

SHIRE OF



# ANNUAL BUDGET

2017 - 2018



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**SHIRE OF CORRIGIN**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	4
Rate Setting Statement	5
Notes to and Forming Part of the Budget	6 to 35

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

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Revenue</b>				
Rates	8	2,476,944	2,341,465	2,338,556
Operating grants, subsidies and contributions	15	1,468,553	3,378,979	2,411,461
Fees and charges	14	564,906	559,892	651,185
Interest earnings	2(a)	49,972	47,954	38,654
Other revenue	2(a)	9,050	46,702	12,100
		<u>4,569,425</u>	<u>6,374,992</u>	<u>5,451,956</u>
<b>Expenses</b>				
Employee costs		(2,303,492)	(2,116,560)	(2,205,565)
Materials and contracts		(1,969,914)	(1,136,323)	(1,619,450)
Utility charges		(352,260)	(298,089)	(351,590)
Depreciation on non-current assets	2(a)	(3,367,107)	(3,397,574)	(2,697,727)
Interest expenses	2(a)	(103,444)	(117,596)	(113,116)
Insurance expenses		(226,906)	(242,566)	(237,065)
Other expenditure		(90,254)	(63,029)	(89,430)
		<u>(8,413,377)</u>	<u>(7,371,737)</u>	<u>(7,313,943)</u>
		(3,843,952)	(996,745)	(1,861,987)
Non-operating grants, subsidies and contributions	15	4,218,611	1,572,817	1,766,229
Profit on asset disposals	6	49,875	12,959	45,270
Loss on asset disposals	6	(117,196)	(214,297)	(56,415)
<b>Net result</b>		<b>307,338</b>	<b>374,734</b>	<b>(106,903)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total comprehensive income</b>		<u><u>307,338</u></u>	<u><u>374,734</u></u>	<u><u>(106,903)</u></u>

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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Revenue (refer notes 1,2,8,10 to 15)</b>				
Governance		1,840	6,933	1,500
General purpose funding		3,385,793	5,060,611	4,129,991
Law, order, public safety		44,058	46,688	34,125
Health		296,706	267,039	315,539
Education and welfare		144,532	172,159	154,061
Housing		116,120	97,403	98,960
Community amenities		212,004	187,752	192,922
Recreation and culture		86,123	162,207	86,582
Transport		156,924	190,987	195,681
Economic services		30,775	45,049	61,965
Other property and services		94,550	138,168	180,630
		<u>4,569,425</u>	<u>6,374,996</u>	<u>5,451,956</u>
<b>Expenses excluding finance costs (refer notes 1, 2 &amp; 16)</b>				
Governance		(755,914)	(620,143)	(723,232)
General purpose funding		(71,116)	(51,471)	(50,473)
Law, order, public safety		(151,271)	(132,513)	(168,824)
Health		(678,809)	(598,049)	(720,986)
Education and welfare		(309,510)	(316,253)	(326,867)
Housing		(193,459)	(122,942)	(144,573)
Community amenities		(614,763)	(492,539)	(552,530)
Recreation and culture		(1,637,965)	(1,482,369)	(1,234,292)
Transport		(3,392,744)	(3,044,150)	(2,689,013)
Economic services		(430,114)	(283,137)	(407,262)
Other property and services		(74,268)	(110,579)	(182,725)
		<u>(8,309,933)</u>	<u>(7,254,145)</u>	<u>(7,200,777)</u>
<b>Finance costs (refer notes 2 &amp; 7)</b>				
Community amenities		(8,703)	(12,956)	(14,784)
Recreation and culture		(94,741)	(104,639)	(98,382)
		<u>(103,444)</u>	<u>(117,595)</u>	<u>(113,166)</u>
		<u>(3,843,952)</u>	<u>(996,744)</u>	<u>(1,861,987)</u>
Non-operating grants, subsidies and contributions	15	4,218,611	1,572,817	1,766,229
Profit on disposal of assets	6	49,875	12,959	45,270
(Loss) on disposal of assets	6	(117,196)	(214,297)	(56,415)
Loss on revaluation of non current assets		0	0	0
		<u>4,151,290</u>	<u>1,371,478</u>	<u>1,755,084</u>
<b>Net result</b>		<b>307,338</b>	<b>374,734</b>	<b>(106,903)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b><u>307,338</u></b>	<b><u>374,734</u></b>	<b><u>(106,903)</u></b>

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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		2,501,944	2,307,022	2,338,556
Operating grants, subsidies and contributions		1,868,553	3,104,384	2,611,461
Fees and charges		564,906	559,892	651,185
Interest earnings		49,972	47,954	38,654
Goods and services tax		50,000	(518)	50,000
Other revenue		9,050	46,702	12,100
		<u>5,044,425</u>	<u>6,065,436</u>	<u>5,701,956</u>
<b>Payments</b>				
Employee costs		(2,403,492)	(2,073,629)	(2,305,565)
Materials and contracts		(1,972,657)	(1,162,889)	(1,699,450)
Utility charges		(352,260)	(298,089)	(351,590)
Interest expenses		(103,444)	(119,950)	(113,116)
Insurance expenses		(226,906)	(242,566)	(237,065)
Other expenditure		(90,254)	(63,029)	(89,430)
		<u>(5,149,013)</u>	<u>(3,960,152)</u>	<u>(4,796,216)</u>
<b>Net cash provided by (used in) operating activities</b>	3(b)	<u>(104,588)</u>	<u>2,105,284</u>	<u>905,740</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5	(614,574)	(451,363)	(820,043)
Payments for construction of infrastructure	5	(4,215,396)	(2,581,491)	(2,621,249)
Non-operating grants, subsidies and contributions used for the development of assets		4,218,611	1,572,817	1,766,229
Proceeds from sale of plant & equipment	6	418,000	122,050	413,727
<b>Net cash provided by (used in) investing activities</b>		<u>(193,359)</u>	<u>(1,337,987)</u>	<u>(1,261,336)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	7	(164,702)	(732,183)	(155,953)
<b>Net cash provided by (used in) financing activities</b>		<u>(164,702)</u>	<u>(155,953)</u>	<u>(155,953)</u>
<b>Net increase (decrease) in cash held</b>		(462,649)	611,344	(511,549)
Cash at beginning of year		<u>2,736,428</u>	<u>2,125,084</u>	<u>2,125,084</u>
<b>Cash and cash equivalents at the end of the year</b>	3(a)	<u><u>2,273,779</u></u>	<u><u>2,736,428</u></u>	<u><u>1,613,535</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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Net current assets at start of financial year - surplus/(deficit)</b>	4	1,160,817	328,724	384,716
		<b>1,160,817</b>	<b>328,724</b>	<b>384,716</b>
<b>Revenue from operating activities (excluding rates)</b>				
Governance		1,840	6,933	1,500
General purpose funding		908,849	2,719,146	1,791,435
Law, order, public safety		44,058	46,688	34,125
Health		296,706	267,810	315,539
Education and welfare		144,532	172,159	154,061
Housing		116,120	97,403	98,960
Community amenities		212,004	187,752	192,922
Recreation and culture		86,123	162,207	86,582
Transport		166,979	190,987	195,681
Economic services		30,775	45,049	61,965
Other property and services		134,370	150,356	225,900
		<b>2,142,356</b>	<b>4,046,490</b>	<b>3,158,670</b>
<b>Expenditure from operating activities</b>				
Governance		(755,914)	(620,143)	(723,232)
General purpose funding		(71,116)	(51,471)	(50,473)
Law, order, public safety		(151,271)	(132,513)	(168,824)
Health		(678,881)	(598,049)	(720,986)
Education and welfare		(309,510)	(316,253)	(328,368)
Housing		(236,909)	(122,942)	(198,865)
Community amenities		(623,466)	(505,495)	(567,314)
Recreation and culture		(1,732,706)	(1,796,986)	(1,332,674)
Transport		(3,466,418)	(3,044,150)	(2,689,013)
Economic services		(430,114)	(283,137)	(407,262)
Other property and services		(74,267)	(114,901)	(183,347)
		<b>(8,530,572)</b>	<b>(7,586,038)</b>	<b>(7,370,358)</b>
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	6	(49,875)	(12,959)	(45,270)
Loss on disposal of assets	6	117,196	214,297	56,415
Depreciation on assets	2(a)	3,367,107	3,397,574	2,697,727
<b>Amount attributable to operating activities</b>		<b>(1,792,971)</b>	<b>388,087</b>	<b>(1,118,100)</b>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	15	4,218,611	1,572,817	1,766,229
Purchase property, plant and equipment	5	(614,574)	(451,363)	(820,043)
Purchase and construction of infrastructure	5	(4,215,396)	(2,581,491)	(2,621,249)
Proceeds from disposal of assets	6	418,000	122,050	413,727
<b>Amount attributable to investing activities</b>		<b>(193,359)</b>	<b>(1,337,987)</b>	<b>(1,261,336)</b>
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	7	(164,702)	(732,183)	(155,953)
Transfers to cash backed reserves (restricted assets)	9	(425,438)	(402,022)	(152,154)
Transfers from cash backed reserves (restricted assets)	9	99,527	327,226	348,987
<b>Amount attributable to financing activities</b>		<b>(490,613)</b>	<b>(230,749)</b>	<b>40,880</b>
<b>Budgeted deficiency before general rates</b>		<b>(2,476,944)</b>	<b>(1,180,649)</b>	<b>(2,338,556)</b>
<b>Estimated amount to be raised from general rates</b>	8	<b>2,476,944</b>	<b>2,341,465</b>	<b>2,338,556</b>
<b>Net current assets at end of financial year - surplus/(deficit)</b>		<b>0</b>	<b>1,160,817</b>	<b>0</b>

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 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of preparation**

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

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

**Critical accounting estimates**

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**The local government reporting eEntity**

All funds through which the Shire of Corrigin 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 17 to the budget.

**(b) 2016/17 actual balances**

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

**(c) Rounding off figures**

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

**(d) Comparative figures**

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

**(e) Budget comparative figures**

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

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

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

**(f) Forecast fair value adjustments**

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.

**(g) Rates, grants, donations and other contributions**

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Corrigin 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.

**(h) 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.

**(i) Superannuation**

The Shire of Corrigin contributes to a number of superannuation funds on behalf of employees.

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

**(j) 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.

**(k) 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.



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

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

**(l) 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.

**(m) Fixed assets**

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

**Mandatory requirement to revalue non-current assets**

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

During the year ended 30 June 2013, the Shire of Corrigin commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Corrigin revalues its asset classes in accordance with this mandatory timetable.

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

**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 of Corrigin includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

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

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

**(m) Fixed assets (continued)**

***Revaluation***

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

***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 2018**

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

**(m) 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

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.

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

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

**(n) Fair value of assets and liabilities**

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

Fair value is the price that the Shire of Corrigin 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.

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 of Corrigin 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 of Corrigin are consistent with one or more of the following valuation approaches:

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

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

**(n) Fair value of assets and liabilities (continued)**

**Market approach**

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

**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 of Corrigin 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.

**(o) Financial instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the Shire of Corrigin becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Corrigin 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 2018**

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

**(o) 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 of Corrigin 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 2018**

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

**(o) 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 of Corrigin 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.

**(p) Impairment of assets**

In accordance with Australian Accounting Standards the Shire of Corrigin 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 2018**

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

**(p) Impairment of assets (continued)**

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018.

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

**(q) 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 of Corrigin 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.

**(r) Employee benefits**

**Short-term employee benefits**

Provision is made for the Shire of Corrigin'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 of Corrigin'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 of Corrigin'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 of Corrigin's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Corrigin 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 2018**

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

**(s) 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.

**(t) Provisions**

Provisions are recognised when the Shire of Corrigin 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.

**(u) 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 of Corrigin, 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.

**(v) Investment in associates**

An associate is an entity over which the Shire of Corrigin has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Corrigin's share of net assets of the associate. In addition, the Shire of Corrigin's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Corrigin's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

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

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

**(w) Investment in associates (continued)**

Profits and losses resulting from transactions between the Shire of Corrigin and the associate are eliminated to the extent of the Shire of Corrigin's interest in the associate.

When the Shire of Corrigin's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Corrigin discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Corrigin will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

**(x) 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 of Corrigin'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 20.

**(y) 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 of Corrigin's operational cycle. In the case of liabilities where the Shire of Corrigin 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 of Corrigin's intentions to

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

<b>REVENUES AND EXPENSES</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
<b>Net result</b>			
The net result includes:			
Charging as an expense:			
<b>Auditors remuneration</b>			
Audit services	16,500	20,825	16,500
Other services	13,900	9,410	13,900
<b>Depreciation by program</b>			
Governance	990	990	175
Law, order, public safety	6,009	6,008	6,009
Health	41,225	42,532	50,342
Education and welfare	73,503	73,502	75,798
Housing	99,466	108,462	107,922
Community amenities	17,848	18,648	13,995
Recreation and culture	650,152	669,373	293,297
Transport	1,950,143	1,948,510	1,473,798
Economic services	68,684	70,380	67,714
Other property and services	459,087	459,169	608,677
	<u>3,367,107</u>	<u>3,397,574</u>	<u>2,697,727</u>
<b>Depreciation by asset class</b>			
Land and buildings	791,283	805,167	675,938
Furniture and equipment	5,338	6,644	17,506
Plant and equipment	356,159	356,241	516,531
Infrastructure Other	677	2,711	249,568
Roads	1,502,746	1,502,746	1,238,185
Footpaths	12,262	33,568	0
Drainage	335,834	335,834	0
Parks and ovals	262,808	354,662	0
	<u>3,267,107</u>	<u>3,397,574</u>	<u>2,697,728</u>
<b>Interest expenses (finance costs)</b>			
- Borrowings (refer note 7(a))	90,270	99,019	99,429
Other	13,174	18,577	13,687
	<u>103,444</u>	<u>117,596</u>	<u>113,116</u>
Crediting as revenues:			
<b>Interest earnings</b>			
Investments			
- Reserve funds	36,262	31,649	31,154
- Other funds	1,500	1,150	1,500
Other interest revenue (refer note 12)	12,210	15,155	6,000
	<u>49,972</u>	<u>47,954</u>	<u>38,654</u>
<b>Other revenue</b>			
Other	9,050	46,402	12,100
	<u>9,050</u>	<u>46,402</u>	<u>12,100</u>

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

**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 specific 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 faculties.

**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

**HOUSING**

**Objective:**

To provide and maintain staff and rental housing

**Activities:**

Provision and maintenance of staff and joint venture housing

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

**REVENUES AND EXPENSES (Continued)**

**(b) Statement of objective (Continued)**

**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, vermin 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 2018**

**NOTES TO THE STATEMENT OF CASH FLOWS**

**Reconciliation of cash**

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

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
Cash - unrestricted	574,060	1,362,620	511,356
Cash - restricted	1,699,719	1,373,808	1,102,179
	<u>2,273,779</u>	<u>2,736,428</u>	<u>1,613,535</u>

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

LGCHP Long Term Maintenance Reserve	2,623	9,854	9,883
Community Bus Reserve	43,077	22,462	22,499
Staff Housing Reserve	445,586	215,715	71,923
Employee Entitlements Reserve	134,919	131,328	131,680
Office Equipment Reserve	1,629	25,921	924
Land Subdivision Reserve	50,407	49,066	49,209
Townscape Reserve	2,565	2,497	2,504
Medical Reserve	4,561	4,440	4,453
Community Development Reserve	173	168	168
Plant Replacement Reserve	542,768	528,322	472,547
Swimming Pool Reserve	702	25,991	993
Roadworks Reserve	241,212	234,793	210,301
Rockview Land Reserve	4,687	3,589	3,597
Bendering Tip Future Development	40,751	18,373	20,000
Aged Care Accommodation	40,547	20,000	20,000
Town Hall Reserve	78,475	81,253	81,460
Child Care Reserve	39	38	38
Bowling Club Upgrade Reserve	65,000	0	0
	<u>1,699,719</u>	<u>1,373,808</u>	<u>1,102,179</u>

**Reconciliation of net cash provided by operating activities to net result**

Net result	307,338	374,734	(106,903)
Depreciation	3,367,107	3,397,574	2,697,727
(Profit)/loss on sale of asset	67,321	201,338	11,145
(Increase)/decrease in receivables	475,000	(309,556)	250,000
(Increase)/decrease in inventories	0	9,707	0
Increase/(decrease) in payables	(2,743)	(27,892)	(180,000)
Increase/(decrease) in employee provisions	(100,000)	32,196	0
Grants/contributions for the development of assets	(4,218,611)	(1,572,817)	(1,766,229)
<b>Net cash from operating activities</b>	<u>(104,588)</u>	<u>2,105,284</u>	<u>905,740</u>

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

**NOTES TO THE STATEMENT OF CASH FLOWS (Continued)**

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>	<b>2016/17 Budget \$</b>
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	1,500,000	100,000	100,000
Bank overdraft at balance date		0	
Credit card limit	40,000	40,000	50,000
Credit card balance at balance date	0	2,318	0
<b>Total amount of credit unused</b>	<u>1,540,000</u>	<u>142,318</u>	<u>150,000</u>
<b>Loan facilities</b>			
Loan facilities in use at balance date	<u>1,780,667</u>	<u>1,945,369</u>	<u>1,945,369</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>
	<b>Note</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>NET CURRENT ASSETS</b>			
<b>Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash - unrestricted	3(a)	574,060	1,362,621
Cash - restricted reserves	3(a)	1,699,719	1,373,808
Receivables		205,624	680,624
Inventories		95,130	95,130
		<u>2,574,533</u>	<u>3,512,183</u>
<b>Less: current liabilities</b>			
Trade and other payables		(402,575)	(405,318)
Long term borrowings		0	(164,702)
Provisions		(414,280)	(514,280)
		<u>(816,855)</u>	<u>(1,084,300)</u>
<b>Unadjusted net current assets</b>		<b>1,757,678</b>	<b>2,427,883</b>
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 <i>Local Government (Financial Management) Regulation 32</i> as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
<b>Adjustments</b>			
Less: Cash - restricted reserves	3(a)	(1,699,719)	(1,373,808)
Less: Land held for resale		(50,000)	(50,000)
Add: Current portion of borrowings		0	164,702
Less: Movement in Accruals		0	(15,490)
Add Rates outstanding - pensioners		0	7,530
<b>Adjusted net current assets - surplus/(deficit)</b>		<u><b>7,959</b></u>	<u><b>1,160,817</b></u>

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

**5. ACQUISITION OF ASSETS**

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

Asset class	Reporting program											2017/18 Budget total \$	2016/17 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	0	0	0	15,686	0	28,927	0	24,521	0	179,516	72,330	320,979	218,117
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	25,000	25,000	83,942
Plant and equipment	0	0	0	0	0	0	0	0	221,595	0	47,000	268,595	149,304
	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,686</b>	<b>0</b>	<b>28,927</b>	<b>0</b>	<b>24,521</b>	<b>221,595</b>	<b>179,516</b>	<b>144,330</b>	<b>614,574</b>	<b>451,363</b>
<i>Infrastructure</i>													
Roads	0	0	0	0	0	0	0	0	3,683,701	0	0	3,683,701	2,229,281
Footpaths	0	0	0	0	0	0	0	0	42,382	0	0	42,382	0
Parks and ovals	0	0	0	0	0	0	0	45,745	0	9,226	0	54,971	120,679
Other	0	0	0	0	0	0	0	307,824	0	126,518	0	434,342	231,532
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>353,569</b>	<b>3,726,083</b>	<b>135,744</b>	<b>0</b>	<b>4,215,396</b>	<b>2,581,491</b>
<i>Land Held for Resale</i>													
Land held for resale													0
<b>Total acquisitions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,686</b>	<b>0</b>	<b>28,927</b>	<b>0</b>	<b>378,090</b>	<b>3,947,678</b>	<b>315,260</b>	<b>144,330</b>	<b>4,829,970</b>	<b>3,032,854</b>

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

- plant replacement programme
- road replacement programme
- Detailed budget - 2017/2018 Capital Expenditure



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

**6. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	<b>Net book value</b>	<b>Sale proceeds</b>	<b>2017/18 Budget</b>		<b>2016/17 Actual</b>		<b>2016/17 Budget</b>	
	<b>\$</b>	<b>\$</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Health	15,072	15,000	0	(72)	771	0	0	0
Education and welfare	0	0	0	0	0	0	0	(1,501)
Housing	293,450	250,000	0	(43,450)	0	0	0	(54,292)
Recreation and culture	0	0	0	0	0	(209,979)	0	0
Transport	106,619	43,000	10,055	(73,674)	0	0	0	0
Other property and services	70,180	110,000	39,820	0	12,188	(4,318)	45,270	(622)
	<b>485,321</b>	<b>418,000</b>	<b>49,875</b>	<b>(117,196)</b>	<b>12,959</b>	<b>(214,297)</b>	<b>45,270</b>	<b>(56,415)</b>

<b><u>By Class</u></b>	<b>Net book value</b>	<b>Sale proceeds</b>	<b>2017/18 Budget</b>		<b>2016/17 Actual</b>		<b>2016/17 Budget</b>	
	<b>\$</b>	<b>\$</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>	<b>Profit</b>	<b>Loss</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Land and buildings</b>	353,450	340,000	30,000	(43,450)		(209,979)	20,000	(54,292)
<b>Plant and equipment</b>	131,871	78,000	19,875	(73,746)	12,188	4,318	25,270	(2,123)
	<b>485,321</b>	<b>418,000</b>	<b>49,875</b>	<b>(117,196)</b>	<b>12,188</b>	<b>(205,661)</b>	<b>45,270</b>	<b>(56,415)</b>

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

- Staff housing programme
- plant replacement programme

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

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
<b>Community amenities</b>								
Loan 101 - Land Subdivision	141,710	0	93,017	87,482	48,693	141,710	7,402	12,937
<b>Recreation and culture</b>								
Loan 102 - CREC	1,803,659	0	71,685	644,701	1,731,974	1,803,659	82,868	86,082
	<b>1,945,369</b>	<b>0</b>	<b>164,702</b>	<b>732,183</b>	<b>1,780,667</b>	<b>1,945,369</b>	<b>90,270</b>	<b>99,019</b>
<b><u>Self Supporting Loans</u></b>								
Nil	0	0	0	0	0	0	0	0
	<b>1,945,369</b>	<b>0</b>	<b>164,702</b>	<b>732,183</b>	<b>1,780,667</b>	<b>1,945,369</b>	<b>90,270</b>	<b>99,019</b>

All borrowing 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 2018**

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

**(b) New borrowings - 2017/18**

The Shire has not budgeted for any new borrowings in 2017/2018.

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

**(d) Overdraft**

The Shire has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with the National Australia Bank does exist.

Council will increase the overdraft facility during the financial year from \$100,000 to \$1,500,000 with the National Australia Bank, to facility anticipated cashflow restrictions as a result of WANDARRA expenditure and income recoup timings. The WANDARRA works will continue into 2018/19, after completion, the overdraft facility will be reduced to the original \$100,000

AASB 101.10(e)  
AASB 101.51  
AASB 101.112

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

LGA S6.2(4)(b)  
FM Reg 23(a)

**8. RATING INFORMATION**

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
<b>General rate</b>								
Non Rateable		153	204,466	0	0	0	0	0
GRV	0.092141	415	4,246,848	391,309	0	0	391,309	349,588
UV	0.015281	338	137,784,500	2,105,485	0	0	2,105,485	2,026,002
<b>Sub-Totals</b>		906	142,235,814	2,496,794	0	0	2,496,794	2,375,590
<b>Minimum payment</b>								
<b>Minimum</b>	<b>\$</b>							
GRV - Corrigin	375	38	73,756	14,250	0	0	14,250	17,625
GRV - Other	200	7	2,610	1,400	0	0	1,400	2,000
UV	375	12	88,734	4,500	0	0	4,500	3,750
<b>Sub-Totals</b>		57	165,100	20,150	0	0	20,150	23,375
		<b>963</b>	<b>142,400,914</b>	<b>2,516,944</b>	<b>0</b>	<b>0</b>	<b>2,516,944</b>	<b>2,398,965</b>
Discounts/concessions (Refer note 13)							(40,000)	(57,500)
<b>Total amount raised from general rates</b>							<b>2,476,944</b>	<b>2,341,465</b>
Specified area rates (Refer note 10)							0	0
<b>Total rates</b>							<b>2,476,944</b>	<b>2,341,465</b>

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

**8(a). RATING INFORMATION**

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

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

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

**9. CASH BACKED RESERVES**

	<b>2017/18 Budget Opening balance \$</b>	<b>2017/18 Budget Transfer to \$</b>	<b>2017/18 Budget Transfer (from) \$</b>	<b>2017/18 Budget Closing balance \$</b>	<b>2016/17 Actual Opening balance \$</b>	<b>2016/17 Actual Transfer to \$</b>	<b>2016/17 Actual Transfer (from) \$</b>	<b>2016/17 Actual Closing balance \$</b>	<b>2016/17 Budget Opening balance \$</b>	<b>2016/17 Budget Transfer to \$</b>	<b>2016/17 Budget Transfer (from) \$</b>	<b>2016/17 Budget Closing balance \$</b>
LGCHP Long Term Maintenance	9,854	269	(7,500)	2,623	9,620	234	0	9,854	9,620	263	0	9,883
Community Bus Reserve	22,462	20,614	0	43,077	12,166	10,296	0	22,462	12,166	10,333	0	22,499
Staff Housing Reserve	215,715	255,898	(26,027)	445,586	70,009	145,706	0	215,715	70,009	1,914	0	71,923
Employee Entitlements Reserve	131,328	3,591	0	134,919	118,442	12,886	0	131,328	118,442	13,238	0	131,680
Office Equipment Reserve	25,921	709	(25,000)	1,629	899	25,022	0	25,921	899	25	0	924
Land Subdivision Reserve	49,066	1,342	0	50,407	47,899	1,167	0	49,066	47,899	1,310	0	49,209
Townscape Reserve	2,497	68	0	2,565	2,437	59	0	2,497	2,437	67	0	2,504
Medical Reserve	4,440	121	0	4,561	4,334	106	0	4,440	4,334	119	0	4,453
Community Development Reserv	168	5	0	173	164	4	0	168	164	4	0	168
Plant Replacement Reserve	528,322	14,446	0	542,768	411,301	117,021	0	528,322	411,301	61,246	0	472,547
Swimming Pool Reserve	25,991	711	(26,000)	702	967	25,024	0	25,991	967	26	0	993
Roadworks Reserve	234,793	6,420	0	241,212	548,651	13,367	(327,226)	234,793	548,651	10,637	(348,987)	210,301
Rockview Land Reserve	3,589	1,098	0	4,687	2,528	1,062	0	3,589	2,528	1,069	0	3,597
Bendering Tip Future Developme	18,373	22,377	0	40,751	0	18,373	0	18,373	0	20,000	0	20,000
Aged Care Accomodation	20,000	20,547	0	40,547	0	20,000	0	20,000	0	20,000	0	20,000
Town Hall Reserve	81,253	12,222	(15,000)	78,475	69,558	11,695	0	81,253	69,558	11,902	0	81,460
Child Care Reserve	38	1	0	39	37	1	0	38	37	1	0	38
Bowling Club Upgrade Reserve	0	65,000	0	65,000	0	0	0	0	0	0	0	0
	<b>1,373,808</b>	<b>425,438</b>	<b>(99,527)</b>	<b>1,699,719</b>	<b>1,299,012</b>	<b>402,022</b>	<b>(327,226)</b>	<b>1,373,808</b>	<b>1,299,012</b>	<b>152,154</b>	<b>(348,987)</b>	<b>1,102,179</b>

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

**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:

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
LGCHP Long Term Maintenance	30/06/2018	To be used to fund the long term maintenance of the joint venture housing.
Community Bus Reserve	30/06/2019	To be used to fund the continual purchase of a community bus.
Staff Housing Reserve	30/06/2019	To be used for the construction and maintenance of staff housing.
Employee Entitlements Reserve		To be used to fund employee Entitlement requirements.
Office Equipment Reserve	30/06/2018	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	30/06/2018	To be used for the construction and maintenance of the swimming pool facility.
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.
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
Child Care Reserve		To be used for construction and maintenance of Child Care Facilities
Bowling Club Upgrade Reserve	30/06/2019	To be used to fund the construction of the Bowling Club facility and greens

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

**10. SPECIFIED AREA RATE**

Council does not charge specified area rates.

**11. SERVICE CHARGES**

Council does not charge any service charges.

**12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES**

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge \$</b>	<b>Instalment plan interest rate %</b>	<b>Unpaid rates interest rates %</b>
<b>Option one</b>				
Single Full Payment	16/10/2017	0	0.00%	11.00%
<b>Option two</b>				
First Instalment	16/10/2017	10	5.50%	11.00%
Second Instalment	15/12/2017	10	5.50%	11.00%
Third Instalment	13/02/2018	10	5.50%	11.00%
Fourth Instalment	16/04/2018	10	5.50%	11.00%

	<b>2017/18 Budget revenue \$</b>	<b>2016/17 Actual \$</b>
Instalment plan admin charge revenue	2,816	2,820
Instalment plan interest earned	4,610	4,610
Unpaid rates interest earned	7,600	10,545
	<u>15,026</u>	<u>17,975</u>



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

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS**

**Rates discounts**

Rate or fee to which discount is granted	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which discount is granted
Rates	3%	40,000	57,200	Payment made by the option one (1) due date
		<u>40,000</u>	<u>57,200</u>	

**Waivers or concessions**

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 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	100.00%	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
			<u>300</u>	<u>300</u>			

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

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>14. FEES &amp; CHARGES REVENUE</b>		
Governance	900	0
General purpose funding	35,328	34,457
Law, order, public safety	8,558	10,701
Health	5,100	24,358
Education and welfare	29,829	34,414
Housing	114,920	96,812
Community amenities	212,004	187,752
Recreation and culture	46,973	52,458
Transport	24,150	27,117
Economic services	28,144	34,774
Other property and services	59,000	57,049
	<u>564,906</u>	<u>559,892</u>
<b>15. GRANT REVENUE</b>		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
Governance	940	77
General purpose funding	823,549	2,636,431
Law, order, public safety	35,500	35,988
Health	293,697	242,681
Education and welfare	109,112	129,326
Housing	1,200	591
Recreation and culture	35,650	108,301
Transport	132,774	163,870
Economic services	2,631	0
Other property and services	33,500	61,715
	<u>1,468,553</u>	<u>3,378,979</u>
<b>Non-operating grants, subsidies and contributions</b>		
Law, order, public safety	144,174	0
Health	2,091	0
Education and welfare	0	1,479
Recreation and culture	17,500	68,292
Transport	3,969,784	1,501,228
Economic services	85,062	1,818
	<u>4,218,611</u>	<u>1,572,817</u>

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

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>16. ELECTED MEMBERS REMUNERATION</b>		
The following fees, expenses and allowances were paid to council members and President.		
Meeting fees	28,318	28,000
Mayor/President's allowance	7,500	7,500
Deputy Mayor/President's allowance	1,875	1,750
Travelling expenses	1,683	896
Telecommunications allowance	7,000	7,000
	<b>46,376</b>	<b>45,146</b>

**17. TRUST FUNDS**

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

Detail	Balance 1-Jul-17 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-18 \$
B.C.I.T.F	(2)	200	(180)	18
BRB	43	620	(600)	63
Bus Ticketing	41	1,800	(1,680)	161
Police Licensing	21,137	712,000	(705,000)	28,137
Single Unit Bonds	308			308
Corrigin Community Development Fund	19,103	2,000	(10,000)	11,103
Friends of the Cemetery	2,510	0	0	2,510
Edna Stevenson Educational Trust	931,427	13,000	(10,000)	934,427
Corrigin Disaster Fund	10,929	0	0	10,929
Facility Bonds	15,036	5,000	(17,000)	3,036
Council Nomination Deposits	0	320	(320)	0
Kidsports	2,683	2,000	(4,000)	683
	<b>1,003,215</b>	<b>736,940</b>	<b>(748,780)</b>	<b>991,375</b>

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

**18. MAJOR LAND TRANSACTIONS**

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

**19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

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

**20. 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 2017/2018 Budget Document

Financial summary of detailed accounts to follow

Reporting Program	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 2017-18	Actual 2016-17	Budget 2016-17	Budget 2017-18	Actual 2016-17	Budget 2016-17	Budget 2017-18	Actual 2016-17	Budget 2016-17	Budget 2017-18	Actual 2016-17	Budget 2016-17	Budget 2017-18	Actual 2016-17	Budget 2016-17
Governance	1,840	6,933	1,500	0	0	0	0	0	0	0	0	0	1,840	6,933	1,500
General Purpose Funding	3,385,793	5,060,611	4,129,991	0	0	0	0	0	0	0	0	0	3,385,793	5,060,611	4,129,991
Law Order & Public Safety	188,232	46,688	178,299	0	0	0	0	0	0	0	0	0	188,232	46,688	178,299
Health	298,797	267,810	315,539	15,000	15,455	15,000	0	0	0	0	771	0	313,797	282,493	330,539
Education & Welfare	144,532	173,638	154,061	0	0	0	0	0	0	0	0	0	144,532	173,638	154,061
Housing	116,120	97,403	98,960	250,000	0	250,000	33,527	0	0	0	0	0	399,647	97,403	348,960
Community Amenities	212,004	187,752	192,922	0	0	0	0	0	0	0	0	0	212,004	187,752	192,922
Recreation & Culture	103,623	230,499	198,684	0	0	0	41,000	0	0	0	0	0	144,623	230,499	198,684
Transport	4,136,763	1,692,215	1,695,634	43,000	0	0	0	327,226	348,987	10,055	0	0	4,169,708	2,019,441	2,044,621
Economics Services	115,837	46,867	61,965	0	0	0	0	0	0	0	0	0	115,837	46,867	61,965
Other Property & Services	134,370	150,356	235,900	110,000	106,596	148,727	25,000	0	0	39,820	12,188	45,270	229,550	244,764	339,357
Surplus/Deficit B/Fwd													1,160,818	328,724	384,716
<b>Total</b>	<b>8,837,911</b>	<b>7,960,771</b>	<b>7,263,455</b>	<b>418,000</b>	<b>122,050</b>	<b>413,727</b>	<b>99,527</b>	<b>327,226</b>	<b>348,987</b>	<b>49,875</b>	<b>12,959</b>	<b>45,270</b>	<b>10,466,381</b>	<b>8,725,813</b>	<b>8,365,615</b>

Reporting Program	Expenses			Purchases/Construction			Financing Outward			Deprn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
	Budget 2017-18	Actual 2016-17	Budget 2016-17	Budget 2017-18	Actual 2016-17	Budget 2016-17	Budget 2017-18	Actual 2016-17	Budget 2016-17	Budget 2017-18	Actual 2016-17	Budget 2016-17	Budget 2017-18	Actual 2016-17	Budget 2016-17
	Governance	755,914	620,143	723,232	0	0	0	0	0	0	990	990	175	754,924	619,152
General Purpose Funding	71,116	51,471	50,473	0	0	0	0	0	0	0	0	0	71,116	51,471	50,473
Law Order & Public Safety	151,271	132,513	168,824	0	69,582	16,080	0	0	0	6,009	6,008	6,009	145,262	196,086	178,895
Health	678,881	598,049	720,986	15,686	49,623	82,952	22,499	18,479	20,119	41,297	42,532	51,843	675,769	623,619	772,213
Education & Welfare	309,510	316,253	328,368	0	7,792	6,325	20,548	20,001	20,001	73,503	73,502	75,798	256,555	270,544	278,896
Housing	236,909	122,942	198,865	28,927	3,963	344,743	256,168	145,940	2,177	142,916	108,462	162,214	379,088	164,384	383,571
Community Amenities	623,466	505,495	567,314	0	13,273	14,236	114,973	98,946	99,125	17,848	18,648	13,995	720,591	599,065	666,680
Recreation & Culture	1,732,706	1,796,986	1,332,674	378,090	366,321	406,438	149,617	105,189	80,399	650,152	879,352	293,297	1,610,261	1,389,145	1,526,215
Transport	3,466,418	3,044,150	2,689,013	3,947,678	2,229,281	2,201,426	20,934	130,447	71,950	2,023,817	1,948,510	1,473,798	5,411,213	3,455,368	3,488,591
Economics Services	430,114	283,137	407,262	315,260	56,178	111,726	0	0	0	68,684	70,380	67,714	676,690	268,934	451,274
Other Property & Services	74,268	114,900	183,346	144,330	236,842	257,365	5,402	38,973	14,337	459,087	463,487	609,299	-235,087	-72,772	-154,250
<b>Total</b>	<b>8,530,573</b>	<b>7,586,037</b>	<b>7,370,358</b>	<b>4,829,970</b>	<b>3,032,854</b>	<b>3,441,292</b>	<b>590,140</b>	<b>557,975</b>	<b>308,107</b>	<b>3,484,303</b>	<b>3,611,871</b>	<b>2,754,142</b>	<b>10,466,381</b>	<b>7,564,996</b>	<b>8,365,615</b>

Surplus(Deficit)	<b>307,338</b>	<b>374,734</b>	<b>-106,903</b>										<b>0</b>	<b>1,160,817</b>	<b>0</b>
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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 \$25,612 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 Corporate Business Plan Objective - Leadership. Outcome 4.1 - A strategically focussed, dynamic Council serving the community  
Strategy - Provide leadership, communication and active engagement with the community.

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 2017-18	Actual 2016-17	Budget 2016-17
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**I04 - GOVERNANCE**

**I041 - Members**

04152	Thank a Volunteer Day Funding Income	840	0.00	500
04151	Reimbursements Income	50	3,695.20	50
04150	Misc Income - Governance	50	3,238.07	50
04153	Shire Shirts Income	900	0.00	900
Gain on Disposal of Assets				
<b>Total I041 - Members</b>		<b>1,840</b>	<b>6,933</b>	<b>1,500</b>

**E04 - GOVERNANCE.**

**E040 - Membership**

04100	Admin Allocated - Members	517,828	434,753.55	463,799
04101	Members Sitting Fees Paid	28,318	28,000.00	28,000
04102	President's Allowance paid	7,500	7,500.00	7,500
04103	Deputy President's Allowance	1,875	1,750.00	1,875
04104	Members Travelling Expenses	1,683	896.00	2,001
04121	Members ICT Allowance	7,000	7,000.00	7,000
04105	Members Conference Expenses	9,500	5,644.29	9,500
04106	Training Expenses of Members Expense	10,000	2,957.00	6,500
04107	Council Election Expenses	5,000	0.00	1,000
04108	Members Refreshments & Receptions Exp	22,000	22,687.81	32,000
J04109	04109 Maintenance - Council Chambers Expense	14,128	7,978.25	10,612
04110	Members - Insurance Expense	3,911	3,910.52	3,911
04111	Members - Subscriptions, Donations Expe	25,612	19,309.46	25,773
04112	Members - Postage Expense	0	111.09	500
04113	Members - Printing & Stationery Expense	100	13.00	6,800
04114	Gifts Expense	1,000	491.27	1,000
04115	Members Shirts Expense	1,600	0.00	1,600
J04116	04116 Thank a Volunteer Day Expenses	840	1,144.94	500
04119	RoeROC Contributions	15,000	0.00	20,000
04118	Members - Consultancy Fees	40,056	35,603.80	50,806
04120	Professional Photo's	1,980	0.00	1,980
04117	Depreciation - Members	583	583.07	175
	E041952 - Loss on Sale of Assets		0.00	0
<b>Total E040 - Membership</b>		<b>715,514</b>	<b>580,334</b>	<b>682,832</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>I04 - OTHER GOVERNANCE</b>				
I042 - Other Governance				
Total I042 - Other Governance		0	0	0
<b>E04 - OTHER GOVERNANCE.</b>				
E040 - Other Governance				
04200	Audit Fees Expense	30,400	30,235.44	30,400
04201	Advertising - Public Notices Expense	10,000	9,573.04	10,000
Total E040 - Other Governance		40,400	39,808	40,400
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 3.0%  
♦ 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 of the Shire**  
**Corporate Business Plan Action 4.1.3.1 Council maintain financial stability of the Shire.**

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 2017-18	Actual 2016-17	Budget 2016-17
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**Income**

**I03 - GENERAL PURPOSE FUNDING**

**I030 - Rates**

	Budget 2017-18	Actual 2016-17	Budget 2016-17
03106 Income - Gross Rental Value (GRV)	2,516,944	2,398,968.19	2,398,556
03121 Account Enquiry Fees Income	2,000	2,572.59	2,000
03113 Legal Fees Income	5,000	7,874.52	4,500
03115 Penalty Interest Raised on Rates - Income	7,600	10,544.96	2,500
03112 Less Discount Allowed	-40,000	-57,200	-60,000
03118 Instalment Interest Income	4,610	4,610.43	3,500
03114 Ex-Gratia Rates Income	30,512	29,064.81	27,547
03120 Pens Deferred Rates Interest Income		281.00	
03119 Rates Administration Fee Income	2,816	2,820.00	2,500
<b>Total I030 - Rates</b>	<b>2,529,482</b>	<b>2,399,537</b>	<b>2,381,103</b>

**Expense**

**E03 - GENERAL PURPOSE FUNDING.**

**E030 - Rates**

	Budget 2017-18	Actual 2016-17	Budget 2016-17
03100 Expense - Admin Allocated - Rates	40,611	34,096.06	36,373
03101 Rates Postage & Stationery Expense	1,605	1,605.46	1,300
03102 Valuation Expenses	8,100	6,930.25	8,100
03103 Title Searches Expenses	200	389.20	200
03104 Legal Fees Expenses	20,600	8,449.91	4,500
03105 Rates Bad Debts Expenses		0.00	
Depreciation			
Loss on Disposal of Assets			
<b>Total E030 - Rates</b>	<b>71,116</b>	<b>51,471</b>	<b>50,473</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Financing Inward**

0	0	0
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**Financing Outward**

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**  
♦ Council has received an advance payment of Grants Commission funding (FAGS). This advance payment is reflected in the 2016/17 surplus. The 2017/18 budget represents the anticipated remaining funding

Service Levels  
None.  
Act 1995 and associated Regulations.  
**Outcome 4.1.3 - Maintain accountability and financial responsibility to ensure the stability of the Shire**

**Strategic Priority Goal**  
**Corporate Business Plan** Action 4.1.3.1 Council maintain financial stability of the Shire.

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 2017-18	Actual 2016-17	Budget 2016-17
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**I031 - Other GPF**

03201	Grants Commission Grant Received - General Income	512,624	1,614,806.00	1,065,451
03202	Grants Commission Grant Received- Roads Income	305,925	1,013,750.00	650,783
03205	Interest on Investments Income	1,500	869.17	1,500
03206	Interest on Investments - Reserves Income	36,262	31,648.76	31,154
	Depreciation		0.00	
	Loss on Disposal of Assets		0.00	
<b>Total I031 - Other GPF</b>		<b>856,311</b>	<b>2,661,074</b>	<b>1,748,888</b>

**E032 - Other**

03200	Misc Expenditure	0	0.00	0
	Depreciation			
	Loss on Disposal of Assets			
<b>Total E032 - Other</b>		<b>0</b>	<b>0</b>	<b>0</b>

**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
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

**Financing Inward** 0 0 0

**Financing Outward** 0 0 0

Operating Program	<b>LAW, ORDER &amp; PUBLIC SAFETY</b>
Operating Sub-Program	<b>Fire Control</b>
Description/Objectives	The provision of bush fire control services to residents and visitors within the Shire boundaries.
Management	Chief Executive Officer
<b>New Budget Initiatives and Highlights</b>	<b>No Significant Changes.</b>
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	<b>Outcome 3.1.4 - Collaborate with emergency service and community volunteers</b>
Corporate Business Plan	<b>Action - 3.1.4.1 Engage with the community, in particular volunteers and volunteer organisations to establish how the community can ensure a going sustainable volunteer services / roles within the community.</b>
Service Levels	N/A
Fees & Charges	Nil.
Capital Investment	

Financing	Transfer TO Reserves
	Transfer FROM Reserves

Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17	
<b>I05 - LAW ORDER &amp; PUBLIC SAFETY</b>					
<b>I051 - Fire Prevention</b>					
	05112	<b>DFES Grant Income</b>	179,674	35,987.50	170,799
	05113	<b>DFES Admin Fee Income</b>	4,000	4,000.00	4,000
	05114	<b>Profit on Sale of Asset</b>		0.00	
	<b>Total I051 - Fire Prevention</b>		<b>183,674</b>	<b>39,988</b>	<b>174,799</b>
<b>E05 - LAW ORDER &amp; PUBLIC SAFETY.</b>					
<b>E051 - Fire Prevention</b>					
	05100	<b>Admin Allocated - Fire Prevention</b>	8,226	6,905.94	7,367
	05101	<b>Purchase of Equipment Expense</b>	300	0.00	1,300
	05102	<b>Equipment Maintenance Expense</b>	50	0.00	50
	05103	<b>Vehicle Maintenance Expense</b>	39,375	38,591.18	65,938
J05104	05104	<b>Land / Building Maintenance Expense</b>	7,399	6,701.70	6,260
	05105	<b>Protective Clothing Expense</b>	5,335	5,335.33	4,019
	05106	<b>Utilities and rates Expense</b>	3,815	3,876.45	1,487
	05107	<b>Other Expenses</b>	3,334	3,351.79	400
	05108	<b>Insurance Expense</b>	26,060	26,340.16	26,340
	05109	<b>Purchase of Plant and Equipment Expense</b>		0.00	
	05110	<b>Depreciation - Fire Prevention</b>		0.00	
	05111	<b>Loss on Sale of Assets - Fire Prevention</b>		0.00	
	<b>Total E051 - Fire Prevention</b>		<b>93,894</b>	<b>91,103</b>	<b>113,161</b>
<b>Proceeds from Disposal of Assets</b>					
		<b>Land &amp; Building</b>	0	0	0
		<b>Plant &amp; Equipment</b>	0	0	0
		<b>Furniture &amp; Equipment</b>	0	0	0
		<b>Infrastructure Other</b>	0	0	0
	<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Purchases</b>					
		<b>Land &amp; Building</b>	0	69,582	0
		<b>Plant &amp; Equipment</b>	0	0	0
		<b>Furniture &amp; Equipment</b>	0	0	0
		<b>Infrastructure Other</b>	0	0	0
	<b>Total</b>		<b>0</b>	<b>69,582</b>	<b>0</b>
<b>Financing Inward</b>			0	0	0
<b>Financing Outward</b>			0	0	0



Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
	<b>I053 - Other</b>			
		0	0.00	0
		0	0.00	0
	<b>I053 - Profit on Sale of Assets</b>			
	<b>Total I052 - Other</b>	0	0	0
	<b>E053 - Other</b>			
	05354 LEMC Expenses	3,500	0.00	3,500
	05355 Road Safety Programs Expenses	1,100	0.00	1,100
	05350 Emergency Call Out Expense	15,621	12,762.77	9,634
	E053298 - Depn - Other Order			
	Loss on Disposal of Asset			
	<b>Total E053 - Other</b>	20,221	12,763	14,234
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	<b>Total</b>	0	0	0
	<b>Capital Purchases</b>			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
		0	0	0
	<b>Financing Inward</b>	0	0	0
	<b>Financing Outward</b>	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 None.  
Statutory Requirements None.

**Strategic Priority** Strategy 3.2.3-Continue to support family services

**Corporate Business Plan** Action 3.2.3.1 - Support current and future groups and organisations for the provision of family facilities and services within the district

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

Capital Investment

Infant Health Ceiling Replacement \$ 10,241

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

**I07 - HEALTH**

**I071 - Maternal & Infant Health**

Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
07100	Family Day Care Rent	0	0.00	0
07102	Infant Health Grant	0	0.00	0
07103	Playgroup Improvement Grant	0		0
	Profit on Sale of Assets			
	<b>Total I071 - Maternal &amp; Infant Health</b>	<b>0</b>	<b>0</b>	<b>0</b>

**E071 - Maternal & Infant Health**

Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
07150	Maternal & Infant Health Admin. Allocated		0.00	
J07151	07151 Infant Health Clinic Expenditure	18,993	17,251.30	21,679
J07152	07152 Family Day Care Expenditure	1,934	1,670.49	1,900
	Depreciation		0.00	
	Loss on Sale of Assets		0.00	
	<b>Total E071 - Maternal &amp; Infant Health</b>	<b>20,927</b>	<b>18,922</b>	<b>23,579</b>

**Proceeds from Disposal of Assets**

Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
	Land & Building	10,241	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	<b>Total</b>	<b>10,241</b>	<b>0</b>	<b>0</b>

Financing Inward

0	0	0
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Financing Outward

0	0	0
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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.

**New Budget Initiatives and Highlights**

Shire of Lake Grace have also joined the scheme

**No Significant Changes.**

**Statutory Requirements**

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

**Strategic Priority**

**Strategy 4.2.2 - Continue to improve operational efficiencies and provide effective services.**

**Corporate Business Plan**

**Action 4.2.2.1 - Review delivery of services for operational and cost effective efficiencies.**

**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

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2017-18	Actual 2016-17	Budget 2016-17
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**I074 - Administration**

07450	Scheme Income	226,197	191,914.00	218,539
07453	Admin & Inspection Misc Income	0	11,739.93	
07452	Food Premises annual registration Income	1,000	1,281.83	1,000
07451	Profit on Sale of Asset - Admin & Inspection		770.97	
	<b>Total I074 - Administration</b>	<b>227,197</b>	<b>205,707</b>	<b>219,539</b>

**E074 - Administration**

07400	Admin & Inspection Wages	140,293	185,448.50	138,613
07401	Admin & Inspection Superannuation	20,343	13,559.77	19,374
07412	EHO Vehicle Operating Expenses	23,707	24,057.00	33,671
07417	Admin & Inspections Office Equipment	4,000	2,132.46	4,000
07404	Conference / Training Expenses - Health Exp	4,060	1,095.45	7,450
07415	Other Admin Expenses - Health Admin	3,500	16.30	3,500
07402	Admin & Inspection FBT Expense	15,000	7,332.00	15,000
07405	Admin & Inspection Telephone Subsidy Expe	2,000	2,367.48	2,000
07407	Admin & Inspection Subscriptions Expenses	1,400	586.36	2,500
07409	Admin & Inspection Insurance Expenses	4,920	6,090.80	5,899
07410	Admin & Inspection Advertising Expenses	3,000	0.00	3,000
07403	Admin & Inspection Uniform Expenses	900	322.01	900
07411	Admin & Inspections Housing Allocation	11,836	12,619.98	14,832
07408	Admin & Inspection Analytical Expenses	1,000	1,023.17	400
07418	Admin & Inspections Consultancy Expense	1,000	-207.18	2,000
07416	Admin Allocation - Admin & Inspections	21,151	17,758.23	18,944
07413	Depreciation - Admin & Inspection	0	0.00	0
07414	Loss on Sale of Asset - Admin & Inspection	72	0.00	1,501
	<b>Total E074 - Administration</b>	<b>258,182</b>	<b>274,202</b>	<b>273,584</b>

**Proceeds from Disposal of Assets (Admin & Inspections)**

Land & Building	0	0	0
Plant & Equipment	15,000	15,455	15,000
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
<b>Total</b>	<b>15,000</b>	<b>15,455</b>	<b>15,000</b>

**Capital Purchases**

Land & Building	0	0	0
Plant & Equipment	0	29,411	32,000
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
	<b>0</b>	<b>29,411</b>	<b>32,000</b>

**Financing Inward**

0	0	0
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**Financing Outward**

0	0	0
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**I076 - Preventative Services Other**

07602	OFFENSIVE TRADES INCOME		270.91	
	<b>Total I076 - Preventative Services Other</b>	<b>0</b>	<b>271</b>	<b>0</b>





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** Strategy 3.2.4 - Ongoing support for the provision of health and associated services.

**Corporate Business Plan** Action 3.2.4.1 - Ensure that the residents have regular access to a medical practitioner & support the medical practitioner in the delivery of these 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**

Dental Surgery Verhanda beam \$ 5,445  
0 \$ -

**Proceeds from Disposal of Assets** \$ -

**Financing**

**Transfer TO Reserves**  
Medical Reserve - Retain Interest \$ 121

**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  
I077951 - Profit on Sale of Assets  
Total I077 - Other

Budget 2017-18	Actual 2016-17	Budget 2016-17
0	0.00	0
	0.00	
1,000	91.85	500
2,600	4,431.80	5,000
<b>3,600</b>	<b>4,524</b>	<b>5,500</b>

**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

49,899	38,039.57	47,561
168,030	152,029.70	168,030
39,047	31,838.73	48,433
20,770	7,216.73	10,957
14,540	12,207.03	13,023
15,000	15,000.00	15,000
47,511	26,221.57	50,483
1,000	896.73	500
	0.00	
0	0.00	0
<b>355,797</b>	<b>283,450</b>	<b>353,987</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Land & Building  
Plant & Equipment  
Furniture & Equipment  
Infrastructure Other

5,445	0	0
0	0	0
0	15,266	0
0	0	0
<b>5,445</b>	<b>15,266</b>	<b>0</b>

**Financing Inward**

0	0	0
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**Financing Outward**

121	106	0
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Operating Program  
Operating Sub-Program

**WELFARE AND EDUCATION**

**Other Education - Resource Centre**

Description/Objectives 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** Strategy 4.2.2 - Continue to improve operational efficiencies and provide effective services.

**Corporate Business Plan** Action 4.2.2.1 - Review delivery of services for operational and cost effective efficiencies.

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 2017-18	Actual 2016-17	Budget 2016-17
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**I082 - Other Education**

08250	Resource Centre Membership Income	591	609.05	400
08251	Resource Centre Computer / Internet Use Income	2,000	1,636.24	3,000
08252	Resource Centre Secretarial Services Income	3,000	2,544.61	3,000
08253	Resource Centre Office Support Income	8,000	10,205.17	8,000
08254	Resource Centre Equipment Hire Income	1,200	1,371.20	1,000
08255	Resource Centre Room Hire Income	5,000	6,569.60	5,000
08256	Resource Centre Phone Book Sales Income	1,500	4,456.16	3,000
08257	Resource Centre Exam Supervision Income	200	849.11	200
08258	Resource Centre Miscellaneous Income	1,000	2,361.16	1,000
08259	Resource Centre Training/Course Income	5,285	5,258.02	5,000
08260	Resource Centre Information Books Income	240	64.54	240
08261	Resource Centre Movie Club Income	400	386.37	400
08262	CRC Funding Income	104,052	104,051.96	104,052
08264	Agency Commissions	1,413	1,913.21	1,169
08263	Resource Centre Grant Funding Income	5,060	15,877.93	0
08277	WAGE OFFSET INCOME		0.00	
08265	Profit on sale of asset		0.00	
<b>Total I082 Other Education</b>		<b>138,941</b>	<b>158,154</b>	<b>135,461</b>

**E082 - Other Education**

08200	Admin Allocated - Other Education	12,853	10,790.69	11,512
08201	Resource Centre Wages Expenses	99,632	107,235.66	122,962
08202	Resource Centre Super Expenses	14,083	12,712.65	12,424
08203	Resource Centre Uniforms Expenses	1,200	260.64	1,200
08204	Resource Centre Training & Development Expense	2,540	1,125.60	4,000
08205	Resource Centre Telephone Expenses	3,000	1,983.25	3,000
08206	Resource Centre Power Expenses	6,000	5,091.14	5,500
08207	Resource Centre Equipment Expenses	5,458	6,235.73	4,113
08208	Resource Centre Office Supplies Expenses	2,600	1,080.37	3,000
08209	Resource Centre Postage Expenses	250	107.59	250
J08210	Resource Centre Maintenance Expenses	13,815	12,255.15	16,002
08211	Resource Centre Insurance Expenses	4,259	4,870.47	4,688
08212	Resource Centre Course Expenditure	1,500	4,339.08	3,000
08213	Resource Centre Information Books Expenses	250	0.00	250
08214	Resource Centre Movie Nights Expenses	150	126.48	150
08215	Resource Centre Phone Books Expenses	220	201.76	200
08216	Resource Centre Miscellaneous Expenses	1,800	1,411.50	700
08217	Resource Centre Grant Expenditure - Non Operatin	5,060	13,506.00	0
08220	Resource Centre Room Booking Expenditure	1,000	849.76	2,000
08221	Loss on Sale of Assets		0.00	
<b>Total E082 - Education</b>		<b>175,670</b>	<b>184,184</b>	<b>194,951</b>

		Budget 2017-18	Actual 2016-17	Budget 2016-17
Job	G/L			
	Proceeds from Disposal of Assets			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>	<i>0</i>	<i>0</i>	<i>0</i>
	Capital Purchases			
	Land & Building	<i>0</i>	7,792	6,325
	Plant & Equipment	<i>0</i>	<i>0</i>	<i>0</i>
	Furniture & Equipment	<i>0</i>	<i>0</i>	<i>0</i>
	Infrastructure Other	<i>0</i>	<i>0</i>	<i>0</i>
	<b>Total</b>	<i>0</i>	7,792	6,325
	Financing Inward			
	Financing Outward	<i>0</i>	<i>0</i>	<i>0</i>

**Operating Program**  
**Operating Sub-Program**

**WELFARE AND EDUCATION**

**Care of Family & Children**

Description/Objectives 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** Strategy 3.1.2 - Continue to provide infrastructure to support social wellbeing of the community

**Corporate Business Plan** Action 3.2.4 Provide well serviced and maintained infrastructure that can be utilised by the community for the provision of social and wellbeing activities in accordance with asset management plan.

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 2017-18	Actual 2016-17	Budget 2016-17
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**I083 - Care of Family & Children**

08350	Rental Income	0	0.00	50
08351	Families & Children's Misc Incomes	2,091	1,108.77	
08352	Giggle Pots Day Care Loan Repayment	3,500	3,500.00	3,500
	I061951 - Profit on Sale of Asset			
<b>Total I083 - Care of Family &amp; Children</b>		<b>5,591</b>	<b>4,609</b>	<b>3,550</b>

**E083 -Care of Family & Children**

08300	Admin Allocated - Care of Families & Children	6,647	5,579.90	5,953
J08301 08301	Building Maintenance - Giggle Pots/Playgroup Exp	26,075	16,872.13	20,620
08302	Contribution towards Giggle Pots Operations Expe	2,000	2,000.00	2,000
08303	Educational Programs Expense	500	0.00	500
08305	Infant Health Building Mtce Expenses		71.00	
08304	Depreciation - Care of Families & Children		0.00	
	Loss on Disposal of Asset			
<b>Total E061 - Pre School</b>		<b>35,222</b>	<b>24,523</b>	<b>29,073</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Financing Inward**

0	0	0
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**Financing Outward**

1	1	0
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Operating Program  
 Operating Sub-Program

**WELFARE AND EDUCATION**  
**Other Welfare**

Description/Objectives 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 outreach programs.  
 The outreach program will be delivered through the local school and will target the wellbeing of youth.

Local Laws None.

Statutory Requirements N/A.

**Strategic Priority** Strategy 3.2.2 - Collaborate with key stakeholders to encourage youth engagement  
**Corporate Business Plan** Action 3.2.2.3 -Promote opportunities for youth development, employment and activities.

Service Levels N/A

Fees & Charges As per adopted Fees and Charges Schedule

Job G/L

**I086 - Other Welfare**

08650 Junior Council Income  
 I062211 - Profit on Sale of Assets  
 Total I086 - Other Welfare

Budget 2017-18	Actual 2016-17	Budget 2016-17
0	0.00	50
0	0	50

**E082 - Other Welfare**

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

500	0.00	500
10,000	7,500.00	10,000
3,158	2,651.00	2,829
90	89.96	1,034
<b>13,748</b>	<b>10,241</b>	<b>14,363</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Land & Building  
 Plant & Equipment  
 Furniture & Equipment  
 Infrastructure Other

0	0	0
0	0	0
0	0	0
0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Financing Inward**

0	0	0
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**Financing Outward**

0	0	0
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**Operating Program**  
**Operating Sub-Program**

**WELFARE AND EDUCATION**

**Seniors**

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

Management Chief Executive Officer.

**New Budget Initiatives and Highlights** Council will continue to put funds aside in reserve to fund future aged accommodation requirements.

Local Laws None.  
Statutory Requirements None.

**Strategic Priority Corporate Business Plan** Strategy 3.2.2 - Collaborate with key stakeholders to encourage youth engagement  
Action 3.2.2.3 -Promote opportunities for youth development, employment and activities.

Service Levels N/A  
Fees & Charges None.

**Capital Investment**

**Financing**

**Transfer TO Reserves**

Senior Citizen Reserve - Retain Interest \$ 547  
Senior Citizen Reserve \$ 20,000

**Transfer FROM Reserves**

Senior Citizen Reserve \$ -

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**

Budget 2017-18	Actual 2016-17	Budget 2016-17
0	10,875.00	15,000
0	0.00	
<b>0</b>	<b>10,875</b>	<b>15,000</b>

**E084 - Aged & Disabled - Seniors Citizen**

J0840C 08400 Senior Citizens facilities Expenses  
J08402 08402 Frail Aged Hostel Expenses  
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**

<b>77,723</b>	77,025.95	75,628
500	0.00	500
0	14,700.00	7,900
<b>6,647</b>	5,579.90	5,953
	0.00	
<b>84,870</b>	<b>97,306</b>	<b>89,981</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Land & Building  
Plant & Equipment  
Furniture & Equipment  
Infrastructure Other

0	0	0
0	0	0
0	0	0
0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Financing Inward**

0	0	0
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**Financing Outward**

20,547	20,000	20,001
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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 intends to sell an existing staff house, with proceeds being transferred to the Staff Housing Reserve for the future development of staff housing

Local Laws None.  
 Statutory Requirements None.

**Strategic Priority** Strategy 2.2.1 - Review and implement asset management plans within available resources

**Corporate Business Plan** Action 2.2.1.1 - Assess Council's built environment current condition and establish future capital and maintenance requirements to meet required service levels.

Service Levels N/A  
 Fees & Charges Employee rental as per adopted Fees & Charges and Contracts.

**Capital Investment**

0 \$ -

**Financing**

**Transfer TO Reserves**

Staff Housing Reserve - Retain Interest \$ 5,898  
 Staff Housing Reserve - Transfer to Reserves \$ 250,000

**Transfer FROM Reserves**

Staff Housing Reserve \$ 26,027

**Proceeds from Disposal of Assets** \$ 250,000

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  
 09157 Other Housing Misc Income  
 I091951 - Profit on Sale of Assets  
**Total I091 - Staff Housing**

Budget 2017-18	Actual 2016-17	Budget 2016-17
5,980	3,055.00	2,860
5,980	1,146.07	2,860
0	2,840.00	2,860
6,500	3,200.00	2,600
5,980	2,940.00	2,860
5,980	3,565.00	2,860
	590.98	
<b>30,420</b>	<b>17,337</b>	<b>16,900</b>

**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**

18,031	15,137.88	16,149
25,227	13,555.46	23,385
34,831	18,016.08	31,104
11,850	10,174.31	12,563
30,929	14,698.57	25,531
22,992	15,830.12	17,862
16,353	39,315.16	35,617
12,757	11,834.43	12,815
2,718	9,950.49	21,534
-111,407	-123,989.25	-165,243
17,816	15,444.44	17,692
	0.00	
43,450		54,292
<b>125,547</b>	<b>39,968</b>	<b>103,301</b>

**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
<b>Total 250,000</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Land & Building  
 Plant & Equipment  
 Furniture & Equipment  
 Infrastructure Other

18,027	0	0
0	0	0
0	0	0
0	0	0
<b>Total 18,027</b>	<b>0</b>	<b>0</b>

**Financing Inward**

26,027	0	40,000
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**Financing Outward**

255,898	145,706	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

Strategy 2.2.1 - Review and implement asset management plans within available resources

**Corporate Business Plan** Action 2.2.1.1 - Assess Council's built environment current condition and establish future capital and maintenance requirements to meet required service levels.

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 \$ 269

**Transfer FROM Reserves**  
LCGHP Reserve - transfer \$ 7,500

Job G/L

**I092 - Other Housing**

	Budget 2017-18	Actual 2016-17	Budget 2016-17
09253 Other Housing Rental Income	1,200	1,555.16	1,200
09251 Rental - LGCHP Units - 36 Jose Street Income	21,060	15,845.00	15,600
09250 Rental - LGCHP Units - 23 Seimons Ave Income	13,000	10,190.00	10,400
09252 Rental - GROH Income	50,440	51,477.78	54,860
09254 Other Housing Reimbursements Income	0	998.44	
I092951 - Profit on Sale of Assets			
<b>Total I092 - Other Housing</b>	<b>85,700</b>	<b>80,066</b>	<b>82,060</b>

**E092 - Other Housing**

		0.00	
J09201 09201 LGCHP Units - 23 Seimons Ave Expenses	26,348	14,881.97	23,411
J09202 09202 LGCHP Units - 36 Jose Street Expenses	24,393	22,018.03	18,378
J09203 09203 11 Courboules Cres Expenses	47,511	26,273.22	50,483
J09204 09204 GROH - 14 Courboules Cres Expenses	15,790	13,533.15	13,942
J09205 09205 GROH - 15 McAndrew Ave Expenses	18,649	11,662.19	15,214
09207 Other Housing Loan Interest Expense	0	0.00	0
J09206 09206 GROH - 51 Goyder Street Expenses	15,120	11,540.26	14,711
09209 Admin Allocation - Other Housing	11,062	9,287.27	9,908
09210 Other House Costs Allocated to Works	-47,511	-26,221.57	-50,483
09208 Depreciation - Other Housing		0.00	
E092952 - Loss on Sale of Assets		0.00	
<b>Total E092 - Other Housing</b>	<b>111,362</b>	<b>82,975</b>	<b>95,564</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Land & Building	10,900	3,963	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
<b>Total</b>	<b>10,900</b>	<b>3,963</b>	<b>0</b>

**Financing Inward**

<b>7,500</b>	<b>0</b>	<b>0</b>
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**Financing Outward**

<b>269</b>	<b>234</b>	<b>72,480</b>
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Operating Program  
Operating Sub-Program

**COMMUNITY AMENITIES**

**Sanitation - Household**

Description/Objectives 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.

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** Strategy 2.1.2 - Provide effective and efficient waste management services

**Corporate Business Plan** Action 2.1.2.1 - Maintain an effective and efficient transfer station that allows for expansion and rehabilitation.

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	\$380.00
Pensioner Domestic Rubbish	\$285.00
Commercial Rubbish - 1st Service	\$440.00
Domestic/Commercial Rubbish - 2nd service - 120L Rubbish Bin	\$330.00
Domestic/Commercial Rubbish - 2nd service - 240L Rubbish Bin	\$390.00
Extra Recycling service 240L	\$260.00

Capital Investment

0 \$ -

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2017-18	Actual 2016-17	Budget 2016-17
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**I10 - COMMUNITY AMENITIES**

**I101 - Sanitation - Household**

10150 Refuse Removal Income  
10156 Tip Fees Income

194,700	168,173.44	167,390
3,000	3,219.99	10,000
	0.00	
<b>197,700</b>	<b>171,393</b>	<b>177,390</b>

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

18,529	15,556.35	16,596
68,042	64,853.52	64,700
118,504	81,740.60	80,356
0	208.70	0
4,239	4,638.32	3,015
2,123	221.12	2,470
79,244	71,782.16	78,563
66,768	66,082.19	66,061
754	754.38	0
	0.00	
<b>358,203</b>	<b>305,837</b>	<b>311,761</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Land & Building  
Plant & Equipment  
Furniture & Equipment  
Infrastructure Other

0	0	0
0	13,273	11,736
0	0	0
0	0	0
<b>Total</b>	<b>0</b>	<b>13,273</b>

**Financing Inward**

0	0	0
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**Financing Outward**

0	0	0
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Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>I102 - Sanitation - Other</b>				
	10250 Misc Income - Sanitation - Other Income		0.00	
	1102951 - Profit on Sale of Assets			0
	<b>Total I102 - Sanitation Other</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>E102 - Sanitation Other</b>				
J10200	10200 Industrial/Commercial Refuse Charges Expense	19,017	15,719.41	18,394
J10201	10201 Street Bins Expense	30,336	21,071.53	27,835
	10204 Admin Allocation - Sanitation Other Loss on Disposal of Asset	16,331	13,711.38	14,627
	<b>Total E102 - Sanitation Other</b>	<b>65,684</b>	<b>50,502</b>	<b>60,856</b>
<b>Proceeds from Disposal of Assets</b>				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Purchases</b>				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Outward</b>	<b>0</b>	<b>0</b>	<b>0</b>



Operating Program  
Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives  
and Highlights

Local Laws  
Statutory Requirements  
Strategic Priority  
Corporate Business Plan  
Service Levels

Fees & Charges

Capital Investment

Financing

**COMMUNITY AMENITIES**

**Other Community Amenities**

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

Chief Executive Officer

No Significant Changes.

None.  
Cemeteries act.

Various  
Various

None.

As per adopted Fees & Charges Schedule

**Transfer TO Reserves**

Community Bus Reserve - Retain Interest \$ 614  
Community Bus Reserve \$ 20,000

**Transfer FROM Reserves**

Job G/L

**I107 - Other Community Amenities**

10751 Plaques Reimbursement Income  
10750 Cemetery Fees & Charges Income  
10753 Community Bus Hire Fees  
10752 Cropping Land Income  
10755 I107951 - Profit on Sale of Assets

**Total I107 - Other Community Amenities**

**E107 - Other**

J10704 10704 Corrigin Cemetery Expense  
J10706 10706 Cemeteries Plaques Expense  
J10705 10705 Grave Digging Expense  
J10700 10700 Public Conveniences Expense  
J10707 10707 Cropping Land BR Expense  
10710 Community Bus Expenses  
10709 Admin Allocation - Other Community Amenities  
10708 Depreciation - Other Community Amenities

**E107033 - Loss on Disposal of Asset**

**Total E107 - Other**

**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 2017-18	Actual 2016-17	Budget 2016-17
<b>I107 - Other Community Amenities</b>			
10751 Plaques Reimbursement Income	300	187.65	632
10750 Cemetery Fees & Charges Income	3,000	3,286.34	5,200
10753 Community Bus Hire Fees	4,500	4,281.26	6,500
10752 Cropping Land Income	909	909.09	1,000
10755 I107951 - Profit on Sale of Assets	0	0.00	0
<b>Total I107 - Other Community Amenities</b>	<b>8,709</b>	<b>8,664</b>	<b>13,332</b>
<b>E107 - Other</b>			
J10704 10704 Corrigin Cemetery Expense	24,054	7,889.73	12,421
J10706 10706 Cemeteries Plaques Expense	500	715.55	500
J10705 10705 Grave Digging Expense	11,131	7,791.43	7,810
J10700 10700 Public Conveniences Expense	85,345	72,338.56	72,515
J10707 10707 Cropping Land BR Expense	0	0.00	0
10710 Community Bus Expenses	14,620	13,372.63	16,855
10709 Admin Allocation - Other Community Amenities	20,511	17,220.90	18,371
10708 Depreciation - Other Community Amenities	0	799.96	0
<b>E107033 - Loss on Disposal of Asset</b>			
<b>Total E107 - Other</b>	<b>156,161</b>	<b>120,129</b>	<b>128,472</b>
<b>Proceeds from Disposal of Assets</b>			
Land & Building	0	0	0
Plant & Equipment	0	0	48,950
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>48,950</b>
<b>Capital Purchases</b>			
Land & Building	0	0	0
Plant & Equipment	0	0	124,311
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	2,500
<b>Total</b>	<b>0</b>	<b>0</b>	<b>126,811</b>
<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Financing Outward</b>	<b>20,614</b>	<b>10,296</b>	<b>3,097</b>

**Operating Program**  
**Operating Sub-Program**

Description/Objectives  
Management

**New Budget Initiatives  
and Highlights**

Local Laws  
Statutory Requirements  
**Strategic Priority**

**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.

**Strategy 3.1.2 - Continue to provide infrastructure to support social wellbeing of the community**

**Action 3.1.2.1 - Provide well serviced and maintained infrastructure that can be utilised by the community for the provision of social and wellbeing activities in accordance with asset management plan.**

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 \$ 2,222  
Town Hall Reserve \$ 10,000

**Transfer FROM Reserves**

Town Hall Reserve \$ 15,000

Job G/L

Budget 2017-18	Actual 2016-17	Budget 2016-17
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**I11 - RECREATION & CULTURE**

**I111 - Public Halls and Civic Centres**

11150 Hall Hire Income	4,154	4,749.74	2,800
<b>Gain on Disposal of Assets</b>			
<b>Total I111 - Public Halls and Civic Centres</b>	<b>4,154</b>	<b>4,750</b>	<b>2,800</b>

**E11 - RECREATION & CULTURE.**

**E111 - Public Halls & Civic Centres**

11100 Admin Allocated - Halls & Civic Centres	28,525	23,949.32	25,549
J11102 11102 Bilbarin Hall Expense	19,188	18,530.37	18,084
J11101 11101 Corrigin Town Hall Expense	140,439	134,819.67	140,626
J11103 11103 Bullaring Hall Expense	51,433	40,611.76	47,629
J11104 11104 Bulyee Hall Expense	6,694	8,685.31	12,021
J11106 11106 SBC Office Expense	18,061	14,773.58	18,687
J11105 11105 CWA Hall Expense	15,782	12,987.83	15,070
11108 Town Hall Development Plan	15,000	0.00	15,000
11107 Depreciation - Halls & Civic Centres	5,454	5,453.95	5,454
<b>Loss on Asset Disposal</b>			
<b>Total E111 - Public Halls &amp; Civic Centres</b>	<b>300,576</b>	<b>259,812</b>	<b>298,120</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Financing Inward**

15,000	0	0
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**Financing Outward**

12,222	11,695	11,902
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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  
**New Budget Initiatives and Highlights**

Chief Executive Officer.  
**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  
Statutory Requirements  
**Strategic Priority**

None.  
N/A.  
**Strategy 3.1.2 - Continue to provide infrastructure to support social wellbeing of the community**

**Corporate Business Plan**

**Action 3.1.2.1 - Provide well serviced and maintained infrastructure that can be utilised by the community for the provision of social and wellbeing activities in accordance with asset management plan.**

Service Levels  
Fees & Charges

As per adopted Fees and Charges Schedule

**Capital Investment**

Swimming Pool refurbishment \$ 79,100

**Financing**

**Transfer TO Reserves**  
Swimming Pool Reserve - Retain Interest \$ 711

**Transfer FROM Reserves**  
Swimming Pool Reserve - Transfer \$ 26,000

Job G/L

Budget 2017-18	Actual 2016-17	Budget 2016-17
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**I112 - Swimming Areas**

11251	Pool Subsidy Income	32,000	32,909.09	32,000
11250	Pool Admissions Income	25,369	30,109.89	18,000

Gain on Disposal of Asset

<b>Total I112 - Swimming Areas</b>		<b>57,369</b>	63,019	50,000
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**E112 - Swimming Areas**

J11202	11202	Swimming Pool Maintenance Expense	321,534	302,413.46	181,598
	11200	Swimming Pool Wages	192,322	164,925.55	184,168
	11201	Swimming Pool Superannuation	12,906	12,363.43	11,318
	11207	Swimming Pool Recruitment Costs	1,530	1,530.00	0
	11203	Swimming Pool Insurance Expense	3,472	3,261.63	3,161
	11206	Admin Allocation - Swimming Pool	20,634	17,324.36	18,481
	11205	Housing Allocation	10,373	17,987.49	28,244
	11204	Depreciation - Swimming Pool		0.00	
		Loss on Disposal of Asset			
	<b>Total I112 - Swimming Areas</b>		<b>562,771</b>	519,806	426,970

**Proceeds from Disposal of Assets**

Land & Building  
Plant & Equipment  
Furniture & Equipment  
Infrastructure Other

<b>Total</b>	0	0	0
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**Capital Purchases**

Land & Building  
Plant & Equipment  
Furniture & Equipment  
Infrastructure Other

	0	0	0
	0	0	0
	0	0	0
	79,100	60,948	54,896
<b>Total</b>	<b>79,100</b>	60,948	54,896

**Financing Inward**

	26,000	0	0
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**Financing Outward**

	711	25,024	26
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**Operating Program**  
**Operating Sub-Program**

Description/Objectives

Management

**New Budget Initiatives  
and Highlights**

Local Laws

Statutory Requirements

**Strategic Priority**

**Corporate Business Plan**

Service Levels

Fees & Charges

**Capital Investment**

**Financing**

**RECREATION & CULTURE**

**Other Recreation**

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

Chief Executive Officer

**Council has made provisions for additional works at the CREC site, including  
Carparking and Landscaping,**

**Council has made a provision to address the failing oval lights**

**Council has scheduled the construction of toilet facilities at Gorge Rock  
Council has put aside funds to reserves, to assist the Bowling Club with their  
facility and green upgrade**

None.

N/A.

**Strategy 3.1.2 - Continue to provide infrastructure to support social  
wellbeing of the community**

**Action 3.1.2.1 - Provide well serviced and maintained infrastructure that can  
be utilised by the community for the provision of social and wellbeing activities  
in accordance with asset management plan.**

Not Applicable

As per adopted Fees and Charges Schedule

Oval Playground Retic	\$	9,231
CREC Landscaping (edging)	\$	4,715
Oval Lighting upgrade - option 2	\$	36,514
CREC Carparking	\$	17,610
Recreation & Events Centre	\$	24,521
0	\$	-
0	\$	-
	\$	<u>92,591</u>

**Transfer TO Reserves**

Bowling Club upgrade reserve \$ 65,000

**Transfer FROM Reserves**

**Principal Loan Repayments**

Corrigin Recreation & Events Centre Loan - 102 \$ 71,685

Job G/L

**I113 - Other Recreation**

	Budget 2017-18	Actual 2016-17	Budget 2016-17
11368 Club Contributions	0	12,500.00	15,000
11350 Sporting Clubs Levies Income	7,890	6,156.37	7,067
11351 Cyril Box Pavilion Income	3,700	5,268.25	2,500
11352 Oval Fees & Charges Income	3,500	4,852.29	3,500
11353 PA System Hire Income	150	127.28	150
11354 Regional Bicycle Network Grant Income	500	350.00	0
11358 Voluntary Sport Precinct Levy	0	0.00	0
11359 Other Recreation Misc Income	19,600	1,448.58	0
11361 Sporting Clubs Rec Centre Donation	0	0.00	1,818
11362 CSRFF Funding - CR Recreation & Events Ce	0	0.00	0
11363 RDAF - round 3 Grant	0	50,000.00	50,000
11364 Community Donations - CR Recreation & Eve	0	18,291.80	20,000
11367 Lotterywest funding	0	57,546.00	40,284
<b>Total I113 - Other Recreation</b>	<b>35,340</b>	<b>156,541</b>	<b>140,319</b>

**E113 - Other Recreation**

J11300 11300 Main Oval Expense	171,003	143,440.41	134,848
J11301 11301 Rose Garden Expense	9,603	9,565.13	7,800
J11324 11324 Town Dam & Retic	36,338	33,755.59	9,797
J11302 11302 Apex Park Expense	7,089	6,040.40	8,248
J11303 11303 Adventure Playground Expense	27,086	26,008.57	18,883
J11304 11304 Bullaring Gardens Expense	372	0.00	623
J11305 11305 CWA Gardens Expense	5,638	3,877.37	2,865
J11306 11306 Wogerlin Gazebo Expense	1,094	0.00	1,025
J11307 11307 Walden Park Expense	2,593	575.95	1,846
J11313 11313 Rotary Park Expense	47,510	20,945.58	11,467
J11308 11308 Miss B's Park Expense	26,189	26,155.47	20,586
J11312 11312 Shire Office Gardens Expense	16,568	12,109.31	12,027
J11309 11309 Gorge Rock Expense	2,410	1,927.83	2,442
J11310 11310 CREC operating Expense	251,467	203,274.79	86,784
J11314 11314 Bowling Club Expense	716	474.13	487
J11315 11315 Golf Club Expense	1,822	1,425.61	1,787
J11316 11316 Tennis Club Expense	55,856	69,342.99	20,510
J11311 11311 Skate Park Expense	5,475	4,124.68	2,359
J11317 11317 Development Trail Expense	500	196.32	500
J11318 11318 War Memorial Expense	4,156	2,837.16	4,462
J11320 11320 Loan Interest Other Recreation Expense	94,741	104,638.64	98,382
J11326 11326 Upgrade Pump Expenditure	400	0.00	400
J11319 11319 Recreation Consultant and Expenses	0	25,000.00	30,000
11332 Architect & Project Consultant Fees	15,000	3,800.00	15,000
11335 Other Recreation Community Donations	1,230	0.00	1,230
11322 Housing Allocation	0	39,039.60	32,757
11329 Bikeweek grant expenditure	500	351.04	
11325 Admin Allocation - Other Recreation & Sport	20,320	17,060.87	18,200
11328 Other Recreation Programs Expenditure	5,000	0.00	5,000
J11323 11323 Netball / Basketball Courts Expenses	7,915	7,078.86	3,884
11321 Depreciation - Other Recreation	3,039	2,396.44	8,175
E113952 - Loss on Sale of Assets		0.00	
<b>Total E113 - Other Recreation</b>	<b>821,629</b>	<b>765,443</b>	<b>562,375</b>

Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	Land & Building	<b>24,521</b>	16,536	95,009
	Plant & Equipment	<b>0</b>	0	0
	Furniture & Equipment	<b>0</b>	53,752	0
	Infrastructure Other	<b>274,469</b>	235,085	256,534
	<b>Total</b>	<b>298,990</b>	<b>305,373</b>	<b>351,543</b>
	<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Outward</b>	<b>136,685</b>	<b>68,471</b>	<b>68,471</b>







Operating Program  
Operating Sub-Program

**TRANSPORT**

**Road Construction**

Description/Objectives

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

Management

Chief Executive Officer

**New Budget Initiatives and Highlights**

**Council will commence the repair of flood damaged roads, which will be funded by WANDRRA. The repairs will be ongoing for approx. 18 months**

**2017/2018 RRG Funding program comprises of;**

Corrigin Narembeen Road \$ 564,770

**2017/18 R2R Funding program comprises of;**

Bulyee/Quairading Rd Shoulders \$ 518,931

**2017/18 WANDRRA Funding program comprises of;**

WANDARRA Expenditure \$ 2,600,000

Local Laws

None.

Statutory Requirements

N/A.

**Strategic Priority**

**Strategy 1.1.1- Develop and implement road asset management plans**

**Corporate Business Plan**

**Action 1.1.1.4 - Prepare and review an annual Road Works Program for a minimum of a 10 year period outlining future capital renewals, upgrades and expansions within Councils available funding aligned to asset management plan.**

Service Levels  
Fees & Charges

N/A

As per adopted Fees and Charges Schedule

**Capital Investment**

**Plant & Equipment**

Patching Truck - CR23 \$ 140,000

Water Tanker Trailer \$ 70,000

Traffic Counters \$ 11,595

**Roads**

Corrigin Narembeen Road \$ 564,770

Bulyee/Quairading Rd Shoulders \$ 518,931

WANDARRA Expenditure \$ 2,600,000

**Infrastructure - Other**

Goyder Street Footpaths \$ 42,382

**\$ 3,947,678**

**Financing**

**Proceeds from Sale of Asset**

\$ 43,000

**Transfer TO Reserves**

Plant Replacement Reserve - Retain Interest \$ 14,446

Roadwork Reserves - Retain Interest \$ 6,420

**Transfer FROM Reserves**

Plant Replacement Reserve \$ -

Roadworks Reserve \$ -

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

12258 WANDRRA 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

**Capital Purchases**

Land & Building

Plant & Equipment

Furniture & Equipment

Infrastructure Other

Infrastructure Roads

**Financing Inward**

**Financing Outward**

Budget 2017-18	Actual 2016-17	Budget 2016-17
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376,513	327,763.00	326,666
745,877	940,351.00	940,674
0	233,114.00	232,613
2,847,394		
	0.00	0
<b>3,969,784</b>	<b>1,501,228</b>	<b>1,499,953</b>

	0.00	
	0.00	
	0.00	
<b>0</b>	<b>0</b>	<b>0</b>

0	0	0
43,000	0	0
0	0	0
0	0	0
0	0	0
<b>43,000</b>	<b>0</b>	<b>0</b>

0	0	0
221,595	0	926,455
0	0	0
42,382	0	0
3,683,701	2,229,281	2,083,418
<b>3,947,678</b>	<b>2,229,281</b>	<b>3,009,873</b>

<b>0</b>	<b>327,226</b>	<b>348,987</b>
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<b>20,865</b>	<b>130,388</b>	<b>71,883</b>
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Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
	<b>I123 - Road Plant Purchases</b>			
	12301 Income Relating to Road Plant Purchases		0.00	
	12305 Profit on Disposals of Assets	10,055	0.00	0
	<b>Total I123 - Road Plant Purchases</b>	<b>10,055</b>	<b>0</b>	<b>0</b>
	<b>E123- Road Plant Purchases</b>			
	12300 Admin Allocation - Road Plant Purchases	8,542	7,171.57	7,650
	Depreciation			
	12302 Loss on Disposal of Assets	73,674	0.00	0
	<b>Total E123- Road Plant Purchases</b>	<b>82,216</b>	<b>7,172</b>	<b>7,650</b>
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Infrastructure Roads			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Infrastructure Roads			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Outward</b>	<b>0</b>		<b>0</b>



<b>TRANSPORT</b>	
<b>Operating Program</b>	<b>Aerodrome</b>
<b>Operating Sub-Program</b>	The provision of an unlicensed aerodrome facility.
<b>Description/Objectives</b>	
<b>Management</b>	Chief Executive Officer.
<b>New Budget Initiatives and Highlights</b>	<b>No Significant changes.</b>
<b>Local Laws</b>	N/A.
<b>Statutory Requirements</b>	N/A.
<b>Strategic Priority</b>	<b>Strategy 3.1.2 - Continue to provide infrastructure to support social wellbeing of the community</b>
<b>Corporate Business Plan</b>	<b>Action 3.2.4 Provide well serviced and maintained infrastructure that can be utilised by the community for the provision of social and wellbeing activities in accordance with asset management plan.</b>
<b>Service Levels</b>	None.
<b>Fees &amp; Charges</b>	
<b>Capital Investment</b>	
<b>Financing</b>	<b>Transfer TO Reserves</b>
	<b>Transfer FROM Reserves</b>

		Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>Job</b>	<b>G/L</b>			
	<b>I126 - Aerodrome</b>			
	12650 Misc Income - Aerodrome		0.00	
	<b>Total E126 - Aerodrome</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>E126 - Aerodrome</b>			
J12600	12600 Airstrip Maintenance Expense	68,275	63,515.54	28,597
	12601 Depreciation - Aerodromes			
	Loss on Disposal of Asset			
	<b>Total E126 - Aerodrome</b>	<b>68,275</b>	<b>63,516</b>	<b>28,597</b>
	<b>Proceeds from Disposal of Assets</b>			
	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
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	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
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Outward</b>	<b>0</b>	<b>0</b>	<b>0</b>

Operating Program  
 Operating Sub-Program

**ECONOMIC SERVICES**

**Rural Services**

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

Management Chief Executive Officer.

**New Budget Initiatives and Highlights** Council will engage CFGI to provide natural resource management services including the development of natural resource management plans and programs.

Local Laws None.  
 Statutory Requirements N/A.

**Strategic Priority** Strategy 2.1.1 - Manage the natural environment within available resources

**Corporate Business Plan** Action 2.1.1.1 - Develop a Natural Resource Management Plan, including the the identification of unique natural resources

Service Levels N/A  
 Fees & Charges None.

Capital Investment

Financing

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  
 13154 Misc Income Rural Services  
 I131420 - Gain on Disposal of Asset  
 Total I131 - Rural Services

Budget 2017-18	Actual 2016-17	Budget 2016-17
1,125	1,425.77	1,125
2,631	2,631.15	2,000
300	300.00	300
0	421.98	
<b>4,056</b>	<b>4,779</b>	<b>3,425</b>

**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

9,585	8,047.47	8,585
10,753	9,035.86	9,307
21,009	6,676.18	13,254
2,631	2,631.15	2,000
9,677	8,020.01	11,035
2,000	0.00	2,000
18,195	18,754.88	9,577
0	152.91	0
13000	0.00	13000
1,250	1,249.96	0
	0.00	0
<b>88,100</b>	<b>54,568</b>	<b>68,758</b>

**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
<b>Total</b>	<b>0</b>	<b>0</b>

**Capital Purchases**

Land & Building  
 Plant & Equipment  
 Furniture & Equipment  
 Infrastructure Other

0	0	0
0	0	0
0	0	0
0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Financing Inward**

0	0	0
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**Financing Outward**

0	0	0
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**Operating Program**  
**Operating Sub-Program**

**ECONOMIC SERVICES**

**Tourism & Area Promotion**

Description/Objectives The promotion of the district via tourism to increase economic activity.

Management Chief Executive Officer.

**New Budget Initiatives and Highlights** Council has made a provision to address the drainage issues at Rotary Park and construction of new toilet facilities

Council will engage a consultant to look at potential alternative sites for the location of the Caravan Park

Local Laws None.  
Statutory Requirements N/A.

**Strategic Priority** Strategy 1.3.1 - Develop and implement an Economic and Tourism Strategy for the district

**Corporate Business Plan** Action 1.3.1.2 - Implement Economic & Tourism Develop Strategy

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

**Capital Investment**

Rotary Park Drainage upgade	\$	3,630
Rotary Park Toilets	\$	136,006
Interactive Corrigin Signage	\$	5,000

**Financing**

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

**I132 - Tourism/Area Promotion**

13250	Caravan & Camping Income	6,000	5,450.07	10,000
13251	Dog Cemetery Burial Fee Income	100	90.91	450
13252	Reimbursement - Tourism		1,818.18	
13255	Centenary Income	0	-61.82	0
	Gain on Disposal of Asset			

**Total I132 - Tourism/Area Promotion**

Budget 2017-18	Actual 2016-17	Budget 2016-17
6,000	5,450.07	10,000
100	90.91	450
	1,818.18	
0	-61.82	0
<b>6,100</b>	<b>7,297</b>	<b>10,450</b>

**E132 - Tourism/Area Promotion**

J13202	13202	Area Promotion Expense	21,081	11,482.41	20,280
J13201	13201	Caravan Parks Expense	54,545	14,675.87	23,565
J13203	13203	Information Bay Expense	805	0.00	772
J13204	13204	Tourist Museum Expense	33,440	31,864.89	34,829
j13205	13205	Dog Cemetery Expense	9,577	1,427.50	4,084
	13200	Admin Allocation - Tourism & Area Promotion	33,287	29,469.60	29,814
	13206	Depreciation - Tourism & Area Promotion		0.00	

E132952 - Loss on Sale of Assets

**Total E132 - Tourism/Area Promotion**

21,081	11,482.41	20,280
54,545	14,675.87	23,565
805	0.00	772
33,440	31,864.89	34,829
9,577	1,427.50	4,084
33,287	29,469.60	29,814
	0.00	
<b>152,735</b>	<b>88,920</b>	<b>113,344</b>

**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	179,516	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	8,630	28,978	79,463

**Total** 188,145 28,978 79,463

**Financing Inward**

0	0	0
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**Financing Outward**

0	0	0
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Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
	<b>I133 - Building Control</b>			
	13350 Building Permits Income	1,500	1,572.27	6,500
	13351 Building Lic Levy Commissions Income	50	490.63	250
	13352 BCITF Commissions Income	10	5.00	40
	13353 Demolition License Income	50	0.00	50
	13354 Septic Tank Fees Income	250	236.00	250
	Gain on Disposal of Asset			
	<b>Total I133 - Building Control</b>	<b>1,860</b>	<b>2,304</b>	<b>7,090</b>
	<b>E133 - Building Control Expenses</b>			
	13302 Building Consulting services	3,000	2,125.00	6,000
	13301 Admin Allocation - Building Control	24,088	20,223.53	21,575
	E133298 - Depreciation			
	Loss on Disposal of Asset			
	<b>Total E133 - Building Control Expenses</b>	<b>27,088</b>	<b>22,349</b>	<b>27,575</b>
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	14,500	19,040
	<b>Total</b>	<b>0</b>	<b>14,500</b>	<b>19,040</b>
	<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Outward</b>	<b>0</b>	<b>0</b>	<b>0</b>

		Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>Job</b>	<b>G/L</b>			
	<b>I134 - Saleyards &amp; Markets</b>			
	13450 Sheep Sale Commissions Income	3,759	3,759.27	5,000
	Gain on Disposal of Asset			
	<b>Total I134 - Other</b>	<b>3,759</b>	<b>3,759</b>	<b>5,000</b>
	<b>E134 - Saleyards &amp; Markets</b>			
J13400	13400 Maintenance - Saleyards Expense	30,596	25,907.09	23,032
	13402 Admin Allocation - Saleyards	474	397.89	424
	13401 Depreciation - Saleyards		0.00	
	E134952 - Loss on Sale of Assets			
	<b>Total E134 - Saleyards</b>	<b>31,070</b>	<b>26,305</b>	<b>23,456</b>
	<b>Proceeds from Disposal of Assets</b>			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Capital Purchases</b>			
	Land & Building	0		
	Plant & Equipment	0		
	Furniture & Equipment	0		
	Infrastructure Other	0		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Inward</b>			
	<b>Financing Outward</b>			

Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>I136 - Economic Development</b>				
	13650 SBC Reimbursements Income		10,274.47	
	13852 Other Economic Service Income		0.00	
	Gain on Disposal of Asset			
	<b>Total I136 - Other</b>	<b>0</b>	<b>10,274</b>	<b>0</b>
<b>E136 - Economic Development</b>				
	13605 Consultancy Services	34,040	14,960.00	30,000
	13603 Admin Allocation - Economic Development	14,519	12,189.51	13,004
	13604 Land Development Expenses	15,000	0.00	55,000
	E135298 - Depreciation			
	13602 Loss on Sale of Asset - Economic Development	0	0.00	0
	<b>Total E136 - Economic Development</b>	<b>63,559</b>	<b>27,150</b>	<b>98,004</b>
<b>Proceeds from Disposal of Assets</b>				
	Land & Building	0		
	Plant & Equipment	0		
	Furniture & Equipment	0		
	Infrastructure Other	0		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Purchases</b>				
	Land & Building	0		
	Plant & Equipment	0		
	Furniture & Equipment	0		
	Infrastructure Other	0		
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Financing Inward</b>	<b>0</b>		
	<b>Financing Outward</b>	<b>0</b>		

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** Council has applied for funding from the Department of Water to fund the Corrigin Watering Project

Local Laws None.  
Statutory Requirements N/A.

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

Capital Investment

Corrigin Watering Project \$ 121,518

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

**I137 - Public Utilities Services**

13750 Standpipe Fees & Charges Income  
Corrigin Watering Project Funding  
Gain on Disposal of Asset  
**Total I137 - Public Utilities Services**

Budget 2017-18	Actual 2016-17	Budget 2016-17
15,000	18,453.10	35,000
85,062		
<b>100,062</b>	18,453	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**

35,788	37,339.36	45,885
2,173	1,694.61	3,324
7,347	6,168.71	6,580
	0.00	
	0.00	
<b>45,308</b>	45,203	55,789

**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
<b>Total 0</b>	0	0

**Capital Purchases**

Land & Building  
Plant & Equipment  
Furniture & Equipment  
Infrastructure Other

121,518	12,700	
<b>Total 121,518</b>	12,700	0

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Financing Inwards

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Financing Outwards

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		Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>Job</b>	<b>G/L</b>			
<b>I138 - Other Economic Services</b>				
	13851	0	0.00	1,000
	Screened Gravel Income			
	Other Economic Contributions			
	Gain on Disposal of Asset			
	<b>Total I138 - Other economic Services</b>	<b>0</b>	<b>0</b>	<b>1,000</b>
<b>E138 - Other Economic Services</b>				
PS07	13800	989	788.76	1,289
	Screening Plant Expense			
	13807	21,265	17,853.56	19,047
	Admin Allocation - Other Economic Services			
	13806	0	0.00	0
	Depreciation - Other Economic Services			
	Loss on Disposal of Asset			
	<b>Total E138 - Other Economic Services</b>	<b>22,254</b>	<b>18,642</b>	<b>20,336</b>

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** Strategy 4.2.2 - Continue to improve operational efficiencies and provide effective services.

**Corporate Business Plan** Action 4.2.2.1 - Preview delivery of services for operational and cost effective efficiencies.

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 2017-18	Actual 2016-17	Budget 2016-17	
<b>I14 - OTHER PROPERTY &amp; SERVICES</b>					
<b>I141 - Private Works</b>					
	14150	Private Works - Main Roads Income	0	0.00	20,000
	14151	Private Works - Building Income	4,000	4,172.72	4,000
	14152	Cartage or Sale of Sand Income	0	2,811.37	0
	14153	Sale of other Materials Income	0	25,315.45	0
	14154	Private Works Charges Income	55,000	24,895.24	130,000
		Gain on Disposal of Asset			
		<b>Total I141 - Private Works</b>	<b>59,000</b>	<b>57,195</b>	<b>154,000</b>
<b>E141 - Private Works</b>					
	14103	Admin Allocation - Private Works	41,761	35,060.99	37,403
J14102	14102	Private Works Expense	34,976	23,362.20	85,849
J14100	14100	Private Works - Main Roads Expense	0	0.00	11,506
J14101	14101	Private Works - Building Expense	1,275	0.00	1,145
		E141276 - Depreciation			
		Loss on Disposal of Asset			
		<b>Total E141 - Private Works</b>	<b>78,012</b>	<b>58,423</b>	<b>135,903</b>
<b>Proceeds from Disposal of Assets</b>					
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Capital Purchases</b>					
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Financing Inward</b>	<b>0</b>	<b>0</b>	<b>0</b>
		<b>Financing Outward</b>	<b>0</b>	<b>0</b>	<b>0</b>

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 will complete the construction of the new office and toilets at the depot to met its requirements and regulations.

Local Laws None.

Statutory Requirements N/A.

**Strategic Priority** Strategy 4.2.4 - Provide a positive and effective workplace  
**Corporate Business Plan** Action 4.2.4.1 - Develop and implement a workforce plan and appropriate human resource management policies and procedures to meet current and future workforce needs

Service Levels N/A

Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

Depot Office / toilet	\$	54,830
Small Equipment Purchases >\$3000	\$	11,000
	\$	<u>65,830</u>

Financing

Proceeds from Sale of Plant	\$	-
Transfer TO Reserves		
Transfer FROM Reserves		

Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>I143 - Work Overheads</b>				
	14253		0.00	
	14250		3,143.33	
	14254	0	10,000.00	10,000
	14252	0	8,040.90	0
	14251	0	0.00	0
		<u>0</u>	<u>21,184</u>	<u>10,000</u>
<b>Total I143 - Works Overheads</b>				
<b>E143 - Works Overheads</b>				
	14200	<b>83,526</b>	70,126.15	74,811
J14204	14204	<b>30,730</b>	21,300.64	20,933
J14218	14218	<b>3,511</b>	1,228.83	805
J14217	14217	<b>81,366</b>	72,980.16	82,806
J14219	14219	<b>6,272</b>	6,424.66	6,235
J14220	14220	<b>4,438</b>	2,340.10	4,205
J14221	14221	<b>21,826</b>	13,604.53	22,233
	14205	<b>118,314</b>	108,928.25	111,077
	14206	<b>21,844</b>	33,459.43	29,204
	14207	<b>165,690</b>	146,179.02	129,713
	14216	<b>41,593</b>	49,186.72	48,236
	14212	<b>5,500</b>	6,035.11	5,500
J14213	14213	<b>39,261</b>	12,218.37	26,034
	14209	<b>18,809</b>	9,796.40	24,340
J14214	14214	<b>3,000</b>	0.00	3,000
J14215	14215	<b>1,500</b>	480.99	1,500
	14229	<b>0</b>	9,430.77	48,251
	14224	<b>-947,958</b>	-839,866.95	-909,543
	14208	<b>2,500</b>	0.00	2,500
J14234	14234	<b>11,976</b>	0.00	
	14210	<b>0</b>	3,143.33	0
	14201	<b>135,463</b>	142,843.27	133,187
	14202	<b>19,642</b>	21,145.81	18,355
P#	14203	<b>13,572</b>	10,703.67	18,403
J14222	14222	<b>15,393</b>	14,117.38	16,703
	14223	<b>22,362</b>	26,127.24	24,965
	14211	<b>9,000</b>	9,007.00	9,000
P#	14227	<b>42,522</b>	39,232.29	50,261
OSP #	14231	<b>10,400</b>	4,414.19	8,000
	14232	<b>14,376</b>	12,693.20	12,114
	14233	<b>2,000</b>	0.00	8,408
	14225	<b>1,120</b>	1,119.42	2,170
	14228	<b>3,960</b>	86.82	
	14226	<b>0</b>	4,045.36	0
		<b>3,508</b>	12,532	33,406
<b>Total E143 - Works Overheads</b>				
<b>Proceeds from Disposal of Assets</b>				
		0	0	0
		0	27,851	0
		0	0	0
		0	0	0
		<u>0</u>	<u>27,851</u>	<u>0</u>
<b>Total</b>				
<b>Capital Purchases</b>				
		<b>54,830</b>	115,298	105,365
		<b>11,000</b>	54,056	15,000
		<b>0</b>	0	0
		<b>0</b>	0	0
		<u>65,830</u>	<u>169,354</u>	<u>120,365</u>
<b>Total</b>				
<b>Financing Inward</b>				
		0	0	0
<b>Financing Outward</b>				
		0	0	0





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  
Statutory Requirements

None.  
Management and administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations

**Strategic Priority Corporate Business Plan**

**Strategy 4.2.4 - Provide a positive and effective workplace**  
**Action 4.2.4.1 - Develop and implement a workforce plan and appropriate human resource management policies and procedures to meet current and future workforce needs**

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	\$ 40,000
DCEO Vehicle	\$ 36,000
Office - Carpet replacement	\$ 2,500
	<u>\$ 78,500</u>

Financing

<b>Proceeds from sale of plant</b>	\$ 20,000
<b>Transfer TO Reserves</b>	
Employee Entitlement Leave Reserve - Retain Interest	\$ 3,591
Office equipment Reserve - Retain Interest	\$ 709
<b>Transfer FROM Reserves</b>	
Office equipment Reserve - Transfer	\$ 25,000

Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>1145 - Administration General</b>				
	14550	0	600.00	1,080
	14551		149.58	
	14553	2,000	1,945.32	5,000
	14552	9,820	12,187.54	25,270
<b>Total 1145 - Administration General</b>		<b>11,820</b>	<b>14,882</b>	<b>31,350</b>
<b>E145 - Administration General</b>				
	14500	642,816	587,025.40	552,513
	14501	90,971	75,279.24	68,331
	14509	29,693	29,651.47	32,052
J14508	14508	104,298	94,885.91	107,685
	14514	7,600	1,624.44	2,000
	14513	21,300	21,589.65	23,300
	14510	15,000	11,372.23	17,000
	14511		5,790.73	
	14515	5,000	3,769.95	5,000
	14502	32,000	25,007.00	32,000
	14516	51,586	36,478.42	46,058
	14517	12,090	2,609.10	6,600
	14507	4,900	5,227.30	1,200
	14506	10,084	6,212.98	14,150
	14505	11,800	7,964.66	5,000
	14504	5,000	2,532.73	6,000
	14527	15,000	31,213.50	11,200
	14503	5,063	6,425.96	5,000
	14518		0.01	
	14525	-1,221,499	-1,025,536.23	-1,094,051
	14512	8,180	6,126.11	8,180
	14519	12,691	3,404.90	7,127
P1CR	14520	14,776	14,308.16	18,040
P2CR	14521	19,741	17,779.83	21,647
	14528	0	-3,560.77	611
	14522	66,835	28,214.94	64,445
	14526		0.00	0
	14581	23,000	17,892.00	38,750
		12,000		
	14523	75	74.94	150
	14524	0	272.73	622
<b>Total E145 - Administration General</b>		<b>0</b>	<b>13,637</b>	<b>611</b>
<b>Proceeds from Disposal of Assets</b>				
	Land & Building	0		
	Plant & Equipment	20,000		
	Furniture & Equipment	0		
	Infrastructure Other	0		
<b>Total</b>		<b>20,000</b>	<b>0</b>	<b>0</b>
<b>Capital Purchases</b>				
	Land & Building	17,500		
	Plant & Equipment	36,000		
	Furniture & Equipment	25,000		
	Infrastructure Other	0		
<b>Total</b>		<b>78,500</b>	<b>0</b>	<b>0</b>
<b>Financing Inward</b>		<b>25,000</b>	<b>0</b>	<b>0</b>
<b>Financing Outward</b>		<b>4,300</b>	<b>37,908</b>	<b>13,263</b>

Operating Program  
Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives  
and Highlights

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

Capital Investment

Financing

**OTHER PROPERTY & SERVICES**

**Gross Salaries & Wages Control**

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

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

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.

None.

None.

Various

N/A

None.

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

I146 - Salaries Control

Gain on Disposal of Asset  
Total I146 - Salaries Control

E146 - Salaries Control

14602 Gross Salaries & Wages

14603 Less Sal & Wages Alloc to Works

Depreciation

Loss on Disposal of Asset

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 2017-18	Actual 2016-17	Budget 2016-17
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0	0	0

2,157,724	2,190,066.84	2,314,429
	0.00	
-2,157,724	-2,190,066.84	-2,314,429
0	0	0

	0	0
	27,851	0
	0	0
	0	0
Total	0	27,851

	115,298	105,365
	54,056	15,000
	0	0
	0	0
Total	0	169,354

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

**OTHER PROPERTY & SERVICES**  
**Unclassified**

Management

**New Budget Initiatives** Council anticipates the sale of 2 blocks Granite Rise  
 Local Laws None.  
 Statutory Requirements None.  
**Strategic Priority Goal**  
 Service Levels N/A  
 Fees & Charges None.

Capital Investment

Financing

**Proceeds from Sale of Land** \$ 90,000

**Transfer TO Reserves**

Community Development Reserve - Retain Interest \$ 5  
 Rockview Reserve - Retain Interest \$ 98  
 Rockview Reserve - Transfer \$ 1,000

**Transfer FROM Reserves**

Job	G/L	Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>I147 - Unclassified</b>				
14752	Insurance Claim Income		0.00	
14750	Unclassified Income	50	14,509.08	50
			0.00	
14751	Gain on Sale of Asset - Unclassified	30,000	0.00	20,000
<b>Total I147 - Unclassified</b>		<b>30,050</b>	<b>14,509</b>	<b>20,050</b>
<b>E147 - Unclassified Items</b>				
14700	Unclassified Misc Expenditure		0.00	0
			0.00	
			0.00	
16108	Loan Interest Land Subdivision - Loan 101		15,280.33	
16109	Loan Interest Allocated to Works		-101,362.01	
16118	Loan Interest CREC - Loan 102		86,081.68	
14701	Depreciation - Unclassified	0	0.00	0
14702	Loss on Sale of Asset - Unclassified		0.00	0
<b>Total I147 - Unclassified Items</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Proceeds from Disposal of Assets</b>				
	Land & Building	90,000	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
<b>Total</b>		<b>90,000</b>	<b>0</b>	<b>0</b>
<b>Capital Purchases</b>				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Financing Inward</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Financing Outward</b>		<b>1,103</b>	<b>1,066</b>	<b>1,074</b>

Proceeds from Disposal of Assets Budget 2017/18						
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total
<b>Governance</b>						
4.1 Membership						
Sub-Total	0	0	0	0		
4.2 Other Governance						
Sub-Total	0	0	0	0		
<b>Program Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>GPF</b>						
3.1 Rates						
Sub-Total	0	0	0	0		
3.2 Other						
Sub-Total	0	0	0	0		
<b>Program Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>
<b>Law, Order &amp; Public Safety</b>						
5.1 Fire Prevention						
Sub-Total	0	0	0	0		
5.2 Animal Control						
Sub-Total	0	0	0	0		
5.3 Other Law, Order & Public Safety						
Sub-Total	0	0	0	0		
<b>Program Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>

Proceeds from Disposal of Assets Actual & Budget 16/17													
Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total		
	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	
<b>Governance</b>													
4.1 Membership													
Sub-Total	0	0	0	0	0	0	0	0	0				
4.2 Other Governance													
Sub-Total	0	0	0	0	0	0	0	0	0				
<b>Program Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>
<b>GPF</b>													
3.1 Rates													
Sub-Total	0	0	0	0	0	0	0	0	0				
3.2 Other													
Sub-Total	0	0	0	0	0	0	0	0	0				
<b>Program Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>
<b>Law, Order &amp; Public Safety</b>													
5.1 Fire Prevention													
Sub-Total	0	0	0	0	0	0	0	0	0				
5.2 Animal Control													
Sub-Total	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				
<b>Program Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>

Proceeds from Disposal of Assets Budget 2017/18							Proceeds from Disposal of Assets Actual & Budget 16/17													
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total			
							Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17		
<b>Health</b>							<b>Health</b>													
<b>7.4 Admin &amp; Inspections</b>							<b>7.4 Admin &amp; Inspections</b>													
EHO Vehicle		15,000							15,455	15,000										
Sub-Total	0	15,000	0	0			0	0	15,455	15,000	0	0	0	0						
<b>7.7 Other</b>							<b>7.7 Other</b>													
Doctors Vehicle		0																		
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>7.1 Maternal &amp; Infant Health</b>							<b>7.1 Maternal &amp; Infant Health</b>													
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>Program Total</b>	0	15,000	0	0		15,000	0	0	15,455	15,000	0	0	0	0			15,455	15,000		
<b>Education &amp; Welfare</b>							<b>Education &amp; Welfare</b>													
<b>6.2 Other Welfare</b>							<b>6.2 Other Welfare</b>													
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>Program Total</b>	0	0	0	0		0	0	0	0	0	0	0	0	0			0	0		
<b>Housing</b>							<b>Housing</b>													
<b>9.1 Staff Housing</b>							<b>9.1 Staff Housing</b>													
Sale of Staff House	250,000							250,000												
Sub-Total	250,000	0	0	0			0	250,000	0	0	0	0	0	0						
<b>9.2 Other Housing</b>							<b>9.2 Other Housing</b>													
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>Program Total</b>	250,000	0	0	0		250,000	0	250,000	0	0	0	0	0	0			0	250,000		

Proceeds from Disposal of Assets Budget 2017/18							Proceeds from Disposal of Assets Actual & Budget 16/17													
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total			
							Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17		
<b>Community Amenities</b>																				
<b>10.1 Sanitation - Household</b>																				
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>10.6 Town Planning &amp; Regional Development</b>																				
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>10.7 Other Community Amenities</b>																				
Community Bus		0																		
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>Program Total</b>	0	0	0	0		0	0	0	0	0	0	0	0	0			0	0		
<b>Recreation &amp; Culture</b>																				
<b>11.1 Public Hall &amp; Centres</b>																				
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>11.3 Other Recreation</b>																				
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>11.4 Radio Rebroadcasting</b>																				
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>11.5 Library Services</b>																				
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>11.6 Other Culture</b>																				
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0						
<b>Program Total</b>	0	0	0	0		0	0	0	0	0	0	0	0	0			0	0		







Capital Purchases of Assets Budget 2017/18							Capital Purchases of Assets Actual & Budget 17/18												
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total		
							Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	
<b>Governance</b>																			
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					
<b>Program Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>GPF</b>																			
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					
<b>Program Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Law, Order &amp; Public Safety</b>																			
5.1 Fire Prevention																			
Sub-Total	0	0	0	0			69,582	16,080	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					
<b>Program Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,582</b>	<b>16,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,582</b>	<b>16,080</b>
<b>Health</b>																			
7.1 Maternal & Infant Health																			
07181 Infant Health Ceiling Replaceme	10,241																		
Sub-Total	10,241	0	0	0			0	0	0	0	0	0	0	0					
7.7 Other																			
07783 Dental Surgery Verhanda beam	5,445																		
Sub-Total	5,445	0	0	0			4,946	6,637	0	0	15,266	0	0	0					
7.4 Admin & Inspections																			
Sub-Total	0	0	0	0			0	0	29,411	32,000	0	0	0	0					
<b>Program Total</b>	<b>15,686</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,946</b>	<b>50,952</b>	<b>29,411</b>	<b>32,000</b>	<b>15,266</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,623</b>	<b>82,952</b>





Capital Purchases of Assets Budget 2017/18							Capital Purchases of Assets Actual & Budget 17/18												
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total		
							Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	
<b>12.2 Road Maintenance</b>																			
Sub-Total	0	0	0	0	0	0													
<b>12.3 Plant &amp; Equip</b>																			
12387 Water Tanker Trailer		70,000																	
12377 Tipper - CR23		140,000																	
12394 Traffic Counters		11,595																	
Sub-Total	0	221,595	0	0	0	0													
<b>12.4 Traffic Control</b>																			
Sub-Total	0	0	0	0	0	0													
<b>12.6 Aerodrome</b>																			
Sub-Total	0	0	0	0	0	0													
<b>Program Total</b>	<b>0</b>	<b>221,595</b>	<b>0</b>	<b>42,382</b>	<b>3,683,701</b>	<b>3,947,678</b>	<b>0</b>	<b>5,832</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,229,281</b>	<b>2,195,594</b>	<b>2,229,281</b>	<b>2,201,426</b>
<b>Economic Services</b>																			
<b>13.1 Rural Services</b>																			
Sub-Total	0	0	0	0	0	0													
<b>13.2 Tourism &amp; Area Promotion</b>																			
13286 Interactive Corrigin Signage				5,000															
## J13285 Rotary Park Drainage upgade				3,630															
13287 Gorge Rock Toilet	43,510																		
13288 Rotary Park Toilets	136,006																		
Sub-Total	179,516	0	0	8,630															
<b>13.4 Saleyards &amp; Markets</b>																			
Sub-Total	0	0	0	0	0	0													
<b>Economic Development</b>																			
Sub-Total	0	0	0	0	0	0													
<b>13.7 Public Utilities Services</b>																			
13783 Corrigin Watering Project				121,518															
Sub-Total	0	0	0	121,518															
<b>13.4 Other Economic Services</b>																			
13880 Dam Bush track Restore				5,596															
Sub-Total	0	0	0	5,596															
<b>Program Total</b>	<b>179,516</b>	<b>0</b>	<b>0</b>	<b>135,744</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,178</b>	<b>111,726</b>	<b>56,178</b>	<b>111,726</b>
<b>12.2 Road Maintenance</b>																			
Sub-Total	0	0	0	0	0	0													
<b>12.3 Plant &amp; Equip</b>																			
Sub-Total	0	0	0	0	0	0													
<b>12.4 Traffic Control</b>																			
Sub-Total	0	0	0	0	0	0													
<b>12.6 Aerodrome</b>																			
Sub-Total	0	0	0	0	0	0													
<b>Program Total</b>	<b>0</b>	<b>5,832</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,229,281</b>	<b>2,195,594</b>	<b>2,229,281</b>	<b>2,201,426</b>	
<b>Economic Services</b>																			
<b>13.1 Rural Services</b>																			
Sub-Total	0	0	0	0	0	0													
<b>13.2 Tourism &amp; Area Promotion</b>																			
13285 Rotary Park Parking upgade													28,978	36,470					
13283 Entrance Statements													0	42,993					
Sub-Total	0	0	0	0	0	0							28,978	79,463					
<b>13.3 Building Control</b>																			
13480 Saleyard Walkways													14,500	19,040					
Sub-Total	0	0	0	0	0	0							14,500	19,040					
<b>13.3 Building Control</b>																			
Sub-Total	0	0	0	0	0	0							0	0					
<b>13.7 Public Utilities Services</b>																			
13781 Town Dam Tanks													12,700	13,223					
Sub-Total	0	0	0	0	0	0							12,700	13,223					
<b>13.4 Other Economic Services</b>																			
Sub-Total	0	0	0	0	0	0							0	0					
<b>Program Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,178</b>	<b>111,726</b>	<b>56,178</b>	<b>111,726</b>			

Capital Purchases of Assets Budget 2017/18							Capital Purchases of Assets Actual & Budget 17/18												
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total		
							Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	Actual 2016-17	Budget 2016-17	
<b>Other Property</b>							<b>Other Property</b>												
<b>14.1 Private Works</b>							<b>14.1 Private Works</b>												
	Sub-Total	0	0	0	0		0	0	0	0	0	0	0	0	0				
<b>14.3 Public Works Overheads</b>							<b>14.3 Public Works Overheads</b>												
J14292	Depot Office / toilet	54,830						7,370		39,169									
14280	WS Utility - CR123								7,370										
14291	Chemical Shed						10,102	7,370											
14292	Depot Office / toilet						105,195	90,625											
SP ????	Small Equipment Purchases >\$3000		11,000							14,887	15,000								
	Sub-Total	54,830	11,000	0	0					14,887	15,000								
<b>14.5 Administration Overheads</b>							<b>14.5 Administration Overheads</b>												
14592	Admin / crc phone upgrade	15,000					0	11,000											
14587	Server			25,000								14,925	15,000						
14583	DCEO Vehicle		36,000							0	36,000	0	15,000						
14580	Office - Carpet replacement	2,500								52,563	60,000								
	Sub-Total	17,500	36,000	25,000	0		0	11,000	52,563	96,000	14,925	30,000	0	0					
<b>14.7 Unclassified</b>							<b>14.7 Unclassified</b>												
14882	Purchas of land						0												
	Sub-Total	0	0	0	0		0	0	0	0	0	0	0	0					
	<b>Program Total</b>	72,330	47,000	25,000	0														
	<b>Total</b>	320,979	268,595	25,000	531,695	3,683,701	4,829,970												
								218,117	635,307	149,304	154,736	83,942	30,000	352,211	425,656	2,229,281	2,195,594	3,032,854	3,441,292

Details	Financing Inward			Financing Outward		
	Budget 2017-18	Actual 2016-17	Budget 2016-17	Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>Governance</b>						
<b>4.1 Membership</b>						
				0		
Sub-Total	0	0	0	0	0	0
<b>4.2 Other Governance</b>						
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	0	0	0	0	0
<b>GPF</b>						
<b>3.1 Rates</b>						
Sub-Total	0	0	0	0		0
<b>3.2 Other</b>						
Royalties for Regions Funds	0	0	0	0	0	0
Financial assistance Grant Reserve						
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	0	0	0	0	0
<b>Law, Order &amp; Public Safety</b>						
<b>5.1 Fire Prevention</b>						
Sub-Total	0	0	0	0	0	0
<b>5.2 Animal Control</b>						
Sub-Total	0	0	0	0	0	0
<b>5.3 Other Law, Order &amp; Public Safety</b>						
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	0	0	0	0	0
<b>Health</b>						
<b>7.1 Maternal &amp; Infant Health</b>						
Sub-Total	0	0	0	0		0
<b>7.7 Other</b>						
Medical Reserve	0	0	0	121	106	119
Sub-Total	0	0	0	121	106	119
<b>7.4 Admin &amp; Inspections</b>						
Sub-Total	0	0	0	0	0	0
<b>7.5 Bending Tip</b>						
Bending Tip Reserve				22,377	18,373	20,000
Sub-Total	0	0	0	22,377	18,373	20,000
<b>Program Total</b>	0	0	0	22,499	18,479	20,119
<b>Education &amp; Welfare</b>						
<b>6. Other Education</b>						
Sub-Total	0	0	0	0	0	0
<b>6.2 Other Welfare</b>						
Child Care Reserve	0	0	0	1	1	1
Senior Citz Units Reserve	0	0	0	20,547	20,000	20,000
Sub-Total	0	0	0	20,548	20,001	20,001
<b>Program Total</b>	0	0	0	20,548	20,001	20,001

Details	Financing Inward			Financing Outward		
	Budget 2017-18	Actual 2016-17	Budget 2016-17	Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>Housing</b>						
<b>9.1 Staff Housing</b>						
Staff Housing Reserve	26,027	0	0	255,898	145,706	1,914
Sub-Total	26,027	0	0	255,898	145,706	1,914
<b>9.2 Other Housing</b>						
LGCHP Housing Reserve	7,500	0	0	269	234	263
Loan Principal 98 GEHA Educ				0	0	0
Loan Principal 100 GEHA Police				0	0	0
Sub-Total	7,500	0	0	269	234	263
<b>Program Total</b>	<b>33,527</b>	<b>0</b>	<b>0</b>	<b>256,168</b>	<b>145,940</b>	<b>2,177</b>
<b>Community Amenities</b>						
<b>10.1 Sanitation - Household</b>						
Sub-Total	0	0	0	0	0	0
<b>10.6 Town Planning &amp; Regional Development</b>						
Land Development Reserve	0	0	0	1,342	1,167	1,310
Granite Rise Subdivision Loan				93,017	87,482	87,482
Sub-Total	0	0	0	94,359	88,649	88,792
<b>10.7 Other Community Amenities</b>						
Community Bus Reserve	0	0	0	20,614	10,296	10,333
Sub-Total	0	0	0	20,614	10,296	10,333
<b>Program Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,973</b>	<b>98,946</b>	<b>99,125</b>
<b>Recreation &amp; Culture</b>						
<b>11.1 Public Hall &amp; Centres</b>						
Town Hall reserve	15,000	0	0	12,222	11,695	11,902
Sub-Total	15,000	0	0	12,222	11,695	11,902
<b>11.2 Swimming Pool</b>						
Swimming Pool Reserve	26,000	0	0	711	25,024	26
Sub-Total	26,000	0	0	711	25,024	26
<b>11.3 Other Recreation</b>						
Rec & Event Centre Loan			0	71,685	68,471	68,471
Recreation & Events centre Loan Rese	0	0	0	0	0	0
Bowling club upgrade reserve				65,000		
Sub-Total	0	0	0	136,685	68,471	68,471
<b>11.4 Radio Rebroadcasting</b>						
Sub-Total	0	0	0	0	0	0
<b>11.5 Library Services</b>						
Sub-Total	0	0	0	0	0	0
<b>11.6 Other Culture</b>						
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	<b>41,000</b>	<b>0</b>	<b>0</b>	<b>149,617</b>	<b>105,189</b>	<b>80,399</b>



Details	Financing Inward			Financing Outward		
	Budget 2017-18	Actual 2016-17	Budget 2016-17	Budget 2017-18	Actual 2016-17	Budget 2016-17
<b>Transport</b>						
<b>12.1 Road Construction</b>						
Plant Replacement Reserve	0	0	0	14,446	117,021	61,246
Roadworks Reserve	0	327,226	348,987	6,420	13,367	10,637
Sub-Total	0	327,226	348,987	20,865	130,388	71,883
<b>12.2 Road Maintenance</b>						
Townscape Reserve	0	0	0	68	59	67
Sub-Total	0	0	0	68	59	67
<b>12.3 Plant &amp; Equipment</b>						
Sub-Total	0	0	0	0	0	0
<b>12.4 Traffic Control</b>						
Sub-Total	0	0	0	0	0	0
<b>12.6 Aerodrome</b>						
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	327,226	348,987	20,934	130,447	71,950
<b>Economic Services</b>						
<b>13.1 Rural Services</b>						
Sub-Total	0	0	0	0	0	0
<b>13.2 Tourism &amp; Area Promotion</b>						
Centenary Celebration Reserve	0	0	0		0	0
Sub-Total	0	0	0	0	0	0
<b>13.3 Building Control</b>						
Sub-Total	0	0	0	0	0	0
<b>13.4 Other Economic Services</b>						
Sub-Total	0	0	0	0	0	0
<b>Program Total</b>	0	0	0	0	0	0
<b>Other Property</b>						
<b>14.1 Private Works</b>						
Sub-Total	0	0	0	0	0	0
<b>14.3 Public Works Overheads</b>						
Sub-Total	0	0	0	0	0	0
<b>14.5 Administration Overheads</b>						
Employee Entitlement Leave Reserve	0	0	0	3,591	12,886	13,238
Office equipment Reserve	25,000	0	0	709	25,022	25
Sub-Total	25,000	0	0	4,300	37,908	13,263
<b>14.7 Unclassified</b>						
Community Development Reserve	0	0	0	5	4	4
Rockview Reserve	0	0	0	1,098	1,062	1,069
Sub-Total	0	0	0	1,103	1,066	1,074
<b>Program Total</b>	25,000	0	0	5,402	38,973	14,337
<b>Total</b>	<b>99,527</b>	<b>327,226</b>	<b>348,987</b>	<b>590,140</b>	<b>557,975</b>	<b>308,107</b>

**(Deficit)/Surplus carried forward**

	<b>Estimate as at 30 June 2017</b>	<b>Balance as at 30 June 2016</b>
<b>Current Assets</b>		
Unrestricted Cash at Bank		
## Cash at bank	1,362,621.20	826,071.57
Licensing		
Investments		
Receivables		
Debtors	491,396.23	216,801.23
Rates	112,210.20	77,766.79
Rates - Pensioners	7,529.72	7,529.72
GST Receivable	77,017.76	76,500.27
Unclaimed monies	0.00	0.00
Other Current Assets		
Undeposited Cash		
Cash on Hand		
Agcare SS Loan	0.00	0.00
Stock	45,130.25	54,836.66
	0.00	-0.01
<b>Total Current Assets</b>	<b>2,095,905</b>	<b>1,259,506</b>

<b>Current Liabilities</b>		
Accounts Payable		
Creditors	686.02	42,622.84
Accrued Liabilities	127,637.21	101,942.23
Income Rec'd in advance	2,056.77	
Tax Payable		
	176,576.71	165,841.66
Employee Entitlements		
AL	300,578.65	253,888.72
LSL	213,701.21	243,684.17
Accrued Wages	58,357.91	53,052.92
Other Current Liabilities		
Accrued Interest Payable	4,434.37	6,788.37
Monies Held in advance		
Superannuation		
Provison for Doubtful debt		0.00
PAYG Tax	35,569.52	62,961.52
Collections		
Movement in Accruals	15,488.00	
Rounding	1.00	
Unknown adjustment		
<b>Total Current Liabilities</b>	<b>935,087</b>	<b>930,782</b>

<b>(Deficit)/Surplus carried forward</b>	<b>1,160,818</b>	<b>328,724</b>
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