



Minutes
of the
Ordinary Meeting of Council
held on
Thursday
30 June
2016
At 3.30 pm
In

The Council Chambers
Honour Avenue Wyalkatchem

Our mission

*We exist to deliver sustainable quality services that meet the
needs of Wyalkatchem today and into the future*

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1. DECLARATION OF OPENING

1.1 The Shire President declared the meeting open: 15.40

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: 15.41

2.3 Declaration of public question time closed: 15.41

3. Record of attendance, apologies, and approved leave of absence

3.1 Present: Cr Holdsworth, Cr Gawley, Cr Butt, Cr Garner, Cr Jones, Cr Gamble, Cr Davies

3.2 Apologies:

3.3 On leave of absence:

3.4 Staff: Trevor Webb, Ian McCabe, Claire Trenorden, Rachel Nightingale

3.5 Visitors:

3.6 Gallery:

3.7 Applications for leave of absence:

4.0 Petitions, deputations and presentations

4.1 Petitions


4.2 Deputations

4.3 Presentations

5. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

5.1.1 MEETINGS – CONFIRMATION OF MINUTES - ORDINARY MEETING

19 MAY 2016

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:	21 June 2016
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 19 May 2016.

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:

1. *Local Government Act 1995*, Part 5 Division 2 Subdivision 3 Section 5.25
2. *Local Government (Administration) Regulations 1996*, Regulation 11
Content of minutes of council or committee meetings s. 5.25(f)
3. 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: 3295

Moved: Cr Gamble

Seconded: Cr Holdsworth

That Council resolve the following:

1. **Confirm the minutes as an accurate record of the Ordinary Meeting of Council held on 19 May 2016.**

Vote: 7/0

6.0 Announcements by Presiding Person

Cr Davies extended his condolences to Lesley Kemp, Dawn Dodds and Fred Butt on the sudden passing of Peter Kemp.

Quentin thanked Cr Butt, Cr Holdsworth, Cr Gawley, Cr Jones and Cr Garner for the training they did in Kellerberrin.

Cr Davies extended his congratulations to Paul de Pierres who was acknowledged in the Queens birthday list and received a medal of the order of Australia. This is a great achievement and very well deserved.

Cr Davies thanked Shauna Webb for her last three and a half years work at the Shire and wished her all the best with her future endeavours.

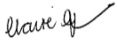
7.0 Matters for which meeting may be closed

Item 12.1 Financial Management – Budgeting – Annual Budgets – Public Submission – Mrs S. Wells

8.1 Land use and Planning - there are no items this month

8.2 FINANCIAL REPORTING

8.2.1 FINANCIAL MANAGEMENT – FINANCIAL REPORTING –MONTHLY FINANCIAL REPORT – MAY 2016

FILE REFERENCE:	12.10.02
AUTHOR'S NAME AND POSITION:	Claire Trenorden Senior Finance Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	7 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	OMC 19 May 2016 Council decision number: 3282

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 2016.

Appendices:

1. Monthly Financial Report for the Period Ended 31 May 2016 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 2016 Financial Statements:

- Yearly operating revenue is \$3,517,887 inclusive of net rate income of \$1,044,486 (net of prepaid rates and discounts) – 99% of Budget
- Yearly operating expenditure is \$2,805,627 – 84% of Budget
- Yearly capital expenditure is \$2,012,709 – 44% of Budget
- Yearly capital revenue is \$1,087,227 – 46% of Budget
- Net current assets as 31 May 2016 are \$1,785,552

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

Rates: Revenue of \$1,273,186 has been raised during the Rate Run for 2015/16. This is broken down between Rates \$1,126,489, Rubbish \$98,571, Health Levy \$14,570 and ESL Levy \$33,556. To date income received is \$1,200,043 and discounts applied equate to \$24,890. Approximately 96% of Rates have been collected to date, with \$21,189 outstanding.

Health: The final payment from the estate of Larry Elsegood was received in May 2016 as per the Annual Budget (\$1,002,160).

Operating Expenditure: Total operating expenditure is 84% of the Annual Budget.

Capital Expenditure: Total Capital Expenditure (\$2,012,709) is 44% of the Annual Budget (\$4,557,697).

Land and Buildings	\$379,480	The Senior Citizens project is in progress as of May 2016, this project will not be completed in this financial year but this will not have an overall effect on the closing surplus as transfers from Reserve will be reduced to offset. Replacement of Medical Centre air conditioner (insurance claim), Rec Centre, 22 Flint St, 53 Piesse St, 43 Wilson St, purchase of airport reserve, Railway Station, 57 Flint St, Bush Fire Truck Shed, Town Hall, 1 Slocum St and the Admin Office are completed for 2015/16.
Plant and Property	\$417,841	All plant and equipment changeover has been completed for 2015/16.
Roadworks	\$790,952	All town roadworks projects and RRG Nembudding South Rd are completed for 2015/16.
Footpaths	\$24,358	The footpath project has been completed for 2015/16.
Other Infrastructure	\$209,169	The swimming pool project, streetscape project, cemetery project, basketball/netball courts and rubbish tip project are completed.
Transfers to Reserves	\$41,202	All Reserve transfers for the year will be completed in June 2016.

Net Assets: Net Current Assets as at 31 May 2016 amounts to \$1,785,552. This is in the majority comprised of Cash at Bank – Municipal Funds (\$1,692,749).

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: 3296

Moved: Cr Jones

Seconded: Cr Gawley

That Council resolve the following:

- 1. Receive the Statement of Financial Activity for the period ended 31 May 2016.**

Vote: 7/0

Shire of Wyalkatchem
MONTHLY FINANCIAL REPORT
For the Period Ended 31 May 2016

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Statement of Financial Activity

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LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

Shire of Wyalkatchem
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 May 2016

		Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b) - (a) 3	Var. % (b) - (a) / (b) 3	Var.
Operating Revenues		\$	\$	\$	\$	%	
Governance		19,760	19,752	23,770	4,018	16.9%	
General Purpose Funding		597,852	589,075	597,870	8,795	1.5%	
Law, Order and Public Safety		25,410	25,410	25,290	(120)	(0.5%)	
Health		1,068,398	1,053,793	1,050,344	(3,449)	(0.3%)	
Education and Welfare		180	0	0	0		
Housing		132,757	121,694	125,138	3,444	2.8%	
Community Amenities		111,004	110,072	109,852	(220)	(0.2%)	
Recreation and Culture		56,522	55,742	56,540	799	1.4%	
Transport		291,981	291,981	290,076	(1,905)	(0.7%)	
Economic Services		5,410	4,776	5,175	399	7.7%	
Other Property and Services		180,546	179,683	189,346	9,663	5.1%	
Total (Excluding Rates)		2,489,820	2,451,977	2,473,401	21,424	0.9%	
Operating Expense							
Governance		(291,261)	(243,709)	(209,375)	34,334	16.4%	▼
General Purpose Funding		(64,169)	(60,875)	(57,511)	3,363	5.8%	
Law, Order and Public Safety		(86,308)	(75,549)	(72,669)	2,879	4.0%	
Health		(283,830)	(248,186)	(250,849)	(2,662)	(1.1%)	
Education and Welfare		(23,020)	(22,898)	(21,898)	1,000	4.6%	
Housing		(245,450)	(209,797)	(201,233)	8,563	4.3%	
Community Amenities		(218,864)	(182,839)	(159,157)	23,682	14.9%	
Recreation and Culture		(660,281)	(574,403)	(583,688)	(9,285)	(1.6%)	
Transport		(1,348,896)	(1,144,209)	(1,136,134)	8,075	0.7%	
Economic Services		(72,671)	(66,715)	(66,323)	392	0.6%	
Other Property and Services		(25,521)	(47,752)	(46,790)	961	2.1%	
Total		(3,320,271)	(2,876,931)	(2,805,627)	71,304		
Funding Balance Adjustment							
Add back Depreciation		1,025,109	948,739	948,739	0	0.0%	
Adjust (Profit)/Loss on Asset Disposal	10	(148,102)	(148,102)	(148,102)	0	0.0%	
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)		46,556	375,682	468,410	92,728		
Capital Revenues							
Proceeds from Disposal of Assets	10	254,755	254,755	254,755	0	0.0%	
Non-Operating Grants		856,385	739,737	749,025	9,288	1.2%	
Proceeds from New Debentures		63,700	63,700	63,700	0	0.0%	
Proceeds from Sale of Investments					0		
Proceeds from Advances					0		
Self-Supporting Loan Principal		11,316	9,582	9,582	0	0.0%	
Transfer from Reserves	9	1,187,171	860,721	10,165	(850,556)	(8367.5%)	▼
Total		2,373,327	1,928,495	1,087,227	(841,268)		
Capital Expenses							
Land Held for Resale		0	0	0	0		
Land and Buildings	10	(1,221,229)	(1,230,036)	(379,480)	850,556	224.1%	▼
Plant and Equipment	10	(417,341)	(417,341)	(417,841)	(500)	(0.1%)	
Furniture and Equipment	10	0	0	0	0		
Infrastructure Assets - Roads	10	(960,413)	(790,952)	(790,952)	0	0.0%	
Infrastructure Assets - Other	10	(273,900)	(233,527)	(233,527)	0	0.0%	
Purchase of Investments					0		
Repayment of Debentures		(174,087)	(149,707)	(149,707)	0	0.0%	
Advances to Community Groups					0		
Transfer to Reserves	9	(1,510,727)	(41,202)	(41,202)	0	0.0%	
Total		(4,557,697)	(2,862,766)	(2,012,709)	850,056		
Net Capital		(2,184,370)	(934,271)	(925,482)	8,789		
Total Net Operating + Capital		(2,137,814)	(558,589)	(457,072)	101,517		
Rate Revenue		1,044,597	1,044,597	1,044,486	(111)	(0.0%)	
Opening Funding Surplus (Deficit)		1,198,138	1,198,138	1,198,138	0	0.0%	
Closing Funding Surplus (Deficit)	3	104,920	1,684,146	1,785,552	101,406	5.7%	

Shire of Wyalkatchem
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
For the Period Ended 31 May 2016

	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	\$ 1,973,367	\$ 1,957,899	\$ 1,955,941	\$ (1,958)	% (0.1%)
Profit on Asset Disposal	10	172,546	172,546	172,546	0	0.0%
Fees and Charges		299,110	276,735	290,106	13,371	4.6%
Interest Earnings		44,797	44,797	54,808	10,011	18.3%
Other Revenue		0	0	0	0	
Total (Excluding Rates)		2,489,820	2,451,977	2,473,401	21,424	
Operating Expense						
Employee Costs		(818,360)	(740,217)	(696,797)	43,419	6.2%
Materials and Contracts		(1,147,474)	(898,048)	(868,065)	29,982	3.5%
Utilities Charges		(150,094)	(116,438)	(118,834)	(2,396)	(2.0%)
Depreciation (Non-Current Assets)		(1,025,109)	(948,739)	(948,739)	(0)	(0.0%)
Interest Expenses		(31,590)	(19,732)	(22,215)	(2,483)	(11.2%)
Insurance Expenses		(123,200)	(126,003)	(126,534)	(531)	(0.4%)
Loss on Asset Disposal	10	(24,444)	(27,756)	(24,444)	3,312	13.5%
Other Expenditure		0	0	0	0	
Total		(3,320,271)	(2,876,931)	(2,805,627)	71,304	
Funding Balance Adjustment						
Add Back Depreciation		1,025,109	948,739	948,739	0	0.0%
Adjust (Profit)/Loss on Asset Disposal	10	(148,102)	(148,102)	(148,102)	0	0.0%
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)		46,556	375,682	468,410	92,728	
Capital Revenues						
Grants, Subsidies and Contributions	8	856,385	739,737	749,025	9,288	1.2%
Proceeds from Disposal of Assets	10	254,755	254,755	254,755	0	0.0%
Proceeds from New Debentures		63,700	63,700	63,700	0	0.0%
Proceeds from Sale of Investments					0	
Proceeds from Advances					0	
Self-Supporting Loan Principal		11,316	9,582	9,582	0	0.0%
Transfer from Reserves	9	1,187,171	860,721	10,165	(850,556)	(8367.5%) ▼
Total		2,373,327	1,928,495	1,087,227	(841,268)	
Capital Expenses						
Land Held for Resale		0	0	0	0	
Land and Buildings	10	(1,221,229)	(1,230,036)	(379,480)	850,556	224.1% ▼
Plant and Equipment	10	(417,341)	(417,341)	(417,841)	(500)	(0.1%)
Furniture and Equipment	10	0	0	0	0	
Infrastructure Assets - Roads	10	(960,413)	(790,952)	(790,952)	0	0.0%
Infrastructure Assets - Other	10	(273,900)	(233,527)	(233,527)	0	0.0%
Purchase of Investments					0	
Repayment of Debentures		(174,087)	(149,707)	(149,707)	0	0.0%
Advances to Community Groups					0	
Transfer to Reserves	9	(1,510,727)	(41,202)	(41,202)	0	0.0%
Total		(4,557,697)	(2,862,766)	(2,012,709)	850,056	
Net Capital		(2,184,370)	(934,271)	(925,482)	8,789	
Total Net Operating + Capital		(2,137,814)	(558,589)	(457,072)	101,517	
Rate Revenue		1,044,597	1,044,597	1,044,486	(111)	(0.0%)
Opening Funding Surplus (Deficit)		1,198,138	1,198,138	1,198,138	0	0.0%
Closing Funding Surplus (Deficit)	3	104,920	1,684,146	1,785,552	101,406	5.7%

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

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 2016

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 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.

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 2016

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 detailed 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 2016

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 2016

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 2016

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 2016

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 2016

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

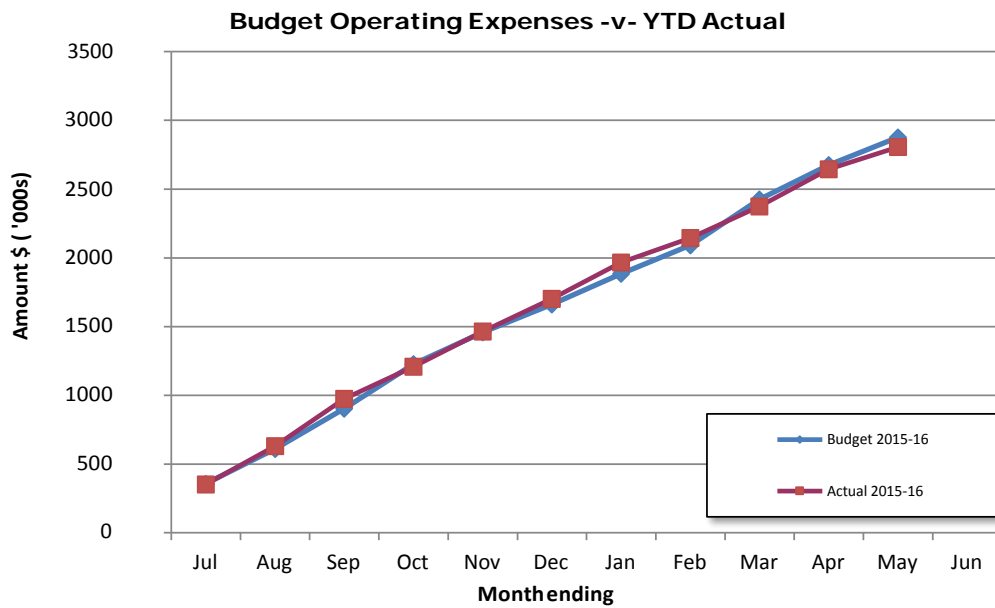
Tourism, pest control, building controls and natural resource management. Tourism facilities, information and directional signs. Weed and pest control services. Necessary building control services.

OTHER PROPERTY & SERVICES

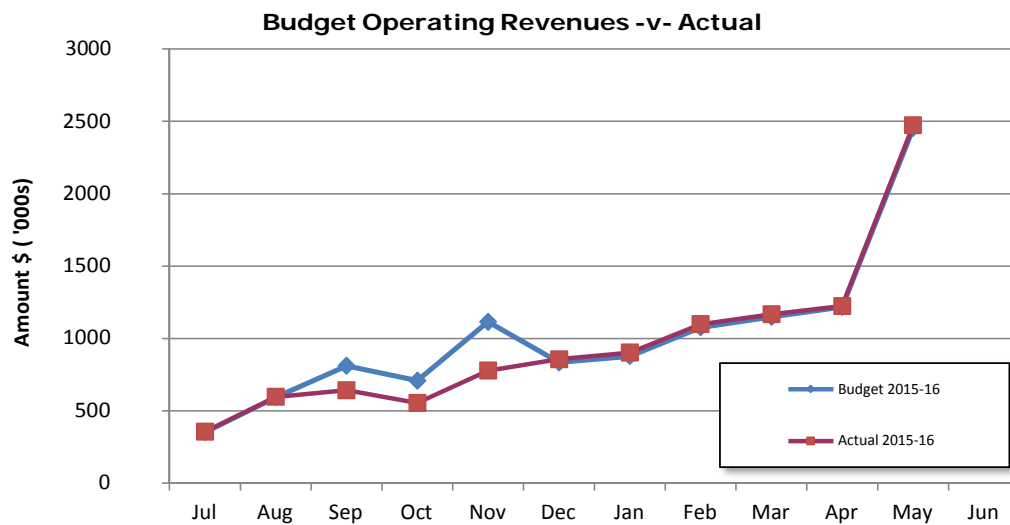
Private works carried out by council and indirect cost allocation pools.
Public Works Overheads, plant operation and administrative costs are allocated to the various functions, works and services provided by Council.

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

Note 2 - Graphical Representation - Source Statement of Financial Activity



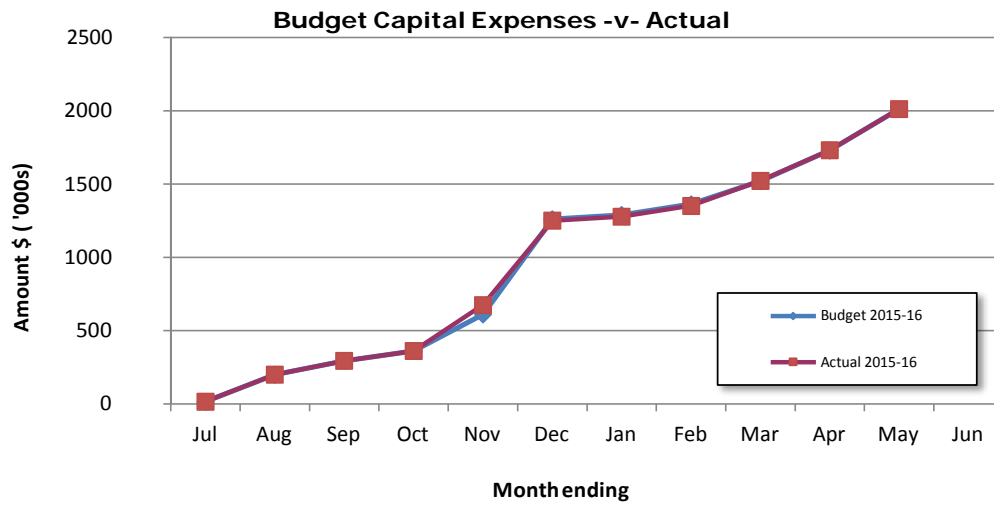
Comments/Notes - Operating Expenses



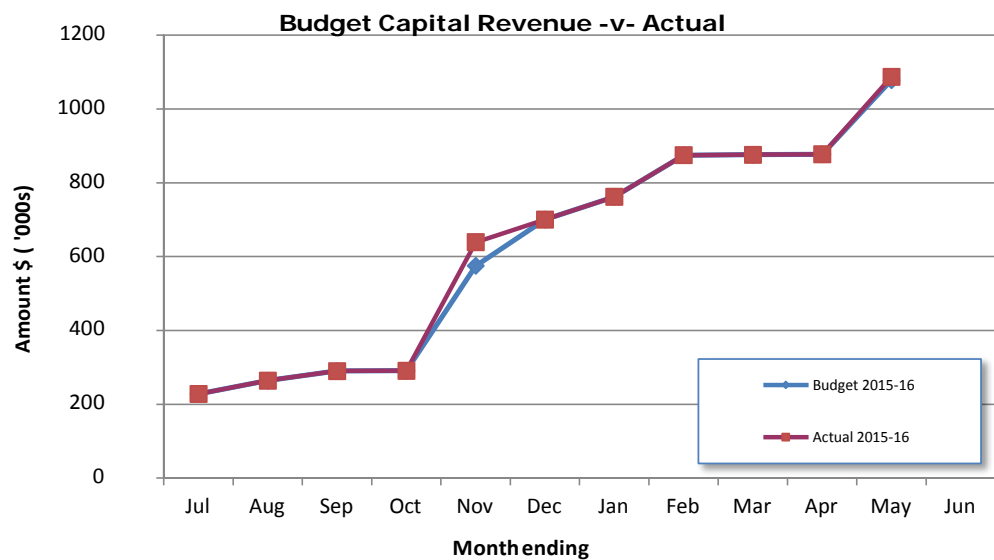
Comments/Notes - Operating Revenues

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

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 2016

Note 3: NET CURRENT FUNDING POSITION

Current Assets

Cash Unrestricted
Cash Restricted
Investments
Receivables - Rates and Rubbish
Receivables -Other
Inventories

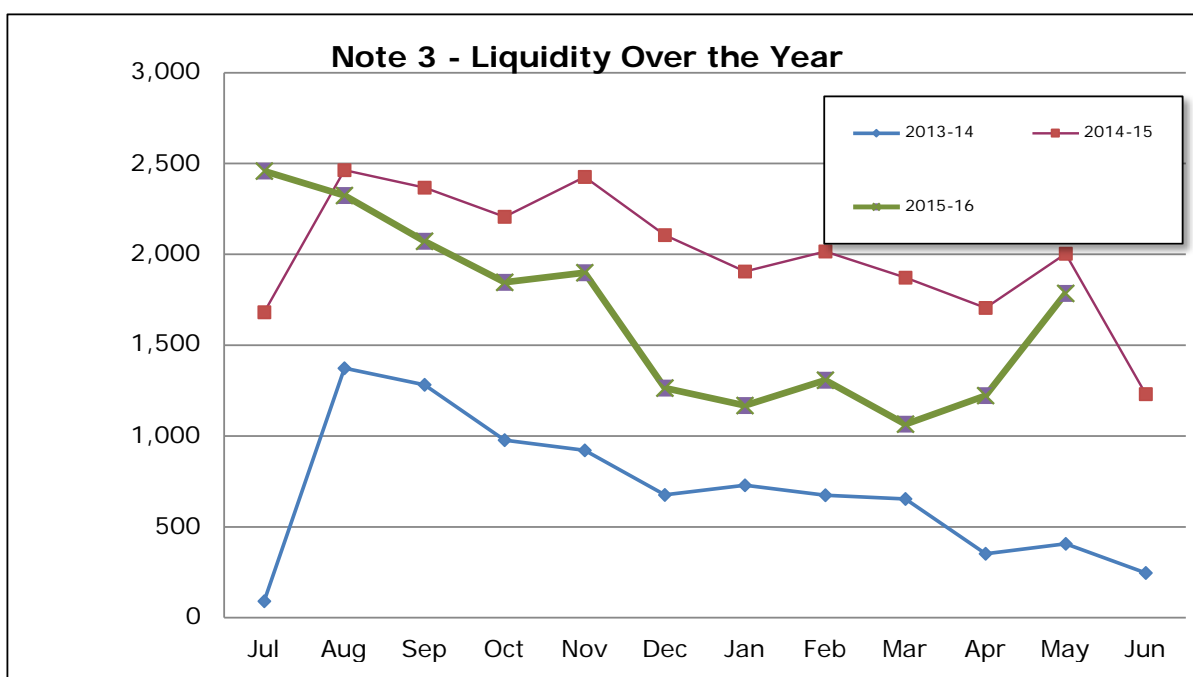
Less: Current Liabilities

Payables
Current Employee Benefits Provision

Less: Cash Restricted

Net Current Funding Position

Positive=Surplus (Negative=Deficit)			
2015-16			
Note	This Month	Last Month	Same Period Last Year
	\$	\$	\$
	1,692,749	675,268	1,948,962
	1,584,380	1,584,380	222,322
	21,189	25,201	36,882
	8,610	18,816	38,905
	121,011	117,175	89,312
	3,427,939	2,420,840	2,336,384
	8,801	(40,999)	(19,688)
	(66,808)	(66,808)	(90,357)
	(58,008)	(107,807)	(110,044)
	(1,584,380)	(1,584,380)	(222,322)
	1,785,552	728,653	2,004,017



Comments - Net Current Funding Position

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

Note 4: CASH AND INVESTMENTS

	Interest Rate	Unrestricted \$	Restricted \$	Trust \$	Investments \$	Total Amount \$	Institution	Maturity Date
(a) Cash Deposits								
At Call - Municipal	0.05%	1,684,943				1,684,943	NAB	Call
At Call - REBA	0.01%			300		300	NAB	Call
At Call - Working	0.01%			19,836		19,836	NAB	Call
(b) Term Deposits								
Reserves	2.90%		1,584,380			1,584,380	NAB	8/06/2016
(c) Investments								
Total		1,684,943	1,584,380	20,136	0	3,289,458		

Comments/Notes - Investments

Shire of Wyalkatchem Monthly Investment Report

For the Period Ended 31 May 2016

Note 4A: CASH INVESTMENTS

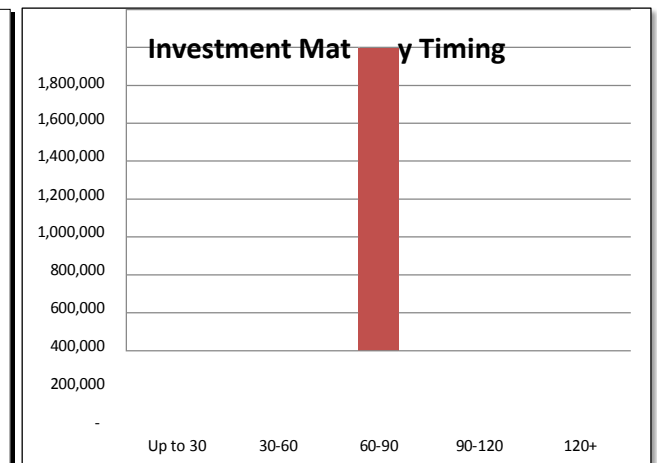
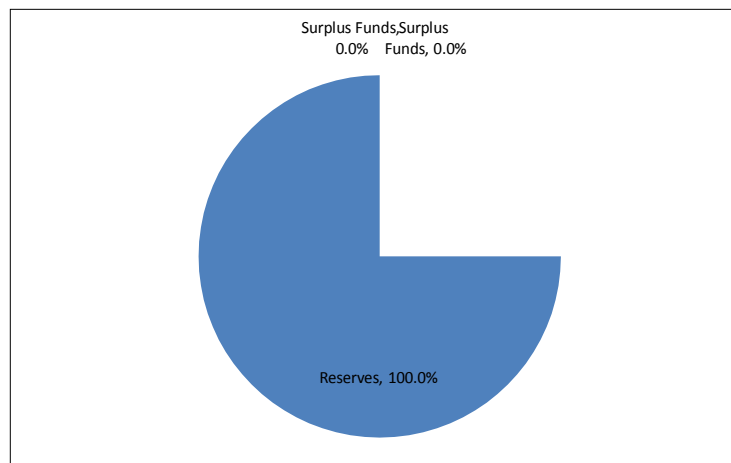
Deposit Ref	Deposit Date	Institution	Term (Days)	Invested Interest rates	Expected Interest
General Municipal					-
					-
					-
Subtotal					-
Restricted					
Reserves	9/03/2016	NAB	90	2.90%	11,329
Subtotal					11,329
Total Funds Invested					11,329

Amount Invested (Days)					
Up to 30	30-60	60-90	90-120	120+	Total
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,584,380	-	-	1,584,380
-	-	1,584,380	-	-	1,584,380
-	-	1,584,380	-	-	1,584,380

Average Interest Rate at time of deposit	Interest Rate at time of Report

Budget v Actual		
Annual Budget	Year to Date Actual	Var.\$
		-
		-
-	-	-

Deposit Ref	Deposit Date	Term (Days)	Invested Interest rates	Amount Invested	Percentage of Portfolio
NAB - Reserves					
TD114022574	9/03/2016	90	2.90%	1,584,380	
Subtotal				1,584,380	100.0%
NAB - Surplus Funds					
Subtotal				-	0.0%
Subtotal				-	0.0%
Subtotal				-	0.0%
Subtotal				-	0.0%
Subtotal				-	0.0%
Total Funds Invested				1,584,380	100.0%



Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

Note 5: MAJOR VARIANCES

Comments/Reason for Variance		ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.1 OPERATING REVENUE (EXCLUDING RATES)						
5.1.1 GOVERNANCE						
1041010	Reimbursements	19,660	19,660	23,699	4,039	A refund was received from LGIS for workers compensation insurance as the actual wages for 2014/15 were lower than originally estimated (\$3 140)
5.1.2 GENERAL PURPOSE FUNDING						
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						
5.1.11 OTHER PROPERTY AND SERVICES						
1121041	Diesel Rebate	8,000	8,000	13,148	5,148	Several fuel usage sheets from last financial year were claimed in this financial year leading to a higher income received.
5.2 OPERATING EXPENSES						
5.2.1 GOVERNANCE						
E041201	Salaries	(362,004)	(321,781)	(294,120)	27,661	The relief budget for Administration has not been used in this financial year.
5.2.2 GENERAL PURPOSE FUNDING						
5.2.3 LAW, ORDER AND PUBLIC SAFETY						

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

Note 5: MAJOR VARIANCES

Comments/Reason for Variance					
	ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
5.2.4 HEALTH					
5.2.5 EDUCATION AND WELFARE					
5.2.6 HOUSING					
5.2.7 COMMUNITY AMENITIES					
E104001 NRM Group Scheme	(38,230)	(38,230)	(16,372)	21,858	Due to Wyalkatchem withdrawing from the scheme as of March and also no projects having been completed, this expenditure has not been required
5.2.8 RECREATION AND CULTURE					
5.2.9 TRANSPORT					
E122106 Relief Labour	(16,892)	(16,892)	0	16,892	The relief budget for Works has not been utilised, as while relief labour has been used it has been funded out of general works salaries.
5.2.10 ECONOMIC SERVICES					
5.2.11 OTHER PROPERTY AND SERVICES					
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					
5.3.5 PROCEEDS FROM ADVANCES					
5.3.6 SELF-SUPPORTING LOAN PRINCIPAL					
5.3.7 TRANSFER FROM RESERVES (RESTRICTED ASSETS)					

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

Note 5: MAJOR VARIANCES

Comments/Reason for Variance		ANNUAL BUDGET	YTD BUDGET	ACTUAL	VARIANCE	COMMENTS
A01134	Unspent grants - Senior Citizens Homes project	965,225	965,225	114,669	(850,556)	Only the actual 2015/16 expenditure for the Senior Citizens Homes project will be transferred out of reserve and the remainder will be expended in 2016/17.

5.4 CAPITAL EXPENSES

5.4.1 LAND HELD FOR RESALE

5.4.2 LAND AND BUILDINGS

C960207	Senior Citizens Homes Project	(965,225)	(965,225)	(114,669)	850,556	The Senior Citizens Homes project was expected to be completed in this financial year which won't happen but the decreased expenditure is 100% offset by a reduced transfer from reserve
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5.4.3 PLANT AND EQUIPMENT

5.4.4 FURNITURE AND EQUIPMENT

5.4.5 INFRASTRUCTURE ASSETS - ROADS

5.4.6 INFRASTRUCTURE ASSETS - OTHER

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 2016

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
				\$	\$	\$	\$
	Budget Adoption						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 2016

Note 7: RECEIVABLES

Receivables - Rates and Rubbish

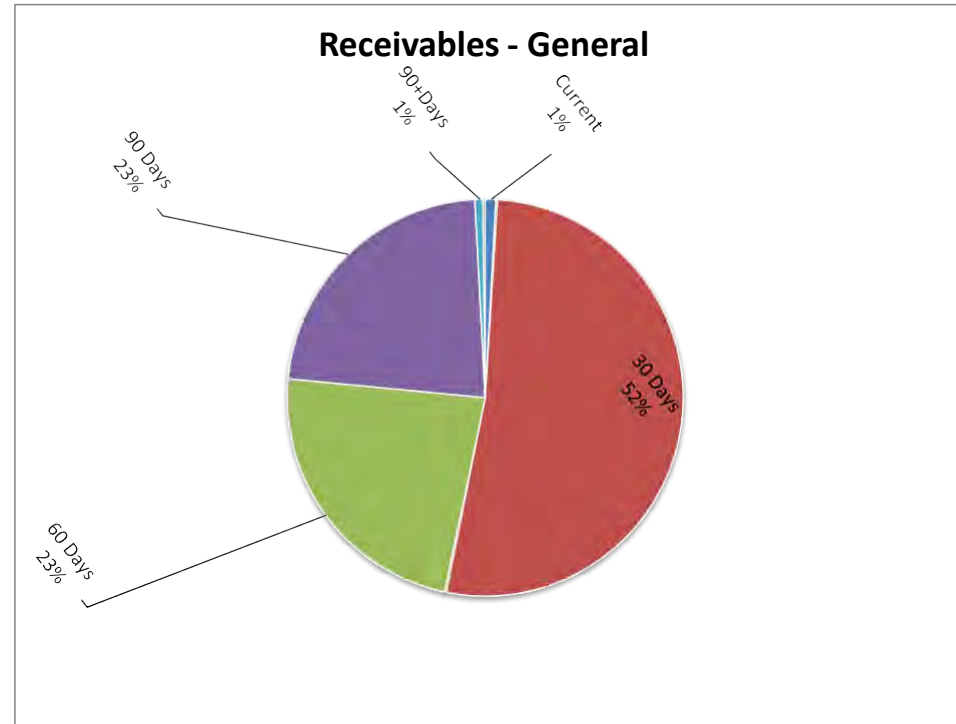
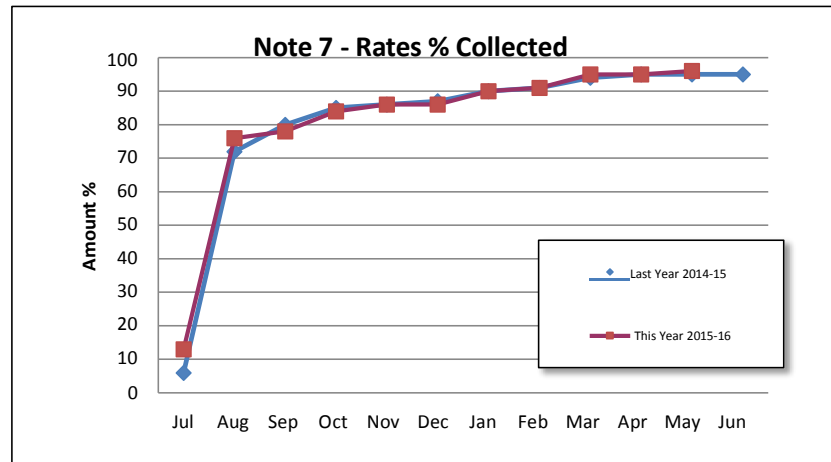
Opening Arrears Previous Years
 Rates Levied this year
 Interim Rates
 Rates in Advance (Pre-Paid)
 Instalment Fees
 Administration/Legal Fees
 Interest
 Less Discount/Concessions/Write off
 Less Collections to date
 Equals Current Outstanding
 Ex-Gratia Rates
Net Rates Collectable
 % Collected

Current 2015-16	Previous 2014-15	Total
\$	\$	\$
	38,511	38,511
1,273,186	0	1,273,186
(60)		(60)
(50,390)	0	(50,390)
4,054	0	4,054
11,293	0	11,293
1,765	0	1,765
(24,890)	(11,204)	(36,094)
(1,200,043)	(21,034)	(1,221,077)
14,915	6,274	21,189
7,286		7,286
(7,286)		21,189
		95.52%

Receivables - General

Current	30 Days	60 Days	90 Days	90+Days
\$	\$	\$	\$	\$
86	4,502	2,000	1,950	72
Total Outstanding				8,610

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 2016

Note 8: GRANTS AND CONTRIBUTIONS

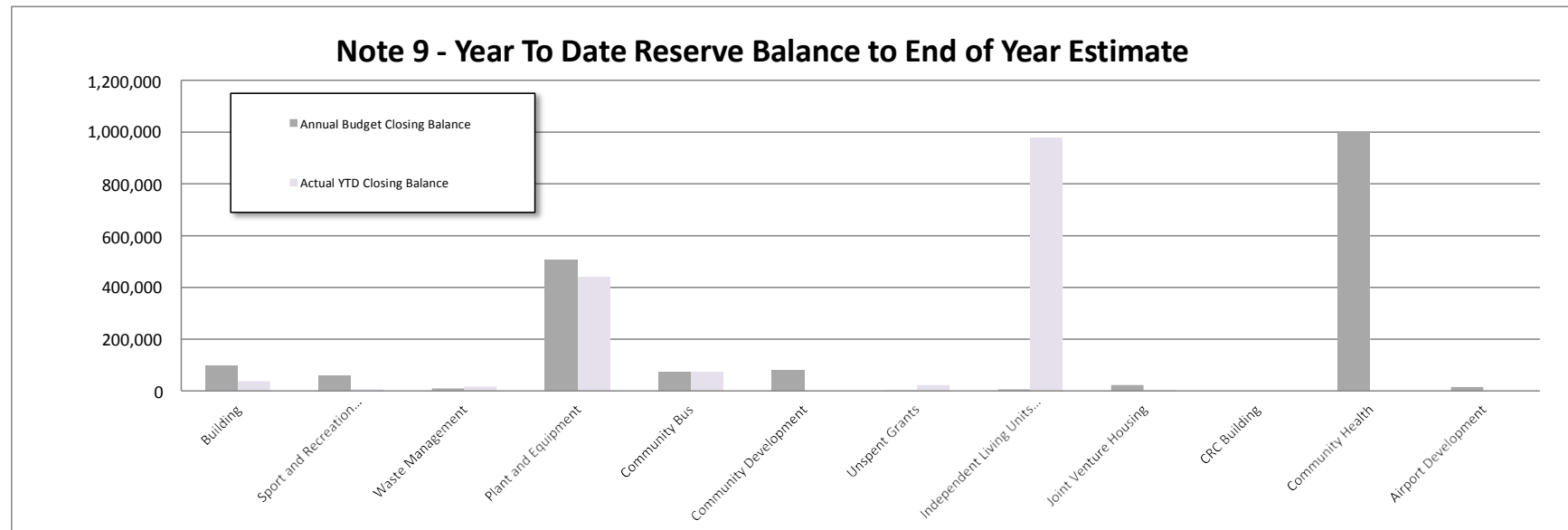
Program/Details GL	Provider	Approval Yes No	2015-16 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Received	Status Not Received	Estimated Receival Dates
		(Yes/No)	\$	\$	\$	\$	\$	
GENERAL PURPOSE FUNDING								
Financial Assistance Grant	State Government	Yes	987,202	(484,134)	503,068	503,068	0	
Our Volunteers Grant	Department of Local Government and Communities	Yes	0		0	700	(700)	
Road Safety Communities Grant	Main Roads	Yes	0	1,550	1,550	1,550	0	
National Youth Week 2016	Department of Local Governm	Yes	0	1,000	1,000	1,000	0	
CBH Grass Roots Fund	CBH	Yes	0		0	12,000	(12,000)	
GOVERNANCE								
Reimbursements - Miscellaneous	Various		2,000	17,660	19,660	23,699	(4,039)	
LAW, ORDER, PUBLIC SAFETY								
DFES Operating Grant	DFES	No	33,262	(13,552)	19,710	19,710	0	
DFES Capital Grant	DFES	Yes	22,700		22,700	22,700	0	
Bush fire brigade trust funds	Trust funds	Yes	0		0	9,289	(9,289)	
HEALTH								
Medical Centre Contribution	Shire of Koorda	Yes	60,150	6,088	66,238	48,184	18,054	Invoiced June 2016
Medical Centre Estate Funds	Estate of Larry Elsegood	Yes	1,002,160		1,002,160	1,002,160	0	
COMMUNITY AMENITIES								
RECREATION AND CULTURE								
Swimming Pool Grant	Department of Sport & Rec	No	30,000	2,000	32,000	32,000	0	
Contribution to Courts	Netball/Basketball Clubs	Yes	5,000		5,000	5,000	0	
NSRF Funding	Department of Infrastructure	Yes	0	25,000	25,000	0	25,000	
Kidsport Funds	Department of Sport & Rec	Yes	0		0	3,646	(3,646)	
TRANSPORT								
Financial Assistance Grant	State Government	Yes	429,954	(234,792)	195,162	195,162	0	
Main Roads Direct Grant	Main Roads WA	Yes	93,400		93,400	93,400	0	
Street Lighting Subsidy	Main Roads WA	Yes	1,419		1,419	1,514	(95)	
Regional Road Group	Main Roads WA	Yes	252,344		252,344	135,696	116,648	60% on completion
Roads to Recovery	Dept of Transport	Yes	406,860	174,481	581,341	581,341	0	
OTHER PROPERTY & SERVICES								
Diesel Fuel Rebate	Australian Taxation Office	Yes	8,000		8,000	13,148	(5,148)	Monthly
TOTALS			3,334,451	(504,699)	2,829,752	2,704,966	124,786	

Comments - Grants and Contributions

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

Note 9: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Annual Budget Closing Balance	Actual YTD Closing Balance
Building	\$ 26,800	\$ 1,530	\$ 739	\$ 97,865	\$ 10,165	\$ (30,000)	\$		\$ 96,195	\$ 37,704
Sport and Recreation Facilities	7,000	822	140	60,000		(7,000)			60,822	7,140
Waste Management	16,494	325	330	10,000		(16,494)			10,325	16,824
Plant and Equipment	433,337	7,921	8,658	212,000		(145,437)			507,821	441,995
Community Bus	73,322	900	1,465	0					74,222	74,787
Community Development	0	982		80,000					80,982	0
Unspent Grants	22,818	280	456	0		(23,015)			83	23,274
Independent Living Units project	959,577	11,777	19,173			(965,225)			6,129	978,750
Joint Venture Housing	3,830	279	77	18,867					22,976	3,907
CRC Building	10,165	0		0		(10,165)	(10,165)		0	0
Community Health	0	0		1,002,160					1,002,160	0
Airport Development	0	184		15,000					15,184	0
	1,553,343	25,000	31,037	1,495,892	10,165	(1,197,336)	(10,165)		1,876,899	1,584,380



Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Profit(Loss) of Asset Disposal				Disposals	Current Budget Replacement			
Cost	Accum Depr	Proceeds	Profit (Loss)		Amended Budget	Actual	Variance	
\$	\$	\$	\$		\$	\$	\$	
30,350	(3,231)	19,773	(7,346)	Governance	33,426	34,516	1,090	▲
24,937	(1,077)	9,091	(14,769)	Holden Commodore SS	20,774	20,221	(553)	▼
			0	Holden Omega				
45,632	(17,848)	25,455	(2,329)	Health	47,219	56,349	9,130	▲
				Volkswagen CC				
88,626	(4,727)	129,900	46,001	Housing	0	0	0	
				22 Johnston St				
0	0	18,182	18,182	Other Property and Services	220,000	200,937	(19,063)	▼
0	(56,249)	31,818	88,067	Prime Mover	0	0	0	
2,654	(1,078)	5,636	4,060	Truck 6 wheeler	26,536	27,218	682	
0	(1,336)	14,900	16,236	Town Utility	30,000	78,600	48,600	▲
				Tractor				
136,912	(81,238)	254,755	148,102	Totals	323,755	363,103	39,348	

Comments - Capital Disposal

Contributions Information					Summary Acquisitions	Current Budget			
Municipal Funds	Grants	Reserves/ Proceeds	Borrowing	Total		Amended Budget	Actual	Variance	
\$	\$	\$	\$	\$		\$	\$	\$	
0	0	0	0	0	Property, Plant & Equipment	0	0	0	
186,999	33,480	995,225	0	1,215,704	Land for Resale	1,215,704	379,480	(836,224)	▼
55,141	0	298,500	63,700	417,341	Land and Buildings	417,341	417,841	500	▲
0	0	0	0	0	Plant & Property	0	0	0	
					Furniture & Equipment				
0	975,334	0	0	975,334	Infrastructure	975,334	790,952	(184,382)	▼
0	0	0	0	0	Roadworks	0	0	0	
0	0	0	0	0	Drainage	0	0	0	
0	0	0	0	0	Bridges	0	0	0	
24,358	0	0	0	24,358	Footpath & Cycleways	24,358	24,358	0	▲
0	0	0	0	0	Parks, Gardens & Reserves	0	0	0	
0	0	0	0	0	Airports	0	0	0	
0	0	0	0	0	Sewerage	0	0	0	
0	0	36,508	0	234,621	Other Infrastructure	234,621	209,169	(25,452)	▼
266,498	1,008,814	1,330,233	63,700	2,867,358	Totals	2,867,358	1,821,801	(1,045,557)	

Comments - Capital Acquisitions

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

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

Municipal Funds	Contributions				Land & Buildings	Current Budget This Year		
	Grants	Reserves/ Proceeds	Borrowing	Total		Amended Budget	Actual	Variance
\$	\$	\$	\$	\$		\$	\$	\$
13,687				13,687	Governance Shire Office	13,687	13,687	0 ▲
14,232	8,480			22,712	Law, Order and Public Safety Bush Fire Truck Shed	22,712	31,590	8,878
7,660				7,660	Health Medical Centre	7,660	7,660	0
		965,225		965,225	Education and Welfare Senior Citizens Homes Project	965,225	114,669	(850,556)
7,000				7,000	Housing 1 Slocum St	7,000	5,758	(1,242) ▼
20,000				20,000	57 Flint St	20,000	16,453	(3,547) ▼
5,000				5,000	43 Wilson St	5,000	2,772	(2,228) ▼
		30,000		30,000	22 Flint St	30,000	29,494	(506) ▼
5,869				5,869	53 Piesse St	5,869	5,869	(0) ▼
				0	Lady Novar	0	8,010	8,010
5,000				5,000	Recreation and Culture Town Hall	5,000	5,169	169 ▲
40,850	25,000			65,850	Recreation Centre	65,850	70,335	4,485 ▲
56,701				56,701	Transport Airport purchase or reserve	56,701	56,701	(0)
11,000				11,000	Economic Services Railway Station	11,000	11,314	314
186,999	33,480	995,225	0	1,215,704	Totals	1,215,704	379,480	(836,224)

Municipal Funds	Contributions				Plant & Equipment	Current Budget This Year		
	Grants	Reserves/ Proceeds	Borrowing	Total		Amended Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$		\$	\$	\$
15,416		19,100		34,516	Governance Toyota Camry Hybrid	34,516	34,516	0 ▲
6,221		14,000		20,221	Toyota Corolla	20,221	20,221	(0) ▼
27,849		28,500		56,349	Health Landrover Discovery Sport	56,349	56,349	(0) ▼
(9,563)		210,000		200,437	Transport Prime Mover	200,437	200,937	500 ▲
15,218		12,000		27,218	Isuzu D-Max 4x2	27,218	27,218	(0) ▼
		14,900	63,700	78,600	Tractor	78,600	78,600	0
55,141	0	298,500	63,700	417,341	Totals	417,341	417,841	500

Municipal Funds	Contributions				Furniture & Equipment	Current Budget This Year		
	Grants	Reserves/ Proceeds	Borrowing	Total		Amended 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 2016

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Municipal Funds	Contributions				Roads	Current Budget This Year			
	Grants	Reserves/Proceeds	Borrowing	Total		Amended Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$	\$		\$	\$	\$	
	199,004			199,004	Transport	199,004	199,914	910	▲
	127,387			127,387	RRG Tammin Wyalkatchem Rd SLK 14.21 - 16.36 (2.15km) - Shoulder Widening & Primersealing (no final seal)	127,387	49,574	(77,813)	▼
	101,653			101,653	RRG Koorda Wyalkatchem Rd SLK 8.30 - 10.80 (2.5km) - Shoulder Reconditioning	101,653	102,653	1,000	▲
	54,988			54,988	RRG Nembudding South Rd SLK 14.10 - 17.64 (3.54km) - Seal/reseal with 10mm cutback bitumen seal	54,988	54,988	0	▲
	82,582			82,582	R2R Riches St SLK 0.16 - 0.50 (0.34km) - Reconstruct street from north of Wilson St to Piesse St	82,582	49,929	(32,653)	▼
	72,244			72,244	R2R Davies Rd SLK 5.28 - 8.90 (3.62km) - Clear verges to widen and gravel sheet	72,244	340	(71,904)	▼
	55,297			55,297	R2R Divers Rd	55,297	51,685	(3,612)	▼
	25,592			25,592	R2R Rifle Range Rd SLK 3.92 - 5.92 (2.00km) and Hardwick Rd SLK 6.82 - 7.52 (0.70km) - Clear verges to widen and gravel sheet				
	33,748			33,748	R2R Bookham Rd	25,592	25,740	148	▲
	27,794			27,794	R2R Byrne Rd - SLK 0.00 - 1.50 (1.50 km) - Clear verges to widen and gravel sheet	33,748	34,072	324	▲
	47,454			47,454	R2R Piesse St from Gamble to Swan - 175Lm x 11.2m width - with 2 coat (14 & 7) S35E PMB high stress seal (area = 1960m2)	27,794	27,794	(0)	▼
	14,921			14,921	McLean St SLK 0.0 - 0.12 (0.12km) - Reconstruct street from Gamble to Swan	47,454	47,454	0	▲
	26,896			26,896	Town street kerbing (allowed to replace 500m including repairing pavement under and primersealing over prior to	14,921	14,359	(562)	▼
	47,813			47,813	R2R Cemetery Rd	26,896	26,896	0	
	27,172			27,172	R2R Aquatic Centre Access Rd	47,813	47,813	(0)	
	15,127			15,127	R2R Piesse St from Honour Ave to Riches St	27,172	27,093	(79)	
	15,662			15,662	R2R Sports Complex Access Rd	15,127	14,985	(142)	
					R2R Grace St	15,662	15,662	(0)	
0	975,334	0	0	975,334	Totals	975,334	790,952	(184,382)	

Municipal Funds	Contributions				Drainage	Current Budget This Year			
	Grants	Reserves/Proceeds	Borrowing	Total		Amended Budget	Actual	Variance (Under)Over	
\$	\$	\$	\$	\$		\$	\$	\$	
				0				0	
				0				0	
				0				0	
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 2016

Note 10: CAPITAL DISPOSALS AND ACQUISITIONS

Contributions					Bridges		Current Budget This Year		
Municipal Funds	Grants	Reserves/Proceeds	Borrowing	Total			Amended 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 This Year		
Municipal Funds	Grants	Reserves/Proceeds	Borrowing	Total			Amended Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$			\$	\$	\$
24,358				24,358	Transport		24,358	24,358	0
0				0	Honour Ave and finish Wilson St		0	0	0
				0	Solar Lighting				0
24,358	0	0	0	24,358	Totals		24,358	24,358	0

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

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

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

Contributions					Other Infrastructure		Current Budget This Year		
Municipal Funds	Grants	Reserves/Proceeds	Borrowing	Total			Amended Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$			\$	\$	\$
8,006		16,494		24,500	Community Amenities		24,500	18,097	(6,403)
					Rubbish Tip				
80,000	5,000			85,000	Recreation and Culture		85,000	90,971	5,971
		20,014		20,014	Basketball/Netball Courts				
	32,000			32,000	Youth Project		20,014	0	(20,014)
12,152				12,152	Swimming Pool		32,000	32,761	761
40,000				40,000	Streetscape		12,152	12,152	(0)
20,955				20,955	Bowling Club		40,000	40,000	0
					Cemetery		20,955	15,189	(5,766)
161,113	37,000	36,508	0	234,621	Totals		234,621	209,169	(25,452)

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

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-15	Amount Received	Amount Paid	Closing Balance 31-May-16
	\$	\$	\$	\$
REBA Bond Account	1		(1)	0
Webb, Trevor	315		(315)	0
Contract Aquatic	300			300
Falconer, Aaron	0	740	(740)	0
Anderson, Ian	0	50	(50)	0
Working Account				
Gym Monies	126		(126)	0
Key Deposit	195	15	(15)	195
Wyalkatchem Bush Fire Brigade	9,289		(9,289)	0
Interest	1		(1)	0
Councillor Nomination Payments	0	320	(320)	0
Cleaning Bond	2,700		(100)	2,600
Proceeds of Lot 2 Station St, Korrelocking sale	0	7,045		7,045
Medical Centre Account	500		(500)	0
	13,427	8,170	(11,457)	10,140

Shire of Wyalkatchem
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 May 2016

SUPPLEMENTARY INFORMATION: INFORMATION ON BORROWINGS

(a) Debenture Repayments


Particulars	Principal 1-Jul-15	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$
Housing									
Loan 68 - 43/45 Wilson	201,801	0	0	16,839	16,839	184,962	184,962	13,625	13,625
Loan 71b - GEHA 51/55 Flint	98,400	0	0	48,337	23,956	50,063	74,444	3,191	1,742
Loan 72 - GEHA 51/55 Flint	75,667	0	0	75,667	75,667	0	0	6,633	6,355
Recreation & Culture									
Loan 73 - Community Resource Centre Building Project	183,708	0	0	17,021	17,021	166,687	166,687	8,064	7,952
Transport									
Loan 74 - New Holland Tractor	0	63,700	63,700	16,223	16,223	47,477	47,477	77	77
	559,576	63,700	63,700	174,087	149,707	449,189	473,569	31,590	29,750

RECONCILIATION OF BANK ACCOUNTS

Unrestricted Municipal Bank as at 31 May2016	1,684,943
Outstanding Deposits	11,373
Outstanding Payments	(3,868)
Ending Balance	<u>1,692,447</u>
Trust REBA as at 31 May2016	300
Outstanding Deposits	
Outstanding Payments	
Ending Balance	<u>300</u>
Trust Working as at 31 Mav 2016	19,836
Outstanding Deposits	
Outstanding Payments	(9,995)
Ending Balance	<u>9,841</u>
Reserve Account as at 31 Mav2016	1,584,380
Outstanding Deposits	
Outstanding Payments	
Ending Balance	<u>1,584,380</u>

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL	
Ahrens, Dot	0	219	0	0	0	219	Fortnightly Rent Invoice
Chheena, Abdur	0	718	0	0	0	718	Rent June 2016
Contract Aquatic Services	0		0	1,950	0	1,950	Re-sent invoice to contractor
Double L Construction Pty Ltd	0	0	2,000	0	0	2,000	Invoice for gravel
Eaton, Kylie	86	0	0	0	0	86	Monthly user agreement fee
 Main Roads	 0	 1,666	 0	 0	 0	 1,666	 Street lights subsidy 2015/16
RATE DEBTORS	299	2,703	1,331	0	16,855	21,189	Outstanding Rates as at 31 May 2016
Trenorden, Claire	0	253	0	0	0	253	Electricity for 2 Slocum St
Tucker, Anthony	0	145	0	0	0	145	Rent for 10 Honour Ave
Water Corporation	0	540	0	0	0	540	Private works
Webb, Margaret	0	487	0	0	0	487	Monthly rental invoice
Wells, RJ & SL	0	69	0	0	0	69	Private works
Wyalkatchem Basketball Association	0	0	0	0	72	72	Hire of community bus, followed up 06/05/16
Wyalkatchem Community Resource Centre	0	56	0	0	0	56	Reimbursement for library freight charges
Wyalkatchem Netball Assoc	0	350	0	0	0	350	Season Charges 2016
TOTAL	385	7,205	3,331	1,950	16,927	29,799	
	86	4,502	2,000	1,950	72	8,610	Sundry
	299	2,703	1,331	0	16,855	21,189	Rates

8.2.2 FINANCIAL MANAGEMENT – FINANCIAL REPORTING – PAYMENT LISTINGS – MAY 2016

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:	3 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	OMC: 19 May 2016 Council Decision No. 3283

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 of 31 May 2016.

Appendices:

1. Payment Listings as of 31 May 2016.

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 2016	\$414,468
Total Payments May 2015	\$264,460
Variance \$	\$150,008
Variance %	57%
Percentage paid by EFT May 2016	99.1%
Percentage paid by Cheque May 2016	0.9%

Percentage of local Suppliers May 2016 (excluding wages, bank fees, loan payments and utilities providers)	9%
Dollar Value spent with local Suppliers May 2016	\$31,605
Trust Account – Working	
Total Transfers May 2016	\$9,915
Trust Account – REBA	
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 \$414,468 for May 2016.

Strategic Plan/Risk Implications:

There are no strategic implications relative to this item.

Voting Requirements Simple Majority

Council Decision number: 3297

Moved: Cr Garner **Seconded:** Cr Jones

That Council resolve the following:

1. Receive the Payment Listing as of 31 May 2016.

Vote: 7/0

Type	Date	Num	Name	Description	Amount
A01100 - Cash at Bank					
A01101 - Unrestricted Municipal Bank					
Bill Pmt -Cheque	02/05/2016		Host Catering Supplies - EFT	REC CENTRE Pie Warmer, Various kitchen items	-990.99
Bill Pmt -Cheque	02/05/2016		Wyalkatchem IGA Express - EFT	45 WILSON ST Water Usage 041215-060416. Reimbursement for damage due to water leak	-1,079.39
Cheque	02/05/2016	dd210418	Westnet	Internet Access June 2016, Email Hosting 190316-190416	-179.15
Paycheque	04/05/2016		Salaries and Wages	PPE040516	-21,774.72
Bill Pmt -Cheque	04/05/2016	Credit Card	IKEA	REC CENTRE Kitchen Trolley	-283.75
Bill Pmt -Cheque	04/05/2016	Credit Card	NAB Visa	BARRACKS Sheet sets x 6, COMPUTER Renewal of wyalkatchem.wa.gov.au 170516-170518, TRAINING Parking CEO roundtable with Colin Murphy	-392.29
Bill Pmt -Cheque	06/05/2016		AMPAC Debt Recovery - EFT	DEBT COLLECTION Rates	-130.46
Bill Pmt -Cheque	06/05/2016		Avon Waste - EFT	BINS April 2016 - 328, 12 street x 4 weeks, RECYCLING Service bins x 6 140416	-4,077.70
Bill Pmt -Cheque	06/05/2016		Brayco Global Pty Ltd - EFT	REC CENTRE Stainless steel flat bench	-559.00
Bill Pmt -Cheque	06/05/2016		Conplant Ammann Australia - EFT	MAINTENANCE WM160 Parts	-1,967.74
Bill Pmt -Cheque	06/05/2016		Courier Australia - EFT	FREIGHT Works Parts 270416	-8.29
Bill Pmt -Cheque	06/05/2016		JK Williams - EFT	REC CENTRE Gas Fittings for oven, EXPENDABLE TOOLS Starter Pack & Fuel Hose, REC CENTRE Paint 1L for signage and zip ties, TERMINAL BUILDING Gas Regulator, Timer, EXPENDABLE TOOLS Rake Handles x 6	-813.41
Bill Pmt -Cheque	06/05/2016		Katchem Plumbing - EFT	PUBLIC TOILETS Replace toilet roll holder, STORM DAMAGE RURAL Pick up rio mesh for Allen Rd floodway, CROSSOVERS Box out fire shed crossover, TERMINAL BUILDING install gas regulator & repair HWS	-277.50
Bill Pmt -Cheque	06/05/2016		Landgate - EFT	VALUATION Title Search	-24.60
Bill Pmt -Cheque	06/05/2016		Marketforce - EFT	SENIOR CITIZENS HOMES PROJECT Tender WY02/16 advertisement	-1,522.98
Bill Pmt -Cheque	06/05/2016		Mitre 10 Solutions Northam - EFT	EXPENDABLE TOOLS Welding Rods & Screws, REC CENTRE OVAL Pipe Fittings, REC CENTRE Sink fittings, basin mixer, REC CENTRE Sink fittings, basin mixer	-216.71
Bill Pmt -Cheque	06/05/2016		Ricochet Circus.com - EFT	WYALKATCHEM FAIR Circus Workshops	-4,073.30
Bill Pmt -Cheque	06/05/2016		Sports Surfaces - EFT	NETBALL/BASKETBALL COURTS Blow down courts, supply and lay a tri-coat seal coat, supply and lay a three coat plexipave surface	-24,766.50
Bill Pmt -Cheque	06/05/2016		WA Local Government Assoc - EFT	ELECTED MEMBER TRAINING Land use planning 130616 Jones, McCabe, Garner, Strategy and Risk Management 140616 Gawley, Butt, McCabe	-300.00
Bill Pmt -Cheque	06/05/2016		Wells, RJ and SL - EFT	REC CENTRE OVAL Casual Labour assisting with seasonal oval preparation	-975.00
Bill Pmt -Cheque	06/05/2016		Wyalkatchem Spraying Service - EFT	ROADSIDE SPRAYING RURAL Cunderdin Wyalkatchem Rd, Tammin Wyalkatchem Rd, Nembudding South Rd, Wyalkatchem Koorda Rd	-4,040.00
Bill Pmt -Cheque	06/05/2016		Wyalkatchem Tyre Service - EFT	TYRES WM160 Fit tyre, WM000 Repair, WM012 Repair	-280.00
Bill Pmt -Cheque	10/05/2016	dd100516	Telstra	TELEPHONE Landlines 170316-160416	-1,431.68
Cheque	13/05/2016		Webb, Trevor G	WATER USAGE Works Manager Home 100216-070416	-435.84
Bill Pmt -Cheque	13/05/2016		Australia Post - Mail - EFT	POSTAGE April 2016	-156.65
Bill Pmt -Cheque	13/05/2016		Bloomy's Nursery and Florist - EFT	ANZAC DAY Wreath	-150.00
Bill Pmt -Cheque	13/05/2016		Fuji Xerox - EFT	PHOTOCOPY Lease 210516-200616	-546.70
Bill Pmt -Cheque	13/05/2016		Kirby Swim Equipment - EFT	SWIMMING POOL Swim Teaching Platforms, FREIGHT	-2,597.10
Bill Pmt -Cheque	13/05/2016		LGMA - EFT	SUBSCRIPTION LGMA e-Connect 2015/16	-289.00
Bill Pmt -Cheque	13/05/2016		Lock Stock & Farrell Locksmith - EFT	BARRACKS Padlock for gas bottles, ADMIN OFFICE Caravan Park Master Keys x 3 (to be reimbursed)	-156.95
Bill Pmt -Cheque	13/05/2016		Morris Pest Control - EFT	PUBLIC TOILETS Termite treatment	-376.00
Bill Pmt -Cheque	13/05/2016		T & E Services Pty Ltd - EFT	MEDICAL SERVICES May 2016	-13,750.00
Bill Pmt -Cheque	13/05/2016		Wyalkatchem Hockey Club - EFT	COMMUNITY GRANT Contribution towards Junior Hockey Shirts, Reimbursements - Money incorrectly paid into Shire's bank account	-520.00
Bill Pmt -Cheque	13/05/2016		Wyalkatchem Hotel - EFT	REFRESHMENTS Drinks for Ash's long service barbeque	-104.00
Bill Pmt -Cheque	13/05/2016		Wyalkatchem Road House - EFT	REFRESHMENTS Sandwiches for 8 people for Council Workshop 050516, Sandwiches for 11 people after Council Meeting 210416	-187.00

Bill Pmt -Cheque	13/05/2016		Wyalkatchem Weekly - EFT	ADVERTISING 290116-220416, WYLIE WEEKLY x 6 per fortnight	-629.00
Cheque	17/05/2016	16809	Freind, GM & DG	RATES REFUND #318 Interim Credit	-2,703.20
Bill Pmt -Cheque	17/05/2016	dd170516	Foxtel	57 FLINT ST Doctor Foxtel	-150.00
Bill Pmt -Cheque	18/05/2016		BA & VM Brookes - EFT	R2R DAVIES RD Gravel Delivery 76hrs, R2R BYRNE RD Cartage 28hrs road train, R2R RIFLE RANGE RD Cartage 9hrs single side tipper, Cartage 29hrs road train	-26,207.50
Bill Pmt -Cheque	18/05/2016		BOC Gases - EFT	EXPENDABLE TOOLS Bottle Oxy	-32.37
Bill Pmt -Cheque	18/05/2016		Dunnings - EFT	FUEL April 2016	-5,744.11
Bill Pmt -Cheque	18/05/2016		Elders Rural Services - EFT	PROTECTIVE CLOTHING Boots Kukura	-175.00
Bill Pmt -Cheque	18/05/2016		Landmark - EFT	REC CENTRE Gas Bottle 45kg x 2, BARRACKS Gas Bottle 45kg x 2, TERMINAL BUILDING Gas Bottle 45kg x 2, MAINTENANCE WM000 Straps x 2, ROADSIDE SPRAYING Roundup 20L x 8, ROADSIDE SPRAYING Metsulfuron 1kg	-2,157.08
Bill Pmt -Cheque	18/05/2016		Wheatbelt Safetywear - EFT	PROTECTIVE CLOTHING Kukura Shirts x 2, Pants x 2, Jacket x 1	-242.00
Bill Pmt -Cheque	18/05/2016		Wurth Australia Pty Ltd - EFT	EXPENDABLE TOOLS Electrical Fittings 12v / 24v	-157.93
Bill Pmt -Cheque	18/05/2016		Wyalkatchem Spraying Service - EFT	RRG WYALKATCHEM TAMMIN RD Drive water truck, PRIVATE WORKS Cart mulch 55 Johnston St, URBAN STREETS Roller work 2hrs	-950.00
Bill Pmt -Cheque	18/05/2016	16810	Yelbeni Store	STORM DAMAGE Floodway Rio sheets x 3	-192.00
Paycheque	18/05/2016		Salaries and Wages	PPE180516	-21,594.17
Cheque	18/05/2016		Webb, Trevor G	REC CENTRE Door stop for kitchen, RAILWAY TCE PARKS Disabled fountain water meter	-138.55
General Journal	18/05/2016	2020	NAB	NAB Connect Fee. CG	-45.99
Liability Cheque	19/05/2016		Small Business Super Clearing House - EFT	SUPERANNUATION Mar-Apr 2016	-15,040.29
Bill Pmt -Cheque	21/05/2016	dd210516	Telstra	TELEPHONE Mobiles 020416-010516	-190.44
Bill Pmt -Cheque	23/05/2016	dd230516	Synergy	ELECTRICITY Street Lights 250316-240416	-2,348.45
Bill Pmt -Cheque	24/05/2016		Wyalkatchem and Districts Club - EFT	BOWLING CLUB Contribution to replacement of bowling greens	-44,000.00
Bill Pmt -Cheque	26/05/2016		BA & VM Brookes - EFT	R2R BOOKHAM RD Road train side tipper 56hrs	-10,472.00
Bill Pmt -Cheque	26/05/2016		Boral - EFT	RRG WYALKATCHEM TAMMIN RD Primersealing 14,112m2	-57,125.38
Bill Pmt -Cheque	26/05/2016		Bunnings Midland - EFT	57 FLINT ST Tap Timer, 2A SLOCUM ST Double Deadlock for door between 2A and 2 Slocum, Flywire door lock, 55 FLINT ST Auto Lift Weather Strip, REC CENTRE Door Seal, ADMIN GARDENS Spare tap timer	-174.90
Bill Pmt -Cheque	26/05/2016		Contract Aquatic Services - EFT	SWIMMING POOL Replacement of hair and lint pot, replacement of pre filter plumbing to PVC, installation of in situ vacuum line alongside main pool basin, SWIMMING POOL Annual service of OXYSOC, Watch around water annual registration fee, OFFSEASON MAINTENANCE 150416, 010516, 150516, 010616, 150516, SWIMMING POOL Start up maintenance - painting, etc, End of season maintenance, Extra opening hours Swimming Carnival 260216 3.5hrs, Additional opening hours for swimming lessons 160216, Dolphin pool Vacuum Cleaner, CHEMICALS Dry chlorine 40kg x 6, SWIMMING POOL Float valve, CHEMICALS Dry Chlorine 40kg x 10, Cyanuric acid 20kg x 4, SWIMMING POOL Replace acid dosing pump	-22,687.50
Bill Pmt -Cheque	26/05/2016		Courier Australia - EFT	FREIGHT Items for Rec Centre kitchen 040516, Library books 030516	-67.92
Bill Pmt -Cheque	26/05/2016		D & D Transport - EFT	FREIGHT Cutting Edges for grader	-125.25
Bill Pmt -Cheque	26/05/2016		Fuji Xerox - EFT	PHOTOCOPY Colour Copies x 2097, B&W Copies x 3527 010416-300416	-242.52
Bill Pmt -Cheque	26/05/2016		Katchem Plumbing - EFT	REC CENTRE Fix fly wire door into kitchen and install door stop, check gas leak, TERMINAL BUILDING Install hand towel dispenser x 3, ADMIN OFFICE Adjust men's cistern, TOWN HALL Fit door lock, check stove and toilets, KORRELOCKING HALL Repair door lock, STORM DAMAGE Remove trees Davies South Rd, Cunderdin Rd, Wallambin Rd, STREET BINS Put bins out/bring in, PARKS Install water meter to drinking fountain next to IGA, ADMIN OFFICE Clear blocked drain, KORRELOCKING HALL Replace inlet valve in ladies toilet and adjust cistern	-950.00
Bill Pmt -Cheque	26/05/2016		Midalia Steel (OneSteel) - EFT	NETBALL/BASKETBALL COURTS 2 sheets rio, STORM DAMAGE ALLEN RD FLOODWAY Rio x 4 sheets, STORM DAMAGE ALLEN RD FLOODWAY RHS Painted x 1	-506.94

Bill Pmt -Cheque	26/05/2016		Palmer Plumbing - EFT	KORRELOCKING HALL Repair ladies toilet - leaking from back of bowl, Replace mens urinal, REC CENTRE Gas leak at barbeque, repair leak under sink, TENNIS CLUB Fix toilet	-814.00
Bill Pmt -Cheque	26/05/2016		Petchell Mechanical - EFT	PUMP Ignition Switch Diesel, MAINTENANCE WM00 Oil filter	-216.45
Bill Pmt -Cheque	26/05/2016		R Munns Engineering Consulting - EFT	ENGINEERING CONSULTANCY Works program 2015/16 organisation	-4,025.74
Bill Pmt -Cheque	26/05/2016		RadioWest & HOT FM Networks - EFT	ADVERTISING Around the Towns Interview April 2016	-110.00
Bill Pmt -Cheque	26/05/2016		Stabilised Pavements Australia - EFT	RRG WYALKATCHEM TAMMIN RD Stabilisation 14261.5m2	-90,557.28
Bill Pmt -Cheque	26/05/2016		Turbo Signs - EFT	MAINTENANCE WM216 Stickers for doors	-44.00
Bill Pmt -Cheque	26/05/2016		Westarp - EFT	RECREATION CENTRE 6m x 6m shade sail for playground in blue - CBH Grant 30% upfront payment	-3,715.80
Bill Pmt -Cheque	26/05/2016		Wheatbelt Aircon & Handyman - EFT	59 FLINT ST Fit fly screen to front door, 53 PIESSE ST Adjust aircon water level and check roof for leaks, 22B FLINT ST Replace fly screen on rear door and replace door guides, 51 FLINT ST Service airconditioner, 55 FLINT ST Service airconditioner, 45 WILSON ST Replace fly screen on two doors and patch hole in outer wall, 2A SLOCUM ST Replace deadlock, replace screen door lock and replace fly screen to door	-735.00
Bill Pmt -Cheque	26/05/2016		Wyalkatchem Community Resource Cntr - EFT	SWIMMING POOL Printing, laminating, etc, CRC ANNUAL FEE April 2016	-2,366.94
Bill Pmt -Cheque	26/05/2016	16811	Wylie News & Lotteries	REFRESHMENTS NEWROC Council Meeting 260416 Sandwiches and savouries for 14 people, Council Workshop 030516 Sandwiches and savouries for 8 people, NEWSPAPERS April 2016	-262.85
Cheque	26/05/2016	16812	Department of Commerce.	BOND 10 Honour Ave - Tucker	-710.00
Bill Pmt -Cheque	27/05/2016	dd270516	Synergy	ELECTRICITY Shire Properties 050316-060516	-6,425.10
Total A01101 - Unrestricted Municipal Bank					-414,468.05
A01404 - Trust Working 533232701					
Transfer	31/05/2016			Funds Transfer Trust Funds - Ian email 100516	-9,914.63
Total A01404 - Trust Working 533232701					-9,914.63

CERTIFICATION OF CHIEF EXECUTIVE OFFICER

I hereby certify that the Schedule of Accounts paid was submitted to Council on Thursday, 16 June 2016.
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.


CERTIFICATION OF CHAIRMAN

I hereby certify this schedule of accounts paid was submitted to the Council on Thursday, 16 June 2016 for information pursuant to Section 6.8(2)(b) of the Local Government Act 1995.

Ian McCabe, Chief Executive Officer

Cr Quentin Davies, Chairman

8.2.3 FINANCIAL MANAGEMENT – BUDGETING – 2016/17 ANNUAL BUDGET ADOPTION

FILE REFERENCE:	12.5.7
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
NAME OF APPLICANT/RESPONDENT/LOCATION:	Shire of Wyalkatchem
NOTIFICATION TO APPLICANT:	Not Applicable
DATE REPORT WRITTEN:	24 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter
PREVIOUS MEETING REFERENCE:	OMC 18 June 2015 Council Decision No. 3105 OMC 17 March 2016 Council Decision No. 3252

SUMMARY: The Shire's 2016/17 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 2017 and Supporting Schedules;
2. Shire of Wyalkatchem Fees and Charges for the year ending 30 June 2017.

Background:

At the Ordinary Meeting of 18 June 2015, Council resolved as follows:

Council Decision Number: 3105

Voting Requirements: Absolute Majority

Moved:

Cr Holdsworth Seconded: Cr Garner

That Council resolves the following:

1. *Budget for 2015/16*

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 2015/16 Budget as attached which includes the following:

- a) *Statement of Comprehensive Income by Nature and Type showing a net result for 2015/16 of \$1,725,466;*
- b) *Statement of Comprehensive Income by Program showing a net result for 2015/16 of \$1,725,466;*

- c) *Statement of Cash Flows showing total cash at the end of the year of \$1,982,542;*
- d) *Rate Setting Statement showing the amount required to be raised from rates is \$1,100,448;*
- 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) *2015/16 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 – 1.7440 cents in the dollar

Minimum Rate - \$500

- *Gross Rental Values – 8.3410 cents in the dollar Minimum Rate - \$420*
- 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 7 August 2015*
- *Full payment or 1st instalment due date 21 August 2015*
- *2nd quarterly instalment due date 23 October 2015*
- *3rd quarterly instalment due date 8 January 2016*
- *4th and final quarterly instalment due date 11 March 2016*

- 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 7 August 2015.*

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 2015/16 financial statements presented to Council during the financial year for review and comparison to the Budget.

Vote:

6/1 Carried. Cr Pease voted against the item and wished his name to be recorded

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 17 March 2016 and resolved with decision 3251 to accept agenda item 8.2.3 2015/16 budget review as a late agenda item:

Council Decision Number: 3251

Moved Cr Garner Seconded Cr Jones

That the late item 8.2.3 be accepted

Vote: 6/0

Council considered the agenda item and resolved to:

- *Operating Revenue: Decrease by \$653,261;*
- *Operating Expenditure: Increase by \$176,155;*
- *Capital Revenue: Increase by \$211,671;*
- *Capital Expenditure: Increase by \$324,037;*
- *Reserve (Net Transfer): Increase by \$15,500;*
- *Net Assets: Increase by \$4,152*

The amended 2015/16 budget included closing net assets of \$104,920 for carried forward funds to be available at the commencement of the 2016/17 financial year prior to rates collection.

Voting Requirements

Council Decision Number: 3252

Absolute Majority

Moved: Cr Holdsworth 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 2016.*

Vote: 6/0

Comment:

The 2016/17 Budget Process commenced with the approval by Council of the budget review 17 March 2016. 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. Three public submissions were made and all were considered in framing this budget.

In the period from March 2016 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 7 April, 21 April, 5 May, 12 May, 19 May, 2 June as well as two planning days that reviewed strategic community planning 2 May and 3 May. The two planning days identified key projects and timing for the long term financial plan.

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:

- 6.0% increase in rates revenue;
- Fees and charges revenue growth of 3.0%;
- Waste services charges increase 2.2%;
- Capital expenditure of \$2,652,710, an increase of \$613,749 on 2015/16;
- Continued free entry to the pool;
- Debt is reduced by \$101,502 (22.6%) to \$347,687;
- 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 2016/17 is proposed at 6.0% 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 2018; this is a real cost to the Shire of approximately \$70,000 per annum;
- Stable ratepayer base and workforce numbers 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 2016/17 Budget is underpinned by a carry forward surplus at 30 June 2016 of \$300,000. There were several areas of expenditure shortfall compared to the budget review; administration staff completed works within nominal staff levels and did not engage additional staff (\$50,000); town site roads were not completed (\$40,000); computer works were deferred (\$13,000); the proposed business community project officer did not proceed (\$15,000); and, savings were made across the local government in labour, utilities and stationery. Approximately \$20,000 in additional bank interest was also received.

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 7.1% rates increase has been required by Council in the last seven (7) years:

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

The principal revenue decision underlying the 2016/17 Budget is a 6.0% increase in the rate yield from 2016/17, raising a total of \$1,192,288; this compares to \$1,124,514 in 2015/16 (exclusive of fees 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% from 2017/18.

Rates will contribute approximately 28.9% of budgeted income, an increase on 2015/16 of 6.7%. That year was distorted by a one-off increase in Roads to Recovery Federal roads funding and the receipt of the Larry Elsegood benevolence. 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 2016/17, this will be \$450 (GRV) and \$510 (Rural/Mining). The following rating parameters are thus recommended as part of the 2016/17 Budget (refer Note 8 Rating Information):

	Rate in \$	No. Properties	2016/17 Budgeted Rate Revenue	Ave. Rates per Assessment
General Rate				
UV - Rural	1.7640	214	\$1,026,692	\$4,798
GRV - Townsite	8.6460	183	\$122,876	\$671
Minimum Rate	Min.			
UV - Rural	\$510	12	\$6,120	\$510
UV - Mining	\$510	10	\$5,100	\$510
GRV - Townsite	\$450	66	\$29,700	\$450
GRV - Other	\$450	4	\$1,800	\$450
TOTAL		489	\$1,192,288	\$2,438

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. The rental of community housing has been increased by 1.3% in line with the Perth CPI result for the December quarter. Charges related to sanitation increase 2.2% overall with most rubbish collection increasing by 1.9% (refer section on Sanitation below).

The removal of swimming pool entry fees is continued for 2016/17. 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 2015/16, overall entries increased by 1,045 persons (+32.6%), with adult use increasing 70.5% (+713 entries) and entries by children 15.1% (332 entries). 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

It is assumed that the financial assistance grant (untied) of \$996,465 is not indexed as per the Federal Government budget. 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 \$10,000 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 \$34,000 will again be received. This will be retained for the purpose of major repairs to the pool.

Roads funding of \$1,471,882 (various timing and sources) is included in the budget.

A total of \$130,831 is included for rent received for housing. This includes \$6,252 from staff.

There is \$16,848 realised from fees connected to use or access to facilities.

Salaries

It is proposed to increase pay for all staff by 2.5% in 2016/17. 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 long-service leave by two works staff in 2016 and 2017 is included in the above figures.

Base salaries of \$816,973 will comprise 68.5% of rates revenue in 2016/17 and were 123.6% of rates revenue in 2013/14. Base salaries will be \$370,937 less in 2016/17 than 2013/14 (a saving of \$462,276 annually when adjusted for inflation). Savings over the course of the long term financial plan are more than \$1.8million.

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 2016/17 is recommended to be 2.2% to enable continued contribution to reserves (\$13,405). The increase in the general rubbish charge to town locations is \$6 (+1.9%) and \$4 for pensioners (+1.8%). The increase for rural locations is \$1 per assessment(+1.6%).

Recreation and Culture

It is proposed to continue with the removal of all swimming pool entry fees for the 2016/17 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 expenses are estimated to be \$141,690 in 2016/17 (\$144,014 in 2015/16 and \$142,531 in 2014/15). This equates to 11.9% of rates revenue (14.8% in 2013/14).

Funding of up to \$5,000 is provided for a shelter at the netball/basketballcourt.

Road Expenditure

All local governments in Australia receive Commonwealth Government road funding under the Road to Recovery Programme. In 2015/16, there was a one-off doubling of this source of funding to \$406,860. In 2016/17 this is further increased to \$561,560. 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 will be \$73,560. This ensures compliance with funding requirements. The roads component of the federal financial assistance grant is expected to be \$424,917. In addition, Main Roads WA is expected to provide funding in 2016/17 of \$485,067. This is a total roads budget of \$1,545,104. The ten year average for road expenditure is \$955,151. In 2015/16, this was \$1,431,131 and this budget proposes an increase of \$113,973 (+8.0%), exceeding the ten year average by almost \$600,000.

The following road expenditure summary is presented; this includes budgeted own source expenditure of \$73,560 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	134,869
Koorda / Wyalkatchem Rd - SLK 4.30 - 8.30 (4.0 km) - Shoulder Reconditioning (alter Scope of Works & TEC with SRRG)	178,075
Tammin / Wyalkatchem Rd - SLK 19.60 - 21.83 (2.23 km) - Shoulder Widening & Primersealing Shoulders ONLY (alter TEC with SRRG)	112,761
Nembudding Sth Rd - SLK 2.65 - 4.00 & 17.64 - 19.64 (3.35 km) - Seal / Reseal with 10mm cutback bitumenseal	94,445
Wyalkatchem North Rd - SLK 0.00 - 2.41 (2.41 km) - Seal / Reseal with 10mm cutback bitumen seal	66,057
Capital Works (Roads to Recovery Program)	
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.	33,759
Shiells Rd - SLK 0.3 - 3.3 (3.0 km) - Clear verges to Widen and Gravel Sheet.	105,045
Harrison Rd - SLK 3.54 - 6.54 (3.0 km) - Clear verges to Widen and Gravel Sheet.	0
Yorakine West Rd - SLK 4.01 - 6.48 (2.47 km) - Shoulder Reconditioning to widen carriageway from 7.2m to 10.0m width.	54,573
Swan St - SLK 0.00 - 0.72 (0.72 km) - Seal 11.2m wide primerseal with 10mm cutback bitumen seal	36,024
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
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
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
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.	108,724
Operating Expense	
E122035 · Signage	21,710
E122036 · White Guide Post Replacement	11,998
E122050 · Storm Damage Rural Roads	16,200
E122051 · Storm Damage Town Site	6,550
E122056 · Drainage Maintenance Town Site	10,784
E122058 · Urban Street Maintenance	26,107
E122059 · Drainage Maintenance Rural Road	11,187
E122060 · Roadside Spraying/Slashing Rural Roads	21,771
E122065 · Roadside Clearing	38,020
E122089 · Rural Road Mtce Grading	364,945
E122104 · Kerbing Maintenance	12,000
Total Road Expenditure	1,545,104

Capital Expenditure

The Shire proposes a capital expenditure budget of \$2,652,710, an increase of \$613,749 on 2015/16.

Capital projects include:

- Administration office: overdue and delayed capital works on a facility that requires significant investment to improve functionality: installation of hot water, installation of photo-voltaic solar panels, ceiling repairs in offices, fire-proofing and water-proofing of safe (document preservation and business continuity), repair of ground works to rear of office (paving), repair of windows and window treatments to council chambers, installation of technologies to council chambers for meeting and presentation use, miscellaneous fixtures \$67,962;
- Fire shed: fit out of shell; installation of power and concrete apron \$17,420;
- Medical Centre: installation of photo-voltaic solar panels, medical equipment, painting \$17,500;
- Four independent living units and aged friendly community projects \$949,501;
- Housing capital works at six properties \$42,780;
- Council facilities: Town Hall \$5,000; Recreation Centre \$34,522 (\$15,000 in general works on Rec Centre buildings; Rec Centre playground \$8,622 shade sail; rec centre 'trotting track' sand replacement \$5,900; shelter at netball courts \$5,000); Railway Station \$14,460 (ceilings, paint); Railway Barracks \$36,727 (ablution block, ceilings); Tennis Club \$22,500 (air conditioner, paint, ceilings, flyscreens, fencing, blinds, external works); main street streetscape \$20,000; Pioneer Park reticulation \$12,900; Playground reticulation, sand replacement, shade sail \$14,405; turf roller \$20,000;
- Transport (includes Roads – see Roads section above) \$1,377,013; replacement of front end loader \$318,182; two-way radio upgrade to extend range and function \$25,000; solar lighting between Railway Terrace and Grace Street \$20,000.

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 15 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 \$216,797). Reserves at 30 June 2017 will be \$2,103,892; excluding the Larry Elsegood benevolence, reserves will be \$1,101,732, an increase of \$884,935 since 2014 (+408.2%). There will be a net withdrawal from reserves of \$694,206 due to major capital expenditures in 2016/17 (four independent units, front end loader).

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 2016/17. The draft 2016/17 budget allocates funds to reserves as follows (some rounding in the figures applies):

Reserve	Balance 1 July 2016 \$	Net Transfers \$	Balance 30 June 2017 \$
Airport Development	15,000	25,516	40,516
Building	96,201	137,983	234,184
Community Bus	75,365	972	76,337
Community Development	80,000	51,871	131,871
Community Health	1,002,160	0	1,002,160
Government Joint Venture Housing	24,337	-2,939	21,398
Plant and Equipment	515,861	-103,344	412,517
Road	0	0	0
Sports and Recreation Facilities	67,195	60,628	127,823
Unspent Grants	879,025	-879,025	0
Waste Management	42,954	14,132	57,086
Totals:	2,798,098	-694,206	2,103,892

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 wouldn'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; the balance at 30 June 2016 is expected to be \$449,189 and by 30 June 2017 \$347,687. Interest incurred in 2016/17 will be \$21,603 (a reduction of \$8,646 on 2015/16). At 30 June 2017, the decrease in debt since 1 July 2014 will be \$312,405 or 47.3%.

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; and 38.2% as at 30 June 2016. With no further asset sales and continuing with the current debt schedule, debt will approximate 29.2% of annual rates by 30 June 2017. This will decrease to 26% of annual rates revenue the following year 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, 80.2% of respondents to the 2014 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.

The WA Government increased the fee for loan guarantee on Treasury backed debt from 0.1% of debt to 0.7% of debt in 2015/16. This added approximately \$2,448 to loan costs in 2015/16.

Public Submissions.

Three public submissions were received:

Mrs Shauna Wells, co-owner, Wyalkatchem Traveller's Park; this item is not supported and is addressed in a confidential agenda item;

Mr Will Nightingale, President, Wyalkatchem Tennis Club; seeking \$30,963.70 in support of grass 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;

Ms Mischa Stratford, Secretary, Wyalkatchem Netball Association; seeking up to \$6,500 in support for shelter and water fountain; this item has been supported in-part with funding up to \$5,000 for a shelter at the netball courts;

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
Ms Claire Trenorden, Senior Finance Officer
Mr Trevor Webb, Manager of Works
Mrs Rachel Nightingale, Governance Officer
Ms Mikahla Wells, Administration Officer
Community of the Shire of Wyalkatchem
Mrs Shauna Wells, co-owner, Wyalkatchem Travellers' Park
Mr Will Nightingale, President, Wyalkatchem Tennis Club
Ms Mischa Stratford, Secretary, Wyalkatchem Netball Association
Council members of CEACA, NEWROC, NEWHealth, NEWTravel
Great Beginnings Family Day Care Service
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-imbursements 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 2016/17 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 22 July 2016 with early payment discount of 2.5% for payment in full by 12 August 2016. First instalment and due date of full payment of rates is 26 August 2016. Payment by instalment is optional (with the first instalment due 26 August 2016).

Issue Date	22/07/2016
Early payment date	12/08/2016
1st Instalment	26/08/2016
2nd Instalment	28/10/2016
3rd Instalment	6/01/2017
4th Instalment	10/03/2017

Financial Implications:

The Budget determines how resources are to be allocated for the financial year. The 2016/17 Budget forecasts closing funds of \$74,620 as at 30 June 2017.

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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. There is a low risk that a specific CEACA project may not commence at Wyalkatchem in 2016/17 or 2017/18. Accordingly, this budget does not include specific allocations to CEACA related expenditure (other than subscriptions). Rather, it is intended to table any required actions as a budget variation (agenda item) at a future meeting of Council as detail is confirmed.

It is prudent however to list possible expenditures of \$40,000 in 2016/17 may arise associated with land assembly for the CEACA project. This would be funded from reserves when Council passes a relevant resolution. In addition, \$120,000 has been identified within the long term financial plan for contributions to CEACA for the purpose of constructing four independent living units in 2017/18.

This budget includes \$22,500 for capital works at the Tennis Club in 2016/17. The majority of this amount is for projects of direct benefit to extending the useful life of the facility or supporting the activities of the tennis club members. There has been an effort to maximise the utilisation of the facility, so these works will also provide for the

amenity and use of the facility by other users. Approximately \$5,000 of these funds is to make the facility child-safe so the facility could be used for child care. There is a low risk of the child care scheme not proceeding in 2016/17. There is a moderate risk of the child care scheme not extending beyond 30 June 2017. It is intended that the child care scheme receive asset support of the local government; that the child care scheme receive limited financial support for power, water, regulatory fees; that the child care scheme be subject to an MOU and governance requirements of the local government (as well as compliance with state and federal law) and that the scheme be operated as a trial in 2016/17. A review will be conducted in March 2017 to assess continuation in 2017/18.

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:
- Early repayment date 12 August 2016
 - Full payment or 1st instalment due date 26 August 2016
 - 2nd quarterly instalment due date 28 October 2016
 - 3rd quarterly instalment due date 6 January 2017
 - 4th and final quarterly instalment due date 10 March 2017
- 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

Cr Davies received impartial declarations of interest from Rachel Nightingale as a member of the tennis and netball club and from Cr Holdsworth as treasurer of the basketball club and active playing member.

The elected members were asked if Cr Holdsworth and Rachel Nightingale were allowed to remain in the room for the agenda item and whether Cr Holdsworth was permitted to vote. They unanimously replied yes.

Cr Davies thanked elected members for all the time and effort they invested in the 2016 and 2017 budget and thanked staff for their work with the budget.

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

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

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Rates	8	1,142,763	1,073,686	1,100,448
Operating Grants, Subsidies and Contributions		1,650,006	2,005,118	2,652,547
Fees and Charges	11	279,730	305,265	267,669
Service Charges	10	0	0	0
Interest Earnings	2(a)	57,012	67,081	22,797
Other Revenue	2(a)	<u>0</u>	<u>0</u>	<u>0</u>
		3,129,511	3,451,150	4,043,461
Expenses				
Employee Costs		(962,332)	(776,802)	(827,437)
Materials and Contracts		(1,129,740)	(1,010,515)	(1,090,409)
Utility Charges		(137,538)	(139,807)	(150,246)
Depreciation on Non-Current Assets	2(a)	(1,049,519)	(1,034,766)	(890,752)
Interest Expenses	2(a)	(21,603)	(30,281)	(31,513)
Insurance Expenses		(124,317)	(126,823)	(126,003)
Other Expenditure		<u>0</u>	<u>0</u>	<u>0</u>
		<u>(3,425,049)</u>	<u>(3,118,994)</u>	<u>(3,116,360)</u>
		(295,538)	332,156	927,101
Non-Operating Grants, Subsidies and Contributions		995,750	862,521	681,904
Profit on Asset Disposals	3	102,502	172,546	144,217
Loss on Asset Disposals	3	<u>0</u>	<u>(24,444)</u>	<u>(27,756)</u>
NET RESULT		802,714	1,342,779	1,725,466
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		<u>0</u>	<u>0</u>	<u>0</u>
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>802,714</u>	<u>1,342,779</u>	<u>1,725,466</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 2017

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

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

Notes:

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

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

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

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

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

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2015/16 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES(Continued)

(g) Cash and Cash Equivalents

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

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

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

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

1. SIGNIFICANT ACCOUNTING POLICIES(Continued)

(j) Fixed Assets(Continued)

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

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

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

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

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

Land Under Control

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

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

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES(Continued)

(j) Fixed Assets(Continued)

Revaluation

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

Transitional Arrangement

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

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

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

Land Under Roads

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

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

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

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

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

Depreciation

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

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

1. SIGNIFICANT ACCOUNTING POLICIES(Continued)

(j) Fixed Assets(Continued)

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

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

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

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

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

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

Capitalisation Threshold

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

(k) Fair Value of Assets and Liabilities

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES(Continued)

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

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

1. SIGNIFICANT ACCOUNTING POLICIES(Continued)

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES(Continued)

(I) Financial Instruments(Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

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

1. SIGNIFICANT ACCOUNTING POLICIES(Continued)

(l) Financial Instruments(Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES(Continued)

(m) Impairment of Assets(Continued)

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

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

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES(Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

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

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

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

(s) Interests in Joint Arrangements

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES(Continued)

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

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

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

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

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

GOVERNANCE

Members of Council

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

Other Governance

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

GENERAL PURPOSE FUNDING

Rates

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

Other General Purpose Funding (GPF)

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

LAW, ORDER, PUBLIC SAFETY

Fire Prevention

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

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

LAW, ORDER, PUBLIC SAFETY (Continued)

Animal Control

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

Public Safety

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

HEALTH

Preventive Services

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

Other Health

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

EDUCATION AND WELFARE

Senior Citizens

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

HOUSING

Community Housing

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

COMMUNITY AMENITIES

Sanitation – Household

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

Protection of Environment

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

Town Planning

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

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES (Continued)

Other Amenities

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

RECREATION AND CULTURE

Public Buildings

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

Swimming Pool

Administration and operation of public swimming pool.

Other Recreation

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

Library

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

RECREATION AND CULTURE (Continued)

Tidy Towns

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

Community Grants

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

TRANSPORT

Public Works

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

Airstrip

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

ECONOMIC SERVICES

Tourism

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

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES (Continued)

Building Control

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

OTHER PROPERTY & SERVICES

Private Works

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

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

3. DISPOSALS OF ASSETS

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

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

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

Summary

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

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

4. ACQUISITION OF ASSETS

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

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

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

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

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

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

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

All debenture repayments will be financed by general purpose revenue.

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

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

There are no new debentures planned for 2016/17.

(c) Unspent Debentures

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

(d) Overdraft

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

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

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

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

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

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

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

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

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

6. RESERVES (Continued)

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

Building Reserve

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

Sport and Recreation Facilities Reserve

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

Waste Management Reserve

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

Plant and Equipment Reserve

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

Community Bus Reserve

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

Community Development Reserve

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

Unspent Grants Reserve

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

Government Joint Venture Housing Reserve

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

Road Reserve

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

Community Health Reserve

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

Airport Development Reserve

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

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

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

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

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

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

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

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

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

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

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

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

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

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

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

9. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

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

10. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

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

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

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

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

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

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

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

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

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

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

Instalment due dates will be:

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

14. ELECTED MEMBERS REMUNERATION	2016/17 Budget \$	2015/16 Actual \$
The following fees, expenses and allowances were paid to council members and the President.		
Meeting Fees	33,250	23,333
President's Allowance	6,090	6,000
Deputy President's Allowance	1,523	1,000
Travelling Expenses	0	0
Telecommunications Allowance	<u>3,640</u>	<u>6,333</u>
	<u>44,503</u>	<u>36,666</u>

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

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

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

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

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

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

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

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

Bank Overdraft Limit	150,000	150,000	150,000
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	0	0	0
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	347,687	449,189	401,712
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

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

16. TRUST FUNDS

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

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

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

17. MAJOR LAND TRANSACTIONS

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

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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



SHIRE OF WYALKATCHEM CAPITAL EXPENDITURE 2016/17

By Program

Schedule 4 - Governance

Shire Office
Council Chambers

Schedule 5 - Law, Order & Public Safety

Bush Fire Truck Shed - electricity, concrete apron

Schedule 7 - Health

Medical Centre

Schedule 8 - Education & Welfare

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

Schedule 9 - Housing

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

Schedule 10 - Community Amenities

Schedule 11 - Recreation and Culture

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

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



SHIRE OF WYALKATCHEM CAPITAL EXPENDITURE 2016/17

Schedule 12 - Transport

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

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

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

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

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

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

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

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

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

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

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

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

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

Solar lighting on path between Railway Tce and Grace St

Replace Komatsu FEL WM009

Two way radio

Aerodrome Development

Schedule 13 - Economic Services

Railway Station

Railway Barracks

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



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

By Class

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

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

Budget 2016/17

Summary Operating

Budget
2016/17

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 1,192,288

Total I031001 - Rates Income 1,192,288

I031005 - Rates Instalment Fees 4,000

I031020 - Rates Administration Charges 1,985

I031023 - Fees & Charges 1,600

I031024 - Penalty Interest 2,000

I031025 - Ex-Gratia Rates 7,723

I031030 - Discount on Rates -19,375

I031031 - Pre Paid Rates -29,201

I031032 - Rate Concessions -450

I031033 - Write-Offs -500

Total I031 - Rates 1,160,070

I032 - Other GPF

I032010 - FAGS Grants-General Purpose 996,465

I032030 - Interest on Invest - Muni 6,000

I032040 - Interest on Invest - Reserves 47,068

I032050 - District Club Loan Interest Rec 1,944

I032067 - Senior Citizens Trust Reimbursement 45,455

Total I032 - Other GPF 1,096,932

Total I03 - GENERAL PURPOSE FUNDING 2,257,002

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 1,700

I052155 - Fines & Penalties 0

Total I052 - Animal Control 1,700

Total I05 - LAW ORDER & PUBLIC SAFETY 38,962

I07 - HEALTH

I072 - Doctor

I072502 - Reimbursement - Koorda 51,273

I072505 - Reimbursement - Estate Funds 0

Total I072 - Doctor 51,273

I075 - NEWHS

I075005 - Reimbursement from NEWH Shires 0

Total I075 - NEWHS 0

Total I07 - HEALTH 51,273

Budget 2016/17

Summary Operating

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

Budget 2016/17

Summary Operating

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

Budget 2016/17 Summary Operating

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

Budget 2016/17 Summary Operating

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

Budget 2016/17

Summary Operating

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

Budget 2016/17

Summary Operating

	Budget 2016/17
E07 - HEALTH.	
E072 - Doctor	
E072010 - Vehicle Running Exp GPWM014	7,546
E072015 - Loss on Sale of Assets	0
E072020 - Medical Centre Building Maint.	11,693
E072040 - Medical Centre Interest Repay	0
E072126 - ISIS Operating Lease	0
E072200 - Admin Allocated	17,631
E072502 - Medical Centre Operating Exp	152,000
E072503 - Doctor Professional Development/Incentives	0
Total E072 - Doctor	<hr/> 188,870
E073 - Community Health	
E073200 - Admin Allocation - Other Health	17,631
E073410 - Mosquito Control	3,000
E073415 - Rural Counselling Services	500
E073425 - Other Expenses	25,421
Total E073 - Community Health	<hr/> 46,552
E074 - NEWHS	
E074010 - Contribution to Newhealth	35,410
E074200 - Admin Allocation - NEWHS	17,631
Total E074 - NEWHS	<hr/> 53,041
E075 - Other Health	
E075298 - Depn - Prev Services	21,770
Total E075 - Other Health	<hr/> 21,770
Total E07 - HEALTH.	<hr/> 310,233
E08 - EDUCATION & WELFARE	
E081015 - Contribution to Central East Aged Care Alliance	8,000
E081??? - Aged Friendly Communities Grant	0
E082298 - Depn - Education & Welfare	1,489
Total E08 - EDUCATION & WELFARE	<hr/> 9,489
E09 - HOUSING.	
E090 - STAFF HOUSING.	
E090005 - 1 Slocum Street	5,325
E090010 - 2 Slocum Street	12,396
E090011 - 2A Slocum Street (Unit)	7,114
E090015 - Lady Nova - 10 Honour Avenue	6,119
E090035 - 22A Flint Street	3,915
E090040 - 22B Flint Street	3,114
E090080 - 57 Flint Street	13,022
E090115 - 19L Honour Av Lot19	0
Total E090 - STAFF HOUSING.	<hr/> 51,005
E0902 - COMMUNITY HOUSING	
E090012 - 4 Slocum St	8,457
E090065 - 53 Piesse Street	7,048
E090085 - 58 Flint Street	4,954
E090090 - 59 Flint Street	3,964
Total E0902 - COMMUNITY HOUSING	<hr/> 24,423
E0903 - GROH HOUSING	
E090050 - 43 Wilson Street	10,608
E090060 - 45 Wilson Street	12,634
E090095 - GEHA 55 Flint St	6,365
E090110 - GEHA 51 Flint St	6,365
Total E0903 - GROH HOUSING	<hr/> 35,972

Budget 2016/17 Summary Operating

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

Budget 2016/17

Summary Operating

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

Budget 2016/17

Summary Operating

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

Budget 2016/17

Summary Operating

	Budget 2016/17
E133 · Building & Planning Control	
E133200 · Admin Alloc. Building Contro	17,631
	<hr/>
Total E133 · Building & Planning Control	17,631
E135 · Other	
E135005 · Standpipe Expenses	2,922
E135030 · Roadhouse Gardens	0
E135040 · Railway Corridor - Grace St	2,704
E135298 · Depreciation	18,355
	<hr/>
Total E135 · Other	23,981
	<hr/>
Total E13 · ECONOMIC SERVICES.	79,969
E14 · OTHER PROPERTY & SERVICES.	
E141 · Private Works	
E141005 · Private Works Expense	0
	<hr/>
Total E141 · Private Works	0
E142 · Unclassified Reimbursements	
E142001 · Reimbursements	0
	<hr/>
Total E142 · Unclassified Reimbursements	0
E143 · Works Overheads	
E143005 · Salaries	74,195
E143010 · Superannuation	58,589
E143025 · Staff Training	15,308
E143030 · Personal Leave	17,825
E143032 · Public Holidays	21,390
E143035 · Annual Leave	39,401
E143040 · Long Service Leave	8,981
E143045 · Workers Compensation	9,439
E143055 · Allowances	40,567
E143065 · Fringe Benefits Tax	8,000
E143070 · Protective Clothing	5,400
E143075 · Occupational Safety & Health	4,000
E143087 · Expendable Tools	2,000
E143100 · Works Manager Vehicle Expenses	12,006
E143110 · Insurance	7,037
E143120 · Works Administration	0
E143150 · Engineering Consultancy	20,000
E143200 · Admin Allocated -Works	21,157
E143299 · LESS PWOHALLOCATED-PROJECTS	-365,295
	<hr/>
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	18,885
E144040 · Repair Wages & Contract Labour	60,335
E144298 · Depreciation Plant & Equipment	149,693
E144299 · LESS POCCALLOCATED-PROJECTS	-342,693
	<hr/>
Total E144 · Plant Operating Costs	0
E145 · Other Governance	
E145600 · Suspense	0
	<hr/>
Total E145 · Other Governance	0
E146 · Salaries Control	
E146010 · Gross Total Salaries and Wages	0
E146200 · LESS SALS/WAGES ALLOCATED	0
	<hr/>
Total E146 · Salaries Control	0

Budget 2016/17 Summary Operating

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



SHIRE OF WYALKATCHEM

SCHEDULE OF FEES AND CHARGES
2016/2017

SERVICE	DESCRIPTION	2016/17		GST Incl	GST	ACC
		GST Excl	GST			
DISCRETIONARY CHARGES						
ADMINISTRATION						
Photocopying	A4 - per copy	\$0.64	\$0.06	\$0.70	yes	I041003
	A4 double sided - per copy	\$0.91	\$0.09	\$1.00	yes	I041003
	A3 - per copy	\$0.91	\$0.09	\$1.00	yes	I041003
Photocopying – Colour	A4 - per copy	\$2.27	\$0.23	\$2.50	yes	I041003
	A3 - per copy	\$3.36	\$0.34	\$3.70	yes	I041003
Facsimile	Outgoing within W.A - first page	\$4.55	\$0.45	\$5.00	yes	I041003
	Outgoing within W.A - thereafter	\$0.91	\$0.09	\$1.00	yes	I041003
	Incoming - first page	\$4.55	\$0.45	\$5.00	yes	I041003
	Incoming - thereafter	\$0.91	\$0.09	\$1.00	yes	I041003
Rural Road Number	Green Street sign displaying RRN (inc installation)	\$54.55	\$5.45	\$60.00	yes	
FREEDOM OF INFORMATION		As per Freedom of Information Regulations 1993				
Freedom of Information	Application Fee	\$30.00	\$0.00	\$30.00	Exempt D81	
	Hourly Staff Rate	\$30.00	\$0.00	\$30.00	Exempt D81	
	Advance deposit which may be required by an agency under S.18(a) of the Act, expressed as a percentage of the estimated charged which will be payable in excess of the application fee			25%	Exempt D81	
	Further advance deposit which may be required by an agency under S.18(4) of the Act, expressed as a percentage of the estimated charged which will be payable in excess of the application fee			75%	Exempt D81	
Concession	An applicant who is the holder of a currently valid concession card issued on behalf of the Commonwealth to that person, or any other card which may be prescribed as being a pensioner concession under the Rates and Charges (Rebates and Deferments) Act 1992, or an applicant in the opinion of the Shire of Wyalkatchem who is impecunious, the charges payable is reduced by 25%. No reduction is applicable to the application					
RATES						
Electoral Rolls	Complete Roll	\$37.50	\$0.00	\$37.50	Exempt D81	I031023
Property Register	Complete Register	\$72.73	\$7.27	\$80.00	yes	I031023
Council Minutes & Agenda	Annual Subscription – Agenda mailed out	\$231.82	\$23.18	\$255.00	yes	I041003
	Annual Subscription – Minutes mailed out	\$231.82	\$23.18	\$255.00	yes	I041003
	Monthly – Agenda mailed out	\$34.55	\$3.45	\$38.00	yes	I041003
	Monthly – Minutes mailed out	\$34.55	\$3.45	\$38.00	yes	I041003
District Maps	Resale of District Maps	\$20.45	\$2.05	\$22.50	yes	I132010
Rates Account Enquiry	Charges per enquiry	\$40.82	\$4.08	\$44.90	yes	I031023
Property Orders and Requisitions	Issued upon request from Settlement Agent	\$40.82	\$4.08	\$44.90	yes	I031023
Rate Payment Arrangement Fee	Payment Agreement	\$50.00	\$0.00	\$50.00	Exempt D81	I031020
Rate Instalment Payment Fee	Per Instalment (First Instalment is not charged a fee)	\$5.00	\$0.00	\$5.00	Exempt D81	I031020
HOUSING - STAFF						
Housing Bond	4 week rent	\$215.40	\$0.00	\$215.40	Exempt D81	L01652
Pet Bond	To be paid prior to animal moving in	\$50.00	\$0.00	\$50.00	Exempt D81	L01652
NB - Bond equivalent to four weeks rent and pet bond if applicable are payable on commencement of tenancy and held in trust by Council.						
COMMUNITY HOUSING						
	Maximum 25% of income					
	58 Flint St	\$222.00	\$0.00	\$222.00	Exempt D81	I090302
	59 Flint St	\$260.00	\$0.00	\$260.00	Exempt D81	I090303
OTHER PROPERTY						
	Railway Station Rooms per week	\$20.91	\$2.09	\$23.00	yes	I135201
Cat traps, Barking Deterants	Bond for Animal Control Equipment	\$20.00	\$0.00	\$20.00	no	L01625
	Hire of Animal Control Equipment (for up to 3 weeks)	\$14.55	\$1.45	\$16.00		
RUBBISH CHARGES						
Rubbish Bin Collection	240 litre bin service - per annum	\$315.00	\$0.00	\$315.00	Exempt D81	I101105
Rubbish Bin Collection – Pensioner/Senior	240 litre bin service - per annum	\$220.00	\$0.00	\$220.00	Exempt D81	I101105
Additional Bin Collection	240 litre bin service - per annum	\$315.00	\$0.00	\$315.00	Exempt D81	I101105
Additional Bin Collection – Pensioner/Senior	240 litre bin service - per annum	\$220.00	\$0.00	\$220.00	Exempt D81	I101105
Refuse Site Health Levy	Per Rural Rate Assessment	\$63.00	\$0.00	\$63.00	Exempt D81	I101105
CEMETERY						
	Land and Burial	\$959.09	\$95.91	\$1,055.00	yes	I105101
	Land and Burial Weekend Fees	\$1,445.45	\$144.55	\$1,590.00	yes	I105101
	Reservation of Plot	\$127.27	\$12.73	\$140.00	yes	I105101
	Erection of a Memorial	\$40.91	\$4.09	\$45.00	yes	I105101
	Re-opening of grave	\$959.09	\$95.91	\$1,055.00	yes	I105101
	Niche Wall – Double	\$63.64	\$6.36	\$70.00	yes	I105101
	Niche Wall – Single	\$50.00	\$5.00	\$55.00	yes	I105101
	Niche Wall - Reservation	\$18.18	\$1.82	\$20.00	yes	I105101
	Internment of Ashes in Grave (Including Scattering Ashes)	\$150.00	\$15.00	\$165.00	yes	I105101
COMMUNITY FACILITIES						
True Blue Dreaming	Fee is exempt for all Council Facilities	\$0.00	\$0.00	\$0.00	N/A	
Hire of Tressels (Depot Stock only)	per tressles	\$5.45	\$0.55	\$6.00	yes	I111015
Hire of Tables (Square only)	per table	\$3.64	\$0.36	\$4.00	yes	I111015
Hire of Chairs (Depot Stock only)	per chair	\$1.82	\$0.18	\$2.00	yes	I111015
Delivery fee of tressels, tables, chairs		Actual Staff Cost to be determined at time of hire				
Table Cloth	per roll 30m	\$109.09	\$10.91	\$120.00	yes	I111015
Table Cloth	per metre	\$5.18	\$0.52	\$5.70	yes	I111015
Cleaning Bond		\$100.00	\$0.00	\$100.00	no	L01625
Key Deposits		\$15.00	\$0.00	\$15.00	no	L01618



SHIRE OF WYALKATCHEM

SCHEDULE OF FEES AND CHARGES 2016/2017

SERVICE	DESCRIPTION	2016/17		GST Incl	GST	ACC
		GST Excl	GST			
COMMUNITY BUS HIRE	All fees exclusive of fuel					
All Hirers	Per Kilometre	\$0.70	\$0.07	\$0.77	yes	I113005
KORRELOCKING HALL	Day Hire	\$50.00	\$5.00	\$55.00	yes	I113131
	Casual Hire per hour	\$6.45	\$0.65	\$7.10	yes	I113131
RECREATION CENTRE	Function Room and Kitchen Area	\$73.18	\$7.32	\$80.50	yes	I113136
	BBQ Undercover Entertainment Area	\$42.73	\$4.27	\$47.00	yes	I113136
	Function Room (inc BBQ)	\$100.00	\$10.00	\$110.00	yes	I113136
	Oval (eg circus)	\$172.73	\$17.27	\$190.00	yes	I113136
	Giddyup Gym (user agreement) per quarter	\$247.27	\$24.73	\$272.00	yes	I113136
	Special events	Fee to be taken to Council per event			yes	I113136
Special event camping	Per Adult (18+) per night on oval	\$9.09	\$0.91	\$10.00	yes	I113136
	Per Child (5-17yrs old) per night on oval	\$4.55	\$0.45	\$5.00	yes	I113136
	Per Child (under 5yrs old) per night on oval	\$0.00	\$0.00	\$0.00	yes	I113136
Powered Sites x 6	Site per day	\$32.73	\$3.27	\$36.00	yes	I113136
TOWN HALL	Hire per day	\$50.00	\$5.00	\$55.00	yes	I111005
	Hire per week	\$181.82	\$18.18	\$200.00		
	Casual Hire per hour	\$6.45	\$0.65	\$7.10	yes	I111005
TERMINAL BUILDING	Hire per day	\$50.00	\$5.00	\$55.00	yes	I124005
	Hire per week	\$181.82	\$18.18	\$200.00	yes	I124005
	Special events	Fee to be taken to Council per event			yes	I124005
SPORTS CLUB SEASONCHARGES	Wyalkatchem Football Club 2017 season	\$470.00	\$47.00	\$517.00	yes	I113136
	Cricket Clubs 2016/17 season	\$960.00	\$96.00	\$1,056.00	yes	I113136
	Netball Association 2017 season	\$328.18	\$32.82	\$361.00	yes	I113140
	Hockey Club 2017 season	\$328.18	\$32.82	\$361.00	yes	I113136
	Basketball Association 2016/17 season	\$328.18	\$32.82	\$361.00	yes	I113140
	Tennis Club 2016/17 season	\$960.00	\$96.00	\$1,056.00	yes	I113137
SWIMMING POOL	All normal individual swimming pool entries are free					
	Special event charge	May be a charge on a case by case basis				
	Opening out of normal hours per hour	\$50.00	\$5.00	\$55.00		
STANDPIPE USAGE	Standpipe water charges	\$2.41	\$0.24	\$2.65	Yes	I135100
AIRPORT LANDING FEES						
All commercial airstrip users	Annual License per movement	Fee to be taken to Council per user			Yes	I124005
Private Pilots	Fee is exempt					
PRIVATE WORKS	Private works for ratepayers are charged as per the following schedule for small jobs, larger jobs will generally be undertaken on a quotation basis, with the CEO or Leading Hand responsible for the preparation of such quotes.					
PLANT HIRE RATES (includes operator)	Penalty rates apply out of normal working hours Minimum Charge is 30 minutes for both plant and labour					
	Tree Planter (Dry hire per day - NOTE: no operator)	\$100.00	\$10.00	\$110.00	yes	I141005
	CAT 120M WM017 per hour	\$159.09	\$15.91	\$175.00	yes	I141005
	Loader WM009 per hour	\$168.18	\$16.82	\$185.00	yes	I141005
	Isuzu Truck WM015 per hour	\$159.09	\$15.91	\$175.00	yes	I141005
	Isuzu Dual Cab Truck WM003 per hour	\$100.00	\$10.00	\$110.00	yes	I141005
	New Holland Tractor WM005 per hour	\$118.18	\$11.82	\$130.00	yes	I141005
	Ammann Roller WM160 per hour	\$159.09	\$15.91	\$175.00	yes	I141005
	Skid Steer per hour	\$100.00	\$10.00	\$110.00	yes	I141005
	Concrete Saw per day (plus \$2.00 per metre)	\$100.00	\$10.00	\$110.00	yes	I141005
	Compactor	\$59.09	\$5.91	\$65.00	yes	I141005
	Lawn corer (Dry hire per day - NOTE: nooperator)	\$45.45	\$4.55	\$50.00	yes	I141005
	Tag & Test Machine per item (including labour)	\$10.00	\$1.00	\$11.00	yes	I141005
LABOUR CHARGES	Town Staff Per Hour (minimum one hour)	\$56.36	\$5.64	\$62.00	yes	I141005
	Asbestos Disposal (wrapped) one hour minimum labour charge					
MATERIAL CHARGES	Charge is only for materials - delivery costs must be added from plant rates above					
	Gravel - per tonne	\$16.36	\$1.64	\$18.00	yes	I141005
	Sand - per tonne	\$18.18	\$1.82	\$20.00	yes	I141005
	Blue metal (seconds mix) - per tonne	\$27.27	\$2.73	\$30.00	yes	I141005
	Mulch - per tonne	\$27.27	\$2.73	\$30.00	yes	I141005
	Concrete Slabs	\$0.91	\$0.09	\$1.00	yes	I141005



SHIRE OF WYALKATCHEM

SCHEDULE OF FEES AND CHARGES 2016/2017

SERVICE	DESCRIPTION	2016/17		GST Incl	GST	ACC	
		GST Excl					
STATUTORY CHARGES							
DOGS	Fees set by Other Agency						
Working dog	Sterilized - 1 year	\$5.00	\$0.00	\$5.00	Exempt D81	I052150	
	Sterilized - 1 year (application made after 31 May)	\$2.50	\$0.00	\$2.50	Exempt D81	I052150	
	Unsterilized - 1 year	\$12.50	\$0.00	\$12.50	Exempt D81	I052150	
	Unsterilized - 1 year (application made after 31 May)	\$6.25	\$0.00	\$6.25	Exempt D81	I052150	
	Sterilized - 3 years	\$10.60	\$0.00	\$10.60	Exempt D81	I052150	
	Unsterilized - 3 years	\$30.00	\$0.00	\$30.00	Exempt D81	I052150	
	Sterilized - Lifetime	\$25.00	\$0.00	\$25.00	Exempt D81	I052150	
	Unsterilized - Lifetime	\$62.50	\$0.00	\$62.50	Exempt D81	I052150	
Non Working dog	Sterilized - 1 year	\$20.00	\$0.00	\$20.00	Exempt D81	I052150	
	Sterilized - 1 year (application made after 31 May)	\$10.00	\$0.00	\$10.00	Exempt D81	I052150	
	Unsterilized - 1 year	\$50.00	\$0.00	\$50.00	Exempt D81	I052150	
	Unsterilized - 1 year (application made after 31 May)	\$25.00	\$0.00	\$25.00	Exempt D81	I052150	
	Sterilized - 3 years	\$42.50	\$0.00	\$42.50	Exempt D81	I052150	
	Unsterilized - 3 years	\$120.00	\$0.00	\$120.00	Exempt D81	I052150	
	Sterilized - Lifetime	\$100.00	\$0.00	\$100.00	Exempt D81	I052150	
	Unsterilized - Lifetime	\$250.00	\$0.00	\$250.00	Exempt D81	I052150	
NB- Pensioners entitled to discount of 50% of above charges.							
Tags	Replacement Costs	\$1.00	\$0.00	\$1.00	Exempt D81	I052150	
Impounding Fees	Impoundment Fee	\$53.00	\$0.00	\$53.00	Exempt D81	I052150	
	Release Fee	\$32.00	\$0.00	\$32.00	Exempt D81	I052150	
	Sustenance Fee (per day)	\$11.00	\$0.00	\$11.00	Exempt D81	I052150	
	Unregistered Dog	\$100.00	\$0.00	\$100.00	Exempt D81	I052150	
Infringements (General Penalties)	Failure to give notice of a new owner	\$40.00	\$0.00	\$40.00	Exempt D81	I052150	
*** Infringements for dangerous dogs are double these***	Keeping more than prescribed number of dogs	\$100.00	\$0.00	\$100.00	Exempt D81	I052150	
	Breach of kennel establishment licence	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Dog in public place without collar or registration tag	\$50.00	\$0.00	\$50.00	Exempt D81	I052150	
	Owner's name and address not on collar	\$50.00	\$0.00	\$50.00	Exempt D81	I052150	
	Dog not held by a leash in certain public places	\$100.00	\$0.00	\$100.00	Exempt D81	I052150	
	Failure to control dog in exercise areas and rural areas	\$100.00	\$0.00	\$100.00	Exempt D81	I052150	
	Greyhound not muzzled	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Dog in place without consent	\$100.00	\$0.00	\$100.00	Exempt D81	I052150	
	Failure to take steps against parasites	\$50.00	\$0.00	\$50.00	Exempt D81	I052150	
	Dog causing nuisance	\$100.00	\$0.00	\$100.00	Exempt D81	I052150	
	Failure to produce document issued under Act	\$100.00	\$0.00	\$100.00	Exempt D81	I052150	
	Failure of alleged offender to give name and address	\$100.00	\$0.00	\$100.00	Exempt D81	I052150	
	Infringements (Specific for Dangerous Dogs)	Dangerous dog not on leash in exercise area	\$200.00	\$0.00	\$200.00	Exempt D81	I052150
		Dangerous dog not muzzled	\$250.00	\$0.00	\$250.00	Exempt D81	I052150
		Dangerous dog not under continuous supervision	\$200.00	\$0.00	\$200.00	Exempt D81	I052150
		Dangerous dog in specifically prohibited area	\$200.00	\$0.00	\$200.00	Exempt D81	I052150
Dangerous dog enclosure not complied with		\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
Dangerous dog not wearing specified collar		\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
Dangerous dog signs not displayed		\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
Local Government not advised of dangerous dog attack		\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
Local Government not advised of missing dangerous dog		\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
Local Government not advised of dangerous dog change of ownership		\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
Local Government not advised of dangerous dog location change	\$200.00	\$0.00	\$200.00	Exempt D81	I052150		
NB- Fees and Charges set as per Dog Act 1976 Regulations, review Act annually for changes.							
CATS	Fees set by Other Agency						
Registration	1 year	\$20.00	\$0.00	\$20.00			
	1 year (application made after 31 May)	\$10.00	\$0.00	\$10.00			
	3 years	\$42.50	\$0.00	\$42.50			
	Life	\$100.00	\$0.00	\$100.00			
NB- Pensioners entitled to discount of 50% of above charges.							
Tags	Replacement Costs	\$1.00	\$0.00	\$1.00	Exempt D81	I052150	
Impounding Fees	Impoundment Fee	\$53.00	\$0.00	\$53.00	Exempt D81	I052150	
	Release Fee	\$32.00	\$0.00	\$32.00	Exempt D81	I052150	
	Sustenance Fee (per day)	\$11.00	\$0.00	\$11.00	Exempt D81	I052150	
	Unregistered Cat	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
Infringements	Failure to ensure cat is wearing its registration tag in public	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Removing, or interfering with, a cat's registration tag	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Failure to ensure cat is microchipped	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Removing, or interfering with, a cat's microchip	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Failure to ensure cat is sterilised	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Identifying a cat as sterilised that is not	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Transfer of a cat that is not microchipped (and is not exempt)	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Transfer of a cat that is not sterilised (and is not exempt)	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Failure to notify local government or microchip database company of a new owner	\$200.00	\$0.00	\$200.00			
	Failure to notify local government or microchip database company of a change of details	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Breeding cats, not being an approved cat breeder	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Cats not to be offered as prizes	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	Refusal by alleged offender to give information on request	\$200.00	\$0.00	\$200.00	Exempt D81	I052150	
	RANGER SERVICES						
	Vehicle Impoundment Fee	Fee per day	Minutes for OMC 30 June 2016	Page 119 of 214	\$100.00	\$0.00	\$100.00 Exempt D81



SHIRE OF WYALKATCHEM

SCHEDULE OF FEES AND CHARGES 2016/2017

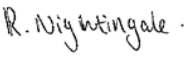
SERVICE	DESCRIPTION	2016/17			GST	ACC
		GST Excl	GST	GST Incl		
BUILDING	Fees as prescribed by the <i>Building Regulations 2012</i>					
Local Government approval of battery powered smoke alarms	Regulation 61 (3) (b) of <i>Building Regulations 2012</i> sets maximum amount	\$176.30	\$0.00	\$176.30	Exempt D8	
HEALTH	Fees as prescribed by the <i>Building Regulations 2012</i>					
Swimming Pool Fence Inspection Fee	Fees as prescribed by the <i>Building Regulations 2012</i>	\$56.00	\$0.00	\$56.00	Exempt D81	
Sewerage Fees	Fees as prescribed by the <i>Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid W</i>				Exempt D81	
Sewerage Local Government Report Fee	Recommended by Health Department of WA, set by Local Government	\$113.00	\$0.00	\$113.00	Exempt D81	
Food Premises Inspection Fees (for every inspection over and above the second on the same matter)	Low Risk	\$50.00	\$0.00	\$50.00	N/A	
	Medium Risk	\$50.00	\$0.00	\$50.00	Exempt D81	
	High Risk	\$50.00	\$0.00	\$50.00	Exempt D81	
	Annual Fee	\$0.00	\$0.00	\$0.00	Exempt D81	
	Application Fee	\$0.00	\$0.00	\$0.00	Exempt D81	
TOWN PLANNING	Fees as prescribed by the <i>Planning and Development Regulations 2009</i>					
Home Occupation License	Application for approval	\$20.00	\$0.00	\$20.00		
	Penalty if commenced prior to approval	\$0.00	\$0.00	\$0.00		
	Annual renewal fee - per application	\$20.00	\$0.00	\$20.00		
	Three year renewal fee	\$50.00	\$0.00	\$50.00		
CARAVAN PARK						
Caravan Park Licence Fee	As prescribed by the <i>Caravan and Camping Regulations 1997</i>	\$200.00	\$0.00	\$200.00	Exempt D81	

Ian McCabe
CHIEF EXECUTIVE OFFICER
June 2016

REVIEW DATES

The Schedule of Fees and Charges is reviewed on an annual basis at the time of adopting the Municipal Budget for the forthcoming financial year or as needed throughout the year.

8.3.1 PERSONNEL – AUTHORISATIONS – DELEGATIONS – DELEGATION REGISTER REVIEW 2016

FILE REFERENCE:	22.02.02
AUTHOR'S NAME AND POSITION:	Rachel Nightingale Administration Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	8 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.
PREVIOUS MEETING REFERENCE:	OMC 18 June 2015 Council Decision No 3111

SUMMARY:

That Council resolve the following:

1. Adopt the proposed Delegation Register as presented.

Appendix

Appendix 1 Delegations Register 2016

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. The Last Review was conducted in June 2015. 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

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.

Below is a list of the current Delegations for the Shire of Wyalkatchem and the review recommendations for each:

Consultation:

Ian McCabe, Chief Executive Officer
Danielle Courtin, Governance Officer Shire of Mundaring
Elizabeth Kania, Governance Advisor, WALGA
James McGovern, Governance Manager WALGA
Tony Brown, Executive Manager Governance, WALGA

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 Councillor's time.

Strategic Plan/Risk Implications:

There are no strategic implications relative to this item.

Voting Requirements: Absolute Majority

Council Decision Number: 3299

Moved: Cr Gawley

Seconded: Cr Gamble

That Council resolve the following:

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

Vote: 7/0



DELEGATIONS REGISTER 2016

History of Delegation Register

(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

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			Add delegation
C1			Amend delegation as cannot appoint authorised officers under the Building Act
C2, C3, C4			Merge the delegations together and form C1
C12, C13, C15, C16			Remove delegations as C14 exists which appoints the required officers under the Food Act

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	<i>Local Government (Financial Management) Regulations 1996</i> reg. 12(1)(a) Payments from municipal fund or trust fund. <i>Local Government Act 1995</i> s.5.42 Delegation of some powers or duties to the CEO
Power Originally Assigned to:	The Local Government
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 Governance and Emergency Officer Administration Officer
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 FP-2 Bank Signatories
Conditions	

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</p>

	acceptable tendered
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
Council's conditions on delegation	<ol style="list-style-type: none"> 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 - Add
CEO's conditions on sub-delegation	
Compliance links	<i>Local Government (Functions and General) Regulations 1996</i> – Part 4 Division 2 <i>Local Government (Functions and General) Regulations 1996</i> r. 31 Anti-avoidance provision for Act s. 3.58 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	<p><i>Local Government Act 1995</i> s. 3.27 Particular things local governments can do on land that is not local government property</p>
Statutory power of delegation	<p><i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties 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	Manager of Works
Compliance links	<p><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</p>
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	<p><i>Local Government Act 1995</i> s. 3.25 Notices requiring certain things to be done by owner or occupier of land</p>
Statutory power of delegation	<p><i>Local Government Act 1995</i> s. 5.42 Delegation of some powers or duties 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	<p>Manager of Works Environmental Health Officer Building Surveyor</p>
Compliance links	<p><i>Local Government Act 1995</i> Schedule 3.1 Powers under notices to owners or occupiers of land</p>
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	
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	
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 – NEW DELEGATION	
Date of adoption	
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 (2a) (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 – Designate Authorised Persons - REMOVE	
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>Building Act 2011</i> <i>Building Regulations 2012</i> Section 96(3) Authorised Persons
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 Environmental Health Officer
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	
Compliance links	<i>Building Act 2011</i> <i>Building Regulations 2012</i>
Conditions	

C1 Building Act 2011 join C2 and C3 and C4 together and make C1	
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	s.20 Grant of building permit s.21 Grant of demolition permit s.22 Other 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
Statutory power of delegation	<i>Building Act 2011</i> Section 127 Delegation: special permit authorities and local governments
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer Building Surveyor Manager of Works
Statutory power to sub-delegate	<i>Building Act 2011</i> s. 127(6A) Delegation: special permit authorities and local governments – power to sub-delegate is limited to CEO's
Sub-delegated to	Nil
Compliance links	<i>Building Act 2011</i> <i>Building Regulations 2012</i> Building Code of Australia
Conditions	Compliance with Shire of Wyalkatchem building policies.

C2 Building Orders - REMOVE	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	<ol style="list-style-type: none"> 1. Make Building Orders (s.110) in relation to: <ol style="list-style-type: none"> a. Building Work b. Demolition Work c. An existing building or incidental structure 2. Revoke a Building Order (s. 117) 3. If there is non-compliance with a building order, cause an authorised person to: <ol style="list-style-type: none"> a. Take any action specified in the order; or b. Commence or complete any work specified in the order or; c. If any specified action was required by the order to cease, to take such steps as are reasonable to cause the action to cease (s.18 (3)). 4. Take court action to recover as a debt, reasonable costs and expenses incurred in doing anything in regard to non-compliance with a building order (s. 118(3)). 5. Initiate a prosecution pursuant to section 133 (1) for non-compliance with a Building Order made pursuant to section 110 of the Building Act 2011.
Statutory power delegated	<p><i>Building Act 2011</i></p> <p>Section 110 (1) A Permit Authority (Local Government) may make a Building Order.</p> <p>Section 117(1) and (2) A Permit Authority (Local Government) may revoke a Building Order or notify that it remains in effect.</p> <p>Section 118(2) and (3) Permit authority may give effect to building order if non compliance</p> <p>Section 133(1) A Permit authority (Local Government) may commence a prosecution for an offence against this Act.</p>
Statutory power of delegation	<p><i>Building Act 2011</i></p> <p>Section 127 Delegation: special permit authorities and local governments</p>
Delegator	Council of the Shire of Wyalkatchem
Delegate	<p>Chief Executive Officer</p> <p>Building Surveyor</p> <p>Manager of Works</p>
Statutory power to sub-delegate	<p><i>Building Act 2011</i></p> <p>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></p> <p><i>Building Regulations 2012</i></p> <p>Building Code of Australia</p>
Conditions	Compliance with Shire of Wyalkatchem building policies.

C3 Building Act 2011 – Grant of Building Permit - REMOVE	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	Authority to 1. Grant a building permit (s.20(1)) 2. Refuse a building permit (s.20 (2)). 3. Impose, vary or revoke conditions on a demolition permit (s.27 (1)) and (3).
Statutory power delegated	<i>Building Act 2011</i> Section 20 Grant of Building Permit Section 27 (1) and (3) Impose Conditions on Permit
Statutory power of delegation	<i>Building Act 2011</i> s. 127 Delegation: special permit authorities and local governments
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer Building Surveyor Manager of Works
Statutory power to sub-delegate	<i>Building Act 2011</i> s. 127(6A) Delegation: special permit authorities and local governments – power to sub-delegate is limited to CEO's.
Sub-delegated to	n/a
Compliance links	<i>Building Act 2011</i> Section 22 Further Grounds for Not Granting an Application Building Services (Registration Act) 2011 – Section 7 Home Building Contracts Act 1991 – Part 3A, Division 2 Building Services (Complaint Resolution and Administration) Act 2011 – Part 7, Division 2 Building and Construction Industry Training Levy Act 1990 Heritage of Western Australia Act 1990
Conditions	CEO to be satisfied that authorised person is suitably qualified in accordance with s. 5.36 (3) of the <i>Local Government Act 1995</i> .

C4 Grant of Demolition Permit – REMOVE	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	<ol style="list-style-type: none"> 1. Grant a demolition permit n(s.21(1)) 2. Refuse a demolition permit (s.21 (2)) 3. Impose, vary or revoke conditions on a demolition permit (s.27(1)) and (3).
Statutory power delegated	<i>Building Act 2011</i> Section 21 Grant of Demolition Permit Section 27 (1) and (3) Impose Conditions on Permit
Statutory power of delegation	<i>Building Act 2011</i> Section 127 Delegation: special permit authorities and local governments
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer Building Surveyor Manager of Works
Statutory power to sub-delegate	<i>Building Act 2011</i> s. 127(6A) Delegation: special permit authorities and local governments – power to sub-delegate is limited to CEO's
Sub-delegated to	
Compliance links	<i>Building Act 2011</i> <i>Building Regulations 2012</i> Building Code of Australia
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> 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	
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	<p>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].</p> <p>2. Authority to recover expenses incurred for removing and impounding and in disposing of confiscated or uncollected goods [s.3.48].</p>
Statutory Power Delegated	<p>Local Government Act 1995: Section 3.47 Confiscated or uncollected goods, disposal of Section 3.48 Impounding expenses, recovery of</p>
Statutory power of delegation	<p>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</p>
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer
Statutory power to sub-delegate	<p>Local Government Act 1995: Section 5.44/CEO may delegate some powers and duties to other employees</p>
Sub-delegated to	Manager of Works
Compliance links	<p>Local Government Act 1995: Part 3, Division 3, Subdivision 3 Section 3.58 Disposing of Property</p>
Conditions	Nil

C7 Powers of Entry	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	<p>Authority to:</p> <ol style="list-style-type: none"> 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	<p>Local Government Act 1995:</p> <p>Section 3.32 Notice of entry</p> <p>Section 3.33 Entry under warrant</p> <p>Section 3.34 Entry in an emergency</p> <p>Section 3.36 Opening fences</p>
Statutory power of delegation	<p>Local Government Act 1995</p> <p>Section 5.42 Delegation of some powers or duties to the CEO</p> <p>Section 5.43 Limitations on delegations to the CEO</p>
Delegator	Council of the Shire of Wyalkatchem
Delegate	<p>Chief Executive Officer</p> <p>Manager Of Works</p>
Statutory power to sub-delegate	<p>Local Government Act 1995:</p> <p>Section 5.44 CEO may delegate some powers and duties to other employees</p>
Sub-delegated to	
Compliance links	<p>Local Government Act Part 3, Division 3, Subdivision 3, and specifically: Section 3.31 General procedure for entering property.</p>
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.

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.

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.

C-12 Prosecutions - REMOVE	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	Institute proceedings for an offence under the Food Act 2008 [125].
Statutory power delegated	Food Act 2008: Section. 125 Institution of proceedings
Statutory power of delegation	<i>Food Act 2008</i> s118 (2) (b) Local government may delegate a function conferred on it. s118(3) Delegation subject to conditions [s119] and guidelines adopted [s120]
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer Environmental Health Officer
Statutory power to sub-delegate	<i>Building Act 2011</i> s. 127(6A) Delegation: special permit authorities and local governments – power to sub-delegate is limited to CEO's
Sub-delegated to	Nil
Compliance links	Food Act 2008 Food Regulations 2009 Food Regulation: Department of Health Compliance and Enforcement Policy
Conditions	

C13 Determine Compensation - REMOVE	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	Determine to refuse or pay an application for compensation from a person on whom a prohibition notice has been served, who has suffered a loss as a result of making the order; and considers that there were insufficient grounds for making the order [s.70(2) and (3)].
Statutory power delegated	<i>Food Act 2008</i> Section 70 (2) and (3) Compensation
Statutory power of delegation	<i>Food Act 2008</i> Section 118 (2)(b) Local government (enforcement agency) may delegate a function conferred on it Section 118(3) Delegation subject to conditions [s119] and guidelines adopted [s120] Section 118(4) Sub-delegation only permissible if expressly provided in regulations
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer Environmental Health Officer
Statutory power to sub-delegate	Nil. The <i>Food Regulations 2009</i> do not provide the power to sub-delegate.
Sub-delegated to	n/a
Compliance links	<i>Food Act 2008</i> <i>Food Regulations 2009</i> Department of Health: Food Act 2008 Regulatory Guideline No:1 Introduction of Regulatory Food Safety Auditing in WA Department of Health: Food Unit Fact Sheet 8: Guide to Regulatory Guideline No.1 Department of Health: WA Priority Classification System Department of Health: Food Act 2008 Verification of Food Safety Program Guideline

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


C15 Registration of Food Business - REMOVE	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	<p>Determine:</p> <ol style="list-style-type: none"> 1. Applications for registration of a food business in respect of any premises for the purpose of Part 9 of the Food Act 2008 and issue a certificate of registration [s110(1)] 2. After considering an application to grant (with or without conditions) or refuse the application [s110 (5)]. 3. To vary the conditions or cancel the registration of a Food business in respect of any premises under Part 9 of the Food Act 2008 [s112 (1)].
Statutory power delegated	<p><i>Food Act 2008</i> Section 110(1) and (5) Registration of food business Section 112 Variation of conditions or cancellation of registration of food businesses.</p>
Statutory power of delegation	<p><i>Food Act 2008</i> Section 118 (2)(b) Local government (enforcement agency) may delegate a function conferred on it Section 118(3) Delegation subject to conditions [s119] and guidelines adopted [s120] Section 118(4) Sub-delegation only permissible if expressly provided in regulations</p>
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer Environmental Health Officer
Statutory power to sub-delegate	Nil. The <i>Food Regulations 2009</i> do not provide the power to sub-delegate.
Sub-delegated to	n/a
Compliance links	<p><i>Food Act 2008</i> <i>Food Regulations 2009</i> Department of Health: Food Act 2008 Regulatory Guideline No:1 Introduction of Regulatory Food Safety Auditing in WA Department of Health: Food Unit Fact Sheet 8: Guide to Regulatory Guideline No.1 Department of Health: WA Priority Classification System Department of Health: Food Act 2008 Verification of Food Safety Program Guideline</p>

C16 Food Act 2008 Prohibition Orders - REMOVE	
Date of adoption	18 June 2015 Council Decision Number 3111
Function delegated	<p>Determine to:</p> <ol style="list-style-type: none"> 1. Serve a Prohibition Order on the proprietor of a food business in accordance with s65 of the Food Act 2008 [s65] 2. Give a Certificate of Clearance, where inspection demonstrates compliance with a Prohibition Order and any Improvement Notices [s66]. 3. Give written notice to proprietor of a food business on whom a Prohibition Order has been served of the decision not to give a certificate of clearance after an inspection [s67(4)].
Statutory power delegated	<p><i>Food Act 2008</i> Section 65 (1) Prohibition Order Section 66 Certificate of Clearance Section 67 (4) Request for re-inspection</p>
Statutory power of delegation	<p><i>Food Act 2008</i> Section 118 (2)(b) Local government (enforcement agency) may delegate a function conferred on it Section 118(3) Delegation subject to conditions [s119] and guidelines adopted [s120] Section 118(4) Sub-delegation only permissible if expressly provided in regulations</p>
Delegator	Council of the Shire of Wyalkatchem
Delegate	Chief Executive Officer EHO
Statutory power to sub-delegate	Nil. The <i>Food Regulations 2009</i> do not provide the power to sub-delegate.
Sub-delegated to	n/a
Compliance links	<p><i>Food Act 2008</i> <i>Food Regulations 2009</i> Department of Health: Food Act 2008 Regulatory Guideline No:1 Introduction of Regulatory Food Safety Auditing in WA Department of Health: Food Unit Fact Sheet 8: Guide to Regulatory Guideline No.1 Department of Health: WA Priority Classification System Department of Health: Food Act 2008 Verification of Food Safety Program Guideline</p>

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>

C18	Health 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 Act 1911
Authoriser	Council of the Shire of Wyalkatchem
Authorised to	Chief Executive Officer Environmental Health Officer
Compliance links	<i>Health Act 1911</i> <i>Health (Air handling and water systems) Regulations 1994</i> <i>Health (Cloth Materials) Regulations 1985</i> <i>Health (Public Buildings) Regulations 1992</i> <i>Sewerage (Lighting, ventilation and construction) Regulations 1971</i> <i>Health (Temporary Sanitary Conveniences) Regulations 1997</i> <i>Health (Treatment of sewage and disposal of effluent and liquid waste) Regulations 1974</i>

8.3.2 NEWHEALTH AGREEMENT – MEMORANDUM OF UNDERSTANDING

FILE REFERENCE:	24.1
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	21 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

- 1. To approve a new agreement under the NEWHealth Scheme;**
- 2. To authorise the President and Chief Executive Officer to sign and execute the Memorandum of Understanding;**
- 3. To authorise the affixing of the Common Seal to that MOU.**

Appendices: 1. Memorandum of Understanding, NEWHealth Scheme

Comment:

The NEWHealth Scheme is a co-operative Group Scheme managed by the Shire of Koorda to facilitate the delivery of environmental health and building surveyor services. Member shires include Koorda, Mount Marshall, Mukinbudin, Nungarin, Trayning and Wyalkatchem. The Shire of Koorda engages employees who are then utilised as a shared resource by NEWHealth members.

Members are charged costs on an equal share basis (each member contributes 19%, other than Nungarin which contributes 5% as it receives a lower level of services). An annual budget is prepared and the scheme is subject to the Health Act 1911 and other legislation.

The Environmental Health Officer is Bill Hardy who attends Wyalkatchem one day per week. Bill prepares a monthly activity report and his duties typically include food vendor inspections, licensing of the caravan park, health related advice and assessment and matters in support of building services, vermin and pest advice or treatments, pool inspections and water testing. The building surveyor is John Gosper

who ensures compliance with the Building Code and generally provides advice by email or phone. Both officers act under delegations from Council.

The scheme has been operating successfully for more than a decade.

Consultation:

Mr David Burton

CEO Shire of Koorda

Statutory Environment:

Local Government Act 1995 and Regulations

Health Act 1911

Policy Implications:

No direct policy

Financial Implications

Participation in NEWHealth will require \$41,211 in cost contribution in 2016/17.

Strategic Plan/Risk Implications

The NEWHealth Scheme facilitates resource sharing of specialised knowledge and expertise. This is of high importance to the delivery of local government services which are in high demand and present high risk in the event of their not being available.

Voting Requirements

Simple Majority

Council Decision Number: 3300

Moved: Cr Gawley

Seconded: Cr Garner

That Council resolve the following:

- 1. To approve a new agreement under the NEWHealth Scheme;**
- 2. To authorise the President and Chief Executive Officer to sign and execute the Memorandum of Understanding;**
- 3. To authorise the affixing of the Common Seal to that MOU.**

Vote: 7/0

**NORTH EASTERN WHEATBELT HEALTH SCHEME COMMITTEE AGREEMENT BETWEEN THE SHIRES OF
KOORDA, MT MARSHALL, MUKINBUDIN, NUNGARIN, TRAYNING AND WYALKATCHEM**

THIS AGREEMENT is made the first day of July 2016 BETWEEN THE COUNCIL OF THE SHIRE OF KOORDA of Koorda in the State of Western Australia (hereinafter referred to as "the Koorda Shire Council") of the first part: THE COUNCIL OF THE SHIRE OF MT MARSHALL of BENCUBBIN in the said state. (hereinafter referred to as "the Mt Marshall Shire Council") of the second part: THE COUNCIL OF THE SHIRE OF MUKINBUDIN of MUKINBUDIN in the said State (hereinafter referred to as "the Mukinbudin Shire Council") of the third part: THE COUNCIL OF THE SHIRE OF NUNGARIN of NUNGARIN in the said State (hereinafter referred to as "the Nungarin Shire Council") of the fourth part: THE COUNCIL OF THE SHIRE OF TRAYNING of TRAYNING in the said state (hereinafter referred to as "the Trayning Shire Council") of the fifth part: and THE COUNCIL OF THE SHIRE OF WYALKATCHEM of WYALKATCHEM in the said State (hereinafter referred to as "the Wyalkatchem Shire Council") of the sixth part WHEREBY IT IS AGREED:-

1. That the parties to this agreement shall conduct a joint Health Scheme for the purpose of employing and engaging officers and contractors and purchasing and maintaining such plant and equipment as from time to time may be necessary for the proper conduct of the scheme.
2. That the Group Scheme hereby agreed to, shall be known as "The North Eastern Wheatbelt Health Scheme" and the joint Committee referred to in clause three (3) hereof, shall be known as "The North Eastern Wheatbelt Health Scheme Committee."
3. That a joint committee be formed as a body in its own right to consist of twelve (12) members being two elected voting members (2) delegates from each of the Councils of the Shires of Koorda, Mt Marshall, Mukinbudin, Nungarin, Trayning and Wyalkatchem. All decisions pertaining to the operation of the North East Wheatbelt Health Scheme are to be made by this body of twelve (12) members only. Voting at the meetings shall be by show of hands and each Council Delegate shall have one (1) vote only, and in the event of an equality of votes, the "status quo" will apply.
4. That the Scheme Committee shall meet at such times as required by the committee or the Chairman of the Committee or when requested to do so by any of the participating Councils, and such meetings shall be held at the Offices of the six (6) participating Council in rotation or as decided by the Committee or Chairman.
5. That the Scheme Committee shall elect its own Chairman, the Chairman being elected from the council of the administering Shire, and in all other respects proceedings at meetings shall be in conformity with the provisions of the Local Government Act 1995.
6. That the Chairman of the Scheme Committee shall be elected annually at the first meeting of the group committee held in each financial year.
- 6a. The Administration of the group shall be on a rotating basis with each Shire Council administering the group for a maximum of three (3) years only and then the control of the group passing onto another Council Group member. Despite this should an agreement to an extension of the three (3) years be agreed to by the current

administering Shire Council and by vote by the Scheme Committee then the current administering Shire can continue the administration of the group.

7. That the Scheme Committee shall have power to act in all matters under its jurisdiction except that it may refer matters to the participating council for individual consideration and recommendation if it so wishes.
8. That the care, control and management of the group shall be vested in the administering Shire Council, which will pay all salaries, wages, allowances, superannuation contributions, purchase and maintain plant and equipment and make all payments on behalf of the Scheme for all other incidental items necessary for the proper conduct of the group, provided that each participating Shire will be responsible for the preparation and issue of summonses and other legal documents relating to prosecutions for offences and other such matters occurring within the boundaries of that Shire and for collection of fines and costs relating thereto.
9. That the accounts relating to the operation of the Scheme shall be kept by the council vested with care, control and management of the Schemes affairs.
10. That the expenses and operating costs of the Scheme shall be divided among the six(6) participating parties in the Scheme in proportion to the days allocated per annum and detailed accounts for the scheme's operating expenses shall be rendered to each of the participating Shire Councils, monthly or alternatively, not less than four times per annum, providing of course that each of the participating Councils shall be liable for the full cost of overtime payments to the group employees for such overtime worked in the respective Shire districts and authorised by the Chief Executive Officer of that Shire.
11. That the officers employed under this agreement shall be appointed by the joint Committee formed under clause three (3) of this agreement and shall as near as practicable spend 35 days per annum at each of the Shires of Koorda, Mt Marshall, Mukinbudin, Trayning and Wyalkatchem with each council allocation to be divided as evenly as possible per month and 12 days per annum at Nungarin over each 12 monthly period.
12. That the duties of Officers appointed by this Scheme in each Shire shall be as directed by the Council of the respective Shire and the Officers employed under the scheme as required by that council.
- 13a. The officers employed by this scheme shall be employed in accordance with the terms and conditions of the Local Government Officers' (Western Australia) Award (as amended from time to time)
- 13b. The contractors engaged by this scheme will be in accordance with terms agreed to by the contractor and the majority of four (4) of participating Shires
- 13c. That the Administering Council of the Scheme be empowered to call quotes for the replacement of the Scheme's vehicle when considered necessary and the acceptance of quotes of such vehicle be decided co-jointly by the CEO's of the six(6) participating Shires in the group with the requirement of the decision being carried by a majority of four (4).
14. That all matters not specifically covered by this agreement shall be referred to the Scheme Committee for determination.

15. That any disputes between the participating Councils arising out of this agreement, shall be referred to the Minister for resolution in accordance with Section 9.63 (1) of the Local Government Act 1995 as amended.
16. That any party wishing to amend or vary the terms of the agreement or the conditions of employment of Officers provided for under this agreement, shall give to all other parties to this agreement, at least two (2) calendar months notice in writing of the text of the proposed amendment and suggested implementation date and such amendments shall be required to be carried by a majority of four (4) Councils, at an ordinary Meeting of the Scheme Committee.
17. That this agreement shall not be terminated by any party hereto without the party having first given to all other parties to this agreement, at least two (2) calendar months notice in writing of its intention to do so. This requirement may be waived if the remaining parties to the agreement agree unanimously.
18. That individual member Shires are to provide administration support the Principal Environmental Health Officer and Building Surveyor Contractor.
19. Consultancy for Building Services will be charged out based on the work required for each individual Shire. A general consultancy charge will be allocated out following the same ration for other charges.

EXECUTED by the parties

THE COMMON SEAL of the Shire

of Koorda was hereunto affixed
in the presence of:

_____ Cr F Storer _____

_____ Mr D Burton _____

And

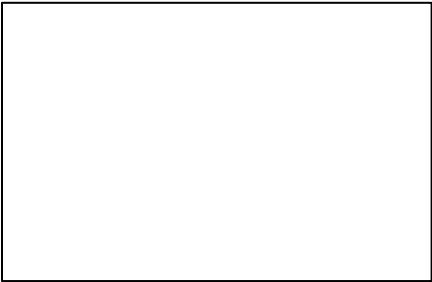
THE COMMON SEAL of the Shire

of Mt Marshall was hereunto affixed
in the presence of:

_____ Cr R Kirby _____

_____ Mr E Piper _____

And

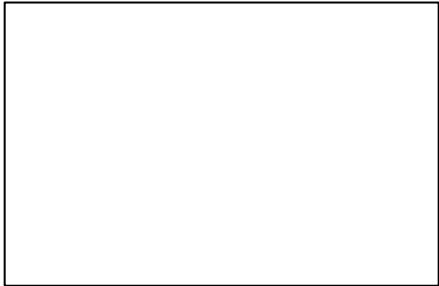


President

Name of President

Chief Executive Officer

Name of Chief Executive Officer



President

Name of President

A/Chief Executive Officer

Name of A/Chief Executive Officer

THE COMMON SEAL of the Shire

of Mukinbudin was hereunto affixed
in the presence of:

_____ Cr G Shadbolt _____

_____ Mr S Billingham _____

And

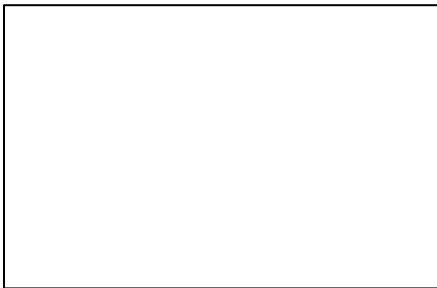
THE COMMON SEAL of the Shire

of Nungarin was hereunto affixed
in the presence of:

_____ Cr E O’Connell _____

_____ Mr W Fensome _____

And

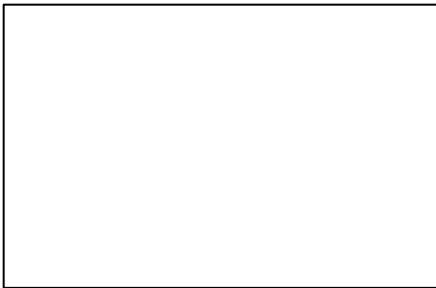


President

Name of President

Chief Executive Officer

Name of Chief Executive Officer



President

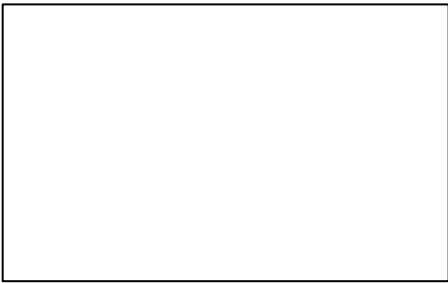
Name of President

Chief Executive Officer

Name of Chief Executive Officer

THE COMMON SEAL of the Shire

of Trayning was hereunto affixed
in the presence of:



President

_____ CR F Tarr _____

Name of President

A/Chief Executive Officer

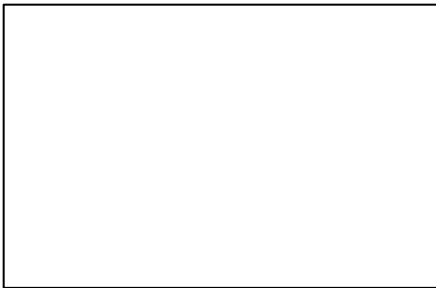
_____ Mr D Sellenger _____

Name of A/Chief Executive Officer

And

THE COMMON SEAL of the Shire

of Wyalkatchem was hereunto affixed
in the presence of:



President

_____ CR Q Davies _____


Name of President

Chief Executive Officer

_____ Mr I McCabe _____

Name of Chief Executive Officer

8.3.3 CORPORATE MANAGEMENT – PLANNING – STRATEGIC PLANS – STRATEGIC COMMUNITY PLAN REVIEW AND LONG TERM FINANCIAL PLAN

FILE REFERENCE:	4.13.6
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	24 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

- 1. To approve the adoption of the Strategic Community Plan framework as detailed in the agenda item comment and attachments;**
- 2. To adopt the long term financial plan as detailed in the agenda item comment and attachments.**

Appendices:

1. Strategic Community Plan, key outcomes;
2. Long Term Financial Plan: ten year budget; table of proportion of income/ expenditure by budget head; key projects, reserve drawings and capital expenditure; reserve balances and assumptions.

Comment:

The Local Government Act 1995 requires Council to have a ten year plan for the future and publish a Strategic Community Plan and a Corporate Business Plan. The former is a plan for the district, while the latter is a plan for the Shire as a business. These are revised from time to time and the existing plan is now being revised. Consultation with the community is a key part of this plan and the 2014 Community Survey, as well as other surveys on CCTV, Sports, Youth as well as written opinions have all been considered by Council.

Council recently met over two planning days to consider key principles and outcomes that will form the basis of the revised plan. A modified Vision and Mission Statements, as well as value statement and goals were identified.

These include:

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

Facilities and assets that are well used and effectively managed

Consultations with the community, state and local government and review by Council have identified key projects for the long term financial plan. The plan will intersect with the informing plans and strategies, including asset management and corporate business planning and be endorsed by Council as corporate business plans and budgets.

Further consultation will occur prior to implementing particular strategies or plans of major impact to the community.

Key projects in the ten year plan include:

- Continued asset and financial support for the GP doctor;
- Promoting regional health solutions;
- Promoting an aged friendly community, including lobbying for additional local aged care accommodation;
- Improved services for families and youth;
- An improved retail and visitor precinct;
- Support for commerce, community organisations and clubs;
- Targeted, financially responsible improvements to facilities;

- Maintain roads and facilities to a high standard;
- Develop vibrant and activated public spaces; and,
- Continue to develop a sustainable, well-managed organisation

There are 74 outcomes and examples of recent key projects and those of the future that relate to these planned outcomes.

The long term financial plan incorporates these key projects as well current service delivery expectations and other settings. There are assumptions made about grants, interest rates, rates increases and other items which could impact on financial performance.

There is an increased level of uncertainty due to the extended period of this plan, so a conservative approach is made to any assumptions.

These include:

- Rates to increase 6.0% in 2016/17 and 5.0% thereafter;

- Financial Assistance Grants to increase annually by 2.0% from 2017/18;
- Consumer Price Index of 2.5% per annum;
- Bank Interest of 2.5% per annum;
- All other income to increase 1.0% per annum;
- All costs to increase by 1.0% per annum 2017/18 and 3% thereafter;
- Roads funding to decline \$120,000 in 2017/18; decline \$200,000 in 2018/19; to increase +3.0% annually thereafter;
- No new debt; all debt extinguished 2023/24;
- \$0.9m net positive contribution to reserves, increasing from \$2.8m to \$3.7m (six years out of ten positive contributions to reserves); major account balances by 2026: Building \$1.0m, Community Development \$1.0; Health \$1.0m; Plant and Equipment \$0.5m and Sport and Rec \$0.1m;

Further consultation and review will occur prior to implementation of any programme. This work was completed to integrate the financial planning of the local government with community plans. This establishes the financial capacity of the local government to deliver and provides a tool for conversation with the community.

Consultation:

Full Council

Community of Wyalkatchem

Staff of the Shire of Wyalkatchem

Inter-governmental partners

Statutory Environment:

Local Government Act 1995 and Regulations

Policy Implications:

No direct policy

Financial Implications

Strategic planning has a significant influence on financial decisions of Council.

A long term financial plan is not a budget commitment but an indicator of priority.

Approval of expenditure or capital commitment will occur as part of the budget process each year and be included on a rolling basis in corporate plans, which will be subject to Council Decision.

Strategic Plan/Risk Implications

This item addresses the framework of the Strategic Community Plan Review. Approval of the 2016/17 budget will be followed by presentation of the Strategic Community Plan and Corporate Business Plan for Council Decision. This is expected in the first quarter of the 2016/17 financial year. These are legislative requirements and key components of Council planning for the community and the local government. This item is to allow the inclusion of the framework into current plans with immediate effect.

Voting Requirements Absolute Majority

Council Decision Number: 3301

Moved: Cr Butt **Seconded:** Cr Holdsworth

That Council resolve the following:

- 1. To approve the adoption of the Strategic Community Plan framework as detailed in the agenda item comment and attachments;**
- 2. To adopt the long term financial plan as detailed in the agenda item comment and attachments.**

Vote: 7/0

Appendix 1

Index	Outcome	Sub-Index	Sub-Outcome	Examples of Projects
1	Healthy, strong and connected communities			
1.1	Enhanced community well-being and participation in community life	1.1.1	Maintain asset and financial support for the independent general practitioner	Medical centre planning; housing improvements / replacement; identify methods of reducing Council's exposure to cost and risk
		1.1.2	Promote regional health solutions that are integrated with other governments and entities	NEWROC Health Strategy within one year; comprehensive assessment community health needs and work with government and others to develop targeted service delivery.
		1.1.3	Promote a collaborative and visionary approach to creating an aged friendly community that supports residents to remain in the community as long as possible	Lobby for expanded low care at Wyalkatchem within five years
		1.1.4	Develop and implement a community well-being plan	Engagement; partner other entities; develop plan within one year
		1.1.5	Support people with complex needs	0
		1.1.6	Meet the needs of children, young people and families	Examine viability of childcare; school holiday programme
1.2	A district responsive to the need and aspirations of the community	1.2.1	Undertake community development research to respond to community needs	Engagement
1.3	Connected and effective community groups	1.3.1	Support and strengthen community organisations and networks	Sports Council for sports club governance
		1.3.2	Encourage volunteering to create an active, confident and resilient community	Engagement
		1.3.3	Initiate a Wyalkatchem Community Chest to support the community	Community Chest to encourage contributions from the public
1.4	A diverse and inclusive community	1.4.1	Promote intergenerational activities and spaces	Engagement
		1.4.2	Facilitate local festivals and events to connect the community	Air event; festival; calendar
1.5	Increased participation in physical activity	1.5.1	Promote and facilitate the use of Council's sports and recreation facilities	Engagement
2	A prosperous and dynamic district			
2.1	Vibrant and activated public places	2.1.1	Enhance and upgrade the amenity of the shopping precinct	Mainstreet
2.2	Informed, learning and connected district	2.2.1	Facilitate business education and skills development	Promote membership of Wheabelt Business Network; partner to improve business skills
		2.2.2	Promote learning, networking and sharing opportunities	
		2.2.3	Provide innovative and enticing spaces	
		2.2.4	Promote opportunities for community participation in Council's local government education initiatives	
		2.2.5	Promote participation in digital solutions	
2.3	A district with cultural vitality	2.3.1	Develop and implement an arts and culture strategy	
		2.3.2	Develop and implement a public art strategy	Subject to Mainstreet and public spaces planning, Wyalkatchem Street Art Competition / public art to be commissioned / prize; Town Hall events; engagement; regional events; create art precinct
		2.3.3	Facilitate diverse arts and culture activities	
		2.3.4	Protect and share cultural heritage and create a legacy for the future	Develop local heritage plan; Develop strategic economic strategy;
2.4	Thriving, profitable and sustainable local economy	2.4.1	Implement strategic economic planning and policy development	
		2.4.2	Support regional collaboration and partnerships	
		2.4.3	Foster innovation and technology adoption	
		2.4.4	Foster sustainability as business tool	
		2.4.5	Proactively develop opportunities for new industry	
		2.4.6	Proactively develop the aerodrome site for industry and recreation	
2.5	Functional roads, traffic management and transport links	2.5.1	Long term functional roads, traffic management and transport strategy	
2.6	Effective enforcement of local laws and regulation	2.6.1	Enforce statutory compliance	
		2.6.2	Develop and implement a domestic animal strategy	
3	A sustainable natural and built environment			
3.1	Inter-generational land use, planning and delivery	3.1.1	Maintain an effective Local Planning Scheme	
		3.1.2	Develop and implement a sustainable waste management strategy	
3.2	Adopt and implement sustainable practices	3.2.1	Develop sustainability strategy	WaterWise Council accreditation; solar power solution for key facilities; tree canopy;
3.3	A community sense of pride in amenity of streetscape, parks and public space	3.3.1	Develop amenity and public space strategy	
3.4	Protect and enhance areas of high natural environmental value	3.4.1	Develop environmental management strategy	Partner other entities (eg. Wheatbelt Natural Resource Management)
3.5	Manage and maintain heritage properties	3.5.1	Develop heritage strategy	

Index	Outcome	Sub-Index	Sub-Outcome	Examples of Projects
4	An effective voice			
4.1	Being the voice on community issues beyond Council's authority	4.1.1	Identify key issues on which Council should advocate	Engagement
		4.1.2	Advocate effectively on significant issues affecting the community	Engagement
4.2	Representative and inclusive of diverse views	4.2.1	Consult and engage with the community to inform decision making	Engagement
		4.2.2	Continue to work towards the community's long-term aspirations for the future	Prepare for 2018 SCP and beyond
4.3	Enhanced understanding of complex issues impacting Council decisions and outcomes	4.3.1	Proactive communication on key issues to inform community understanding	Engagement
		4.3.2	Proactive communication of decision and outcomes	Engagement
4.4	Working together in productive and supportive partnerships	4.4.1	Foster partnerships with the community, institutions and governments to access support, knowledge and funding to develop services.	Engagement
		4.4.2	Develop effective planning partnerships and networks, information systems and frameworks that support appropriate targeting and allocation of resources	
		4.4.3	Work with other governments and agencies to strengthen services and environments	
5	A well-managed and effective Council organisation			
5.1	A well-governed, efficient and responsive organisation	5.1.1	Implement effective governance structures	
		5.1.2	Embed sound risk management frameworks to mitigate council's strategic and operational risk	
		5.1.3	Deliver open and transparent Council decision-making and reporting	Identify transparency opportunities
		5.1.4	Implement systems and processes to enhance organisational capability	Dept Local Govt's Better Practice programme; continual improvement of internal control;
		5.1.5	Continually improve the planning readiness and support for emergency services	
5.2	A customer focussed organisation	5.2.1	Improve awareness of Council's services, activities and performance	Engagement
5.3	An organisation that demonstrates community inspired leadership	5.3.1	Develop capable, competent and professional people, individually focussed on proactive delivery of quality services	
		5.3.2	Improve people management capability	Succession planning for staff and Council
		5.3.3	Enhance the delivery of service and advice that meets compliance and best practice	
		5.3.4	Implement an Information Technology and Communications strategy	
		5.3.5	Implement improved occupational health and safety practices	
5.4	Robust and accountable business and financial processes	5.4.1	Maintain long term financial plan that is integrated with asset management plans	
		5.4.2	Ensure efficient use of resources	Develop and report KPI's
6	Well utilised and effectively managed facilities and assets			
6.1	Assets are well managed and used to meet the needs of current and future generations	6.1.1	Provide ongoing management of existing assets	
		6.1.2	Implement Council's Asset Management Strategy	Pool repairs to 2017; pool options 2016/17; pool refurb or other option post 2019; Rec Centre strategy agreed with Sports Council and others for targeted development; subject to identifying property management strategies for each asset by June 2017, for the life of the Plan, there will be no planned addition or disposal of a major asset (other than plant).
		6.1.3	Implement Council's capital works programme	
		6.1.4	Administer Council's property portfolio	
		6.1.5	Plan and develop infrastructure to meet environmental impacts	
		6.1.6	Improve town drainage to mitigate flood damage	Drainage plan prior to inclusion in capital works and asset management plans
6.2	Quality community facilities are accessible and well used	6.2.1	Provide and facilitate community spaces and facilities	
		6.2.2	Increase opportunities to access recreational facilities and spaces	
6.3	Parks, playgrounds and reserves meet community needs	6.3.1	Develop and implement master plans for parks, playgrounds and reserves	Engagement; Parks and Grounds strategy within one year
6.4	A community linked through trails, tracks and pathways	6.4.1	Develop master plan for trails, tracks and pathways	Engagement; Trails plan within one year

Appendix 2

Shire of Wyalkatchem Long Term Financial Plan												Notes
Account		1	2	3	4	5	6	7	8	9	10	
Income	Rates Growth % over prior year	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	
	Rates	1,192,288	1,251,902	1,314,498	1,380,222	1,449,234	1,521,695	1,597,780	1,677,669	1,761,552	1,849,630	Increase in rates revenue; av. 5.1%
	Instalment Fees	4,000	4,040	4,080	4,121	4,162	4,204	4,246	4,289	4,331	4,375	
	Rates Fees	-16,843	-17,011	-17,182	-17,353	-17,527	-17,702	-17,879	-18,058	-18,239	-18,421	
	Discounts	-19,375	-20,343	-21,361	-22,429	-23,550	-24,728	-25,964	-27,262	-28,625	-30,056	2.5% discount for early payment
	Rates	1,160,070	1,218,588	1,280,036	1,344,562	1,412,319	1,483,470	1,558,183	1,636,637	1,719,020	1,805,527	Rates income
	FAG Gen Purpose	996,465	1,016,394	1,036,722	1,057,457	1,078,606	1,100,178	1,122,181	1,144,625	1,167,518	1,190,868	Federal Financial Assistance Grant
	Interest	55,012	56,387	57,797	59,242	60,723	62,241	63,797	65,392	67,027	68,702	Bank interest; assumed 2.5%
	Other Gen Purpose	45,455	0	0	0	0	0	0	0	0	0	Risk: one-off income item WSCHTI
	Gen Purpose	1,096,932	1,072,782	1,094,519	1,116,699	1,139,329	1,162,419	1,185,978	1,210,017	1,234,544	1,259,570	
	GENERAL PURPOSE	2,257,002	2,291,369	2,374,555	2,461,260	2,551,648	2,645,888	2,744,161	2,846,654	2,953,564	3,065,098	
	Governance	2,100	2,121	2,142	2,164	2,185	2,207	2,229	2,251	2,274	2,297	Administration charges
	Law Order Public Safety	38,962	39,352	39,745	40,143	40,544	40,949	41,359	41,773	42,190	42,612	DFES and animal control
	Health	51,273	51,786	52,304	52,827	53,355	53,888	54,427	54,972	55,521	56,077	Koorda reimbursement
	Housing	130,831	122,139	123,361	124,594	125,840	127,099	128,370	129,653	130,950	132,259	Rents (GROH, private rents)
	Community Amenities	110,197	111,299	112,412	113,536	114,671	115,818	116,976	118,146	119,328	120,521	Waste, cemetery
	Recreation & Culture	47,684	48,161	48,642	49,129	49,620	50,116	50,618	51,124	51,635	52,151	Pool, bus, rec. charges
	Transport	1,473,301	1,488,034	1,502,914	1,517,943	1,533,123	1,548,454	1,563,939	1,579,578	1,595,374	1,611,326	Roads, aerodrome
	Econ Services	3,910	3,949	3,989	4,028	4,069	4,109	4,151	4,192	4,234	4,276	Statutory
	Other Property & Services	10,000	10,100	10,201	10,303	10,406	10,510	10,615	10,721	10,829	10,937	Plant operating
	Any Other Income	0	0	0	0	0	0	0	0	0	0	
	TOTAL INCOME	4,125,260	4,168,310	4,270,265	4,375,927	4,485,461	4,599,040	4,716,845	4,839,065	4,965,899	5,097,555	
	Income Growth % over prioryear	-4.3%	1.0%	2.4%	2.5%	2.5%	2.5%	2.6%	2.6%	2.6%	2.7%	Average 1.7%
Expense												
	Rate Debt Collection Expenses	1,650	1,667	1,716	1,768	1,821	1,876	1,932	1,990	2,050	2,111	
	Valuation Expenses	5,577	5,633	5,802	5,976	6,155	6,340	6,530	6,726	6,928	7,135	
	Other Minor Expenses	0	0	0	0	0	0	0	0	0	0	
	Admin Allocation	35,262	35,615	36,683	37,784	38,917	40,085	41,287	42,526	43,801	45,116	
	Rates	42,489	42,914	44,201	45,527	46,893	48,300	49,749	51,241	52,779	54,362	Rates Expense
	Other	17,631	17,807	17,985	18,165	18,347	18,530	18,716	18,903	19,092	19,283	Allocated costs
	General Purpose Funding	60,120	60,721	62,187	63,693	65,240	66,830	68,465	70,144	71,871	73,645	
	Governance	289,264	312,157	321,521	331,167	341,102	351,335	361,875	372,731	383,913	395,431	Council, governance, inter-govt
	Law Order Public Safety	100,197	101,199	102,251	103,315	104,392	105,480	106,580	107,692	108,818	109,959	Fire, animal control
	Health	288,463	291,348	300,088	309,091	318,363	327,914	337,752	347,884	358,321	369,070	Dr, comm health, NEWHealth
	Education & Welfare	8,000	8,080	8,322	8,572	8,829	9,094	9,367	9,648	9,937	10,236	CEACA
	Housing	186,392	188,256	191,653	195,130	198,689	202,331	206,059	209,876	213,783	217,784	Housing
	Community Amenities	214,501	216,646	221,282	226,039	230,920	235,928	241,067	246,341	251,753	257,309	Sanitation, environ., townscape
	Recreation & Culture	520,274	525,477	533,332	541,343	549,515	557,852	566,357	575,035	583,890	592,927	Facilities
	Transport	796,398	804,362	812,406	820,530	828,735	837,022	845,393	853,846	862,385	871,009	Roads, aerodrome
	Economic Services	61,614	62,230	63,983	65,788	67,646	69,558	71,527	73,553	75,639	77,786	Tourism, building, planning
	Other Property & Services	-149,693	-151,190	-152,702	-154,229	-155,771	-157,329	-158,902	-160,491	-162,096	-163,717	Overheads, plant (allocations)
	Any Other Expense	0	0	0	0	0	0	0	0	0	0	
	Total Expense	2,375,530	2,419,285	2,464,324	2,510,439	2,557,659	2,606,015	2,655,538	2,706,260	2,758,214	2,811,435	
	Expense Growth % over prior year	12.7%	1.8%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	1.9%	Average 3.0%
	Operating Surplus	1,749,730	1,749,024	1,805,941	1,865,488	1,927,802	1,993,025	2,061,307	2,132,805	2,207,685	2,286,121	Income - Expenditure
	Capital Expenditure	-2,652,710	-1,947,612	-1,563,793	-2,150,783	-1,501,762	-2,037,370	-1,579,481	-2,205,752	-1,642,236	-2,281,344	Outgoings
	Capital Revenue	72,727	200,002	119,667	50,000	74,602	87,000	44,237	197,669	50,237	60,000	Incoming
	Net Financing Activities	-89,333	-40,582	-49,176	-42,365	-44,822	-47,428	-50,192	-53,126	0	0	Net cost of debt
	Net Reserve Transfers	694,206	38,520	-318,493	280,020	-464,181	2,459	-474,114	-81,045	-615,707	-70,778	Minus is net transfer to reserves
	Estimated Surplus B/Fwd 1 July	300,000	74,620	73,973	68,119	70,478	62,117	59,803	61,560	52,110	52,089	
	Estimated Surplus C/Fwd 30 June	74,620	73,973	68,119	70,478	62,117	59,803	61,560	52,110	52,089	46,087	
	Operating Surplus (growth % over prior year)	-21.5%	0.0%	3.3%	3.3%	3.3%	3.4%	3.4%	3.5%	3.5%	3.6%	Average 0.6%
	Capital Programme nett value \$	2,579,983	1,747,610	1,444,126	2,100,783	1,427,160	1,950,370	1,535,244	2,008,083	1,591,999	2,221,344	

	1	2	3	4	5	6	7	8	9	10	
Account	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Notes
Income	As a proportion of Total Income										
Rates Growth % over prior year											
Rates	28.9%	30.0%	30.8%	31.5%	32.3%	33.1%	33.9%	34.7%	35.5%	36.3%	Reduced roads and housingincome
Instalment Fees	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
Rates Fees	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	-0.4%	
Discounts	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%	-0.6%	-0.6%	-0.6%	-0.6%	
Rates	28.1%	29.2%	30.0%	30.7%	31.5%	32.3%	33.0%	33.8%	34.6%	35.4%	
FAG Gen Purpose	24.2%	24.4%	24.3%	24.2%	24.0%	23.9%	23.8%	23.7%	23.5%	23.4%	
Interest	1.3%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.3%	1.3%	
Other Gen Purpose	1.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Gen Purpose	26.6%	25.7%	25.6%	25.5%	25.4%	25.3%	25.1%	25.0%	24.9%	24.7%	
GENERAL PURPOSE	54.7%	55.0%	55.6%	56.2%	56.9%	57.5%	58.2%	58.8%	59.5%	60.1%	
Governance	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Law Order Public Safety	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.9%	0.8%	0.8%	
Health	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.2%	1.1%	1.1%	1.1%	
Housing	3.2%	2.9%	2.9%	2.8%	2.8%	2.8%	2.7%	2.7%	2.6%	2.6%	Risk GROHincome
Community Amenities	2.7%	2.7%	2.6%	2.6%	2.6%	2.5%	2.5%	2.4%	2.4%	2.4%	
Recreation & Culture	1.2%	1.2%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.0%	1.0%	
Transport	35.7%	35.7%	35.2%	34.7%	34.2%	33.7%	33.2%	32.6%	32.1%	31.6%	Reduced roadsdfunding
Econ Services	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
Other Property & Services	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	
Any Other Income	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
TOTAL INCOME	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Income Growth % over prior year											
Expense	As a proportion of Total Expense										
Rate Debt Collection Expenses	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	0.1%	
Valuation Expenses	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.3%	0.3%	
Other Minor Expenses	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Admin Allocation	1.5%	1.5%	1.5%	1.5%	1.5%	1.5%	1.6%	1.6%	1.6%	1.6%	
Rates	1.8%	1.8%	1.8%	1.8%	1.8%	1.9%	1.9%	1.9%	1.9%	1.9%	
Other	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	
General Purpose Funding	2.5%	2.5%	2.5%	2.5%	2.6%	2.6%	2.6%	2.6%	2.6%	2.6%	
Governance	12.2%	12.9%	13.0%	13.2%	13.3%	13.5%	13.6%	13.8%	13.9%	14.1%	
Law Order Public Safety	4.2%	4.2%	4.1%	4.1%	4.1%	4.0%	4.0%	4.0%	3.9%	3.9%	
Health	12.1%	12.0%	12.2%	12.3%	12.4%	12.6%	12.7%	12.9%	13.0%	13.1%	
Education & Welfare	0.3%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%	
Housing	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.8%	7.7%	
Community Amenities	9.0%	9.0%	9.0%	9.0%	9.0%	9.1%	9.1%	9.1%	9.1%	9.2%	
Recreation & Culture	21.9%	21.7%	21.6%	21.6%	21.5%	21.4%	21.3%	21.2%	21.2%	21.1%	
Transport	33.5%	33.2%	33.0%	32.7%	32.4%	32.1%	31.8%	31.6%	31.3%	31.0%	
Economic Services	2.6%	2.6%	2.6%	2.6%	2.6%	2.7%	2.7%	2.7%	2.7%	2.8%	
Other Property & Services	-6.3%	-6.2%	-6.2%	-6.1%	-6.1%	-6.0%	-6.0%	-5.9%	-5.9%	-5.8%	
Any Other Expense	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	
Total Expense	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	

Shire of Wyalkatchem Long Term Financial Plan

Reserve Drawings


Reserve	Expenditure	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	Total
Plant and Equipment	Vehicles (net of residual)	130,000	316,002	208,196	40,000	204,559	66,788	147,618	237,604	38,689	41,689	1,431,145
Plant and Equipment	ITC		15,000	15,000	10,000			20,000		20,000		80,000
Community Development	ILU's x2 at each milestone				513,582		544,860		578,042		613,246	2,249,730
Community Development	Mainstreet		50,000	50,000		25,000		25,000				150,000
Community Development	Trails		50,000	50,000					25,000			125,000
Community Development	Aged Friendly Community	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	150,000
Sport and Rec	Tennis Club courts, playequip		20,000		190,000							210,000
Airport Development	Aerodrome development		50,000	75,000	25,000	25,000			25,000			200,000
Community Health	Health	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	200,000
Community Development	CEACA ILU's x4		120,000									120,000

Totals:		165,000	656,002	433,196	813,582	289,559	646,648	227,618	900,646	93,689	689,935	4,915,875
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Capital Expenditure	Governance	67,982	70,021	72,122	74,286	76,514	78,810	81,174	83,609	86,118	88,701	779,337
	Law Order Public Safety	17,420	17,943	18,481	19,035	19,606	20,195	20,800	21,424	22,067	22,729	199,701
	Health	17,500	38,025	40,000	41,200	42,436	43,709	45,020	46,371	47,762	49,195	411,218
	Educ and Welfare	949,501	148,500	28,500	542,082	28,500	573,360	28,500	606,542	28,500	641,746	3,575,731
	Housing	42,780	44,063	45,385	46,747	48,149	49,594	51,082	52,614	54,192	55,818	490,425
	Rec and Culture	129,327	246,337	150,000	240,000	75,000	50,000	75,000	75,000	50,000	50,000	1,140,664
	Transport	1,377,013	1,250,000	1,050,000	1,081,500	1,113,945	1,147,363	1,181,784	1,217,238	1,253,755	1,291,368	11,963,966
	Econ Services	51,187	52,723	54,304	55,933	57,611	59,340	61,120	62,954	64,842	66,787	586,802
	Other		80,000	105,000	50,000	40,000	15,000	35,000	40,000	35,000	15,000	415,000
	Total:	2,652,710	1,947,612	1,563,793	2,150,783	1,501,762	2,037,370	1,579,481	2,205,752	1,642,236	2,281,344	19,562,844

	1	2	3	4	5	6	7	8	9	10
Reserves	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
	1	2	3	4	5	6	7	8	9	10
Balance 1 July (B/F)	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Airport Development	15,000	40,516	41,392	17,077	7,317	2,452	12,485	22,688	7,999	13,126
Building	96,201	234,184	349,245	465,026	546,573	631,637	715,046	801,677	897,672	1,011,880
Community Bus	75,365	76,337	0	0	0	0	0	0	0	0
Community Development	80,000	131,871	174,721	427,613	105,051	471,985	253,408	577,530	597,409	956,865
Community Health	1,002,160	1,002,160	1,003,818	1,002,934	1,002,054	1,005,505	1,003,891	1,005,220	1,004,007	1,004,898
Government Joint Venture Housin	24,337	21,398	21,860	22,222	22,535	22,950	23,256	23,634	23,958	24,337
Plant and Equipment	515,861	412,577	265,491	221,690	349,811	326,693	439,254	453,781	397,401	520,002
Road	0	0	0	0	0	0	0	0	0	0
Sport and Recreation Facilities	67,195	127,823	140,585	172,912	15,346	40,629	66,170	92,246	118,511	145,387
Unspent Grants	879,025	0	0	0	0	0	0	0	0	0
Waste Management	42,954	57,086	68,320	54,451	55,218	66,235	52,117	62,965	73,829	59,998
Totals:	2,798,098	2,103,952	2,065,432	2,383,925	2,103,905	2,568,086	2,565,627	3,039,741	3,120,786	3,736,493
	1	2	3	4	5	6	7	8	9	10
Nett Contributions FY	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Airport Development	25,516	876	-24,315	-9,760	-4,865	10,033	10,203	-14,689	5,127	5,178
Building	137,983	115,061	115,781	81,547	85,064	83,409	86,631	95,995	114,208	113,734
Community Bus	972	-76,337	0	0	0	0	0	0	0	0
Community Development	51,871	42,850	252,892	-322,562	366,934	-218,577	324,122	19,879	359,456	-225,259
Community Health	0	1,658	-884	-880	3,451	-1,614	1,329	-1,213	891	-1,361
Government Joint Venture Housin	-2,939	462	362	313	415	306	378	324	379	330
Plant and Equipment	-103,344	-147,086	-43,801	128,121	-23,118	112,561	14,527	-56,380	122,601	140,369
Road	0	0	0	0	0	0	0	0	0	0
Sport and Recreation Facilities	60,628	12,762	32,327	-157,566	25,283	25,541	26,076	26,265	26,876	26,973
Unspent Grants	-879,025	0	0	0	0	0	0	0	0	0
Waste Management	14,132	11,234	-13,869	767	11,017	-14,118	10,848	10,864	-13,831	10,814
Totals:	-694,206	-38,520	318,493	-280,020	464,181	-2,459	474,114	81,045	615,707	70,778
	1	2	3	4	5	6	7	8	9	10
Balance 30 June (C/F)	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Airport Development	40,516	41,392	17,077	7,317	2,452	12,485	22,688	7,999	13,126	18,304
Building	234,184	349,245	465,026	546,573	631,637	715,046	801,677	897,672	1,011,880	1,125,614
Community Bus	76,337	0	0	0	0	0	0	0	0	0
Community Development	131,871	174,721	427,613	105,051	471,985	253,408	577,530	597,409	956,865	731,606
Community Health	1,002,160	1,003,818	1,002,934	1,002,054	1,005,505	1,003,891	1,005,220	1,004,007	1,004,898	1,003,537
Government Joint Venture Housin	21,398	21,860	22,222	22,535	22,950	23,256	23,634	23,958	24,337	24,667
Plant and Equipment	412,577	265,491	221,690	349,811	326,693	439,254	453,781	397,401	520,002	660,371
Road	0	0	0	0	0	0	0	0	0	0
Sport and Recreation Facilities	127,823	140,585	172,912	15,346	40,629	66,170	92,246	118,511	145,387	172,360
Unspent Grants	0	0	0	0	0	0	0	0	0	0
Waste Management	57,086	68,320	54,451	55,218	66,235	52,117	62,965	73,829	59,998	70,812
Totals:	2,103,952	2,065,432	2,383,925	2,103,905	2,568,086	2,565,627	3,039,741	3,120,786	3,736,493	3,807,271
Positive Contribution	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Airport Development	25,000	50,000	50,000	15,000	20,000	10,000	10,000	10,000	5,000	5,000
Building	135,000	110,000	110,000	75,000	75,000	75,000	75,000	85,000	100,000	100,000
Community Bus										
Community Development	65,000	275,000	365,000	200,000	405,000	335,000	360,000	630,000	365,000	390,000
Community Health										
Government Joint Venture Housin	4,588									
Plant and Equipment		175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000	175,000
Road										
Sport and Recreation Facilities	59,000	30,000	30,000	30,000	25,000	25,000	25,000	25,000	25,000	25,000
Unspent Grants										
Waste Management	13,405	10,000	10,000		10,000	10,000	10,000	10,000	10,000	10,000
Total:	301,993	650,000	740,000	495,000	710,000	630,000	655,000	935,000	680,000	705,000
Negative Contribution	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Airport Development	0	-50,000	-75,000	-25,000	-25,000	0	0	-25,000	0	0
Building	0	0	0	0	0	0	0	0	0	0
Community Bus	0	-76,337	0	0	0	0	0	0	0	0
Community Development	-15,000	-235,000	-115,000	-528,582	-40,000	-559,860	-40,000	-618,042	-15,000	-628,246
Community Health	-20,000	-20,000	-17,500	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000	-15,000
Government Joint Venture Housin	-7,900	0	0	0	0	0	0	0	0	0
Plant and Equipment	-110,000	-331,002	-223,196	-50,000	-204,559	-66,788	-167,618	-237,604	-58,689	-41,689
Road	0	0	0	0	0	0	0	0	0	0
Sport and Recreation Facilities	0	-20,000	0	-190,000	0	0	0	0	0	0
Unspent Grants	-890,367									
Waste Management			-25,000			-25,000			-25,000	
Total:	-1,043,267	-732,339	-455,696	-808,582	-284,559	-666,648	-222,618	-895,646	-113,689	-684,935
Bank Interest Assumption:	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%	2.5%
Interest	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Airport Development	516	876	685	240	135	33	203	311	127	178
Building	2,983	5,061	5,781	6,547	10,064	8,409	11,631	10,995	14,208	13,734
Community Bus	972	0	0	0	0	0	0	0	0	0
Community Development	1,871	2,850	2,892	6,020	1,934	6,283	4,122	7,921	9,456	12,987
Community Health	20,000	21,658	16,616	14,120	18,451	13,386	16,329	13,787	15,891	13,639
Government Joint Venture Housin	373	462	362	313	415	306	378	324	379	330
Plant and Equipment	6,656	8,916	4,395	3,121	6,441	4,349	7,145	6,224	6,290	7,058
Road	0	0	0	0	0	0	0	0	0	0
Sport and Recreation Facilities	1,628	2,762	2,327	2,434	283	541	1,076	1,265	1,876	1,973
Unspent Grants	11,342	0	0	0	0	0	0	0	0	0
Waste Management	727	1,234	1,131	767	1,017	882	848	864	1,169	814
Gross Interest	47,068	45,469	34,189	33,563	38,739	34,188	41,731	41,691	49,396	50,713
Interest Ratio	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
Airport Development	0.00536	0.01926	0.02004	0.00716	0.00348	0.00095	0.00487	0.00746	0.00256	0.00351
Building	0.03438	0.11131	0.16909	0.19507	0.25979	0.24596	0.27870	0.26373	0.28764	0.27081
Community Bus	0.02693	0.03628								
Community Development	0.02859	0.06268	0.08459	0.17937	0.04993	0.18379	0.09877	0.18999	0.19143	0.25609
Community Health	0.35816	0.47632	0.48601	0.42071	0.47628	0.39154	0.39128	0.33069	0.32172	0.26894
Government Joint Venture Housin	0.00870	0.01017	0.01058	0.00932	0.01071	0.00894	0.00906	0.00778	0.00768	0.00651
Plant and Equipment	0.18436	0.19610	0.12854	0.09299	0.16627	0.12721	0.17121	0.14928	0.12734	0.13917
Road	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Sport and Recreation Facilities	0.02401	0.06075	0.06807	0.07253	0.00729	0.01582	0.02579	0.03035	0.03797	0.03891
Unspent Grants	0.31415	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000
Waste Management	0.01535	0.02713	0.03308	0.02284	0.02625	0.02579	0.02031	0.02071	0.02366	0.01606
Check:	1	1	1	1	1	1	1	1	1	1
	-741,274	-82,339	284,304	-313,582	425,441	-36,648	432,382	39,354	566,311	20,065
Reserve Drawdown	694,206	38,520	-318,493	280,020	-464,181	2,459	-474,114	-81,045	-615,707	-70,778

8.3.4 FINANCIAL MANAGEMENT – AUDIT - EXTERNAL – AUDIT SERVICES QUOTATION

FILE REFERENCE:	12.2.1
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	20 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

- 1. Accept the recommendation of the Audit Committee of Council to accept the quotation of \$17,850 plus GST for the performance of audit services for the year ending 30 June 2017 by Mr Paul Gilbert CPA.**

Appendices: 1. Ministerial Circular 03-2016; 2. Quotation for audit services for the year ending 30 June 2017.

Comment:

The quotation and supporting material was presented to the audit committee at the meeting of 30 June 2016. It is noted that the Committee has recommended to Council that the quote be accepted.

The Local Government Act 1995 ('the Act') requires that all local governments establish an audit committee to assist in fulfilling governance and oversight responsibilities. With respect to audit, Part 7 of the Act and regulations provide that the committee make a recommendation to Council of a person to be auditor. Individuals are appointed as the external auditor, not a firm, although the individual may associate with a firm or partnership.

All decisions by the Committee are by simple majority but the decision by Council to appoint must be by absolute majority. The Committee has recommended the acceptance of this quote.

In April 2016, the Minister for Local Government; Community Services; Seniors and Volunteering; Youth, the Hon. Tony Simpson MLA, issued Ministerial Circular 03-2016 (refer attachment 1). This provided guidance for the appointment or re-

appointment of external auditors in response to the amendment of Part7 Division 3 s.7.7 of the Act. The Government's intent is for the state's Auditor-General to assume responsibility for local government audit from 1 July 2017.

Auditor Mr Paul Gilbert CPA of Macleod Corporation Pty Ltd completes his obligations under the existing agreement when the 2015/16 financial year audit is finalised. Generally, this will result in the preparation of the annual report by late 2016 and a management report to the CEO and a letter to the President. The auditor may then be available to the Committee early in calendar 2017 when the Compliance Audit Return is prepared for 2016 and respond to the Committee's queries relating to that or the Annual Report for 2015/16.

This will mean there is no appointed auditor for the 2016/17 financial year and therefore no identified provider of the audit service until the assumption of audit by the Office of the Auditor-General on 1 July 2017. Failure to appoint will be a breach of the Act and will result in a default appointment of the Auditor-General by the Minister.

The CEO sought the explicit advice of the Auditor-General Colin Murphy and the Department for the extension of the current arrangements by way of a quote to the Committee and this was encouraged. The auditor has provided a quote including estimated fees, a fee structure and an outline of the audit process. This is attached as Appendix 2.

The acceptance of the quote will allow for continuity of service; it will provide an opportunity for the local government's administration to adjust to the requirements of the Office of the Auditor-General (particularly as performance audits will be introduced in addition to the financial audit; these are likely to focus on the internal performance of the organisation, making policy settings more important); it will allow for a more orderly transition between auditors and remove the need for an interim auditor; the maintenance of the current auditor and a managed transition will improve clarity for Council in regard to the appointment of any future auditor. Importantly, despite the Auditor-General having oversight, the responsibility will remain with Council to appoint the external auditor. The performance of audit by the same auditor is permissible for up to five years and should this quote be accepted, this will be the fourth financial year by this auditor.

The quotation is for \$17,850 plus GST. This will be an increase of 4.7% over the prior year (\$800 plus GST) and has been provisionally included in the 2016/17 budget, pending Council Decision.

Consultation:

Ms Claire Trenorden

Senior Finance Officer

Mrs Rachel Nightingale

Administration Officer

Mr Colin Murphy

Auditor-General, Western Australia

Department of Local Government and Communities

Audit Committee

Statutory Environment:

Local Government Act 1995 and Regulations

Policy Implications:

GP41 Risk Management Policy

Financial Implications

This decision will be an input to the 2016/17 Financial Operating Plan ('the budget').

Strategic Plan/Risk Implications

In the event this quote is not accepted and expressions from the market are sought, there is a moderate risk that audit services will be disrupted pending an alternative agreement.

Voting Requirements

Absolute Majority

Council Decision Number: 3303

Moved: Cr Holdsworth

Seconded: Cr Jones

That Council resolve the following:

- 1. Accept the recommendation of the Audit Committee of Council to accept the quotation of \$17,850 plus GST for the performance of audit services for the year ending 30 June 2017 by Mr Paul Gilbert CPA.**

Vote: 7/0



**The Hon Tony Simpson MLA
Minister for Local Government; Community Services;
Seniors and Volunteering; Youth**

Our Ref: 49-10888

TO ALL LOCAL GOVERNMENTS

CIRCULAR N° 03-2016

**AUDITING OF LOCAL GOVERNMENT BY THE AUDITOR GENERAL – RENEWAL OF
AUDIT CONTRACTS**

The State Government is committed to strengthening local government accountability, performance and transparency and providing for independent oversight of the sector.

As part of this important initiative, it is intended to amend the *Local Government Act 1995* to allow for the Auditor General and the Office of the Auditor General (OAG) to take responsibility for local government financial audits from 1 July 2017.

Under the proposed changes, the Auditor General may contract out some of the financial audits, but all financial audits will be done under the supervision of the Auditor General and the OAG.

I thank all local governments that have provided details of their audit contract expiry date to the Department of Local Government and Communities. This information will assist the OAG to manage the transition to the new auditing arrangements over a proposed two-year period.

The data provided indicates that a number of local governments are currently out of contract and are in the midst of renewing or entering into new audit contracts. I strongly encourage local governments that are in this position to renew their audit contracts up to but not past the 2016/17 audit. If, to secure an auditor, the audit contract has to be renewed beyond the 2016/17 audit, you should renew it for no more than one extra year.

I would appreciate local governments having regard to these matters when considering the renewal of audit contracts.

A handwritten signature in blue ink, appearing to read 'Tony Simpson'.

**HON TONY SIMPSON MLA
MINISTER FOR LOCAL GOVERNMENT; COMMUNITY SERVICES;
SENIORS AND VOLUNTEERING; YOUTH**

2 June 2016

Ian McCabe
Chief Executive Officer
Shire of Wyalkatchem
PO Box 224
WYALKATCHEM WA 6485

By Email: ceo@wyalkatchem.wa.gov.au

Dear Ian

SHIRE OF WYALKATCHEM ABN 47 096 937 882
AUDIT SERVICES FOR FINANCIAL YEAR ENDING 30 JUNE 2017

I refer to our audit engagement letter, our quotation document dated 7 July 2013 and your invitation to submit a quotation for the provision of audit services for the above financial year.

Your choice to re-appoint Macleod Corporation Pty Ltd as your incumbent Auditor will be of great benefit to the Shire. Paul Gilbert, our Principal Auditor, has been in public practise since 1988, is a Registered Company Auditor, Certified Practising Accountant and holds both a Masters of Business Administration and Bachelor of Commerce from Curtin University. Pauls depth of experience and general business knowledge will ensure that your audit is conducted efficiently with the minimum of disruption to your business.

At Macleod Corporation Pty Ltd we pride ourselves on providing a highly professional service, at reasonable rates, in a friendly, helpful manner. Our mission is to provide our clients quality pro active audit services with care and integrity which contributes to the success of both our clients and employees.

During the course of the past three years we have enjoyed a productive working relationship, which we would be pleased to continue. On this basis, we provide you with the following estimate:-

PROFESSIONAL FEES

Our estimate of our cost to perform your audit is: \$17,850, plus GST.

This estimate is provided on the understanding that:

- a) We will conduct an interim audit around April/May, with our final visit scheduled for early August.
- b) The financial statements will be prepared by you, in accordance with Australian Accounting Standards, Local Government Act, 1995, and Local Government (Financial Management) Regulations 1996.
- c) All books and records are presented to us properly reconciled and supported by adequate documentation,
- d) All year-end adjustments have been attended to and are included in the financial statements.
- e) Documentation required, or responses to queries from us, are attended to in a prompt and efficient manner.
- f) No travel or accommodation disbursements are anticipated to be in addition to the estimated fee above.
- g) The audit will be undertaken at your office, and/or remotely as considered appropriate.



MACLEOD
CORPORATION PTY LTD.

A.B.N. 25 082 636 968

14 The Outlook
BAYONET HEAD
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e. paul@macleodcpa.com.au

www.macleodcpa.com.au

Please note that our estimate is not a fixed quote. Should this estimate look to be significantly in error, we will contact you prior to incurring excessive costs in order to remedy the issue. However, based on the information provided, we are of the view that our estimate should be adequate. In the event that any additional services are required, fees are rendered in the normal course of business.

These fees would be based on the time required by the individuals assigned to the engagement, plus direct out-of-pocket expenses. The current charge out rates for accountants, exclusive of GST is:

	\$
Partner	\$ 250.00
Audit Manager	\$ 185.00
Intermediate Accountant	\$ 120.00

These rates are subject to regular review and amendment without prior notice.

Our fees are billed as work progresses and our terms are 14 days from receipt of invoice.

We look forward to being able to provide a comprehensive professional and cost effective audit service to you. Should our submission be successful we will commence the audit at a mutually agreed time, in anticipation that our audit would be complete by 31 October.

Please contact us if you wish to discuss any of the above matters.


Yours faithfully



Paul Gilbert CPA, Registered Company Auditor
Macleod Corporation Pty Ltd
Director

8.4 Monthly Officer Reports

8.4.1 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – CHIEF EXECUTIVE OFFICER – MAY 2016

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	3 and 7 June 2016.
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

1. Accept the Chief Executive Officer's Report for May 2016 as presented.

Appendix:

1. Public Notice 30 May 2016, re Strategic Community Plan;
2. Goals, key outcomes and example projects, Strategic Community Plan.

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 mission of the local government.

Our Mission

We exist to deliver sustainable quality services that meet the needs of Wyalkatchem today and into the future.

Comment:

There were 22 work days in May with no public holidays. The CEO had two days annual leave 16 May and 31 May. The Manager of Works was on annual leave for six days, 20-27 May, inclusive.

Unplanned leave in May was 4.3 days (three persons) with nil days for Administration. This compares with 3.0 days unplanned leave in April. In all cases of unplanned leave, the Shire follows due process with support for all employees within the law and Council policy.

Council met for two half day planning days 3 May and 5 May to discuss and review matters related to the Strategic Community Plan. Council also received a briefing 5 May related to the 2016/17 budget. The Planning Day discussions built on consultation and work over the previous 31 months and developed a draft Plan including the following key elements:

‘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'

'Council's Vision' and 'Our Purpose' will update the Vision and Mission statements, respectively, that have been included in the local government's planning documents since April 2014; 'Our Guiding Principles' will provide an explicit values statement; and 'Our Goals' replaces the key strategic focus points from the previous Strategic Community Plan.

There were 74 key indicators identified to underpin the goals of the plan with key projects including continued asset and financial support for the general practitioner doctor; promoting an aged friendly community; targeted financially responsible improvements to facilities; the maintenance of roads and facilities to a high standard; the fostering of quality of life community programmes; support for commerce; the development of vibrant and activated public spaces and the continued development of a sustainable, well-managed local government. The structure of the plan and examples of key projects are attached to this report.

The draft plan is the result of ongoing community consultation and business improvement since October 2013. A final public invitation to comment was issued late in May closing 10 June to enable endorsement by Council in the current financial year. The Plan will inform Council's long term plans and be implemented through a Corporate Business Plan, including budgets and asset management plans.

A Special Meeting of Council was held 5 May at which it was decided to further examine in particular the tenders of AK Homes and McGrath Homes and provide additional information to Council. Council then met 12 May with stakeholders, the Wyalkatchem Senior Citizen's Homes Trust Inc., to review the tender submissions for the construction of four independent living units. Findings of the meeting were provided for consideration at the ordinary meeting of Council 19 May.

The ordinary meeting of Council was held 19 May to:

- Receive statutory reports (eg. financial reporting as required by regulation); monthly officer reports;
- Make decisions about: the 2016-2018 Memorandum of Understanding for NEWROC (North Eastern Wheatbelt Regional Organisation of Councils); the awarding of the tender for the four independent living units; it was decided that McGrath was the preferred tenderer, subject to contract negotiation and formal awarding by Council.

The CEO represented the Shire of Wyalkatchem 4 May at Koorda (with Cr Butt) to meet as part of NEWHealth (North Eastern Wheatbelt Health scheme), a regional scheme sanctioned by the Health Department to provide environmental health services; 11 May at the Dukin home of John and Madeline Hayles to recognise the contributions of senior citizens to the communities of Koorda and Wyalkatchem (featured in the Countryman 20 May); 11 May Business After Hours; 18 May Northam, District Emergency Management Committee (representing the Greater Eastern Zone of WALGA, West Australian Local Government Association); 19 May radio spot; 24 May NEWROC Executive meeting; 25 May Perth contract negotiation with McGrath Homes and MCG Architects Pty Ltd.

CEO meetings included 2 May with National Australia Bank (NAB) Retail General Manager Tracey Clarke to discuss the reduced hours at the Wyalkatchem branch of the NAB and convey misgivings about the poor consultation prior to this decision; 10 May with a ratepayer; 17 May Perth, Wheatbelt Regional Development Australia, about regional development; 19 May with ratepayer; 20 May with Rachel McIntyre, NBN Co Senior Manager Community Affairs, WA and NT and Jane McNamara, NBN Co manager Community Affairs WA and NT, about the Sky Muster satellite service; 27 May Ms Petrina Bean, Principal Wyalkatchem District High School about community relations; regular liaison with general practitioner, business owners and community members.

Management work in May included the joint project with Wyalkatchem Senior Citizens' Homes Trust Inc.; consultations for the revision of the strategic community plan; 2016/17 budget preparation; preparation for the official opening of the Recreation Centre kitchen; a review of Council policies was commenced; and various matters related to staff, regular operational work and meetings with staff.

Strategic work in May included the strategic community plan and long term financial planning.

Commitments in June include:

- Business After Hours, West Moto-Park, 1 June; Business After Hours is co-hosted by the Wheatbelt Business Network and the Wyalkatchem Business Community Inc. with the purpose of increasing business networking and providing access to information and skills, so as to improve business viability and investment in Wyalkatchem; the Shire of Wyalkatchem is a financial supporter of targeted programmes to support commerce in Wyalkatchem; all businesses are invited to attend;

- 2 June and 10 June Council concept forums to discuss the 2016/17 budget;
- 8 June Merredin Cr Davies and CEO to represent Wyalkatchem at CEACA (Central East Aged Care Alliance Inc.);
- 13 June and 14 June elected member training, Kellerberrin; Land Use Planning; Strategy and Managing Risk;
- 16 June ordinary meeting of Council (note: it is possible this will be delayed to 30 June - if so, a public notice will be issued);
- 27 June Regional Road Group Merredin;
- 28 June NEWROC Council meeting Mukinbudin;
- 30 June WALGA zone meeting, Kellerberrin;
- Completion of 2016/17 budget, long term financial plan, Strategic Community Plan, Corporate Business Plan and related support 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: 3304

Moved: Cr Jones **Seconded:** Cr Garner

That Council resolve the following:

1. **Accept the Chief Executive Officer's Report for May 2016 as presented.**

Vote: 7/0



SHIRE OF WYALKATCHEM Draft Plan for the Future

The Local Government Act 1995 requires your Council to have a ten year plan for the future and publish a Strategic Community Plan and a Corporate Business Plan. The former is a plan for the district, while the latter is a plan for the Shire as a business. These are revised from time to time and the current plans can be viewed on the Shire website www.wyalkatchem.wa.gov.au, viewed at the Shire office or a print copy requested by contacting the Shire office on 9681 1166 or email general@wyalkatchem.wa.gov.au

The current plan is now being revised. Consultation with the community is a key part of this plan and the 2014 Community Survey, as well as other surveys on CCTV, Sports, Youth and your written opinions have all been considered by Council.

Council recently met over two planning days to consider key principles and outcomes that will form the basis of the revised plan.

These include:

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

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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

Key projects in the ten year plan include:

- Continued asset and financial support for the GP doctor;
- Promoting regional health solutions;
- Promoting an aged friendly community, including lobbying for additional local aged care accommodation;
- Improved services for families and youth;
- An improved retail and visitor precinct;
- Support for commerce, community organisations and clubs;
- Targeted, financially responsible improvements to facilities;
- Foster public art and culture;
- Maintain roads and facilities to a high standard;
- Develop vibrant and activated public spaces; and,
- Continue to develop a sustainable, well-managed organisation

The draft document includes 74 outcomes and examples of recent key projects and those of the future that relate to these planned outcomes. To view the draft document as well as other Council public documents, visit the Shire of Wyalkatchem website www.wyalkatchem.wa.gov.au or the Shire office 9am-4pm Monday to Friday – or email us at general@wyalkatchem.wa.gov.au or phone during business hours on 9681 1166.

The final plan will be considered at the ordinary meeting of Council on 16 June and your comments by Friday 10 June 2016 are welcome.

Thank you for your interest in Wyalkatchem.

Ian McCabe

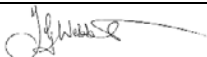
Chief Executive Officer

Appendix 2

Index	Outcome	Sub-Index	Sub-Outcome	Examples of Projects
1	Healthy, strong and connected communities			
1.1	Enhanced community well-being and participation in community life	1.1.1	Maintain asset and financial support for the independent general practitioner	Medical centre planning; housing improvements / replacement; identify methods of reducing Council's exposure to cost and risk
		1.1.2	Promote regional health solutions that are integrated with other governments and entities	NEWROC Health Strategy within one year; comprehensive assessment community health needs and work with government and others to develop targeted service delivery.
		1.1.3	Promote a collaborative and visionary approach to creating an aged friendly community that supports residents to remain in the community as long as possible	Lobby for expanded low care at Wyalkatchem within five years
		1.1.4	Develop and implement a community well-being plan	Engagement; partner other entities; develop plan within one year
		1.1.5	Support people with complex needs	
		1.1.6	Meet the needs of children, young people and families	Examine viability of childcare; school holiday programme
1.2	A district responsive to the need and aspirations of the community	1.2.1	Undertake community development research to respond to community needs	Engagement
1.3	Connected and effective community groups	1.3.1	Support and strengthen community organisations and networks	Sports Council for sports club governance
		1.3.2	Encourage volunteering to create an active, confident and resilient community	Engagement
		1.3.3	Initiate a Wyalkatchem Community Chest to support the community	Community Chest to encourage contributions from the public
1.4	A diverse and inclusive community	1.4.1	Promote intergenerational activities and spaces	Engagement
		1.4.2	Facilitate local festivals and events to connect the community	Air event; festival; calendar
1.5		1.5.1	Promote and facilitate the use of Council's sports and recreation facilities	Engagement
2	A prosperous and dynamic district			
2.1	Vibrant and activated public places	2.1.1	Enhance and upgrade the amenity of the shopping precinct	Mainstreet
2.2	Informed, learning and connected district	2.2.1	Facilitate business education and skills development	Promote membership of Wheabelt Business Network; partner to improve business skills
		2.2.2	Promote learning, networking and sharing opportunities	
		2.2.3	Provide innovative and enticing spaces	
		2.2.4	Promote opportunities for community participation in Council's local government education initiatives	
		2.2.5	Promote participation in digital solutions	
2.3	A district with cultural vitality	2.3.1	Develop and implement an arts and culture strategy	Subject to Mainstreet and public spaces planning, Wyalkatchem Street Art Competition / public art to be commissioned / prize; Town Hall events;
		2.3.2	Develop and implement a public art strategy	engagement; regional events; create art precinct
		2.3.3	Facilitate diverse arts and culture activities	Develop local heritage plan;
		2.3.4	Protect and share cultural heritage and create a legacy for the future	Develop strategic economic strategy;
2.4	Thriving, profitable and sustainable local economy	2.4.1	Implement strategic economic planning and policy development	
		2.4.2	Support regional collaboration and partnerships	
		2.4.3	Foster innovation and technology adoption	
		2.4.4	Foster sustainability as business tool	
		2.4.5	Proactively develop opportunities for new industry	
		2.4.6	Proactively develop the aerodrome site for industry and recreation	
2.5	Functional roads, traffic management and transport links	2.5.1	Long term functional roads, traffic management and transport strategy	
2.6	Effective enforcement of local laws and regulation	2.6.1	Enforce statutory compliance	
		2.6.2	Develop and implement a domestic animal strategy	
3	A sustainable natural and built environment			
3.1	Inter-generational land use, planning and delivery	3.1.1	Maintain an effective Local Planning Scheme	
		3.1.2	Develop and implement a sustainable waste management strategy	
3.2	Adopt and implement sustainable practices	3.2.1	Develop sustainability strategy	WaterWise Council accreditation; solar power solution for key facilities; tree canopy;
3.3	A community sense of pride in amenity of streetscape, parks and public space	3.3.1	Develop amenity and public space strategy	
3.4	Protect and enhance areas of high natural environmental value	3.4.1	Develop environmental management strategy	Partner other entities (eg. Wheatbelt Natural Resource Management)
3.5	Manage and maintain heritage properties	3.5.1	Develop heritage strategy	

Index	Outcome	Sub-Index	Sub-Outcome	Examples of Projects
4	An effective voice			
4.1	Being the voice on community issues beyond Council's authority	4.1.1	Identify key issues on which Council should advocate	Engagement
		4.1.2	Advocate effectively on significant issues affecting the community	Engagement
4.2	Representative and inclusive of diverse views	4.2.1	Consult and engage with the community to inform decision making	Engagement
		4.2.2	Continue to work towards the community's long-term aspirations for the future	Prepare for 2018 SCP and beyond
4.3	Enhanced understanding of complex issues impacting Council decisions and outcomes	4.3.1	Proactive communication on key issues to inform community understanding	Engagement
		4.3.2	Proactive communication of decision and outcomes	Engagement
		4.4.1	Foster partnerships with the community, institutions and governments to access support, knowledge and funding to develop services.	Engagement
4.4	Working together in productive and supportive partnerships			
		4.4.2	Develop effective planning partnerships and networks, information systems and frameworks that support appropriate targeting and allocation of resources	
		4.4.3	Work with other governments and agencies to strengthen services and environments	
5	A well-managed and effective Council organisation			
5.1	A well-governed, efficient and responsive organisation	5.1.1	Implement effective governance structures	
		5.1.2	Embed sound risk management frameworks to mitigate council's strategic and operational risk	
		5.1.3	Deliver open and transparent Council decision-making and reporting	Identify transparency opportunities
		5.1.4	Implement systems and processes to enhance organisational capability	Dept Local Govt's Better Practice programme; continual improvement of internal control;
		5.1.5	Continually improve the planning readiness and support for emergency services	
5.2	A customer focussed organisation	5.2.1	Improve awareness of Council's services, activities and performance	Engagement
5.3	An organisation that demonstrates community inspired leadership	5.3.1	Develop capable, competent and professional people, individually focussed on proactive delivery of quality services	
		5.3.2	Improve people management capability	Succession planning for staff and Council
		5.3.3	Enhance the delivery of service and advice that meets compliance and best practice	
		5.3.4	Implement an Information Technology and Communications strategy	
		5.3.5	Implement improved occupational health and safety practices	
5.4		5.4.1	Maintain long term financial plan that is integrated with asset management plans	
		5.4.2	Ensure efficient use of resources	Develop and report KPI's
6	Well utilised and effectively managed facilities and assets			
6.1	Assets are well managed and used to meet the needs of current and future generations	6.1.1	Provide ongoing management of existing assets	Pool repairs to 2017; pool options 2016/17; pool refurb or other option post 2019; Rec Centre strategy agreed with Sports Council and others for targeted development; subject to identifying property management strategies for each asset by June 2017, for the life of the Plan, there will be no planned addition or disposal of a major asset (other than plant).
		6.1.2	Implement Council's Asset Management Strategy	
		6.1.3	Implement Council's capital works programme	
		6.1.4	Administer Council's property portfolio	
		6.1.5	Plan and develop infrastructure to meet environmental impacts	Drainage plan prior to inclusion in capital works and asset management plans
		6.1.6	Improve town drainage to mitigate flood damage	
6.2	Quality community facilities are accessible and well used	6.2.1	Provide and facilitate community spaces and facilities	
		6.2.2	Increase opportunities to access recreational facilities and spaces	
6.3	Parks, playgrounds and reserves meet community needs	6.3.1	Develop and implement master plans for parks, playgrounds and reserves	Engagement; Parks and Grounds strategy within one year
6.4	A community linked through trails, tracks and pathways	6.4.1	Develop master plan for trails, tracks and pathways	Engagement; Trails plan within one year

8.4.2 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – MANAGER OF WORKS – MAY 2016

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Trevor Webb - Manager of Works
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	9 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

1. Accept the Manager of Works Report for the month of May 2016 as presented.

Comments:

A busy month for clean ups once again with many trees down, drainage issues to attend to (including several collapsed culverts) and the removal of nearly 26 tonnes of sand and vegetation from town streets by the road sweeper. Future works will be required to clean out several drainage channels between Railway Terrace and the Town Dam which have silted up to levels of 600mm in some areas.

The Wyalkatchem aerodrome had a visit from four Gyrocopters during their return from Alice Springs. All enjoyed half a day in town with coffees at the newsagency before fuelling up and heading for Gingin.



Road Works:

The Roads to Recovery 3km sheeting project on Davies Road is complete. A 2km section of Bookham Road was also sheeted after major flood damage.

Clearing on a section of Davies South has begun and will continue as time allows during the months ahead; this 4km of road has vegetation covering more than half the road surface making it a hazard and also preventing effective maintenance grading. Clearing also commenced in May at Ross Road where 1.5km of the worst section will be re-sheeted and drainage repaired before the end of June.

The Roads Crew have been busy with drainage maintenance to our roads network and have also nearly completed the S.E. quadrant of Maintenance Grading.



Machinery:

The Komatsu and CAT 120M have both been serviced and the roads crew utility had tyres replaced.

Town/Building Maintenance Program and Projects:

- The Corrective Services Work Camp Team finalised painting works and have continued with the composting and mulching of the rose gardens;
- The cemetery was prepared for a further funeral;
- Spraying has been carried out to all laneways and effected verges throughout town;
- Nearly a pallet of asphalt has been used on potholes both in town and rural;
- New town works crew member "Dan" has proven to be very proactive with a good mix of skills. His work on town lawns, gardens and the oval are keeping him busy with some time also spent start cleaning up around the entry statements and along Hands Drive.

**Swimming Pool Maintenance Program:**

The Work Camp Team carried out some repairs at the facility and installed strainers for a new section of security fence.

Water Corp contractor Geoff Diver visited to assess water loss issues and investigate how to make the facility water-wise.

Ranger Service:

Some cats have been removed from the tip facility and there are several town locations with feral kittens at present; further trapping will commence shortly.

Consultation:

Shire Staff, Rod Munns, Main Roads, Contractors and Community Members.

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: 3305

Moved: Cr Gamble

Seconded: Cr Gawley

That Council resolve the following:

1. Accept the Manager of Works Report for May 2016 as presented.

Vote: 7/0

8.4.3 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – GOVERNANCE AND EMERGENCY – MAY 2016

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Rachel Nightingale Administration Officer
AUTHOR'S SIGNATURE:	<i>R. Nightingale</i>
DATE REPORT WRITTEN:	3 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

- 1. Accept the Governance and Emergency Report for the month of May 2016
as presented**

Appendix

There is no attachment to this item.

Emergency Services

The Local Emergency Management Arrangements (LEMA) have been updated. The process will now see submission to the Local Emergency Management Committee (LEMC) for adoption and then to council for acceptance before endorsement by the State Emergency Management Committee. A well timed power outage highlighted a couple of issues that needed addressing as generators at both the Shire administration office and the medical centre were inoperable. These issues are being rectified. Bi-monthly testing of the generators will now occur to ensure they are in good working order.

Another emergency exercise is planned for the end of June, involving the school and the Department of Child Protection. Formalisation of the use of farmer's earthmoving gear in the event of an emergency has occurred, as has the use of school buses for an evacuation. Quotes have been sought for the upgrade of the current shire analogue two way to a digital system. Direct Communications are available to present at the August LEMC meeting as to the two way technology they can offer.

Health and Safety

A meeting was held with Chris Gilmour from LGIS who advised surrounding shires have had visits from Work Safe with some issues noted. This has led to a local review of our practices. Minor signage has been ordered including a "Caution Worker Ahead" sign to be placed behind the gardener's Ute, as well as a sign for the tip to designate an area for gas cylinders to be

dumped. Hepatitis A and B injections have been offered to the Shire cleaner and gardener due to the hazards they may come across in their work. Infectious disease and hazardous substance awareness training has been scheduled for August.

LGIS are rolling out a contractor induction package which they will conduct on behalf of Local Governments. The small print highlights that local governments will still be responsible for some part of the induction. Our contractor induction package has been e-mailed to Chris to review to see if the local document will be sufficient and has also been shared with other local governments for comment.

Training requirements for staff are being reviewed, particularly training for snake handling, rangers, Occupational Health and Safety, Tag and Test (electrical testing) and Traffic Management.

Governance

The policy review has commenced and a grievance and anti-bullying policy has been drawn up following consultation with other shires. There were various bush fire policies and these have been reviewed or amended. It is proposed they be combined into a single fire breaks and burning restrictions policy. All policies, once reviewed will be presented to council for comment and endorsement over the next six months.

The delegations register has been reviewed and amended as necessary and will be presented at the June meeting of council. The resulting authorisation tables have been updated and will be presented in June as information.

The child care survey sent out at the beginning of May showed some demand for childcare. This has prompted liaison with Sharon Palumbo from accreditor Greater Beginnings Family Day Care Services (consultant to North Eastern Wheatbelt Regional Organisation of Councils, NEWROC), who will offer some guidance from here. First steps will involve the shire identifying a suitable site and be prepared to modify it if required. A child care educator has been identified and will be consulted with throughout the process. This initiative is subject to demand, funding and regulatory approvals and investigation continues.

Shenton Energy visited the Wyalkatchem pool and is offering guidance on how to identify leaks. Additionally, they will quote for an energy efficient motor and pump in the hope of further reducing costs associated with the pool. They are also putting together a quote for a pool on the same site but half the length, this quote is being put together in conjunction with Wet Deck Pools. Advice will be sought from Contract Aquatic Services throughout. The purpose of this investigation is to provide Council with advice for future planning.

Consultation:

Ian McCabe	CEO
Mr Trevor Webb	Manager of Works
Sharon Palumbo	Greater Beginnings Family Day Care
NEWROC Shires	
Chris Gilmour	LGIS
Peter Lambert	Shenton Energy
Rob Howes	Direct Communications
Sam Adcock	Direct Communications
Dianne Davies	Wyalkatchem Medical Centre
Petrina Bean	Wyalkatchem District High School
Jo Spadaccini	Department of Child Protection and Family Support
James McGovern	WALGA

Statutory Environment:

Local Government Act 1995
Local Government (Administration) Regulations 1996
Bush Fires Regulations 1954
Bush Fires Act 1954

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: 3306

Moved: Cr Jones **Seconded:** Cr Garner


That Council resolve the following:

- 1. Accept the Governance and Emergency Report for the month of May 2016 as presented.**

Vote: 7/0

8.4.4 GOVERNANCE - REPORTING - OFFICER REPORTS TO COUNCIL - ENVIRONMENTAL HEALTH OFFICER - MAY 2016 - No report this month

8.4.5 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – COMMUNITY AND ECONOMIC DEVELOPMENT OFFICER– MAY 2016

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Mikahla Wells Administrative Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	2 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

- 1. Accept the Community and Economic Development Officer's Report for May 2016 as presented.**

Appendix: There is no attachment to this report.

Comment:

A large focus this month has been the start of the ActiveSmart program which is being run in partnership with the Department of Sport and Recreation (DSR). The recruitment stage has begun and representatives from DSR's service provider Behavioural Design Works will be at the football game held in Wyalkatchem on June 12 allowing community members to ask questions and sign up for the free healthy lifestyle program.

As part of this initiative, the formation of a walking group was attempted to provide an option for all abilities. Unfortunately this was not successful. A Get On Track Challenge for participants to form social groups that would record their exercise and fruit and vegetable intake was also trialled. This has also had low numbers. Both initiatives were heavily promoted through the Wylie Weekly, posting on the Shire website and direct approach to individuals and community groups, so it's unlikely the community were unaware of the initiatives.

Despite this, feedback from Michaela Haley, ActiveSmart Project officer, said there have been a positive number of registrations for the Active Smart program so promotion of healthy lifestyle choices will continue.

Throughout the month the Shire has shown its support for the Community Resource Centre through attendance at organised events. The Women's health session proved a success with women from a wide demographic attending. The Mad Hatter's Afternoon Tea was great fun and it was fantastic to see children from Wyalkatchem District High School mingling with participants of an older demographic.

A Kidsport meeting was held in Northam to discuss the newly updated system and give an opportunity for new administrators to ask questions on the processes. The meeting was worthwhile, although Kidsport applications for 2016 have dropped considerably (approximately 50%). This could be due to tighter governance by DSR, a change in local agent or a reduced participation by some juniors.

Communications have continued with Sue Abdullah, Wyalkatchem District High School Arts teacher who has taken charge of the Banners in the Terrace entry for Wyalkatchem this year. Sue has been working alongside upper school students to produce a banner which meet the guidelines for the competition while representing our town. The banner will be sent off by the end of June and displayed in St Georges Terrace from Sunday 24 July to Saturday 6 August 2016.

I have been liaising with Aflex consultant Yvette this month to finalise the design for the inflatable obstacle course funded by the Youth Friendly Communities grant. We hope to have a design by the end of June which will meet the requirements of pool manager Matt Mildwaters, Leisure Institute of Western Australia Aquatics Incorporated (LIWA) and insurers LGIS.

Consultation:

Ian McCabe	CEO Shire of Wyalkatchem
Trevor Webb	Manager of Works
Rachel Nightingale	Administrative Officer
Eleanor Jones	ActiveSmart Representative
Michaela Haley	DSR - ActiveSmart Project Officer
Dianne Groves	DSR- Regional Administrative Officer
Sue Abdullah	WDHS Teacher
Lynsey Gawley	Community Resource Centre Coordinator
Matt Mildwaters	Contract Aquatics
Yvette Newman	Aflex Sales and Administration Officer

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: 3307

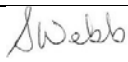
Moved: Cr Garner **Seconded:** Cr Holdsworth

That Council resolve the following:

- 1. Accept the Community and Economic Development Officer's report for May 2016 as presented.**

Vote: 7/0

8.4.6 GOVERNANCE – REPORTING – OFFICER REPORTS TO COUNCIL – RATES / FINANCE OFFICER – MAY 2016

FILE REFERENCE:	13.09.01
AUTHOR'S NAME AND POSITION:	Shauna Webb Rates / Finance Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	3 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

- 1. Accept the Rates / Finance Officer's Report for the month of May 2016 as presented.**

Property Management:

There were six unscheduled maintenance jobs on shire properties in the month of May. All works were completed within budget expectations.

Council has a legal relationship with the Department of Housing in four properties (either shared ownership or by lease) for the purpose of community housing. The Department requires Residual Current Devices (RCD) and smoke alarms are tested annually by licensed electricians only. Four properties were inspected for Residual Current Device or smoke alarm function.

Other minor works will be prioritised.

Property and Hire Bookings:

- Recreation Centre: three (3) sports days;
- Community Bus: One bus hire – Caravan Club;
- Korrelocking Hall: Roller skating;
- Cat Trap has been hired out for three (3) weeks

Property Sales (EAS):

There were four property sales in the month of May.

Rates:

By the end of May, 96% of rate payments had been received. This is generally in line with expectations with the majority of the balance being instalments or payment arrangements. There is currently one delinquent ratepayer who has been referred for legal action.

Consultation:

Shire personnel.

Statutory Environment:

Local Government Act 1995 and related regulations.

Policy Implications:

There is no Council Policy relative to this report.

Voting Requirements: **Simple Majority**

Council Decision Number: 3308

Moved: Cr Gawley **Seconded:** Cr Gamble

That Council resolve the following:

- 1. Accept the Rates/Finance Officer's Report for the month of May 2016 as presented.**

Vote: 7/0

- 9. Motions of which previous notice has been given - None**
- 10. Questions by members of which due notice has been given - None**
- 11. New business of an urgent nature introduced by the presiding person - None**
- 12. Matters for which the meeting may be closed – Financial Management – Budgeting – Annual Budgets – Public Submission – Mrs S wells**

16.35 Cr Gawley left the meeting

16.35 Cr Garner left the meeting

16.35 Cr Butt left the meeting

16.36 Cr Garner returned to the meeting

16.36 Cr Butt returned to the meeting

16.37 Cr Gawley returned to the meeting

CONFIDENTIAL ITEM - 12.1 Financial Management - Annual budgets - budget submission - Mrs S Wells.

Voting Requirement: Absolute Majority

Council Decision Number: 3309

Moved: Cr Jones

Seconded: Cr Garner

That the meeting be closed to members of the public in accordance with the *Local Government Act 1995*, Part 5, and Section 5.23 of the Act

Under the *Local Government Act 1995*, Part 5, and Section 5.23, states in part:

(2) If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following:

(a) a matter affecting an employee or employees;

(b) the personal affairs of any person;

(c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting;

(d) legal advice obtained, or which may be obtained by the local government and which relates to a matter to be discussed at the meeting;

(e) a matter that if disclosed, would reveal:


(i) a trade secret

(ii) information that has a commercial value to a person or

(iii) information about the business, professional, commercial or financial affairs of a person,

Vote: 7/0

**12.1 FINANCIAL MANAGEMENT – BUDGETING – ANNUAL BUDGETS–
PUBLIC SUBMISSION – MRS S. WELLS**

FILE REFERENCE:	12.5.7
AUTHOR'S NAME AND POSITION:	Ian McCabe Chief Executive Officer
AUTHOR'S SIGNATURE:	
DATE REPORT WRITTEN:	24 June 2016
DISCLOSURE OF INTEREST:	The author has no financial interest in this matter.

SUMMARY:

That Council resolve the following:

- 1. To decline the budget request by Mrs Shauna Wells; and,**
- 2. Authorise the Chief Executive Officer to write to Mrs Shauna Wells to inform her of Council's decision.**

Appendices:

- 1. Email trail Mrs Shauna Wells;**
- 2. Email trail Mr Russell Wells;**
- 3. Briefing papers to Council 7 April and 12 May 2016.**

Consultation:

Full Council

Mrs Shauna Wells

Mr Russell Wells

Mrs Claire Trenorden, Senior Finance Officer

Statutory Environment:

Local Government Act 1995 and Regulations

Policy Implications:

No direct policy

Financial Implications

There are no direct financial implications of this decision.

Strategic Plan/Risk Implications

There are no direct strategic implications of this decision

Voting Requirements

Absolute Majority

Council Decision Number: 3310

Moved: Cr Jones

Seconded: Cr Butt

That Council resolve the following:

- 1. To decline the budget request by Mrs Shauna Wells; and,**
- 2. Authorise the Chief Executive Officer to write to Mrs Shauna Wells to inform her of Council's decision.**

Vote: 7/0

Moved: Cr Jones

Seconded: Cr Garner

Council Decision number: 3311

That the meeting be opened to the public

Vote: 7/0

13.0 Closure of meeting: 16.41