 - GOVERNANCE	2,100
I05 - LAW ORDER & PUBLIC SAFETY	
I051 - Fire Prevention	
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
Total I051 - Fire Prevention	37,262
I052 - Animal Control	
I052150 - Dog Registrations	1,500
I052155 - Fines & Penalties	0
Total I052 - Animal Control	1,500
Total I05 - LAW ORDER & PUBLIC SAFETY	38,762
I07 - HEALTH	
I072 - Doctor	
I072502 - Reimbursement - Koorda	49,589
I072505 - Reimbursement - Estate Funds	0
Total I072 - Doctor	49,589
I075 - NEWHS	
I075005 - Reimbursement from NEWH Shires	0
Total I075 - NEWHS	0
Total I07 - HEALTH	49,589

Budget 2017/18 Summary Operating

	Budget 2017/18
I08 · EDUCATION & WELFARE	
I08???? · Senior Citizens Fee	0
Total I08 · EDUCATION & WELFARE	0
I09 · HOUSING	
I090100 · Rental Income (Gardening)	2,236
I0902 · STAFF HOUSING	
I090204 · 22 Johnson Street	0
I090207 · 22A Flint Street	2,908
I090208 · 22B Flint Street	1,950
Total I0902 · STAFF HOUSING	4,858
I0903 · COMMUNITY HOUSING	
I090301 · 4 Slocum Street	9,724
I090205 · 10 Honour Ave	9,360
I090202 · 2a Slocum St	9,312
I090302 · 58 Flint Street	7,072
I090303 · 59 Flint Street	7,072
I090305 · 53 Piesse St	0
Total I0903 · COMMUNITY HOUSING	42,540
I0904 · GROH HOUSING	
I090401 · GEHA 51 Flint Street	32,188
I090402 · GEHA 55 Flint Street	16,640
I090403 · 43 Wilson Street	9,724
I090404 · 45 Wilson Street	9,663
Total I0904 · GROH HOUSING	68,215
Total I09 · HOUSING	117,849
I10 · COMMUNITY AMENITIES	
I101 · Sanitation	
I101105 · Refuse Collections Fees	100,485
I101106 · Pensioner Rubbish Concessions	-7,410
I101108 · Scrap Metal Reimbursements	0
I101110 · Rural General Health Levy	15,057
I101111 · New Rubbish Bin Fee	0
I101112 · DEC Waste Management Grant	0
Total I101 · Sanitation	108,132
I104 · Protection of the Environment	
Total I104 · Protection of the Environment	0
I105 · Other Community Amenities	
I105101 · Cemetery Fees	1,976
I105102 · Cropping Land Income	1,000
I105103 · Landcare Funds	0
I105200 · Drum Muster	300
Total I105 · Other Community Amenities	3,276
Total I10 · COMMUNITY AMENITIES	111,408
I11 · RECREATION & CULTURE	
I111 · Public Halls and Civic Centres	
I111005 · Hall Hire	500
Total I111 · Public Halls and Civic Centres	500
I112 · Swimming Pool	
I112010 · Pool Fees	0
I112015 · Pool Subsidy	32,000
Total I112 · Swimming Pool	32,000

Budget 2017/18 Summary Operating

	Budget 2017/18
I113 - Other Recreation	
I113070 - Community Bus Fees	2,000
I113131 - Korrelocking Hall Fees	350
I113136 - Recreation Centre & Oval Fees	3,301
I113137 - Tennis Court Charges	989
I113140 - Basketball/Netball Court Fees	676
Total I113 - Other Recreation	7,316
I114 - Heritage	
I116010 - Heritage Grants	0
Total I114 - Heritage	0
Total I11 - RECREATION & CULTURE	39,816
I12 - TRANSPORT	
I121 - Roads & Streets	
I121045 - FAGS Road Grants	188,007
I121050 - Road Project Funds RRG (20/20)	266,112
I121060 - Roads 2 Recovery Grant	405,119
I121061 - MRWA Direct Grant	105,690
I121062 - Street Lighting Subsidy	1,419
Total I121 - Roads & Streets	966,347
I124 - Airstrip	
I124004 - Airport Landing Fees	0
I124005 - Hanger Lease Fees	0
I124012 - Airport Terminal Building Fees	0
Total I124 - Airstrip	0
I125 - Transport Licensing	
I125001 - Transport Licensing Commission	0
Total I125 - Transport Licensing	0
Total I12 - TRANSPORT	966,347
I13 - ECONOMIC SERVICES	
I132 - Tourism/Area Promotion	
I132010 - Resale Promotional Materials	0
Total I132 - Tourism/Area Promotion	0
I133 - Building Control	
I133001 - BCITF Commission	20
I133002 - BRB Commission	50
I133005 - Building Licence	500
Total I133 - Building Control	570
I135 - Other	
I135100 - Standpipe Water Charges	300
I135201 - Railway Station Lease Fee	1,121
I135203 - Railway Barracks Fees	14,000
Total I135 - Other	15,421
Total I13 - ECONOMIC SERVICES	15,991
I14 - OTHER PROPERTY & SERVICES	
I141 - Private Works	
I141005 - Private Works Fees & Charges	3,092
Total I141 - Private Works	3,092
I143 - Public Works Overheads	
I143010 - Reimbursements	0
Total I142 - Reimbursements	0
I144 - Plant Operating Costs	
I121041 - Diesel Rebate	15,000
Total I144 - Plant Operating Costs	15,000

Budget 2017/18 Summary Operating

	Budget 2017/18
I145 - Other Governance	
I145041 - Car Contributions	0
Total I145 - Other Governance	0
I146 - Land/Property Aquisitions	
I146010 - Profit on Sale of Assets	0
Total I146 - Land/Property Aquisitions	0
Total I14 - OTHER PROPERTY & SERVICES	18,092
Total Income	3,148,249

Budget 2017/18 Summary Operating

Expense	<u>Budget 2017/18</u>
E03 - GENERAL PURPOSE FUNDING.	
E031 - Rates	
E031045 - Rate Debt Collection Expenses	1,650
E031055 - Valuation Expenses	11,000
E031090 - Other Minor Rate Expenses	0
E031200 - Admin Allocation - Rates	35,282
E031298 - Depreciation	0
Total E031 - Rates	47,932
E032 - Other	
E032200 - Admin Allocated	17,641
Total E032 - Other	17,641
Total E03 - GENERAL PURPOSE FUNDING.	65,573
E04 - GOVERNANCE.	
E041 - General Governance (ABC's)	
E041201 - Salaries	385,755
E041202 - Superannuation	40,302
E041203 - Fringe Benefits Tax	3,000
E041204 - Insurance Workers Comp	9,439
E041228 - Housing Subsidy	13,000
E041205 - Uniforms	1,440
E041206 - Training	12,000
E041208 - Removal Expenses	4,000
E041209 - Vehicle Running Exp (CEO)000WM	2,984
E041210 - Vehicle Running Expenses (DCEO)	7,242
E041211 - Admin Travel	1,000
E041212 - Occupational Health and Safety	8,060
E041213 - Professional Services	15,500
E041214 - Audit	20,000
E041215 - Administration Office Mtce	18,632
E041216 - Garden Maintenance	11,550
E041217 - Telecommunication Expenses	10,300
E041218 - Computer Maintenance	52,176
E041219 - Insurance	10,963
E041220 - Advertising.	10,000
E041221 - Bank Fees	2,863
E041223 - Records Management.	1,000
E041224 - Postage & Freight	8,600
E041225 - Printing & Stationery	11,394
E041226 - Subscriptions	26,625
E041227 - Legal Expenses	3,000
E041229 - Cleaner Admin Expenses	0
E041301 - Loss on Sale of Assets	0
E041401 - Depreciation	14,809
E041501 - LESS ADMIN ALLOCATED-PROGRAMS	-705,634
Total E041 - General Governance (ABC's)	0

Budget 2017/18 Summary Operating

	Budget 2017/18
E042 - Councillors	
E042015 - Advertising	0
E042020 - Public Relations	40,692
E042025 - Local Government Week	4,000
E042035 - Election Costs	5,000
E042040 - Christmas Party	2,000
E042050 - Insurance	8,226
E042055 - Chamber Mtce	8,089
E042056 - Members Minor Expenditure	500
E042060 - Telecommunication Allowance	3,640
E042065 - Presidents Fund	3,000
E042070 - Meeting Fees	34,083
E042080 - Presidents Allowance	6,090
E042085 - Deputy Presidents Allow.	1,523
E042095 - Civic Refreshments	6,900
E042110 - Travelling Allowance	0
E042115 - Elected Member Training	5,000
E042120 - Local Laws	5,000
E042200 - Admin Allocation - Members	141,127
E042298 - Depreciation	0
Total E042 - Councillors	274,870
E043 - NEWROC	
E043100 - NEWROC Executive & Projects	17,700
E043102 - NEWTravel & Projects	2,000
Total E043 - NEWROC	19,700
Total E04 - GOVERNANCE.	294,570
E05 - LAW ORDER & PUBLIC SAFETY.	
E051 - Fire Prevention	
E051010 - Protective Burning	11,235
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	35,282
E051298 - Depn - Fire Control	916
Total E051 - Fire Prevention	81,226
E052 - Animal Control	
E052200 - Admin Allocation - Animal Contr	17,641
E052540 - Pound Maintenance	0
E052535 - Training	2,632
E052536 - Salaries Animal Control	6,092
E052545 - Animal Control Expenses	371
Total E052 - Animal Control	26,736
E053 - Other Law Order & Public Safety	
E053203 - Vandalism Expense	1,000
E053202 - Other Law and Order	500
E053200 - Crime Prevention	500
Total E053 - Other Law Order & Public Safety	2,000
Total E05 - LAW ORDER & PUBLIC SAFETY.	109,962

Budget 2017/18 Summary Operating

	Budget 2017/18
E07 - HEALTH.	
E072 - Doctor	
E072010 - Vehicle Running Exp GP WM014	7,720
E072015 - Loss on Sale of Assets	0
E072020 - Medical Centre Building Maint.	10,508
E072040 - Medical Centre Interest Repay	0
E072126 - ISIS Operating Lease	0
E072200 - Admin Allocated	17,641
E072502 - Medical Centre Operating Exp	152,000
E072503 - Doctor Professional Development/Incentives	0
Total E072 - Doctor	187,869
E073 - Community Health	
E073200 - Admin Allocation - Other Health	17,641
E073410 - Mosquito Control	2,000
E073415 - Rural Counselling Services	500
E073425 - Other Expenses	20,421
Total E073 - Community Health	40,562
E074 - NEWHS	
E074010 - Contribution to Newhealth	35,410
E074200 - Admin Allocation - NEWHS	17,641
Total E074 - NEWHS	53,051
E075 - Other Health	
E075298 - Depn - Prev Services	23,453
Total E075 - Other Health	23,453
Total E07 - HEALTH.	304,935
E08 - EDUCATION & WELFARE	
E081015 - Contribution to Central East Aged Care Alliance	14,000
E082010 - Daycare	0
E082298 - Depn - Education & Welfare	3,858
Total E08 - EDUCATION & WELFARE	17,858
E09 - HOUSING.	
E090 - STAFF HOUSING.	
E090005 - 1 Slocum Street	6,554
E090010 - 2 Slocum Street	9,158
E090011 - 2A Slocum Street (Unit)	5,531
E090015 - Lady Nova - 10 Honour Avenue	6,299
E090035 - 22A Flint Street	4,438
E090040 - 22B Flint Street	7,261
E090080 - 57 Flint Street	13,483
E090115 - 19L Honour Av Lot19	0
Total E090 - STAFF HOUSING.	52,724
E0902 - COMMUNITY HOUSING	
E090012 - 4 Slocum St	4,885
E090065 - 53 Piesse Street	6,998
E090085 - 58 Flint Street	3,554
E090090 - 59 Flint Street	5,554
Total E0902 - COMMUNITY HOUSING	20,991
E0903 - GROH HOUSING	
E090050 - 43 Wilson Street	10,003
E090060 - 45 Wilson Street	8,629
E090095 - GEHA 55 Flint St	6,796
E090110 - GEHA 51 Flint St	5,726
Total E0903 - GROH HOUSING	31,154

Budget 2017/18 Summary Operating

	Budget 2017/18
E094 · HOUSING OTHER	
E090100 · Property Insurance	3,469
E090150 · Housing Interest Expense	0
E090200 · Administration Allocated	70,563
E090298 · Depreciation	65,070
Total E094 · HOUSING OTHER	139,102
Total E09 · HOUSING.	243,971
E10 · COMMUNITY AMENITIES.	
E101 · Sanitation	
E101005 · Refuse Collection Contract	37,662
E101016 · Commercial Recycling Collection	11,116
E101010 · Refuse Site Maintenance	19,827
E101012 · Street Bin Collection	12,597
E101200 · Admin Allocation - Sanitation	17,641
Total E101 · Sanitation	98,843
E104 · Protection of the Environment	
E104001 · NRM Group Scheme Contract (shared between Shires of	18,000
Total E104 · Protection of the Environment	18,000
E105 · Other	
E105135 · Cemetery	7,620
E105136 · Grave Digging	3,332
E105140 · Public Toilets	17,850
E105145 · Townscape Maintenance	0
E105180 · Cropping Land Cost	1,524
E105200 · Admin Allocation - Other Commun	17,641
E105298 · Depn - Other Community Services	9,019
E105300 · Drum Muster	300
Total E105 · Other	57,286
E106 · T.P. & Regional Devel	
E106101 · Town Planning Consultant Fees	0
E106102 · Town Planning Advertising	500
E106200 · Admin Allocation - Town Plannin	35,282
Total E106 · T.P. & Regional Devel	35,782
Total E10 · COMMUNITY AMENITIES.	209,911
E11 · RECREATION & CULTURE.	
E111 · Public Halls & Civic Centres	
E111010 · Town Hall	30,536
E111200 · Admin Allocation - Public Halls	52,923
Total E111 · Public Halls & Civic Centres	83,459
E112 · Swimming Pool	
E112055 · Aquatic Contract Services	71,070
E112??? · Offseason Maintenance Contract	6,300
E112110 · Chemicals	7,500
E112140 · Pool Building Mtce & Utilities	62,084
E112200 · Admin Allocation-Swimming Pool	17,641
Total E112 · Swimming Pool	164,595

Budget 2017/18 Summary Operating

	Budget 2017/18
E113 · Other Recreation	
E113005 · Community Bus Expenses	2,840
E113040 · Basketball/Netball Courts	1,615
E113045 · Tennis Club	20,767
E113060 · Korrelocking Hall	12,591
E113070 · Railway Tce Parks & Gardens	43,221
E113510 · Admin Park	15,652
E113075 · Reticulation	0
E113080 · Recreation Centre	49,755
E113083 · Recreation Sports Oval	37,010
E113511 · Hockey Oval	3,623
E113512 · Turf/Cricket Wickets	15,364
E113513 · Recreation Centre Oval Surrounds	1,427
E113091 · Memorial Park	20,877
E113514 · Golf Club	275
E113515 · Club Development	2,555
E113517 · Community Resource Centre Annual Fee	34,231
E113200 · Administration Allocated	17,641
E113506 · Pump Maintenance	10,359
E113518 · CRC Building	12,480
Total E113 · Other Recreation	302,283
E114 · Library	
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	3,528
Total E114 · Library	4,528
E115 · Community Grants	
E115082 · Community Assistance Grant Pool	5,000
Total E115 · Community Grants	5,000
E116 · Other Culture	
E116015 · Heritage Projects	10,000
E116035 · Museum House	6,883
E116200 · CBH Museum	3,699
E116210 · Arts & Culture	0
E116298 · Depn Other Culture	170,035
Total E116 · Other Culture	190,617
Total E11 · RECREATION & CULTURE.	750,482

Budget 2017/18 Summary Operating

	Budget 2017/18
E12 · TRANSPORT.	
E122 · Roads & Streets	
E122020 · Depot Maintenance	21,294
E122025 · Street Lights	26,391
E122035 · Signage	30,185
E122036 · White Guide Post Replacement	12,034
E122050 · Storm Damage Rural Rds	16,249
E122051 · Storm Damage Town Site	8,135
E122059 · Drainage Maintenance Rural Roads	11,032
E122056 · Drainage Maintenance Town Site	17,445
E122057 · Tree Pruning	16,183
E122058 · Urban Street Maintenance	39,043
E122060 · Roadside Spraying Rural Rds	22,002
E122065 · Roadside Clearing	37,707
E122??? · Roadside Spraying Town Verges	6,065
E122075 · Roman II Subscription + Train	6,459
E122085 · Footpath Maintenance	9,275
E122089 · Rural Road Mtce Grading	361,864
E122099 · Crossovers	4,092
E122101 · Street Verges	10,275
E122102 · Street Cleaning	11,459
E122104 · Kerbing Maintenance	15,092
E122105 · Street Scape Beautification	0
E122106 · Relief Labour	0
E122108 · Gravel Pit	20,000
E122109 · Crack Sealing	35,000
E122200 · Admin Allocation - Roads	70,563
E122298 · Depreciation - Transport Other	587,614
E123007 · SRRG Group Admin	1,000
Total E122 · Roads & Streets	1,396,458
E124 · Airstrip	
E124005 · Airstrip Expenses	15,054
E124020 · Terminal Building	7,647
E124030 · RFDS Transfer Building	2,524
E124040 · Airport Storage Shed	0
E124200 · Admin Allocation - Airstrips	45,866
E124298 · Depn - Airstrip	76,755
Total E124 · Airstrip	147,846
E125 · Transport Licensing	
E125200 · Admin Allocation - Licensing	0
Total E125 · Transport Licensing	0
Total E12 · TRANSPORT.	1,544,304
E13 · ECONOMIC SERVICES.	
E131 · Rural Services	
E131055 · Noxious Weeds	0
Total E131 · Rural Services	0
E132 · Tourism/Area Promotion	
E132010 · Promotional Material	1,000
E132??? · Area Promotion	1,569
E132025 · Pioneer Pathways	3,650
E132035 · Information Bays	139
E132100 · Visitor Centre Building Mtce	0
E132101 · Railway Building Maintenance	3,098
E132102 · Barracks Building Maintenance	31,701
E132200 · Admin Allocated - Tourism	17,641
Total E132 · Tourism/Area Promotion	58,798

Budget 2017/18 Summary Operating

	Budget 2017/18
E133 · Building & Planning Control	
E133200 · Admin Alloc. Building Control	17,641
Total E133 · Building & Planning Control	17,641
E135 · Other	
E135005 · Standpipe Expenses	2,952
E135030 · Roadhouse Gardens	0
E135040 · Railway Corridor - Grace St	6,659
E135298 · Depreciation	19,781
Total E135 · Other	29,392
Total E13 · ECONOMIC SERVICES.	105,831
E14 · OTHER PROPERTY & SERVICES.	
E141 · Private Works	
E141005 · Private Works Expense	3,092
Total E141 · Private Works	3,092
E142 · Unclassified Reimbursements	
E142001 · Reimbursements	0
Total E142 · Unclassified Reimbursements	0
E143 · Works Overheads	
E143005 · Salaries	81,639
E143010 · Superannuation	62,671
E143025 · Staff Training	17,579
E143030 · Personal Leave	22,174
E143032 · Public Holidays	26,292
E143035 · Annual Leave	48,515
E143040 · Long Service Leave	9,208
E143045 · Workers Compensation	9,439
E143055 · Allowances	33,289
E143065 · Fringe Benefits Tax	8,000
E143070 · Protective Clothing	6,200
E143075 · Occupational Safety & Health	5,000
E143087 · Expendable Tools	2,000
E143100 · Works Manager Vehicle Expenses	13,480
E143110 · Insurance	7,037
E143120 · Works Administration	0
E143150 · Engineering Consultancy	20,000
E143200 · Admin Allocated - Works	21,169
E143299 · LESS PWOH ALLOCATED-PROJECTS	-393,692
Total E143 · Works Overheads	0
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	26,569
E144040 · Repair Wages & Contract Labour	60,165
E144298 · Depreciation Plant & Equipment	171,507
E144299 · LESS POC ALLOCATED-PROJECTS	-372,021
Total E144 · Plant Operating Costs	0
E145 · Other Governance	
E145600 · Suspense	0
Total E145 · Other Governance	0
E146 · Salaries Control	
E146010 · Gross Total Salaries and Wages	0
E146200 · LESS SALS/WAGES ALLOCATED	0
Total E146 · Salaries Control	0

Budget 2017/18 Summary Operating

	Budget 2017/18
E148 - Unclassified	
E148005 - Loss on Disposal of Asset	52,886
E148050 - Property Settlement Costs	0
Total E148 - Unclassified	52,886
Total E14 - OTHER PROPERTY & SERVICES.	55,978
Total Expense	3,703,375


Ian McCabe made a general comment regarding the budget, stating the Shire is fully aware of the situation currently facing the agricultural industry. Great consideration has gone into the budgeted rate increases in these times of uncertainty. As an organisation, the Shire has a responsibility to be as strong as possible for our community. Council should be congratulated on implementing the budget. In previous years, there has been rate increases of between 7 to 10% and this year the rate increase is only 5% with a nil increase to waste charges. The long term CPI is 2.5% per annum, so this provides a small margin to create new projects and anticipate changes in government funding. There is a significant allocation for plant equipment - this is allowing for the purchase of a new grader. If there are any ways to save on this, the Shire will definitely be doing so - for example, a lease may be available and if this is a viable option it will certainly be considered.

Cr Davies agreed with Ian. Rate increases in uncertain times may lead to questions from ratepayers. Councillors need to be prepared to answer questions, and it is very important to fully understand the budget. Rate increases will always incur questions, whether it be a 1% increase or a 15% increase.

Mr McCabe said that the rate increase for 2017/18 was the lowest increase implemented for several years. We have kept fees and charges increase to the rate of inflation and there is no increase in rubbish charges. To ensure long term value, we need to ensure stable income.

Cr Davies said that any savings made from the budget will be put into reserves or spent responsibly - the decisions regarding this will be made during budget review in March 2018. He congratulated staff on their work and thanked Council for their time and effort in completing the budget.

8.3.1 PERSONNEL – AUTHORISATIONS – APPOINTMENT OF AUTHORISED OFFICERS

FILE REFERENCE:	13.12
AUTHOR'S NAME AND POSITION:	Ella McDonald Administration Officer
AUTHOR'S SIGNATURE:	
NOTIFICATION TO APPLICANT:	Not Applicable
DATE REPORT WRITTEN:	12 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	2.6 – Effective enforcement of local laws and regulation

SUMMARY

That Council resolve the following:

1. **Appoint the Environmental Health Officer Peter Toboss as an authorised Officer to issue, modify and rescind Infringement Notices.**

Appendices:

None

Background:

Recent amendments to the *Health (Asbestos) Regulations 1992* allow the provision of Infringement Notices where a prosecution is not intended (unless the Infringement Notice is not paid within the prescribed time period). Modified Penalties or Infringement Notices can only be issued by an Authorised Officer (e.g. the Environmental Health Officer) and can only be modified or rescinded by an Approved Officer (e.g. the Chief Executive Officer of the Local Government). Council needs to appoint both positions in writing in accordance with the *Criminal Procedure Act 2004*.

Delegation C19 applies but advice from the EHO in regard to asbestos regulation is that a specific resolution from Council is required in respect of the EHO position.

The Department of Health completed a review of the *Health (Asbestos) Regulations 1992* as part of the review of all Regulations made under the Health Act 1911. The process of reviewing all regulations will take another three to five years from July 2016 when the new *Public Health Act 2016* was enacted and then apply in stages to allow for an orderly transition from old legislation to new. The Local Government sector has requested the Chief Health Officer to increase fines and introduce modified penalties with urgency in advance of the regulation review process.

The issue of Infringement Notices would be an encouragement to resolve issues of a less serious nature that require a quick resolution

Statutory Environment:

Environmental Health Officers appointed under the Health Act 1911 are considered skilled and qualified to enforce the *Health (Asbestos) Regulations 1992*. The appointment under these Regulations can be included in the general provisions of appointment of an Authorised Officer under the *Public Health Act 2016* and shall be addressed separately. The Chief Executive Officer appointment as an Approving Officer and the Environmental Health Officer as an Authorised Officer is a new requirement under the *Criminal Procedure Act 2004 (section 6)* to allow infringement notices to be issued.

Policy Implications:

There is no council policy relevant to this report

Financial Implications:

There are no financial implications relative to this report

Strategic Plan/Risk Implications:

There are no direct strategic/risk implications relative to this item

Council Decision Number: 3474

Moved: Cr Holdsworth


Seconded: Cr Garner

That Council resolve the following:

- 1. Appoint the Environmental Health Officer Peter Toboss as an authorised Officer to issue, modify and rescind Infringement Notices.**

Vote: 7/0

8.3.2 PERSONNEL – AUTHORISATIONS – DELEGATION – DELEGATION REGISTER REVIEW 2017

FILE REFERENCE:	22.02.02
AUTHOR'S NAME AND POSITION:	Ella McDonald Administration Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	12 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	OMC 16 February 2017 Council Decision No 3409

SUMMARY:

That Council resolves the following:

- 1. Adopt the proposed Delegation Register as presented.**

Appendix

Appendix 1 Delegations Register 2017

Background:

Under Section 5.42 of the *Local Government Act* 1995 and pursuant to section 5.46(2), a Local Government is required to review its delegations at least once each financial year. An Agenda item is then presented to the Ordinary Council Meeting for its consideration stating whether the delegations are:

- Unchanged
- Required to be amended
- Required to be revoked
- New delegation

The most recent review was conducted in February 2017 and this review is presented to ensure currency.

Comment:

To complete the delegation review, all officers with delegations must be advised in writing. This review was conducted with the advice of WALGA and other local governments. An effort has been taken to provide more detail and be more explicit in what the delegation of power means.

Attention is drawn to Delegation W7 – *Road Traffic Act 1974*, which was

presented to and passed by Council as a new delegation on the 30 June 2016 (Council Decision Number 3299). This delegation was accepted and passed by Council at that meeting and included in the subsequent minutes. However, delegation W7 was omitted from the Delegations Register document as presented and voted on at the annual review 16 February 2017. To remove uncertainty, a complete Delegations Register is presented for Council Decision.

It should be noted that only one letter (permit) under delegation W7 was issued and this occurred prior to the February Decision and therefore the omission, while regrettable, has had no effect.

Prior reference to Policy FP1 in Delegation A1 was made in error and has been removed.

Consultation:

Ian McCabe, Chief Executive Officer

Claire Trenorden, Senior Finance Officer

Craig Harris, Manager of Works

Statutory Environment:

This report is put forward in order to fulfil the statutory requirements of Section 5.42(1), 5.43, 5.44(1), 5.45(1) and 5.46(2) of *The Local Government Act 1995*.

Policy Implications:

Delegations are linked to local policies.

Financial Implications:

Non-approval of delegations will increase the need for council meetings and Councillors' time.

Strategic Plan/Risk Implications:

There are no strategic implications relative to this item.

Voting Requirements: Absolute Majority

Council Decision Number: 3475

Moved: Cr Garner

Seconded: Cr Gamble

That Council resolve the following:

- 1. Adopt the proposed Delegation Register as presented**

Vote: 7/0



DELEGATIONS REGISTER 2017

(Date of Document Adopted/Reviewed/Amended)

Delegation Register First Adopted 17/08/00

Reviews
21 March 2002
17 July 2003
17 June 2004
21 July 2005 Decision No 211
20 July 2006 Decision No 464
19 July 2007 Decision No 684
15 November 2007 (Interim Review) Decision No 767
17 July 2008 Decision No 914
16 July 2009 Decision No 1118
20 August 2009 Decision No 1147
21 July 2011 Decision No 2321
19 July 2012 Decision No 2549
18 July 2013 Decision No 2759
26 June 2014 Decision 2938
18 June 2015 Decision 3111
30 June 2016 Decision 3299

Delegation	Council Meeting Date	Decision No	Amendment
Delegation No 37/38/39	18/04/2002	Decision No	
Delegation No 40	16/10/2003	Decision No	
Delegation No 41	20/10/2005	Decision No	
Delegation No 42	16/02/2006	Decision No	
Delegation No 15/16	21/12/2006	Decision No	
Decision No 1012	19/12/2009	Decision No	
Decision No 2116	20/05/2010	Decision No	
Delegation No A5, A6, A7	15/12/2011	Decision No	
Delegation No C2A, to C2H	15/03/2012	Decision No 2460	
Delegation No C13, C14	16/08/2012	Decision No 2570	Legislations added
All Delegations	26/06/2014	Decision No 2937	Delegations revoked, amended and deleted (See pages 10-15)
Delegations amendment C23	18/09/2014	Decision No 2977	C23 amended
All Delegations reviewed and Delegation numbers altered Delegations to CEO to authorise various employees to act through on the Control of Vehicles Act, Health Act, Litter Act, Caravan and Parking Act, Food Act, Building Act and Cemeteries Act.	18/06/2015	Decision No 3111	CSO removed, new EHO added, Julian Goldacre removed, John Mitchell added
W5 and W6	16/07/15	Decision No 3128	Remove sub-delegation
W7	30/06/16	Decision No 3299	Add delegation
C1	30/06/16	Decision No 3299	Amend delegation as

			cannot appoint authorised officers under the Building Act
C2, C3, C4	30/06/16	Decision No 3299	Merge the delegations together and form C1
C12, C13, C15, C16	30/06/16	Decision No 3299	Remove delegations as C14 exists which appoints the required officers under the Food Act
A1	16/02/17	Decision No 3409	Amend delegation to include Administration Officers
C18	16/02/17	Decision No 3408	Amend delegation to include Asbestos regulations
C19	16/02/17	Decision No 3409	Add Public Health Act 2016 delegation

INTRODUCTION

The *Local Government Act 1995* provides a local government with the ability to delegate any of its powers or the authority to discharge any of its duties, such as those delegated to the Chief Executive Officer (as per section 5.42). There may be limitations to this, such as those limited by sections of the Act (for example, section 5.43 as it applies to the Chief Executive Officer; or, s.5.17, as it applies to a Committee. The Chief Executive Officer may also delegate power and duties to other employees (such as s.5.44), including the ability to exercise any of the Chief Executive Office powers or discharge any of the Chief Executive Officer duties other than the power of delegation

The Delegations of Authority contained in this manual are made to the Chief Executive Officer pursuant to section 5.42 of the *Local Government Act 1995* ('the Act') and to certain Committees pursuant to section 5.16. Where listed, some of these functions are delegated by the Chief Executive Officer to Shire of Wyalkatchem employees pursuant to section 5.44 of the Act. All delegations made by Council must be by **absolute majority** decision.

The Chief Executive Officer is to keep a register that records the delegations that are made to the Committees (Section 5.18) and the delegations that are made to the Chief Executive Officer and to employees of the local government (Section 5.46). The delegations register is to be reviewed by the delegator at least once every financial year.

Furthermore the following regulations prescribe powers and duties which cannot be delegated to a CEO:

- Regulation 18G of the *Local Government (Administration) Regulations 1996* prohibits the delegation to a CEO of the powers and duties under:
 - (i) Sections 7.12A(2), 7.12A(3)(a) and 7.12A(4) of the *Local Government Act 1995* (relating to meetings with auditors); and
 - (ii) Regulations 18C and 18D (relating to the selection and appointment of CEOs and reviews of their performance).
- Regulation 6 of the *Local Government (Financial Management) Regulations 1996* prohibits the delegation of the duty to conduct an internal audit to an employee (including a CEO) who has been delegated the duty of maintaining the local government's day to day accounts or financial management operations.

The Act allows for the Chief Executive Officer to delegate any of their powers to another employee but this must be done in writing. These powers cannot, however, be further sub-delegated (s. 5.44). The Act also allows the delegator to place conditions on any delegations if required.

A register of delegations, being this manual, is to be kept and reviewed at least once every financial year.

If a person is exercising a power or duty that they have been delegated, the Act requires them to keep records relating to the exercise of the power or discharge of the duty. The written record is to contain:

- How and when the person exercised the power or discharged the duty; and
- The persons or classes of persons, other than council or committee members or employees of the local government, directly affected by the exercise of the power or the discharge of the duty.

Each instrument of delegation in this register describes the function being delegated and the relevant statutory reference which is the source of power for the exercise of the function. Also included is a reference to related documents such as policies of Council, which may provide guidance in the exercise of the delegation.

DELEGATIONS TO COMMITTEES

A local government may delegate to a committee any of its powers and duties other than the power of delegation (Section 5.16), subject to certain limits (Section 5.17).

Section 5.16 – Local Government Act 1995

- (1) Absolute majority required to delegate and cannot delegate the power of delegation.
- (2) To be in writing and may be general or conditional.
- (3) Can be for a period of time or indefinite.
- (4) Doesn't prevent Council acting through another person

Limits on delegation of powers and duties to certain committees

The authority to delegate the powers and duties of a local government to a committee is subject to the provisions contained in (Section 5.17) and this depends on the type of committee structure that is in place, as determined by (Section 5.9).

Section 5.17 – Local Government Act 1995

- (1) A local government can delegate —
 - (a) To a committee comprising council members only, any of the council's powers or duties under this Act except —
 - (i) Any power or duty that requires a decision of an absolute majority or a 75% majority of the local government; and
 - (ii) Any other power or duty that is prescribed; and,
 - (b) to a committee comprising council members and employees, any of the local government's powers or duties that can be delegated to the CEO under Division 4; and,
 - (c) To a committee referred to in section 5.9(2) (c), (d) or (e), any of the local government's powers or duties that are necessary or convenient for the proper management of —
 - (i) The local government's property; or
 - (ii) An event in which the local government is involved.
- (2) A local government cannot delegate any of its powers or duties to a committee referred to in section 5.9(2) (f). (That is, a committee comprised of other persons only).

DELEGATIONS OF SOME POWERS AND DUTIES TO THE CHIEF EXECUTIVE OFFICER

A local government may delegate to the Chief Executive Officer any of its power and duties other than the power of delegation (Section 5.42), subject to certain limits (Section 5.43)

Section 5.42 – Local Government Act 1995

- (1) Absolute majority required to delegate
- (2) To be in writing and may be general or conditional.

LIMITS ON DELEGATIONS TO CHIEF EXECUTIVE OFFICER

The authority to delegate the powers and duties of a local government to the Chief Executive Officer is subject to the provisions contained in (Section 5.43)

The Act provides that the following are decisions that cannot be delegated to the Chief Executive Officer (s. 5.43):

- Any power or duty that requires a decision of an absolute majority or 75% majority of the local government.
- Accepting a tender which exceeds an amount determined by the local government.
- Appointing an auditor.
- Acquiring or disposing of any property valued at an amount exceeding the amount determined by the local government.
- Any of the local government's powers under sections 5.98, 5.98A, 5.99, 5.99A and 5.100 of the Act.
- Borrowing money on behalf of the local government.
- Hearing or determining an objection of a kind referred to in section 9.5.
- The power under section 9.49A (4) to authorise a person to sign documents on behalf of the local government.
- Any power or duty that requires the approval of the Minister or the Governor.
- Such other duties or powers as may be prescribed.

Register of, and records relevant to delegations to Chief Executive Officer

Section 5.46 – Local Government Act 1995

The Chief Executive Officer is to keep a register of the delegations made to the Chief Executive Officer and these delegations are to be reviewed at least once in every financial year.

DELEGATIONS FROM THE CHIEF EXECUTIVE OFFICER TO OTHER EMPLOYEES

The Chief Executive Officer may delegate to any employee of the local government the right to exercise any of the Chief Executive Powers or the discharge of any of the Chief Executive Officer duties other than the power of delegation (Section 5.44).

Section 5.44 – Local Government Act 1995

- A delegation must be in writing or in an instrument of delegation
- Council delegation to the Chief Executive Officer and the Chief Executive Officers power to delegate are subject to any condition imposed by the Council on its delegation to the Chief Executive Officer

- Chief Executive Officer has the ability to impose conditions or further conditions on a delegation; and
- The definition of ‘conditions’ includes qualifications, limitations or exceptions.

OTHER MATTERS RELEVANT TO DELEGATIONS

Section 5.45 – Local Government Act 1995

Without limiting the application of sections 58 and 59 of the *Interpretation Act 1984* —

- (a) A delegation made under this Division has effect for the period of time specified in the delegation or where no period has been specified, indefinitely; and
 - (b) Any decision to amend or revoke a delegation by a local government under this Division is to be by an absolute majority.
- (2) Nothing in this Division is to be read as preventing —
- (a) A local government from performing any of its functions by acting through a person other than the CEO; or
 - (b) A CEO from performing any of his or her functions by acting through another person.

REGULATION 19 – LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996

“Where a power of duty has been delegated under the Act to the Chief Executive Officer or to any other local government employee, the person to who the power or duty has been delegated is to keep a written record of:

- How the person exercised the power or discharged the duty
- When the person exercised the power or discharged the duty
- The person or classes of persons, other than Council or Committee members of the local government, directly affected by the exercise of the power or the discharge of the duty.

The purpose of the staff delegation manual is to record the delegations of authority from the Council by way of resolution to the Chief Executive Officer or other appropriate employee.

The delegation process and the review of delegations is explained in the following sections.

Recitals

The *Local Government Act 1995* (the Act)

The Shire of Wyalkatchem (the Shire) is a local government authority situated at Honour Avenue, Wyalkatchem WA 6485.

Chief Executive Officer (the CEO) is the person employed by the Shire under *The Act* Part 5 Division 4 Sections 5.36 to 5.46

Manager of Works (the MOW) is an employee of the Shire

Senior Finance Officer (the SFO) is an employee of the Shire

Rates and Finance Officer (the RFO) is an employee of the Shire

Administration Officer (the AO) is an employee of the Shire

Governance and Emergency Officer (GEO) is an employee of the Shire

Shire Ranger is an employee of the Shire

Environmental Health Officer (EHO) is an employee of the Shire or an officer who works with this and other Shires.

Building Surveyor is an employee of the Shire of Merredin but contracts to the Shire of Wyalkatchem through NEWhealth.

Council is the council of the Shire

President is the person who holds the office of Councillor on the Shire Council including a person who holds another office under section 2.17 (2) (a) or (b) of the Act as well as the office of Councillor and is elected President of the Shire.

Councillor is a person who holds the office of Councillor on the Shire Council including a person who holds another office under section 2.17(2) (a) or (b) of the Act as well as the office of Councillor.

Chief Bush Fire Control Officer (CBFCO) is the person who is elected at the Annual General Meeting of the Wyalkatchem Bush Fires Brigade.

Deputy Chief Bush Fire Control Officer (DCBFCO) is the person who is elected at the Annual General Meeting of the Wyalkatchem Bush Fires Brigade.

Budget is the annual budget adopted by the Shire of Wyalkatchem under Part 6 Division 2 Section 6.2 and 6.3 of the Act.

Construction

Unless expressed to the contrary, words importing:

- The singular include the plural and vice versa
- Any gender include the other genders

The delegation Process

In order to delegate its authority to the Chief Executive Officer, Council must pass a resolution by absolute majority (i.e. make a decision that is binding on the Local Government) that explains what power or duty it has delegated. In other words the delegation is in writing. The Chief Executive Officer, through appropriate staff, then maintains a list of these resolutions for reference in the staff delegation register. Once the delegation is in place, the Chief Executive Officer through a Delegation Authority (Instrument) can in turn delegate to any staff member a delegation to act on his/her behalf.

The delegation Authorities are compiled by the Governance and Emergency Officer.

Recording Delegations

- a) Any delegation under the *Local Government Act 1995*, either by council or the Chief Executive Officer must be recorded in writing
- b) The CEO is to keep a register of the delegations made by Council to the CEO and made by the CEO to other employees.
- c) Any delegation by Council to a committee must also be in writing.

Exercising Delegated Authority

- a) After either the CEO (or any other employee has exercised delegated authority), the following information must be recorded in writing:
- b) How the person exercised the power or discharged the duty
- c) When the person exercised the power or discharged the duty, and
- d) The persons or classes of persons, other than Council or Committee members or employees of the local government, directly affected by the exercise of the power or the discharge of the duty.

The Staff Delegation Review Process

Under Section 5.42 of the *Local Government Act 1995* and pursuant to Section 5.46(2) a Local Government is required to review its delegations at least once each financial year. The review itself is a twofold process. The first part requires the delegated officer to enquire of the Chief Executive Officer whether any of the delegations require change. This should occur in May of each year. Once any changes are confirmed, a report is prepared for Council's consideration and included as an agenda item.

Accordingly, an Agenda item is presented to an Ordinary Council meeting for consideration, preferably in June of each year, stating whether the delegations are to:

- continue unchanged;
- required amendment, or
- require revocation.

Once the changes are adopted by resolution, the delegated officer updates the Staff Council Manual.

It should also be noted that a delegation lasts for 12 months unless it is withdrawn earlier. Each staff member is to be made aware of the adopted delegations register and its location.

Maintenance of the Staff Delegation Manual and Further Information

The Staff Delegation Manual is maintained by the delegated administrative officer. The Delegation Manual is issued to the following officers:

- Chief Executive Officer
- Manager of Works
- Principal Environmental Health Officer/Building Surveyor
- Ranger
- Senior Finance Officer
- Rates and Finance Officer
- Administration Officer
- Governance and Emergency Officer

Councillors also have a copy of this Delegation Manual.

Administrative Services

A1 Payments from Trust and Municipal Fund	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	That Council delegate to the Chief Executive Officer the exercise of its power to make payments from the Trust Fund or Municipal Fund (this includes Reserves and Restricted Assets).
Statutory power delegated	Local Government (Financial Management) Regulations 1996 reg. 12(1)(a) Payments from municipal fund or trust fund. <i>Local Government Act 1995 s.5.42 Delegations of some powers or duties to the CEO</i>
Statutory power of delegation	<i>Local Government Act 1995</i> <i>s.5.42 Delegations of some powers or duties to the CEO</i> <i>s.5.43 Limitations on delegations to the CEO</i>
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	<i>Local Government Act 1995</i> s. 5.44 CEO may delegate some powers and duties to other employees
Sub-delegated to	Senior Finance Officer Administration Officers
Compliance links	<i>Local Government (Financial Management) Regulations 1996</i> r. 5 Financial management duties of the CEO r. 11 Payment of accounts r. 13 Lists of accounts Policy FP1 - Payment of accounts (to be removed) Policy FP-2 Bank Signatories
Conditions	Local policies to be adhered to

A2 Investments	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	That the Chief Executive Officer be delegated authority to invest Council funds with approved financial institutions as approved by Council to achieve maximum investment potential.
Statutory power delegated	<i>Local Government Act 1995</i> s. 6.14 Power to invest <i>Local Government (Financial Management) Regulations 1996</i> r. 19 Management of investments
Statutory power of delegation	<i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties to the CEO s. 5.43 Limitations on delegations to the CEO
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	<i>Local Government Act 1995</i> s. 5.44 CEO may delegate some powers and duties to other employees
Sub-delegated to	Senior Finance Officer
Compliance links	<i>Local Government Act 1995</i> s. 6.14(2)(a) Comply with regulations <i>Local Government (Financial Management) Regulations 1996</i> r. 19C Investment of money <i>Trustees Act 1962 Part III Investments</i> Policy FP-4 Investment of surplus funds
Conditions	Nil

A3 Write Off Debt	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	<p>Authority to defer, waive, grant concession and conditions or write off any amount of money under section 6.12 of the <i>Local Government Act 1995</i> to a maximum of one thousand dollars (\$1,000).</p> <p><i>Note that s. 6.12(2) of the Local Government Act 1995 does not allow money owed to the Shire in respect of rates and service charges to be waived or for a concession in relation to such money to be granted.</i></p>
Statutory power delegated	<p><i>Local Government Act 1995</i> s. 6.12 Power to defer, grant discounts, waive or write off debts</p>
Statutory power of delegation	<p><i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties to the CEO s. 5.43 Limitations on delegations to the CEO</p>
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	<p><i>Local Government Act 1995</i> s. 5.44 CEO may delegate some powers and duties to other employees</p>
Sub-delegated to	Senior Finance Officer
Compliance links	<p><i>Local Government Act 1995</i> s. 6.12 Power to defer, grant discounts, waive or write off debts</p> <p><i>Local Government (Financial Management) Regulations 1996</i> r. 26 Discount, incentive, concession, waiver and write-off information Policy FP-6</p>
Conditions	Nil

A4 Auditor	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	That Council delegate authority to the Audit Committee to meet with the auditor of the Shire of Wyalkatchem accordingly to satisfy the requirement of s. 7.12A (2) of the <i>Local Government Act 1995</i> .
Statutory power delegated	<i>Local Government Act 1995</i> s. 7.12A(2) Duties of local government with respect to audits
Statutory power of delegation	<i>Local Government Act 1995</i> s. 5.16 Delegation of some powers and duties to certain committees s. 7.1B Delegation of some powers and duties to audit committees
Delegator	Council of the Shire of Wyalkatchem
Delegate	Audit Committee
Statutory power to sub-delegate	Nil
Sub-delegated to	Nil
Compliance links	Department of Local Government and Communities Operational Guideline No. 9 – Audit in Local Government
Conditions	Nil. Sub-delegation is prohibited by s. 7.1B

A5 Local Government Act 1995 - Appointment of authorised persons	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	Authority to appoint persons or classes of persons as authorised persons for the purpose of fulfilling prescribed functions within the <i>Local Government Act 1995</i> , including the administration of the Shire of Wyalkatchem Local Laws.
Statutory power delegated	<i>Local Government Act 1995</i> s. 3.24 Authorising persons under this subdivision s. 9.10 Appointment of authorised persons
Statutory power of delegation	<i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties to the CEO s. 5.43 Limitations on delegations to the CEO
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	<i>Local Government Act 1995</i> s. 5.44 CEO may delegate some powers and duties to other employees
Sub-delegated to	Nil
Compliance links	<i>Local Government Act 1995</i> Shire of Wyalkatchem Local Laws
Conditions	<ol style="list-style-type: none"> 1. The CEO may, at his discretion, refer any matter to Council for decision; and 2. Details of any prosecutions under a Local Law must be provided to Council.

A6 Make or renew lease agreements	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	Authority to make or renew lease agreements for properties that are under the care, control and management of the Shire of Wyalkatchem either by management order, lease, sub-lease, licence, sub-licence or freehold.
Statutory power delegated	<i>Local Government Act 1995</i> s. 3.58 Disposing of property
Statutory power of delegation	<i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties to the CEO s. 5.43 Limitations on delegations to the CEO
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	<i>Local Government Act 1995</i> s. 5.44 CEO may delegate some powers and duties to other employees
Sub-delegated to	Senior Finance Officer
Compliance links	<i>Local Government (Functions and General) Regulations 1996</i> r. 30 Dispositions of property excluded from Act s. 3.58
Conditions	Nil

W1 Expressions of interest and tenders	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	<p>Authority to determine:</p> <ol style="list-style-type: none"> 1. to call tenders [F&G Reg. 11]; 2. to invite tenders though not required to do so [F&G Reg. 13]; 3. the selection criteria for deciding which tender should be accepted [F&G Reg. 14(2a)]; 4. the information to be disclosed to those interested in submitting a tender [F&G Reg. 14(4)(a)]; 5. to vary tender information after public notice of invitation to tender and before the close of tenders [F&G Reg. 14(5)]; 6. to seek clarification from tenderers in relation to information contained in their tender submission [F&G Reg. 18(4a)]; 7. to evaluate tenders and decide which is the most advantageous [F&G Reg. 18(4)]; 8. to accept or reject tenders [F&G Reg. 18(2) and (4)]; 9. to decline any tender [F&G Reg. 18(5)]; 10. minor variations before entering into a contract [F&G Reg. 20]; 11. to accept the next most advantageous tender where within 6 months of accepting a tender a contract has not been entered into, or the successful tenderer agrees to terminate the contract [F&G Reg. 18 (6) and (7)]; 12. appropriate circumstances for seeking and inviting expressions of interest for the supply of goods or services [F&G Reg. 21]; 13. to consider expressions of interest which have not been rejected and determine those which are capable of satisfactorily providing the goods or services, for listing as acceptable tenderers [F&G Reg. 23].
Statutory power delegated	<p><i>Local Government Act 1995</i> s. 3.57 Tenders for providing goods and services</p> <p><i>Local Government (Functions and General) Regulations 1996</i> r. 11 When tenders have to be publicly invited r. 13 Requirements when local government invites tenders though not required to do so r. 14(2a) and (5) Publicly inviting tenders, requirements for r. 18 Rejecting and accepting tenders r. 20 Variation of requirements before entry into contract r. 21 Limiting who can tender, procedure for r. 23 Rejecting and accepting expressions of interest to be acceptable tendered</p>
Statutory power of	<i>Local Government Act 1995</i>

delegation	s. 5.42 Delegation of some powers or duties to the CEO s. 5.43 Limitations on delegations to the CEO
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Council's conditions on delegation	1. Regular supply tenders and tenders for plant and vehicles: may accept the most advantageous tender for all items identified in the adopted Annual Budget; 2. Other tenders: may only accept a tender where the consideration under the resulting contract is \$100,000 (excluding GST) or less and the item is identified in the adopted Annual Budget or resolution of the Council.
Statutory power to sub-delegate	<i>Local Government Act 1995</i> s. 5.44 CEO may delegate some powers and duties to other employees
Sub-delegated to	Governance and Emergency Officer Senior Finance Officer
Compliance links	<i>Local Government (Functions and General) Regulations 1996 – Part 4 Division 2</i> <i>Local Government (Functions and General) Regulations 1996 r. 31 Anti-avoidance provision for Act s. 3.58</i> Policy GP2 Purchasing Policy

W2 Performing particular things on land which is not local government property	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	<p>The Chief Executive Officer is delegated the power to carry out things prescribed in Schedule 3.2 of <i>The Act</i> even though the land is not local government property and the local government does not have consent to do it, as follows:</p> <ol style="list-style-type: none"> 1. Carry out works for the drainage of land; 2. Do earthworks or other works on land for preventing or reducing flooding; 3. Take from land any native growing or dead timber, earth, stone, sand or gravel that, in its opinion, the local government requires for making or repairing a thoroughfare, bridge, culvert, fence or gate; 4. Deposit and leave on land adjoining a thoroughfare any timber, earth, stone, sand, gravel, and other material that persons engaged in making or repairing a thoroughfare, bridge, culvert, fence or gate do not, in the opinion of the local government, require; 5. Make a temporary thoroughfare through land for use by the public as a detour while work is being done on a public thoroughfare; 6. Place on land signs to indicate the names of public thoroughfares; 7. Make safe a tree that presents serious and immediate danger, without having to give the owner the notice otherwise required by regulations; 8. Obliterate graffiti that is visible from a public place and that has been applied without the consent of the owner or occupier.
Statutory power delegated	<i>Local Government Act 1995</i> s. 3.27 Particular things local governments can do on land that is not local government property
Statutory power of delegation	<i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties to the CEO
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	<i>Local Government Act 1995</i> s. 5.44 CEO may delegate some powers and duties to other employees
Sub-delegated to	Manager of Works
Compliance links	<i>Local Government Act 1995</i> Schedule 3.2 Particular things local governments can do on land even though it is not local government property
Conditions	Nil

W3	Serving notices requiring certain things to be done by owner or occupier of land
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	<p>The Chief Executive Officer is delegated the power to issue a notice in writing relating to the land requiring the person to do anything specified in Schedule 3.1, Division 1 or for the purpose of remedying or mitigating the effects of any offence prescribed in Schedule 3.1, Division 2 including the following:</p> <ol style="list-style-type: none"> 1. prevent water from dripping or running from a building; 2. placing a number on a property to indicate an address; 3. repair a public thoroughfare; 4. ensure that land that adjoins a public thoroughfare is suitably enclosed; 5. ensure unsightly land is enclosed; 5A. ensure overgrown vegetation, rubbish or disused material is removed from land; 5B. ensure that graffiti is obliterated; 6. take measures to prevent movement of sand, rocks etc; 7. ensure that land adjoining a public thoroughfare is not overgrown; 8. removing a tree or part that is obstructing a thoroughfare; 9. ensuring that a tree that endangers any person is made safe (dangerous tree); 10. taking specified measures to prevent damage to the public or property from cyclonic activity; 11. remove bees that are a danger or a nuisance; 12. ensure that unsightly, dilapidated or dangerous fence is modified or repaired; 13. take measures to prevent artificial light or other light being omitted or reflected to remove a nuisance; 14. make safe anything that is obstructing a private thoroughfare.
Statutory power delegated	<i>Local Government Act 1995</i> s. 3.25 Notices requiring certain things to be done by owner or occupier of land
Statutory power of delegation	<i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties to the CEO
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	<i>Local Government Act 1995</i> s. 5.44 CEO may delegate some powers and duties to other employees
Sub-delegated to	Manager of Works Environmental Health Officer Building Surveyor
Compliance links	<i>Local Government Act 1995</i> Schedule 3.1 Powers under notices to owners or occupiers of land
Conditions	Nil

W4	Additional Powers When Notice is Given to the Owner or Occupier of Land Under Section 3.25
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	The Chief Executive Officer is delegated the power to do anything considered necessary to achieve, so far as is practicable, the purpose for which a notice under section 3.25 was given, including recovering the cost of anything done as a debt due from the person who failed to comply with the notice.
Statutory power delegated	<i>Local Government Act 1995</i> s. 3.26 Additional powers when notices given
Statutory power of delegation	<i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties to the CEO
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	<i>Local Government Act 1995</i> s. 5.44 CEO may delegate some powers and duties to other employees
Sub-delegated to	Manager of Works
Compliance links	<i>Local Government Act 1995</i> s. 3.25 Notices requiring certain things to be done by owner or occupier of land Schedule 3.1 Powers under notices to owners or occupiers of land
Conditions	Nil

W5 Cat Act 2011 Delegation appointment of authorised person	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	Council delegates to the Chief Executive Officer all the powers and duties of the local government under the Cat Act 2011, except the power to deal with an objection (s. 70).
Statutory power delegated	<i>Cat Act 2011</i> – refer to Schedule A
Statutory power of delegation	<i>Cat Act 2011 s. 44</i>
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	<i>Cat Act 2011 s. 45</i>
Sub-delegated to	No sub-delegation
Compliance links	<i>Cat Act 2011</i> <i>Cat Regulations 2012</i>
Conditions	Nil

W6 Dog Act 1976 Appointment of authorized officers	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	Council delegates to the Chief Executive Officer all the powers and duties of the local government under the <i>Dog Act 1976</i> and authorises the Chief Executive Officer to further delegate the powers and duties.
Statutory power delegated	<i>Dog Act 1976</i> <i>Dog Regulations 2013</i>
Statutory power of delegation	<i>Dog Act 1976</i> s. 10AA Delegation of local government powers and duties
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	<i>Dog Act 1976</i> s. 10AA(3)
Sub-delegated to	No sub-delegation
Compliance links	<i>Dog Act 1976</i> <i>Dog Regulations 2013</i>
Conditions	Nil

W7 Road Traffic Act 1974	
Date of adoption	30 June 2016 – Council Decision Number 3299
Appointment authorised	Council delegates to the CEO permission to issue a letter of approval to owners of Restricted Access Vehicles requiring use of shire roads in accordance with the network conditions as imposed by Main Roads
Statutory power authorised	Road Traffic Act 1974. Regulation 111 (2aii) (2b)
Authoriser	Council of the Shire of Wyalkatchem
Authorised to	Chief Executive Officer Manager of Works
Compliance links	<i>Road Traffic Act 1974</i>

Statutory Services

C1 Building Act 2011	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	The authority to approve or refuse to grant permits and issue building orders
Statutory power delegated	<p>s.20 Grant of building permit s.21 Grant of demolition permit s.22 Further grounds for not granting an application s.27 Conditions imposed by permit authority s.58 Grant of occupancy permit s.62 conditions imposed by permit authority s.65 Extension of period of duration s.101 powers after entry for compliance purposes s.102 obtaining information and documents s.103 Use of force and assistance s.110 Building orders s.111 Notice of proposed building order other than building order (emergency) s.117 revocation of building order Reg. 53 Inspection of barrier to private swimming pool Reg. 54a Temporary pool barriers Reg. 54 Transitional provisions – persons authorised to carry out inspections of private swimming pools</p>
Statutory power of delegation	<p><i>Building Act 2011</i> Section 127 Delegation: special permit authorities and local governments</p>
Delegator	Council of the Shire of Wyalkatchem
Delegate	<p>Chief Executive Officer Building Surveyor Manager of Works</p>
Statutory power to sub-delegate	<p><i>Building Act 2011</i> s. 127(6A) Delegation: special permit authorities and local governments – power to sub-delegate is limited to CEO's</p>
Sub-delegated to	Nil
Compliance links	<p><i>Building Act 2011</i> <i>Building Regulations 2012</i> Building Code of Australia</p>
Conditions	Compliance with Shire of Wyalkatchem building policies.

C5 Grant Occupancy Permit or Building Approval Certificate	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	<p>Authority to:</p> <ol style="list-style-type: none"> 1. Require an applicant to provide any document or information. Required in order to determine an application (s.55) 2. Grant or modify an occupancy permit or building approval certificate (s.58) 3. Impose, vary or revoke conditions on an occupancy permit or modification, or building approval certificate has effect (s.65 (4))
Statutory power delegated	<p><i>Building Act 2011</i> Division 3 Section 55 Further Information Section 58 Grant of Occupancy Permit, Building Approval Certificate Section 62(1) and (3) Conditions Imposed by Permit Authority Section 65(4) Extension of Period of Duration</p>
Statutory power of delegation	<p><i>Building Act 2011</i> Section 127 Delegation: special permit authorities and local governments</p>
Delegator	Council of the Shire of Wyalkatchem
Delegate	<p>Chief Executive Officer Building Surveyor Manager of Works</p>
Statutory power to sub-delegate	<p><i>Building Act 2011</i> s. 127(6A) Delegation: special permit authorities and local governments – power to sub-delegate is limited to CEO's</p>
Sub-delegated to	Nil
Compliance links	<p><i>Building Act 2011</i> <i>Building Regulations 2012</i> Building Code of Australia</p>
Conditions	Compliance with Shire of Wyalkatchem building policies.

C6 Disposing of Confiscated or Uncollected Goods	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	1. Sell or otherwise dispose of confiscated or uncollected goods in accordance with Section 3.58 of the Local Government Act 1995 [s.3.47]. 2. Authority to recover expenses incurred for removing and impounding and in disposing of confiscated or uncollected goods [s.3.48].
Statutory Power Delegated	Local Government Act 1995: Section 3.47 Confiscated or uncollected goods, disposal of Section 3.48 Impounding expenses, recovery of
Statutory power of delegation	Local Government Act 1995: Section 5.42 Delegation of some powers or duties to the CEO Section 5.43 Limitations on delegations to the CEO
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	Local Government Act 1995: Section 5.44/CEO may delegate some powers and duties to other employees
Sub-delegated to	Manager of Works
Compliance links	Local Government Act 1995: Part 3, Division 3, Subdivision 3 Section 3.58 Disposing of Property
Conditions	Nil

C7 Powers of Entry	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	Authority to: 1. Enter on to land to perform any function of the local government under the Act (refers s.3.28) 2. Give a notice of entry (s.3.32) 3. Seek and execute an entry under warrant. (s.3.33) 4. execute entry in an emergency (s.3.34) 5. give notice and effect entry by opening a fence (s.3.36)
Statutory power delegated	Local Government Act 1995: Section 3.32 Notice of entry Section 3.33 Entry under warrant Section 3.34 Entry in an emergency Section 3.36 Opening fences
Statutory power of delegation	Local Government Act 1995 Section 5.42 Delegation of some powers or duties to the CEO Section 5.43 Limitations on delegations to the CEO
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer Manager Of Works
Statutory power to sub-delegate	Local Government Act 1995: Section 5.44 CEO may delegate some powers and duties to other employees
Sub-delegated to	
Compliance links	Local Government Act Part 3, Division 3, Subdivision 3, and specifically: Section 3.31 General procedure for entering property.
Conditions	

C8 Inspection and Copies of Building Records	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	Authority to determine an application from an interest person to inspect and copy a building record [s.131 (2)].
Statutory power delegated	Building Act 2011: Section 131(2) Inspection, Copies of Building Records
Statutory power of delegation	Building Act 2011: Section 127 Delegation: special permit authorities and local governments
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer Building Surveyor
Statutory power to sub-delegate	Building Act 2011: Section 127 (6A) Delegation: special permit authorities and local governments (powers of sub-delegation limited to CEO)
Sub-delegated to	n/a
Compliance links	Building Act 2011 Building Regulations 2012
Conditions	

C9 Noise Control - Noise Management Plans [Reg. 13]

EV405*

ENVIRONMENTAL PROTECTION ACT 1986

DELEGATION NO. 111

I, Jason Banks, in my capacity as Acting Chief Executive Officer of the Department responsible for the administration of the *Environmental Protection Act 1986* (“the Act”), and pursuant to section 20 of the Act, hereby delegate to the holder for the time being of the offices of—

- (a) Chief Executive Officer under the *Local Government Act 1995*;
- (b) to any employee of a local government under the *Local Government Act 1995* who is appointed as an Authorised Person under section 87 of the Act,

all my powers and duties in relation to noise management plans under regulation 13 of the *Environmental Protection (Noise) Regulations 1997* other than this power of delegation.

Under section 59(1) (e) of the *Interpretation Act 1984*, Delegation No. 111, gazetted 20 December 2013 is hereby revoked.

Dated the 1st day of May 2014.

JASON BANKS, Acting Chief Executive Officer.

Approved by —

Hon ALBERT JACOBS JP MLA, Minister for Environment; Heritage.

Government Gazette 16 May 2014 – page 1548.

C10 Noise Control - Noise Regulations

ENVIRONMENTAL PROTECTION ACT 1986

DELEGATION NO. 112

I, Jason Banks, in my capacity as Acting Chief Executive Officer of the Department of Environment Regulation responsible for the administration of the *Environmental Protection Act 1986* ("the Act"), and pursuant to section 20 of the Act, hereby delegate to any person for the time being holding or acting in the office of a Chief Executive Officer under the *Local Government Act 1995*, my powers and duties under the *Environmental Protection (Noise) Regulations 1997*, other than this power of delegation, in relation to —

- (a) waste collection and other works—noise management plans relating to specified works under regulation 14A or 14B;
- (b) bellringing or amplified calls to worship—the keeping of a log of bellringing or amplified calls to worship requested under regulation 15(3)(c)(vi);
- (c) community activities—noise control notices in respect of community noise under regulation 16;
- (d) motor sport venues—noise management plans in relation to motor sport venues under Part 2 Division 3;
- (e) shooting venues—noise management plans in relation to shooting venues under Part 2 Division 4;
- (f) calibration results—requesting, under regulation 23(b), details of calibration results undertaken and obtained under Schedule 4;
- (g) sporting, cultural and entertainment events—approval of events or venues for sporting, cultural and entertainment purposes under Part 2 Division 7, subject to the following limitation—
 - (i) Subregulation 18(13) (b) is not delegated.

Under section 59(1)(e) of the *Interpretation Act 1984*, Delegation No. 68, gazetted 22 June 2007 is hereby revoked.

Dated the 12th day of December 2013.

JASON BANKS, Acting Chief Executive Officer.

Approved by —

JOHN DAY, Acting Minister for Environment; Heritage.

Government Gazette 20 December 2013 - page 6282.

C11 Noise Control – Environmental Protection Notice [s. 65(1)]

ENVIRONMENTAL PROTECTION ACT 1986

Section 20

DELEGATION No. 52

Pursuant to section 20 of the *Environmental Protection Act 1986*, the Chief Executive Officer hereby delegates as follows—

Powers and duties delegated—

All the powers and duties of the Chief Executive Officer, where any noise is being or is likely to be emitted from any premises not being premises licensed under the Act, to serve an environmental protection notice under section 65(1) in respect of those premises, and where an environmental protection notice is so served in such a case, all the powers and duties of the Chief Executive Officer under Part V of the Act in respect of that environmental protection notice.

This delegation is made to any person for the time being holding or acting in the office of Chief Executive Officer under the *Local Government Act 1995*.

Pursuant to section 59(1) (e) of the *Interpretations Act 1984*, Delegation No. 32, dated 4 February 2000 is hereby revoked.

Dated this 9th day of January 2004.

Approved—
FERDINAND TROMP, A/Chief Executive Officer.
Dr JUDY EDWARDS MLA, Minister for the Environment.

Government Gazette 19 March 2004 – page 919.

C14 Food Act 2008 Appointment Authorised Officers	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	1. Appoint a person to be an authorised officer for the purposes of the Food Act 2008 [122(1)]. 2. Appoint a person to be a Designated Officer for the purposes of The Food Act 2008. [126(13)].
Statutory power delegated	<i>Food Act 2008</i> Section 122(1) Appointment of authorised officers Section 126(13) Infringement Notices
Statutory power of delegation	<i>Food Act 2008 s. 118 (2)(b)</i>
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer Environmental Health Officer
Statutory power to sub-delegate	S. 117(2) provides that only sections 119, 122(2), section 123, Part 4, Part 7, Part 7 Division 3, Part 7, Division 4 and Part 8 of the Food Act 2008 can be sub-delegated.
Sub-delegated to	n/a
Compliance links	Food Act 2008 Section 122(3) required the Enforcement Agency to maintain a list of authorised officers appointed by the agency. Section 123(1) requires the Enforcement Agency to provide each authorised officer with a certificate of authority as an authorised officer. Food Regulations 2009 Dep't of Health: Guideline on the Appointment of Authorised Officers as Meat Inspectors Dep't of Health: Guideline on the Appointment of Authorised Officers Dep't of Health: Guideline on the Appointment of Authorised Officers- Appointment of persons to assist with the discharge of duties of an authorised officer.


C17 Appointment of Authorised Officers – Bush Fires Act 1954	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	To appoint and authorise employees to exercise the powers and duties of a local government to administer and enforce the provisions of the following Act and subsidiary legislation
Statutory power delegated	<i>Bush Fires Act 1954</i> <i>Bush Fire Regulations 1954</i> <i>Bush Fire (Infringements) Regulations 1978</i>
Statutory power of delegation	<i>Bush Fires Act 1954 s. 48</i>
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	No statutory power to sub-delegate provided in the <i>Bush Fires Act 1954</i>
Sub-delegated to	Nil
Compliance links	<i>Bush Fires Act 1954</i> <i>Bush Fire Regulations 1954</i> <i>Bush Fire (Infringements) Regulations 1978</i>

C19 Public Health Act 2016 – Appointment of authorised officers by council –	
Appointment authorised	All powers duties and functions of the Local Government under the Public Health Act 2016
Statutory power authorised	Public Health Act 2016
Authoriser	Council of the Shire of Wyalkatchem
Authorised to	Environmental Health Officer Chief Executive Officer
Compliance links	<i>Section 17</i> Public Health Act 2016

C18 Health (Miscellaneous Provisions) Act 1911 – Appointment of authorised officers by council	
	18 June 2015 Council Decision Number 3111
Appointment authorised	All powers duties and functions of the Local Government under the Health Act 1911
Statutory power authorised	Health Act 1911 including subsidiary regulations made under the Health (Miscellaneous Provisions) Act 1911
Authoriser	Council of the Shire of Wyalkatchem
Authorised to	Chief Executive Officer Environmental Health Officer
Compliance links	<p><i>Health Act (Asbestos Regulations) 1992</i></p> <p><i>Health (Air handling and water systems) Regulations 1994</i></p> <p><i>Health (Cloth Materials) Regulations 1985</i></p> <p><i>Health (Public Buildings) Regulations 1992</i></p> <p><i>Sewerage (Lighting, ventilation and construction) Regulations 1971</i></p> <p><i>Health (Temporary Sanitary Conveniences) Regulations 1997</i></p> <p><i>Health (Treatment of sewage and disposal of effluent and liquid waste) Regulations 1974</i></p>

Ian McCabe, Craig Harris, Claire Trenorden and Ella McDonald all declared an Impartial interest in the following item on the grounds that they are all colleagues of the applicant.

8.3.3 Laws and Enforcement – Infringements – Dogs/Cats – Request to keep three dogs

FILE REFERENCE:	19.5.4
AUTHOR'S NAME AND POSITION:	Ella McDonald Administration Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANTS/ RESPONDENTS:	Ms Kathleen Guthrie
NOTIFICATION TO APPLICANT:	Required
DATE REPORT WRITTEN:	12 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	Not applicable

SUMMARY:

That Council resolve the following:

- 1. Authorise the keeping of the three dogs currently licensed by Ms Guthrie at 33 Piesse Street Wyalkatchem;**
- 2. Any change in the address, animal details or licence status will require a new decision by Council;**
- 3. Authorise the CEO to notify Ms Guthrie of this decision.**

Appendix:

1. Letter from Ms K Guthrie dated 2 May 2017

Comment:

It came to the notice of the Shire administration staff that Ms Guthrie had licensed and is keeping three dogs at her property at 33 Piesse Wyalkatchem. All dogs have recently been micro-chipped by the Shire's contract ranger Jodie Taylor of WA Contract Ranger Services. The Shire contacted Ms Guthrie in April 2017 to discuss this in an effort to ensure compliance with the requirements of the Dog Act and any local law.

Section 26(3) of the Dog Act 1976 (as amended) allows for the keeping of a maximum of two dogs at one premise unless authorised by Council. Ms Guthrie has applied in writing to keep three dogs (please refer attachment).

The Shire has received no complaints from Ms Guthrie's neighbours or any other person in regards to the keeping of her dogs. Ms Guthrie explained her personal situation and the care of the dogs and shire officers are satisfied with that explanation and see no valid reason to not support the application.

Consultation:

Jodie Taylor WA Ranger Contract Services

Policy Implications:

None

Financial Implications:

There are no financial implications

Strategic/Risk Implications:

None

Voting Requirements: Simple Majority

Council Decision Number 3476

Moved: Cr Butt

Seconded: Cr Holdsworth

That Council resolve the following:

- 1. Authorise the keeping of the three dogs currently licensed by Ms Guthrie at 33 Piesse Street Wyalkatchem;**
- 2. Any change in the address, animal details or licence status will require a new decision by Council;**
- 3. Authorise the CEO to notify Ms Guthrie of this decision.**

Vote: 7/0

19.05.04

2 May 2017.

To

Whom it may concern,


I would like to have permission to have 3 dog at my house, I live at 33. Piesse. St. Wyalkatchem, my partner and I have a dog each & my oldest son has moved in with us with his little dog, until he can find a place of his own.

The dogs don't get outside the yard & annoy anyone, they only bark if someone comes to the house. They are only small dogs, they are all registered & will be micro-chipped in the next couple of weeks.

Signed,

Kathleen Guthrie.

8.3.4 Development and Building Controls – Liaison – Other Councils – CEACA – Building Approval Fees

FILE REFERENCE:	7.8.1
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANTS/ RESPONDENTS:	Central East Aged Care Alliance Inc. (CEACA)
NOTIFICATION TO APPLICANT:	Required
DATE REPORT WRITTEN:	21 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	Not applicable

SUMMARY:

That Council resolve the following:

1. Approve the provision of in-kind and actual support to the CEACA project by the donation of discretionary building application fees to the Shire of Merredin, following their payment on application.

Appendix:

1. Draft agenda item, Shire of Kellerberrin

Background:

The Shire of Wyalkatchem is a member of the CEACA consortium, a not for profit group of eleven local governments, which has as its objects the development and delivery of housing and services for the aged.

CEACA has recently requested and received development approval for four units in Wyalkatchem.

Further to that, the CEACA committee passed at a regular meeting a resolution requesting that member councils refund building application fees so as to preserve the capital of the project. This motion is reproduced as follows:

Central East Care Alliance Committee Meeting – 7 th June 2017
--

RESOLUTION: *Moved: Ken Hooper* *Seconded: Gary Shadbolt*
That CEACA requests Member Councils not to include the revenue from building fees associated with the CEACA Seniors Housing Project in their 2017/2018 budgets, with all Member Councils refunding the cost of lodging its building

applications by way of a donation for the amount involved to the Shire of Merredin for transfer back to the CEACA account.

CARRIED

Comment:

A previous notion to request the donation of development application fees was not supported by member councils.

A general meeting of CEACA, including Wyalkatchem, discussed the matter of building applications fees and supported in principle the donation of the discretionary component of fees as a return of capital. This recognises the participation of the council in the project and the fact that in-kind contributions are a legitimate component of project funding.

It is estimated that this contribution would have a value of \$1,881.36.

If this revenue were not anticipated in budget considerations, there'd be no direct financial impact; any notional costs such as administration time could be absorbed as a single event that is not material in impact. As the process would be to receipt the full amount of the fee and then remit it to the project, there would be a small amount of administrative time associated with the process. As an estimate, administrative costs may approximate one hour building surveyor plus one hour other at an effective rate of \$42 per hour. This would see council 'gifting' about \$1,965 to a project with real and ongoing community benefit.

The Shire of Merredin is providing financial management services to the project so the remittance would be directed to that local government.

Consultation:

Raymond Griffiths, CEO Shire of Kellerberrin

Meeting of the Committee, CEACA

Cr Quentin Davies, President and attending member, CEACA, Shire of Wyalkatchem

Policy Implications:

None

Financial Implications:

There are no direct financial implications; there is a small but measurable in-kind contribution by Council and a forgoing of \$1,881.36 in potential income, while absorbing approximately \$84 in costs.

Strategic/Risk Implications:

This is a contribution to the viability of a regional project by return of capital; it can be viewed as an investment with long term positive benefits. As there is an alteration to process and a request to provide favour to one section of the community, the voting requirements have been stipulated as Absolute in recognition of the financial interest being exercised.

Voting Requirements: Absolute Majority

Council Decision Number 3477

Moved: Cr Gawley

Seconded: Cr Holdsworth

Officer Recommendation:

- 1. Approve the provision of in-kind and actual support to the CEACA project by the donation of discretionary building application fees to the Shire of Merredin, following their payment on application.**

Vote: 7/0

Agenda Reference:	
Subject:	Group Dwelling Application – 14 Independent Living Units
Location:	49-53 Hammond Street, Kellerberrin
Applicant:	Central East Aged Care Alliance
File Ref:	IPA1733, Ass 480 & Ass 481
Disclosure of Interest:	Nil
Date:	10 th May 2017
Author:	Mr Raymond Griffiths, Chief Executive Officer
Signature of Author:	_____
Signature of CEO:	

BACKGROUND

Central East Care Alliance Committee Meeting – 7th June 2017

RESOLUTION: *Moved: Ken Hooper Seconded: Gary Shadbolt*
That CEACA requests Member Councils not to include the revenue from building fees associated with the CEACA Seniors Housing Project in their 2017/2018 budgets, with all Member Councils refunding the cost of lodging its building applications by way of a donation for the amount involved to the Shire of Merredin for transfer back to the CEACA account.

CARRIED

Council's May Ordinary Meeting of Council – 16th May 2017

MIN 078/17 MOTION - Moved Cr. McNeil 2nd Cr. Reid

That Council provides conditional approval for the proposed construction of fourteen (14) independent living units located at 49-53 Hammond Street including internals road infrastructure, paths and landscaping:

GENERAL CONDITIONS:

- i. Further to this Approval, the Applicant is required to submit working drawings and specifications to comply with the requirements of Part 4 of the Building Regulations 2012 which are to be approved by the Shire of Kellerberrin prior to issue of a Building Permit.***
- ii. The development hereby permitted must substantially commence within two years from the date of this determination notice.***
- iii. The development hereby permitted taking place in accordance with the plans dated 10th May 2017.***

CARRIED 7/0

CEACA in preparing the Development Applications to Council didn't consider the Planning Fees and the payment thereof. It was though however never finalised or adopted that each Council

would charge the fee and provide a donation back to CEACA for the fees to enable those funds to be spent on the project.

However there was some backlash in regards to the funds not staying with Council's, therefore a special Executive Committee meeting followed by a Committee meeting was held where this was adopted that all Council's receive the planning fees as Income and no donation was expected.

COMMENT

During the discussion of the Planning Fees the Executive Committee recognised that there could be a similar issue with the Building Permit Fees.

There is three types of Building Fees of which two are statutory are not negotiable. Please find below the list.

1. Building Permit Fees - COUNCIL
2. Building Services Levy - STATUTORY
3. BCITF – STATUTORY

It has been suggested that the fees for Council (1) be receipted to each Council and then a donation of that fee back to CEACA to enable the funds to be expended on the project instead of being an income to individual Council's.

Please note the table below issued to Council by Access Housing as a guide for construction costs.

Site Address	Construction Value	Building Fees (Certified)
BRUCE ROCK		
Lots 26, 27 & 28 Butcher Street	\$1,732,828.54	\$4,410.00
Lots 56 and 57 Butcher Street	\$488,879.26	
KELLERBERRIN		
Lot 19 & 31, No 49-53 Hammond Street	\$3,428,369.45	\$6,513.90
KOORDA		
Lots 119 to 123 Greenham St, Koorda	\$1,199,439.12	\$2,278.93
MERREDIN		
Part Lot 165, No. 22 Coronation Street	\$6,856,738.91	\$13,027.80
MT MARSHALL		
Lot 152, 43 Brown Street Bencubbin	\$495,093.87	\$1,399.21
Lot 40 Rowlands St Beacon	\$241,332.33	
MUKINBUDIN		
200 & 217 Mallee Drive	\$962,753.39	\$1,829.93
NUNGARIN		
Lot 214 , No. 23 & Lot 217, No. 25 Second Ave	\$495,093.87	\$940.68
TRAYNING / KUNUNOPPIN		

158 – 165 Lamond St (adjoining at rear)	\$511,859.30	\$972.53
WESTONIA		
20 Quartz Street	\$495,093.87	\$940.68
WYALKATCHEM		
298 Wilson Street	\$990,187.74	\$1,881.36
YILGARN / SOUTHERN CROSS		
Lot 250-252 & Lot 650 Antares St.	\$495,093.87	\$940.68
TOTAL	\$18,392,763.52	\$35,135.70

The Building Permit Application will come from CEACA in the form of a Certified Application. With a certified application Council receives lessor fees and with majority of the compliance and certification taking place, Council's Building Surveyor time in reviewing the application is reduced as they need to ensure all paperwork is in place, it cross checks and an overview of the application to ensure it meets the Building Code as the certified application will indicate.

It was discussed at the CEACA Committee meeting that each Council should consider this item and that this should be a one in all in approach.

FINANCIAL IMPLICATIONS

Council will receive the following Building Fees as Identified above based on the construction figures provided by Access Housing:

1. Building Permit Fees \$ 6,513.90
2. Building Services Levy \$ 4,696.87
3. BCITF \$ 6,856.74

Items two and three as indicated above are statutory therefore will be required to be paid by CEACA and handed over to the relevant state government agencies.

The Council orientated fee in item one is the only item Council is considering donating back to CEACA.

It could be said that there is no cost to Council as the funds will be coming in and then being paid back as a donation however there will be some consulting costs from Council's consulting Building Surveyor.

Being a Certified Application it would be suggested that this would be only a few hours to cross check and sign off on.

Should this be half a day it would come at a cost of \$400 to Council.

POLICY IMPLICATIONS - Nil

STATUTORY IMPLICATIONS

STRATEGIC PLAN IMPLICATIONS

There are no strategic plan implications.

FUTURE PLAN IMPLICATIONS

There are no future plan implications.

COMMUNITY CONSULTATION

Chief Executive Officer
CEACA Executive
CEACA Committee

STAFF RECOMMENDATION

That Council agrees to donate the Council received Building Permit Fees associated with the CEACA subject to all other CEACA Council members agree to the same undertaking.

COUNCIL RECOMMENDATION

MIN

/17 MOTION - Moved Cr.


2nd Cr.

CARRIED /

Cr Holdsworth left the room at 4.24pm
Cr Holdsworth re-entered the room at 4.27pm

8.4 MONTHLY OFFICER REPORTS

8.4.1 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – CHIEF EXECUTIVE OFFICER – MAY 2017

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	15 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	All key indicators

SUMMARY:

That Council resolve the following:

1. **Accept the Chief Executive Officer's Report for May 2017 as presented.**

Appendix:

1. Project status summary.

Purpose of this report

This report is prepared by the Chief Executive Officer to provide Council and the community of Wyalkatchem with information about CEO activities and the operations of the Shire in meeting the purpose of the local government.

Our Purpose

The Council of Wyalkatchem works with the community to protect and enhance the quality of life for current and future generations.

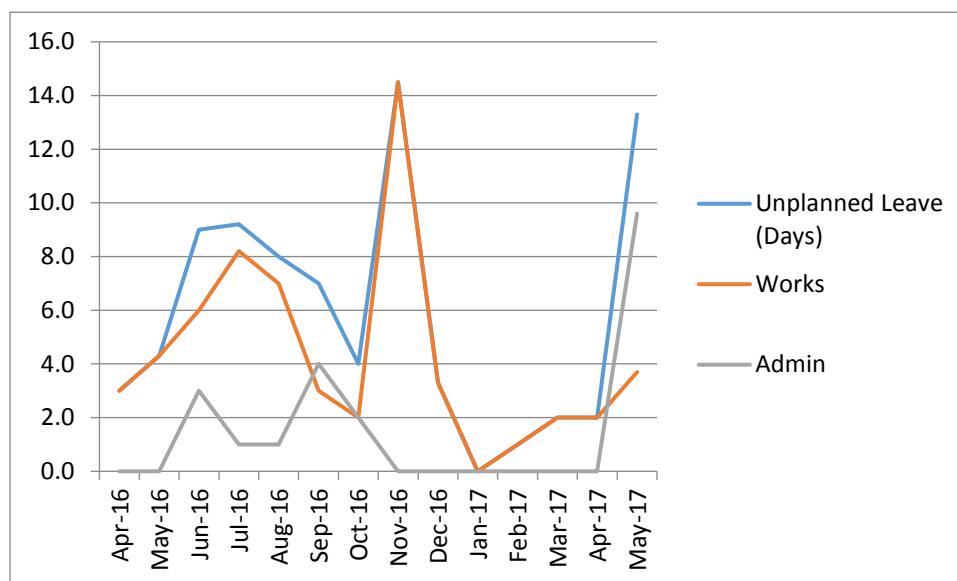
Summary of Key Performance Indicators of the Chief Executive Officer:

- **Deliver budget commitments on time and on budget.** In leading a team, deliver capital and operational budget commitments within financial year and within budget;
- **Comply with Intergrated Planning and Reporting requirements** by the June 2017 ordinary meeting of council and publish any relevant document to the community;
- **Progress key strategic projects;**
- **Meet all compliance requirements of the Shire;**
- **Meet operational requirements of the community and Council.**

Comment:

There were 23 business days in May.

Unplanned leave in May totalled 13.3 work days (six persons), comprising 9.6 days in Administration (three persons; 8.8 days for one person) and 3.7 days (three persons) in Works. This compares with two days unplanned leave in April 2017 and 4.3 days in May 2016. In all cases of unplanned leave, the Shire follows due process with support for all employees within the law and Council policy.



Unplanned Leave, 13 month trend

Council met in forum 4 May to discuss the operating, capital, staff and reserve components of the 2017/18 budget.

The ordinary meeting of Council was held 18 May 2017 to:

- Receive statutory reports (eg. financial reporting as required by regulation); monthly officer reports and project updates;
- Make decisions about: approval of a Development Application by CEACA to build four independent living units; the lease of council property at the aerodrome; the lease of land under management order at the White Dam.

The CEO represented the Shire of Wyalkatchem at a function hosted by the Minister for Water 9 May to receive accreditation on behalf of the Shire as a WaterWise Council – this is recognition for water saving programmes and upgrades to equipment to save water; 11 May Northam, flood preparedness and climate outlook workshop with District Emergency Management Committee (DEMC); 12 May, Friends of the Cemetery AGM; 18 May, Dowerin, organising committee of Pioneers' Pathway tourism group, to agree on Memorandum of Understanding and other matters; 23 May, Wyalkatchem, NEWROC Executive, which included discussion of CEACA.

Most CEO meetings in the month of May related to operational matters; 23 May, 'phone meeting Administrator, Wyalkatchem-Koorda District Hospital to discuss proposed Local Health Advisory Group, WA Country Health Service Board and local works to the hospital; 24 May Acting Regional Manager, Main Roads – to discuss Goomalling-Merredin Road, traffic management, signs, regional road group, asset management, line marking.

Management work in May included various matters related to staff, facilities and community relations, regular operational work and meetings with staff; in addition, budget preparation work continued, including a review of road projects; the tender process associated with the rain event road repairs (late January, early February 2017) – the tender closed 19 May and was to be decided by Council 1 June; CEO participated in consultation about the NEWROC Health Strategy; the temporary Environmental Health Officer ceased in May and NEWHealth (the NEWROC Health Scheme) appointed Mr Peter Toboss commenced at the start of May. Peter resides in Wyalkatchem and we look forward to a long professional relationship with him.

Strategic work in May included regional issues; preparation for 1 June workshop and work on strategic planning; CEACA (Central East Aged Care Alliance).

As at 31 May 2017, most major projects as approved in the 2016/17 Shire of Wyalkatchem budget are complete. Please refer Attachment 1 for a summary report.

Council commitments in June include:

- 1 June full day Council workshop, strategic and long term financial planning and 2017/18 budget;
- 5 June Public Holiday;
- 8 June Council workshop 2017/18 budget;
- 21 June Exercise Balladong, York (emergency services exercise);
- 27 June NEWROC Council;
- 29 June WALGA Zone'
- 29 June Council Meeting;
- Implementation of budget; preparation of 2017/18 budget, Corporate Business Plan and other documents.

Consultation:

Community, Staff and Council

Statutory Environment:

There is no direct statutory environment relevant to this issue.

Policy Implications:

There is no direct Council Policy relative to this report.

Financial Implications

There is no direct financial implication relative to this item.

Strategic Plan/Risk Implications

There are no direct Strategic/Risk Implications relative to this item.

Voting Requirements Simple Majority

Council Decision Number: 3478

Moved: Cr Gamble


Seconded Cr Garner

That Council resolve the following:

- 1. Accept the Chief Executive Officer's Report for May 2017 as presented.**

Vote: 7/0

8.4.2 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – WORKS MANAGER – May 2017

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Craig Harris Manager of Works
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	12 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	1 – Healthy, strong and connected communities. 2– A prosperous and dynamic district. 4 – An effective voice. 6 – Well utilised and effectively managed facilities and assets.

SUMMARY:

That Council resolve the following:

- 1. Accept the Works Manager's Report for the month of May 2017 as presented.**

Road Maintenance and Projects:

Cunderdin Rd Culverts

Avon Concrete have finished replacing two culverts on the Wyalkatchem – Cunderdin Road. The drain was cleaned out down-stream of the culvert using the hired 30 tonne excavator. Both culverts are scheduled to be sealed before the end of June.



Avon Waste Tip Cell

A new tip cell was completed using a 30 tonne excavator. It is estimated that the storage volume created could have sufficient capacity for up to five years. Additional works undertaken at the tip included building a new wall across the face and creating an access ramp from the side to help prevent windblown rubbish. A new gate was installed at the entrance to Cemetery Road. This gate will be used to prevent access by the public during tip maintenance which is scheduled for every Monday at midday for about one hour.



Flood Damage Works Package By Contractor

A package of work was allocated to Earthstyle Contracting from Cunderdin. They undertook Gravel Re-sheeting and shoulder reinstatement on the following roads over a two week period:

1. Parsons Road
2. Yorkrakine West Road
3. Davies Road



Stormwater Drainage Cleaning

Using a 30t excavator the drainage channel leading to the main shire dam was cleaned out from Riches Street through to the dam inlet.



The catchment areas which feed into the White Dam were cleaned out using our loader and truck, taking approximately two weeks.



Roadhouse Intersection

Work has begun on repairing the kerbing and drainage at the roadhouse intersection. This will involve remove broken sections of kerb and replacing with a new mountable traffic island two metres wide.



Flood Damage Works By Shire

Repair works have begun on dePierres Rd which will include vegetation clearing and about 1.4 km of re-sheeting. This package of work is expected to take about two weeks.

Upcoming works:

Sealing to be undertaken by Colas in third week of June.

Contract awarded to GDR civil for flood damage repair. Expected to begin first week in July and take about a month.

Personnel:

The position of General Hand has been filled by William Marwick with a scheduled start date of 3 July.

Ranger Service:

No major Ranger incidents to report.

Safety:

All of the improvement notices issued by Jamie Cant from Work Safe on Thursday 4 May have been addressed and the requirements requested for each have been completed.

Town Maintenance Program:

NA

Vandalism:

NA

Plant and Equipment:

The new Loader has been experiencing issue with the hydraulics overheating. This is being addressed by supplier providing exchange unit while parts are replaced. There is no delay expected to related works.

Policy Implications:

There is no Council Policy relative to this report.

Voting Requirements Simple Majority

Council Decision Number 3479

Moved: Cr Jones **Seconded:** Cr Holdsworth


That Council resolve the following:

- 1. Accept the Work's Manager Report for the month of May 2017 as presented.**

Vote: 7/0

Craig Harris reported that there has been an ongoing issue with corellas in town and Corella culls have been taking place for the last 9 days, unfortunately they have had little effect in getting the Corellas to move on. As of 1 July through to 31 October corellas can not be shot so extra precautions will be taken to protect the cricket pitches etc. The loader went away for repairs and since it has been returned there have been no issues.

8.4.3 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – GOVERNANCE AND EMERGENCY – MAY 2017

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Ella McDonald Administration Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	26 May 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	1 – Healthy, strong and connected communities. 2 – A prosperous and dynamic district. 4 – An effective voice. 5 – A well-managed and effective Council organisation. 6 – Well utilized and effectively managed facilities and assets

SUMMARY:

That Council resolve the following:

- 1. Accept the Governance and Emergency Report for the month of May 2017 as presented**

Appendix

There is no attachment to this report.

Emergency Services

It was a reasonably quiet month for emergency services, with the main focus being organising a joint meeting with the Shire of Dowerin for their next Local Emergency Management Committee (LEMC) meeting in early August. Several other Shires have also been invited along to the meeting. We feel this will greatly benefit our own LEMC as the meeting falls shortly before the annual Dowerin Field Days event, so it will be helpful to be made aware of any extra necessary emergency management plans to accommodate the influx of people, traffic, etc. The meeting will also encourage increased communication and cooperation between our LEMC and those of other local governments. This will improve regional preparedness should a large scale emergency occur.

This month biannual services were organised for bush fire brigades vehicles and some were completed. It is planned to complete services for the remaining vehicles by mid-June. Quotes are being obtained by local mechanic Steven Petchell for new LED emergency lights for the Wyalkatchem bush fire brigade truck.

Health and Safety

Regular safety meetings for the works crew continued this month; pre-start forms for plant equipment and light vehicles were updated and personalised to each piece of machinery to aid the works crew with completing thorough pre-start inspections regularly.

WorkSafe WA representative Jamie Cant attended on 4 May and spent most of the day with the Governance and Emergency Services Officer, Works Manager and Operator Chris Adams, who is our Occupation Safety and Health representative. Mr Cant completed thorough inspections of both works depots (including vehicles and machinery), the rubbish tip, the cemetery and the recreation centre. Overall the Shire was found to be maintaining Occupation Safety and Health to a reasonable standard. Seven (7) improvement notices were issued for minor contraventions and work on effecting required work to complete these is well underway.

Material Safety Data Sheets (MSDS) were updated and completed for the cleaning chemicals at the Administration Office and all chemicals found at the works depots. Hazardous Substance Risk Assessments were then completed for all cleaning chemicals at the Administration Office, with the intention of completing the same for chemicals at the depot once a stocktake and clean out of unwanted chemical has been completed.

Governance

Additional work was completed in May for the Legislative Compliance reporting completed in April, including reviews of the *Dog Act 1976*, the *Cat Act 2011*, the *Public Interest Disclosures Act 2003*, the *Freedom of Information Act 1992*, the *Occupational Safety and Health Act 1984* and the *Cemeteries Act 1986*.

A review of our *Local Law 14 – Standing Orders* was also begun this month, which involved the comparing and contrasting of our local laws to that of three other Councils.

The Governance and Emergency Services Officer assisted with several Shire housing inspections in early May and one final inspection on a Shire house in late May due to a tenant vacating the property.

Consultation:

Jamie Cant	WorkSafe WA
Craig Harris	Shire of Wyalkatchem – Manager of Works
Chris Adams	Shire of Wyalkatchem – Operator

Statutory Environment:

Local Government Act 1995
Local Government (Administration) Regulations 1996
Occupational Safety and Health Act 1984
Dog Act 1976

Cat Act 2011
Public Interest Disclosures Act 2003
Freedom of Information Act 1992
Cemeteries Act 1986

Policy Implications:

There is no Council Policy relative to this report.

Financial Implications

There are no financial implications relative to this item

Strategic Plan/Risk Implications

There are no direct Strategic/Risk Implications relative to this item.

Voting Requirements Simple Majority

Council Decision Number: 3480

Moved: Cr Butt


Seconded: Cr Holdsworth

That Council resolve the following:

- 1. Accept the Governance and Emergency Report for the month of May 2017**

Vote: 7/0

8.4.4 GOVERNANCE – REPORTING - PRINCIPAL ENVIRONMENTAL HEALTH OFFICER REPORT – MAY 2017

FILE REFERENCE:	13.05.01
AUTHOR'S NAME AND POSITION:	Peter Toboss Principal Environmental Health Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/RESPONDENT/LOCATION:	Shire of Wyalkatchem
DATE REPORT WRITTEN:	13 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE:	1.1.2 Promote regional health solutions; 2.6 Effective enforcement of local laws and regulation; 5.2 A customer focussed organisation.

SUMMARY:

That Council resolves the following:

- 1. Accept the Principal Environmental Health Officer Report for May 2017 as presented.**

Appendix/Appendices:

There is no attachment to this report

Background

The following issues were addressed in May.

Food Shop Inspections

Recent works at the Wyalkatchem Butcher included a new fitout; inspection conducted and new owners advised to submit a new notification form for issuing of certificate of registration.

Food Premises Register and food businesses risk rating being reviewed.

NEWHealth food businesses inspection books to be ordered by the next NEWHealth administering Shire (Mount Marshall).

Food Recalls

The Department of Health (WA) has distributed a new food recall for Creative Gourmet Mixed Berries 300g product due to possible Hepatitis A virus contamination. The local IGA has been visited and the product has been taken off sale.

Noise Control

One noise complaint regarding specified equipment has been investigated. Alleged Offender has been advised and No further action taken. Noise complaint policy and procedure is being review and new noise information sheet being developed.

Disability Access and Inclusion Plan (DAIP)

Still familiarising myself with DAIP reporting and assessing areas of improvement in reporting.

Consultation

Ian McCabe, Chief Executive Officer
Ella McDonald, Administration Officer

Statutory Environment:

Health Act 2016
Health (Public Buildings) Regulations 1992
Health (Aquatic Facilities) Regulations
Food Act 2008
Building Act 2011 and Building Regulations 2012
Food Act 2008 Authorisation

Policy Implications:

Nil

Voting Requirements: Simple Majority

Council Decision Number 3481

Moved: Cr Gamble

Seconded: Cr Garner

That Council resolves the following:

- 1. Accept the Principal Environmental Health Officer Report for May 2017 as presented.**

Vote: 7/0

8.4.5 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL –
COMMUNITY AND ECONOMIC DEVELOPMENT OFFICER– MAY 2017

FILE REFERENCE:	
AUTHOR'S NAME AND POSITION:	Tegan McCarthy Administrative Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	1 June 2017
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
STRATEGIC COMMUNITY PLAN REFERENCE	1 – Healthy, strong and connected communities. 2– A prosperous and dynamic district. 4 – An effective voice. 6 – Well utilised and effectively managed facilities and assets.

SUMMARY:

That Council resolve the following:

- 1. Accept the Community and Economic Development Officer's Report for the month of May 2017 as presented.**

Appendix: NIL

Comment:

I have sent letters to all known Wyalkatchem clubs, associations, and community groups to update contact details as previous contacts are from 2014/15. This is an important exercise in engagement and ensuring current information is available.

I've prepared some basic water usage tables for Shire facilities. These will help with reporting usage to Water Corporation in order to keep our WaterWise council good standing.

CEO Ian McCabe and I attended the Pioneers pathway meeting held in Dowerin. Pioneers Pathway is a tourism promotion scheme supported by the Shire of Wyalkatchem and managed by the Shire of Goomalling. A small panel of the stakeholders was created to employ an executive officer through the Shire of Goomalling to manage the pathway scheme. There was a discussion about the Memorandum of Understanding and agreement about its authorisation by councils.

I have been looking at outdoor gym equipment from a range of companies and trying to design a layout that will benefit everyone from kids through to elderly. I contacted Mel Green who used to run the Wyalkatchem Gym and asked her what sort of equipment the elderly users would use. Mel was extremely helpful she sent back a very long list of equipment that I was able to use as a cross reference with the outdoor equipment.

Senior Finance Officer Claire Trenorden delegated the seeking of quotes for a playground from a number of WALGA approved playground suppliers. This is in preparation for the upcoming budget and is intended to replace old and unserviceable equipment at the tennis club site. The playground must cater for young kids at family day care as well as older kids during the tennis season.

Claire Trenorden has been teaching me how to do weekly and monthly banking and bill payments.

Consultation:

Ian McCabe	Chief Executive Officer
Mel Green	Wyalkatchem Gym
Claire Trenorden	Senior Finance Officer
Tahnee Bird	Community Development officer Shire of Goomalling.

Statutory Environment:

There is no statutory environment relevant to this issue

Policy Implications:

There is no Council Policy relative to this report.

Voting Requirements Simple Majority

Council Decision Number: 3482

Moved: Cr Holdsworth **Seconded:** Cr Gawley

That Council resolve the following:

- 1. Accept the Community and Economic Development Officer's report for May 2017 as presented**

Vote: 7/0

- 9. Motions of which previous notice has been given Nil**
- 10. Questions by members of which due notice has been given Nil**
- 11. New business of an urgent nature introduced by the presiding person Nil**
- 12. Matters for which the meeting may be closed Nil**
- 13. Closure of Meeting 4.47pm**