

SHIRE OF



ANNUAL BUDGET

2016 - 2017



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SHIRE OF CORRIGIN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Rates	8	2,338,556	2,209,903	2,224,822
Operating grants, subsidies and contributions		2,411,461	1,373,905	1,559,183
Fees and charges	14	651,185	575,211	630,047
Interest earnings	2(a)	38,654	82,359	91,055
Other revenue	2(a)	12,100	146,913	37,226
		<u>5,451,956</u>	<u>4,388,291</u>	<u>4,542,333</u>
Expenses				
Employee costs		(2,205,565)	(2,067,648)	(2,137,244)
Materials and contracts		(1,619,450)	(1,398,737)	(1,820,589)
Utility charges		(351,590)	(296,925)	(333,606)
Depreciation on non-current assets	2(a)	(2,697,727)	(2,736,917)	(2,251,750)
Interest expenses	2(a)	(113,116)	(108,515)	(115,535)
Insurance expenses		(237,065)	(248,695)	(254,741)
Other expenditure		(89,430)	(138,382)	(136,489)
		<u>(7,313,943)</u>	<u>(6,995,819)</u>	<u>(7,049,954)</u>
		(1,861,987)	(2,607,528)	(2,507,621)
Non-operating grants, subsidies and contributions		1,766,229	1,806,771	2,360,245
Profit on asset disposals	6	45,270	26,854	22,880
Loss on asset disposals	6	(56,415)	(5,572)	(2,567)
Loss on revaluation of non current assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(106,903)	(779,475)	(127,063)
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>(106,903)</u>	<u>(779,475)</u>	<u>(127,063)</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 are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

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

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

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

SHIRE OF CORRIGIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		1,500	5,644	1,500
General purpose funding		4,129,991	3,143,589	3,226,637
Law, order, public safety		34,125	58,598	44,125
Education and welfare		154,061	162,490	154,342
Housing		98,960	89,088	98,960
Community amenities		192,922	220,697	214,867
Recreation and culture		86,582	107,640	65,115
Transport		195,681	213,683	178,217
Economic services		61,965	46,228	64,665
Other property and services		180,630	166,531	216,836
		<u>5,451,956</u>	<u>4,375,323</u>	<u>4,616,035</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(723,232)	(640,504)	(725,572)
General purpose funding		(50,473)	(52,005)	(53,179)
Law, order, public safety		(168,824)	(146,176)	(131,555)
Health		(720,986)	(667,834)	(827,886)
Education and welfare		(326,867)	(367,628)	(379,460)
Housing		(144,573)	(113,971)	(102,134)
Community amenities		(552,530)	(588,803)	(560,952)
Recreation and culture		(1,234,292)	(1,311,282)	(1,357,938)
Transport		(2,689,013)	(2,449,650)	(2,290,918)
Economic services		(407,262)	(266,449)	(363,232)
Other property and services		(182,725)	(263,014)	(178,444)
		<u>(7,200,777)</u>	<u>(6,867,316)</u>	<u>(6,971,270)</u>
Finance Costs (Refer Notes 2 & 9)				
Community amenities		(14,784)	(23,451)	(23,451)
Recreation and culture		(98,382)	(92,084)	(92,084)
		<u>(113,166)</u>	<u>(115,535)</u>	<u>(115,535)</u>
Non-operating Grants, Subsidies and Contributions				
Law, order, public safety		144,174	0	72,087
Recreation and culture		112,102	506,461	443,440
Transport		1,499,953	1,300,310	1,807,867
		<u>1,766,229</u>	<u>1,806,771</u>	<u>2,323,394</u>

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

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Housing		(54,292)	0	0
Transport		0	16,979	14,966
Other property and services		44,648	(476)	6,236
		<u>(11,145)</u>	<u>21,282</u>	<u>20,313</u>
Loss on				
Revaluation Of Non Current Assets				
Transport		<u>0</u>	<u>0</u>	<u>0</u>
		0	0	0
NET RESULT		(106,903)	(779,475)	(127,063)
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>(106,903)</u>	<u>(779,475)</u>	<u>(127,063)</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 are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the 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 CORRIGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,338,556	2,190,142	2,224,822
Operating grants, subsidies and contributions		2,611,461	1,237,606	1,559,183
Fees and charges		651,185	575,211	871,216
Service charges		0	0	
Interest earnings		38,654	82,359	91,055
Goods and services tax		500,000	(71,888)	450,000
Other revenue		12,100	146,913	37,226
		<u>6,151,956</u>	<u>4,160,343</u>	<u>5,233,502</u>
Payments				
Employee costs		(2,305,565)	(2,047,648)	(2,137,244)
Materials and contracts		(1,699,450)	(1,298,377)	(2,762,986)
Utility charges		(351,590)	(296,925)	(333,606)
Interest expenses		(113,116)	(108,515)	(115,535)
Insurance expenses		(237,065)	(248,695)	(254,741)
Goods and services tax		(450,000)	0	(450,000)
Other expenditure		(89,430)	(138,382)	(136,489)
		<u>(5,246,216)</u>	<u>(4,138,542)</u>	<u>(6,190,601)</u>
Net cash provided by (used in) operating activities	3(b)	<u>905,740</u>	<u>21,801</u>	<u>(957,099)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(820,043)	(3,147,068)	(3,201,752)
Payments for construction of infrastructure	5	(2,621,249)	(1,676,942)	(2,073,665)
Non-operating grants, subsidies and contributions used for the development of assets		1,766,229	1,806,771	2,360,245
Proceeds from sale of plant & equipment	6	413,727	110,682	159,773
Net cash provided by (used in) investing activities		<u>(1,261,336)</u>	<u>(2,906,557)</u>	<u>(2,755,399)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(155,953)	(147,678)	(139,850)
Proceeds from new debentures	7	0	0	0
Net cash provided by (used in) financing activities		<u>(155,953)</u>	<u>(147,678)</u>	<u>(139,850)</u>
Net increase (decrease) in cash held		(511,549)	(3,032,434)	(3,852,348)
Cash at beginning of year		<u>2,125,084</u>	<u>5,157,518</u>	<u>5,157,518</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>1,613,535</u></u>	<u><u>2,125,084</u></u>	<u><u>1,305,170</u></u>

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

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

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	384,716	1,743,144	1,590,858
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		1,500	5,644	1,500
General purpose funding		1,791,435	933,686	1,001,815
Law, order, public safety		34,125	58,598	44,125
Health		315,539	165,914	313,920
Education and welfare		154,061	162,490	154,342
Housing		98,960	89,088	98,960
Community amenities		192,922	220,697	214,867
Recreation and culture		86,582	107,640	65,115
Transport		195,681	230,662	193,183
Economic services		61,965	46,228	64,665
Other property and services		225,900	171,627	223,072
		<u>3,158,670</u>	<u>2,192,274</u>	<u>2,375,564</u>
Expenditure from operating activities	1,2			
Governance		(723,232)	(640,504)	(725,572)
General purpose funding		(50,473)	(52,005)	(53,179)
Law, order, public safety		(168,824)	(146,176)	(131,555)
Health		(720,986)	(667,834)	(828,775)
Education and welfare		(328,368)	(367,628)	(379,460)
Housing		(198,865)	(113,971)	(102,134)
Community amenities		(567,314)	(612,254)	(584,403)
Recreation and culture		(1,332,674)	(1,403,366)	(1,450,022)
Transport		(2,689,013)	(2,449,650)	(2,290,918)
Economic services		(407,262)	(266,449)	(363,232)
Other property and services		(183,346)	(268,585)	(178,443)
		<u>(7,370,357)</u>	<u>(6,988,422)</u>	<u>(7,087,693)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	11,145	(21,282)	(20,313)
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	2,697,727	2,736,917	2,251,750
Amount attributable to operating activities		<u>(1,118,099)</u>	<u>(337,369)</u>	<u>(889,834)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,766,229	1,806,771	2,360,245
Purchase land held for resale	5	0	0	
Purchase property, plant and equipment	5	(820,043)	(3,147,070)	(3,201,751)
Purchase and construction of infrastructure	5	(2,621,249)	(1,676,942)	(2,073,665)
Proceeds from disposal of assets	6	413,727	110,682	159,773
Amount attributable to investing activities		<u>(1,261,336)</u>	<u>(2,906,559)</u>	<u>(2,755,398)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(155,953)	(147,678)	(139,850)
Proceeds from new debentures	7	0	0	0
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(152,154)	(65,300)	(92,056)
Transfers from cash backed reserves (restricted assets)	9	348,987	1,631,720	1,652,316
Amount attributable to financing activities		<u>40,880</u>	<u>1,418,741</u>	<u>1,420,410</u>
Budgeted deficiency before general rates		<u>(2,338,556)</u>	<u>(1,825,187)</u>	<u>(2,224,822)</u>
Estimated amount to be raised from general rates	8	<u>2,338,556</u>	<u>2,209,903</u>	<u>2,224,822</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>0</u>	<u>384,716</u>	<u>0</u>

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 Shire 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 Shire 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 Shire contributes to a number of superannuation funds on behalf of employees.

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 4 - 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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire 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.

Revaluation

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

Land Under Roads

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years
Parks and Ovals	20 to 40 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.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

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

Fair Value is the price that the Shire 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 CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire 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 CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

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

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire 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 CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 Shire 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 CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 Shire 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 Shire 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 CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 Shire 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 Shire, 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 Shire'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 19.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire'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 CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

2. REVENUES AND EXPENSES	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	16,500	23,723	15,000
Other services	13,900	14,497	13,000
Depreciation By Program			
Governance	175	0	779
General purpose funding	0	650	0
Law, order, public safety	6,009	6,009	6,009
Health	50,342	50,342	40,580
Education and welfare	75,798	76,668	75,483
Housing	107,922	107,922	107,499
Community amenities	13,995	20,314	25,079
Recreation and culture	293,297	339,587	360,127
Transport	1,473,798	1,473,840	954,841
Economic services	67,714	67,714	70,902
Other property and services	608,677	593,871	610,451
	<u>2,697,727</u>	<u>2,736,917</u>	<u>2,251,750</u>
Depreciation By Asset Class			
Land and buildings	675,938	737,018	728,024
Furniture and equipment	17,506	26,122	8,713
Plant and equipment	516,531	495,102	518,958
Infrastructure Other	249,568	240,489	71,019
Roads	1,238,185	1,238,185	925,036
	<u>2,697,727</u>	<u>2,736,917</u>	<u>2,251,750</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	99,429	108,515	115,535
Other	13,687	0	0
	<u>113,116</u>	<u>108,515</u>	<u>115,535</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	31,154	55,300	77,055
- Other funds	1,500	14,092	8,000
Other interest revenue (<i>refer note 12</i>)	6,000	12,966	6,000
	<u>38,654</u>	<u>82,359</u>	<u>91,055</u>
(iii) Other Revenue			
Reimbursements and recoveries	0	0	0
Other	12,100	104,674	37,226
	<u>12,100</u>	<u>104,674</u>	<u>37,226</u>

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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

"Strengthening our community now to grow and prosper into the future."

GOVERNANCE

Objective:

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

Activities:

Include the activities of members of council and the administrative support available to the Council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not specify the Shire services.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services

Activities:

Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

Supervision and enforcement of various Acts, regulations and by-laws relating to fire prevention, animal control and other aspects of public safety including emergency services

HEALTH

Objective:

To provide an operational framework for environmental and community health

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. Administration of the ReoROC health scheme and provision of various medical facilities.

EDUCATION AND WELFARE

Objective:

To provide services to the disadvantaged persons, the elderly, children and youth.

Activities:

Maintenance of the child minding facility and playgroup facility.

Assistance to the occasional Day care centre and playgroup as well as donations to other voluntary services. Provision and/or support of community care programs and youth services

Provision of services provided by the Community Resource Centre

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

HOUSING

Objective:

To provide and maintain staff and rental housing

Activities:

Provision and maintenance of staff and joint venture housing

COMMUNITY AMENITIES

Objective:

To provide services required by the community

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, administration of town planning schemes. Administration and maintenance of cemetery and public conveniences and town water drainage and community bus.

RECREATION AND CULTURE

Objective:

To establish and effectively manage infrastructure and resource which will help the social well being of the community.

Activities:

Maintenance of public halls, aquatic centres, recreation centres and various sporting facilities
Provision and maintenance of parks, gardens, reserves and playgrounds.
Provision of library services (contract). Support of museum and other cultural facilities and services.

TRANSPORT

Objective:

To provide safe, effective and efficient transport services to the community.

Activities:

Construction and maintenance of roads, streets, footpaths, depots, airstrip, bridges parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
Provision of police licensing services

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

Tourism and area promotion including the provision of the caravan park. Provision of rural services including weed control, vermi control, saleyards and standpipes. Building control

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overhead operating accounts

Activities:

Private works operation, plant repair and operation costs and engineering operating costs.

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

3. 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	511,356	826,072	0
Cash - restricted	<u>1,102,179</u>	<u>1,299,012</u>	<u>1,305,170</u>
	<u><u>1,613,535</u></u>	<u><u>2,125,084</u></u>	<u><u>1,305,170</u></u>

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

LGCHP Long Term Maintenance Reserve	9,883	9,620	7,761
Community Bus Reserve	22,499	12,166	17,345
Staff Housing Reserve	71,923	70,009	71,309
Employee Entitlements Reserve	131,681	118,442	120,186
Office Equipment Reserve	923	899	912
Land Subdivision Reserve	49,208	47,899	48,604
Townscape Reserve	2,504	2,437	2,474
Medical Reserve	4,453	4,334	0
Community Development Reserve	168	164	0
Plant Replacement Reserve	472,547	411,301	415,708
Swimming Pool Reserve	994	967	981
Roadworks Reserve	210,302	548,651	559,912
Rockview Land Reserve	3,597	2,528	2,565
Royalties for Regions Funds	(0)	(0)	0
Financial Assistance Grant	0	0	0
Bendering Tip Future Development	20,000	0	0
Aged Care Accomodation	20,000	0	0
	0	0	0
Town Hall Reserve	81,460	69,558	55,414
	0	0	0
	<u><u>1,102,141</u></u>	<u><u>1,298,975</u></u>	<u><u>1,303,171</u></u>

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

Net result	(106,903)	(779,475)	(127,063)
Depreciation	2,697,727	2,736,917	2,251,750
(Profit)/loss on sale of asset	11,145	(21,282)	(20,313)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	250,000	(227,948)	241,169
(Increase)/decrease in inventories	0	(2,275)	(257,547)
Increase/(decrease) in payables	(180,000)	102,635	(721,701)
Increase/(decrease) in employee provisions	0	20,000	
Grants/contributions for the development of assets	<u>(1,766,229)</u>	<u>(1,806,771)</u>	<u>(2,323,394)</u>
Net Cash from Operating Activities	<u><u>905,740</u></u>	<u><u>21,801</u></u>	<u><u>(957,099)</u></u>

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

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date	0	0	0
Credit card limit	50,000	50,000	50,000
Credit card balance at balance date	0	839	0
Total Amount of Credit Unused	<u>150,000</u>	<u>149,161</u>	<u>150,000</u>
Loan Facilities			
Loan facilities in use at balance date	<u>1,945,369</u>	<u>2,101,322</u>	<u>2,248,000</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2016/17 Budget \$	2015/16 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

CURRENT ASSETS

Cash - unrestricted	3(a)	511,356	826,072
Cash - restricted reserves	3(a)	1,102,179	1,299,012
Receivables		116,456	366,456
Inventories		104,837	104,837
		<u>1,834,828</u>	<u>2,596,377</u>

LESS: CURRENT LIABILITIES

Trade and other payables		(226,885)	(406,885)
Short term borrowings		0	0
Long term borrowings		0	(155,953)
Provisions		(463,294)	(463,294)
		<u>(690,179)</u>	<u>(1,026,132)</u>

Unadjusted net current assets

1,144,649 **1,570,245**

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates.

These differences are disclosed as adjustments below.

Adjustments

Less: Cash - restricted reserves	3(a)	(1,102,179)	(1,299,012)
Less: Land held for resale		(50,000)	(50,000)
Less: Current loans - clubs / institutions		0	0
Add: Current portion of debentures		0	155,953
Add: Current liabilities not expected to be cleared at end of year		0	0
Rates outstanding - pensioners		7,530	7,530
Adjusted net current assets - surplus/(deficit)		<u>(0)</u>	<u>384,716</u>

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

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											2016/17 Budget Total \$	2015/16 Actual Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$		
<i>Property, Plant and Equipment</i>													
Land and buildings			16,080	50,952	6,325	344,743		95,009	5,832		116,365	635,307	2,535,638
Furniture and equipment											30,000	30,000	5,816
Plant and equipment				32,000			11,736				111,000	154,736	605,616
	0	0	16,080	82,952	6,325	344,743	11,736	95,009	5,832	0	257,365	820,043	3,147,070
<i>Infrastructure</i>													
Roads									2,195,594			2,195,594	1,477,362
Parks and ovals								93,126		36,470		129,595	
Other							2,500	218,304		75,256		296,060	199,580
	0	0	0	0	0	0	2,500	311,429	2,195,594	111,726	0	2,621,249	1,676,942
<i>Land Held for Resale</i>													
Land Held for Resale													
Total Acquisitions	0	0	16,080	82,952	6,325	344,743	14,236	406,438	2,201,426	111,726	257,365	3,441,292	4,824,012

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 CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	2016/17 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Health				
EHO Vehicle	16,501	15,000	0	(1,501)
Staff Housing				
Staff House	304,292	250,000	0	(54,292)
Other Property and Services				
Vehicle - 1CR	45,622	45,000	0	(622)
Vehicle - 2CR	2,882	26,000	23,118	0
Vehicle - 4CR	25,575	27,727	2,152	0
Unclassified				
Granite Rise Land	30,000	50,000	20,000	0
	424,872	413,727	45,270	(56,415)

<u>By Class</u>	2016/17 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Land and Buildings				
Staff House	304,292	250,000	0	(54,292)
Granite Rise Land	30,000	50,000	20,000	0
	334,292	300,000	20,000	(54,292)
Plant and Equipment				
EHO Vehicle	16,501	15,000	0	(1,501)
Vehicle - 1CR	45,622	45,000	0	(622)
Vehicle - 2CR	2,882	26,000	23,118	0
Vehicle - 4CR	25,575	27,727	2,152	0
	90,580	113,727	25,270	(2,123)
	424,872	413,727	45,270	(56,415)

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

7. 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 \$
Community amenities								
Loan 101 - Land Subdivision	229,192		87,482	82,277	141,710	229,192	13,350	19,364
Recreation and culture								
Loan 102 - CREC	1,872,130		68,471	65,401	1,803,659	1,872,130	86,080	89,151
	2,101,322	0	155,953	147,678	1,945,369	2,101,322	99,429	108,515
<u>Self Supporting Loans</u>								
	0	0	0	0	0	0	0	0
	2,101,322	0	155,953	147,678	1,945,369	2,101,322	99,429	108,515

All debenture repayments will be financed by general purpose revenue.

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

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

It is not anticipated that any new Debentures will be required in 2016/17

(c) Unspent Debentures

The Shire did not have any unspent debentures as at 30 June 2016.

(d) Overdraft

Council established an overdraft facility of \$100,000 to assist with short term liquidity requirements.
The balance of the bank overdraft as at 1 July 2015 and 30 June 2016 was \$nil.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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								
Non Rateable	0.000000	152	204,466	0			0	0
GRV	0.082741	410	4,217,948	348,997			348,997	330,467
UV	0.015994	336	126,684,000	2,026,184			2,026,184	1,953,557
Sub-Totals		898	131,106,414	2,375,181	0	0	2,375,181	2,284,024
Minimum payment	Minimum \$							
GRV - Corrigin	375	47	91,416	17,625			17,625	19,875
GRV - Other	200	10	2,610	2,000			2,000	2,000
UV	375	10	78,388	3,750			3,750	2,625
Sub-Totals		67	172,414	23,375	0	0	23,375	24,500
Discounts (Note 13)							(60,000)	(98,621)
Total amount raised from general rates							2,338,556	2,209,903
Specified area rates (Note 10)							0	0
Total Rates							2,338,556	2,209,903

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

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

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

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 CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES

	2016/17 Budget				2015/16 Actual				2015/16 Budget			
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
LGCHP Long Term Maintenance Reserve	9,620	263	0	9,883	9,400	220	0	9,620	7,400	361	0	7,761
Community Bus Reserve	12,166	10,333	0	22,499	11,888	278	0	12,166	11,888	5,457	0	17,345
Staff Housing Reserve	70,009	1,914	0	71,923	84,670	1,955	(16,616)	70,009	84,670	3,255	(16,616)	71,309
Employee Entitlements Reserve	118,442	13,238	0	131,681	115,737	2,705	0	118,442	115,737	4,449	0	120,186
Office Equipment Reserve	899	25	0	923	878	21	0	899	878	34	0	912
Land Subdivision Reserve	47,899	1,310	0	49,208	46,805	1,094	0	47,899	46,805	1,799	0	48,604
Townscape Reserve	2,437	67	0	2,504	2,382	56	0	2,437	2,382	92	0	2,474
Medical Reserve	4,334	119	0	4,453	4,235	99	0	4,334	4,235	163	(4,398)	0
Community Development Reserve	164	4	0	168	577,439	7,313	(584,588)	164	577,439	6,770	(584,209)	0
Plant Replacement Reserve	411,301	61,246	0	472,547	780,333	17,668	(386,700)	411,301	780,333	22,075	(386,700)	415,708
Swimming Pool Reserve	967	26	0	994	945	22	0	967	945	36	0	981
Roadworks Reserve	548,651	10,637	(348,987)	210,302	747,375	17,470	(216,193)	548,651	747,375	28,730	(216,193)	559,912
Rockview Land Reserve	2,528	1,069	0	3,597	2,470	58	0	2,528	2,470	95	0	2,565
Royalties for Regions Funds	(0)	0	0	(0)	331,593	3,362	(334,956)	(0)	331,593	3,888	(335,481)	0
Financial Assistance Grant	0	0	0	0	0	0	0	0	0	0	0	0
Bendering Tip Future Development	0	20,000	0	20,000	0	0	0	0	0	0	0	0
Aged Care Accommodation	0	20,000	0	20,000	53,936	1,179	(55,115)	0	53,936	2,074	(56,010)	0
Town Hall Reserve	69,558	11,902	0	81,460	58,183	11,375	0	69,558	58,183	12,231	(15,000)	55,414
Child Care Reserve	37	1	0	38	4,178	92	(4,233)	37	4,178	160	(4,338)	0
CREC Loan	(0)	0	0	(0)	32,984	334	(33,318)	(0)	32,984	387	(33,371)	0
	1,299,012	152,154	(348,987)	1,102,179	2,865,432	65,300	(1,631,720)	1,299,012	2,863,431	92,056	(1,652,316)	1,303,171

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

9. CASH BACKED RESERVES (Continued)

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

Purpose of the reserve

LGCHP Long Term Maintenance Reserv	To be used to fund the long term maintenance of the joint venture housing.
Community Bus Reserve	To be used to fund the continual purchase of a community bus.
Staff Housing Reserve	To be used for the construction and maintenace of staff housing.
Employee Entitlements Reserve	To be used to fund employee Entitlement requirements.
Office Equipment Reserve	To be used for the purchase of office equipment
Land Subdivision Reserve	To be used to fund the purchase and development of land for sub division and other purposes that benefits the community.
Townscape Reserve	To be used for the continual upgrade of townscape facilities
Medical Reserve	To be used for the continual upgrade of medical facilities within the Shire of Corrigin
Community Development Reserve	To be used for the continual upgrade of various community facilities in Corrigin
Plant Replacement Reserve	To be used to the purchase of major plant items
Swimming Pool Reserve	To be used for the construction and maintenace of the swimming pool facilitiy.
Roadworks Reserve	To be used to fund the construction of roads and or verge / footpaths within the Shire of Corrigin.
Rockview Land Reserve	To be used to fund the development of the Rockview land project.
Royalties for Regions Funds	To be used to fund identified Royalties for Regions projects.
Financial Assistance Grant	To be used in accordance to the Local Government Grants Commission for the funding of operating and capital requirements.
Bendering Tip Future Development	To be used for the continual upgrade and expansion of the Bendering Tip site.
Aged Care Accomodation	To be used to construction of aged care accomodation and facilities within Corrigin
Town Hall Reserve	To be used for the planning, maintenance and upgrade of the Corrigin Town Hall Building

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

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

Council does not charge specified area rates.

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Council does not charge any service charges.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

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

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	10/10/2016	0	0.00%	11%
Option Two				
First Instalment	10/10/2016	10	5.50%	11%
Second Instalment	9/12/2016	10	5.50%	11%
Third Instalment	7/02/2017	10	5.50%	11%
Fouth Instalment	10/04/2016	10	5.50%	11%

	2016/17 Budget Revenue \$	2015/16 Actual \$
Instalment Plan Admin Charge Revenue	2,500	2,430
Instalment Plan Interest Earned	3,500	3,118
Unpaid Rates Interest Earned	2,500	9,848
	8,500	15,396

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

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

Rates Discounts

Rate or Fee and Charge to which Discount is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which Discount is Granted
Rates	General	3.00%	60,000	98,621	Payment made by the option one due date
			60,000	98,621	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which the Waiver or Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
Fees & Charges	Photocopier Charges & Secretarial Services	1.00	300	300	Photocopy charges are waived for certain community groups such as Senior Citizens and the Corrigin Agricultural Society.	Council considers the support of these groups necessary for the overall benefit of the community	Assist and support community groups
			300	300			

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

14. FEES & CHARGES REVENUE	2016/17 Budget \$	2015/16 Actual \$
Governance	900	0
General purpose funding	32,047	30,826
Law, order, public safety	7,500	23,115
Health	7,000	18,022
Education and welfare	31,459	32,197
Housing	97,760	89,088
Community amenities	192,922	168,269
Recreation and culture	35,632	40,299
Transport	32,000	29,344
Economic services	59,965	46,228
Other property and services	154,000	97,823
	<u>651,185</u>	<u>575,211</u>

15. ELECTED MEMBERS REMUNERATION	2016/17 Budget \$	2015/16 Actual \$
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The following fees, expenses and allowances were paid to council members and/or the Mayor/President.

Meeting fees	28,000	28,000
Mayor/President's allowance	7,500	7,500
Deputy Mayor/President's allowance	1,875	1,813
Travelling expenses	2,001	978
Telecommunications allowance	7,000	7,000
	<u>46,376</u>	<u>45,291</u>

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 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 \$
B.C.I.T.F	1,155	1,000	(2,000)	155
BRB	43	1,300	(1,250)	93
Bus Ticketing	77	4,000	(3,980)	97
Police Licensing	190	740,000	(738,400)	1,790
Single Unit Bonds	308	308	(616)	0
Corrigin Community Development Fund	39,001	20,000	(40,000)	19,001
Friends of the Cemetery	2,510		(2,510)	0
Edna Stevenson Educational Trust	951,282	25,000	(15,000)	961,282
Corrigin Disaster Fund	10,929			10,929
Facility Bonds	3,556	3,500	(3,556)	3,500
Building Bonds	0	0	0	0
Council Nomination Deposits	50		(50)	0
Kidsports	4,400	5,000	(4,400)	5,000
	<u>1,013,501</u>	<u>800,108</u>	<u>(811,762)</u>	<u>1,001,847</u>

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

17. MAJOR LAND TRANSACTIONS

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

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

19. INTERESTS IN JOINT ARRANGEMENTS

The Shire of Corrigin together with the Shire's of Narembeen, Kulin and Kondinin have a joint venture arrangement with regard to the provision of Environmental Health and Building Services. The assest are a motor vehicle, Bendering Waste site and miscellaneous equipment

**Shire of Corrigin
Supplementary Information - Account Detail (Summary)**

Notes to and forming part of the 2016/2017 Budget Document

Financial summary of detailed accounts to follow

<u>Reporting Program</u>	Operating (Recurring)			Investing (Capital)			Financing (Cash Reserves)			Conversion Operating to Rate Setting			Result By Reporting Program and Overall Result		
	Revenue			Proceeds from Disposal			Financing Inward			Gains on Disposal et al.			Net Revenue, Proceeds Transfers etc.		
	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16
Governance	1,500	5,644	1,500	0	0	0	0	0	0	0	0	0	1,500	5,644	1,500
General Purpose Funding	4,129,991	3,143,589	3,226,637	0	0	0	0	334,956	335,481	0	0	0	4,129,991	3,478,545	3,562,118
Law Order & Public Safety	178,299	58,598	116,212	0	0	0	0	0	0	0	0	0	178,299	58,598	116,212
Health	315,539	165,914	313,920	15,000	17,273	10,000	0	0	4,398	0	4,779	0	330,539	178,408	328,318
Education & Welfare	154,061	162,490	154,342	0	0	0	0	59,348	60,348	0	0	0	154,061	221,838	214,690
Housing	98,960	89,088	98,960	250,000	0	0	0	16,616	16,616	0	0	0	348,960	105,704	115,576
Community Amenities	192,922	220,697	214,867	0	0	0	0	0	0	0	0	0	192,922	220,697	214,867
Recreation & Culture	198,684	614,102	508,555	0	0	0	0	33,318	48,372	0	0	0	198,684	647,420	556,927
Transport	1,695,634	1,530,973	2,001,050	0	45,000	45,000	348,987	602,893	602,893	0	16,979	14,966	2,044,621	2,161,886	2,633,977
Economics Services	61,965	46,228	64,665	0	0	0	0	0	0	0	0	0	61,965	46,228	64,665
Other Property & Services	235,900	171,627	224,750	148,727	48,409	104,773	0	584,588	584,209	45,270	5,096	7,914	339,357	799,529	905,818
Surplus/Deficit B/Fwd													384,716	1,743,144	1,590,858
Total	7,263,455	6,208,949	6,925,458	413,727	110,682	159,773	348,987	1,631,720	1,652,317	45,270	26,854	22,880	8,365,615	9,667,641	10,305,526

<u>Reporting Program</u>	Expenses			Purchases/Construction			Financing Outward			Deprn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16
	Governance	723,232	640,504	725,572	0	0	0	0	0	0	175	650	779	723,057	639,854
General Purpose Funding	50,473	52,005	53,179	0	0	0	0	3,362	3,888	0	0	0	50,473	55,367	57,067
Law Order & Public Safety	168,824	146,176	131,555	16,080	82,246	75,860	0	0	0	6,009	6,009	6,009	178,895	222,414	201,406
Health	720,986	667,834	791,924	82,952	34,424	102,839	20,119	99	163	51,843	50,342	41,469	772,214	652,016	853,457
Education & Welfare	328,368	367,628	379,460	6,325	0	0	20,001	1,271	2,233	75,798	76,668	75,483	278,896	292,232	306,210
Housing	198,865	113,971	102,134	344,743	0	16,615	2,177	2,174	3,616	162,214	107,922	107,499	383,571	8,223	14,868
Community Amenities	567,314	612,254	584,403	14,236	0	0	99,125	83,649	84,637	13,995	20,314	25,079	666,680	675,588	643,961
Recreation & Culture	1,332,674	1,403,366	1,450,022	406,438	2,656,256	2,737,909	80,399	77,132	75,123	293,297	339,587	360,127	1,526,215	3,797,167	3,902,927
Transport	2,689,013	2,449,650	2,290,918	2,201,426	1,969,622	2,252,692	71,950	35,194	50,897	1,473,798	1,473,840	954,841	3,488,591	2,980,626	3,639,667
Economics Services	407,262	266,449	363,232	111,726	0	0	0	0	0	67,714	67,714	70,902	451,274	198,736	292,329
Other Property & Services	183,347	248,585	180,122	257,365	81,463	89,500	14,337	30,097	11,348	609,299	599,443	612,129	-154,250	-239,298	-331,159
Total	7,370,358	6,968,424	7,052,520	3,441,292	4,824,012	5,275,416	308,107	232,978	231,905	2,754,142	2,742,489	2,254,317	8,365,615	9,282,924	10,305,525

Surplus(Deficit)	-106,903	-759,475	-127,062										-0	384,716	0
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Operating Program
Operating Sub-Program

GOVERNANCE

Elected Members

Description/Objectives The Financial support of a representative body of community members elected to fill the role of Councillors and President as required by the Local Government Act 1995.

Management The Chief Executive Officer is responsible to ensure that the policies and decisions of Elected Members are implemented in an efficient and effective manner.

New Budget Initiatives and Highlights Council is providing support to the Corrigin Community and other valuable projects by providing \$25,773 for subscriptions and donations.

Local Laws None.
Statutory Requirements A local government is required to maintain a structure of elected members by State Legislation.

Strategic Priority Goal No 5 – We Want to strengthen our communities position for the future
Corporate Business Plan Regular Council Meetings and forums are held to facilitate transparent and Informed decision making

Service Levels The Elected Members meet regularly on the third Tuesday of each month to consider matters requiring a decision. These meetings are open to the public and contain a period for public questions at the commencement of the meeting.

Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I04 - GOVERNANCE

I041 - Members

04152	Thank a Volunteer Day Funding Income	500	675.00	500
04151	Reimbursements Income	50	54.54	50
04150	Misc Income - Governance	50	4,914.53	50
04153	Shire Shirts Income	900	0.00	900
Gain on Disposal of Assets				
Total I041 - Members		1,500	5,644	1,500

E04 - GOVERNANCE.

E040 - Membership

04100	Admin Allocated - Members	463,799	454,271.61	495,752
04101	Members Sitting Fees Paid	28,000	28,000.00	28,000
04102	President's Allowance paid	7,500	7,500.00	7,500
04103	Deputy President's Allowance	1,875	1,812.50	1,875
04104	Members Travelling Expenses	2,001	978.40	2,001
04121	Members ICT Allowance	7,000	7,000.00	7,000
04105	Members Conference Expenses	9,500	9,134.40	20,000
04106	Training Expenses of Members Expense	6,500	683.25	6,500
04107	Council Election Expenses	1,000	3,251.85	5,000
04108	Members Refreshments & Receptions Exp	32,000	26,033.06	32,000
J04109	04109 Maintenance - Council Chambers Expense	10,612	7,647.17	11,499
04110	Members - Insurance Expense	3,911	3,722.43	3,722
04111	Members - Subscriptions, Donations Expe	25,773	25,234.11	22,333
04112	Members - Postage Expense	500	0.00	500
04113	Members - Printing & Stationery Expense	6,800	4,941.79	6,800
04114	Gifts Expense	1,000	3,024.15	1,000
04115	Members Shirts Expense	1,600	0.00	1,600
J04116	04116 Thank a Volunteer Day Expenses	500	991.71	500
04119	RoeROC Contributions	20,000	5,000.00	20,000
04118	Members - Consultancy Fees	50,806	9,428.00	10,806
04120	Professional Photo's	1,980	58.00	1,980
04117	Depreciation - Members	175	174.98	304
E041952 - Loss on Sale of Assets			0.00	0
Total E040 - Membership		682,832	598,887	686,672

Proceeds from Disposal of Assets

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0

Capital Purchases

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0

Financing Inward 0 0 0

Financing Outward 0 0 0

Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
I04 - OTHER GOVERNANCE				
I042 - Other Governance				
	Total I042 - Other Governance	0	0	0
E04 - OTHER GOVERNANCE.				
E040 - Other Governance				
	04200 Audit Fees Expense	30,400	38,220.74	28,900
	04201 Advertising - Public Notices Expense	10,000	3,395.97	10,000
	Total E040 - Other Governance	40,400	41,617	38,900
Proceeds from Disposal of Assets				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
Total		0	0	0
Capital Purchases				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
Total		0	0	0
	Financing Inward			
	Financing Outward			

Operating Program
Operating Sub-Program

GENERAL PURPOSE FUNDING

Rates

Description/Objectives The collection of rate revenue and the maintenance of valuation and rating records to support the collection process.

Management Chief Executive Officer.
In recognition of the work associated with maintaining a register, valuation and answering enquiries an allocation of administration costs has been allocated to the Sub-Program.

New Budget Initiatives and Highlights
♦ Revenue from rates has increased by 3.9.%
♦ A 3% discount granted on payment of rates received on or before 35 days after the date of service appearing on the rate notice.

Local Laws None.
Statutory Requirements Rates are calculated by determining the excess of budget expenditure of revenue and then using land valuations multiplied by a rate to supplement the deficit. The raising of rates by this method is supported and guided by the Local Government Act 1995 and associated Regulations.

Strategic Priority Goal No 5 – We Want to strengthen our communities position for the future
Corporate Business Plan Manage the Shire's finance and financial service activities to ensure the continuous, sustained operation of Council.

Service Levels Rates may be paid by post, telephone, internet or over the counter at the Shire Administration Centre, Lynch Street, Corrigin. Opening times 8.30am to 4.30pm Monday to Friday (Except Public Holidays).

Fees & Charges As per adopted Fees and Charges Schedule.

Capital Investment

Nil

Financing

Transfer TO Reserves

Nil

Transfer FROM Reserves

Nil

Budget 2016-17	Actual 2015-16	Budget 2015-16
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Income

I03 - GENERAL PURPOSE FUNDING

I030 - Rates

	Budget 2016-17	Actual 2015-16	Budget 2015-16
03106 Income - Gross Rental Value (GRV)	2,398,556	2,308,524.10	2,310,333
03121 Account Enquiry Fees Income	2,000	1,908.20	2,000
03113 Legal Fees Income	4,500	8,047.24	4,500
03115 Penalty Interest Raised on Rates - Income	2,500	9,847.97	2,500
03112 Less Discount Allowed	-60,000	-98,621	-85,511
03118 Instalment Interest Income	3,500	3,118.25	3,500
03114 Ex-Gratia Rates Income	27,547	26,488.10	25,231
03120 Pens Deferred Rates Interest Income		0.00	
03119 Rates Administration Fee Income	2,500	2,430.00	2,500
Total I030 - Rates	2,381,103	2,261,743	2,265,053

Expense

E03 - GENERAL PURPOSE FUNDING.

E030 - Rates

	Budget 2016-17	Actual 2015-16	Budget 2015-16
03100 Expense - Admin Allocated - Rates	36,373	35,626.71	38,879
03101 Rates Postage & Stationery Expense	1,300	725.68	1,300
03102 Valuation Expenses	8,100	6,589.51	8,300
03103 Title Searches Expenses	200	466.40	200
03104 Legal Fees Expenses	4,500	8,596.64	4,500
03105 Rates Bad Debts Expenses		0.00	
Depreciation			
Loss on Disposal of Assets			
Total E030 - Rates	50,473	52,005	53,179

Proceeds from Disposal of Assets

	Budget 2016-17	Actual 2015-16	Budget 2015-16
Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0

Capital Purchases

	Budget 2016-17	Actual 2015-16	Budget 2015-16
Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0

Financing Inward

Budget 2016-17	0	0	0
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Financing Outward

Budget 2016-17	0	0	0
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Operating Program
Operating Sub-Program

GENERAL PURPOSE FUNDING

Other General Purpose Funding

Description/Objectives Untied government grants and the proceeds from investing Council funds that are surplus to requirements during the reporting period.

Management Chief Executive Officer.

New Budget Initiatives and Highlights

♦ In the past Council has received an advance payment of Grants Commission funding (FAGS). This did not occur in 15/16, therefore the full allocation has been reflected to be received and expended in full in 2016/17

Service Levels None.
Act 1995 and associated Regulations.

Strategic Priority Goal Corporate Business Plan

No 5 – We Want to strengthen our communities position for the future Manage the Shire's finance and financial service activities to ensure the continuous, sustained operation of Council.

Service Levels Rates may be paid by post, telephone, internet or over the counter at the Shire

Fees & Charges None

Capital Investment

Nil

Financing

Transfer TO Reserves

R4R Reserve - Retain Interest \$ -

Transfer FROM Reserves

R4R Reserve \$ -

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I031 - Other GPF

03201	Grants Commission Grant Received - General Income	1,065,451	528,663.00	527,638
03202	Grants Commission Grant Received- Roads Income	650,783	296,757.00	348,891
03205	Interest on Investments Income	1,500	1,126.07	8,000
03206	Interest on Investments - Reserves Income	31,154	55,300.05	77,055
	Depreciation		0.00	
	Loss on Disposal of Assets		0.00	
Total I031 - Other GPF		1,748,888	881,846	961,584

E032 - Other

03200	Misc Expenditure	0	0.00	0
	Depreciation			
	Loss on Disposal of Assets			
Total E032 - Other		0	0	0

Proceeds from Disposal of Assets

	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0

Total 0 0 0

Capital Purchases

	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0

Total 0 0 0

Financing Inward

0	334,956	335,481
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Financing Outward

0	3,362	3,888
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Operating Program
Operating Sub-Program

LAW, ORDER & PUBLIC SAFETY

Fire Control

Description/Objectives The provision of bush fire control services to residents and visitors within the Shire boundaries.

Management Chief Executive Officer

New Budget Initiatives and Highlights Completion of the construction of the Bulyee & Bullaring Fire Shed. These works were funded by DFES and claims for the construction is being made in 2016/17

Local Laws None.

Statutory Requirements The Council is required to comply with the requirements of the Bush Fires Act, which is enacted by the State Government. The Statute conveys various obligations and duties upon the Shire.

Strategic Priority Goal No 8 – Sustainability & protection of our farm land is important to the future of the area

Corporate Business Plan Provide Ranger services including animal control and bushfire control

Service Levels N/A

Fees & Charges Nil.

Capital Investment

Fire Sheds \$ 16,080

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I05 - LAW ORDER & PUBLIC SAFETY

I051 - Fire Prevention

05112 DFES Grant Income
05113 DFES Admin Fee Income

05114 Profit on Sale of Asset

170,799	35,482.50	108,712
4,000	15,311.00	4,000
	0.00	
174,799	50,794	112,712

Total I051 - Fire Prevention

E05 - LAW ORDER & PUBLIC SAFETY.

E051 - Fire Prevention

05100 Admin Allocated - Fire Prevention
05101 Purchase of Equipment Expense
05102 Equipment Maintenance Expense
05103 Vehicle Maintenance Expense
J05104 05104 Land / Building Maintenance Expense
05105 Protective Clothing Expense
05106 Utilities and rates Expense
05107 Other Expenses
05108 Insurance Expense
05109 Purchase of Plant and Equipment Expense
05110 Depreciation - Fire Prevention
05111 Loss on Sale of Assets - Fire Prevention

7,367	7,216.03	7,875
1,300	0.00	1,300
50	0.00	50
65,938	64,990.26	62,934
6,260	6,241.05	6,260
4,019	3,631.38	4,019
1,487	3,736.46	1,487
400	1,586.79	400
26,340	22,174.84	22,175
	0.00	
	0.00	
	0.00	
113,161	109,577	106,500

Total E051 - Fire Prevention

Proceeds from Disposal of Assets

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

Capital Purchases

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

16,080	82,246	0
0	0	0
0	0	0
0	0	0
16,080	82,246	0

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
	I053 - Other			
		0	0.00	0
		0	0.00	0
	I053 - Profit on Sale of Assets			
	Total I052 - Other	0	0	0
	E053 - Other			
	05354 LEMC Expenses	3,500	3,500.00	3,500
	05355 Road Safety Programs Expenses	1,100	500.00	1,100
	05350 Emergency Call Out Expense	9,634	14,004.25	
	E053298 - Depn - Other Order			
	Loss on Disposal of Asset			
	Total E053 - Other	14,234	18,004	4,600
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

Operating Program
Operating Sub-Program

HEALTH
Maternal and Infant Health

Description/Objectives The provision of assistance to maintain the Infant Health Clinic, which also houses the Corrigin Play Group.

Management Chief Executive Officer.

New Budget Initiatives and Highlights **No Significant Changes.**

Local Laws Statutory Requirements None.
None.

Strategic Priority Goal **No 6 – We need good services to support our development as a Shire.**
Corporate Business Plan **Provide and maintain community buildings and facilities, including roads and sporting facilities**

Service Levels Provision and maintenance of a clinic and playgroup building
Fees & Charges As per adopted Fees and Charges Schedule.

Capital Investment

0 \$ -

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I07 - HEALTH

I071 - Maternal & Infant Health

07100	Family Day Care Rent	0	0.00	0
07102	Infant Health Grant	0	0.00	0
07103	Playgroup Improvement Grant	0		36,851
	Profit on Sale of Assets			
	Total I071 - Maternal & Infant Health	0	0	36,851

E071 - Maternal & Infant Health

07150	Maternal & Infant Health Admin. Allocated		0.00	
J07151	07151 Infant Health Clinic Expenditure	21,679	21,012.54	21,111
J07152	07152 Family Day Care Expenditure	1,900	632.54	2,110
	Depreciation		0.00	
	Loss on Sale of Assets		0.00	
	Total E071 - Maternal & Infant Health	23,579	21,645	23,221

Proceeds from Disposal of Assets

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0

Total 0 0 0

Capital Purchases

Land & Building	0	0	36,851
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
	0	0	36,851

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16	
I073 - Meat Inspections					
	07350	Meat Inspection Fees Income	500	0.00	500
		Gain on Disposal of Asset			
		Total I073 - Meat Inspections	500	0	500
E073 - Meat Inspections					
	07300	Meat Inspection Wages	0	0.00	0
	07301	Meat Inspection Superannuation	0	0.00	0
	07302	Meat Inspection Insurance Expenses		0.00	
	07303	Meat Inspection Other Expenses	500	0.00	500
	07304	Admin Allocation - Meat Inspections	0	0.00	0
		Depreciation			
		Loss on Disposal of Asset			
		Total E073 - Meat Inspections	500	0	500
Proceeds from Disposal of Assets (Other)					
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		Total	0	0	0
Capital Purchases					
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
			0	0	0
		Financing Inward	0	0	4,398
		Financing Outward			0

Operating Program
Operating Sub-Program

HEALTH

Preventative Services - Administration & Inspection

Description/Objectives

The Provision of Health Services within the District in compliance with the Health Acts to ensure a high standard of environmental health is maintained.

Management

The Council is required to engaged a qualified Environmental Health Officer (EHO) under the Health Act and administers the Eastern District Regional Health Scheme which involves the Shires of Corrigin, Kondinin, Kulin and Narembeen. Shire of Bruce Rock and Lake Grace have also joined the scheme

New Budget Initiatives and Highlights

No Significant Changes.

Local Laws
Statutory Requirements

Health Local Laws Series.
Administration in accordance with the Health Act & Food Act (state Legislation).

Strategic Priority Goal Corporate Business Plan

No 6 – We need good services to support our development as a Shire. Provide environmental health services to protect public health

Service Levels

Random food quality sampling is undertaken by the EHO and an inspection and approvals service operated from the Shire Office during normal office hours.

Fees & Charges

As per adopted Fees and Charges Schedule.
Some Fees set by State Legislation.

Capital Investment

EHO Vehicle \$ 32,000

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
I074 - Administration				
07450	Scheme Income	218,539	140,816.00	191,069
07452	Food Premises annual registration Income	1,000	1,163.54	1,000
07451	Profit on Sale of Asset - Admin & Inspection		4,778.79	
Total I074 - Administration		219,539	146,758	192,069
E074 - Administration				
07400	Admin & Inspection Wages	138,613	126,593.60	127,256
07401	Admin & Inspection Superannuation	19,374	16,135.16	18,452
07412	EHO Vehicle Operating Expenses	33,671	30,010.62	34,739
07417	Admin & Inspections Office Equipment	4,000	961.22	4,000
07404	Conference / Training Expenses - Health Exp	7,450	4,317.83	7,450
07415	Other Admin Expenses - Health Admin	3,500	1,535.16	3,500
07402	Admin & Inspection FBT Expense	15,000	14,872.00	10,000
07405	Admin & Inspection Telephone Subsidy Expe	2,000	2,149.27	2,000
07407	Admin & Inspection Subscriptions Expenses	2,500	1,282.18	2,500
07409	Admin & Inspection Insurance Expenses	5,899	6,717.23	6,717
07410	Admin & Inspection Advertising Expenses	3,000	0.00	3,000
07403	Admin & Inspection Uniform Expenses	900	549.42	1,200
07411	Admin & Inspections Housing Allocation	14,832	34,876.17	12,737
07408	Admin & Inspection Analytical Expenses	400	682.57	400
07418	Admin & Inspections Consultancy Expense	2,000	7,189.02	2,000
07416	Admin Allocation - Admin & Inspections	18,944	18,555.39	20,249
07413	Depreciation - Admin & Inspection	0	0.00	0
07414	Loss on Sale of Asset - Admin & Inspection	1,501	0.00	889
Total E074 - Administration		273,584	266,427	257,089
Proceeds from Disposal of Assets (Admin & Inspections)				
	Land & Building	0	0	0
	Plant & Equipment	15,000	17,273	10,000
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
Total		15,000	17,273	10,000
Capital Purchases				
	Land & Building	0	0	0
	Plant & Equipment	32,000	31,892	30,000
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
Total		32,000	31,892	30,000
Financing Inward		0	0	0
Financing Outward		0	0	0
I076 - Preventative Services Other				
07602	OFFENSIVE TRADES INCOME		270.91	
Total I076 - Preventative Services Other		0	271	0

Operating Program
Operating Sub-Program

HEALTH

Preventative Services - Preventative Services Other

Description/Objectives The provision of other Health Preventative Services

Management Chief Executive Officer

New Budget Initiatives and Highlights

The Shire of Corrigin is currently administrating the RoeROC waste site located in Bendinger. RoeRoc councils have committed to setting funds aside for assit with funding of future developments and expansion of the Bendinger Tip.

Local Laws
Statutory Requirements
Strategic Priority Goal
Corporate Business Plan

None.
Waste Avoidance and Recovery Act 2007
No 6 – We need good services to support our development as a Shire.
Provide and maintain waste collection and transfer stations

Service Levels Provision of waste facilities to Shires with the RoeROC district

Fees & Charges As per adopted Fees and Charges Schedule.

Capital Investment

0 \$ -
0 \$ -

Proceeds from Disposal of Assets \$ -

Financing

Transfer TO Reserves
Medical Reserve - Retain Interest \$ 119

Transfer FROM Reserves
Medical Reserve \$ -

Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
E076 - Preventative Services Other				
07600	Preventative Services Analytical Expenses	800	160.91	800
07601	Legislation Expenses	100	0.00	100
	Depreciation			
	Loss on Disposal of Asset			
Total E076 - Preventative Services Other		900	161	900
Bendinger Tip Administration				
07850	Bendinger Tip Income	90,000	13,006.93	75,000
Total Bendinger Tip Income		90,000	13,007	75,000
Bendinger Tip Administration				
07800	Bendinger Tip Expenditure	68,436	64,952.82	68,436
	Depreciation		0.00	0
	Loss on Disposal of Asset			
Bendinger Tip Administration		68,436	64,953	68,436
Proceeds from Disposal of Assets (Bendinger Tip)				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
Total		0	0	0
Capital Purchases				
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
		0	0	0
Financing Inward		0	0	0
Financing Outward		20,000	0	0

Operating Program
Operating Sub-Program

HEALTH

Other Health

Description/Objectives

The provision of a Doctor and Dentist to service the local residents.

Management

Chief Executive Officer.

New Budget Initiatives and Highlights

Council continues to support Dr Raj in providing medical services to the Corrigin community. In July 2016, Council resolved to continue to have Dr Raj supported by First Health with business administration to at least 2019. administration. An allowance for the provision of service has been made accordingly.

Council has made an allowance for some upgrades to the medical centre

Local Laws

None.

Statutory Requirements

None.

Strategic Priority Goal Corporate Business Plan

No 6 – We need good services to support our development as a Shire. Work with State government to improve health, aged care, and education services

Service Levels

Provision and maintenance of surgery for both the Dentist and Doctor, and visiting consultants, and a vehicle for the Doctor. This ensures we maintain a Doctor, Dentist and consultants presence in Corrigin.

Fees & Charges

As per adopted Fees and Charges Schedule.

Capital Investment

	0 \$	-
Doctor Surgery Upgrade	\$	29,315
Proceeds from Disposal of Assets	\$	-

Financing

Transfer TO Reserves		
Medical Reserve - Retain Interest	\$	119
Transfer FROM Reserves		
Medical Reserve	\$	-

Job G/L

I077 - Other Health

07751	Rental Dentist Surgery Income	
07754	Trading in Public Places Income	
07752	Other Health Reimbursements Income	
07750	Rental -Wellness Centre	

Budget 2016-17	Actual 2015-16	Budget 2015-16
0	0.00	0
	250.00	
500	504.80	4,500
5,000	5,122.73	5,000
5,500	5,878	9,500

I077951 - Profit on Sale of Assets

Total I077 - Other

E077 - Other Health

J0770	07700	Doctor Surgery Maintenance Expenses	
	07701	Medical Services Expenses	
J07703	07703	Dental Surgery & Residence Expenses	
	07702	Doctor Vehicle Operating Expenses	
	07707	Admin Allocation - Other Health	
	07708	E.W.P.C. Expenditure	
	07709	Housing Allocation - Doctor	
	07710	Other Health expenditure	
	07705	Depreciation - Other Health	
	07706	Loss on Sale of Asset - Other Health	

47,561	39,087.56	49,200
168,030	169,103.18	246,500
48,433	38,916.32	51,906
10,957	10,193.52	15,983
13,023	12,755.07	13,920
15,000	15,000.00	15,000
50,483	29,270.83	46,769
500	322.16	2,500
	0.00	
0	0.00	0
353,987	314,649	441,778

Proceeds from Disposal of Assets (Other Health)

Land & Building	
Plant & Equipment	
Furniture & Equipment	
Infrastructure Other	

0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

Capital Purchases

Land & Building	
Plant & Equipment	
Furniture & Equipment	
Infrastructure Other	

50,952	0	0
0	0	0
0	2,532	0
0	0	0
50,952	2,532	0

Financing Inward

0	0	4,398
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Financing Outward

119	99	0
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Operating Program
 Operating Sub-Program
 Description/Objectives

WELFARE AND EDUCATION
Other Education - Resource Centre
 The provision of a Community Resource Centre.

Management Chief Executive Officer.

New Budget Initiatives and Highlights No Significant Changes.

Local Laws None.
 Statutory Requirements N/A.

Strategic Priority Goal No 6 – We need good services to support our development as a Shire.

Service Levels N/A
 Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I082 - Other Education

08250	Resource Centre Membership Income	400	363.60	400
08251	Resource Centre Computer / Internet Use Income	3,000	1,831.28	3,000
08252	Resource Centre Secretarial Services Income	3,000	2,608.34	3,000
08253	Resource Centre Office Support Income	8,000	11,140.44	8,000
08254	Resource Centre Equipment Hire Income	1,000	1,256.59	1,000
08255	Resource Centre Room Hire Income	5,000	5,144.33	5,000
08256	Resource Centre Phone Book Sales Income	3,000	4,613.40	3,000
08257	Resource Centre Exam Supervision Income	200	799.65	200
08258	Resource Centre Miscellaneous Income	1,000	2,137.28	1,000
08259	Resource Centre Training/Course Income	5,000	3,466.34	5,000
08260	Resource Centre Information Books Income	240	184.53	240
08261	Resource Centre Movie Club Income	400	359.09	400
08262	CRC Funding Income	104,052	102,413.40	99,333
08264	Agency Commissions	1,169	8,758.02	6,169
08263	Resource Centre Grant Funding Income	0	980.00	0
08277	WAGE OFFSET INCOME		11,826.00	
08265	Profit on sale of asset		0.00	
Total I082 Other Education		135,461	157,882	135,742

E082 - Other Education

08200	Admin Allocated - Other Education	11,512	11,275.11	12,305
08201	Resource Centre Wages Expenses	122,962	89,379.99	85,394
08202	Resource Centre Super Expenses	12,424	8,473.02	12,218
08203	Resource Centre Uniforms Expenses	1,200	1,361.72	900
08204	Resource Centre Training & Development Expense	4,000	1,172.80	4,000
08205	Resource Centre Telephone Expenses	3,000	1,926.67	3,000
08206	Resource Centre Power Expenses	5,500	5,288.09	5,500
08207	Resource Centre Equipment Expenses	4,113	10,812.33	4,122
08208	Resource Centre Office Supplies Expenses	3,000	1,397.99	3,000
08209	Resource Centre Postage Expenses	250	190.77	250
J08210	08210 Resource Centre Maintenance Expenses	16,002	9,545.09	13,982
	08211 Resource Centre Insurance Expenses	4,688	5,142.80	5,143
	08212 Resource Centre Course Expenditure	3,000	3,800.03	3,000
	08213 Resource Centre Information Books Expenses	250	70.00	250
	08214 Resource Centre Movie Nights Expenses	150	166.72	150
	08215 Resource Centre Phone Books Expenses	200	20.00	200
	08216 Resource Centre Miscellaneous Expenses	700	240.88	700
	08217 Resource Centre Grant Expenditure - Non Operatin	0	9,912.27	9,518
	08220 Resource Centre Room Booking Expenditure	2,000	1,167.03	2,000
	08219 Depreciation - Other Education	0	0.00	0
	08221 Loss on Sale of Assets		0.00	
Total E082 - Education		194,951	161,343	165,632

Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
	Proceeds from Disposal of Assets			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total	<i>0</i>	0	0
	Capital Purchases			
	Land & Building	6,325	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	6,325	0	0
	Financing Inward			
	Financing Outward	<i>0</i>	<i>0</i>	<i>0</i>

Operating Program
 Operating Sub-Program
 Description/Objects

WELFARE AND EDUCATION

Care of Family & Children

Miscellaneous costs associated with the Care of Family & Children within the district. This involves assistance to Daycare facilities.

Management Chief Executive Officer.

New Budget Initiatives and Highlights

Council continues to make a provision for a contribution towards the running costs of the Giggle Pots Daycare.

Local Laws None.
 Statutory Requirements N/A.
Strategic Priority Goal
Corporate Business Plan

No 6 – We need good services to support our development as a Shire. Provide and maintain community buildings and facilities, including roads and sporting facilities

Service Levels N/A
 Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

Financing

Transfer TO Reserves

Child Care Reserve \$ -

Transfer FROM Reserves

Child Care Reserve - Retain Interest \$ 1

Job G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I083 - Care of Family & Children

08350 Rental Income
 08351 Families & Children's Misc Incomes
 08352 Giggle Pots Day Care Loan Repayment
 Depreciation
 I061951 - Profit on Sale of Asset

50	0.00	50
3,500	1,108.02	3,500
	3,500.00	
3,550	4,608	3,550

Total I083 - Care of Family & Children

E083 -Care of Family & Children

J08301 08300 Admin Allocated - Care of Families & Children
 08301 Building Maintenance - Giggle Pots/Playgroup Exp
 08302 Contribution towards Giggle Pots Operations Expe

5,953	5,830.33	6,363
20,620	28,374.07	24,155
2,000	2,000.00	2,000
500	0.00	500
	68.00	
	0.00	
29,073	36,272	33,018

08303 Educational Programs Expense
 08305 Infant Health Building Mtce Expenses
 08304 Depreciation - Care of Families & Children
 Loss on Disposal of Asset

Total E061 - Pre School

Proceeds from Disposal of Assets

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

Capital Purchases

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

Financing Inward

0	4,233	4,338
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Financing Outward

1	92	0
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Operating Program
 Operating Sub-Program
 Description/Objectives

WELFARE AND EDUCATION
Other Welfare

Support and miscellaneous costs associated with other welfare programs in the districts.

Management Chief Executive Officer.

New Budget Initiatives and Highlights Council will partner with the local school and Camp Kulin for the delivery of the reach program.
 The reach program will be delivered through the local school and will target the wellbeing of youth.

Local Laws None.
 Statutory Requirements N/A.
Strategic Priority Goal No 6 – We need good services to support our development as a Shire.
Corporate Business Plan Work with State Government to improve health, aged care and education services

Service Levels N/A
 Fees & Charges As per adopted Fees and Charges Schedule

Job G/L

I086 - Other Welfare

08650 Junior Council Income
 1062211 - Profit on Sale of Assets
Total I086 - Other Welfare

Budget 2016-17	Actual 2015-16	Budget 2015-16
50	0.00	50
50	0	50

E082 - Other Welfare

08601 Junior Council Expenses
 08600 School Chaplain Expenses
 08604 Outreach Programs
 08602 Admin Allocation - Other Welfare
 08610 Depn - Other Welfare
 Loss on Disposal of Asset

500	0.00	500
0	0.00	0
10,000		
2,829	2,770.03	3,023
1,034	1,033.88	1,034
14,363	3,804	4,557

Total E086 - Other Welfare

Proceeds from Disposal of Assets

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

Capital Purchases

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Operating Program
Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives
and Highlights

Local Laws

Statutory Requirements

Strategic Priority Goal
Corporate Business Plan

Service Levels

Fees & Charges

Capital Investment

Financing

WELFARE AND EDUCATION

Seniors

Miscellaneous costs associated with the Seniors within the district.
This includes assistance to various Senior Facilities.

Chief Executive Officer.

Council will complete the development of an Aged Friendly Community Plan.
The plan will be adopted in early 16/17 and will provide key stake holders
with priorities and objectives required to become aged friendly.

**Council will continue to put funds aside in reserve to fund future
aged accomodation requirements.**

None.

None.

No 6 – We need good services to support our development as a Shire.
Work with State government to improve health, aged care, and
education services

N/A

None.

Transfer TO Reserves

Senior Citizen Reserve - Retain Interest	\$	-
Senior Citizen Reserve	\$	20,000

Transfer FROM Reserves

Senior Citizen Reserve	\$	-
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Job G/L

I084 - Aged & Disabled - Seniors Citizen

08451	Aged Friendly Community RoeROC Cont.
08450	Misc Aged & Disabled - Senior Citizens Income I063951 - Profit on Sale of Assets

Total I063 - Seniors

E084 - Aged & Disabled - Seniors Citizen

J08400	08400	Senior Citizens facilities Expenses
J08402	08402	Frail Aged Hostel Expenses
	08401	Contribution to Senior Citizens Housing
	08405	Aged Friendly Community Expenses
	08404	Admin Allocation - Aged & Disabled
	08403	Depreciation - Aged & Disabled - Senior Citizens Loss on Disposal of Asset

Total E084 - Aged & Disabled - Seniors Citizen

Proceeds from Disposal of Assets

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

Total

Capital Purchases

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

Total

Financing Inward

Financing Outward

Budget 2016-17	Actual 2015-16	Budget 2015-16
15,000	0.00	15,000
	0.00	
15,000	0	15,000
75,628	93,745.01	75,168
500	0.00	500
0	50,000.00	69,722
7,900	16,633.33	24,500
5,953	5,830.33	6,363
	0.00	
89,981	166,209	176,253
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	55,115	56,010
20,000	1,179	2,233

Operating Program
 Operating Sub-Program
 Description/Objectives

HOUSING

Staff Housing

The provision of housing facilities to staff members.

Management Chief Executive Officer.

New Budget Initiatives and Highlights

Please refer to the Building Maintenance program for a complete list of scheduled works.

Council will extend and update its housing stock with the construction of 2 duplex's. Council will fund the construction by the sale of an existing house

Local Laws
 Statutory Requirements
 Strategic Priority Goal
 Corporate Business Plan

None.

None.

No 5 - We want to strengthen our community's position for the future
Provide and maintain offices, housing and other buildings and facilities for the operation of the Shire

Service Levels
 Fees & Charges

N/A

Employee rental as per adopted Fees & Charges and Contracts.

Capital Investment

House/ duplex construction \$ 344,743

Financing

Transfer TO Reserves

Staff Housing Reserve - Retain Interest \$ 1,914

Transfer FROM Reserves

Staff Housing Reserve \$ -

Job G/L

I09 - HOUSING

I091 - Staff Housing

09152 Rental - 2 Spanney Street
 09155 1 Spanney Street Income
 09150 Rental - 32 Camm Street Income
 09151 Rental - 25 Seimons Ave Income
 09154 Rental 23 McAndrew Street
 09156 Rental - 10 Lawton Way
 I091951 - Profit on Sale of Assets
Total I091 - Staff Housing

Budget 2016-17	Actual 2015-16	Budget 2015-16
2,860	3,370.00	2,860
2,860	2,760.00	2,860
2,860	2,760.00	2,860
2,600	2,460.00	2,600
2,860	2,760.00	2,860
2,860	3,460.00	2,860
16,900	17,570	16,900

E09 - HOUSING.

E091 - Staff Housing

09100 Admin Allocated - Staff Housing
 J09101 09101 3 Janes Drive Expenses
 J09107 09107 32 Camm Street Expenses
 J09105 09105 23A McAndrew Expenses
 J09102 09102 36 Camm Street Expenses
 J09103 09103 25 Seimons Ave Expenses
 J09104 09104 1 Spanney Street Expenses
 J09106 09106 2 Spanney Street Expenditure
 J09108 09108 Rockview Residence Expenses
 09109 Staff House Costs Allocated to Works
 J09111 09111 10 Lawton Way
 09110 Depreciation - Staff Housing
 E091952 - Loss on Sale of Assets
Total E091 - Staff Housing

16,149	15,817.53	17,262
23,385	23,386.34	24,430
31,104	15,047.60	26,188
12,563	9,220.74	10,579
25,531	11,697.40	24,789
17,862	37,336.17	21,625
35,617	12,574.36	22,433
12,815	9,319.88	12,113
21,534	10,131.27	21,225
-165,243	-120,733.76	-189,641
17,692	12,454.39	15,738
	0.00	
54,292		
103,301	36,252	6,741

Proceeds from Disposal of Assets

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

250,000	0	0
0	0	0
0	0	0
0	0	0
Total 250,000	0	0

Capital Purchases

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

344,743	0	0
0	0	0
0	0	0
0	0	0
Total 344,743	0	0

Financing Inward

0	16,616	40,000
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Financing Outward

1,914	1,955	7,207
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Operating Program
Operating Sub-Program

HOUSING
Other Housing

Description/Objectives The provision of housing to the Doctor, Dentist and various GROH employees.

Management Chief Executive Officer.

New Budget Initiatives and Highlights Please refer to the Building Maintenance program for a complete list of scheduled works.

Local Laws None.
Statutory Requirements None.
Strategic Priority Goal No 5 - We want to strenghten our communiy;s position for the future
Corporate Business Plan Provide and maintain offices, housing and other buildings and facilities for the operation of the Shire
Service Levels N/A
Fees & Charges GROH and other Agreements
As per adopted Fees and Charges schedule.

Capital Investment

Financing

Transfer TO Reserves
LCGHP Reserve - Retain Interest \$ 263

Transfer FROM Reserves

Job G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I092 - Other Housing

09253	Other Housing Rental Income	1,200	1,154.19	1,200
09251	Rental - LGCHP Units - 36 Jose Street Income	15,600	6,200.00	15,600
09250	Rental - LGCHP Units - 23 Seimons Ave Income	10,400	8,360.00	10,400
09252	Rental - GROH Income	54,860	54,955.64	54,860
09254	Other Housing Reimbursements Income		848.23	
	I092951 - Profit on Sale of Assets			
Total I092 - Other Housing		82,060	71,518	82,060

E092 - Other Housing

J09201	09201	LGCHP Units - 23 Seimons Ave Expenses	23,411	15,238.20	19,754
J09202	09202	LGCHP Units - 36 Jose Street Expenses	18,378	18,622.94	19,951
J09203	09203	11 Courboules Cres Expenses	50,483	29,270.83	48,610
J09204	09204	GROH - 14 Courboules Cres Expenses	13,942	10,264.37	13,849
J09205	09205	GROH - 15 McAndrew Ave Expenses	15,214	10,706.04	15,834
	09207	Other Housing Loan Interest Expense	0	0.00	0
J09206	09206	GROH - 51 Goyder Street Expenses	14,711	13,183.52	13,574
	09209	Admin Allocation - Other Housing	9,908	9,704.16	10,590
	09210	Other House Costs Allocated to Works	-50,483	-29,270.83	-46,769
	09208	Depreciation - Other Housing		0.00	
		E092952 - Loss on Sale of Assets		0.00	
Total E092 - Other Housing		95,564	77,719	95,393	

Proceeds from Disposal of Assets

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0

Total 0 0 0

Capital Purchases

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0

Total 0 0 0

Financing Inward

0	0	0
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Financing Outward

263	220	72,480
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Operating Program
 Operating Sub-Program
 Description/Objectives

COMMUNITY AMENITIES

Sanitation - Household

The maintenance of domestic rubbish kerbside collection services to householders.

Management Chief Executive Officer.

New Budget Initiatives and Highlights Council has increase rubbish service charges to decrease the funding deficit in the provision of rubbish services and waste collection facilities.

Council has made an allowance to purchase additional mobile rubbish bins

Local Laws None.

Statutory Requirements The Levy of a charge for the collection of rubbish is made under the Waste Avoidance and and Resources and Recovery Act 2007

Strategic Priority Goal No 6 – We need good services to support our development as a Shire.
Corporate Business Plan Provide and maintain waste collection and transfer stations

Service Levels One weekly kerbside collection service, plus fortnightly recycling kerbside collection service. Council also provides an annual bulk verge side rubbish collection.

Fees & Charges As per adopted Fees & Charges Schedule

Domestic Rubbish - 1st Service	\$350.00
Pensioner Domestic Rubbish	\$245.00
Commercial Rubbish - 1st Service	\$410.00
Domestic/Commercial Rubbish - 2nd service - 120L Rubbish Bin	\$300.00
Domestic/Commercial Rubbish - 2nd service - 240L Rubbish Bin	\$360.00
Extra Recycling service 240L	\$230.00

Capital Investment

Rubbish Trailers / Bins \$ 11,736

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I10 - COMMUNITY AMENITIES

I101 - Sanitation - Household

10150 Refuse Removal Income
 10156 Tip Fees Income

167,390	144,788.20	145,335
10,000	5,298.12	10,000
	181.82	
177,390	150,268	155,335

10154 Sanitation - Household refuse Misc
Total I101 - Sanitation - Household

E10 - COMMUNITY AMENITIES.

E101 - Sanitation Household

10100 Admin Allocated - Sanitation - Household Refuse
 J10101 10101 Domestic Refuse Collection Expense
 J10104 10104 Corrigin Tip Maintenance Expenses
 J10109 10109 Verge Rubbish Collection
 J10105 10105 Green Waste Dump Maintenance Expenses
 J10106 10106 Bullaring Tip Maintenance Expense
 J10102 10102 Recycling Expense
 J10103 10103 Transfer Station/Regional Waste Expense
 10107 Depreciation - Sanitation-Household Refuse

16,596	16,254.75	17,739
64,700	79,534.08	63,444
80,356	79,800.14	87,228
0	358.81	3,303
3,015	4,536.66	3,099
2,470	427.03	2,616
78,563	46,035.57	64,582
66,061	81,918.46	70,565
0	6,319.39	6,319
	0.00	
311,761	315,185	318,895

Total E101 - Sanitation Household

Proceeds from Disposal of Assets

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

Capital Purchases

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

0	0	0
11,736	0	0
0	0	0
0	0	0
Total	11,736	0

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
I102 - Sanitation - Other				
	10250 Misc Income - Sanitation - Other Income		0.00	
	1102951 - Profit on Sale of Assets			0
	Total I102 - Sanitation Other	0	0	0
E102 - Sanitation Other				
J10200	10200 Industrial/Commercial Refuse Charges Expense	18,394	34,153.65	18,390
J10201	10201 Street Bins Expense	27,835	23,859.34	24,653
	Waste Collection Plan	0	0.00	
	10204 Admin Allocation - Sanitation Other	14,627	14,326.99	15,635
	Loss on Disposal of Asset			
	Total E102 - Sanitation Other	60,856	72,340	58,678
Proceeds from Disposal of Assets				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
Capital Purchases				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

Operating Program
Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives
and Highlights

Local Laws
Statutory Requirements
Strategic Priority Goal
Corporate Business Plan

Service Levels

Fees & Charges

Capital Investment

Financing

COMMUNITY AMENITIES

Town Planning & Regional Development

The provision of development and planning services to residents and visitors etc

Chief Executive Officer.

No Significant Changes.

None.
Town Planning and Development Act
No 6 – We need good services to support our development as a Shire.
Provide and maintain a Town Planning Scheme, subdivision and development control services

None.

As per adopted Fees & Charges Schedule

Transfer TO Reserves

Land Subdivision Reserve - Retain Interest \$ 1,310

Transfer FROM Reserves

Principal Loan Repayments

Granite Rise Loan \$ 87,482

Job

G/L

I103 - Sewerage

10350 Septic Tank Fees Income
Depreciation
Loss on Disposal of Asset

Total E103 - Sewerage

E103 - Sewerage

J10300 10300 Effluent Drainage Expense
Depreciation
Loss on Disposal of Asset

Total E103 - Sewerage

I106 - Town Planning & Regional Development

10650 Misc Income - Town Planning & Regional Develop
I106951 - Profit on Sale of Assets

Total I106 - Town Planning

E106 - Town Planning & Regional Development

10600 Town Planning Consultant Expense
10601 Town Planning Scheme Expense
10602 Town Planning Advertising Expense
10603 Survey, Mapping and Legal Expense
14810 Granite Rise Operating Expenses
10604 Loan Interest TP & R Expense
10607 Admin Allocation - TP & Regional Development
10605 Depreciation - TP & R Development
10606 Loss on Sale of Asset - TP & R

Total E106 - T.P. & Regional Devel

Proceeds from Disposal of Assets

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

Total

Capital Purchases

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

Total

Financing Inward

Financing Outward

	Budget 2016-17	Actual 2015-16	Budget 2015-16
I103 - Sewerage			
10350 Septic Tank Fees Income		0.00	
Depreciation			
Loss on Disposal of Asset			
Total E103 - Sewerage	0	0	0
E103 - Sewerage			
J10300 10300 Effluent Drainage Expense	500	192.30	500
Depreciation			
Loss on Disposal of Asset			
Total E103 - Sewerage	500	192	500
I106 - Town Planning & Regional Development			
10650 Misc Income - Town Planning & Regional Develop	2,200	7,873.43	2,200
I106951 - Profit on Sale of Assets			
Total I106 - Town Planning	2,200	7,873	2,200
E106 - Town Planning & Regional Development			
10600 Town Planning Consultant Expense	33,000	33,582.74	35,000
10601 Town Planning Scheme Expense	2,500	0.00	0
10602 Town Planning Advertising Expense	1,000	0.00	1,000
10603 Survey, Mapping and Legal Expense	2,500	0.00	2,500
14810 Granite Rise Operating Expenses	1,000	255.73	1,000
10604 Loan Interest TP & R Expense	14,784	19,364.02	23,451
10607 Admin Allocation - TP & Regional Development	10,941	10,717.86	11,694
10605 Depreciation - TP & R Development		0.00	
10606 Loss on Sale of Asset - TP & R		0.00	
Total E106 - T.P. & Regional Devel	65,725	63,920	74,645
Proceeds from Disposal of Assets			
Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0
Capital Purchases			
Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0
Financing Inward	0	0	0
Financing Outward	88,792	83,371	79,180

Operating Program
 Operating Sub-Program
 Description/Objectives

COMMUNITY AMENTIES

Other Community Amenities

The maintenance of the Corrigin Cemetery, Community Bus and Cropping land.

Management Chief Executive Officer

New Budget Initiatives and Highlights
No Significant Changes.

Local Laws None.
 Statutory Requirements Cemeteries act.

Strategic Priority Goal **No 6 – We need good services to support our development as a Shire.**

Service Levels None.

Fees & Charges As per adopted Fees & Charges Schedule

Capital Investment

Financing

Transfer TO Reserves

Community Bus Reserve - Retain Interest \$ 333
 Community Bus Reserve \$ 10,000

Transfer FROM Reserves

Job G/L

I107 - Other Community Amenities

	Budget 2016-17	Actual 2015-16	Budget 2015-16
10751 Plaques Reimbursement Income	632	620.15	632
10750 Cemetery Fees & Charges Income	5,200	3,336.34	5,200
10753 Community Bus Hire Fees	6,500	5,443.62	6,500
10752 Cropping Land Income	1,000	53,155.39	45,000
10755 I107951 - Profit on Sale of Assets	0	0.00	0
Total I107 - Other Community Amenities	13,332	62,556	57,332

E107 - Other

J10704 10704 Corrigin Cemetery Expense	12,421	12,844.45	7,482
J10706 10706 Cemeteries Plaques Expense	500	1,905.81	500
J10705 10705 Grave Digging Expense	7,810	8,723.64	9,309
J10700 10700 Public Conveniences Expense	72,515	76,177.45	66,988
J10707 10707 Cropping Land BR Expense	0	26,481.82	10,000
10710 Community Bus Expenses	16,855	16,489.49	17,423
10709 Admin Allocation - Other Community Amenities	18,371	17,993.96	19,637
10708 Depreciation - Other Community Amenities	0	0.00	346
E107033 - Loss on Disposal of Asset			
Total E107 - Other	128,472	160,617	131,685

Proceeds from Disposal of Assets

Land & Building	0	0	0
Plant & Equipment	0	0	48,950
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	48,950

Capital Purchases

Land & Building	0	0	0
Plant & Equipment	0	0	124,311
Furniture & Equipment	0	0	0
Infrastructure Other	2,500	0	0
Total	2,500	0	124,311

Financing Inward

0	0	0
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Financing Outward

10,333	278	3,097
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Operating Program
Operating Sub-Program

Description/Objectives
Management

New Budget Initiatives
and Highlights

Local Laws
Statutory Requirements
Strategic Priority Goal
Corporate Business Plan

Service Levels
Fees & Charges

Capital Investment

Financing

RECREATION & CULTURE

Public Halls & Civic Centres

The maintenance of recreation facilities within the district.
Chief Executive Officer

Council has made a provision for the development of a Town Hall Development Plan. Council continues to set aside funds in the Town Hall Reserve to assist with funding future improvements.

None.

N/A.

No 6 – We need good services to support our development as a Shire. Provide and maintain community buildings and facilities, including roads and sporting facilities

Hire of facility by prior booking at the Shire Office
As per adopted Fees and Charges Schedule

Transfer TO Reserves

Town Hall Reserve - Retain Interest \$ 1,902
Town Hall Reserve \$ 10,000

Transfer FROM Reserves

Town Hall Reserve \$ -

Job G/L

I11 - RECREATION & CULTURE

I111 - Public Halls and Civic Centres

Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
11150	Hall Hire Income	2,800	2,378.34	2,800
	Gain on Disposal of Assets			
	Total I111 - Public Halls and Civic Centres	2,800	2,378	2,800

E11 - RECREATION & CULTURE.

E111 - Public Halls & Civic Centres

Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
11100	Admin Allocated - Halls & Civic Centres	25,549	25,024.60	27,309
J11102	11102 Bilbarin Hall Expense	18,084	17,835.98	18,692
J11101	11101 Corrigin Town Hall Expense	140,626	139,463.05	137,060
J11103	11103 Bullaring Hall Expense	47,629	43,422.99	43,749
J11104	11104 Bulyee Hall Expense	12,021	10,788.38	11,775
J11106	11106 SBC Office Expense	18,687	14,180.44	17,767
J11105	11105 CWA Hall Expense	15,070	14,587.97	15,564
	11108 Town Hall Development Plan	15,000	0.00	15,000
	11107 Depreciation - Halls & Civic Centres	5,454	5,453.97	5,454
	Loss on Asset Disposal			
	Total E111 - Public Halls & Civic Centres	298,120	270,757	292,370

Proceeds from Disposal of Assets

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0

Capital Purchases

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0

Financing Inward

0	0	15,000
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Financing Outward

11,902	11,375	12,231
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Operating Program
Operating Sub-Program

Description/Objectives

RECREATION & CULTURE

Swimming Areas

The maintenance of swimming pool facilities within the district.

Management

Chief Executive Officer.

**New Budget Initiatives
and Highlights**

Council has made allowances for repairs and improvements at the Corrigin Swimming Pool. These repairs will address some structural issues and preserve the life of the pool. Council will utilise the pool subsidy funding to assist with funding the repairs and improvements.

Local Laws

None.

Statutory Requirements

N/A.

**Strategic Priority Goal
Corporate Business Plan**

No 6 – We need good services to support our development as a Shire. Provide and maintain community buildings and facilities, including roads and sporting facilities

Service Levels

Fees & Charges

As per adopted Fees and Charges Schedule

Capital Investment

Swimming Pool Tank & Retic	\$	11,121
Swimming Pool Boiler Cover	\$	3,400
Swimming Pool refurbishment	\$	-

Financing

Transfer TO Reserves

Swimming Pool Reserve - Retain Interest	\$	26
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Transfer FROM Reserves

Job G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I112 - Swimming Areas

11251 Pool Subsidy Income	32,000	33,281.81	30,000
11250 Pool Admissions Income	18,000	22,827.28	18,000

Gain on Disposal of Asset

Total I112 - Swimming Areas	50,000	56,109	48,000
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E112 - Swimming Areas

J11202 11202 Swimming Pool Maintenance Expense	181,598	173,095.82	190,406
11200 Swimming Pool Wages	184,168	125,376.47	157,495
11201 Swimming Pool Superannuation	11,318	10,768.68	10,794
11207 Swimming Pool Recruitment Costs	0	0.00	0
11203 Swimming Pool Insurance Expense	3,161	5,339.95	5,340
11206 Admin Allocation - Swimming Pool	18,481	18,102.19	19,755
11205 Housing Allocation	28,244	15,047.60	46,624
11204 Depreciation - Swimming Pool Loss on Disposal of Asset		0.00	
Total E112 - Swimming Areas	426,970	347,731	430,414

Proceeds from Disposal of Assets

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

Total	0	0	0
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Capital Purchases

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

	0	0	0
	0	0	0
	0	3,285	3,285
Total	54,896	17,962	0

Financing Inward

	0	0	0
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Financing Outward

	26	22	36
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Operating Program
Operating Sub-Program

Description/Objectives

RECREATION & CULTURE

Other Recreation

The maintenance of parks, gardens and outdoor recreation facilities within the district.

Management Chief Executive Officer

New Budget Initiatives and Highlights

Council has made provisions for additional works at the CREC site, including Carparking, Landscaping, fencing, relocation and construction of a new ticketbox and completion of the CREC playground.

Funding received from lotterywest will partially fund the construction of the CREC playground.

Council has made an allowance to purchase suitable carpet for the sports hall to allow for the area to be utilised for community events and functions. Council will seek funding to assist in this purchase

Council, in partnership with the Corrigin Bowling Club will engage a consultant to prepare a feasibility study and business case for the Corrigin Bowling Club in regards to the suitable location of the bowling club facilities.

Council will also continue with the installation of a Water Chlorination System.

Local Laws None.

Statutory Requirements N/A.

Strategic Priority Goal Corporate Business Plan

No 6 – We need good services to support our development as a Shire. Provide and maintain community buildings and facilities, including roads and sporting facilities

Service Levels Not Applicable

Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

Miss B's Shade Structure	\$	20,871
	0 \$	-
CREC Ticketbox	\$	13,557
CREC Landscaping	\$	20,643
CREC Fence	\$	21,384
CREC Carparking	\$	54,803
Recreation & Events Centre	\$	81,452
Water Chlorination System	\$	66,579
CREC Playground	\$	72,255
	\$	<u>279,288</u>

Financing

Transfer TO Reserves

Recreation & Events Centre Loan Reserve - Retain Interest \$ -

Transfer FROM Reserves

Recreation & Events Centre Loan Reserve \$ -

Principal Loan Repayments

Corrigin Recreation & Events Centre Loan - 102 \$ 68,471

Job G/L

I113 - Other Recreation

	Budget 2016-17	Actual 2015-16	Budget 2015-16
11368 Club Contributions	15,000		
11350 Sporting Clubs Levies Income	7,067	4,554.53	5,100
11351 Cyril Box Pavilion Income	2,500	1,060.43	0
11352 Oval Fees & Charges Income	3,500	2,853.66	3,500
11353 PA System Hire Income	150	572.76	150
11354 Regional Bicycle Network Grant Income	0	300.00	0
11358 Voluntary Sport Precinct Levy	0	27,226.13	25,000
11359 Other Recreation Misc Income	0	2,374.74	0
11361 Sporting Clubs Rec Centre Donation	1,818	78,181.82	55,455
11362 CSRFF Funding - CR Recreation & Events Ce	0	159,091.00	159,091
11363 RDAF - round 3 Grant	50,000	225,000.00	175,000
11364 Community Donations - CR Recreation & Eve	20,000	44,188.36	28,894
11363 Lotterywest funding	40,284		
CSRFF Funding - Netball Crt Upgrade	0	0.00	0
Total I113 - Other Recreation	140,319	545,403	452,190

E113 - Other Recreation

J11300 11300 Main Oval Expense	134,848	204,930.24	131,957
J11301 11301 Rose Garden Expense	7,800	11,188.78	7,502
J11324 11324 Town Dam & Retic	9,797	10,655.19	9,088
J11302 11302 Apex Park Expense	8,248	9,014.45	8,166
J11303 11303 Adventure Playground Expense	18,883	21,266.68	39,650
J11304 11304 Bullaring Gardens Expense	623	0.00	720
J11305 11305 CWA Gardens Expense	2,865	3,399.48	3,693
J11306 11306 Wogerlin Gazebo Expense	1,025	0.00	1,039
J11307 11307 Walden Park Expense	1,846	135.00	1,578
J11313 11313 Rotary Park Expense	11,467	11,883.47	11,784
J11308 11308 Miss B's Park Expense	20,586	20,427.63	20,208
J11312 11312 Shire Office Gardens Expense	12,027	13,291.50	12,279
J11309 11309 Gorge Rock Expense	2,442	3,390.05	1,899
J11310 11310 CREC operating Expense	86,784	80,996.67	31,148
J11314 11314 Bowling Club Expense	487	0.00	494
J11315 11315 Golf Club Expense	1,787	1,117.12	1,794
J11316 11316 Tennis Club Expense	20,510	19,747.53	20,863
J11311 11311 Skate Park Expense	2,359	320.57	2,745
J11317 11317 Development Trail Expense	500	0.00	500
J11318 11318 War Memorial Expense	4,462	2,027.00	5,142
J11320 11320 Loan Interest Other Recreation Expense	98,382	95,609.11	92,084
J11326 11326 Upgrade Pump Expenditure	400	0.00	400
J11319 11319 Recreation Consultant and Expenses	30,000	18,514.77	20,000
11331 Recreation & Events Centre Insurance		0.00	2,000
11332 Architect & Project Consultant Fees	15,000	51,427.00	61,985
11335 Other Recreation Community Donations	1,230	0.00	0
11322 Housing Allocation	32,757	12,574.36	19,987
11329 Bikeweek grant expenditure		379.42	
11325 Admin Allocation - Other Recreation & Sport	18,200	17,826.80	19,454
11328 Other Recreation Programs Expenditure	5,000	8,117.87	5,000
J11323 11323 Netball / Basketball Courts Expenses	3,884	2,719.94	3,953
11321 Depreciation - Other Recreation	8,175	8,174.73	14,252
E113952 - Loss on Sale of Assets		0.00	
Total E113 - Other Recreation	562,375	628,935	551,363

Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
	Proceeds from Disposal of Assets			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total	0	0	0
	Capital Purchases			
	Land & Building	95,009	2,453,392	2,481,952
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	256,534	181,617	252,672
	Total	351,543	2,635,009	2,734,624
	Financing Inward	0	33,318	33,372
	Financing Outward	68,471	65,735	62,856

Operating Program
Operating Sub-Program

RECREATION & CULTURE

Library Services

Description/Objectives The provision of Library Services to residents and visitors.

Management Chief Executive Officer.

New Budget Initiatives and Highlights No Significant changes.

Local Laws None.
Statutory Requirements N/A.
Strategic Priority Goal
Corporate Business Plan
Service Levels

No 6 – We need good services to support our development as a Shire. Provide public library services

The local Post Office Agency has a contract with the Shire to provide this service to the public. Opening times are as per normal Post Office hours 9.00am to 5.00pm Monday to Friday (except public holidays.) The library is located in Walton Street.

Fees & Charges Charges for lost books are at replacement costs.

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
I115 - Library				
	11550	15	120.00	15
	11551	50	0.00	50
	Gain on Disposal of Asset			
	Total I115 - Library	65	120	65
E115 - Library				
	11500	25,260	22,881.76	22,980
	11501	1,500	1,696.46	2,500
	11504	1,561	1,529.13	1,669
			0.00	
	11502	0	0.00	0
	Loss on Asset Disposal		0.00	
	Total E115 - Library	28,321	26,107	27,149
Proceeds from Disposal of Assets				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
Capital Purchases				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
Financing Inward				
		0	0	0
Financing Outward				
		0	0	0
I114 - Television & Rebroadcasting				
	11450		25.00	
	Gain on Disposal of Asset			
	Total I114 - Other Culture	0	25	0
E114 - Television & Rebroadcasting				
	11400		0.00	
	Misc Television & Broadcasting Expenses			
	Gain on Disposal of Asset			
	Total E114 - Television & Rebroadcasting	0	0	0

Operating Program
 Operating Sub-Program

RECREATION & CULTURE
Other Culture

Description/Objectives The provision of Agricultural Exhibition Halls and various other cultural projects

Management Chief Executive Officer

New Budget Initiatives and Highlights Council has made allowances for a donation to the Corrigin Agricultural Committee, towards the costs of the Show, including Fireworks

Local Laws None.
 Statutory Requirements N/A.

Strategic Priority Goal No 6 – We need good services to support our development as a Shire.
Corporate Business Plan Provide and maintain community buildings and facilities, including roads and sporting facilities

Service Levels N/A

Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

		Budget 2016-17	Actual 2015-16	Budget 2015-16
Job	G/L			
I116 - Other Culture				
	11651 Other Culture Income	5,500	10,065.67	5,500
	Gain on Disposal of Asset			
Total I116 - Other Culture		5,500	10,066	5,500
E116 - Other Culture				
	11606 Other Culture Programs Expenditure	9,500	13,523.64	9,500
J11600	11600 Agricultural Hall Expenses	0	109,440.00	131,986
J11601	11601 Regional Arts & Crafts Expenses	418	482.24	494
	11602 Yealering Progress Assn Expenses	0	0.00	0
	11603 Donation Leeuwin Sailing Expenses	0	0.00	0
	11607 Corrigin Agricultural Society Donation Expenditure	3,000	2,500.00	2,500
	11605 Admin Allocation - Other Culture	3,971	3,889.81	4,245
	E116298 - Depreciation			
	Loss on Disposal of Asset			
Total E116 - Other Culture		16,889	129,836	148,725
Proceeds from Disposal of Assets				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
Total		0	0	0
Capital Purchases				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
Total		0	0	0
Financing Inward		0	0	0
Financing Outward		0	0	0

Operating Program
Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives and Highlights

Local Laws

Statutory Requirements

Strategic Priority Goal
Corporate Business Plan

Service Levels
Fees & Charges

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

TRANSPORT

Road Construction

The provision of new and improved road infrastructure within the district.

Chief Executive Officer

The Federal Government has announced an increase in Roads to Recovery funding. Council has been allocated an additional \$710967 in 2016/17 Council has updated its road program to reflect the additional income 2016/2017 RRG Funding program comprises of;

Corrigin Narembeen Road \$ 490,000

2015/16 R2R Funding program comprises of;

Lomos South Road \$ 196,951

Babakin Corrigin Road \$ 111,643

Dry Well Road \$ 32,649

Corrigin South Road \$ 232,695

Bilbarin Quairading Road \$ 229,435

Gills Road Intersection \$ 20,621

Council will be completing the final stages of the bulyee road and re-alignment

Grain Freight Route Road Upgrades \$ 881,600

None.

N/A.

No 9 – Provide for the good governance of the district.

Provide and maintain community buildings and facilities, including roads and sporting facilities

N/A

As per adopted Fees and Charges Schedule

Prime Mover - CR950 \$ -

Multyre Roller - CR28 \$ -

Side Tipper Road train \$ -

\$ -

Grain Freight Route Road Upgrades \$ 881,600

Lomos South Road \$ 196,951

Corrigin Narembeen Road \$ 490,000

Babakin Corrigin Road \$ 111,643

Dry Well Road \$ 32,649

Corrigin South Road \$ 232,695

Bilbarin Quairading Road \$ 229,435

Gills Road Intersection \$ 20,621

\$ 2,195,594

Proceeds from Sale of Asset \$ -

Plant Replacement Reserve - Retain Interest \$ 11,246

Roadwork Reserves - Retain Interest \$ 10,637

Plant Replacement Reserve \$ -

Roadworks Reserve \$ 348,987

Job G/L

I12 - TRANSPORT

I121 - Streets, Roads - Construction

12250 Grant - Regional Road Group Income

12251 Grant - Roads to Recovery Income

12255 Grain Route Funding

1121793 - Gain on Disposal of Asset(s)

Total I121 - Streets, Roads & Constructions

E12 - TRANSPORT.

E121 - Streets, Roads - Construction

E121298 - Depreciation

E121952 - Loss on Sale of Assets

Total E121 - Roads Prevention

Proceeds from Disposal of Assets

Land & Building

Plant & Equipment

Furniture & Equipment

Infrastructure Other

Infrastructure Roads

Total

Capital Purchases

Land & Building

Plant & Equipment

Furniture & Equipment

Infrastructure Other

Infrastructure Roads

Total

Financing Inward

Financing Outward

Budget 2016-17	Actual 2015-16	Budget 2015-16
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326,666	327,467.00	327,467
940,674	972,843.00	1,247,787
232,613	0.00	232,613
	0.00	0
1,499,953	1,300,310	1,807,867

	0.00	
	0.00	
	0.00	
0	0	0

0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

0	0	0
0	492,260	926,455
0	0	0
0	0	0
2,195,594	1,477,362	2,083,418
2,195,594	1,969,622	3,009,873

348,987	602,893	602,893
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71,883	35,138	50,805
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Operating Program
 Operating Sub-Program
 Description/Objectives

TRANSPORT

Road Maintenance

The maintenance of a safe and efficient road infrastructure system within the district within financial constraints

Chief Executive Officer

Management

New Budget Initiatives and Highlights

Council continues its commitment to the footpath renewal program, with \$28,714 be allocated to renew footpaths

None.

Local Laws

N/A.

Statutory Requirements

N/A.

Strategic Priority Goal

No 9 – Provide for the good governance of the district.

Corporate Business Plan

Provide and maintain community buildings and facilities, including roads and sporting facilities

Service Levels

None.

Fees & Charges

Capital Investment

Financing

Transfer TO Reserves

Townscape Reserve - Retain Interest

\$

67

Transfer FROM Reserves

Job G/L

I122 - Streets, Roads

12253	Direct Grants Income	
12254	Misc Income, Streets Roads etc	
12257	Regional Bicycle Network Funding	
	I122386 - Profit on Sale of Assets	
Total E122 - Streets, Roads		

Budget 2016-17	Actual 2015-16	Budget 2015-16
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152,947	142,100.00	142,100
8,234	0.00	4,117
2,500		0
163,681	142,100	146,217

E122 - Road Maintenance

	12200	Admin Allocated - Streets Roads	
J12201	12201	Drainage Works Expense	
J12202	12202	Verge Clearing Expense	
Road #	12203	Road Maintenance Expenses	
J12204	12204	Laneway Maintenance Expense	
J12212	12212	Townscape Improvements Expense	
J12217	12217	Footpath renewals	
J12205	12205	Street Numbering Expense	
J12206	12206	Footpath Crossovers Expense	
	12207	Street Lighting Expense	
J12208	12208	Street Cleaning Expense	
J10202	10202	Tidy Town Expense	
J12209	12209	Street Trees & Watering Expense	
J12210	12210	Street Traffic Signs Expense	
J12211	12211	Town Maintenance Expense	
	12216	Consultancy Services / Contributions	
J12214	12214	Road Side Spraying	
	12213	Depreciation - Streets Roads	
	12215	E122952 - Loss on Sale of Assets	
Total E122 - Road Maintenance			

26,414	25,871.13	28,234
6,997	2,775.00	8,802
31,905	24,262.31	56,527
585,746	462,474.05	664,648
31,916	25,477.77	8,647
3,554	605.00	3,687
66,714	40,610.96	77,457
1,000	69.23	1,000
27,919	1,270.35	28,439
50,000	42,167.28	58,946
8,776	7,763.45	12,115
1,555	382.85	2,018
47,059	32,418.75	52,450
31,094	26,494.27	30,331
168,060	164,641.48	167,638
5,000	9,040.45	5,000
7,559	60.27	7,611
1,450,670	1,450,712.53	937,155
	0.00	
2,551,938	2,317,097	2,150,705

Proceeds from Disposal of Assets

Land & Building	
Plant & Equipment	
Furniture & Equipment	
Infrastructure Other	
Infrastructure Roads	

0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

Capital Purchases

Land & Building	
Plant & Equipment	
Furniture & Equipment	
Infrastructure Other	
Infrastructure Roads	

5,832	0	0
0	0	0
0	0	0
0	0	0
0	0	0
Total	5,832	0

Financing Inward

0	0	5,000
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Financing Outward

67	56	388
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Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
	I123 - Road Plant Purchases			
	12301 Income Relating to Road Plant Purchases		42,239.64	
	12305 Profit on Disposals of Assets	0	16,979.21	14,966
	Total I123 - Road Plant Purchases	0	59,219	14,966
	E123- Road Plant Purchases			
	12300 Admin Allocation - Road Plant Purchases	7,650	7,493.61	8,177
	Depreciation			
	12302 Loss on Disposal of Assets	0	0.00	0
	Total E123- Road Plant Purchases	7,650	7,494	8,177
	Proceeds from Disposal of Assets			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Infrastructure Roads			
	Total	0	0	0
	Capital Purchases			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Infrastructure Roads			
	Total	0	0	0
	Financing Inward	0	0	0
	Financing Outward	0		0

Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
	I125 - Traffic			
	12550 Licencing Commission Income	30,000	28,882.90	30,000
	12551 TransWA Commission Income	2,000	460.86	2,000
	Gain on Disposal of Assets			
	Total I125 - Traffic	32,000	29,344	32,000
	E125 - Traffic Control			
	12501 Admin Allocation - Traffic Control	100,828	98,756.58	107,774
	Depreciation			
	Loss on Disposal of Assets			
	Total E125 - Traffic Control	100,828	98,757	107,774
	Proceeds from Disposal of Assets			
	Land & Building		0	0
	Plant & Equipment		45,000	45,000
	Furniture & Equipment		0	0
	Infrastructure Other		0	0
	Infrastructure Roads		0	0
	Total	0	45,000	45,000
	Capital Purchases			
	Land & Building		0	0
	Plant & Equipment		492,260	431,700
	Furniture & Equipment		0	0
	Infrastructure Other		0	0
	Infrastructure Roads		0	0
	Total	0	492,260	431,700
	Financing Inward	0	0	0
	Financing Outward	0		0

TRANSPORT	
Operating Program	Aerodrome
Operating Sub-Program	The provision of an unlicensed aerodrome facility.
Description/Objectives	
Management	Chief Executive Officer.
New Budget Initiatives and Highlights	No Significant changes.
Local Laws	None.
Statutory Requirements	N/A.
Strategic Priority Goal	No 6 – We need good services to support our development as a Shire.
Corporate Business Plan	Manage existing building and structures to ensure they are safe and comply with legislative requirements
Service Levels	None.
Fees & Charges	
Capital Investment	
Financing	Transfer TO Reserves
	Transfer FROM Reserves

		Budget 2016-17	Actual 2015-16	Budget 2015-16
Job	G/L			
	I126 - Aerodrome			
	12650 Misc Income - Aerodrome		0.00	
	Total E126 - Aerodrome	0	0	0
	E126 - Aerodrome			
J12600	12600 Airstrip Maintenance Expense	28,597	26,303.10	24,262
	12601 Depreciation - Aerodromes			
	Loss on Disposal of Asset			
	Total E126 - Aerodrome	28,597	26,303	24,262
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Infrastructure Roads	0	0	0
Total		0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Infrastructure Roads	0	0	0
Total		0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

Operating Program
 Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives
 and Highlights

Local Laws
 Statutory Requirements
 Strategic Priority Goal

Corporate Business Plan
 Service Levels
 Fees & Charges

Capital Investment

Financing

ECONOMIC SERVICES

Rural Services

The advancement of rural services to the Pastoral industry within the district and promotion of salinity management.

Chief Executive Officer.

Council will engage CFGI to provide natural resource management services including the development of natural resource management plans and programs.

None.

N/A.

No 8 – Sustainability and protection of our farm land in important to the future of the area

Provide natural resource management services

N/A

None.

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

I13 - ECONOMIC SERVICES

I131 - Rural Services

13153 Optus Lease Income
 13150 Drum Muster Income
 13156 CAC Rental Income
 I131420 - Gain on Disposal of Asset
 Total I131 - Rural Services

E131 - Rural Services

13100 Admin Allocated - Rural Services
 J13107 13107 Community Agriculture Centre Expense
 J13104 13104 Natural Resource Management Expense
 J13106 13106 Drum Muster Expenses
 J13108 13108 Windmill Building Expense
 J13109 13109 Central Agcare Donation Expense
 J13112 13112 Ground Water Management
 J13113 13113 Salinity Action Plan Expense
 13126 CFGI Joint Venture Expenditure
 13122 Depreciation - Rural Services
 13123 Loss on Sale of Assets - Rural Services
 Total E131 - Rural Services

Proceeds from Disposal of Assets

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

Capital Purchases

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

Financing Inward

Financing Outward

Budget 2016-17	Actual 2015-16	Budget 2015-16
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1,125	1,384.24	1,125
2,000	1,987.00	5,000
300		
3,425	3,371	6,125

8,585	8,408.64	9,176
9,307	9,324.36	9,807
13,254	8,306.42	10,672
2,000	1,987.00	6,250
11,035	8,155.26	11,960
2,000	0.00	2,000
9,577	741.45	9,603
0	125.19	0
13,000	0.00	0
0	0.00	0
0	0.00	0
68,758	37,048	59,468

0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

0	0	0
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0	0	0
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Operating Program
 Operating Sub-Program
 Description/Objectives
 Management

ECONOMIC SERVICES

Tourism & Area Promotion

The promotion of the district via tourism to increase economic activity.
 Chief Executive Officer.

**New Budget Initiatives
 and Highlights**

Council has made a provision to address the drainage and parking
 issues at Rotary Park.

Council will also continue its town signage program, with the construction
 of Welcome to Corrigin signage on another 3 main roads.

Local Laws
 Statutory Requirements
 Strategic Priority Goal

None.
 N/A.
**No 1 – We want to be able to spend our money locally and encourage others.
 to do the same**

Corporate Business Plan

**Develop and implement and Economic Development Strategy to guide
 economic growth**

Service Levels
 Fees & Charges

N/A
 As per adopted Fees and Charges Schedule

Capital Investment

Rotary Park Parking upgade	\$	36,470
Entrance Statements	\$	42,993

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

I132 - Tourism/Area Promotion

13250	Caravan & Camping Income	10,000	10,085.62	10,000
13251	Dog Cemetery Burial Fee Income	450	136.37	450
13255	Centenary Income	0	342.27	0
	Gain on Disposal of Asset			
Total I132 - Tourism/Area Promotion		10,450	10,564	10,450

E132 - Tourism/Area Promotion

J13202	13202	Area Promotion Expense	20,280	5,544.58	19,663
J13201	13201	Caravan Parks Expense	23,565	19,278.07	22,439
J13203	13203	Information Bay Expense	772	0.00	777
J13204	13204	Tourist Museum Expense	34,829	32,983.85	34,742
j13205	13205	Dog Cemetery Expense	4,084	2,664.04	3,068
	13200	Admin Allocation - Tourism & Area Promotion	29,814	29,201.55	31,868
	13206	Depreciation - Tourism & Area Promotion		0.00	
		E132952 - Loss on Sale of Assets			
Total E132 - Tourism/Area Promotion			113,344	89,672	112,557

Proceeds from Disposal of Assets

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0

Capital Purchases

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	79,463	0	0
Total	79,463	0	0

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
	I133 - Building Control			
	13350 Building Permits Income	6,500	4,693.23	6,500
	13351 Building Lic Levy Commissions Income	250	127.30	250
	13352 BCITF Commissions Income	40	29.55	40
	13353 Demolition License Income	50	172.72	50
	13354 Septic Tank Fees Income	250	960.00	250
	Gain on Disposal of Asset			
	Total I133 - Building Control	7,090	5,983	7,090
	E133 - Building Control Expenses			
	Building Consulting services	6,000		
	13301 Admin Allocation - Building Control	21,575	21,131.49	23,061
	E133298 - Depreciation			
	Loss on Disposal of Asset			
	Total E133 - Building Control Expenses	27,575	21,367	23,061
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	19,040	0	0
	Total	19,040	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

Operating Program
Operating Sub-Program

ECONOMIC SERVICES
Tourism & Area Promotion

Description/Objectives Management The promotion of the district via tourism to increase economic activity.
Chief Executive Officer.

New Budget Initiatives and Highlights Council is also providing \$19,040 for required improvements of the saleyards in order to met standards and regulations and encourage ongoing sheep sale within Corrigin.

Local Laws None.
Statutory Requirements N/A.
Strategic Priority Goal

No 6 -We need good services to support our development as a shire.

Corporate Business Plan Manage existing building and structures to ensure they are safe and comply with legislative requirements

Service Levels N/A
Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

Saleyard Walkways \$ 19,040

Job G/L

I134 · Saleyards & Markets
13450 Sheep Sale Commissions Income

Budget 2016-17	Actual 2015-16	Budget 2015-16
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5,000	1,869.27	5,000
5,000	1,869	5,000

Gain on Disposal of Asset
Total I134 · Other

E134 · Saleyards & Markets
J13400 13400 Maintenance - Saleyards Expense
13402 Admin Allocation - Saleyards
13401 Depreciation - Saleyards
E134952 - Loss on Sale of Assets
Total E134 · Saleyards

23,032	21,876.51	23,565
424	415.82	454
	0.00	
23,456	22,292	24,019

Proceeds from Disposal of Assets
Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

Total	0	0

Capital Purchases
Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

0		
0		
0		
19,040		
Total	19,040	0

Financing Inward

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Financing Outward

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Job	G/L	Budget 2016-17	Actual 2015-16	Budget 2015-16
	I136 - Economic Development			
	13852 Other Economic Service Income Gain on Disposal of Asset		2,479.10	
	Total I136 - Other	0	2,479	0
	E136 - Economic Development			
	13605 Consultancy Services	30,000		0
	13603 Admin Allocation - Economic Development	13,004	12,736.68	13,900
	13604 Land Development Expenses Main Street Master Plan Expenses	55,000 0	17,681.84	50,000
	E135298 - Depreciation			
	13602 Loss on Sale of Asset - Economic Development	0	0.00	0
	Total E136 - Economic Development	98,004	30,419	63,900
	Proceeds from Disposal of Assets			
	Land & Building	0		
	Plant & Equipment	0		
	Furniture & Equipment	0		
	Infrastructure Other	0		
	Total	0	0	0
	Capital Purchases			
	Land & Building	0		
	Plant & Equipment	0		
	Furniture & Equipment	0		
	Infrastructure Other	0		
	Total	0	0	0
	Financing Inward	0		
	Financing Outward	0		

Operating Program
Operating Sub-Program

ECONOMIC SERVICES
Public Utilities Services

Description/Objectives The provision of standpipe water to the district.

Management Chief Executive Officer.

New Budget Initiatives and Highlights No Significant Changes.

Local Laws None.
Statutory Requirements N/A.
Strategic Priority
Service Levels N/A
Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

I137 - Public Utilities Services

13750 Standpipe Fees & Charges Income

Gain on Disposal of Asset

Total I137 - Public Utilities Services

Budget 2016-17	Actual 2015-16	Budget 2015-16
35,000	21,961.44	35,000
35,000	21,961	35,000

E137 - Public Utilities Services

J13800 13700 Standpipes Expense

J13800 13701 Bullaring Water Tank

13702 Admin Allocation - Public Utilities Services
E136298 - Depreciation

13703 Loss on disposal of Asset - Public Utilities

Total E136 - Water Supply & Screened Gravel

45,885	36,314.95	47,768
3,324	3,382.33	3,713
6,580	6,445.55	7,034
	0.00	
	0.00	
55,789	46,143	58,515

Proceeds from Disposal of Assets

Land & Building

Plant & Equipment

Furniture & Equipment

Infrastructure Other

Total

0	0	0
0	0	0
0	0	0
0	0	0
0	0	0

Capital Purchases

Land & Building

Plant & Equipment

Furniture & Equipment

Infrastructure Other

Total

13,223	0	
13,223	0	0

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Financing Inwards

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Financing Outwards

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Operating Program
 Operating Sub-Program

Description/Objectives

Management

**New Budget Initiatives
 and Highlights**

Local Laws
 Statutory Requirements
Strategic Priority Goal

Corporate Business Plan

Service Levels
 Fees & Charges

Capital Investment

Financing

ECONOMIC SERVICES

Other Economic Services

The provision of saleyards and screen gravel to the district.

Chief Executive Officer.

No Significant Changes.

None.
 N/A.
**No 1 – We want to be able to spend our money locally and encourage others.
 to do the same**

**Develop and implement and Economic Development Strategy to guide
 economic growth**

N/A
 As per adopted Fees and Charges Schedule

Transfer TO Reserves

Job G/L

I138 - Other Economic Services

13853 Misc Income
 13851 Screened Gravel Income
 Gain on Disposal of Asset

Total I138 - Other economic Services

E138 - Other Economic Services

PS07 13800 Screening Plant Expense

 13807 Admin Allocation - Other Economic Services
 13806 Depreciation - Other Economic Services
 Loss on Disposal of Asset
Total E138 - Other Economic Services

Budget 2016-17	Actual 2015-16	Budget 2015-16
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	0.00	
1,000	0.00	1,000
1,000	0	1,000

	852.72	1,353
1,289	18,655.14	20,359
19,047	0.00	
0	0.00	0
20,336	19,508	21,712

Operating Program
Operating Sub-Program

OTHER PROPERTY & SERVICES

Private Works

Description/Objectives The provision of high quality private works for residents on a fee basis.

Management Chief Executive Officer.

New Budget Initiatives and Highlights No Significant Changes.

Local Laws None.
Statutory Requirements N/A.
Strategic Priority Goal No 5 – We Want to strenghten our communities position for the future
Corporate Business Plan Provide profitable private works services to provide an income offset rates

Service Levels N/A
Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I14 · OTHER PROPERTY & SERVICES

I141 · Private Works

14150 Private Works - Main Roads Income
14151 Private Works - Building Income
14152 Cartage or Sale of Sand Income
14153 Sale of other Materials Income
14154 Private Works Charges Income
Gain on Disposal of Asset

20,000	0.00	20,000
4,000	4,909.10	4,000
0	5,895.45	0
0	42,666.27	0
130,000	44,679.60	130,000
154,000	98,150	154,000

Total I141 · Private Works

E141 · Private Works

14103 Admin Allocation - Private Works
J14102 14102 Private Works Expense
J14100 14100 Private Works - Main Roads Expense
J14101 14101 Private Works - Building Expense
E141276 - Depreciation
Loss on Disposal of Asset

37,403	36,635.05	39,980
85,849	86,168.79	98,300
11,506	540.80	11,803
1,145	0.00	1,156
135,903	123,345	151,239

Total E141 · Private Works

Proceeds from Disposal of Assets

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

Capital Purchases

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

0	0	0
0	0	0
0	0	0
0	0	0
Total	0	0

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Operating Program

OTHER PROPERTY & SERVICES

Operating Sub-Program

Public Works Overheads

Description/Objectives

The maintenance of a cost pool to aggregate and allocate overheads associated with work projects to other Sub-Programs.

Management

The allocation of overheads is based upon the wage hours in the payroll timesheets.

New Budget Initiatives and Highlights

Council has allocated a provision to construct new office and toilets at the depot to met its requirements and regulations.

Local Laws
Statutory Requirements
Strategic Priority Goal

None.
N/A.
Various

Service Levels
Fees & Charges

N/A
As per adopted Fees and Charges Schedule

Capital Investment

Depot Office / toilet	\$	90,625
Depot Shed & Chemical Shed	\$	14,740
Small Equipment Purchases >\$3000	\$	15,000
	<u>\$</u>	<u>120,365</u>

Financing

Proceeds from Sale of Plant \$ -

Transfer TO Reserves

Transfer FROM Reserves

Job

G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I143 - Work Overheads

14253	Protective Clothing Reimbursements		43.64	
14250	Workers Compensation Income		3,121.90	
14254	Grant Funding	10,000		
14252	Works Misc Income	0	22,169.11	18,149
14251	Profit on Sale of Assets	0	0.00	200
		10,000	25,335	18,349

Total I143 - Works Overheads

E143 - Works Overheads

	14200	Admin Allocation - Public Works Overheads	74,811	73,274.47	79,965
J14204	14204	Works Supervisors Office Expense	20,933	21,155.47	26,068
J14218	14218	Building Office Expenses Expense	805	1,491.68	4,486
J14217	14217	Depot Maintenance Expense	82,806	84,333.94	79,106
J14219	14219	Expendable Stores/Tools - Works Expense	6,235	6,045.32	5,823
J14220	14220	Expendable Stores/Tools - Building Expense	4,205	2,346.17	5,730
J14221	14221	Expendable Stores/Tools - Plant Expense	22,233	17,242.91	24,768
	14205	Superannuation - Outside Staff Expense	111,077	92,678.62	94,615
	14206	Sick & Compassionate Leave - Outside Staff	29,204	38,682.06	25,298
	14207	Annual, Public Holidays - Outside Staff Expe	129,713	114,752.66	122,248
	14216	Insurance - Works Expense	48,236	58,149.51	58,899
	14212	Protective Clothing Expense	5,500	600.00	5,500
J14213	14213	Training Expenses	26,034	36,498.31	58,920
	14209	Industry / Other Allowance - Outside Staff Ex	24,340	16,492.94	8,840
J14214	14214	Hearing / Eye Test Expense	3,000	3,074.00	3,000
J14215	14215	Fit for Work Expense	1,500	2,554.81	1,500
	14229	Long Service Leave Works Expense	48,251	0.00	0
	14224	Overheads Allocated to Works	-909,543	-785,462.56	-895,573
	14208	Recruitment Costs - Outside Staff Expense	2,500	263.00	2,500
	14210	Workers Compensation - Outside Staff Expe	0	3,021.97	0
	14201	Works Admin Wages	133,187	128,910.51	113,105
	14202	Works Admin Super	18,355	20,810.89	15,748
P#	14203	Works Supervisors Vehicle Expenses	18,403	13,542.35	15,722
J14222	14222	Occ Health & Safety Expense	16,703	25,450.45	15,900
	14223	Housing Allocation Expense	24,965	23,151.89	27,010
	14211	FBT - Outside Staff Expense	9,000	8,854.00	8,000
P#	14227	Works Utility Vehicle Expense	50,261	59,021.67	69,854
OSP #	14231	Small Plant Purchases <\$2000 Expenditure	8,000	8,142.28	8,000
	14232	Plant allocation Works Overheads	12,114	8,162.76	15,780
	14233	Consultancy Services	8,408	9,858.84	8,408
	14225	Depreciation - Public Works Overheads	2,170	1,863.91	1,767
	14226	Loss on Sale of Assets - Public Works Overh	0	5,572.08	1,678
		Total E143 - Works Overheads	33,406	100,537	12,665

Proceeds from Disposal of Assets

Land & Building	0	0	0
Plant & Equipment	0	23,636	30,000
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	23,636	30,000

Capital Purchases

Land & Building	105,365	0	0
Plant & Equipment	15,000	46,909	53,500
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	120,365	46,909	53,500

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Operating Program
 Operating Sub-Program
 Description/Objectives

OTHER PROPERTY & SERVICES

Plant Operation Costs

The maintenance of a cost pool to aggregate and allocation of Plant Operating Costs to other Sub-Programs

Management

The allocation of plant costs is based upon the hourly usage of the plant on various projects

New Budget Initiatives and Highlights

No significant changes

Local Laws
 Statutory Requirements
Strategic Priority Goal
 Service Levels
 Fees & Charges

None.
 N/A.
Various
 N/A
 None.

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I144 - Plant Operation Costs

14350	Diesel Fuel Rebate Income	20,000	20,836.00	30,000
14351	Reimbursements Other Income I144383 - Profit on Sale of Assets	500	0.00	500
Total I144 - Plant Operation Costs		20,500	20,836	30,500

20,000	20,836.00	30,000
500	0.00	500
20,500	20,836	30,500

E144 - Plant Cost Overheads

P #	14302	Fuel & Oils Expense	224,820	155,112.55	265,520
P #	14304	Parts & Repairs Expense	261,595	219,839.15	305,052
P #	14305	Internal Repair Wages Expense	40,428	39,221.13	24,355
P #	14303	Tyres and Tubes Expense	32,736	13,321.99	24,585
P #	14301	Insurance - Plant Expense	48,226	48,705.35	51,063
P #	14306	Licences - Plant Expense	10,595	9,837.51	9,955
	14309	Plant Operation Costs Allocated to Works	-637,999	-693,054.25	-688,704
	14311	Admin Allocation - Plant Operation Costs	17,277	16,920.12	18,467
	14310	Plant Depreciation Costs Allocated to Works	-478,546	-283,463.85	-510,530
	14308	Depreciation - Plant Loss on Disposal of Asset	494,295	479,456.56	501,943
Total E144 - Plant Cost Overheads			13,427	5,896	1,706

224,820	155,112.55	265,520
261,595	219,839.15	305,052
40,428	39,221.13	24,355
32,736	13,321.99	24,585
48,226	48,705.35	51,063
10,595	9,837.51	9,955
-637,999	-693,054.25	-688,704
17,277	16,920.12	18,467
-478,546	-283,463.85	-510,530
494,295	479,456.56	501,943
13,427	5,896	1,706

Proceeds from Disposal of Assets

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0

0	0	0
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Capital Purchases

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0

0	0	0
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Financing Inward

0	0	0
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Financing Outward

0	0	0
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Operating Program
Operating Sub-Program

OTHER PROPERTY & SERVICES

Administration Overheads

The provision of management and administration services to residence and visitors to the district and also internal users

Management

Chief Executive Officer

Administration costs are allocated to other reporting programs based upon activity based methods. Administration provides both an internal and external service, which includes overall management services and administrative tasks such as accounting, payroll and general secretarial services

New Budget Initiatives and Highlights

No significant changes.

Local Laws

None.

Statutory Requirements

Management and administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations

Strategic Priority Goal

Various

Service Levels

The main office is open between 8.30am to 4.30pm Monday to Friday (except public holidays)

Fees & Charges

None.

Capital Investment

Server & Photocopier	\$	30,000
DCEO Vehicle	\$	36,000
CEO Vehicle	\$	60,000
Admin / crc phone upgrade	\$	11,000
	<u>\$</u>	<u>137,000</u>

Financing

Proceeds from sale of plant \$ 98,727

Transfer TO Reserves

Employee Entitlement Leave Reserve - Retain Interest \$ 3,238

Office equipment Reserve - Retain Interest \$ 25

Transfer FROM Reserves

Job

G/L

I145 - Administration General

14550	Car Contributions - Admin Income	1,080	1,200.00	2,160
14551	Uniform Reimbursement - Admin Income		116.93	
14553	Other Income	5,000	293.01	5,000
14552	Profit on Sale of Asset - Admin	25,270	5,095.71	5,065

Total I145 - Administration General

Budget 2016-17	Actual 2015-16	Budget 2015-16
1,080	1,200.00	2,160
5,000	293.01	5,000
25,270	5,095.71	5,065
31,350	6,706	12,225

E145 - Administration General

J14508	14500	Admin Wages	552,513	578,750.14	622,242
	14501	Admin Superannuation	68,331	77,572.83	89,500
	14509	Insurance - Admin Expense	32,052	38,354.88	41,460
	14508	Administration Office Maintenance Expense	107,685	113,621.13	108,607
	14514	Records Management Expense	2,000	0.00	2,000
	14513	Printing & Stationery - Admin Expense	23,300	26,830.96	17,300
	14510	Telecommunications - Admin Expense	17,000	17,148.76	14,000
	14515	Postage Admin Expense	5,000	4,499.31	4,000
	14502	Fringe Benefits Tax - Admin Expense	32,000	31,762.00	27,000
	14516	Computer Expense	46,058	31,531.93	30,592
	14517	Computer Hardware Expense	6,600	981.82	3,500
	14507	Staff Uniform - Admin Expense	1,200	3,620.83	4,900
	14506	Conference Expenses - Admin Expense	14,150	7,480.16	11,150
	14505	Training Expenses - Admin Expense	5,000	3,244.25	5,000
	14504	Admin Executive Personal Development Exp	6,000	0.00	6,000
	14527	Valuation Services	11,200	10,950.00	11,200
	14503	Recruitment Expenses - Admin Expense	5,000	30,831.44	34,000
	14518	Bad Debts - Sundry Expense		-0.04	
	14525	Administration Costs Allocated	-1,094,051	-1,071,577.14	-1,169,423
	14512	Bank Fees Expense	8,180	7,835.35	8,180
	14519	Admin Subscriptions Expense	7,127	133.09	6,360
P1CR	14520	CEO Vehicle Operating Expense	18,040	17,082.56	18,608
P2CR	14521	DCEO Vehicle Operating Expense	21,647	19,063.68	9,642
	14528	Mgr G&C Vehicle Operating Expense	611	11,737.53	14,512
	14522	Housing Allocation - Admin	64,445	35,083.74	83,282
	14526	Financial Management Review	0	5,000.00	7,000
	14581	Software System Purchases	38,750	16,460.91	3,750
	14523	Depreciation - Administration	150	150.05	150
	14524	Loss on Sale of Asset - Admin	622	0.00	0
		Total E145 - Administration General	611	18,150	14,512

Proceeds from Disposal of Assets

Land & Building	0		
Plant & Equipment	98,727		
Furniture & Equipment	0		
Infrastructure Other	0		
Total	98,727	0	0

Capital Purchases

Land & Building	11,000		
Plant & Equipment	96,000		
Furniture & Equipment	30,000		
Infrastructure Other	0		
Total	137,000	0	0

Financing Inward

0	0	0
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Financing Outward

13,263	2,726	4,483
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Operating Program
Operating Sub-Program

OTHER PROPERTY & SERVICES

Gross Salaries & Wages Control

Description/Objectives
A control account for the allocation of wages & salaries to expense accounts in other Sub-Programs

Management
The allocation of salaries & wages is based upon payroll timesheet records.

New Budget Initiatives and Highlights
To achieve Council Road Program, Council has had to make provisions for overtime and additional casuals, which has seen an increase in overall salaries & wages.

Local Laws
Statutory Requirements
Strategic Priority Goal
Service Levels
Fees & Charges

None.
None.
Various
N/A
None.

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2016-17	Actual 2015-16	Budget 2015-16
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I146 - Salaries Control

0	0	0

Gain on Disposal of Asset

Total I146 - Salaries Control

E146 - Salaries Control

14602 Gross Salaries & Wages

2,314,429	1,966,070.72	2,109,166
	0.00	

14603 Less Sal & Wages Alloc to Works

-2,314,429	-1,966,070.72	-2,109,166
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Depreciation

Loss on Disposal of Asset

0	0	0
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Proceeds from Disposal of Assets

Land & Building

Plant & Equipment

Furniture & Equipment

Infrastructure Other

	0	0
	23,636	30,000
	0	0
	0	0

Total 0 23,636 30,000

Capital Purchases

Land & Building

Plant & Equipment

Furniture & Equipment

Infrastructure Other

	0	0
	46,909	53,500
	0	0
	0	0

Total 0 46,909 53,500

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Proceeds from Disposal of Assets Budget 2016/17						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
Health						
7.4 Admin & Inspections						
EHO Vehicle		15,000				
Sub-Total	0	15,000	0	0		
7.7 Other						
Sub-Total	0	0	0	0		
7.1 Maternal & Infant Health						
Sub-Total	0	0	0	0		
Program Total	0	15,000	0	0		15,000
Education & Welfare						
6.2 Other Welfare						
Sub-Total	0	0	0	0		
Program Total	0	0	0	0		0
Housing						
9.1 Staff Housing						
Sale of Staff House	250,000					
Sub-Total	250,000	0	0	0		
9.2 Other Housing						
Sub-Total	0	0	0	0		
Program Total	250,000	0	0	0		250,000

Proceeds from Disposal of Assets Actual & Budget 15/16													
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total		
	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	
Health													
7.4 Admin & Inspections													
EHO Vehicle - 3CR			17,273	10,000									
Sub-Total	0	0	17,273	10,000	0	0	0	0					
7.7 Other													
Sub-Total	0	0	0	0	0	0	0	0					
7.1 Maternal & Infant Health													
Sub-Total	0	0	0	0	0	0	0	0					
Program Total	0	0	17,273	10,000	0	0	0	0			17,273	10,000	
Education & Welfare													
6.2 Other Welfare													
Sub-Total	0	0	0	0	0	0	0	0					
Program Total	0	0	0	0	0	0	0	0			0	0	
Housing													
9.1 Staff Housing													
Sub-Total	0	0	0	0	0	0	0	0					
9.2 Other Housing													
Sub-Total	0	0	0	0	0	0	0	0					
Program Total	0	0	0	0	0	0	0	0			0	0	

Proceeds from Disposal of Assets Budget 2016/17							Proceeds from Disposal of Assets Actual & Budget 15/16													
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total			
							Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16		
Community Amenities							Community Amenities													
10.1 Sanitation - Household							10.1 Sanitation - Household													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
10.6 Town Planning & Regional Development							10.6 Town Planning & Regional Development													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
10.7 Other Community Amenities							10.7 Other Community Amenities													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
Program Total	0	0	0	0		0	Program Total	0	0	0	0	0	0	0	0			0	0	
Recreation & Culture							Recreation & Culture													
11.1 Public Hall & Centres							11.1 Public Hall & Centres													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
11.3 Other Recreation							11.3 Other Recreation													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
11.4 Radio Rebroadcasting							11.4 Radio Rebroadcasting													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
11.5 Library Services							11.5 Library Services													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
11.6 Other Culture							11.6 Other Culture													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
Program Total	0	0	0	0		0	Program Total	0	0	0	0	0	0	0	0			0	0	

Capital Purchases of Assets Budget 2016/17							Capital Purchases of Assets Actual & Budget 15/16												
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total		
							Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	
Governance																			
4.1 Membership																			
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0					
4.2 Other Governance																			
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0					
Program Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GPF																			
3.1 Rates																			
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0					
3.2 Other																			
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0					
Program Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Law, Order & Public Safety																			
5.1 Fire Prevention																			
15182 Fire Sheds	16,080						82,246	75,860											
Sub-Total	16,080	0	0	0			82,246	75,860	0	0	0	0	0	0					
5.2 Animal Control																			
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0					
5.3 Other Law, Order & Public Safety																			
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0					
Program Total	16,080	0	0	0	0	16,080	82,246	75,860	0	0	0	0	0	0	0	0	0	82,246	75,860
Health																			
7.1 Maternal & Infant Health																			
Sub-Total	0	0	0	0			0	36,851	0	0	0	0	0	0					
7.7 Other																			
J07783 Dental Surgery Fence	6,637						0	16,509											
J07785 Dental Surgery Disabled ramp	15,000																		
J07780 Doctor Surgery Upgrade	29,315						0	19,479		2,532									
Sub-Total	50,952	0	0	0			0	35,988	0	0	2,532	0	0	0					
7.4 Admin & Inspections																			
07481 EHO Vehicle		32,000							31,892	30,000									
Sub-Total	0	32,000	0	0			0	0	31,892	30,000	0	0	0	0					
Program Total	50,952	32,000	0	0	0	82,952	0	72,839	31,892	30,000	2,532	0	0	0	0	0	0	34,424	102,839

Capital Purchases of Assets Budget 2016/17							Capital Purchases of Assets Actual & Budget 15/16												
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra.Other		Infra. Roads		Total		
							Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	
Recreation & Culture							Recreation & Culture												
11.1 Public Hall & Centres							11.1 Public Hall & Centres												
	Sub-Total	0	0	0	0			0	0	0	0	0	0	0					
11.2 Swimming Pool							11.2 Swimming Pools												
J11293	Swimming Pool Tank & Retic				11,121														
J11294	Swimming Pool Boiler Cover				3,400						3,285	3,285							
J11280	Swimming Pool refurbishment				40,375		11286	Swimming Pool Shade Structures					17,962						
													0						
	Sub-Total	0	0	0	54,896			0	0	0	0	3,285	3,285	17,962				0	
11.3 Other Recreation							11.3 Other Recreation												
J11381	Miss B's Shade Structure				20,871														
J13783	Water Chlorination System				66,579		11380	Adventure Playground Toilets					22,727	19,519					
J11399	CREC Ticketbox	13,557					13783	Water Chlorination System					38,783	110,528					
J11388	Recreation & Events Centre	81,452					11388	Recreation & Events Centre	2,453,392	2,481,952									
J11394	CREC Landscaping				20,643		11394	CREC Landscaping					125	20,704					
J11395	CREC Fence				21,384		11395	CREC Fence					3,252	21,426					
J11396	CREC Carparking				54,803		11396	CREC Carparking					100,387	49,042					
J11397	CREC Playground				72,255		11397	CREC Playground					16,343	31,454					
	Sub-Total	95,009	0	0	256,534			2,453,392	2,481,952	0	0	0	0	181,617	252,672				
11.4 Radio Rebroadcasting							11.4 Radio Rebroadcasting												
	Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0				
11.5 Library Services							11.5 Library Services												
	Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0				
11.6 Other Culture							11.6 Other Culture												
	Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0				
	Program Total	95,009	0	0	311,429	406,438	Program Total	2,453,392	2,481,952	0	0	3,285	3,285	199,580	252,672			2,656,256	2,737,909
Transport							Transport												
12.1 Roads & Streets							12.1 Roads & Streets												
MR026	Grain Freight Route Road Upgrades				881,600		12192	R2R Bullyee road									824		
RR18	Lomos South Road				196,951		12170	Grain Freight Route Road Upgrades								291,825	447,006		
RR174	Corrigin Narembeen Road				490,000		12181	Lomos South Road							106,438	212,000			
RR123	Babakin Corrigin Road				111,643		12169	Bendering Road							140,102	203,123			
RR024	Dry Well Road				32,649		12199	Corrigin Narembeen Road							390,901	279,200			
RR014	Corrigin South Road				232,695		12172	Babakin Corrigin Road							43,032	56,301			
RR011	Bilbarin Quairading Road				229,435		12171	Dry Well Road							166,453	202,291			
RR020	Gills Road Intersection				20,621		12168	Barber Road							201,303	191,907			
	Sub-Total	0	0	0	2,195,594		12184	Rendell St							49,259	74,332			
							12183	Capital Expenses - R2R - Bullaring Pingelly Road							768	0			
							12193	Dry Well Road T Junction							86,458	154,833			
								0	0	0	0	0	0	0	1,477,362	1,820,992			

Capital Purchases of Assets Budget 2016/17							Capital Purchases of Assets Actual & Budget 15/16											
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total	
							Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16	Actual 2015-16	Budget 2015-16
Other Property																		
14.1 Private Works																		
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0	0			
14.3 Public Works Overheads																		
J14291 Depot Shed	7,370																	
J14291 Chemical Shed	7,370																	
J14292 Depot Office / toilet	90,625																	
SP ???? Small Equipment Purchases >\$3000		15,000																
Sub-Total	105,365	15,000	0	0			0	0	46,909	53,500	0	0	0	0				
14.5 Administration Overheads																		
14592 Admin / crc phone upgrade	11,000																	
14589 Admin / CRC photocopier			15,000															
14587 Server			15,000															
14583 DCEO Vehicle		36,000																
14582 CEO Vehicle		60,000									0							
Sub-Total	11,000	96,000	30,000	0			0	0	34,555	36,000	0	0	0	0				
14.7 Unclassified																		
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0				
Program Total	116,365	111,000	30,000	0		257,365	0	0	81,463	89,500	0	0	0	0			81,463	89,500
Total	635,307	154,736	30,000	425,656	2,195,594	3,441,292	2,535,638	2,647,266	605,616	551,200	5,816	3,285	199,580	252,672	1,477,362	1,820,992	4,824,012	5,275,416

Details	Financing Inward			Financing Outward		
	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16
Governance						
4.1 Membership						
				0		
Sub-Total	0	0	0	0	0	0
4.2 Other Governance						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
GPF						
3.1 Rates						
Sub-Total	0	0	0	0		0
3.2 Other						
Royalties for Regions Funds	0	334,956	335,481	0	3,362	3,888
Financial assistance Grant Reserve						
Sub-Total	0	334,956	335,481	0	3,362	3,888
Program Total	0	334,956	335,481	0	3,362	3,888
Law, Order & Public Safety						
5.1 Fire Prevention						
Sub-Total	0	0	0	0	0	0
5.2 Animal Control						
Sub-Total	0	0	0	0	0	0
5.3 Other Law, Order & Public Safety						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
Health						
7.1 Maternal & Infant Health						
Sub-Total	0	0	0	0		0
7.7 Other						
Medical Reserve	0	0	4,398	119	99	163
Sub-Total	0	0	4,398	119	99	163
7.4 Admin & Inspections						
Sub-Total	0	0	0	0	0	0
7.5 Bending Tip						
Bending Tip Reserve				20,000		
Sub-Total	0	0	0	20,000	0	0
Program Total	0	0	4,398	20,119	99	163
Education & Welfare						
6. Other Education						
Sub-Total	0	0	0	0	0	0
6.2 Other Welfare						
Child Care Reserve	0	4,233	4,338	1	92	160
Senior Citz Units Reserve	0	55,115	56,010	20,000	1,179	2,073
Sub-Total	0	59,348	60,348	20,001	1,271	2,233
Program Total	0	59,348	60,348	20,001	1,271	2,233

Details	Financing Inward			Financing Outward		
	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16
Housing						
9.1 Staff Housing						
Staff Housing Reserve	0	16,616	16,616	1,914	1,955	3,255
Sub-Total	0	16,616	16,616	1,914	1,955	3,255
9.2 Other Housing						
LGCHP Housing Reserve	0	0	0	263	220	361
Loan Principal 98 GEHA Educ				0	0	0
Loan Principal 100 GEHA Police				0	0	0
Sub-Total	0	0	0	263	220	361
Program Total	0	16,616	16,616	2,177	2,174	3,616
Community Amenities						
10.1 Sanitation - Household						
Sub-Total	0	0	0	0	0	0
10.6 Town Planning & Regional Development						
Land Development Reserve	0	0	0	1,310	1,094	1,799
Granite Rise Subdivision Loan				87,482	82,277	77,381
Sub-Total	0	0	0	88,792	83,371	79,180
10.7 Other Community Amenities						
Community Bus Reserve	0	0	0	10,333	278	5,457
Sub-Total	0	0	0	10,333	278	5,457
Program Total	0	0	0	99,125	83,649	84,637
Recreation & Culture						
11.1 Public Hall & Centres						
Town Hall reserve	0	0	15,000	11,902	11,375	12,231
Sub-Total	0	0	15,000	11,902	11,375	12,231
11.2 Swimming Pool						
Swimming Pool Reserve	0	0	0	26	22	36
Sub-Total	0	0	0	26	22	36
11.3 Other Recreation						
Recreation & Event Centre Loan			0			
Rec & Event Centre Loan				68,471	65,401	62,469
Recreation & Events centre Loan Rese	0	33,318	33,372	0	334	387
Sub-Total	0	33,318	33,372	68,471	65,735	62,856
11.4 Radio Rebroadcasting						
Sub-Total	0	0	0	0	0	0
11.5 Library Services						
Sub-Total	0	0	0	0	0	0
11.6 Other Culture						
Sub-Total	0	0	0	0	0	0
Program Total	0	33,318	48,372	80,399	77,132	75,123

Details	Financing Inward			Financing Outward		
	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16
Transport						
12.1 Road Construction						
Plant Replacement Reserve	0	386,700	386,700	61,246	17,668	22,075
Roadworks Reserve	348,987	216,193	216,193	10,637	17,470	28,730
Sub-Total	348,987	602,893	602,893	71,883	35,138	50,805
12.2 Road Maintenance						
Townscape Reserve	0	0	0	67	56	92
Sub-Total	0	0	0	67	56	92
12.3 Plant & Equipment						
Sub-Total	0	0	0	0	0	0
12.4 Traffic Control						
Sub-Total	0	0	0	0	0	0
12.6 Aerodrome						
Sub-Total	0	0	0	0	0	0
Program Total	348,987	602,893	602,893	71,950	35,194	50,897
Economic Services						
13.1 Rural Services						
Sub-Total	0	0	0	0	0	0
13.2 Tourism & Area Promotion						
Centenary Celebration Reserve	0	0	0	0	0	0
Sub-Total	0	0	0	0	0	0
13.3 Building Control						
Sub-Total	0	0	0	0	0	0
13.4 Other Economic Services						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0

Details	Financing Inward			Financing Outward		
	Budget 2016-17	Actual 2015-16	Budget 2015-16	Budget 2016-17	Actual 2015-16	Budget 2015-16
Other Property						
14.1 Private Works						
Sub-Total	0	0	0	0	0	0
14.3 Public Works Overheads						
Sub-Total	0	0	0	0	0	0
14.5 Administration Overheads						
Employee Entitlement Leave Reserve	0	0	0	13,238	2,705	4,449
Office equipment Reserve	0	0	0	25	21	34
Sub-Total	0	0	0	13,263	2,726	4,483
14.7 Unclassified						
Community Development Reserve	0	584,588	584,209	4	7,313	6,770
Movement in LSL - Non Current					20,000	
Rockview Reserve	0	0	0	1,069	58	95
Sub-Total	0	584,588	584,209	1,074	27,371	6,865
Program Total	0	584,588	584,209	14,337	30,097	11,348
Total	348,987	1,631,720	1,652,317	308,107	232,978	231,905

(Deficit)/Surplus carried forward

	Estimate as at 30 June 2016	Balance as at 30 June 2015
Current Assets		
Unrestricted Cash at Bank		
## Cash at bank	826,071.57	2,292,086.20
Licensing		
Investments		
Receivables		
Debtors	216,801.23	76,135.35
Rates	77,766.79	58,006.04
Rates - Pensioners	7,529.72	7,529.72
GST Receivable	71,887.77	129,497.97
Unclaimed monies	0.00	0.00
Other Current Assets		
Undeposited Cash		
Cash on Hand		
Agcare SS Loan	0.00	0.00
Stock	54,836.66	52,562.04
	-0.01	-0.01
Total Current Assets	1,254,894	2,615,817

Current Liabilities		
Accounts Payable		
Creditors	42,622.84	18,531.37
Accrued Liabilities	108,487.87	108,487.87
Tax Payable		
	165,770.62	217,371.72
Employee Entitlements		
AL	235,486.29	235,486.29
LSL	207,808.36	207,808.36
Accrued Wages	22,613.74	34,860.77
TIL/RDO		
Other Current Liabilities		
Accrued Interest Payable	8,967.73	8,967.73
Monies Held in advance		
Superannuation		
Provison for Doubtful debt		0.00
PAYG Tax	58,420.06	41,159.13
Collections		
Movement in Accruals	20,000.00	
Rounding		
Total Current Liabilities	870,178	872,673

(Deficit)/Surplus carried forward	384,716	1,743,144
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