

SHIRE OF CORRIGIN ADOPTED



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

2015/2016 ANNUAL BUDGET

SHIRE OF CORRIGIN
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

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SHIRE OF CORRIGIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue				
Rates	8	2,224,822	2,115,202	2,119,735
Operating Grants, Subsidies and Contributions		1,559,183	3,751,291	2,352,719
Fees and Charges	11	630,047	589,874	611,839
Interest Earnings	2(a)	91,055	173,239	192,366
Other Revenue		<u>37,226</u>	<u>110,761</u>	<u>38,850</u>
		<u>4,542,333</u>	<u>6,740,367</u>	<u>5,315,509</u>
Expenses				
Employee Costs		(2,137,244)	(2,159,947)	(1,955,620)
Materials and Contracts		(1,820,589)	(1,574,633)	(1,859,064)
Utility Charges		(333,606)	(298,218)	(308,146)
Depreciation on Non-Current Assets	2(a)	(2,251,750)	(2,171,590)	(1,542,371)
Interest Expenses	2(a)	(115,535)	(115,535)	(115,535)
Insurance Expenses		(254,741)	(272,635)	(275,633)
Other Expenditure		<u>(136,489)</u>	<u>(63,960)</u>	<u>(90,102)</u>
		<u>(7,049,954)</u>	<u>(6,656,518)</u>	<u>(6,146,471)</u>
		(2,507,621)	83,849	(830,962)
Non-Operating Grants, Subsidies and Contributions		2,360,245	2,921,314	4,398,300
Profit on Asset Disposals	4	22,880	69,992	45,416
Loss on Asset Disposals	4	<u>(2,567)</u>	<u>(20,588)</u>	<u>(71,254)</u>
NET RESULT		(127,063)	3,054,567	3,541,500
Other Comprehensive Income				
Changes on Revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(127,063)</u>	<u>3,054,567</u>	<u>3,541,500</u>

Notes:

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

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

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

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

SHIRE OF CORRIGIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		1,500	6,053	1,500
General Purpose Funding		3,226,637	4,910,237	4,043,923
Law, Order, Public Safety		44,125	40,693	33,100
Health		313,920	257,127	250,678
Education and Welfare		154,342	178,843	152,842
Housing		98,960	94,656	95,371
Community Amenities		214,867	224,032	195,248
Recreation and Culture		65,115	474,718	62,245
Transport		178,217	284,563	205,477
Economic Services		64,665	62,672	64,665
Other Property and Services		216,836	276,131	210,459
		<u>4,579,184</u>	<u>6,809,726</u>	<u>5,315,508</u>
Expenses Excluding				
Finance Costs (Refer Notes 1,2 & 14)				
Governance		(725,572)	(605,254)	(702,965)
General Purpose Funding		(53,179)	(40,606)	(42,529)
Law, Order, Public Safety		(131,555)	(129,702)	(92,515)
Health		(791,035)	(715,116)	(722,516)
Education and Welfare		(379,460)	(357,313)	(293,367)
Housing		(102,134)	(118,743)	(146,202)
Community Amenities		(560,952)	(493,646)	(553,553)
Recreation & Culture		(1,357,938)	(1,275,130)	(1,109,789)
Transport		(2,290,918)	(2,288,306)	(2,067,784)
Economic Services		(363,232)	(263,407)	(315,102)
Other Property and Services		(178,444)	(201,145)	15,387
		<u>(6,934,419)</u>	<u>(6,488,368)</u>	<u>(6,030,935)</u>
Finance Costs (Refer Notes 2 & 5)				
Education and Welfare		0	0	0
Housing		0	0	0
Community Amenities		(23,451)	(23,451)	(23,451)
Recreation & Culture		(92,084)	(92,084)	(92,084)
		<u>(115,535)</u>	<u>(115,535)</u>	<u>(115,535)</u>
Non-operating Grants, Subsidies and Contributions				
General Purpose Funding		0	900,000	900,000
Law, Order, Public Safety		72,087	0	0
Community Amenities		0	0	0
Recreation & Culture		443,440	742,972	1,622,636
Transport		1,807,867	1,270,619	1,875,664
Economic Services		0	0	0
Other Property and Services		0	5,724	0
		<u>2,323,394</u>	<u>2,921,314</u>	<u>4,398,300</u>
Profit/(Loss) On				
Disposal Of Assets (Refer Note 4)				
Health		(889)	(31,470)	(10,769)
Education and Welfare		0	182	0
Transport		14,966	0	6,713
Other Property and Services		6,236	(41,282)	(21,782)
		<u>20,313</u>	<u>(72,570)</u>	<u>(25,838)</u>
NET RESULT		(127,063)	3,054,567	3,541,500
Other Comprehensive Income				
Changes on Revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(127,063)</u>	<u>3,054,567</u>	<u>3,541,500</u>

Notes:

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

Fair value adjustments relating to the 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.

**SHIRE OF CORRIGIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,224,822	2,108,282	2,119,735
Operating Grants, Subsidies and Contributions		1,559,183	3,751,291	2,352,719
Fees and Charges		871,216	573,150	727,870
Service Charges		0		0
Interest Earnings		91,055	173,239	192,366
Goods and Services Tax		450,000	532,926	450,000
Other Revenue		37,226	110,761	38,850
		<u>5,233,502</u>	<u>7,249,649</u>	<u>5,881,540</u>
Payments				
Employee Costs		(2,137,244)	(2,152,521)	(1,955,620)
Materials and Contracts		(2,762,986)	(1,335,638)	(2,360,878)
Utility Charges		(333,606)	(298,218)	(308,146)
Interest Expenses		(115,535)	(115,535)	(115,535)
Insurance Expenses		(254,741)	(272,635)	(275,633)
Goods and Services Tax		(450,000)	(459,788)	(450,000)
Other Expenditure		(136,489)	(63,408)	(90,102)
		<u>(6,190,601)</u>	<u>(4,697,743)</u>	<u>(5,555,914)</u>
Net Cash Provided By Operating Activities	15(b)	<u>(957,099)</u>	<u>2,551,906</u>	<u>325,626</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(3,201,751)	(5,684,668)	(8,410,891)
Payments for Construction of Infrastructure	3	(2,073,666)	(1,724,306)	(2,240,172)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,360,245	2,921,314	4,398,300
Proceeds from Sale of Plant & Equipment	4	159,773	404,999	506,394
Proceeds from Advances		<u>(2,755,399)</u>	<u>(4,082,661)</u>	<u>(5,746,369)</u>
Net Cash Used in Investing Activities		<u>(2,755,399)</u>	<u>(4,082,661)</u>	<u>(5,746,369)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(139,850)	(139,850)	(139,850)
Proceeds from Self Supporting Loans				
Proceeds from New Debentures	5	<u>0</u>	<u>0</u>	<u>0</u>
Net Cash Provided By (Used In) Financing Activities		<u>(139,850)</u>	<u>(139,850)</u>	<u>(139,850)</u>
Net Increase (Decrease) in Cash Held		(3,852,348)	(1,670,605)	(5,560,593)
Cash at Beginning of Year		5,157,518	6,828,123	6,828,123
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>1,305,170</u></u>	<u><u>5,157,518</u></u>	<u><u>1,267,530</u></u>

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

**SHIRE OF CORRIGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenues	1,2			
Governance		1,500	6,053	1,500
General Purpose Funding		1,001,815	3,695,035	2,824,188
Law, Order, Public Safety		116,212	40,693	33,100
Health		313,031	225,657	239,909
Education and Welfare		154,342	181,025	152,842
Housing		98,960	94,656	95,371
Community Amenities		214,867	224,032	195,248
Recreation and Culture		508,555	1,217,689	1,684,881
Transport		2,001,050	1,555,182	2,087,854
Economic Services		64,665	62,672	64,665
Other Property and Services		223,072	240,573	188,677
		<u>4,698,069</u>	<u>7,543,268</u>	<u>7,568,235</u>
Expenses	1,2			
Governance		(725,572)	(605,254)	(702,965)
General Purpose Funding		(53,179)	(40,606)	(42,529)
Law, Order, Public Safety		(131,555)	(129,702)	(92,515)
Health		(791,035)	(715,116)	(722,516)
Education and Welfare		(379,460)	(357,313)	(293,367)
Housing		(102,134)	(118,743)	(146,202)
Community Amenities		(584,403)	(517,097)	(577,004)
Recreation & Culture		(1,450,022)	(1,367,214)	(1,201,873)
Transport		(2,290,918)	(2,288,306)	(2,067,784)
Economic Services		(363,232)	(263,407)	(315,102)
Other Property and Services		(178,444)	(201,144)	15,386
		<u>(7,049,954)</u>	<u>(6,603,902)</u>	<u>(6,146,471)</u>
Net Operating Result Excluding Rates		(2,351,885)	939,366	1,421,764
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(20,313)	(49,404)	25,838
Depreciation on Assets	2(a)	2,251,750	2,171,590	1,542,371
Movement in Non-Current Staff Leave Provisions		0		
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0		0
Purchase Land and Buildings	3	(2,647,266)	(4,221,065)	(6,505,705)
Purchase Infrastructure Assets - Roads	3	(1,820,992)	(1,660,182)	(2,110,997)
Purchase Infrastructure Assets - Infra - Other	3	(252,673)	(64,124)	(129,175)
Purchase Plant and Equipment	3	(551,200)	(1,449,262)	(1,888,028)
Purchase Furniture and Equipment	3	(3,285)	(14,341)	(17,158)
Proceeds from Disposal of Assets	4	159,773	404,999	506,394
Repayment of Debentures	5	(139,850)	(139,850)	(139,850)
Proceeds from New Debentures	5	0		0
Self-Supporting Loan Principal Income				
Transfers to Reserves (Restricted Assets)	6	(92,055)	(182,226)	(211,865)
Transfers from Reserves (Restricted Assets)	6	1,652,316	3,693,497	5,321,038
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,590,858	46,658	65,638
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,590,858	0
Amount Required to be Raised from General Rate	8	<u>(2,224,822)</u>	<u>(2,115,202)</u>	<u>(2,119,735)</u>

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2014/15 Actual Balances

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in the statement of financial position.

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

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

Mandatory Requirement to Revalue Non-Current Assets

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

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

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

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

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

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

Land Under Control

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

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

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014.

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

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.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Transitional Arrangement

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

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

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

Land Under Roads

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

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

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

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

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

Depreciation

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

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

Capitalisation Threshold

Council has adopted the following capitalisation thresholds for each classification of property,

Land	Nil
Buildings	\$2,000
Plant & Equipment	\$2,000
Furniture & Equipment	\$2,000
Infrastructure - Roads	\$5,000
Infrastructure – Drainage	\$5,000
Infrastructure – Parks & Gardens	\$5,000
Infrastructure – Footpaths and Cycle-ways	\$5,000
Infrastructure – Airports	\$5,000*
Infrastructure – Sewerage	\$5,000
Infrastructure – Other	\$5,000

*Airports have various components, such as building and plant and equipment and the

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities

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

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

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.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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.

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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.

Impairment

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

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

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

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

Derecognition

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

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets

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

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

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

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 2015.

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Employee Benefits (Continued)

Other Long-Term Employee Benefits

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

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

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	15,000	14,060	15,000
Other Services	13,900	7,300	13,900
 Depreciation			
<u>By Program</u>			
Governance	779	6,179	6,179
General Purpose Funding	0	0	0
Law, Order, Public Safety	6,009	6,009	1,613
Health	40,580	41,022	19,065
Education and Welfare	75,483	77,236	39,285
Housing	107,499	107,499	75,211
Community Amenities	25,079	25,211	15,628
Recreation and Culture	360,127	361,915	153,818
Transport	954,841	956,428	884,873
Economic Services	70,902	79,250	23,209
Other Property and Services	610,451	510,843	323,490
	<u>2,251,750</u>	<u>2,171,590</u>	<u>1,542,371</u>
 <u>By Class</u>			
Land and Buildings	728,024	743,243	276,873
Furniture and Equipment	8,713	29,046	29,746
Plant and Equipment	518,958	415,969	311,063
Roads	925,036	925,035	866,789
Infrastructure Other	71,019	58,297	57,901
	<u>2,251,750</u>	<u>2,171,590</u>	<u>1,542,372</u>
 Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5(a)</i>)	115,535	115,535	115,535
	<u>115,535</u>	<u>115,535</u>	<u>115,535</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	77,055	157,227	179,866
- Other Funds	8,000	2,966	8,000
Other Interest Revenue (<i>refer note 13</i>)	6,000	13,046	4,500
	<u>91,055</u>	<u>173,239</u>	<u>192,366</u>

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

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

GOVERNANCE

Administration and operation facilities and services to members of Council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

Food quality and pest control, meat inspection of abattoirs, and administration of the Eastern Districts Regional Health Scheme and provision of various medical facilities.

EDUCATION AND WELFARE

Contributions towards the operation of the Senior Citizens centre and Frail Care Facility , assistance to the Family Day Care Centre ,Occassional Day Care Centre and Playgroup as well as donations to other voluntary services. Provision services provided by the Community Resource Centre

HOUSING

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

Rubbish collection services, operation of refuse disposal sites, noise control, administration of the town planning scheme, maintenance of the cemetery, maintenance of public conveniences and town water drainage, as well as the community bus.

RECREATION AND CULTURE

Maintenance of halls, swimming pool, recreation centres, various reserves and contracting of the library service.

TRANSPORT

Construction and maintenance of streets, roads, bridges, depot and airstrip, cleaning and lighting of streets, and the provision of police licensing services.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Provision of tourism facilities, area promotion, building control, saleyards, noxious weed control, vermin control, screening plant and standpipes.

OTHER PROPERTY & SERVICES

Private Works operations, plant repairs and operation costs.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

3. ACQUISITION OF ASSETS	2015/16 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Nil	
General Purpose Funding	
Nil	
Law, Order, Public Safety	
Bulyee Fire Shed	75,860
Health	
Playgroup Improvements	36,851
Dentist Surgery Patio	16,509
Doctor Surgery Upgrade	19,479
EHO Vehicle - 3CR	30,000
Education and Welfare	
Nil	
Housing	
25 Seimons Ave Air Cond	16,615
Community Amenities	
Nil	
Recreation and Culture	
Pool PA System	3,285
Recreation & Events Centre	2,481,952
CREC Landscaping	20,704
CREC Fence	21,426
CREC Carparking	49,042
CREC Playground	31,454
Adventure Playground Toilets	19,519
Water Chlorination System	110,528
Transport	
Grain Freight Route Road Upgrades	447,006
Rabbit Proof Fence	212,000
Bendering Road	203,123
Corrigin Narembeen Road	279,200
Dilling Railway Road	56,301
Dry Well Road	202,291
Barber Road	191,907
Rendell St	74,332
Dry Well Road T Junction	154,833
Prime Mover - CR950	212,700
Multyre Roller - CR28	146,000
Side tipper road train	73,000
Economic Services	
Nil	
Other Property and Services	
Utility - CR123	42,000
EMGC Vehicle	36,000
Small Plant Purchases <\$3000	11,500

5,275,417

By Class

Land Held for Resale	
Land and Buildings	2,647,266
Infrastructure Assets - Roads	1,820,992
Infrastructure Assets - Infrastructure Other	252,673
Plant and Equipment	551,200
Furniture and Equipment	3,285
	<u>5,275,417</u>

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

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

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
Health			
EHO Vehicle	10,889	10,000	(889)
Transport			
Prime Mover - CR950	27,634	42,000	14,366
Roller - CR28	2,400	3,000	600
Other Property & Services			
Utility - CR123	31,678	30,000	(1,678)
Small Plant	0	0	200
Vehicle - 1CR			0
Vehicle - 4CR	19,708	24,773	5,065
Unclassified			
Granite Rise land	47,351	50,000	2,649
	139,660	159,773	20,313

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET \$	2015/16 BUDGET \$	2015/16 BUDGET \$
Plant & Equipment	92,309	109,773	17,664
Land & Building	47,351	50,000	2,649
	139,660	159,773	20,313

Summary

	2015/16 BUDGET \$
Profit on Asset Disposals	22,880
Loss on Asset Disposals	(2,567)
	<u>20,313</u>

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Movement in the carrying amounts of each class of property, plant and equipment between the beginning and the end of the current financial year.

Particulars	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015/16 Budget	2014/15 Actual	2015/16 Budget	2014/15 Actual	2015/16 Budget	2014/15 Actual
			\$	\$	\$	\$	\$	\$
					0			
Community Amenities								
Loan 101 - Land Subdivision	388,850		77,381	77,381	311,469	311,469	23,451	23,451
Recreation & Culture								
Loan 102 - Recreation & Events	2,000,000		62,469	62,469	1,937,531	2,000,000	92,084	92,084
	2,388,850	0	139,850	139,850	2,249,000	2,311,469	115,535	115,535

All debenture repayments are to be financed by general purpose revenue.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015/16

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
								0

(c) Unspent Debentures

Council has no unspent debenture funds as at 30 June 2015 nor is it expected to have unspent debenture funds as at 30 June 2016.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2015/16.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES			
(a) Community Bus Reserve			
Opening Balance	11,888	6,677	6,684
Amount Set Aside / Transfer to Reserve	5,457	5,211	5,274
Amount Used / Transfer from Reserve	0	0	0
	<u>17,345</u>	<u>11,888</u>	<u>11,958</u>
(b) Employee Entitlement Reserve			
Opening Balance	115,737	112,196	112,621
Amount Set Aside / Transfer to Reserve	4,449	3,541	4,622
Amount Used / Transfer from Reserve	0	0	0
	<u>120,186</u>	<u>115,737</u>	<u>117,243</u>
(c) Plant Replacement Reserve			
Opening Balance	780,333	1,084,513	1,088,050
Amount Set Aside / Transfer to Reserve	22,075	23,951	31,056
Amount Used / Transfer from Reserve	(386,700)	(328,131)	(965,686)
	<u>415,708</u>	<u>780,333</u>	<u>153,420</u>
(d) Swimming Pool Reserve			
Opening Balance	945	916	920
Amount Set Aside / Transfer to Reserve	36	29	38
Amount Used / Transfer from Reserve	0	0	0
	<u>982</u>	<u>945</u>	<u>958</u>
(e) Office Equipment Reserve			
Opening Balance	878	851	854
Amount Set Aside / Transfer to Reserve	34	27	35
Amount Used / Transfer from Reserve	0	0	0
	<u>912</u>	<u>878</u>	<u>889</u>
(f) Roadworks Reserve			
Opening Balance	747,375	918,476	919,834
Amount Set Aside / Transfer to Reserve	28,730	28,898	37,753
Amount Used / Transfer from Reserve	(216,193)	(200,000)	(200,000)
	<u>559,912</u>	<u>747,375</u>	<u>757,587</u>
(g) Land Subdivision Reserve			
Opening Balance	46,805	45,373	45,545
Amount Set Aside / Transfer to Reserve	1,799	1,432	1,869
Amount Used / Transfer from Reserve	0	0	0
	<u>48,604</u>	<u>46,805</u>	<u>47,414</u>
(h) Staff Housing Reserve			
Opening Balance	84,670	122,732	123,102
Amount Set Aside / Transfer to Reserve	3,255	3,873	3,826
Amount Used / Transfer from Reserve	(16,616)	(41,935)	(50,000)
	<u>71,309</u>	<u>84,670</u>	<u>76,928</u>
Total Reserves C/Fwd	<u>1,234,957</u>	<u>1,788,631</u>	<u>1,166,397</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>1,234,957</u>	<u>1,788,631</u>	<u>1,166,397</u>
(i) Town Scape Reserve			
Opening Balance	2,382	2,309	2,318
Amount Set Aside / Transfer to Reserve	92	73	95
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>2,473</u>	<u>2,382</u>	<u>2,413</u>
(j) Medical Reserve			
Opening Balance	4,235	123,760	123,762
Amount Set Aside / Transfer to Reserve	163	3,906	1,503
Amount Used / Transfer from Reserve	<u>(4,398)</u>	<u>(123,431)</u>	<u>(123,431)</u>
	<u>(0)</u>	<u>4,235</u>	<u>1,834</u>
(k) Senior Citizen Units Reserve			
Opening Balance	53,936	42,592	42,715
Amount Set Aside / Transfer to Reserve	2,073	11,344	11,753
Amount Used / Transfer from Reserve	<u>(56,010)</u>	<u>0</u>	<u>0</u>
	<u>(0)</u>	<u>53,936</u>	<u>54,468</u>
(l) LGCHP Housing Reserve			
Opening Balance	9,400	9,112	9,169
Amount Set Aside / Transfer to Reserve	361	288	376
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>9,761</u>	<u>9,400</u>	<u>9,545</u>
(m) Community Development Reserve			
Opening Balance	577,439	1,045,728	1,049,530
Amount Set Aside / Transfer to Reserve	6,770	31,711	38,714
Amount Used / Transfer from Reserve	<u>(584,209)</u>	<u>(500,000)</u>	<u>(1,088,147)</u>
	<u>0</u>	<u>577,439</u>	<u>97</u>
(n) Rockview Land Reserve			
Opening Balance	2,470	2,394	2,400
Amount Set Aside / Transfer to Reserve	95	76	98
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>2,565</u>	<u>2,470</u>	<u>2,498</u>
(o) Royalties for Regions			
Opening Balance	331,593	808,396	811,456
Amount Set Aside / Transfer to Reserve	3,888	23,197	16,678
Amount Used / Transfer from Reserve	<u>(335,481)</u>	<u>(500,000)</u>	<u>(828,134)</u>
	<u>0</u>	<u>331,593</u>	<u>0</u>
(p) Financial Assistance Grants			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>	<u>0</u>
Total Reserves C/Fwd	<u>1,249,757</u>	<u>2,770,086</u>	<u>1,237,252</u>

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES (Continued)			
Total Reserves B/Fwd	<u>1,249,757</u>	<u>2,770,086</u>	<u>1,237,252</u>
(q) RDAF Grant Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	0	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
(r) Centenary Celebration			
Opening Balance	(0)	(84)	0
Amount Set Aside / Transfer to Reserve	0	84	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>(0)</u>	<u>(0)</u>	<u>0</u>
(s) Town Hall Reserve			
Opening Balance	58,183	46,709	46,848
Amount Set Aside / Transfer to Reserve	12,231	11,474	11,791
Amount Used / Transfer from Reserve	<u>(15,000)</u>	<u>0</u>	<u>(15,000)</u>
	<u>55,414</u>	<u>58,183</u>	<u>43,639</u>
(t) Child Care Reserve			
Opening Balance	4,178	4,050	4,256
Amount Set Aside / Transfer to Reserve	160	128	163
Amount Used / Transfer from Reserve	<u>(4,338)</u>	<u>0</u>	<u>(4,419)</u>
	<u>0</u>	<u>4,178</u>	<u>0</u>
(u) Recreation & Events Centre Loan			
Opening Balance	32,984	2,000,000	2,000,000
Amount Set Aside / Transfer to Reserve	387	32,984	46,221
Amount Used / Transfer from Reserve	<u>(33,372)</u>	<u>(2,000,000)</u>	<u>(2,046,221)</u>
	<u>(1)</u>	<u>32,984</u>	<u>0</u>
Total Reserves	<u><u>1,305,170</u></u>	<u><u>2,865,432</u></u>	<u><u>1,280,891</u></u>

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

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

6. RESERVES (Continued)	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Community Bus Reserve	5,457	5,211	5,274
Employee Entitlement Reserve	4,449	3,541	4,622
Plant Replacement Reserve	22,075	23,951	31,056
Swimming Pool Reserve	36	29	38
Office Equipment Reserve	34	27	35
Roadworks Reserve	28,730	28,898	37,753
Land Subdivision Reserve	1,799	1,432	1,869
Staff Housing Reserve	3,255	3,873	3,826
Town Scape Reserve	92	73	95
Medical Reserve	163	3,906	1,503
Senior Citizen Units Reserve	2,073	11,344	11,753
LGCHP Housing Reserve	361	288	376
Community Development Reserve	6,770	31,711	38,714
Rockview Land Reserve	95	76	98
Royalties for Regions	3,888	23,197	16,678
Financial Assistance Grants	0	0	0
RDAF Grant Reserve	0	0	0
Centenary Celebration	0	84	0
Town Hall Reserve	12,231	11,474	11,791
Child Care Reserve	160	128	163
Recreation & Events Centre Loan	387	32,984	46,221
	<u>92,055</u>	<u>182,226</u>	<u>211,865</u>
Transfers from Reserves			
Community Bus Reserve	0	0	0
Employee Entitlement Reserve	0	0	0
Plant Replacement Reserve	(386,700)	(328,131)	(965,686)
Swimming Pool Reserve	0	0	0
Office Equipment Reserve	0	0	0
Roadworks Reserve	(216,193)	(200,000)	(200,000)
Land Subdivision Reserve	0	0	0
Staff Housing Reserve	(16,616)	(41,935)	(50,000)
Town Scape Reserve	0	0	0
Medical Reserve	(4,398)	(123,431)	(123,431)
Senior Citizen Units Reserve	(56,010)	0	0
LGCHP Housing Reserve	0	0	0
Community Development Reserve	(584,209)	(500,000)	(1,088,147)
Rockview Land Reserve	0	0	0
Royalties for Regions	(335,481)	(500,000)	(828,134)
Financial Assistance Grants	0	0	0
RDAF Grant Reserve	0	0	0
Centenary Celebration	0	0	0
Town Hall Reserve	(15,000)	0	(15,000)
Child Care Reserve	(4,338)	0	(4,419)
Recreation & Events Centre Loan	(33,372)	(2,000,000)	(2,046,221)
	<u>(1,652,316)</u>	<u>(3,693,497)</u>	<u>(5,321,038)</u>
Total Transfer to/(from) Reserves	<u>(1,560,262)</u>	<u>(3,511,271)</u>	<u>(5,109,173)</u>

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

Community Bus Reserve

- to be used to fund the continual purchase of a community bus.

Employee Entitlements Reserve

- to be used to fund Employee Entitlement Requirements.

Plant Replacement Reserve

- to be used for the purchase of major plant items.

Swimming Pool Reserve

- to be used for the construction and maintenance of the swimming pool.

Office Equipment Reserve

- to be used for the purchase of office equipment.

Senior Citizen Units Reserve

- to be used to fund the construction of Senior Citizen Units

Land Development Reserve

- to be used to fund the purchase and development of land for sub division and other purposes that benefits the community

Staff Housing Reserve

- to be used for the construction and maintenance of the staff housing.

Townscape Reserve

- to be used for the continual upgrade of facilities as per the townscape plan.

Medical Reserve

- to be used for the continual upgrade of medical facilities within the Shire of Corrigin.

Roadworks Fund

- to be used to fund the construction of roads within the Shire of Corrigin

LGCHP Housing Reserve

- to be used to fund the long term maintenance of the joint venture housing the Shire of Corrigin owns with Homewest.

Community Development Reserve

- to be used for the continual upgrade of various community facilities in Corrigin.

Royalties for Regions

- To be used to fund identified Royalties for Regions projects as adopted

Financial Assistance Grants

- to be used in accordance to the Local Government Grants Commission for funding of operating and Capital requirements

RDAF Grant Reserve

- To be used to fund identified Regional Development Australia Fund projects as per agreements

Centenary Celebration

- To be used to fund future projects in conjunction of Corrigin Centenary Celebration

Public Open Space

- To be used to fund development of Public Open Space, Parks & Reserves

Town Hall Reserve

- To be used for the maintenance and upgrade of the Corrigin Town Hall building, fixtures and fittings

Child Care Reserve

- To be used for the provision of child care facilities and services

Recreation & Events Centre Loan Reserve

- To be used to funds the construction of the Corrigin Recreation & Events Centre

With the exception of the Community Development Reserve, Royalties For Regions Reserve, Child Care Reserve, Recreation & Events Centre Loan Reserve, all reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF CORRIGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2016

	Note	2015/16 Budget \$	2014/15 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	0	2,292,086
Cash - Restricted Reserves	15(a)	1,305,170	2,865,432
Receivables		30,000	271,169
Inventories		30,000	(227,547)
		1,365,170	5,201,140
LESS: CURRENT LIABILITIES			
Payables and Provisions		(60,000)	(744,850)
NET CURRENT ASSET POSITION		1,305,170	4,456,290
Less: Cash - Restricted Reserves	15(a)	(1,305,170)	(2,865,432)
Less: Cash - Restricted Municipal			
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	1,590,858

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
General Rate								
Non Rateable		150	0				0	0
GRV	7.8900	282	4,194,630	330,956			330,956	2,200,713
UV	1.6340	338	119,637,500	1,954,877			1,954,877	
Sub-Totals		770	123,832,130	2,285,833	0	0	2,285,833	2,200,713
Minimum Payment	Minimum \$							
GRV - Corrigin	375	53	19,942	19,875			19,875	
GRV - Other	200	10	115,534	2,000			2,000	
UV	375	7	2,610	2,625			2,625	
Sub-Totals		70	138,086	24,500	0	0	24,500	0
Discounts (Note 12)							(85,511)	(85,511)
Total Amount Raised from General Rate							2,224,822	2,115,202
Specified Area Rates (Note 9)								
Total Rates							2,224,822	2,115,202

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.

The general rates detailed above for the 2015/16 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 30TH JUNE 2016**

**8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR
(continued)**

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of Differential Rating.

GRV - Residential

Properties within the townsite boundaries with a predominant residential use. This is considered to be the base rate by which all other GRV rated properties are assessed.

GRV Residential Vacant

Vacant properties located within the townsite boundaries excepting land zoned as Commercial and Industrial. The rate for this category is designed to encourage land owners to develop their vacant land and also reflects the different method used for the valuation of vacant residential land by the Valuer General.

GRV Commercial

Properties used for commercial and industrial purposed and non - residential land. The higher rate reflects the additional cost of servicing commercial activity including car parking, landscaping and other amenities.

UV Rural

Consists of properties exclusively for rural use. This is considered the base rate for which all other UV rated properties are assessed.

UV Commercial Rural

Consists of properties outside the townsite having a commercial use. This category is rated higher to reflect the higher infrastructure maintenance to Council.

Minimum Rates

The setting of minimum rates within the categories is an important method of ensuring all properties contribute an equitable rate amount.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

Council does not charge specified area rates.

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

Council does not charges any service charges.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

11. FEES & CHARGES REVENUE	2015/16 Budget \$	2014/15 Actual \$
Governance	900	0
General Purpose Funding	29,731	31,164
Law, Order, Public Safety	7,500	9,692
Health	11,000	25,752
Education and Welfare	36,459	31,175
Housing	97,760	94,656
Community Amenities	169,867	159,510
Recreation & Culture	31,165	33,739
Transport	32,000	33,151
Economic Services	59,665	62,672
Other Property & Services	154,000	108,363
	<u>630,047</u>	<u>589,874</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
2015/16 FINANCIAL YEAR**

A discount of 5% off the current rate levied (excluding service charges) will be offered to rate payers that pay of the full amount owing, including arrears, within 35 days of the date of service appearing on the rate notice.

This discount will apply to interim rates issued after the billing dates. The total value of the discount is expected to be \$85,511

Photocopy charges are waived for certain community groups such as the Senior Citizens and the Corrigin Agricultural Society. Council considers the support of these groups necessary for the overall benefit of the community.

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

13. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are overdue. It is estimated that this will generate an income of \$2,500. Two separate option plans will be available to ratepayers for the payment of their rates;

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 35 days after the date of service appearing on the rate notice. See Note 12 for discount provisions under this option.

Option 2 (Instalments)

First Instalment to be received on or before 35 days after the date of service appearing on the rate notice.

Second Instalment to be made on or before 95 days after the date of service appearing on the rate notice.

Third instalment to be made on or before 155 days after the date of service appearing on the rate notice.

Fourth Instalment to be made on or before 215 days after the date of service appearing on the rate notice.

The cost of the instalment plan will comprise of simple interest of 5.5% p.a calculated from the date of the first instalment is due. A administration fee of \$10 per assessment will also be charged.

The total revenue from the imposition of interest charges is estimated at \$2,500

The total revenue from the imposition of instalments charges is estimated at \$3,500

14. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2015/16 Budget \$	2014/15 Actual \$
Meeting Fees	28,000	28,000
President's Allowance	7,500	7,500
Deputy President's Allowance	1,875	1,875
Travelling Expenses	2,001	896
Telecommunications Allowance	7,000	7,000
	46,376	45,271

SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted		2,292,086	
Cash - Restricted	1,305,170	2,865,432	1,280,891
	<u>1,305,170</u>	<u>5,157,518</u>	<u>1,280,891</u>

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

Community Bus Reserve	17,345	11,888	11,958
Employee Entitlement Reserve	120,186	115,737	117,243
Plant Replacement Reserve	415,708	780,333	153,420
Swimming Pool Reserve	982	945	958
Office Equipment Reserve	912	878	889
Roadworks Reserve	559,912	747,375	757,587
Land Subdivision Reserve	48,604	46,805	47,414
Staff Housing Reserve	71,309	84,670	76,928
Town Scape Reserve	2,473	2,382	2,413
Medical Reserve	(0)	4,235	1,834
Senior Citizen Units Reserve	(0)	53,936	54,468
LGCHP Housing Reserve	9,761	9,400	9,545
Community Development Reserve	0	577,439	97
Rockview Land Reserve	2,565	2,470	2,498
Royalties for Regions	0	331,593	0
Financial Assistance Grants	0	0	0
RDAF Grant Reserve	0	0	0
Centenary Celebration	(0)	(0)	0
Town Hall Reserve	55,414	58,183	43,639
Child Care Reserve	0	4,178	0
Recreation & Events Centre Loan	(1)	32,984	0
Tobacco Grant			
Workforce Planning Funding			
	<u>1,305,170</u>	<u>2,865,432</u>	<u>1,280,891</u>

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

Net Result	(127,063)	3,054,567	3,541,500
Depreciation	2,251,750	2,171,590	1,542,371
(Profit)/Loss on Sale of Asset	(20,313)	(49,404)	25,838
(Increase)/Decrease in Receivables	241,169	(26,042)	116,031
(Increase)/Decrease in Inventories	(257,547)	286,595	29,048
Increase/(Decrease) in Payables	(721,701)	35,876	(530,861)
Increase/(Decrease) in Employee Provisions		38	0
Grants/Contributions for the Development of Assets	(2,323,394)	(2,921,314)	(4,398,300)
Net Cash from Operating Activities	<u>(957,099)</u>	<u>2,551,906</u>	<u>325,626</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements

Bank Overdraft limit	100,000	100,000	100,000
Bank Overdraft at Balance Date			
Credit Card limit	50,000	15,000	15,000
Credit Card Balance at Balance Date			
Total Amount of Credit Unused	<u>150,000</u>	<u>115,000</u>	<u>115,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>2,249,000</u>	<u>2,388,850</u>	<u>2,249,000</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u></u>	<u>0</u>

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

16. TRUST FUNDS

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

Detail	Balance 1-Jul-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-16 \$
B.C.I.T.F	102	800	(802)	100
BRB	147	1,200	(1,130)	217
Bus Ticketing	262	4,000	(3,950)	312
Police Licensing	4,634	723,000	(721,000)	6,634
Single Units - Bonds	308	308	(616)	0
Corrigin Community Development Fund	50,478	20,000	(35,000)	35,478
Friends of the Cemetery	2,510	0	0	2,510
Edna Stevenson Educational Trust	937,423	18,000	(15,000)	940,423
Corrigin Disaster Fund	10,929	0	0	10,929
Facility Bonds	1,358	500	(1,700)	158
Cat Trap Bonds	0	100	(100)	0
Council Nomination Deposits	0	320	(320)	0
				0
	<u>1,008,151</u>	<u>768,228</u>	<u>(779,618)</u>	<u>996,761</u>

**SHIRE OF CORRIGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions will occur in 2015/16

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2015/16.

Shire of Corrigin

Supplementary Information - Account Detail (Summary)

Notes to and forming part of the 2015/2016 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 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15
Governance	1,500	6,053	1,500	0	0	0	0	0	0	0	0	0	1,500	6,053	1,500
General Purpose Funding	3,226,637	5,810,237	4,943,923	0	0	0	335,481	500,000	828,134	0	0	0	3,562,118	6,310,237	5,772,057
Law Order & Public Safety	116,212	40,693	33,100	0	0	0	0	0	0	0	0	0	116,212	40,693	33,100
Health	313,920	257,127	250,678	10,000	15,509	15,500	4,398	123,431	123,431	0	0	0	328,318	396,067	389,609
Education & Welfare	154,342	181,025	152,842	0	0	0	60,347	0	4,419	0	0	0	214,689	181,025	157,261
Housing	98,960	94,656	95,371	0	0	0	16,616	41,935	50,000	0	0	0	115,576	136,591	145,371
Community Amenities	214,867	224,032	195,248	0	0	0	0	0	0	0	0	0	214,867	224,032	195,248
Recreation & Culture	508,555	1,217,689	1,684,881	0	0	0	48,372	2,000,000	2,061,221	0	0	0	556,927	3,217,689	3,746,102
Transport	2,001,050	1,555,182	2,112,477	45,000	300,172	364,194	602,893	528,131	1,165,686	14,966	58,341	31,336	2,633,977	2,325,143	3,611,021
Economics Services	64,665	62,672	64,665	0	0	0	0	0	0	0	0	0	64,665	62,672	64,665
Other Property & Services	224,750	281,855	224,539	104,773	89,318	126,700	584,209	500,000	1,088,147	7,914	11,651	14,080	905,818	859,522	1,425,306
Surplus/Deficit B/Fwd													1,590,858	46,658	65,638
Total	6,925,458	9,731,222	9,759,224	159,773	404,999	506,394	1,652,316	3,693,497	5,321,038	22,880	69,992	45,416	10,305,525	13,806,385	15,606,878

Reporting Program	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
	Budget 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15
Governance	725,572	605,254	702,965	0	0	0	0	0	0	779	6,179	6,179	724,793	599,075	696,786
General Purpose Funding	53,179	40,606	42,529	0	0	0	3,888	23,197	16,678	0	0	0	57,067	63,803	59,207
Law Order & Public Safety	131,555	129,702	92,515	75,860	0	0	0	0	0	6,009	6,009	1,613	201,406	123,693	90,902
Health	791,924	746,586	733,285	102,839	175,776	187,668	163	3,906	1,503	41,469	41,022	29,834	853,457	885,246	892,622
Education & Welfare	379,460	357,313	293,367	0	0	0	2,234	11,472	11,916	75,483	77,236	39,285	306,211	291,549	265,998
Housing	102,134	118,743	146,202	16,615	16,935	25,091	3,616	4,161	4,202	107,499	107,499	75,211	14,866	32,339	100,285
Community Amenities	584,403	517,097	577,004	0	0	0	84,637	84,023	84,524	25,079	25,211	15,628	643,961	575,909	645,900
Recreation & Culture	1,450,022	1,367,214	1,201,873	2,737,910	4,199,462	6,598,694	75,123	106,956	120,519	360,127	361,915	153,818	3,902,928	5,311,717	7,767,268
Transport	2,290,918	2,288,306	2,092,407	2,252,692	2,693,464	3,617,782	50,897	52,922	68,904	954,841	977,016	909,496	3,639,666	4,057,677	4,869,598
Economics Services	363,232	263,407	315,102	0	44,510	25,994	0	84	0	70,902	79,250	23,209	292,330	228,751	317,887
Other Property & Services	180,122	242,427	20,475	89,500	278,828	195,833	11,348	35,354	43,470	612,129	510,843	359,352	-331,159	45,768	-99,574
Total	7,052,521	6,676,655	6,217,724	5,275,417	7,408,974	10,651,063	231,905	322,076	351,715	2,254,317	2,192,178	1,613,625	10,305,525	12,215,527	15,606,878

Surplus(Deficit) **-127,063** 3,054,567 3,541,500 **0** 1,590,858 **0**

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 \$22,333 for subscriptions and donations.

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

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

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

Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I04 - GOVERNANCE

I041 - Members

04152	Thank a Volunteer Day Funding Income	500	0.00	500
04151	Reimbursements Income	50	5,896.09	50
04150	Misc Income - Governance	50	157.26	50
04153	Shire Shirts Income	900	0.00	900
04154	Dept of LG & Communities Funding	0	0.00	0
04155	LGIS Entitlement	0	0.00	0
	Gain on Disposal of Assets			
	Total I041 - Members	1,500	6,053	1,500

E04 - GOVERNANCE.

E040 - Membership

04100	Admin Allocated - Members	495,752	415,553.45	442,833
04101	Members Sitting Fees Paid	28,000	28,000.00	28,000
04102	President's Allowance paid	7,500	7,500.00	7,500
04103	Deputy President's Allowance	1,875	1,875.00	1,875
04104	Members Travelling Expenses	2,001	896.00	2,001
04121	Members ICT Allowance	7,000	7,000.00	7,000
04105	Members Conference Expenses	20,000	18,218.36	26,000
04106	Training Expenses of Members Expense	6,500	1,497.13	6,500
04107	Council Election Expenses	5,000	89.37	5,000
04108	Members Refreshments & Receptions Exp	32,000	21,614.05	22,000
J04109	04109 Maintenance - Council Chambers Expense	11,499	14,691.52	14,830
04110	Members - Insurance Expense	3,722	2,804.60	2,694
04111	Members - Subscriptions, Donations Expe	22,333	21,085.65	21,546
04112	Members - Postage Expense	500	0.00	500
04113	Members - Printing & Stationery Expense	6,800	2,442.53	3,300
04114	Gifts Expense	1,000	1,116.47	1,000
04115	Members Shirts Expense	1,600	0.00	1,600
J04116	04116 Thank a Volunteer Day Expenses	500	0.00	500
04119	RoeROC Contributions	20,000	7,316.00	20,000
04118	Members - Consultancy Fees	10,806	35,884.64	47,102
04120	Professional Photo's	1,980	1,425.00	1,980
04117	Depreciation - Members	304	303.93	304
	E041952 - Loss on Sale of Assets		0.00	
	Total E040 - Membership	686,672	589,314	664,065

Proceeds from Disposal of Assets

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

Capital Purchases

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

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
I04 - OTHER GOVERNANCE				
I042 - Other Governance				
Total I042 - Other Governance		0	0	0
E04 - OTHER GOVERNANCE.				
E040 - Other Governance				
04200	Audit Fees Expense	28,900	8,438.00	28,900
04201	Advertising - Public Notices Expense	10,000	7,502.68	10,000
Total E040 - Other Governance		38,900	15,941	38,900
Proceeds from Disposal of Assets				
Land & Building				
Plant & Equipment				
Furniture & Equipment				
Infrastructure Other				
Total		0	0	0
Capital Purchases				
Land & Building				
Plant & Equipment				
Furniture & Equipment				
Infrastructure Other				
Total		0	0	0
Financing Inward				
Financing Outward				

Operating Program
Operating Sub-Program

GENERAL PURPOSE FUNDING

Rates

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

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

New Budget Initiatives and Highlights
♦ Revenue from rates has increased by 4.98%
♦ A 5% discount granted on payment of rates received on or before 35 days after the date of service appearing on the rate notice.

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

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

Service Levels Rates may be paid by post, telephone, internet or over the counter at the Shire 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 2015-16	Actual 2014-15	Budget 2014-15
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Income

I03 - GENERAL PURPOSE FUNDING

I030 - Rates

	Budget 2015-16	Actual 2014-15	Budget 2014-15
03106 Income - Gross Rental Value (GRV)	2,310,333	2,200,713.12	2,197,911
03121 Account Enquiry Fees Income	2,000	2,782.75	2,000
03113 Legal Fees Income	4,500	5,245.75	4,500
03115 Penalty Interest Raised on Rates - Income	2,500	8,929.77	2,500
03112 Less Discount Allowed	-85,511	-85,511	-78,176
03118 Instalment Interest Income	3,500	4,116.60	2,000
03114 Ex-Gratia Rates Income	25,231	25,231.57	25,231
03120 Pens Deferred Rates Interest Income		0.00	
03119 Rates Administration Fee Income	2,500	3,150.00	2,500
Total I030 - Rates	2,265,053	2,164,658	2,158,466

Expense

E03 - GENERAL PURPOSE FUNDING.

E030 - Rates

	Budget 2015-16	Actual 2014-15	Budget 2014-15
03100 Expense - Admin Allocated - Rates	38,879	32,590.25	34,729
03101 Rates Postage & Stationery Expense	1,300	1,818.90	1,300
03102 Valuation Expenses	8,300	35.65	1,800
03103 Title Searches Expenses	200	1,482.83	200
03104 Legal Fees Expenses	4,500	4,677.91	4,500
03105 Rates Bad Debts Expenses		0.00	
Depreciation			
Loss on Disposal of Assets			
Total E030 - Rates	53,179	40,606	42,529

Proceeds from Disposal of Assets

	Budget 2015-16	Actual 2014-15	Budget 2014-15
Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0

Capital Purchases

	Budget 2015-16	Actual 2014-15	Budget 2014-15
Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0

Financing Inward

Budget 2015-16	0	0	0
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Financing Outward

Budget 2015-16	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 received an advance Grants Commission funding (FAGS) payment in 2014/15. These funds will be expended in 2015/16.

Service Levels None.
Act 1995 and associated Regulations.

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

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

Fees & Charges None

Capital Investment

Nil

Financing

Transfer TO Reserves

R4R Reserve - Retain Interest \$ 3,888

Transfer FROM Reserves

R4R Reserve \$ 335,481

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I031 - Other GPF

03201	Grants Commission Grant Received - General Income	527,638	1,583,589.00	1,049,210
03202	Grants Commission Grant Received- Roads Income	348,891	1,001,797.00	648,381
03203	Royalties for Regions Grant Funding Income	0	0.00	0
03204	RoeRoc Royalties for Regions Grant Funding Income	0	900,000.00	900,000
03205	Interest on Investments Income	8,000	2,965.81	8,000
03206	Interest on Investments - Reserves Income	77,055	157,226.91	179,866
	Depreciation		0.00	
	Loss on Disposal of Assets		0.00	
Total I031 - Other GPF		961,584	3,645,579	2,785,457

E032 - Other

03200 Misc Expenditure
Depreciation
Loss on Disposal of Assets

Total E032 - Other

0	0.00	0
0	0	0

Proceeds from Disposal of Assets

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

Total

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

Capital Purchases

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

Total

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

Financing Inward

335,481 500,000 828,134

Financing Outward

3,888 23,197 16,678

Operating Program
Operating Sub-Program

LAW, ORDER & PUBLIC SAFETY

Fire Control

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

Management Chief Executive Officer

New Budget Initiatives and Highlights Construction of the Bulyee Fire Shed. These works are funded by DFES Council's annual DFES allocation has been increase to reflect increase in expenditure

Local Laws None.

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

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

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

Service Levels N/A

Fees & Charges Nil.

Capital Investment

Bulyee Fire Shed \$ 75,860

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I05 - LAW ORDER & PUBLIC SAFETY

I051 - Fire Prevention

05112 DFES Grant Income
05113 DFES Admin Fee Income

05114 Profit on Sale of Asset

Total I051 - Fire Prevention

108,712	31,001.25	26,230
4,000	4,000.00	4,000
	0.00	
112,712	35,001	30,230

E05 - LAW ORDER & PUBLIC SAFETY.

E051 - Fire Prevention

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

Total E051 - Fire Prevention

7,875	6,601.01	7,034
1,300	1,103.13	1,300
50	11.82	50
62,934	69,554.63	37,546
6,260	6,116.55	1,864
4,019	5,116.18	4,019
1,487	2,957.31	1,487
400	1,175.21	400
22,175	19,562.26	19,562
	0.00	
	0.00	
	0.00	
106,500	112,198	73,262

Proceeds from Disposal of Assets

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

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

Capital Purchases

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

75,860	0	0
0	0	0
0	0	0
0	0	0
75,860	0	0

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Operating Program
Operating Sub-Program

**LAW, ORDER & PUBLIC SAFETY
Animal Control**

Description/Objectives The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors.

Management Chief Executive Officer.

New Budget Initiatives and Highlights An allocation of \$7,200 has been allowed for the Merredin Ranger to service Corrigin.

Local Laws None.

Statutory Requirements The Council is obligated to administer the Dog Act & Cat Act throughout the district. The Dog Act and Cat Act are State Legislation.

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

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

Service Levels Provision of animal control services.

Fees & Charges In accordance with the Dog Act and Cat Act and associated regulations.

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15	
I052 - Animal Control					
	05202	Dog Registration Fees Income	2,500	3,965.13	1,870
	05207	Cat Registration Fees Income	500	953.75	500
	05208	Cat Funding	0	0.00	0
	05203	Fines and Penalties - Animal Control Income	500	768.19	500
	05204	Animal Control - Misc Income		4.55	
		I052424 - Profit on Sale of Assets			
Total I052 - Animal Control			3,500	5,692	2,870
E052 - Animal Control					
J05200	05200	Dog Control Expenses	1,000	836.69	1,000
	05201	Ranger Services Expenses	7,200	5,866.04	7,200
	05205	Admin Allocation - Animal Control	11,255	9,433.92	10,053
J05206	05206	Cat Control Expenses	1,000	0.00	1,000
		E052298 - Depn - Animal Control			
		Loss on Disposal of Asset			
Total E052 - Animal Control			20,455	16,137	19,253
Proceeds from Disposal of Assets					
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
Total			0	0	0
Capital Purchases					
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
Total			0	0	0
Financing Inward			0	0	0
Financing Outward			0	0	0

Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
	I053 - Other	0	0.00	0
		0	0.00	0
	I053 - Profit on Sale of Assets			
	Total I052 - Other	0	0	0
	E053 - Other			
	LEMC Expenses	3,500	0.00	0
	Road Safety Programs Expenses	1,100		
05350	Emergency Call Out Expense		1,367.29	
	E053298 - Depn - Other Order			
	Loss on Disposal of Asset			
	Total E053 - Other	4,600	1,367	0
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
Total		0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
		0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

Operating Program
Operating Sub-Program

HEALTH

Maternal and Infant Health

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

Management Chief Executive Officer.

New Budget Initiatives and Highlights

Council has budget for improvements at the Corrigin Playgroup. This includes the removal of the existing garage, construction of a patio and other improvements. Council will be making application for grants to cover this expenditure

Local Laws None.
Statutory Requirements None.

Strategic Priority Goal Corporate Business Plan

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

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

Capital Investment

Playgroup Improvements \$ 36,851

Financing

Transfer TO Reserves

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I07 - HEALTH

I071 - Maternal & Infant Health

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

E071 - Maternal & Infant Health

07150	Maternal & Infant Health Admin. Allocated		0.00	
J07151	07151 Infant Health Clinic Expenditure	21,111	22,300.14	9,272
J07152	07152 Family Day Care Expenditure	2,110	4,032.06	7,433
	Depreciation		0.00	
	Loss on Sale of Assets		0.00	
	Total E071 - Maternal & Infant Health	23,221	26,332	16,705

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	36,851	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	36,851	0	0

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Transfer FROM Reserves

Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
	I073 - Meat Inspections			
	07350 Meat Inspection Fees Income	500	0.00	500
	Gain on Disposal of Asset			
	Total I073 - Meat Inspections	500	0	500
	E073 - Meat Inspections			
	07300 Meat Inspection Wages	0	0.00	0
	07301 Meat Inspection Superannuation	0	0.00	0
	07302 Meat Inspection Insurance Expenses		0.00	
	07303 Meat Inspection Other Expenses	500	0.00	500
	07304 Admin Allocation - Meat Inspections Depreciation	0	0.00	0
	Loss on Disposal of Asset			
	Total E073 - Meat Inspections	500	0	500
	Proceeds from Disposal of Assets (Other)			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
		0	0	0
	Financing Inward	4,398	123,431	123,431
	Financing Outward			0

Operating Program
Operating Sub-Program

HEALTH

Preventative Services - Administration & Inspection

Description/Objectives

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

Management

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

New Budget Initiatives and Highlights

No Significant Changes.

Local Laws
Statutory Requirements

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

**Strategic Priority Goal
Corporate Business Plan**

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

Service Levels

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

Fees & Charges

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

Capital Investment

EHO Vehicle \$ 30,000

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I074 - Administration

07450	Scheme Income	191,069	230,689.66	217,678
07452	Food Premises annual registration Income	1,000	936.29	1,000
07451	Profit on Sale of Asset - Admin & Inspection		0.01	
Total I074 - Administration		192,069	231,626	218,678

E074 - Administration

07400	Admin & Inspection Wages	127,256	127,289.09	134,410
07401	Admin & Inspection Superannuation	18,452	12,907.39	19,489
07412	EHO Vehicle Operating Expenses	34,739	24,462.89	21,065
07417	Admin & Inspections Office Equipment	4,000	2,537.68	4,000
07404	Conference / Training Expenses - Health Exp	7,450	3,606.23	7,450
07415	Other Admin Expenses - Health Admin	3,500	921.25	3,500
07402	Admin & Inspection FBT Expense	10,000	9,391.00	10,000
07405	Admin & Inspection Telephone Subsidy Expe	2,000	3,377.83	3,000
07406	Admin & Inspection Rental Subsidy Expense	0	0.00	0
07407	Admin & Inspection Subscriptions Expenses	2,500	1,802.90	2,500
07409	Admin & Inspection Insurance Expenses	6,717	6,746.98	6,737
07410	Admin & Inspection Advertising Expenses	3,000	2,893.90	3,000
07403	Admin & Inspection Uniform Expenses	1,200	255.20	1,200
07411	Admin & Inspections Housing Allocation	12,737	5,890.31	14,150
07408	Admin & Inspection Analytical Expenses	400	475.36	400
07418	Admin & Inspections Consultancy Expense	2,000	2,840.31	2,000
07416	Admin Allocation - Admin & Inspections	20,249	16,973.97	18,088
07413	Depreciation - Admin & Inspection	0	184.45	184
07414	Loss on Sale of Asset - Admin & Inspection	889	0.00	0
Total E074 - Administration		257,089	222,557	251,173

Proceeds from Disposal of Assets (Admin & Inspections)

Land & Building	0	0	0
Plant & Equipment	10,000	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	10,000	0	0

Capital Purchases

Land & Building	0	0	0
Plant & Equipment	30,000	32,649	35,000
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	30,000	32,649	35,000

Financing Inward

0	0	0
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Financing Outward

0	0	0
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I076 - Preventative Services Other

Total I076 - Preventative Services Other	0	0

Operating Program
 Operating Sub-Program
 Description/Objectives

HEALTH
Preventative Services - Preventative Services Other
 The provision of other Health Preventative Services

Management Chief Executive Officer

New Budget Initiatives and Highlights
 The Shire of Corrigin is currently administrating the RoeROC waste site located in Bendinger.

Local Laws None.
 Statutory Requirements Waste Avoidance and Recovery Act 2007
Strategic Priority Goal No 6 – We need good services to support our development as a Shire.
Corporate Business Plan Provide and maintain waste collection and transfer stations

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

Fees & Charges As per adopted Fees and Charges Schedule.

Job G/L

E076 - Preventative Services Other

07600	Preventative Services Analytical Expenses	800	467.32	800
07601	Legislation Expenses	100	0.00	100
	Depreciation			
	Loss on Disposal of Asset			
Total E076 - Preventative Services Other		900	467	900

Bendinger Tip Administration

07850	Bendinger Tip Income	75,000	17,895.82	22,000
Total Bendinger Tip Income		75,000	17,896	22,000

Bendinger Tip Administration

07800	Bendinger Tip Expenditure	68,436	25,784.34	24,000
	Depreciation		0.00	0
	Loss on Disposal of Asset			
Bendinger Tip Administration		68,436	25,784	24,000

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 has engaged Dr Raj to provide medical services to the Corrigin community. Dr Raj will be supported by First Health with business administration. An allowance for the provision of service has been made accordingly.

Local Laws
Statutory Requirements
Strategic Priority Goal
Corporate Business Plan

None.
None.

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

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

Dentist Surgery Patio \$ 16,509
Doctor Surgery Upgrade \$ 19,479

Proceeds from Disposal of Assets \$ -

Financing

Transfer TO Reserves
Medical Reserve - Retain Interest \$ 163

Transfer FROM Reserves
Medical Reserve \$ 4,398

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
07755 Doctor Surgery computer lease income
07756 Tobacco Control Grant
I077951 - Profit on Sale of Assets
Total I077 - Other

Budget 2015-16	Actual 2014-15	Budget 2014-15
0	0.00	0
	60.00	
4,500	1,227.36	4,500
5,000	6,318.16	5,000
0	0.00	0
0	0.00	0
9,500	7,606	9,500

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
07711 Tobacco Control Grant Expenditure
07705 Depreciation - Other Health
07706 Loss on Sale of Asset - Other Health

49,200	55,230.86	62,790
246,500	196,570.30	210,830
51,906	113,348.51	95,269
15,983	4,949.05	5,299
13,920	11,667.95	12,434
15,000	15,000.00	15,000
46,769	67,850.75	20,116
2,500	1,328.18	2,500
0	5,500.00	5,000
	0.00	
0	0.00	10,769
441,778	471,446	440,007

Total E077 - Other

Proceeds from Disposal of Assets (Other Health)

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

0	0	0
0	15,509	15,500
0	0	0
0	0	0
Total 0	15,509	15,500

Capital Purchases

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

35,988	0	0
0	143,127	152,668
0	0	0
0	0	0
35,988	143,127	152,668

Financing Inward

4,398	123,431	123,431
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Financing Outward

163	3,906	0
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Operating Program
 Operating Sub-Program
 Description/Objectives

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

Management Chief Executive Officer.

New Budget Initiatives and Highlights No Significant Changes.

Local Laws None.
 Statutory Requirements N/A.

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

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

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I082 - Other Education

08250	Resource Centre Membership Income	400	597.75	400
08251	Resource Centre Computer / Internet Use Income	3,000	2,329.18	3,000
08252	Resource Centre Secretarial Services Income	3,000	2,680.12	3,000
08253	Resource Centre Office Support Income	8,000	9,211.49	8,000
08254	Resource Centre Equipment Hire Income	1,000	863.59	1,000
08255	Resource Centre Room Hire Income	5,000	5,914.33	5,000
08256	Resource Centre Phone Book Sales Income	3,000	4,789.36	3,000
08257	Resource Centre Exam Supervision Income	200	676.91	200
08258	Resource Centre Miscellaneous Income	1,000	2,391.59	1,000
08259	Resource Centre Training/Course Income	5,000	3,389.11	5,000
08260	Resource Centre Information Books Income	240	48.18	240
08261	Resource Centre Movie Club Income	400	469.99	400
08262	CRC Funding Income	99,333	109,334.00	109,333
08264	Agency Commissions	6,169	5,261.69	6,169
08263	Resource Centre Grant Funding Income	0	18,508.00	7,000
08265	Profit on sale of asset		0.00	
Total I082 Other Education		135,742	166,465	152,742

E082 - Other Education

08200	Admin Allocated - Other Education	12,305	10,314.17	10,991
08201	Resource Centre Wages Expenses	85,394	97,556.65	97,487
08202	Resource Centre Super Expenses	12,218	7,869.09	13,948
08203	Resource Centre Uniforms Expenses	900	1,215.00	900
08204	Resource Centre Training & Development Expense	4,000	1,256.37	5,000
08205	Resource Centre Telephone Expenses	3,000	2,083.89	3,000
08206	Resource Centre Power Expenses	5,500	5,889.58	5,500
08207	Resource Centre Equipment Expenses	4,122	11,159.17	4,194
08208	Resource Centre Office Supplies Expenses	3,000	2,005.09	3,000
08209	Resource Centre Postage Expenses	250	102.72	250
J08210	Resource Centre Maintenance Expenses	13,982	10,614.56	35,046
08211	Resource Centre Insurance Expenses	5,143	5,447.82	5,427
08212	Resource Centre Course Expenditure	3,000	1,706.76	3,000
08213	Resource Centre Information Books Expenses	250	0.00	250
08214	Resource Centre Movie Nights Expenses	150	142.76	150
08215	Resource Centre Phone Books Expenses	200	379.27	200
08216	Resource Centre Miscellaneous Expenses	700	992.54	700
08217	Resource Centre Grant Expenditure - Non Operatin	9,518	14,098.92	14,000
08220	Resource Centre Room Booking Expenditure	2,000	1,084.36	2,000
08218	Resource Centre Loan Interest Expenses	0	0.00	0
08219	Depreciation - Other Education	0	0.00	0
08221	Loss on Sale of Assets		0.00	
Total E082 - Education		165,632	173,919	205,043

		Budget 2015-16	Actual 2014-15	Budget 2014-15
Job	G/L			
	Proceeds from Disposal of Assets			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward			
	Financing Outward	0	0	0

Operating Program
Operating Sub-Program

WELFARE AND EDUCATION

Care of Family & Children

Description/Objects 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 has made a provision for a contribution towards the running costs of the Giggle Pots Daycare. Council will finish the building works at Giggle Pots Daycare with the construction of a ramp

Local Laws None.
Statutory Requirements N/A.

**Strategic Priority Goal
Corporate Business Plan**

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

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

Capital Investment

Financing

Transfer TO Reserves

Child Care Reserve \$ 4,338

Transfer FROM Reserves

Child Care Reserve - Retain Interest \$ 160

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I083 - Care of Family & Children

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

50	0.00	50
3,500	4,560.00	
3,550	4,560	50

Total I083 - Care of Family & Children

E083 -Care of Family & Children

J08301 08300 Admin Allocated - Care of Families & Children
08301 Building Maintenance - Giggle Pots/Playgroup Exp
08302 Contribution towards Giggle Pots Operations Expe
08306 Contribution towards Giggle Pots Capital Upgrade
08303 Educational Programs Expense
08305 Infant Health Building Mtce Expenses
08304 Depreciation - Care of Families & Children
Loss on Disposal of Asset

6,363	5,333.55	5,684
24,155	86,342.57	50,151
2,000	244.00	2,000
0	0.00	0
500	4,420.00	500
	64.00	
	0.00	
33,018	96,404	58,335

Total E061 - Pre School

Proceeds from Disposal of Assets

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

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

Capital Purchases

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

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

Financing Inward

4,338	0	4,419
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Financing Outward

160	128	0
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Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
I086 - Other Welfare				
	08650 Junior Council Income	50	0.00	50
	1062211 - Profit on Sale of Assets			
	Total I086 - Other Welfare	50	0	50
E082 - Other Welfare				
	08601 Junior Council Expenses	500	0.00	500
	08600 School Chaplain Expenses	0	0.00	0
	08602 Admin Allocation - Other Welfare	3,023	2,534.05	2,701
	08610 Depn - Other Welfare	1,034	1,033.90	1,034
	Loss on Disposal of Asset			
	Total E086 - Other Welfare	4,557	3,568	4,235
Proceeds from Disposal of Assets				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
Capital Purchases				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

Operating Program
Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives
and Highlights

Local Laws

Statutory Requirements

Strategic Priority Goal
Corporate Business Plan

Service Levels

Fees & Charges

Capital Investment

Financing

WELFARE AND EDUCATION

Seniors

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

Chief Executive Officer.

Council has been setting aside funds for the construction of aged care housing. Council will utilise these funds, by making a financial contribution to the Senior Citizen's committee for the construction on 1 3*2 unit. In addition, council will provide support by providing the house pad for the unit

RoeROC has been successful in receiving funding for the development of an Aged Friendly Community plan for each shire.

None.

None.

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

Work with State government to improve health, aged care, and education services

N/A

None.

Transfer TO Reserves

Senior Citizen Reserve - Retain Interest \$ 2,073

Senior Citizen Reserve \$ -

Transfer FROM Reserves

Senior Citizen Reserve \$ 56,010

Job G/L

I084 - Aged & Disabled - Seniors Citizen

08451 Aged Friendly Community RoeROC Cont.

08450 Misc Aged & Disabled - Senior Citizens Income
I063951 - Profit on Sale of Assets

Total I063 - Seniors

E084 - Aged & Disabled - Seniors Citizen

J0840C 08400 Senior Citizens facilities Expenses

J08402 08402 Frail Aged Hostel Expenses

08401 Contribution to Senior Citizens Housing

Aged Friendly Community Expenses

08404 Admin Allocation - Aged & Disabled

08403 Depreciation - Aged & Disabled - Senior Citizens

Loss on Disposal of Asset

Total E084 - Aged & Disabled - Seniors Citizen

Proceeds from Disposal of Assets

Land & Building

Plant & Equipment

Furniture & Equipment

Infrastructure Other

Total

Capital Purchases

Land & Building

Plant & Equipment

Furniture & Equipment

Infrastructure Other

Total

Financing Inward

Financing Outward

Budget 2015-16	Actual 2014-15	Budget 2014-15
15,000	10,000.00	
	0.00	
15,000	10,000	0
75,168	78,088.47	19,570
500	0.00	500
69,722		
24,500		
6,363	5,333.55	5,684
	0.00	
176,253	83,422	25,754
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
56,010	0	0
2,073	11,344	11,916

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.

Local Laws
 Statutory Requirements
 Strategic Priority Goal
 Corporate Business Plan

None.
 None.
No 5 - We want to strenghten our communiy;s position for the future
Provide and maintain offices, housing and other buildings and facilities for the operation of the Shire

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

Capital Investment

25 Seimons Ave Air Cond \$ 16,615

Financing

Transfer TO Reserves
 Staff Housing Reserve - Retain Interest \$ 3,255

Transfer FROM Reserves
 Staff Housing Reserve \$ 16,616

Job G/L

I09 - HOUSING

I091 - Staff Housing

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

Budget 2015-16	Actual 2014-15	Budget 2014-15
2,860	2,450.00	2,600
2,860	2,500.00	2,600
2,860	2,600.00	2,600
2,600	5,200.00	4,600
2,860	1,571.43	2,600
2,860	1,900.00	
16,900	16,221	15,000

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

17,262	14,469.37	15,419
24,430	15,489.26	17,162
26,188	15,449.03	21,846
10,579	9,810.85	4,693
24,789	14,377.48	20,226
21,625	11,213.52	11,671
22,433	12,190.67	29,737
12,113	9,961.85	5,595
21,225	10,060.43	12,254
-189,641	-87,646.53	-136,718
15,738	12,707.67	5,448
	0.00	
6,741	38,084	7,333

Proceeds from Disposal of Assets

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

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

Capital Purchases

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

16,615	16,935	0
0	0	0
0	0	0
0	0	0
Total	16,615	0

Financing Inward

16,616	41,935	40,000
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Financing Outward

3,255	3,873	7,207
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Operating Program
Operating Sub-Program

HOUSING
Other Housing

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

Management Chief Executive Officer.

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

Local Laws None.
Statutory Requirements None.
Strategic Priority Goal No 5 - We want to strenghten our communiy;s position for the future
Corporate Business Plan Provide and maintain offices, housing and other buildings and facilities for the operation of the Shire

Service Levels N/A
Fees & Charges GROH and other Agreements
As per adopted Fees and Charges schedule.

Capital Investment

Financing

Transfer TO Reserves
LCGHP Reserve - Retain Interest \$ 361

Transfer FROM Reserves

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I092 - Other Housing

09253	Other Housing Rental Income	1,200	1,960.56	1,200
09251	Rental - LGCHP Units - 36 Jose Street Income	15,600	9,800.00	15,600
09250	Rental - LGCHP Units - 23 Seimons Ave Income	10,400	10,400.00	10,400
09252	Rental - GROH Income	54,860	54,655.92	53,171
09254	Other Housing Reimbursements Income		1,618.16	
	I092951 - Profit on Sale of Assets			
Total I092 - Other Housing		82,060	78,435	80,371

E092 - Other Housing

J09201	09201	LGCHP Units - 23 Seimons Ave Expenses	19,754	14,259.41	12,361
J09202	09202	LGCHP Units - 36 Jose Street Expenses	19,951	21,757.09	16,823
J09203	09203	11 Courboules Cres Expenses	48,610	69,382.55	64,014
J09204	09204	GROH - 14 Courboules Cres Expenses	13,849	13,602.22	11,340
J09205	09205	GROH - 15 McAndrew Ave Expenses	15,834	9,426.91	13,641
	09207	Other Housing Loan Interest Expense	0	0.00	0
J09206	09206	GROH - 51 Goyder Street Expenses	13,574	11,204.38	11,230
	09209	Admin Allocation - Other Housing	10,590	8,877.11	9,460
	09210	Other House Costs Allocated to Works	-46,769	-67,850.75	
	09208	Depreciation - Other Housing		0.00	
		E092952 - Loss on Sale of Assets		0.00	
Total E092 - Other Housing			95,393	80,659	138,869

Proceeds from Disposal of Assets

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

Total 0 0 0

Capital Purchases

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

Total 0 0 0

Financing Inward

0	0	0
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Financing Outward

361	288	72,480
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Operating Program
 Operating Sub-Program
 Description/Objectives

COMMUNITY AMENITIES

Sanitation - Household

The maintenance of domestic rubbish kerbside collection services to householders.

Management Chief Executive Officer.

New Budget Initiatives and Highlights
No Significant Changes.

Local Laws None.
 Statutory Requirements The Levy of a charge for the collection of rubbish is made under the Waste Avoidance and and Resources and Recovery Act 2007

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

Service Levels One weekly kerbside collection service, plus fortnightly recycling kerbside collection service. Council also provides an annual bulk verge side rubbish collection.
 Fees & Charges As per adopted Fees & Charges Schedule

Domestic Rubbish - 1st Service	\$300.00
Pensioner Domestic Rubbish	
Commercial Rubbish - 1st Service	\$360.00
Domestic/Commercial Rubbish - 2nd service - 120L Rubbish Bin	\$250.00
Domestic/Commercial Rubbish - 2nd service - 240L Rubbish Bin	\$100.00
Extra Recycling service 240L	\$180.00

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I10 - COMMUNITY AMENITIES

I101 - Sanitation - Household

10150 Refuse Removal Income	145,335	140,411.27	140,716
10156 Tip Fees Income	10,000	3,304.65	10,000
10155 Glass Crusher funding		0.00	
10154 Sanitation - Household refuse Misc		0.00	
Total I101 - Sanitation - Household	155,335	143,716	150,716

E10 - COMMUNITY AMENITIES.

E101 - Sanitation Household

10100 Admin Allocated - Sanitation - Household Refuse	17,739	14,869.33	15,846
J10101 10101 Domestic Refuse Collection Expense	63,444	62,379.29	58,804
J10104 10104 Corrigin Tip Maintenance Expenses	87,228	73,585.06	75,300
J10109 10109 Verge Rubbish Collection	3,303	2,310.84	4,410
J10105 10105 Green Waste Dump Maintenance Expenses	3,099	3,056.00	3,377
J10106 10106 Bullaring Tip Maintenance Expense	2,616	2,041.15	2,427
J10102 10102 Recycling Expense	64,582	69,159.93	87,651
J10103 10103 Transfer Station/Regional Waste Expense	70,565	49,896.18	62,967
10107 Depreciation - Sanitation-Household Refuse	6,319	6,319.42	6,319
E101952 - Loss on Sale of Assets		0.00	
Total E101 - Sanitation Household	318,895	283,617	317,101

Proceeds from Disposal of Assets

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

Capital Purchases

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

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
I102 - Sanitation - Other				
	10250 Misc Income - Sanitation - Other Income		0.00	
	1102951 - Profit on Sale of Assets			0
	Total I102 - Sanitation Other	0	0	0
E102 - Sanitation Other				
J10200	10200 Industrial/Commercial Refuse Charges Expense	18,390	17,624.79	19,088
J10201	10201 Street Bins Expense	24,653	21,568.98	22,111
	10203 Depreciation - Sanitation Other		0.00	
	10204 Admin Allocation - Sanitation Other	15,635	13,105.87	13,966
	Loss on Disposal of Asset			
	Total E102 - Sanitation Other	58,678	52,300	55,165
Proceeds from Disposal of Assets				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
Capital Purchases				
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

Operating Program
Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives
and Highlights

Local Laws
Statutory Requirements
Strategic Priority Goal
Corporate Business Plan

Service Levels

Fees & Charges

Capital Investment

Financing

COMMUNITY AMENTIES

Town Planning & Regional Development

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

Chief Executive Officer.

Increase in planning consultant expenditure as a result of increases in planning applications, as well as a provision for a review of the Town Planning Scheme.

None.

Town Planning and Development Act

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

Provide and maintain a Town Planning Scheme, subdivision and development control services

None.

As per adopted Fees & Charges Schedule

Transfer TO Reserves

Land Subdivision Reserve - Retain Interest \$ 1,799

Transfer FROM Reserves

Principal Loan Repayments

Granite Rise Loan \$ 77,381

Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
	I103 - Sewerage			
	10350 Septic Tank Fees Income		0.00	
	Depreciation			
	Loss on Disposal of Asset			
	Total E103 - Sewerage	0	0	0
	E103 - Sewerage			
J10300	10300 Effluent Drainage Expense	500	0.00	500
	Depreciation			
	Loss on Disposal of Asset			
	Total E103 - Sewerage	500	0	500
	I106 - Town Planning & Regional Development			
	10650 Misc Income - Town Planning & Regional Develop	2,200	1,718.00	2,200
	I106951 - Profit on Sale of Assets			
	Total I106 - Town Planning	2,200	1,718	2,200
	E106 - Town Planning & Regional Development			
	10600 Town Planning Consultant Expense	35,000	33,930.48	40,000
	10601 Town Planning Scheme Expense	0	0.00	0
	10602 Town Planning Advertising Expense	1,000	658.44	1,000
	10603 Survey, Mapping and Legal Expense	2,500	0.00	2,500
	14810 Granite Rise Operating Expenses	1,000	242.31	1,000
	10604 Loan Interest TP & R Expense	23,451	23,451.12	23,451
	10607 Admin Allocation - TP & Regional Development	11,694	9,804.42	10,446
	10605 Depreciation - TP & R Development		0.00	
	10606 Loss on Sale of Asset - TP & R		0.00	
	Total E106 - T.P. & Regional Devel	74,645	68,087	78,397
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward	0	0	0
	Financing Outward	79,180	78,813	79,250

Operating Program
 Operating Sub-Program
 Description/Objectives

COMMUNITY AMENTIES

Other Community Amenities

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

Management Chief Executive Officer

New Budget Initiatives and Highlights

The Community Cropping Land will be cropped by the community to raise funds for the Corrigin Recreation & Events Centre. A increase in Income and expenditure provision has been allocated accordingly.

Local Laws None.
 Statutory Requirements Cemeteries act.
Strategic Priority Goal

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

Service Levels None.

Fees & Charges As per adopted Fees & Charges Schedule

Capital Investment

Financing

Transfer TO Reserves

Community Bus Reserve - Retain Interest \$ 457
 Community Bus Reserve \$ 5,000

Transfer FROM Reserves

Job G/L

I107 - Other Community Amenities

	Budget 2015-16	Actual 2014-15	Budget 2014-15
10751 Plaques Reimbursement Income	632	1,905.00	632
10750 Cemetery Fees & Charges Income	5,200	6,790.87	5,200
10753 Community Bus Hire Fees	6,500	5,379.81	6,500
10752 Cropping Land Income	45,000	64,522.88	30,000
10755 I107951 - Profit on Sale of Assets	0	0.00	0
Total I107 - Other Community Amenities	57,332	78,599	42,332

E107 - Other

J10704 10704 Corrigin Cemetery Expense	7,482	3,893.58	14,356
J10706 10706 Cemeteries Plaques Expense	500	1,728.00	500
J10705 10705 Grave Digging Expense	9,309	9,276.17	8,735
J10700 10700 Public Conveniences Expense	66,988	66,480.65	54,036
J10707 10707 Cropping Land BR Expense	10,000	96.84	10,000
10710 Community Bus Expenses	17,423	14,811.61	20,327
10709 Admin Allocation - Other Community Amenities	19,637	16,460.29	17,541
10708 Depreciation - Other Community Amenities	346	345.98	346
Total E107 - Other	131,685	113,093	125,841

Proceeds from Disposal of Assets

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

Capital Purchases

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

Financing Inward

0	0	0
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Financing Outward

5,457	5,211	3,097
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Operating Program
Operating Sub-Program

Description/Objectives
Management

**New Budget Initiatives
and Highlights**

Local Laws
Statutory Requirements
Strategic Priority Goal
Corporate Business Plan

Service Levels
Fees & Charges

Capital Investment

Financing

RECREATION & CULTURE

Public Halls & Civic Centres

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

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

None.
N/A.

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

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

Transfer TO Reserves

Town Hall Reserve - Retain Interest \$ 2,231
Town Hall Reserve \$ 10,000

Transfer FROM Reserves

Town Hall Reserve \$ 15,000

Job G/L

I11 - RECREATION & CULTURE

I111 - Public Halls and Civic Centres

11150 **Hall Hire Income**
11151 **SBC Office Rental Income**
Gain on Disposal of Assets
Total I111 - Public Halls and Civic Centres

Budget 2015-16	Actual 2014-15	Budget 2014-15
2,800	1,952.78	2,800
0	2,400.00	2,600
2,800	4,353	5,400

E11 - RECREATION & CULTURE.

E111 - Public Halls & Civic Centres

11100 **Admin Allocated - Halls & Civic Centres**
J11102 11102 **Bilbarin Hall Expense**
J11101 11101 **Corrigin Town Hall Expense**
J11103 11103 **Bullaring Hall Expense**
J11104 11104 **Bulyee Hall Expense**
J11106 11106 **SBC Office Expense**
J11105 11105 **CWA Hall Expense**

11108 **Town Hall Development Plan**
11107 **Depreciation - Halls & Civic Centres**
Loss on Asset Disposal
Total E111 - Public Halls & Civic Centres

27,309	22,891.64	24,394
18,692	18,520.40	3,554
137,060	135,595.44	42,302
43,749	45,833.10	10,447
11,775	9,661.13	7,396
17,767	13,291.23	6,419
15,564	12,725.62	4,540
15,000	0.00	15,000
5,454	5,453.99	
292,370	263,973	114,052

Proceeds from Disposal of Assets

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

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

Capital Purchases

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

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

Financing Inward

15,000	0	15,000
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Financing Outward

12,231	11,474	11,791
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Operating Program
Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives
and Highlights

Local Laws
Statutory Requirements
Strategic Priority Goal
Corporate Business Plan

Service Levels
Fees & Charges

Capital Investment

Financing

RECREATION & CULTURE

Swimming Areas

The maintenance of swimming pool facilities within the district.

Chief Executive Officer.

No Significant Changes.

None.

N/A.

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

As per adopted Fees and Charges Schedule

PA System \$ 3,285

Transfer TO Reserves
Swimming Pool Reserve - Retain Interest \$ 36

Transfer FROM Reserves

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I112 - Swimming Areas

11251	Pool Subsidy Income	30,000	30,000.00	30,000
11250	Pool Admissions Income	18,000	20,600.37	15,000
11254	Rotary Club Contribution to Portable Pool Lif	0	0.00	0

Gain on Disposal of Asset

Total I112 - Swimming Areas		48,000	50,600	45,000
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E112 - Swimming Areas

J11202	11202	Swimming Pool Maintenance Expense	190,406	195,024.80	217,079
	11200	Swimming Pool Wages	157,495	113,379.15	135,254
	11201	Swimming Pool Superannuation	10,794	9,637.45	10,110
	11207	Swimming Pool Recruitment Costs	0	0.00	3,000
	11203	Swimming Pool Insurance Expense	5,340	5,595.62	5,582
	11206	Admin Allocation - Swimming Pool	19,755	16,559.37	17,646
	11205	Housing Allocation	46,624	15,185.96	22,174
	11204	Depreciation - Swimming Pool		0.00	
		Loss on Disposal of Asset			

Total E112 - Swimming Areas		430,414	355,382	410,845
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Proceeds from Disposal of Assets

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

Total	0	0	0
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Capital Purchases

Land & Building
Plant & Equipment
Furniture & Equipment
Infrastructure Other

	0	0	0
	0	0	0
	3,285	12,338	14,900
	0	0	0
Total	3,285	12,338	14,900

Financing Inward	0	0	0
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Financing Outward	36	29	38
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Operating Program
Operating Sub-Program

Description/Objectives

RECREATION & CULTURE

Other Recreation

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

Management Chief Executive Officer

New Budget Initiatives and Highlights Council continues with the construction of the Corrigin & Recreation Centre (CREC) and has budgeted for the completion of works.

Funding has been received from Dept of Sport & Recreation, Lotterywest Dept of Regional Development and Lands, Dept of Regional Australia Local Government, Arts & Sports. Emerald Grain. Various sporting clubs, community groups and individuals have also made contributions towards the cost of the project.

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

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

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

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

Service Levels Not Applicable
Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

	0 \$	-
CREC Landscaping	\$	20,704
CREC Fence	\$	21,426
CREC Carparking	\$	49,042
Recreation & Events Centre	\$	2,481,952
Water Chlorination System	\$	20,704
	<u>\$</u>	<u>2,593,828</u>

Financing

Transfer TO Reserves		
Recreation & Events Centre Loan Reserve - Retain Interest	\$	387
Transfer FROM Reserves		
Recreation & Events Centre Loan Reserve	\$	33,372
Principal Loan Repayments		
Corrigin Recreation & Events Centre Loan - 102	\$	62,469

Job G/L

I113 - Other Recreation

11350	Sporting Clubs Levies Income	5,100	4,450.00	5,100
11351	Cyril Box Pavilion Income	0	0.00	0
11352	Oval Fees & Charges Income	3,500	3,834.54	3,500
11353	PA System Hire Income	150	368.20	150
11366	War Memorial Upgrade Funding	0	3,636.36	3,636
11357	Playground Equipment Grant Income	0	0.00	0
11358	Voluntary Sport Precinct Levy	25,000	27,530.92	25,000
11359	Other Recreation Misc Income	0	7,865.21	0
11361	Sporting Clubs Rec Centre Donation	55,455	0.00	61,000
11362	CSRFF Funding - CR Recreation & Events Centre	159,091	477,273.00	636,364
11363	RDAF - round 3 Grant	175,000	225,000.00	500,000
11364	Community Donations - CR Recreation & Events Centre	28,894	40,698.55	33,000
11367	Lotterywest Funding - CR Recreation & Events Centre	0	363,636.00	363,636
	CSRFF Funding - Netball Crt Upgrade	0	0.00	

Total I113 - Other Recreation

452,190	1,154,293	1,631,386
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E113 - Other Recreation

J11300	11300	Main Oval Expense	131,957	197,049.93	124,469
J11301	11301	Rose Garden Expense	7,502	5,900.82	5,222
J11324	11324	Town Dam & Retic	9,088	12,892.03	9,159
J11302	11302	Apex Park Expense	8,166	5,964.62	6,734
J11303	11303	Adventure Playground Expense	39,650	40,394.91	23,318
J11304	11304	Bullaring Gardens Expense	720	0.00	585
J11305	11305	CWA Gardens Expense	3,693	3,551.77	2,592
J11306	11306	Wogerlin Gazebo Expense	1,039	35.36	707
J11307	11307	Walden Park Expense	1,578	0.00	639
J11313	11313	Rotary Park Expense	11,784	9,848.25	20,197
J11308	11308	Miss B's Park Expense	20,208	20,265.43	14,834
J11312	11312	Shire Office Gardens Expense	12,279	6,269.92	10,666
J11309	11309	Gorge Rock Expense	1,899	1,642.34	1,257
J11310	11310	CREC operating Expense	31,148	19,756.84	7,200
J11314	11314	Bowling Club Expense	494	82.36	457
J11315	11315	Golf Club Expense	1,794	999.99	1,757
J11316	11316	Tennis Club Expense	20,863	19,230.16	7,012
J11311	11311	Skate Park Expense	2,745	2,635.05	2,834
J11317	11317	Development Trail Expense	500	0.00	500
J11318	11318	War Memorial Expense	5,142	3,073.52	2,848
J11320	11320	Loan Interest Other Recreation Expense	92,084	93,259.37	92,084
J11326	11326	Upgrade Pump Expenditure	400	0.00	400
J11319	11319	Recreation Consultant and Expenses	20,000	5,033.31	20,000
	11331	Recreation & Events Centre Insurance	2,000	0.00	2,000
	11332	Architect & Project Consultant Fees	61,985	146,326.00	210,000
	11330	Be-active program	0	0.00	0
	11333	Contribution to Tennis Club	0	0.00	0
	11322	Housing Allocation	19,987	12,057.47	26,140
	11329	Bikeweek grant expenditure	0	0.00	
	11325	Admin Allocation - Other Recreation & Sport	19,454	16,307.38	17,377
	11328	Other Recreation Programs Expenditure	5,000	6,716.66	5,000
J11323	11323	Netball / Basketball Courts Expenses	3,953	8,258.96	3,183
	11321	Depreciation - Other Recreation	14,252	14,291.49	14,325
		E113952 - Loss on Sale of Assets	0	0.00	

Total E113 - Other Recreation

551,363	651,844	633,496
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Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
	Proceeds from Disposal of Assets			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Total	0	0	0
	Capital Purchases			
	Land & Building	2,481,952	4,098,511	6,414,250
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	252,673	19,614	103,180
	Total	2,734,625	4,118,125	6,517,431
	Financing Inward	33,372	2,000,000	2,046,221
	Financing Outward	62,856	95,453	108,690

Operating Program
Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives
and Highlights

Local Laws
Statutory Requirements
Strategic Priority Goal

Corporate Business Plan
Service Levels

Fees & Charges

Capital Investment

Financing

RECREATION & CULTURE

Library Services

The provision of Library Services to residents and visitors.

Chief Executive Officer.

No Significant changes.

None.

N/A.

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

Provide public library services

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

Charges for lost books are at replacement costs.

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

I115 - Library

11550 Lost Books Income
11551 Library Reimbursements Income
Gain on Disposal of Asset

Total I115 - Library

E115 - Library

11500 Library Lease Expense
11501 Library Minor Expenditure
11504 Admin Allocation - Library

11502 Depreciation - Libraries
Loss on Asset Disposal

Total E115 - Library

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

I114 - Television & Rebroadcasting

11450 Misc Television & Broadcasting Income
Gain on Disposal of Asset

Total I116 - Other Culture

E114 - Television & Rebroadcasting

11400 Misc Television & Broadcasting Expenses
Gain on Disposal of Asset

Total E114 - Television & Rebroadcasting

	Budget 2015-16	Actual 2014-15	Budget 2014-15
I115 - Library			
11550 Lost Books Income	15	12.00	15
11551 Library Reimbursements Income	50	0.00	50
Gain on Disposal of Asset			
Total I115 - Library	65	12	65
E115 - Library			
11500 Library Lease Expense	22,980	23,528.63	21,888
11501 Library Minor Expenditure	2,500	430.11	1,500
11504 Admin Allocation - Library	1,669	1,398.83	1,491
		0.00	
11502 Depreciation - Libraries	0	45.85	46
Loss on Asset Disposal		0.00	
Total E115 - Library	27,149	25,403	24,925
Proceeds from Disposal of Assets			
Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0
Capital Purchases			
Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	0	0	0
Financing Inward	0	0	0
Financing Outward	0	0	0
I114 - Television & Rebroadcasting			
11450 Misc Television & Broadcasting Income		25.00	
Gain on Disposal of Asset			
Total I116 - Other Culture	0	25	0
E114 - Television & Rebroadcasting			
11400 Misc Television & Broadcasting Expenses		0.00	
Gain on Disposal of Asset			
Total E114 - Television & Rebroadcasting	0	0	0

Operating Program
 Operating Sub-Program
 Description/Objectives

RECREATION & CULTURE
Other Culture

The provision of Agricultural Exhibition Halls and various other cultural projects

Management Chief Executive Officer

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

Local Laws None.
 Statutory Requirements N/A.

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

Service Levels N/A

Fees & Charges As per adopted Fees and Charges Schedule

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

I116 - Other Culture

11651 Other Culture Income
 11650 Be Active Income
 Gain on Disposal of Asset

Total I116 - Other Culture

E116 - Other Culture

11606 Other Culture Programs Expenditure
 J11600 11600 Agricultural Hall Expenses
 J11601 11601 Regional Arts & Crafts Expenses
 11602 Yealering Progress Assn Expenses
 11603 Donation Leeuwin Sailing Expenses
 11607 Corrigin Agricultural Society Donation Expenditure
 11605 Admin Allocation - Other Culture

E116298 - Depreciation
 Loss on Disposal of Asset

Total E116 - Other Culture

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 2015-16	Actual 2014-15	Budget 2014-15
5,500	3,734.54	3,030
	4,671.97	
5,500	8,407	3,030
9,500	4,731.16	3,000
131,986	60,045.21	7,070
494	276.62	693
0	0.00	1,000
0	0.00	500
2,500	2,000.00	2,500
4,245	3,558.34	3,792
148,725	70,611	18,555
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	68,999	66,364
0	0	0
0	0	0
0	0	0
0	0	0
0	68,999	66,364
0	0	0
0	0	0

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

The Federal Government has announced an increase in Roads to Recovery funding. Council has been allocated an additional \$882,787 in 2015/16 Council has updated its road program to reflect the additional income

2015/2016 RRG Funding comprises of;

Rabbit Proof Fence Road \$212,000

Corrigin Narembeen Road \$279,200

2015/16 R2R Funding comprises of;

Bendering Road \$203,123

Dilling Roadway Road \$56,301

Barber Road \$191,907

Rendell St \$74,332

Dry Well Road T Junction \$154,833

Dry Well Road \$202,291

Council has also made allowances for the replacement of various plant, as per Councils Plant Replacement Program

Local Laws

None.

Statutory Requirements

N/A.

Strategic Priority Goal

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

Corporate Business Plan

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

Service Levels

N/A

Fees & Charges

As per adopted Fees and Charges Schedule

Capital Investment

Prime Mover - CR950 \$ 212,700

Multyre Roller - CR28 \$ 146,000

Side Tipper Road train \$ 73,000

\$ 431,700

Grain Freight Route Road Upgrades \$ 447,006

Rabbit Proof Fence Road \$ 212,000

Corrigin Narembeen Road \$ 279,200

Bendering Road \$ 203,123

Dilling Roadway Road \$ 56,301

Barber Road \$ 191,907

Rendell St \$ 74,332

Dry Well Road T Junction \$ 154,833

Dry Well Road \$ 202,291

\$ 1,820,992

Financing

Proceeds from Sale of Asset \$ 45,000

Transfer TO Reserves

Plant Replacement Reserve - Retain Interest \$ 22,075

Roadwork Reserves - Retain Interest \$ 28,730

Transfer FROM Reserves

Plant Replacement Reserve \$ 386,700

Roadworks Reserve \$ 216,193

Job G/L

I12 - TRANSPORT

I121 - Streets, Roads - Construction

12250 Grant - Regional Road Group Income

12251 Grant - Roads to Recovery Income

12255 Grain Route Funding

1121793 - Gain on Disposal of Asset(s)

Total I121 - Streets, Roads & Constructions

E12 - TRANSPORT.

E121 - Streets, Roads - Construction

E121298 - Depreciation

E121952 - Loss on Sale of Assets

Total E121 - Roads Prevention

Proceeds from Disposal of Assets

Land & Building

Plant & Equipment

Furniture & Equipment

Infrastructure Other

Infrastructure Roads

Capital Purchases

Land & Building

Plant & Equipment

Furniture & Equipment

Infrastructure Other

Infrastructure Roads

Financing Inward

Financing Outward

Budget 2015-16	Actual 2014-15	Budget 2014-15
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327,467	338,171.00	330,667
1,247,787	0.00	365,000
232,613	932,448.00	1,179,997
	0.00	0
1,807,867	1,270,619	1,875,664

	0.00	
	0.00	
	0.00	
0	0	0

0	0	0
45,000	0	0
0	0	0
0	0	0
0	0	0
0	0	0
Total 45,000	0	0

0	0	0
431,700	1,033,282	926,455
0	0	0
0	0	0
0	0	0
1,820,992	1,660,182	2,083,418
Total 2,252,692	2,693,464	3,009,873

602,893	528,131	1,165,686
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50,805	52,849	68,809
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Operating Program
 Operating Sub-Program
 Description/Objectives

TRANSPORT

Road Maintenance

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

Chief Executive Officer

Management

New Budget Initiatives and Highlights

Council continues its commitment to the footpath renewal program, with \$77,457 be allocated to renew footpaths along Lynch Street

None.

Local Laws

N/A.

Statutory Requirements

N/A.

Strategic Priority Goal

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

Corporate Business Plan

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

Service Levels

None.

Fees & Charges

Capital Investment

Financing

Transfer TO Reserves

Townscape Reserve - Retain Interest

\$

92

Transfer FROM Reserves

Job G/L

I122 - Streets, Roads

12253	Direct Grants Income	142,100	130,700.00	130,700
12254	Misc Income, Streets Roads etc	4,117	11,146.34	4,117
12257	Regional Bicycle Network Funding	0	51,133.25	38,660
Total E122 - Streets, Roads		146,217	192,980	173,477

Budget 2015-16	Actual 2014-15	Budget 2014-15
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142,100	130,700.00	130,700
4,117	11,146.34	4,117
0	51,133.25	38,660
146,217	192,980	173,477

E122 - Road Maintenance

12200	Admin Allocated - Streets Roads	28,234	23,666.14	25,220
J12201	12201 Drainage Works Expense	8,802	572.88	7,179
J12202	12202 Verge Clearing Expense	56,527	59,733.14	34,055
Road #	12203 Road Maintenance Expenses	664,648	622,244.99	529,809
J12204	12204 Laneway Maintenance Expense	8,647	4,938.69	7,867
J12212	12212 Townscape Improvements Expense	3,687	766.12	10,479
J12217	12217 Footpath renewals	77,457	166,157.70	93,224
J12205	12205 Street Numbering Expense	1,000	0.00	1,000
J12206	12206 Footpath Crossovers Expense	28,439	842.75	18,046
	12207 Street Lighting Expense	58,946	39,954.55	58,946
J12208	12208 Street Cleaning Expense	12,115	11,698.61	17,031
J10202	10202 Tidy Town Expense	2,018	460.36	1,090
J12209	12209 Street Trees & Watering Expense	52,450	49,031.40	59,193
J12210	12210 Street Traffic Signs Expense	30,331	36,909.08	36,093
J12211	12211 Town Maintenance Expense	167,638	169,839.13	144,074
	12216 Consultancy Services / Contributions	5,000	14,151.62	21,000
J12214	12214 Road Side Spraying	7,611	1,266.62	8,421
	12213 Depreciation - Streets Roads	937,155	938,741.84	876,215
	12215 E122952 - Loss on Sale of Assets		0.00	
Total E122 - Road Maintenance		2,150,705	2,140,976	1,948,942

28,234	23,666.14	25,220
8,802	572.88	7,179
56,527	59,733.14	34,055
664,648	622,244.99	529,809
8,647	4,938.69	7,867
3,687	766.12	10,479
77,457	166,157.70	93,224
1,000	0.00	1,000
28,439	842.75	18,046
58,946	39,954.55	58,946
12,115	11,698.61	17,031
2,018	460.36	1,090
52,450	49,031.40	59,193
30,331	36,909.08	36,093
167,638	169,839.13	144,074
5,000	14,151.62	21,000
7,611	1,266.62	8,421
937,155	938,741.84	876,215
	0.00	
2,150,705	2,140,976	1,948,942

Proceeds from Disposal of Assets

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

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

Capital Purchases

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

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

Financing Inward

0	0	5,000
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Financing Outward

92	73	388
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Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
	I123 - Road Plant Purchases			
	12301 Income Relating to Road Plant Purchases		90.91	
	12305 Profit on Disposals of Assets	14,966	58,341.15	31,336
	Total I123 - Road Plant Purchases	14,966	58,432	31,336
	E123- Road Plant Purchases			
	12300 Admin Allocation - Road Plant Purchases	8,177	6,854.86	7,304
	Depreciation			
	12302 Loss on Disposal of Assets	0	20,588.06	24,623
	Total E123- Road Plant Purchases	8,177	27,443	31,927
	Proceeds from Disposal of Assets			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Infrastructure Roads			
	Total	0	0	0
	Capital Purchases			
	Land & Building			
	Plant & Equipment			
	Furniture & Equipment			
	Infrastructure Other			
	Infrastructure Roads			
	Total	0	0	0
	Financing Inward	0	0	0
	Financing Outward	0		0

		Budget 2015-16	Actual 2014-15	Budget 2014-15
Job	G/L			
	I125 - Traffic			
	12550 Licencing Commission Income	30,000	32,592.85	30,000
	12551 TransWA Commission Income	2,000	558.13	2,000
	12552 Vehicle Inspection Fees Income Gain on Disposal of Assets	0	0.00	0
	Total I125 - Traffic	32,000	33,151	32,000
	E125 - Traffic Control			
J12500	12500 Vehicle Inspection Expenses	0	0.00	0
	12501 Admin Allocation - Traffic Control Depreciation Loss on Disposal of Assets	107,774	90,339.41	96,270
	Total E125 - Traffic Control	107,774	90,339	96,270
	Proceeds from Disposal of Assets			
	Land & Building		0	0
	Plant & Equipment		300,172	364,194
	Furniture & Equipment		0	0
	Infrastructure Other		0	0
	Infrastructure Roads		0	0
	Total	0	300,172	364,194
	Capital Purchases			
	Land & Building		0	0
	Plant & Equipment		1,033,282	1,506,785
	Furniture & Equipment		0	0
	Infrastructure Other		0	0
	Infrastructure Roads		0	0
	Total	0	1,033,282	1,506,785
	Financing Inward	0	0	0
	Financing Outward	0		0

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

		Budget 2015-16	Actual 2014-15	Budget 2014-15
Job	G/L			
	I126 - Aerodrome			
	12651 RADS Funding	0	0.00	0
	12650 Misc Income - Aerodrome		0.00	
	Total E126 - Aerodrome	0	0	0
	E126 - Aerodrome			
J12600	12600 Airstrip Maintenance Expense	24,262	29,548.50	15,268
	12601 Depreciation - Aerodromes			
	Loss on Disposal of Asset			
	Total E126 - Aerodrome	24,262	29,549	15,268
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Infrastructure Roads	0	0	0
Total		0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Infrastructure Roads	0	0	0
Total		0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

Operating Program
 Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives
 and Highlights

Local Laws

Statutory Requirements

Strategic Priority Goal

Corporate Business Plan

Service Levels

Fees & Charges

Capital Investment

Financing

ECONOMIC SERVICES

Rural Services

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

Chief Executive Officer.

No Significant changes.

None.

N/A.

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

Provide natural resource management services

N/A

None.

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

I13 - ECONOMIC SERVICES

I131 - Rural Services

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

Budget 2015-16	Actual 2014-15	Budget 2014-15
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1,125	1,343.92	1,125
5,000	1,343.29	5,000
6,125	2,687	6,125

E131 - Rural Services

13100 Admin Allocated - Rural Services
 J13101 13101 Noxious Weeds Expense
 J13103 13103 Vermin Control Expense
 J13107 13107 Community Agriculture Centre Expense
 J13105 13105 Railway Reserve Expense
 J13104 13104 Natural Resource Management Expense
 J13102 13102 Skeleton Weed Program Expense
 J13106 13106 Drum Muster Expenses
 J13108 13108 Windmill Building Expense
 J13109 13109 Central Agcare Donation Expense
 J13110 13110 RTP Bullaring Expense
 J13111 13111 RTP Corrigin Expense
 J13112 13112 Ground Water Management
 J13113 13113 Salinity Action Plan Expense
 J13114 13114 Landcare Expense
 13126 CFG Joint Venture Expenditure
 13122 Depreciation - Rural Services
 13123 Loss on Sale of Assets - Rural Services
Total E131 - Rural Services

9,176	7,692.01	8,197
0	1,371.15	4,668
0	0.00	1,000
9,807	9,112.37	2,434
0	380.32	1,000
10,672	0.00	1,000
0	0.00	500
6,250	1,833.65	6,250
11,960	11,157.85	6,845
2,000	0.00	2,000
0	0.00	0
0	0.00	0
9,603	2,046.73	9,585
0	140.77	0
0	0.00	500
0	0.00	0
0	0.00	0
0	0.00	0
59,468	33,735	43,979

Proceeds from Disposal of Assets

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

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

Capital Purchases

Land & Building
 Plant & Equipment
 Furniture & Equipment
 Infrastructure Other

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

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Operating Program
Operating Sub-Program

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 No Significant changes.

Local Laws None.
Statutory Requirements N/A.

Strategic Priority Goal No 1 – We want to be able to spend our money locally and encourage others to do the same

Corporate Business Plan Develop and implement and Economic Development Strategy to guide economic growth

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

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

I132 - Tourism/Area Promotion

	Budget 2015-16	Actual 2014-15	Budget 2014-15
13250 Caravan & Camping Income	10,000	9,693.10	10,000
13251 Dog Cemetery Burial Fee Income	450	90.90	450
13252 Reimbursements - Tourism Income		0.00	
13254 Rotary Contribution towards Rotary Park	0	0.00	0
13255 Centenary Income	0	301.80	0
Gain on Disposal of Asset			
Total I132 - Tourism/Area Promotion	10,450	10,086	10,450

E132 - Tourism/Area Promotion

J13202 13202 Area Promotion Expense	19,663	12,957.03	24,596
J13201 13201 Caravan Parks Expense	22,439	20,251.72	20,711
J13203 13203 Information Bay Expense	777	0.00	754
J13204 13204 Tourist Museum Expense	34,742	30,644.28	14,827
j13205 13205 Dog Cemetery Expense	3,068	1,946.69	3,329
13207 Centenary Expense	0	21.36	0
13200 Admin Allocation - Tourism & Area Promotion	31,868	26,877.67	28,466
13206 Depreciation - Tourism & Area Promotion		0.00	
E132952 - Loss on Sale of Assets			
Total E132 - Tourism/Area Promotion	112,557	92,699	92,683

Proceeds from Disposal of Assets

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

Capital Purchases

Land & Building	0	0	0
Plant & Equipment	0	0	0
Furniture & Equipment	0	0	0
Infrastructure Other	0	44,510	25,994
Total	0	44,510	25,994

Financing Inward

0	0	0
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Financing Outward

0	84	0
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Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
	I133 - Building Control			
	13350 Building Permits Income	6,500	25,150.85	6,500
	13351 Building Lic Levy Commissions Income	250	79.20	250
	13352 BCITF Commissions Income	40	37.05	40
	13353 Demolition License Income	50	0.00	50
	13354 Septic Tank Fees Income	250	672.00	250
	Gain on Disposal of Asset			
	Total I133 - Building Control	7,090	25,939	7,090
	E133 - Building Control Expenses			
	13301 Admin Allocation - Building Control	23,061	19,330.40	20,599
	E133298 - Depreciation			
	Loss on Disposal of Asset			
	Total E133 - Building Control Expenses	23,061	19,449	20,599
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

		Budget 2015-16	Actual 2014-15	Budget 2014-15
Job	G/L			
I134 - Saleyards & Markets				
	13450 Sheep Sale Commissions Income	5,000	3,709.42	5,000
	Gain on Disposal of Asset			
	Total I134 - Other	5,000	3,709	5,000
E134 - Saleyards & Markets				
J13400	13400 Maintenance - Saleyards Expense	23,565	23,479.96	4,029
	13402 Admin Allocation - Saleyards	454	380.33	405
	13401 Depreciation - Saleyards		0.00	
	E134952 - Loss on Sale of Assets			
	Total E134 - Saleyards	24,019	23,860	4,434
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				

Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
I136 - Economic Development				
	13650 SBC Reimbursements Income	0	0.00	0
	13852 Other Economic Service Income		0.00	
	Gain on Disposal of Asset			
	Total I136 - Other	0	0	0
E136 - Economic Development				
	13600 SBC Contribution Expense	0	0.00	5,000
PCR68	13601 SBC Vehicle Expense	0	0.00	0
	13603 Admin Allocation - Economic Development	13,900	11,651.21	12,416
	13604 Land Development Expenses	50,000	7,050.83	50,000
	Main Street Master Plan Expenses	0		
	E135298 - Depreciation			
	13602 Loss on Sale of Asset - Economic Development	0	0.00	0
	Total E136 - Economic Development	63,900	18,702	67,416
Proceeds from Disposal of Assets				
	Land & Building	0		
	Plant & Equipment	0		
	Furniture & Equipment	0		
	Infrastructure Other	0		
	Total	0	0	0
Capital Purchases				
	Land & Building	0		
	Plant & Equipment	0		
	Furniture & Equipment	0		
	Infrastructure Other	0		
	Total	0	0	0
	Financing Inward	0		
	Financing Outward	0		

Operating Program
Operating Sub-Program

Description/Objectives

Management

**New Budget Initiatives
and Highlights**

Local Laws
Statutory Requirements
Strategic Priority
Service Levels
Fees & Charges

Capital Investment

Financing

ECONOMIC SERVICES

Public Utilities Services

The provision of standpipe water to the district.

Chief Executive Officer.

No Significant Changes.

None.

N/A.

N/A

As per adopted Fees and Charges Schedule

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

I137 - Public Utilities Services

13750 Standpipe Fees & Charges Income

13751 Standpipe Storage Funding

Gain on Disposal of Asset

Total I137 - Public Utilities Services

E137 - Public Utilities Services

J13800 13700 Standpipes Expense

J13800 13701 Bullring Water Tank

13702 Admin Allocation - Public Utilities Services

E136298 - Depreciation

13703 Loss on disposal of Asset - Public Utilities

Total E136 - Water Supply & Screened Gravel

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

Budget 2015-16	Actual 2014-15	Budget 2014-15
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35,000	20,250.64	35,000
0	0.00	0
35,000	20,251	35,000

47,768	39,325.43	47,675
3,713	11,351.22	11,568
7,034	5,896.21	6,283
	0.00	
	0.00	
58,515	56,573	65,526

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

0	0	0
0	0	0

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Financing Inwards

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Financing Outwards

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Operating Program
Operating Sub-Program

ECONOMIC SERVICES

Other Economic Services

Description/Objectives The provision of saleyards and screen gravel to the district.

Management Chief Executive Officer.

New Budget Initiatives and Highlights No Significant Changes.

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

No 1 – We want to be able to spend our money locally and encourage others to do the same

Corporate Business Plan Develop and implement and Economic Development Strategy to guide economic growth

Service Levels N/A
Fees & Charges

As per adopted Fees and Charges Schedule

Capital Investment

Financing

Transfer TO Reserves

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I138 - Other Economic Services

13853 Misc Income

13851 Screened Gravel Income

Gain on Disposal of Asset

Total I138 - Other economic Services

	0.00	
1,000	0.00	1,000
1,000	0	1,000

E138 - Other Economic Services

13801 Community Development Wages

13802 Community Development Super

13803 Community Development Insurance Expense

13804 Community Development Training & Development

13805 Business Assistance Expense

PS07 13800 Screening Plant Expense

13808 CDO Uniform Expense

13807 Admin Allocation - Other Economic Services

13806 Depreciation - Other Economic Services

Loss on Disposal of Asset

Total E138 - Other Economic Services

0	0.00	0
0	0.00	0
0	321.05	0
0	0.00	500
0	0.00	0
1,353	1,003.20	1,779
0	0.00	0
20,359	17,065.09	18,186
0	0.00	0
21,712	18,389	20,465

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
Statutory Requirements
Strategic Priority Goal
Corporate Business Plan

None.
N/A.
No 5 – We Want to strengthen our communities position for the future
Provide profitable private works services to provide an income offset rates

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

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I14 · OTHER PROPERTY & SERVICES

I141 · Private Works

14150	Private Works - Main Roads Income	20,000	0.00	20,000
14151	Private Works - Building Income	4,000	9,136.37	4,000
14152	Cartage or Sale of Sand Income	0	7,744.98	20,000
14153	Sale of other Materials Income	0	33,532.87	50,000
14154	Private Works Charges Income	130,000	56,145.71	50,000
	Gain on Disposal of Asset			
Total I141 · Private Works		154,000	106,560	144,000

E141 · Private Works

14103	Admin Allocation - Private Works	39,980	33,512.60	35,713
J14102	14102 Private Works Expense	98,300	176,740.14	54,190
J14100	14100 Private Works - Main Roads Expense	11,803	0.00	11,172
J14101	14101 Private Works - Building Expense	1,156	0.00	1,067
	E141276 - Depreciation			
	Loss on Disposal of Asset			
Total E141 · Private Works		151,239	210,253	102,142

Proceeds from Disposal of Assets

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

Capital Purchases

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

Financing Inward

0	0	0
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Financing Outward

0	0	0
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Operating Program

OTHER PROPERTY & SERVICES

Operating Sub-Program

Public Works Overheads

Description/Objectives

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

Management

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

New Budget Initiatives and Highlights

**Replacement of fleet, as per the Plant Replacement Program
Increase in Training provision to ensure compliance**

Local Laws
Statutory Requirements
Strategic Priority Goal

None.
N/A.
Various

Service Levels
Fees & Charges

N/A
As per adopted Fees and Charges Schedule

Capital Investment

Utility - CR123	\$	42,000
Small Equipment Purchases >\$3000	\$	11,500
	\$	<u>53,500</u>

Financing

Proceeds from Sale of Plant	\$	30,000
Transfer TO Reserves		
Transfer FROM Reserves		

Job

G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I143 - Work Overheads

14253	Protective Clothing Reimbursements		0.00	
14250	Workers Compensation Income		27,943.77	
14252	Works Misc Income	18,149	2,145.60	
14251	Profit on Sale of Assets	200	4,039.08	200
		18,349	34,128	200

Total I143 - Works Overheads

E143 - Works Overheads

	14200	Admin Allocation - Public Works Overheads	79,965	67,029.19	71,429
J14204	14204	Works Supervisors Office Expense	26,068	23,263.63	16,758
J14218	14218	Building Office Expenses Expense	4,486	4,731.44	3,127
J14217	14217	Depot Maintenance Expense	79,106	88,243.41	45,925
J14219	14219	Expendable Stores/Tools - Works Expense	5,823	8,712.35	5,496
J14220	14220	Expendable Stores/Tools - Building Expense	5,730	3,178.00	4,780
J14221	14221	Expendable Stores/Tools - Plant Expense	24,768	15,821.23	24,768
	14205	Superannuation - Outside Staff Expense	94,615	99,732.47	94,772
	14206	Sick & Compassionate Leave - Outside Staff	25,298	23,488.70	20,325
	14207	Annual, Public Holidays - Outside Staff Expense	122,248	124,899.61	96,480
	14216	Insurance - Works Expense	58,899	57,642.73	58,199
	14212	Protective Clothing Expense	5,500	364.09	10,000
J14213	14213	Training Expenses	58,920	39,196.08	23,366
	14209	Industry / Other Allowance - Outside Staff Expense	8,840	26,418.39	21,880
J14214	14214	Hearing / Eye Test Expense	3,000	0.00	3,000
J14215	14215	Fit for Work Expense	1,500	62.40	1,500
	14229	Long Service Leave Works Expense	0	0.00	0
	14224	Overheads Allocated to Works	-895,573	-902,957.26	-726,602
	14208	Recruitment Costs - Outside Staff Expense	2,500	2,780.26	2,500
	14228	Unallocated wages		-20,718.41	
	14210	Workers Compensation - Outside Staff Expense	0	29,182.27	0
	14201	Works Admin Wages	113,105	102,375.84	102,694
	14202	Works Admin Super	15,748	16,786.28	14,870
P#	14203	Works Supervisors Vehicle Expenses	15,722	13,985.00	12,087
J14222	14222	Occ Health & Safety Expense	15,900	25,821.82	9,756
	14223	Housing Allocation Expense	27,010	25,411.95	8,467
	14211	FBT - Outside Staff Expense	8,000	7,962.00	8,000
P#	14227	Works Utility Vehicle Expense	69,854	59,925.55	37,926
OSP #	14231	Small Plant Purchases <\$2000 Expenditure	8,000	20,701.99	13,450
	14232	Plant allocation Works Overheads	15,780	14,049.02	17,261
	14233	Consultancy Services	8,408	16,830.60	
	14225	Depreciation - Public Works Overheads	1,767	1,191.56	994
	14226	Loss on Sale of Assets - Public Works Overheads	1,678	0.00	788
		Total E143 - Works Overheads	12,665	-3,888	3,996

Proceeds from Disposal of Assets

Land & Building	0	0	0
Plant & Equipment	30,000	22,728	17,700
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	30,000	22,728	17,700

Capital Purchases

Land & Building	0	0	0
Plant & Equipment	53,500	146,383	97,575
Furniture & Equipment	0	0	0
Infrastructure Other	0	0	0
Total	53,500	146,383	97,575

Financing Inward

0	0	0
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Financing Outward

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

OTHER PROPERTY & SERVICES

Plant Operation Costs

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

Management

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

New Budget Initiatives and Highlights

No significant changes

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

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

Capital Investment

Financing

Transfer TO Reserves

Transfer FROM Reserves

Job G/L

Budget 2015-16	Actual 2014-15	Budget 2014-15
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I144 - Plant Operation Costs

14350	Diesel Fuel Rebate Income	30,000	35,490.00	25,000
14351	Reimbursements Other Income I144383 - Profit on Sale of Assets	500	0.00	500
Total I144 - Plant Operation Costs		30,500	35,490	25,500

30,000	35,490.00	25,000
500	0.00	500
30,500	35,490	25,500

E144 - Plant Cost Overheads

P #	14302	Fuel & Oils Expense	265,520	265,818.26	264,270
P #	14304	Parts & Repairs Expense	305,052	174,532.70	204,417
P #	14305	Internal Repair Wages Expense	24,355	78,195.20	117,960
P #	14303	Tyres and Tubes Expense	24,585	21,116.67	19,800
P #	14301	Insurance - Plant Expense	51,063	57,300.45	57,051
P #	14306	Licences - Plant Expense	9,955	10,114.09	9,875
	14309	Plant Operation Costs Allocated to Works	-688,704	-739,290.69	-711,805
	14311	Admin Allocation - Plant Operation Costs	18,467	15,477.51	16,496
	14310	Plant Depreciation Costs Allocated to Works	-510,530	-309,098.00	-363,174
	14308	Depreciation - Plant Loss on Disposal of Asset	501,943	399,903.97	293,879
Total E144 - Plant Cost Overheads			1,706	-25,930	-91,231

265,520	265,818.26	264,270
305,052	174,532.70	204,417
24,355	78,195.20	117,960
24,585	21,116.67	19,800
51,063	57,300.45	57,051
9,955	10,114.09	9,875
-688,704	-739,290.69	-711,805
18,467	15,477.51	16,496
-510,530	-309,098.00	-363,174
501,943	399,903.97	293,879
1,706	-25,930	-91,231

Proceeds from Disposal of Assets

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

0	0	0
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Capital Purchases

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

0	0	0
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Financing Inward

0	0	0
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Financing Outward

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

OTHER PROPERTY & SERVICES

Administration Overheads

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

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

New Budget Initiatives and Highlights
 No significant changes.

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

Strategic Priority Goal
 Various

Service Levels The main office is open between 8.30am to 4.30pm Monday to Friday (except public holidays)
 Fees & Charges None.

Capital Investment

EMGC Vehicle \$ 36,000
 \$ 36,000

Financing

Proceeds from sale of plant \$ 24,773
 Transfer TO Reserves
 Employee Entitlement Leave Reserve - Retain Interest \$ 4,449
 Office equipment Reserve - Retain Interest \$ 34

Transfer FROM Reserves

Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
I145 - Administration General				
	14550	2,160	2,080.00	2,160
	14551		0.00	
	14553	5,000	37,399.05	5,000
	14552	5,065	7,611.57	
	Total I145 - Administration General	12,225	47,091	7,160
E145 - Administration General				
	14500	622,242	593,361.57	587,130
	14501	89,500	75,365.82	84,422
	14509	41,460	42,512.99	42,767
J14508	14508	108,607	113,725.60	53,880
	14514	2,000	61.36	2,000
	14513	17,300	23,333.24	17,300
	14510	14,000	13,569.31	10,000
	14515	4,000	3,485.58	4,000
	14502	27,000	26,847.00	20,000
	14516	30,592	30,120.16	29,480
	14517	3,500	6,491.28	4,100
	14507	4,900	4,005.53	4,900
	14506	11,150	9,635.87	11,150
	14505	5,000	7,885.09	5,000
	14504	6,000	0.00	9,500
	14527	11,200	3,500.00	3,850
	14503	34,000	3,014.56	4,000
	14518		0.00	
	14525	-1,169,423	-980,245.45	-1,044,593
	14512	8,180	9,201.33	8,180
	14519	6,360	4,315.51	6,006
P1CR	14520	18,608	24,294.55	11,884
P2CR	14521	9,642	4,142.15	5,400
	14528	14,512	14,021.85	5,423
	14522	83,282	29,100.84	45,671
	14526	7,000	0.00	0
	14581	3,750	0.00	38,750
	14523	150	150.07	150
	14524	0	0.00	35,074
	Total E145 - Administration General	14,512	61,896	5,423
Proceeds from Disposal of Assets				
	Land & Building	0		
	Plant & Equipment	24,773		
	Furniture & Equipment	0		
	Infrastructure Other	0		
Total		24,773	0	0
Capital Purchases				
	Land & Building	0		
	Plant & Equipment	36,000		
	Furniture & Equipment	0		
	Infrastructure Other	0		
Total		36,000	0	0
Financing Inward				
		0	0	0
Financing Outward				
		4,483	3,568	4,657

Operating Program
 Operating Sub-Program

OTHER PROPERTY & SERVICES

Gross Salaries & Wages Control

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

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

New Budget Initiatives and Highlights No significant changes

Local Laws None.
 Statutory Requirements None.
Strategic Priority Goal Various
 Service Levels N/A
 Fees & Charges None.

Capital Investment

Financing

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 2015-16	Actual 2014-15	Budget 2014-15
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0	0	0

2,109,166	2,050,573.95	1,939,785
	0.00	
-2,109,166	-2,050,573.95	-1,939,785
0	0	0

	0	0
	22,728	17,700
	0	0
	0	0
Total	0	22,728

	0	0
	146,383	97,575
	0	0
	0	0
Total	0	146,383

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
 and Highlights** **No significant changes**

Local Laws None.
 Statutory Requirements None.
Strategic Priority Goal
 Service Levels N/A
 Fees & Charges None.

Capital Investment

Financing

Proceeds from Sale of Land \$ 50,000

Transfer TO Reserves
 Community Development Reserve - Retain Interest \$ 6,770
 Rockview Reserve - Retain Interest \$ 95

Transfer FROM Reserves
 Community Development Reserve \$ 584,209

Job	G/L	Budget 2015-16	Actual 2014-15	Budget 2014-15
I147 - Unclassified				
	14752		0.00	
	14750	7,027	58,585.51	33,799
			0.00	
	14751	2,649	0.00	13,880
Total I147 - Unclassified		9,676	58,586	47,679
E147 - Unclassified Items				
	14700		96.38	0
	16102		0.00	0
	16103		0.00	
	16104		0.00	
	16105		0.00	
	16106		0.00	
	16107		0.00	
	16108		23,451.12	
	16109		-115,534.79	
	16118		92,083.67	
	14701	0	0.00	145
	14702		0.00	0
Total I147 - Unclassified Items		0	96	145
Proceeds from Disposal of Assets				
	Land & Building	50,000	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
Total		50,000	0	0
Capital Purchases				
	Land & Building	0	36,621	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
Total		0	36,621	0
Financing Inward		584,209	500,000	0
Financing Outward		6,865	31,787	38,813

Proceeds from Disposal of Assets Budget 2015/16							Proceeds from Disposal of Assets Actual & Budget 14/15													
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total			
							Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15		
Community Amenities							Community Amenities													
10.1 Sanitation - Household							10.1 Sanitation - Household													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
10.6 Town Planning & Regional Development							10.6 Town Planning & Regional Development													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
10.7 Other Community Amenities							10.7 Other Community Amenities													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
Program Total	0	0	0	0		0	Program Total	0	0	0	0	0	0	0	0			0	0	
Recreation & Culture							Recreation & Culture													
11.1 Public Hall & Centres							11.1 Public Hall & Centres													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
11.3 Other Recreation							11.3 Other Recreation													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
11.4 Radio Rebroadcasting							11.4 Radio Rebroadcasting													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
11.5 Library Services							11.5 Library Services													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
11.6 Other Culture							11.6 Other Culture													
Sub-Total	0	0	0	0			Sub-Total	0	0	0	0	0	0	0	0					
Program Total	0	0	0	0		0	Program Total	0	0	0	0	0	0	0	0			0	0	

Proceeds from Disposal of Assets Budget 2015/16							Proceeds from Disposal of Assets Actual & Budget 14/15													
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total			
							Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15		
Transport																				
12.1 Roads & Streets																				
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12.2 Road Maintenance																				
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12.3 Plant & Equip																				
Roller - CR28		3,000																		
Loader - CR2		0																		
Tipper - CR23		0																		
Prime Mover - CR950		42,000																		
Sub-Total	0	45,000	0	0	0	0	0	0	300,172	364,194	0	0	0	0	0	0	0	0	0	
12.4 Traffic Control																				
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
12.6 Aerodrome																				
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Program Total	0	45,000	0	0	0	0	45,000	0	300,172	364,194	0	0	0	0	0	0	0	0	300,172	364,194

Capital Purchases of Assets Budget 2015/16							Capital Purchases of Assets Actual & Budget 14/15													
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Details	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total		
								Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	
Recreation & Culture							Recreation & Culture													
11.1 Public Hall & Centres							11.1 Public Hall & Centres													
	Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0					
11.2 Swimming Pool							11.2 Swimming Pools													
	Pool PA System			3,285			11290					12,338	14,900							
	Sub-Total	0	0	3,285	0			0	0	0	0	12,338	14,900	0						
11.3 Other Recreation							11.3 Other Recreation													
	Adventure Playground Toilets				19,519		11392								0		13,504			
J13783	Water Chlorination System				110,528		11380	61,800	47,107											
							13783								0		59,599			
							11393	28,111	9,777											
J11388	Recreation & Events Centre	2,481,952					11388	4,008,600	6,357,366											
	CREC Landscaping				20,704															
	CREC Fence				21,426															
	CREC Carparking				49,042															
	CREC Playground				31,454															
	Sub-Total	2,481,952	0	0	252,673		11390								19,614		30,078			
								4,098,511	6,414,250	0	0	0	0	19,614	103,180					
11.4 Radio Rebroadcasting							11.4 Radio Rebroadcasting													
	Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0					
11.5 Library Services							11.5 Library Services													
	Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0					
11.6 Other Culture							11.6 Other Culture													
	Ag Society Shed						11680	68,999	66,364											
	Sub-Total	0	0	0	0			68,999	66,364	0	0	0	0	0	0					
	Program Total	2,481,952	0	3,285	252,673			4,167,509	6,480,614	0	0	12,338	14,900	19,614	103,180					4,199,462
						2,737,910														6,598,694
Transport							Transport													
12.1 Roads & Streets							12.1 Roads & Streets													
MRO18	Grain Freight Route Road Upgrades				447,006		12170										746,750		1,179,997	
RG007	CAPITAL EXPENSES - RRG - RABBIT PROOF FENCE ROAD				212,000		12181										518,183		496,000	
RR001	Bendering Road				203,123		12169										274,351		300,000	
	Corrigin Narebeen Road				279,200												0		0	
RR123	Dilling Railway Road				56,301		12172										120,899		135,000	
	Dry Well Road				202,291												0		0	
	Barber Road				191,907															
	Rendell St				74,332															
	Goyder Street widening				0															
	Dry Well Road T Junction				154,833															
	Sub-Total	0	0	0	1,820,992			0	0	0	0	0	0	0	0		1,660,182		2,110,997	

Capital Purchases of Assets Budget 2015/16							Capital Purchases of Assets Actual & Budget 14/15												
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total		
							Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	
12.2 Road Maintenance																			
Tidy Town Shed	0																		
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.3 Plant & Equip																			
Prime Mover - CR950		212,700																	
Multyre Roller - CR28		146,000																	
Side tipper road train		73,000																	
Sub-Total	0	431,700	0	0	0	0	0	0	1,033,282	1,506,785	0	0	0	0	0	0	0	0	0
12.4 Traffic Control																			
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
12.6 Aerodrome																			
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Program Total	0	431,700	0	0	1,820,992	2,252,692	0	0	1,033,282	1,506,785	0	0	0	0	1,660,182	2,110,997	2,693,464	3,617,782	
Economic Services																			
13.1 Rural Services																			
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.2 Tourism & Area Promotion																			
13283 Town Entrance Statements													44,510	25,994					
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	44,510	25,994						
13.3 Building Control																			
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.3 Building Control																			
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.7 Public Utilities Services																			
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
13.4 Other Economic Services																			
Sub-Total	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Program Total	0	0	0	0	0	0	0	0	0	0	0	44,510	25,994				44,510	25,994	

Capital Purchases of Assets Budget 2015/16							Capital Purchases of Assets Actual & Budget 14/15												
Details	Land & Build.	Plant & Equip.	Furniture & Equip.	Infra. Other	Infra. Roads	Total	Land & Buildings		Plant & Equipment		Furniture & Equip.		Infra. Other		Infra. Roads		Total		
							Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	Actual 2014-15	Budget 2014-15	
Other Property																			
14.1 Private Works																			
Sub-Total	0	0	0	0			0	0	0	0	0	0	0	0					
14.3 Public Works Overheads																			
Utility - CR123		42,000																	
SP ???? Small Equipment Purchases >\$3000		11,500																	
Sub-Total	0	53,500	0	0															
14.5 Administration Overheads																			
EMGC Vehicle		36,000																	
Sub-Total	0	36,000	0	0															
14.7 Unclassified																			
Sub-Total	0	0	0	0															
Program Total	0	89,500	0	0		89,500													
Total	2,647,266	551,200	3,285	252,673	1,820,992	5,275,417													
Other Property																			
14.1 Private Works																			
Sub-Total	0	0	0	0			0	0	0	0	0	0	0						
14.3 Public Works Overheads																			
14283 Utility - CR565									28,064	28,000									
14289 Washdown Bay Oil Separator									93,249	32,075									
14287 Small Equipment Purchases >\$3000									25,070	37,500									
Sub-Total	0	0	0	0			0	0	146,383	97,575	0	0	0	0					
14.5 Administration Overheads																			
14582 CEO Vehicle - 1CR									59,230	60,000									
14583 DCEO Vehicle									34,591	36,000									
14591 Portable PA System											2,003	2,258							
Sub-Total	0	0	0	0			0	0	93,821	96,000	2,003	2,258	0	0					
14.7 Unclassified																			
14882 Purchas of land							36,621												
Sub-Total	36,621	0	0	0			36,621	0	0	0	0	0	0						
Program Total	36,621	0	0	0			36,621	0	240,204	193,575	2,003	2,258	0	0				278,828	195,833
Total	4,221,065	6,505,705	1,449,262	1,888,028	14,341	17,158	64,124	129,175	1,660,182	2,110,997	7,408,974	10,651,063							

Details	Financing Inward			Financing Outward		
	Budget 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15
Governance						
4.1 Membership						
				0		
Sub-Total	0	0	0	0	0	0
4.2 Other Governance						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
GPF						
3.1 Rates						
Sub-Total	0	0	0	0		0
3.2 Other						
Royalties for Regions Funds	335,481	500,000	828,134	3,888	23,197	16,678
Financial assistance Grant Reserve		0	0		0	
Sub-Total	335,481	500,000	828,134	3,888	23,197	16,678
Program Total	335,481	500,000	828,134	3,888	23,197	16,678
Law, Order & Public Safety						
5.1 Fire Prevention						
Sub-Total	0	0	0	0	0	0
5.2 Animal Control						
Sub-Total	0	0	0	0	0	0
5.3 Other Law, Order & Public Safety						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	0	0
Health						
7.1 Maternal & Infant Health						
Sub-Total	0	0	0	0		0
7.7 Other						
Medical Reserve	4,398	123,431	123,431	163	3,906	1,503
Sub-Total	4,398	123,431	123,431	163	3,906	1,503
7.4 Admin & Inspections						
Sub-Total	0	0	0	0	0	0
Program Total	4,398	123,431	123,431	163	3,906	1,503
Education & Welfare						
6. Other Education						
Loan Principal 99 Resource Centre				0	0	0
Sub-Total	0	0	0	0	0	0
6.2 Other Welfare						
Child Care Reserve	4,338	0	4,419	160	128	163
Senior Citz Units Reserve	56,010	0	0	2,073	11,344	11,753
Sub-Total	60,347	0	4,419	2,234	11,472	11,916
Program Total	60,347	0	4,419	2,234	11,472	11,916

Details	Financing Inward			Financing Outward		
	Budget 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15
Housing						
9.1 Staff Housing						
Staff Housing Reserve	16,616	41,935	50,000	3,255	3,873	3,826
Sub-Total	16,616	41,935	50,000	3,255	3,873	3,826
9.2 Other Housing						
LGCHP Housing Reserve	0	0	0	361	288	376
Loan Principal 98 GEHA Educ				0	0	0
Loan Principal 100 GEHA Police				0	0	0
Sub-Total	0	0	0	361	288	376
Program Total	16,616	41,935	50,000	3,616	4,161	4,202
Community Amenities						
10.1 Sanitation - Household						
Sub-Total	0	0	0	0	0	0
10.6 Town Planning & Regional Development						
Land Development Reserve	0	0	0	1,799	1,432	1,869
Granite Rise Subdivision Loan				77,381	77,381	77,381
Sub-Total	0	0	0	79,180	78,813	79,250
10.7 Other Community Amenities						
Community Bus Reserve	0	0	0	5,457	5,211	5,274
Sub-Total	0	0	0	5,457	5,211	5,274
Program Total	0	0	0	84,637	84,023	84,524
Recreation & Culture						
11.1 Public Hall & Centres						
Town Hall reserve	15,000	0	15,000	12,231	11,474	11,791
Sub-Total	15,000	0	15,000	12,231	11,474	11,791
11.2 Swimming Pool						
RLCIP Grant	0	0	0	0	0	0
Swimming Pool Reserve	0	0	0	36	29	38
Sub-Total	0	0	0	36	29	38
11.3 Other Recreation						
Recreation & Event Centre Loan			0			
Rec & Event Centre Loan				62,469	62,469	62,469
Recreation & Events centre Loan Rese	33,372	2,000,000	2,046,221	387	32,984	46,221
RDAF Grant Reserve	0			0		0
Sub-Total	33,372	2,000,000	2,046,221	62,856	95,453	108,690
11.4 Radio Rebroadcasting						
Sub-Total	0	0	0	0	0	0
11.5 Library Services						
Sub-Total	0	0	0	0	0	0
11.6 Other Culture						
Sub-Total	0	0	0	0	0	0
Program Total	48,372	2,000,000	2,061,221	75,123	106,956	120,519

Details	Financing Inward			Financing Outward		
	Budget 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15
Transport						
12.1 Road Construction						
Plant Replacement Reserve	386,700	328,131	965,686	22,075	23,951	31,056
Roadworks Reserve	216,193	200,000	200,000	28,730	28,898	37,753
Sub-Total	602,893	528,131	1,165,686	50,805	52,849	68,809
12.2 Road Maintenance						
Townscape Reserve	0	0	0	92	73	95
Sub-Total	0	0	0	92	73	95
12.3 Plant & Equipment						
Sub-Total	0	0	0	0	0	0
12.4 Traffic Control						
Sub-Total	0	0	0	0	0	0
12.6 Aerodrome						
Sub-Total	0	0	0	0	0	0
Program Total	602,893	528,131	1,165,686	50,897	52,922	68,904
Economic Services						
13.1 Rural Services						
Sub-Total	0	0	0	0	0	0
13.2 Tourism & Area Promotion						
Centenary Celebration Reserve	0	0	0	0	84	0
Sub-Total	0	0	0	0	84	0
13.3 Building Control						
Sub-Total	0	0	0	0	0	0
13.4 Other Economic Services						
Sub-Total	0	0	0	0	0	0
Program Total	0	0	0	0	84	0

Details	Financing Inward			Financing Outward		
	Budget 2015-16	Actual 2014-15	Budget 2014-15	Budget 2015-16	Actual 2014-15	Budget 2014-15
Other Property						
14.1 Private Works						
Sub-Total	0	0	0	0	0	0
14.3 Public Works Overheads						
Sub-Total	0	0	0	0	0	0
14.5 Administration Overheads						
Employee Entitlement Leave Reserve	0	0	0	4,449	3,541	4,622
Office equipment Reserve E150015	0	0	0	34	27	35
Sub-Total	0	0	0	4,483	3,568	4,657
14.7 Unclassified						
Community Development Reserve	584,209	500,000	1,088,147	6,770	31,711	38,714
Movement in LSL - Non Current						
Rockview Reserve	0	0	0	95	76	99
Sub-Total	584,209	500,000	1,088,147	6,865	31,787	38,813
Program Total	584,209	500,000	1,088,147	11,348	35,354	43,470
Total	1,652,316	3,693,497	5,321,038	231,905	322,076	351,715