



**Corporate Services Attachments
ORDINARY MEETING OF COUNCIL
Wednesday 12 December 2018**

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LIST OF ACCOUNTS PAID IN NOVEMBER 2018 - SUBMITTED TO COUNCIL 12 DECEMBER 2018					
	Chq/EFT	Date	Name	Description	Amount
	Payroll Payments				
1	PR4689	15/11/2018	Payroll	PPE 14/11/2018	\$97,790.94
2	PR4700	29/11/2018	Payroll	PPE 28/11/2018	\$95,426.07
Total Payroll Payments					\$193,217.01
	EFT Payments				
3	EFT16969	01/11/2018	BINDOON BAKEHAUS & CAFE	GOVERNANCE REFRESHMENTS 4/10/18	\$75.00
4	EFT16970	01/11/2018	Bindoon Mediterranean Restaurant	GOVERNANCE REFRESHMENTS OCM 19/10/18	\$200.00
5	EFT16971	01/11/2018	CHITTERING JUNIOR FOOTBALL CLUB INC	RECREATION KIDSPORT Reimbursement For Underpayment	\$40.00
6	EFT16972	01/11/2018	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	FIRE EMPLOYEE COSTS 40% Cost Sharing CESM 29/06/18 - 27/09/18	\$12,127.65
7	EFT16973	01/11/2018	Docushred	ADMIN STATIONERY Bins for Shredding, Archive Box Disposal	\$435.60
8	EFT16974	01/11/2018	HIMAC ATTACHMENTS	CH1260 GEHL LOADER Replacement Slasher Blades (WORKS)	\$640.20
9	EFT16975	01/11/2018	HOTEL SCOTTALIAN	GOVERNANCE REFRESHMENTS OCM 17/10/18	\$429.00
10	EFT16976	01/11/2018	IT VISION	RATES PRINTING Re-format Instalment Reminder Notice	\$550.00
11	EFT16977	01/11/2018	Immaculate Heart College Parents and Friends Association	COMM GRANTS Chittering Car Day Markets Sponsorship	\$300.00
12	EFT16978	01/11/2018	MAJOR MOTORS	CH1252 ISUZU UTE 5,000Km Service, Supply & Fit 2 Way Radio (WORKS)	\$992.75
13	EFT16979	01/11/2018	METAL ARTWORK CREATIONS	VARIOUS UNIFORM Name Badges x 6	\$72.00
14	EFT16980	01/11/2018	MOORE STEPHENS (WA) PTY LTD	ADMIN TRAINING WALGA Tax Series Webinars July to November 2018	\$825.00
15	EFT16981	01/11/2018	NORTHERN VALLEYS NEWS	SENIORS WEEK ADVERTISING NV Mid October	\$1,225.00
16	EFT16982	01/11/2018	STATE LAW PUBLISHER, DEPT OF PREMIER & CABINET	PLANNING SCHEME AMENDMENTS 05/10/18 No.152 PL403 LPS No.6 Amendment No. 66	\$118.80
17	EFT16983	01/11/2018	SYNERGY	SHIRE ELECTRICITY October 2018	\$9,123.80
18	EFT16984	01/11/2018	WC & SJ WRIGHT	CH1255 FUSO TRUCK Transport for Repairs (WORKS)	\$968.00
19	EFT16985	01/11/2018	PAUL GROVES	FIRE RECRUITMENT National Police Clearance Firebreak Hazard Reduction Inspection Officer	\$42.00
20	EFT16986	01/11/2018	CMS LEGAL	Payroll deductions	\$100.00
21	EFT16987	01/11/2018	DEPARTMENT OF CHILD SUPPORT REGISTRAR	Payroll deductions	\$236.53
22	EFT16988	01/11/2018	LGRCEU	Payroll deductions	\$41.00
23	EFT16989	01/11/2018	SHIRE OF CHITTERING	Payroll deductions	\$780.00
24	EFT16990	07/11/2018	CHITTERING TOURIST ASSOC (INC)	TOURISM CONTRIBUTION Promotions Officer Quarter 2 Payment	\$8,250.00
25	EFT16991	07/11/2018	BINDOON SPORT AND RECREATION ASSOCIATION INC	RECREATION CONTRIBUTION Chinkabee Complex Courts Resurfacing Overpayment Reimbursement	\$4,320.00
26	EFT16992	08/11/2018	ACE Electrical & Communication Pty Ltd	UNIT 6/11 EDMONDS PLACE MAINTENANCE Air-conditioning Repairs	\$884.74
27	EFT16993	08/11/2018	AUSTECH SURVEILLANCE PTY LTD	ADMIN BUILDING UPGRADE Relocate & Recable Network Switch, Recabling Stage 2, Install Hardware	\$11,180.00
28	EFT16994	08/11/2018	BINDOON BAKEHAUS & CAFE	ADMIN REFRESHMENTS Word Training 24/10/18	\$223.10
29	EFT16995	08/11/2018	BINDOON GENERAL STORE	GOVERNANCE NEWSPAPERS Monthly Newspaper Account October 2018	\$50.70
30	EFT16996	08/11/2018	BINDOON IGA	LIBRARY EVENT Halloween Refreshments	\$46.13
31	EFT16997	08/11/2018	BINDOON MOWERS & MACHINERY	SUNDRY PLANT Repair Polesaw	\$160.00
32	EFT16998	08/11/2018	BINDOON SPORT AND RECREATION ASSOCIATION INC	BINDOON OVAL Electricity 01/07/18 - 15/10/18 1129 Units	\$427.94
33	EFT16999	08/11/2018	BINDOON THEATRE INC	EVENT YOUTH FESTIVAL Hire & Technical Support FM Transmitter	\$150.00
34	EFT17000	08/11/2018	BRAGSKALE PTY LTD	ADMINISTRATION BUILDING UPGRADE Relocate Compactus to Records Donga	\$1,749.00
35	EFT17001	08/11/2018	BROOKS HIRE SERVICE PTY LTD	MUCHEA EAST ROAD RENEWAL (RRG) Hire Bomag Roller 17/09/18 - 28/09/18	\$3,434.75
36	EFT17002	08/11/2018	BUNNINGS BUILDING SUPPLIES	ADMINISTRATION BUILDING UPGRADE Painting Supplies	\$846.36
37	EFT17003	08/11/2018	Bramshaw ICS Conference Communications	ADMIN TELEPHONE SYSTEM Confidea Wireless Mic System 25%	\$7,166.41
38	EFT17004	08/11/2018	Bullsbrook and Districts Glass and Aluminium	MUCHEA HALL MAINTENANCE Supply & Fit Laminated Glass to Bar Area Entrance Muchea Hall, Tint & Replace Tint	\$1,130.00
39	EFT17005	08/11/2018	COMMANDER PTY LIMITED	ADMIN COMM Telephone System Contract October 2018	\$228.65
40	EFT17006	08/11/2018	Dynamic Group Communications & Electrical	TOURIST BUREAU PUBLIC CONVENIENCES Supply & Install 15 x LED Lights	\$3,771.41
41	EFT17007	08/11/2018	EASTERN HILLS DRAFTING WA PTY LTD	VARIOUS BUILDINGS Plans, Drawings & Certification As Requested	\$1,952.50
42	EFT17008	08/11/2018	EXPERIENCE PERTH	TOURISM MEMBERSHIP 2018/19 Gold Membership	\$395.00
43	EFT17009	08/11/2018	Euan Martin	WELFARE YOUTH School Holiday Workshops Giftcards	\$50.00
44	EFT17010	08/11/2018	FRONTLINE FIRE & RESCUE EQUIPMENT	ESL BFB Torches, Boot Laces & Zip Kits	\$878.30
45	EFT17011	08/11/2018	HIGH PERFORMANCE PRINTER REPAIRS	WORKS PRINTING Replacement Printheads HP Plotter	\$363.00
46	EFT17012	08/11/2018	JEFF LOUDON	WANNAMAL PUBLIC CONVENIENCES October 2018	\$852.50

47	EFT17013	08/11/2018	JR & A HERSEY	EXPENDABLE TOOLS Replacement Lifting Chain	\$850.17
48	EFT17014	08/11/2018	Lions Cancer Institute	COMM GRANTS Annual Children's Christmas Big Day Out x 10	\$1,100.00
49	EFT17015	08/11/2018	MARKET CREATIONS	GOVERNANCE CONSULTANCY Refresh Corporate Stationery Suite	\$1,430.00
50	EFT17016	08/11/2018	MOTOROLLA SOLUTIONS AUSTRALIA PTY LTD	EVENT TASTE OF CHITTERING Radio Hire 25/08/18	\$316.80
51	EFT17017	08/11/2018	NORTHERN VALLEY'S QUALITY MEATS	WORKS REFRESHMENTS July Toolbox	\$24.77
52	EFT17018	08/11/2018	PIRTEK (MALAGA) PTY LTD	P1273 CAT LOADER Grease Cartridges (MUCHEA TIP)	\$196.20
53	EFT17019	08/11/2018	RBC RURAL	PHOTOCOPIER METER PLAN October 2018	\$1,433.69
54	EFT17020	08/11/2018	Reinforced Concrete Pipes Australia (WA) Pty Ltd (RCPA)	CARL STREET Supply Pipes & Headwalls	\$979.51
55	EFT17021	08/11/2018	SLIMS TYRE SERVICE	CH003 FORD RANGER 15,000Km Service (RANGER)	\$883.50
56	EFT17022	08/11/2018	SPENCE INDUSTRIES	FIRE VEHICLES Servicing (BINDOON)	\$7,394.32
57	EFT17023	08/11/2018	STEVE'S KERB REPAIRS	MCKENZIE STREET Supply & Construct Footpath Panel	\$605.00
58	EFT17024	08/11/2018	SUNNY SIGN COMPANY	FLAT ROCKS ROAD Supply Sign Warning Gravel	\$579.59
59	EFT17025	08/11/2018	T-QUIP	CH10886 TORO MOWER 200Hr Service (WORKS)	\$528.84
60	EFT17026	08/11/2018	TOTALLY WORKWEAR - Joondalup	VARIOUS UNIFORMS Safety Boots, Safety Vest, Cargo Pants, L/Sleeve Shirts	\$1,118.32
61	EFT17027	08/11/2018	WALGA	WORKS TRAINING Effective Letter & Report Writing (CSO-TECH)	\$567.00
62	EFT17028	09/11/2018	AVON WASTE	SANITATION WASTE COLLECTION FT2 October 2018	\$26,642.52
63	EFT17029	09/11/2018	BINDOON IGA	VARIOUS REFRESHMENTS Kitchen Restock 22/10/18	\$106.82
64	EFT17030	09/11/2018	BIOMAX	CHITTERING HEALTH CENTRE C3456 Quarterly Service	\$150.00
65	EFT17031	09/11/2018	BOC LIMITED	DEPOT SUPPLIES Oxygen & Acetylene Gas 28/09/18 - 28/10/18	\$50.08
66	EFT17032	09/11/2018	BROOKS HIRE SERVICE PTY LTD	VARIOUS ROADS Hire Bomag Roller 01/10/18 - 31/10/18	\$10,247.12
67	EFT17033	09/11/2018	COURIER AUSTRALIA	VARIOUS FREIGHT October 2018	\$142.80
68	EFT17034	09/11/2018	Commander Centre Perth	ADMIN COMMS Phone System Repairs	\$462.00
69	EFT17035	09/11/2018	Dynamic Group Communications & Electrical	ADMINISTRATION BUILDINGS Stage 2 Upgrade	\$8,476.63
70	EFT17036	09/11/2018	KOMATSU AUSTRALIA PTY LTD	CH10555 KOMATSU GRADER Repair Leaking Turn Circle Pinion Seal (WORKS)	\$4,468.17
71	EFT17037	09/11/2018	MARGARET SEELEY	RATES INCENTIVE SCHEME Prize 2018	\$1,000.00
72	EFT17038	09/11/2018	McLEODS BARRISTERS & SOLICITORS	GOVERNANCE LEGAL Failure To Comply With Standards Panel Order (Matter 43280)	\$2,719.09
73	EFT17039	09/11/2018	NEVE CONTRACTING	MUCHEA DUAL PUMP & JUMP TRACK Consultation, Concept & Design Progress Payment	\$5,000.00
74	EFT17040	09/11/2018	PUMA ENERGY	PUMA FUEL October 2018	\$4,047.75
75	EFT17041	09/11/2018	SHIRE OF GINGIN	ADMIN IT Management Services 27/06/18-29/10/18	\$16,573.68
76	EFT17042	09/11/2018	SOUTHERN CROSS AUSTEREO PTY LTD	COMMUNICATIONS RADIO Monthly Around the Towns Interviews October 2018	\$88.00
77	EFT17043	09/11/2018	SPENCE INDUSTRIES	CH1289 TRAILER Replace Wheel Studs (RANGERS)	\$605.55
78	EFT17044	09/11/2018	TANKS FOR HIRE	EVENT BINDOON SHOW Portable Water Hydration Trailer	\$845.90
79	EFT17045	09/11/2018	TELSTRA	TELEPHONE VARIOUS October 2018	\$4,523.02
80	EFT17046	09/11/2018	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Restock 16/10/18	\$304.01
81	EFT17047	15/11/2018	CMS LEGAL	Payroll deductions	\$100.00
82	EFT17048	15/11/2018	DEPARTMENT OF CHILD SUPPORT REGISTRAR	Payroll deductions	\$236.53
83	EFT17049	15/11/2018	LGRCEU	Payroll deductions	\$41.00
84	EFT17050	15/11/2018	SHIRE OF CHITTERING	Payroll deductions	\$780.00
85	EFT17051	15/11/2018	AVON MIDLAND COUNTRY ZONE OF WALGA	MEMBERS SUBSCRIPTIONS 2018/2019	\$2,200.00
86	EFT17052	15/11/2018	Archer Imagery	MUCHEA INDUSTRIAL PARK Photography & Aerial Photography	\$6,336.00
87	EFT17053	15/11/2018	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE SUPPLIES October 2018	\$4,575.39
88	EFT17054	15/11/2018	Bullsbrook and Districts Glass and Aluminium	CH1260 SKID STEER Reglaze Front Window (WORKS)	\$431.00
89	EFT17055	15/11/2018	CIVIC LEGAL	GOVERNANCE LEGAL Application For Review Decision Under FOI Act (REF - ACQ:EI:150770)	\$2,702.70
90	EFT17056	15/11/2018	COURIER AUSTRALIA	ESL BFB UNIFORM Freight 19/10/18	\$11.94
91	EFT17057	15/11/2018	Harley Dykstra	MUCHEA INDUSTRIAL PARK 30% Quoted Amount Design Guidelines	\$2,970.00
92	EFT17058	15/11/2018	JOHN BARLOW	COMMUNITY BUS Courtesy Payment October 2018	\$150.00
93	EFT17059	15/11/2018	LUCID ECONOMICS	LOWER CHITTERING SPORTS FACILITY Cost Benefit Assessment	\$7,469.00
94	EFT17060	15/11/2018	MUCHEA VOLUNTEER BUSH FIRE BRIGADE	FIRE PREVENTION Hazard Reduction Burns	\$1,500.00
95	EFT17061	15/11/2018	PETER OSBORN	COMMUNITY BUS Courtesy Payment October 2018	\$100.00
96	EFT17062	15/11/2018	SANDRA KAY	COMMUNITY BUS Courtesy Payment October 2018	\$50.00
97	EFT17063	15/11/2018	SPENCE INDUSTRIES	FIRE VEHICLES Seatbelt Repairs, Fit New Aerial & Wiper Blades (Upper Chittering)	\$606.50

98	EFT17064	20/11/2018	AR & DJ Perkins T/as Snap Mandurah	ECON DEV Me@3 Passport Booklets x 100	\$338.53
99	EFT17065	20/11/2018	AUSTRALIA POST	ADMIN POSTAGE October 2018	\$1,556.50
100	EFT17066	20/11/2018	AUSTRALIAN TAXATION OFFICE (ATO)	BAS AUGUST 2018	\$16,014.00
101	EFT17067	20/11/2018	Avantgarde Technologies Pty Ltd	ADMIN IT Fixed Term Support November 2018	\$5,984.00
102	EFT17068	20/11/2018	Euan Martin	ECON DEV REIMBURSEMENT November 2018	\$97.75
103	EFT17069	20/11/2018	PUBLIC LIBRARIES WESTERN AUSTRALIA	LIBRARY MEMBERSHIP 2018/2019	\$170.00
104	EFT17070	20/11/2018	SHIRE OF GINGIN	EMERGENCY MANAGEMENT TRAINING Recovery Awareness Activity 23/10/18	\$500.00
105	EFT17071	20/11/2018	SYNERGY	SHIRE ELECTRICITY November 2018	\$6,150.50
106	EFT17072	20/11/2018	UNIQCQ INTERNATIONAL PTY LTD	GOVERNANCE CONSULTANCY Fleet Management Services November 2018	\$3,175.26
107	EFT17076	23/11/2018	ALLTRACK WA PTY LTD	VARIOUS ROADS Gravel Crushing	\$104,060.00
108	EFT17077	23/11/2018	AVON WASTE	SANITATION WASTE COLLECTION FT1 November 2018	\$26,472.52
109	EFT17078	23/11/2018	Anna Dixon Consulting	RECREATION CONSULTANTS BBRF Grant Application Preparation 40% Completion Payment	\$1,742.40
110	EFT17079	23/11/2018	BANDIT TREE EQUIPMENT	CH3752 BANDIT CHIPPER Service 768Hrs (PARKS)	\$1,558.16
111	EFT17080	23/11/2018	BINDOON IGA	VARIOUS REFRESHMENTS Kitchen Restock 05/11/18	\$204.49
112	EFT17081	23/11/2018	BINDOON SPORT AND RECREATION ASSOCIATION INC	COMM GRANTS Hire Fee Community Lunch 31/10/18	\$209.00
113	EFT17082	23/11/2018	BOB WADDELL & ASSOCIATES	GOVERNANCE CONSULTANCY Audit Assistance	\$66.00
114	EFT17083	23/11/2018	BRAGSKALE PTY LTD	ADMIN BUILDING MAINTENANCE Remove Existing & Replace Lock To Tech Services Store Room	\$66.00
115	EFT17084	23/11/2018	BROOKS HIRE SERVICE PTY LTD	NORTH ROAD Replace Hose Bomag Roller	\$224.40
116	EFT17085	23/11/2018	BUNNINGS BUILDING SUPPLIES	ADMIN BUILDING UPGRADE Hardware, Door Locks, Filler, Door Stop, Fixings Etc.	\$1,335.65
117	EFT17086	23/11/2018	CHITTERING LANDCARE GROUP	RURAL WEED CONTROL Roadside Weed Survey Instalment 1	\$4,897.20
118	EFT17087	23/11/2018	CHITTERING PEST & WEED	VARIOUS WEED CONTROL Firebreak & Weed Spraying	\$17,160.00
119	EFT17088	23/11/2018	COURIER AUSTRALIA	WORKS UNIFORMS Freight 8973863226 31/10/18	\$18.10
120	EFT17089	23/11/2018	DE & MJP MARTIN	RATES REFUND Payments Made In Error (A9969)	\$1,507.80
121	EFT17090	23/11/2018	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	VARIOUS ESL Levy 2018/19	\$2,214.00
122	EFT17091	23/11/2018	DOUBLEVIEW EARTHMOVING	FIRE PREVENTION Complete Bridle Trails Throughout Hideaway Estate	\$2,420.00
123	EFT17092	23/11/2018	Dynamic Group Communications & Electrical	UNIT 4/11 EDMONDS PLACE MAINTENANCE To Antenna Repairs	\$755.83
124	EFT17093	23/11/2018	GREAT SOUTHERN FUEL SUPPLIES	DEPOT FUEL 8000Lts Diesel 24/10/18	\$20,739.85
125	EFT17094	23/11/2018	Helen & Denis Mildwaters	Rates refund for assessment A9527 30 BOTTLEBRUSH PL BINDOON 6502	\$1,364.97
126	EFT17095	23/11/2018	INTEGRITY FENCING & GATES	DEPOT BUILDINGS (CAPITAL) Fence Relocation	\$880.00
127	EFT17096	23/11/2018	JCT'S CREATIVE SOLUTIONS	ESL BFB Cleaning October 2018	\$330.00
128	EFT17097	23/11/2018	LOCK, STOCK & FARRELL	TOURIST BUREAU PUBLIC CONVENIENCES 4 x Locks Notice Board	\$261.80
129	EFT17098	23/11/2018	MAJOR MOTORS	CH1256 ISUZU WATER TRUCK Service, Investigate Transmission Light, Wheel Alignment (WORKS)	\$396.00
130	EFT17099	23/11/2018	MOORE STEPHENS (WA) PTY LTD	ADMIN TRAINING Nuts & Bolts Workshop 2018 (SFO, HRC)	\$3,190.00
131	EFT17100	23/11/2018	McLEODS BARRISTERS & SOLICITORS	GOVERNANCE AUDIT Solicitor Statement Letter	\$176.00
132	EFT17101	23/11/2018	NORTHERN VALLEYS NEWS	GOVERNANCE ADVERTISING NV November 2018 Chatter	\$1,269.00
133	EFT17102	23/11/2018	OCS SERVICES PTY LTD	SHIRE CLEANING November 2018	\$4,450.78
134	EFT17103	23/11/2018	OZWEST GARAGE DOORS	VARIOUS FIRE STATIONS Service Roller Doors	\$2,420.00
135	EFT17104	23/11/2018	PORTER CONSULTING ENGINEERS	MUCHEA INDUSTRIAL PARK Road Transport Assessment MIP	\$1,683.00
136	EFT17105	23/11/2018	RBC RURAL	PHOTOCOPIER METER PLAN November 2018	\$1,574.24
137	EFT17106	23/11/2018	RSEA PTY LTD	MUCHEA EAST ROAD Portable Traffic Lights 10/10/18 to 31/10/18	\$2,886.71
138	EFT17107	23/11/2018	Reinforced Concrete Pipes Australia (WA) Pty Ltd (RCPA)	FLAT ROCKS ROAD RRU Pipe x 9, Rubber Rings x 9, RCPA Headwall 375 x 2	\$1,633.67
139	EFT17108	23/11/2018	Ritecert Pty Ltd T/as RiteBuild Group	ADMIN BUILDING UPGRADE Patio CDC	\$363.00
140	EFT17109	23/11/2018	Rusty's Plumbing Gas & Maintenance	CALADENIA CLOSE STRATEGIC FIRE TANK Install New Filling Pipe & Float Level Gauge	\$2,205.00
141	EFT17110	23/11/2018	SHERIDANS FOR BADGES	GOVERNANCE AVENUE OF PEACE Plaque	\$606.10
142	EFT17111	23/11/2018	SLIMS TYRE SERVICE	P1273 CAT LOADER Repair Hydraulic Leak (TIP)	\$4,312.50
143	EFT17112	23/11/2018	STEWART & HEATON CLOTHING CO P/L	ESL BFB UNIFORM 1 x 92S Cargo Pants	\$171.81
144	EFT17113	23/11/2018	STRINGYBARK COTTAGE WINERY, FUNCTION CENTRE & RESTAURANT	EVENT SENIORS WEEK Catering 38 People	\$475.00
145	EFT17114	23/11/2018	SUNNY SIGN COMPANY	MUCHEA EAST ROAD Signs	\$2,654.89
146	EFT17115	23/11/2018	VODAFONE MESSAGING	ESL COMM Vodafone Messaging October & November 2018	\$1,052.30
147	EFT17116	23/11/2018	WA Sign & Print Management Pty Ltd	TOURISM SIGNAGE Discover Chittering Trail	\$1,669.80
148	EFT17117	23/11/2018	WANNAMAL COMMUNITY CENTRE INC	EVENT SENIORS WEEK Catering 37 People	\$500.00

149	EFT17118	23/11/2018	WATER CORPORATION	SHIRE WATER 14/09/18 - 13/11/18	\$5,707.39
150	EFT17119	23/11/2018	WINC AUSTRALIA PTY LTD	ADMIN STATIONERY Staples	\$16.48
151	EFT17120	29/11/2018	CMS LEGAL	Payroll deductions	\$100.00
152	EFT17121	29/11/2018	DEPARTMENT OF CHILD SUPPORT REGISTRAR	Payroll deductions	\$236.53
153	EFT17122	29/11/2018	LGRCEU	Payroll deductions	\$41.00
154	EFT17123	29/11/2018	SHIRE OF CHITTERING	Payroll deductions	\$780.00
					Total EFT's
					\$475,599.64
Muni Cheques					
155	14344	09/11/2018	TEMPLE BAR PTY LTD	RATES INCENTIVE SCHEME Prize Anspach Ag 2018	\$100.00
					Total Cheque Payments
					\$100.00
Direct Debits					
156	DD6993.1	05/11/2018	CLUE DESIGN 2009	ADMIN WEBSITE Clue Design November 2018	\$588.50
157	DD6994.1	02/11/2018	Commonwealth Bank - Bank Fees	BANK FEES CBA Bank Merchant 02/11/2018	\$315.27
158	DD6995.1	02/11/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank Merchant 02/11/2018	\$963.76
159	DD6996.1	01/11/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank 01/11/2018	\$30.72
160	DD7010.1	07/11/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank 07/11/2018	\$0.10
161	DD7012.1	08/11/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank 08/11/2018	\$3.70
162	DD7024.1	12/11/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank 12/11/2018	\$1.90
163	DD7027.1	14/11/2018	WA SUPER	Payroll deductions	\$12,575.58
164	DD7027.2	14/11/2018	AMP FLEXIBLE LIFETIME INSURANCE	Superannuation contributions	\$245.69
165	DD7027.3	14/11/2018	CBUS SUPER	Superannuation contributions	\$194.73
166	DD7027.4	14/11/2018	LGIA SUPER	Superannuation contributions	\$968.36
167	DD7027.5	14/11/2018	ANZ SMART CHOICE SUPER	Superannuation contributions	\$400.09
168	DD7027.6	14/11/2018	AUSTRALIAN SUPER	Superannuation contributions	\$1,411.21
169	DD7027.7	14/11/2018	REST SUPERANNUATION	Superannuation contributions	\$365.72
170	DD7027.8	14/11/2018	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19
171	DD7027.9	14/11/2018	BT LIFETIME - PERSONAL SUPER	Superannuation contributions	\$183.03
172	DD7037.1	15/11/2018	Commonwealth Bank - Bank Fees	BANK FEES CBA Fees 15/11/2018	\$686.80
173	DD7039.1	15/11/2018	Bendigo Bank - Bank Fees	BANK FEES Bendigo Bank 15/11/2018	\$7.60
174	DD7039.2	15/11/2018	ISUZU AUSTRALIA PTY LTD	LEASE CH10999 01/11/2018 to 30/11/2018	\$185.90
175	DD7040.1	14/11/2018	BENDIGO BANK	CREDIT CARD October 2018	\$10,505.74
176	DD7069.1	28/11/2018	WA SUPER	Payroll deductions	\$12,400.62
177	DD7069.2	28/11/2018	AMP FLEXIBLE LIFETIME INSURANCE	Superannuation contributions	\$245.73
178	DD7069.3	28/11/2018	CBUS SUPER	Superannuation contributions	\$194.11
179	DD7069.4	28/11/2018	LGIA SUPER	Superannuation contributions	\$968.36

180	DD7069.5	28/11/2018	ANZ SMART CHOICE SUPER	Superannuation contributions	\$400.09
181	DD7069.6	28/11/2018	REST SUPERANNUATION	Superannuation contributions	\$299.62
182	DD7069.7	28/11/2018	AUSTRALIAN SUPER	Superannuation contributions	\$1,121.78
183	DD7069.8	28/11/2018	Australian Ethical Retail Superannuation Fund	Superannuation contributions	\$278.19
184	DD7069.9	28/11/2018	BT LIFETIME - PERSONAL SUPER	Superannuation contributions	\$183.03
185	DD7027.1	14/11/2018	PRIME SUPER	Superannuation contributions	\$122.82
186	DD7027.1	14/11/2018	TELSTRA SUPER PTY LTD	Superannuation contributions	\$226.75
187	DD7069.1	28/11/2018	PRIME SUPER	Superannuation contributions	\$122.82
188	DD7069.1	28/11/2018	TELSTRA SUPER PTY LTD	Superannuation contributions	\$226.75
Total Direct Debits					\$46,703.26
Transfers					
					\$0.00
Total Transfer					\$0.00
Total Municipal Payments					\$715,619.91
Trust Payments					
189	EFT17073	20/11/2018	BUILDING COMMISSION	BSL LEVY FEE OCTOBER 18	\$1,275.47
190	EFT17074	20/11/2018	CONSTRUCTION TRAINING FUND	BCITF LEVY FEE OCTOBER 18	\$873.69
191	EFT17075	20/11/2018	SHIRE OF CHITTERING	BSL & BCITF AGENT FEE OCTOBER 18	\$114.50
Total Trust Payments					\$2,263.66



MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 31 October 2018

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Date prepared: 6/12/18

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 October 2018

Key Information

Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. The figures in this report have not been audited and the end of year processes have not been finalised. It is possible these figures will change once the end of year processes have been completed.

Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

Statement of Financial Activity by Reporting Program

Is presented on page 6 and shows a surplus as at 31 October 2018 of \$5,417,516.

Items of Significance

The material variance adopted by the Shire of Chittering for the 2017/18 year is \$10,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

Capital Expenditure

Land and Buildings	▼	(\$81,719)	Admin Renovation expenses have been distributed over twelve months.
Plant and Equipment	▲	\$5,160	Purchases delayed
Infrastructure Assets - Roads	▼	(\$47,179)	
Infrastructure Assets - Bridges		\$0	
Infrastructure Assets - Footpaths		\$0	
Infrastructure Assets - Parks & Ovals	▼	(\$23,280)	Purchases delayed
Infrastructure Assets - Other		\$0	

Capital Revenue

Non-operating Grants, Subsidies and Contributions	▼	(\$56,032)	Grants not received as anticipated
Proceeds from Disposal of Assets	▲	\$242,287	6169 GNH sold

	% Collected / Completed	Annual Budget	YTD Budget	YTD Actual
Significant Projects				
Sandown Park Ablution/Shower Block	411%	\$ 8,920	\$ 8,923	\$ 36,699
Administration Buildings (Capital)	135%	\$ 110,230	\$ 110,230	\$ 148,834
CCTV Throughout Shire	86%	\$ 64,526	\$ 64,526	\$ 55,546
CH1252 New Truck Crew Cab (P1252) (WORKS)	96%	\$ 85,710	\$ 85,710	\$ 82,250
Carl Street		\$ -	\$ -	\$ 4,036
North Rd	65%	\$ 68,605	\$ 23,760	\$ 44,742
Snake Spring Road	27%	\$ 37,560	\$ 10,110	\$ 10,110
Spillman Road		\$ -	\$ -	\$ 28,679
Muchea East Road Renewal (RRG)	2%	\$ 791,547	\$ -	\$ 12,979
Muchea East Road (BS)	38%	\$ 272,300	\$ 100,000	\$ 102,215
Wandena Road (BS)		\$ 314,525	\$ 3,500	\$ 3,500
Grants, Subsidies and Contributions				
Operating Grants, Subsidies and Contributions	28%	\$ 1,144,525	\$ 435,790	\$ 321,806
Non-operating Grants, Subsidies and Contributions	0%	\$ 1,012,284	\$ 56,032	\$ -
	15%	\$ 2,156,809	\$ 491,822	\$ 321,806
Rates Levied	98%	\$ 5,576,226	\$ 5,576,226	\$ 5,479,352

% Compares Current YTD Actuals to Annual Budget

Financial Position			Current Year	
			Prior Year 31 October 2017	31 October 2018
Adjusted Net Current Assets	79%	\$	6,899,832	\$ 5,417,516
Cash and Equivalent - Unrestricted	78%	\$	5,290,597	\$ 4,111,630
Cash and Equivalent - Restricted	131%	\$	1,596,965	\$ 2,095,208
Receivables - Rates	102%	\$	1,938,466	\$ 1,968,276
Receivables - Other	87%	\$	370,810	\$ 320,925
Payables	184%	\$	294,072	\$ 540,387

% Compares Current YTD Actuals to Prior Year Actuals at the same time

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

Preparation

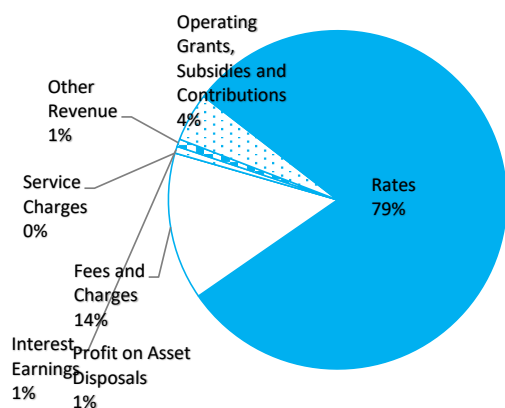
Prepared by: Rhona Hawkins

Reviewed by: Rhona Hawkins

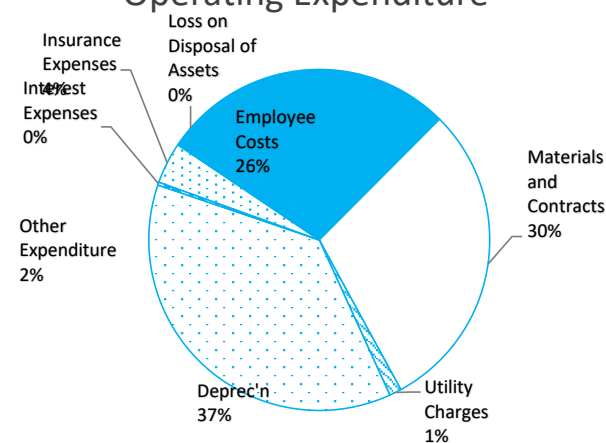
Date prepared: 7/12/18

SHIRE OF CHITTERING
Information Summary
For the Period Ended 31 October 2018

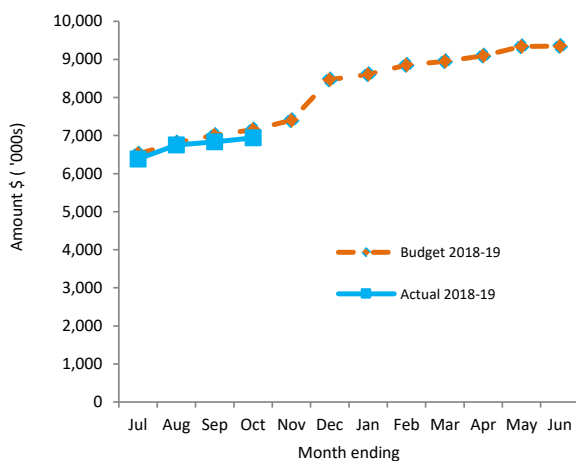
Operating Revenue



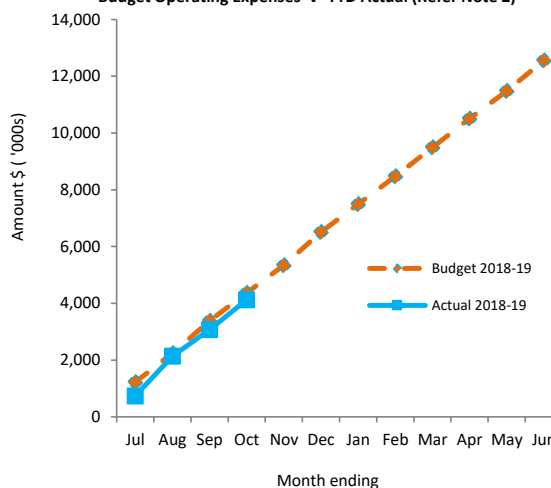
Operating Expenditure



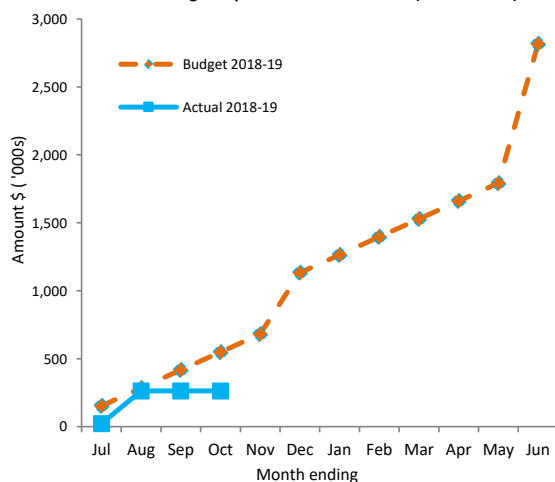
Budget Operating Revenues -v- Actual (Refer Note 2)



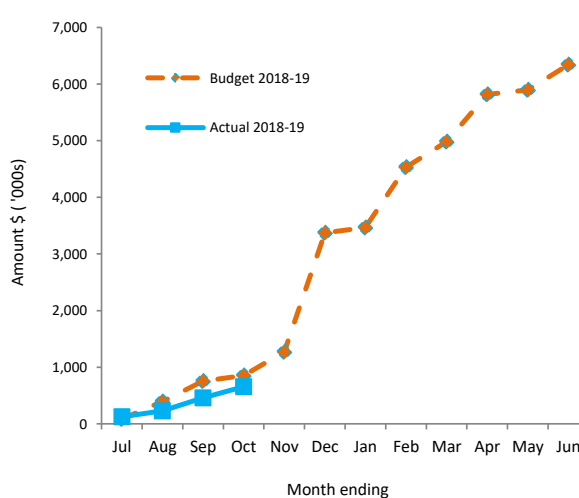
Budget Operating Expenses -v- YTD Actual (Refer Note 2)



Budget Capital Revenue -v- Actual (Refer Note 2)



Budget Capital Expenses -v- Actual (Refer Note 2)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(By Nature or Type)
For the Period Ended 31 October 2018

	Note	Adopted Annual Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var. ▲▼	Significant Var. \$
		\$	\$	\$	\$	%		
Opening Funding Surplus (Deficit)	3	1,671,698	1,713,787	1,713,787	0	0%		
Revenue from operating activities								
Rates	9	5,576,226	5,576,226	5,479,352	(96,874)	(2%)	▼	
Operating Grants, Subsidies and Contributions	11	1,144,525	435,790	321,806	(113,984)	(26%)	▼	\$
Fees and Charges		1,332,918	992,054	977,688	(14,366)	(1%)	▼	
Service Charges		0	0	0	0			
Interest Earnings		130,834	43,604	45,736	2,132	5%	▲	
Other Revenue		148,400	51,754	49,908	(1,846)	(4%)	▼	
Profit on Disposal of Assets	8	4,277	1,420	63,215	61,795	4352%	▲	\$
		8,337,180	7,100,848	6,937,705				
Expenditure from operating activities								
Employee Costs		(3,500,585)	(1,263,527)	(1,076,033)	187,494	15%	▲	\$
Materials and Contracts		(3,208,245)	(1,086,492)	(1,220,408)	(133,916)	(12%)	▼	\$
Utility Charges		(163,504)	(57,612)	(47,323)	10,289	18%	▲	\$
Depreciation on Non-Current Assets		(4,742,350)	(1,580,728)	(1,527,158)	53,570	3%	▲	
Interest Expenses		(90,010)	(33,493)	(11,738)	21,755	65%	▲	\$
Insurance Expenses		(182,841)	(157,167)	(161,945)	(4,778)	(3%)	▼	
Other Expenditure		(367,868)	(80,338)	(80,794)	(457)	(1%)	▼	
Loss on Disposal of Assets	8	(303,097)	(101,016)	0	101,016	100%	▲	\$
		(12,558,499)	(4,360,373)	(4,125,400)				
Operating activities excluded from budget								
Add back Depreciation		4,742,350	1,580,728	1,527,158	(53,570)	(3%)	▼	
Adjust (Profit)/Loss on Asset Disposal	8	298,820	99,596	(63,215)	(162,811)	(163%)	▼	\$
Movement in Leave Reserve (Added Back)		0	0	72	72		▲	
Movement in Deferred Pensioner Rates/ESL		0	0	0	0			
Movement in Employee Benefit Provisions		0	0	0	0			
Rounding Adjustments		0	0	0	0			
Adjustment in Fixed Assets		0	0	0	0			
Amount attributable to operating activities		819,851	4,420,800	4,276,320				
Investing activities								
Grants, Subsidies and Contributions	11	1,012,284	56,032	0	(56,032)	(100%)	▼	\$
Proceeds from Disposal of Assets	8	1,130,855	20,855	263,142	242,287	1162%	▲	\$
Land Held for Resale	13	0	0	0	0			
Land and Buildings	13	(1,139,042)	(138,139)	(219,858)	(81,719)	(59%)	▼	\$
Plant and Equipment	13	(1,008,377)	(150,236)	(145,076)	5,160	3%	▲	
Furniture and Equipment	13	0	0	0	0			
Infrastructure Assets - Roads	13	(2,499,043)	(281,196)	(328,375)	(47,179)	(17%)	▼	\$
Infrastructure Assets - Bridges	13	(97,319)	0	0	0			
Infrastructure Assets - Footpaths	13	(297,742)	0	0	0			
Infrastructure Assets - Drainage	13	0	0	0	0			
Infrastructure Assets - Parks & Ovals	13	(169,266)	(31,000)	(54,280)	(23,280)	(75%)	▼	\$
Infrastructure Assets - Airports	13	0	0	0	0			
Infrastructure Assets - Sewerage	13	0	0	0	0			
Infrastructure Assets - Other	13	(20,000)	0	0	0			
Amount attributable to investing activities		(3,087,650)	(523,684)	(484,446)				
Financing Activities								
Proceeds from New Debentures		705,000	234,996	0	(234,996)	(100%)	▼	\$
Proceeds from Advances		0	0	0	0			
Self-Supporting Loan Principal		0	0	0	0			
Transfer from Reserves	7	979,629	293,208	0	(293,208)	(100%)	▼	\$
Advances to Community Groups		0	0	0	0			
Repayment of Debentures	10	(509,216)	(52,149)	(87,119)	(34,970)	(67%)	▼	\$
Transfer to Reserves	7	(601,711)	(200,560)	(1,025)	199,535	99%	▲	\$
Amount attributable to financing activities		573,702	275,495	(88,144)				
Closing Funding Surplus (Deficit)	3	(22,400)	5,886,397	5,417,517				

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
For the Period Ended 31 October 2018

		YTD	YTD	Var. \$	Var. %	Var.
	Note	Adopted Annual Budget	Budget (a)	(b)-(a)	(b)- (a)/(a)	▲▼
		\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,671,698	1,713,787	1,713,787	0	0%
Revenue from operating activities						
Governance		14,100	5,782	5,650	(132)	(2%) ▼
General Purpose Funding - Rates	9	5,576,226	5,576,226	5,479,352	(96,874)	(2%) ▼
General Purpose Funding - Other		850,710	246,797	244,847	(1,950)	(1%) ▼
Law, Order and Public Safety		313,553	136,804	131,373	(5,431)	(4%) ▼
Health		53,575	17,534	17,431	(103)	(1%) ▼
Education and Welfare		19,100	932	1,416	484	52% ▲
Housing		132,080	44,802	99,119	54,317	121% ▲
Community Amenities		940,048	846,664	850,555	3,891	0% ▲
Recreation and Culture		13,400	4,452	22,628	18,176	408% ▲
Transport		110,277	106,240	2,023	(104,217)	(98%) ▼
Economic Services		280,887	103,543	55,429	(48,114)	(46%) ▼
Other Property and Services		33,224	11,072	27,882	16,810	152% ▲
		8,337,180	7,100,848	6,937,705		
Expenditure from operating activities						
Governance		(867,599)	(288,844)	(250,610)	38,233	13% ▲
General Purpose Funding		(318,712)	(108,992)	(83,391)	25,601	23% ▲
Law, Order and Public Safety		(1,027,635)	(341,435)	(324,881)	16,554	5% ▲
Health		(366,302)	(144,908)	(122,802)	22,106	15% ▲
Education and Welfare		(116,647)	(36,988)	(38,410)	(1,422)	(4%) ▼
Housing		(416,226)	(147,235)	(106,224)	41,011	28% ▲
Community Amenities		(2,143,972)	(697,460)	(614,149)	83,311	12% ▲
Recreation and Culture		(1,393,070)	(481,263)	(498,549)	(17,286)	(4%) ▼
Transport		(4,662,554)	(1,557,206)	(1,586,697)	(29,491)	(2%) ▼
Economic Services		(1,222,668)	(418,346)	(334,031)	84,315	20% ▲
Other Property and Services		(23,115)	(137,696)	(165,657)	(27,961)	(20%) ▼
		(12,558,499)	(4,360,373)	(4,125,400)		
Operating activities excluded from budget						
Add back Depreciation		4,742,350	1,580,728	1,527,158	(53,570)	(3%) ▼
Adjust (Profit)/Loss on Asset Disposal	8	298,820	99,596	(63,215)	(162,811)	(163%) ▼
Movement in Leave Reserve (Added Back)		0	0	72	72	▲
Movement in Deferred Pensioner Rates/ESL		0	0	0	0	
Movement in Employee Benefit Provisions		0	0	0	0	
Rounding Adjustments		0	0	0	0	
Adjustment in Fixed Assets		0	0	0	0	
Amount attributable to operating activities		819,851	4,420,800	4,276,320		
Investing Activities						
Non-operating Grants, Subsidies and Contributions	11	1,012,284	56,032	0	(56,032)	(100%) ▼
Proceeds from Disposal of Assets	8	1,130,855	20,855	263,142	242,287	1162% ▲
Land Held for Resale	13	0	0	0	0	
Land and Buildings	13	(1,139,042)	(138,139)	(219,858)	(81,719)	(59%) ▼
Plant and Equipment	13	(1,008,377)	(150,236)	(145,076)	5,160	3% ▲
Furniture and Equipment	13	0	0	0	0	
Infrastructure Assets - Roads	13	(2,499,043)	(281,196)	(328,375)	(47,179)	(17%) ▼
Infrastructure Assets - Bridges	13	(97,319)	0	0	0	
Infrastructure Assets - Footpaths	13	(297,742)	0	0	0	
Infrastructure Assets - Drainage	13	0	0	0	0	
Infrastructure Assets - Parks & Ovals	13	(169,266)	(31,000)	(54,280)	(23,280)	(75%) ▼
Infrastructure Assets - Airports	13	0	0	0	0	
Infrastructure Assets - Sewerage	13	0	0	0	0	
Infrastructure Assets - Other	13	(20,000)	0	0	0	
Amount attributable to investing activities		(3,087,650)	(523,684)	(484,446)		
Financing Activities						
Proceeds from New Debentures		705,000	234,996	0	(234,996)	100% ▼
Proceeds from Advances		0	0	0	0	
Self-Supporting Loan Principal		0	0	0	0	
Transfer from Reserves	7	979,629	293,208	0	(293,208)	100% ▼
Advances to Community Groups		0	0	0	0	
Repayment of Debentures	10	(509,216)	(52,149)	(87,119)	(34,970)	(67%) ▼
Transfer to Reserves	7	(601,711)	(200,560)	(1,025)	199,535	99% ▲
Amount attributable to financing activities		573,702	275,495	(88,144)		
Closing Funding Surplus(Deficit)	3	(22,400)	5,886,397	5,417,516		

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY
(Business Unit)
For the Period Ended 31 October 2018

	Note	Adopted Annual Budget	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)/(a)	Var. ▲▼
		\$	\$	\$	\$	\$	%	
Opening Funding Surplus(Deficit)	3	1,671,698	1,713,787	1,713,787	1,713,787	0	0%	
Revenue from operating activities								
Chief Executive Office			760	566	453	(113)	(20%)	▼
Corporate Services			(3,040,338)	(3,397,924)	(3,716,460)	(318,536)	9%	▼
Rates	9		5,573,694	5,573,694	5,573,694	0	0%	▲
Untied Grants	11		741,354	263,841	157,277	(106,565)	(40%)	▼
Community Services			253,320	188,720	131,194	(57,526)	(30%)	▼
Development Services			376,633	280,586	194,793	(85,793)	(31%)	▼
Engineering Services			843,374	628,301	493,368	(134,933)	(21%)	▼
		0	4,748,797	3,537,784	2,834,319			
Expenditure from operating activities								
Chief Executive Office			(335,400)	(253,607)	(190,042)	63,565	25%	▲
Corporate Services			(2,270,880)	(1,717,088)	(1,603,272)	113,816	7%	▲
Community Services			(1,097,983)	(830,221)	(471,237)	358,984	43%	▲
Development Services			(722,030)	(545,950)	(426,403)	119,547	22%	▲
Engineering Services			(2,508,179)	(1,896,516)	(1,548,342)	348,174	18%	▲
		0	(6,934,472)	(5,243,382)	(4,239,296)			
Operating activities excluded from budget								
Add back Depreciation		4,742,350	4,742,350	1,580,728	1,527,158	(53,570)	(3%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	298,820	298,820	99,596	(63,215)	(162,811)	(163%)	▼
Adjust Provisions and Accruals		0	0	0	0	0		
Amount attributable to operating activities		5,041,170	2,855,495	(25,274)	58,966			
Investing Activities								
Non-operating Grants, Subsidies and Contributions	11	1,012,284	1,012,284	56,032	0	(56,032)	(100%)	▼
Proceeds from Disposal of Assets	8	1,130,855	1,130,855	20,855	263,142	242,287	1162%	▲
Land Held for Resale		0	0	0	0	0		
Land and Buildings	13	(1,139,042)	(1,139,042)	(138,139)	(219,858)	(81,719)	(59%)	▼
Plant and Equipment	13	(1,008,377)	(1,008,377)	(150,236)	(145,076)	5,160	3%	▲
Furniture and Equipment	13	0	0	0	0	0		
Infrastructure Assets - Roads	13	(2,499,043)	(2,499,043)	(281,196)	(328,375)	(47,179)	(17%)	▼
Infrastructure Assets - Bridges	13	(97,319)	(97,319)	0	0	0		
Infrastructure Assets - Footpaths	13	(297,742)	(297,742)	0	0	0		
Infrastructure Assets - Drainage	13	0	0	0	0	0		
Infrastructure Assets - Parks & Ovals		(169,266)	(169,266)	(31,000)	(54,280)		(75%)	
Infrastructure Assets - Other	13	(20,000)	(20,000)	0	0	0		
Amount attributable to investing activities		(3,087,650)	(3,087,650)	(523,684)	(484,446)			
Financing Activities								
Proceeds from New Debentures		705,000	705,000	234,996	0	(234,996)	(100%)	▼
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	7	979,629	979,629	293,208	0	(293,208)	(100%)	▼
Advances to Community Groups		0	0	0	0	0		
Repayment of Debentures	10	(509,216)	(509,216)	(52,149)	(87,119)	(34,970)	(67%)	▼
Transfer to Reserves	7	(601,711)	(601,711)	(200,560)	(1,025)	199,535	99%	▲
Amount attributable to financing activities		573,702	573,702	275,495	(88,144)			
Closing Funding Surplus(Deficit)	3	4,198,920	2,055,333	1,440,324	1,200,162			

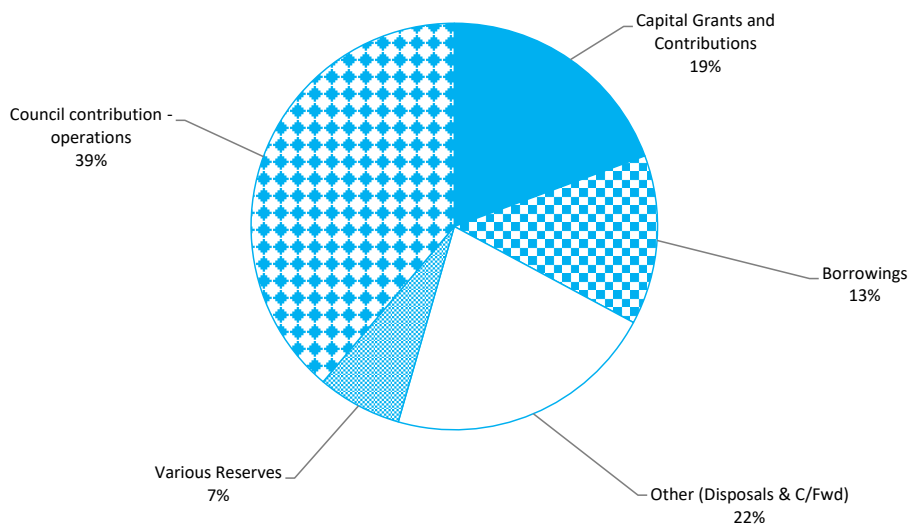
▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.
Refer to Note 2 for an explanation of the reasons for the variance.

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

SHIRE OF CHITTERING
STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING
For the Period Ended 31 October 2018

Capital Acquisitions

	Note	YTD Actual New/ Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	YTD Budget (d)	Amended Annual Budget	Adopted Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$	\$
Land Held for Resale	13	0	0	0	0	0	0	0
Land and Buildings	13	0	219,858	138,139	1,139,042	1,139,042	219,858	81,719
Plant and Equipment	13	0	145,076	150,236	1,008,377	1,008,377	145,076	(5,160)
Furniture and Equipment	13	0	0	0	0	0	0	0
Infrastructure Assets - Roads	13	0	328,375	281,196	2,499,043	2,499,043	328,375	47,179
Infrastructure Assets - Bridges	13	0	0	0	97,319	97,319	0	0
Infrastructure Assets - Footpaths	13	0	0	0	297,742	297,742	0	0
Infrastructure Assets - Drainage	13	0	0	0	0	0	0	0
Infrastructure Assets - Parks & Ovals	13	0	54,280	31,000	169,266	169,266	54,280	23,280
Infrastructure Assets - Airports	13	0	0	0	0	0	0	0
Infrastructure Assets - Sewerage	13	0	0	0	0	0	0	0
Infrastructure Assets - Other	13	0	0	0	20,000	20,000	0	0
Capital Expenditure Totals		0	747,588	600,571	5,230,789	5,230,789	747,588	147,017
Capital acquisitions funded by:								
Capital Grants and Contributions				56,032	1,012,284	1,012,284	0	
Borrowings				234,996	705,000	705,000	0	
Other (Disposals & C/Fwd)				20,855	1,130,855	1,130,855	263,142	
Council contribution - Cash Backed Reserves								
Various Reserves				293,208	351,434		0	
Council contribution - operations				(4,520)	2,031,216		484,446	
Capital Funding Total				600,571	5,230,789		747,588	

Budgeted Capital Acquisitions Funding

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 1: Significant Accounting Policies**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments 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 statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical Accounting Estimates

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

All figures shown in this statement are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax

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) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.

(g) 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.

(h) 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.

(i) Fixed Assets

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 1: Significant Accounting Policies**(j) Depreciation of Non-Current Assets**

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

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

Asset	Years
Buildings	30 to 50 years
Plant and Equipment - Furniture	4 to 10 years
Plant and Equipment - Computer Hardware	3 years
Plant and Equipment - Heavy	5 to 15 years
Plant and Equipment - Light	0 to 10 years
Sealed roads and streets	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
gravel sheet	12 years
Formed roads	
formation (clearing and earthworks)	not depreciated
pavement (construction and road base)	50 years
Footpaths - slab	40 years
Footpaths - asphalt	10 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

(k) 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.

(l) Employee Benefits

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

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

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

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

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

(m) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 1: Significant Accounting Policies**Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(n) Provisions

Provisions are recognised when: The Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

(o) Current and Non-Current Classification

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

(p) Nature or Type Classifications**Rates**

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 1: Significant Accounting Policies**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

(r) Program Classifications (Function/Activity)

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

GOVERNANCE**Objective:**

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

Activities:

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

GENERAL PURPOSE FUNDING**Objective:**

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY**Objective:**

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

Activities:

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

HEALTH**Objective:**

To provide an operational framework for environmental and community health.

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

EDUCATION AND WELFARE**Objective:**

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

Activities:

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

HOUSING**Objective:**

To provide and maintain staff, community and senior residents housing.

Activities:

Provision and maintenance of staff, community and senior residents housing.

COMMUNITY AMENITIES**Objective:**

To provide services required by the community.

Activities:

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

RECREATION AND CULTURE**Objective:**

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

Activities:

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

TRANSPORT**Objective:**

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

Activities:

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 1: Significant Accounting Policies

ECONOMIC SERVICES

Objective:

To help promote the Shire and its economic wellbeing.

Activities:

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. building control.

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control Shire overheads operating accounts.

Activities:

















































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

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 2: Explanation of Material Variances

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2018/19 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var. 	Significant Var. 	Timing/ Permanent	Explanation of Variance
Revenue from operating activities	\$	%				
Governance	(132)	(2%)			Timing	
General Purpose Funding - Rates	(96,874)	(2%)			Permanent	Rates paid in advance
General Purpose Funding - Other	(1,950)	(1%)			Timing	Long term investment so interest not received as per Budget
Law, Order and Public Safety	(5,431)	(4%)			Timing	Grant funds not received as anticipated
Health	(103)	(1%)			Timing	Licence renewals received earlier than anticipated
Education and Welfare	484	52%			Timing	
Housing	54,317	121%			Permanent	6169 GNH sold
Community Amenities	3,891	0%			Timing	
Recreation and Culture	18,176	408%			Timing	Grant revenue distributed over twelve months
Transport	(104,217)	(98%)			Permanent	Grant revenue distributed over twelve months
Economic Services	(48,114)	(46%)			Timing	Grant revenue distributed over twelve months
Other Property and Services	16,810	152%			Permanent	LSL Recoup not anticipated
Expenditure from operating activities						
Governance	38,233	13%			Timing	Consultancy - Statutory lower than anticipated
General Purpose Funding	25,601	23%			Timing	Valuation expenses have been distributed over twelve months.
Law, Order and Public Safety	16,554	5%			Timing	Employee costs are lower than expected
Health	22,106	15%			Timing	Employee costs are lower than expected
Education and Welfare	(1,422)	(4%)			Permanent	Ferguson House maintenance and Depreciation higher than anticipated
Housing	41,011	28%			Timing	Building maintenance has not commenced due to the Admin Office renovations
Community Amenities	83,311	12%			Timing	Employee costs are lower than expected
Recreation and Culture	(17,286)	(4%)			Timing	
Transport	(29,491)	(2%)			Timing	
Economic Services	84,315	20%			Timing	Works on Muchea Industrial Park and Asset Disposal is not as per budget timing
Other Property and Services	(27,961)	(20%)			Timing	Admin Allocation, Public Works Overheads and Depn all to be adjusted
Investing Activities						
Non-operating Grants, Subsidies and Contributions	(56,032)	(100%)			Timing	Grants not received as anticipated
Proceeds from Disposal of Assets	242,287	1162%			Permanent	6169 GNH sold
Land Held for Resale	0					
Land and Buildings	(81,719)	(59%)			Timing	Admin Renovation expenses have been distributed over twelve months.
Plant and Equipment	5,160	3%			Timing	Purchases delayed
Infrastructure Assets - Roads	(47,179)	(17%)			Timing	
Infrastructure Assets - Bridges	0					
Infrastructure Assets - Footpaths	0					
Infrastructure Assets - Drainage	0					
Infrastructure Assets - Parks & Ovals	(23,280)	(75%)			Timing	
Infrastructure Assets - Other	0					

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 2: Explanation of Material Variances

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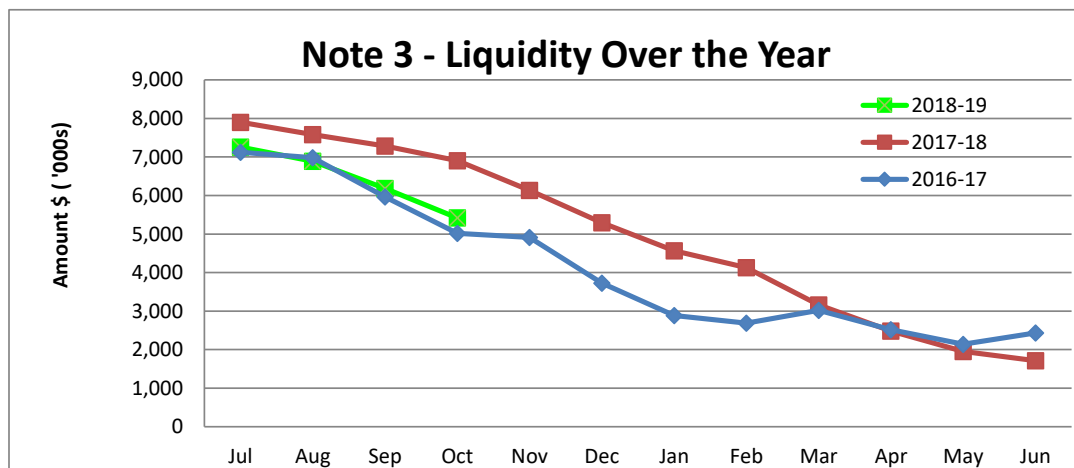
Reporting Program	Var. \$	Var. %	Var. ▲▼	Significant Var. S	Timing/ Permanent	Explanation of Variance
Financing Activities						
Proceeds from New Debentures	(234,996)	100%	▼		Timing	Loan not yet drawn down
Proceeds from Advances	0				Permanent	
Self-Supporting Loan Principal	0				Permanent	
Transfer from Reserves	(293,208)	100%	▼		Timing	Transfers not required yet
Advances to Community Groups	0				Permanent	
Repayment of Debentures	(34,970)	(67%)	▼	S	Timing	Loan payment earlier than anticipated
Transfer to Reserves	199,535	99%	▲	S	Timing	Transfers not required yet

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 3: Net Current Funding Position

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current	Forecast
	Note	30/06/2018	31/10/2017	31/10/2018	30/06/2019
		\$	\$	\$	\$
Current Assets					
Cash Unrestricted	4	981,411	5,136,153	3,475,496	1,862,235
Cash Restricted - Conditions over Grants	11	703,438	154,444	636,134	150,000
Cash Restricted - Reserves	4	2,094,182	1,596,965	2,095,208	2,569,200
Receivables - Rates	6	291,792	1,938,466	1,968,276	250,000
Receivables - Other	6	440,582	370,810	320,925	300,000
Inventories		3,676	(4,100)	(57,598)	6,000
		4,515,081	9,192,738	8,438,441	5,137,435
Less: Current Liabilities					
Payables		(319,185)	(294,072)	(540,387)	(350,000)
Loan Liability		(79,301)	(82,355)	7,818	(100,000)
Provisions		(524,792)	(497,808)	(521,198)	(500,000)
		(923,277)	(874,235)	(1,053,767)	(950,000)
Less: Cash Reserves	7	(2,094,182)	(1,596,965)	(2,095,208)	(2,569,200)
Add Back: Component of Leave Liability not Required to be funded		137,334	95,938	137,406	177,402
Add Back: Current Loan Liability		79,301	82,355	(7,818)	100,000
Adjustment for Trust Transactions Within Muni		(470)	0	(1,538)	0
Net Current Funding Position		1,713,787	6,899,832	5,417,516	1,895,637

**Comments - Net Current Funding Position**

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 4: Cash and Investments

	Unrestricted	Restricted	Trust	Investments	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$	\$			
(a) Cash Deposits								
Municipal Bank Account	4,110,180				4,110,180	Bendigo	1.25%	At Call
Municipal Investment Account	0				0	Bendigo	0.00%	At Call
Reserve Bank Account		2,095,208			2,095,208	Bendigo	2.55%	29-Jan-19
Cash On Hand - Admin	600				600	N/A	Nil	On Hand
Cash On Hand - Refuse Site	350				350	N/A	Nil	On Hand
Petty Cash - Admin	500				500	N/A	Nil	On Hand
Trust Cash At Bank			369,034		369,034	Bendigo	0.00%	At Call
(b) Term Deposits								
Term Deposit Investments	0				0			
Reserve Bank - Term Deposit Investments		0			0			
(c) Investments								
Shares - Chittering Financial Services				42,500	42,500	N/A	Nil	On Hand
Total	4,111,630	2,095,208	369,034	42,500	6,618,372			

Comments/Notes - Investments

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

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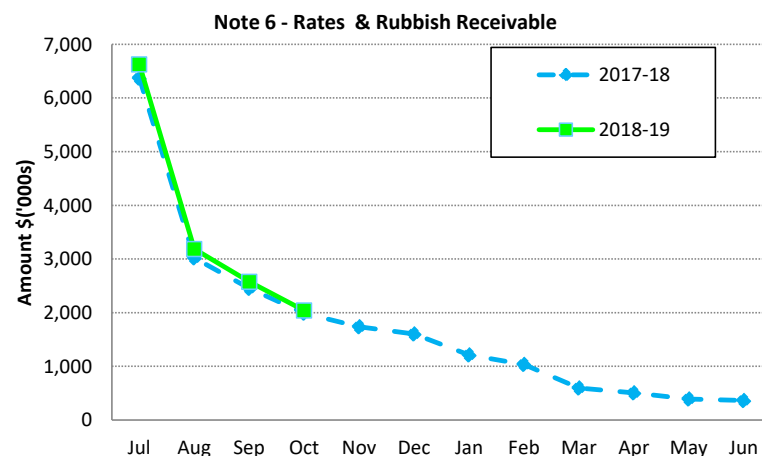
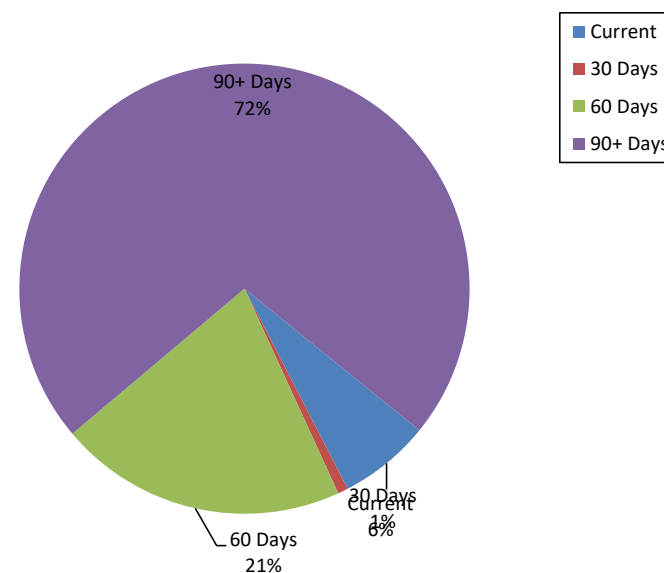
SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 6: Receivables

Receivables - Rates & Rubbish	31 October 2018	30 June 2018
	\$	\$
Opening Arrears Previous Years	364,460	274,565
Levied this year	6,119,112	6,080,828
<u>Less</u> Collections to date	(4,442,629)	(5,990,933)
Equals Current Outstanding	2,040,944	364,460
Net Rates Collectable	2,040,944	364,460
% Collected	68.52%	94.27%

Receivables - General	Current	30 Days	60 Days	90+ Days	90+Days
	\$	\$	\$	\$	\$
Receivables - General	10,725	1,204	33,687	117,200	162,816
Balance per Trial Balance					
Sundry Debtors					162,816
Receivables - Other					158,110
Total Receivables General Outstanding					320,925

Amounts shown above include GST (where applicable)

**Note 6 - Accounts Receivable (non-rates)**

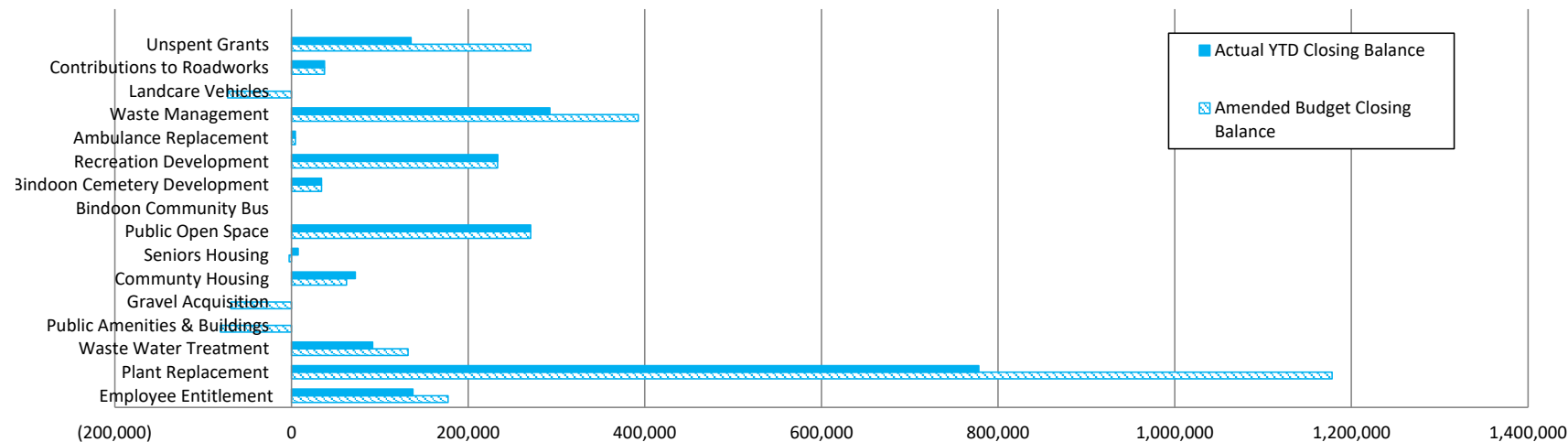
Comments/Notes - Receivables Rates & Rubbish

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 7: Cash Backed Reserve

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employee Entitlement	137,334	67	72	40,000	0	0	0	177,402	137,406
Plant Replacement	777,787	381	407	400,000	0	0	0	1,178,168	778,194
Waste Water Treatment	91,899	45	48	50,000	0	(10,000)	0	131,944	91,947
Public Amenities & Buildings	0	0	0	0	0	(80,418)	0	(80,418)	0
Gravel Acquisition	0	0	0	0	0	(68,631)	0	(68,631)	0
Community Housing	72,240	35	38	0	0	(10,000)	0	62,275	72,278
Seniors Housing	7,446	4	4	0	0	(10,000)	0	(2,550)	7,450
Public Open Space	270,746	133	142	0	0	0	0	270,879	270,888
Bindoon Community Bus	0	0	0	0	0	0	0	0	0
Bindoon Cemetery Development	33,941	17	18	0	0	0	0	33,958	33,959
Recreation Development	233,351	114	122	100,000	0	(100,000)	0	233,465	233,473
Ambulance Replacement	4,341	2	2	0	0	0	0	4,343	4,343
Waste Management	292,332	143	153	100,000	0	0	0	392,475	292,485
Landcare Vehicles	(0)	0	0	0	0	(72,385)	0	(72,385)	(0)
Contributions to Roadworks	37,339	18	20	0	0	0	0	37,357	37,359
Unspent Grants	135,426	66	0	135,426	0	0	0	270,918	135,426
	2,094,182	1,025	1,025	825,426	0	(351,434)	0	2,569,200	2,095,208

Note 7 - Year To Date Reserve Balance to End of Year Estimate



SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 8: Disposal of Assets

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Land and Buildings								
	Plant and Equipment								
MVS159	P&E - 2015 Holden Caprice - Nitrate Silver - CEO					34,923	24,091		(10,832)
MVU325	P&E - 2014 Holden Colorado Space Cab 4x4 Chassis (Ranger)					10,072	10,000		(72)
MVU324	P&E - 2014 Holden Colorado Wagon - CESM					29,506	17,273		(12,233)
MVS721	P&E - 2014 Holden Malibu - Black - (PBS)					16,008	10,000		(6,008)
LDO19021	LAND - Lot 121 - Land Bindoon - Cnr GN Hway & Edmonds-He	180,000	241,292	61,292		365,864	300,000		(65,864)
MVU714	P&E - 2014 Holden Colorado Space Cab Chassis - NRMO Water					16,506	10,909		(5,597)
NEW	Record not found					0	0		
PLE475	P&E - Road Broom - 2 Wheel - Pohlner - 3 point linkage					1,752	1,364		(388)
MVU818	P&E - 2014 Holden Colorado Space Cab - P&G					10,918	12,727	1,809	
PH0001	P&E - Grader - Cat 12H 2004 model					37,014	35,000		(2,014)
MVU111	P&E - Ford PK Ranger XL - Building Maintenance					8,396	8,636	240	
PH1031	P&E - 2010 Isuzu NQR450 Crew	19,927	21,850	1,923		20,855	20,855		
MVM002	P&E - Bus - Toyota Coaster 21 Seat					0	0		
LDV854	LAND - Lot 95 Ridgetop Ramble, Bindoon					347,772	350,000	2,228	
LDV144	LAND - Lot 14 Wells Glover Road Bindoon [old Tennis Courts]					320,000	120,000		(200,000)
LDV181	LAND - Lot 104 Gray Rd Bindoon					200,000	200,000		
LDV641	LAND - Lot M 1496 Muchea East [near new Saleyards Complex]					0	0		
MVS131	P&E - 2015 Holden Commodore SV6 Sedan - White (EMCS)					10,089	10,000		(89)
		180,000	263,142	63,215	0	1,429,675	1,130,855	4,277	(303,097)

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 9: Rating Information

	Rate in	Number of Properties	Rateable Value	YTD Actual				Amended Budget			
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
RATE TYPE	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV	10.0227	1,613	30,506,565	3,057,581	0	0	3,057,581	3,057,581	0	0	3,057,581
UV	0.6302	723	320,797,000	2,021,663	0	0	2,021,663	2,021,663	0	0	2,021,663
Sub-Totals		2,336	351,303,565	5,079,244	0	0	5,079,244	5,079,244	0	0	5,079,244
Minimum Payment	Minimum										
	\$										
GRV	1,000.00	427	3,013,857	427,000	0	0	427,000	427,000	0	0	427,000
UV	950.00	71	5,328,409	67,450	0	0	67,450	67,450	0	0	67,450
Sub-Totals		498	8,342,266	494,450	0	0	494,450	494,450	0	0	494,450
		2,834	359,645,831	5,573,694	0	0	5,573,694	5,573,694	0	0	5,573,694
Discounts							0				0
Concession							0				0
Amount from General Rates							5,573,694				5,573,694
Ex-Gratia Rates							0				2,532
Rates Adjustments							0				0
Movement in Excess Rates							(94,342)				0
Specified Area Rates							0				0
Totals							5,479,352				5,576,226

Comments - Rating Information

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 10: Information on Borrowings

(a) Debenture Repayments

Particulars/Purpose	01 Jul 2018	New Loans			Principal Repayments			Principal Outstanding			Interest Repayments		
		YTD Actual	Amended Budget	Adopted Budget	Actual YTD	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance													
Loan 80 Admin Server/IT Upgrade	100,000	0	0	0	0	18,934	18,934	100,000	81,066	81,066	-288	2,592	2,592
Health													
Loan 79 - Multi Purpose Health Centre	562,652	0	0	0	19,691	27,155	27,155	542,961	535,497	535,497	8,115	24,529	24,529
Housing													
Loan 72 Staff Housing Development	92,174	0	0	0	14,255	29,324	29,324	77,919	62,850	62,850	2,873	4,932	4,932
Loan 73 Seniors & Community Housing	32,938	0	0	0	4,177	8,497	8,497	28,761	24,441	24,441	546	2,113	2,113
Recreation and Culture													
Loan 74 Land Acquisition Gray Road	62,082	0	0	0	6,768	13,766	13,766	55,314	48,316	48,316	1,032	4,013	4,013
Transport													
Loan 79 New Grader	262,351	0	0	0	0	12,662	12,662	262,351	249,689	249,689	-4,698	11,437	11,437
Economic Services													
Loan 81 Land Lot 215 Great Nth Hwy	67,048	0	0	0	13,102	67,048	67,048	53,946	0	0	309	1,706	1,706
Loan 85 Land Lot 215 Great Nth Hwy	187,500	0	0	0	0	187,500	187,500	187,500	0	0	0	5,625	5,625
Loan 82 Land Lot 168 Binda Place	636,312	0	0	0	29,125	79,945	79,945	607,187	556,367	556,367	3,850	18,963	18,963
Loan 83 Lifestyle Villgae	0	0	650,000	650,000	0	59,362	59,362	0	590,638	590,638	0	13,000	13,000
Other Property & Services													
Loan 86 Admin Telephone System	0	0	55,000	55,000	0	5,023	5,023	0	49,977	49,977	0	1,100	1,100
	2,003,057	0	705,000	705,000	87,119	509,216	509,216	1,915,938	2,198,841	2,198,841	11,738	90,010	90,010

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

Particulars/Purpose	Amount Borrowed						Amount Used			Balance Unspent		
	YTD Actual	Amended Budget	Adopted Budget	Institution	Term (Years)	Interest Rate	Actual	Amended Budget	Adopted Budget	Actual	Amended Budget	Adopted Budget
Loan 86 Admin Telephone System	0	55,000	55,000	WATC	5	4.00	0	55,000	55,000	0	0	0
	0	0	0				0	0	0	0	0	0
	0	0	0				0	0	0	0	0	0
	0	55,000	55,000				0	55,000	55,000	0	0	0

Institution	Loan Type	Term Years	Interest Rate
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SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018

Note 11: Grants and Contributions

	Grant Provider	Type	Opening	Adopted Budget		YTD	Adopted	Post	Expected	YTD Actual		Unspent
			Balance (a)	Operating	Capital	Adopted Budget	Annual Budget (c)			(c)+(d)	Revenue (b)	Grant (Tied) (a)+(b)
				\$	\$	\$		Variations (d)			\$	\$
General Purpose Funding												
Grants Commission - General	WALGGC	Operating	0	387,642	0	96,910	387,642		387,642	100,656	0	0
Grants Commission - Roads	WALGGC	Operating	0	245,484	0	61,371	245,484		245,484	55,421	0	0
Governance												
Apprenticeship Training and IT Vision COA Contribution		Operating	0	0	0	0	0		0	0	0	0
Law, Order and Public Safety												
Grant - Watering WA - Remote Tank Monitoring		Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - AWARE - Raising Resilience	Office of Emergency Management	Operating - Tied	1,038	0	0	0	0		0	0	0	1,038
Grant - Safet Communities CCTV	Office of Emergency Management	Operating - Tied	0	32,263	0	10,752	32,263		32,263	29,330	(55,546)	(26,216)
Grant - Stronger Communities - Defibrillators CFS	Dept Infrastructure/Communities	Operating - Tied	0	0	0	0	0		0	0	(1,230)	(1,230)
ESL BFB - Contribution		Operating	0	0	0	0	0		0	0	(204)	0
Grant - ESL BFB Operating Grant	Dept Fire & Emergency Service	Operating - Tied	12,713	215,390	0	107,694	215,390		215,390	100,575	0	113,288
Grant - ESL SES Operating Grant	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - BRMP BAL Training	FAL Australia	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - Community Emergency Service Manager (CESM)	Dept Fire & Emergency Service	Operating - Tied	42,492	0	0	0	0		0	0	0	42,492
Grant - CESM Vehicle	Dept Fire & Emergency Service	Operating - Tied	9,901	12,000	0	0	12,000		12,000	0	(5,356)	4,545
Grant - Bushfire Risk Management (BRMP)	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - Fire Mitigation Activity Funding (MAF)	Dept Fire & Emergency Service	Operating - Tied	0	0	0	0	0		0	0	(17,614)	(17,614)
Education & Welfare												
Grant - Seniors Week - 5 Senses Discovery Tour	COTA WA	Operating - Tied	0	1,000	0	0	1,000		1,000	975	(550)	425
Grant - Volunteers Day	Volunteering WA	Operating - Tied	0	500	0	0	500		500	0	0	0
Grant - Thank a Volunteer	Dept Local Govt & Communities	Operating - Tied	0	0	0	0	0		0	0	0	0
Grant - Wear Ya Wellies	LotteryWest	Operating - Tied	0	11,300	0	0	11,300		11,300	0	0	0
Contribution - Wear Ya Wellies	Various	Operating - Tied	0	2,800	0	932	2,800		2,800	441	0	441
Grant - Youth Events	LotteryWest	Operating - Tied	0	0	0	0	0		0	0	0	0
Community Amenities												
			0	0	0	0	0		0	0	0	0
Recreation and Culture												
Contribution - Sandown Park Toilet Block	South Midlands Polocrosse Club	Non-operating	19,724	0	0	0	0		0	0	(36,699)	(16,975)
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	0	0	0
Contribution - Chinkabee Court Resurfacing	Bindoon Sport & Rec	Non-operating	0	0	0	0	0		0	0	0	0
Contribution - Brockman Centre Ramps and Paths	Brockman Centre	Non-operating	0	0	18,000	6,000	18,000		18,000	0	0	0
Contribution - Muchea Cricket Nets	Muchea Cricket Club	Non-operating	0	0	18,944	6,312	18,944		18,944	0	(49,702)	(49,702)
Contribution - Bindoon Cricket Pitch	Bindoon Sport & Rec	Non-operating	0	0	6,000	2,000	6,000		6,000	0	0	0
Grant - Kidsport	Dept Sport and Recreation	Operating - Tied	304	0	0	0	0		0	950	(2,011)	(757)
Grant - Blackboy Ridge Basic Enhancements	LotteryWest	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Brockman Centre Access Ramps and Paths		Non-operating	0	0	0	0	0		0	0	0	0
Grant - Muchea Cricket Nets		Non-operating	0	0	20,033	6,676	20,033		20,033	0	0	0
Grant - Muchea Dual Pump & Jump Track		Non-operating	5,000	0	5,000	1,664	5,000		5,000	0	(4,545)	455
Grant - Cadbury Fundraiser	Cadbury	Operating - Tied	0	400	0	132	400		400	0	0	0
Transport												
Grant - Street Lighting	Main Roads WA	Operating	0	4,000	0	1,332	4,000		4,000	0	(14,163)	0
Contribution - Road Works	Various	Operating - Tied	0	0	0	0	0		0	70	0	70
Grant - Direct Road	Main Roads WA	Operating	0	104,228	0	104,228	104,228		104,228	0	0	0
Grant - Black Spot - Chittering Road	Main Roads WA	Non-operating	0	0	10,667	0	10,667		10,667	0	0	0
Grant - Black Spot - Muchea East Road	Main Roads WA	Non-operating	159,881	0	53,244	0	53,244		53,244	0	(102,215)	57,666
Grant - Black Spot - Blue Plains/Maddern Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Black Spot - Julimar Road	Main Roads WA	Non-operating	0	0	0	0	0		0	0	0	0
Grant - Black Spot - Wandena Road	Main Roads WA	Non-operating	0	0	209,683	0	209,683		209,683	0	(3,500)	(3,500)
Grant - Black Spot - Mooliabeenee Road	Main Roads WA	Non-operating	0	0	16,966	0	16,966		16,966	0	0	0
Grant - Regional Road Group - Bridge 4701 Blizzard Road	Regional Road Group	Non-operating	137,690	0	67,000	0	67,000		67,000	0	0	137,690
Grant - WALGCC Bridge 5374 Flat Rocks Road	Regional Road Group	Non-operating	40,000	0	0	0	0		0	0	0	40,000
Grant - Regional Road Group - Chittering Road	Regional Road Group	Non-operating	94,720	0	0	0	0		0	0	0	94,720
Grant - Regional Road Group - Muchea East Road	Regional Road Group	Non-operating	52,257	0	486,596	0	486,596		486,596	0	(12,979)	39,278
Grant - Regional Road Group - Archibald Street Footpath	Regional Road Group	Non-operating	0	95,151	31,716	95,151	95,151		95,151	0	0	0
Grant - Mountain Bike Trail		Non-operating	0	0	5,000	1,664	5,000		5,000	0	0	0
Economic Services												
Grant - Taste of Chittering	LotteryWest /TourismWA	Operating - Tied	0	0	0	0	0		0	0	(39,526)	(39,526)
Contribution - Taste of Chittering	Various	Operating - Tied	7,155	18,255	0	18,255	18,255		18,255	21,923	0	29,078
Contribution - Tourism Action Plan Signage	Various	Operating	0	0	0	0	0		0	1,200	0	0
Grant - Wear Ya Wellies - Road Safety Message	Road Safety Council	Operating - Tied	0	(11,300)	0	(6,000)	(11,300)		(11,300)	6,000	0	6,000
Grant - Visitor Centre Auto Door		Non-operating	0	0	0	0	0		0	0	0	0
Grant - Muchea Employment Node - Special Projects Officer	Building Better Regions	Operating - Tied	120,563	120,563	0	40,184	120,563		120,563	0	(51,614)	68,949
Grant - Visitor Centre Sustainability	TourismWA	Operating - Tied	0	0	0	0	0		0	0	(32)	(32)
TOTALS			703,438	1,144,525	1,012,284	491,822	2,156,809	0	2,156,809	317,540	(397,486)	480,582
SUMMARY												
Operating	Operating Grants, Subsidies and Contributions		0	741,354	0	263,841	741,354	0	741,354	157,277	(14,367)	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions		194,166	403,171	0	171,949	403,171	0	403,171	160,263	(173,479)	180,950
Non-operating	Non-operating Grants, Subsidies and Contributions		509,272	0	1,012,284	56,032	1,012,284	0	1,012,284	0	(209,640)	299,632
TOTALS			703,438	1,144,525	1,012,284	491,822	2,156,809	0	2,156,809	317,540	(397,486)	480,582

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 31 October 2018
























Note 12: Trust Fund

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

Description	Opening Balance 01 Jul 2018	Amount Received	Amount Paid	Closing Balance 31 Oct 2018
	\$	\$	\$	\$
Animal Control	50.00	0.00	0.00	50.00
Bonds - Community Bus	1,100.00	0.00	0.00	1,100.00
Construction Training Fund (CTF)	2,773.21	5,837.53	(7,687.55)	923.19
Bonds - Crossovers	16,513.89	0.00	0.00	16,513.89
Bonds - Defects Roadworks	11,742.59	0.00	0.00	11,742.59
Bonds - Developer	95,682.19	0.00	0.00	95,682.19
Bonds - Extractive Industries	217,658.43	0.00	0.00	217,658.43
Bonds - Gravel Pit Rehabilitation	21,289.16	0.00	0.00	21,289.16
Bonds - Keys, Hall and Equipment	1,905.00	650.00	(350.00)	2,205.00
Building Services Levy (BSL)	2,937.96	8,085.92	(8,999.79)	2,024.09
Bonds - Road Upgrade	0.00	0.00	0.00	0.00
Bonds - Seal Coat	0.00	0.00	0.00	0.00
Bonds - Sand Extraction	0.00	0.00	0.00	0.00
Bonds - Transportable Buildings	0.00	0.00	0.00	0.00
Bonds - Community Housing	351.93	0.00	0.00	351.93
Extractive Industry Licence	0.00	0.00	0.00	0.00
Councillor Nomination Deposits	0.00	0.00	0.00	0.00
Bonds - Revegetation of Blocks	0.00	0.00	0.00	0.00
Bonds - Senior Housing	0.00	0.00	0.00	0.00
Bonds - Staff Housing	0.00	0.00	0.00	0.00
Transport Licencing	0.00	0.00	0.00	0.00
Unclaimed Monies	1,031.40	0.00	0.00	1,031.40
	373,035.76	14,573.45	(17,037.34)	370,571.87


















SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2018

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
 Level of completion indicator, please see table at the end of this note for further detail.											
Land											
Economic Services											
 Lot 8017 (IHC) Purchase	4110309	509	LC383	0	0	0	(20,000)	(20,000)	0	0	
 Lifestyle Village Land (Capital)	4130109	509	LC210	0	0	0	(550,000)	(550,000)	0	0	
 Lot 168 Binda Place Subdivision	4130609	509	LC481	0	0	0	(40,000)	(40,000)	0	0	
 Lot 104 Gray Road Subdivision	4130609	509	LC483	0	0	0	(30,000)	(30,000)	0	0	
 131 Muchea East Road Remediation	4130609	509	LC484	0	0	0	(40,000)	(40,000)	0	0	Dec
Total - Economic Services				0	0	0	(680,000)	(680,000)	0	0	
 Total - Land				0	0	0	(680,000)	(680,000)	0	0	
Buildings											
Housing											
 6169 Great Northern Highway Buildings (Capital)	4090310	510	BC227	0	0	0	0	0	0	0	
Total - Housing				0	0	0	0	0	0	0	
Community Amenities											
 Wannamal Public Conveniences Buildings (Capital)	4100710	510	BC307	0	(2,502)	(2,502)	(5,000)	(5,000)	0	(2,502)	Dec
 Muchea Hall Buildings (Capital)	4110110	510	BC313	0	0	0	(10,000)	(10,000)	0	0	Nov
 Muchea Hall Pavilion Upgrade	4110110	510	BC313B	0	(26,474)	(26,474)	(18,386)	(18,386)	(18,386)	(8,088)	Nov
 Sandown Park Buildings (Capital)	4110110	510	BC338	0	0	0	0	0	0	0	
Total - Community Amenities				0	(28,976)	(28,976)	(33,386)	(33,386)	(18,386)	(10,590)	
Recreation And Culture											
 Sandown Park Ablution/Shower Block	4110310	510	BC338A	0	(36,699)	(36,699)	(8,920)	(8,920)	(8,923)	(27,776)	Dec
 Brockman Centre Precinct Buildings (Capital)	4110310	510	BC380	0	0	0	(36,006)	(36,006)	0	0	Dec
 Lower Chittering Sports & Recreation Buildings (Capital)	4110310	510	BC383	0	(600)	(600)	(100,000)	(100,000)	(600)	0	Dec
Total - Recreation And Culture				0	(37,299)	(37,299)	(144,926)	(144,926)	(9,523)	(27,776)	
Transport											
 Depot Buildings (Capital)	4120110	510	BC410	0	0	0	(38,000)	(38,000)	0	0	Dec
 Depot Machinery Shed and Fencing Upgrade	4120110	510	BC410A	0	(2,162)	(2,162)	(32,500)	(32,500)	0	(2,162)	Dec
Total - Transport				0	(2,162)	(2,162)	(70,500)	(70,500)	0	(2,162)	
Economic Services											
 Lifestyle Village Buildings (Capital)	4130110	510	BC210	0	(2,000)	(2,000)	(100,000)	(100,000)	0	(2,000)	April
 Caravan Park Buildings (Capital)	4130210	510	BC475	0	0	0	0	0	0	0	
Total - Economic Services				0	(2,000)	(2,000)	(100,000)	(100,000)	0	(2,000)	
Other Property & Services											
 Administration Buildings (Capital)	4140210	510	BC560	0	(148,834)	(148,834)	(110,230)	(110,230)	(110,230)	(38,604)	Dec
 Administration Building Upgrade	4140210	510	BC560A	0	0	0	0	0	0	0	
 Records Storage Donga	4140210	510	BC563	0	0	0	0	0	0	0	
Total - Other Property & Services				0	(148,834)	(148,834)	(110,230)	(110,230)	(110,230)	(38,604)	
 Total - Buildings				0	(219,272)	(219,272)	(459,042)	(459,042)	(138,139)	(81,133)	























SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2018

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Plant , Equip. & Vehicles											
Governance											
 OCH New Vehicle (P0001) (CEO)	4040230	530	PA0001	0	0	0	(51,818)	(51,818)	0	0	April
Total - Governance				0	0	0	(51,818)	(51,818)	0	0	
Law, Order And Public Safety											
 FIRE - Plant and Equipment (Capital)	4050130	530	PE030	0	(765)	(765)	0	0	0	(765)	
 CH230 New Utility 4x2 Tray Top (P0230) (Ranger)	4050230	530	PA0230	0	0	0	(42,727)	(42,727)	0	0	Dec
 CH003 Ranger 2018 4x4	4050230	530	PA0231	0	0	0	0	0	0	0	
 CCTV Throughout Shire	4050330	530	PE700	0	(55,546)	(55,546)	(64,526)	(64,526)	(64,526)	8,980	
 000CH New Vehicle (P10178) (CESM)	4050730	530	PA000	0	0	0	(79,682)	(79,682)	0	0	Nov
Total - Law, Order And Public Safety				0	(56,311)	(56,311)	(186,935)	(186,935)	(64,526)	8,215	
Health											
 CH451 New Sedan (Health)	4070430	530	PA1270	0	0	0	(30,000)	(30,000)	0	0	March
Total - Health				0	0	0	(30,000)	(30,000)	0	0	
Community Amenities											
 CH10648 New Utility Dual Cab 4x4 (P1892) (NRMO)	4100530	530	PA1892	0	0	0	(42,727)	(42,727)	0	0	Mar
Total - Community Amenities				0	0	0	(42,727)	(42,727)	0	0	
Recreation And Culture											
 HALLS - Plant & Equipment (Capital)	4110130	530		0	0	0	0	0	0	0	
Total - Recreation And Culture				0	0	0	0	0	0	0	
Transport											
 CH6085 Broom Tractor Towed (P0001) (Works)	4120330	530	PA6085	0	0	0	(36,182)	(36,182)	0	0	Dec
 CH354 New Utility 4x4 Tray Top (P0035) (Works)	4120330	530	PA0035	0	0	0	(44,455)	(44,455)	0	0	Dec
 CH1261 New Grader (P1261) (Works)	4120330	530	PA1261	0	0	0	(372,727)	(372,727)	0	0	Dec
 CH5026 New Utility 4x2 Tray Top (P5026) (Works)	4120330	530	PA5026	0	0	0	(40,909)	(40,909)	0	0	Dec
 CH1252 New Truck Crew Cab (P1252) (WORKS)	4120330	530	PA1252	0	(82,250)	(82,250)	(85,710)	(85,710)	(85,710)	3,460	Done
Total - Transport				0	(82,250)	(82,250)	(579,983)	(579,983)	(85,710)	3,460	
Other Property & Services											
 Admin Server/IT Upgrade (Capital)	4140230	530	PE562	0	0	0	(25,550)	(25,550)	0	0	Done
 Admin Telephone System Upgrade	4140230	530	PE564	0	(6,515)	(6,515)	(55,000)	(55,000)	0	(6,515)	Dec
 00CH New Vehicle (P0003) (EMDS)	4140230	530	PA0003	0	0	0	(36,364)	(36,364)	0	0	Mar
Total - Other Property & Services				0	(6,515)	(6,515)	(116,914)	(116,914)	0	(6,515)	
Total - Plant , Equip. & Vehicles				0	(145,076)	(145,076)	(1,008,377)	(1,008,377)	(150,236)	5,160	
























SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2018

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Roads (Non Town)											
Transport											
 Davis Road	4120140	540	RC024	0	(29,214)	(29,214)	(35,310)	(35,310)	(35,310)	6,096	Done
 Carl Street	4120140	540	RC060	0	(4,036)	(4,036)	0	0	0	(4,036)	Done
 Mackenzie Street	4120142	540	RC066	0	0	0	(139,967)	(139,967)	(24,118)	24,118	Mar
Total - Transport				0	(33,250)	(33,250)	(175,277)	(175,277)	(59,428)	26,178	
Total - Roads (Non Town)				0	(33,250)	(33,250)	(175,277)	(175,277)	(59,428)	26,178	
Roads (Town)											
Transport											
 Chittering Road	4120141	540	RC002	0	(228)	(228)	(304,045)	(304,045)	0	(228)	April
 Hay Flat Road	4120141	540	RC008	0	(566)	(566)	0	0	0	(566)	
 Wells Glover Road	4120141	540	RC009	0	0	0	(43,810)	(43,810)	0	0	Nov
 North Rd	4120141	540	RC012	0	(44,742)	(44,742)	(68,605)	(68,605)	(23,760)	(20,982)	March
 Wandena Road	4120141	540	RC030	0	(29,552)	(29,552)	(48,425)	(48,425)	(28,863)	(689)	Jan
 Forrest Hills Parade	4120141	540	RC103	0	0	0	(124,624)	(124,624)	0	0	Apr
 Snake Spring Road	4120141	540	RC132	0	(10,110)	(10,110)	(37,560)	(37,560)	(10,110)	0	Feb
 Hereford Way	4120141	540	RC145	0	0	0	(28,780)	(28,780)	0	0	Nov
 Murray Grey Circle	4120141	540	RC146	0	0	0	(56,490)	(56,490)	0	0	Nov
 Santa Gertrudis Drive	4120141	540	RC150	0	0	0	(58,040)	(58,040)	0	0	Nov
 Ayreshire Loop	4120141	540	RC180	0	0	0	(78,030)	(78,030)	0	0	Nov
 Flat Rocks Road	4120142	540	RC011	0	(62,555)	(62,555)	(55,535)	(55,535)	(55,535)	(7,020)	Done
 Spillman Road	4120142	540	RC051	0	(28,679)	(28,679)	0	0	0	(28,679)	Done
 Muchea East Road Renewal (RRG)	4120149	540	RRG004	0	(12,979)	(12,979)	(791,547)	(791,547)	0	(12,979)	Feb
 Mooliabeenie Road (BS)	4120153	540	RBS001	0	0	0	(25,450)	(25,450)	0	0	Dec
 Chittering Road (BS)	4120141	540	RBS002	0	0	0	(16,000)	(16,000)	0	0	Dec
 Muchea East Road (BS)	4120142	540	RBS004	0	(102,215)	(102,215)	(272,300)	(272,300)	(100,000)	(2,215)	Feb
 Wandena Road (BS)	4120142	540	RBS030	0	(3,500)	(3,500)	(314,525)	(314,525)	(3,500)	0	Dec
Total - Transport				0	(295,125)	(295,125)	(2,323,766)	(2,323,766)	(221,768)	(73,357)	
Total - Roads (Town)				0	(295,125)	(295,125)	(2,323,766)	(2,323,766)	(221,768)	(73,357)	
Bridges and Culverts											
Transport											
 Bridge 4701 - Blizzard Road Slk 0.32 - Cap Ex	4120167	555	BR4701	0	0	0	(97,319)	(97,319)	0	0	Mar
Total - Transport				0	0	0	(97,319)	(97,319)	0	0	
Total - Bridges and Culverts				0	0	0	(97,319)	(97,319)	0	0	

SHIRE OF CHITTERING
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 31 OCTOBER 2018

Note 13: Capital Acquisitions

Assets	Account	Balance Sheet Category	Job	YTD Actual			Adopted Annual Budget	Amended Budget			Strategic Reference / Comment
				New/Upgrade	Renewal	Total YTD		Annual Budget	YTD Budget	YTD Variance	
				\$	\$	\$	\$	\$	\$	\$	
Footpaths											
Transport											
 Footpath - Archibald Street	4120170	560	FC032	0	0	0	(190,302)	(190,302)	0	0	Apr
 Blackboy Ridge Trail	4120170	560	WT002	0	0	0	(36,500)	(36,500)	0	0	Mar
 Lake Needonga Trail	4120170	560	WT004	0	0	0	(35,000)	(35,000)	0	0	Dec
 Wannamal Heritage Trail	4120170	560	WT005	0	0	0	(20,940)	(20,940)	0	0	Mar
 Mountain Bike Trail	4120170	560	WT007	0	0	0	(15,000)	(15,000)	0	0	Mar
Total - Transport				0	0	0	(297,742)	(297,742)	0	0	
 Total - Footpaths				0	0	0	(297,742)	(297,742)	0	0	
Parks & Ovals											
Community Amenities											
 Cemetery Memorial Gardens Infrastructure Parks (C	4100770	570	PC300	0	0	0	(34,434)	(34,434)	0	0	Mar
Total - Community Amenities				0	0	0	(34,434)	(34,434)	0	0	
Recreation And Culture											
 John Glenn Parks & Ovals (Capital)	4110370	570	PC304	0	(33)	(33)	(15,000)	(15,000)	0	(33)	Mar
 Clune Park Infrastructure Parks (Capital)	4110370	570	PC305	0	0	0	(18,000)	(18,000)	0	0	Dec
 Town Centre Pop Up Park (Capital)	4110370	570	PC370	0	0	0	(18,000)	(18,000)	0	0	Mar
 Bindoon Oval Infrastructure Parks (Capital)	4110370	570	PC310	0	0	0	(12,000)	(12,000)	0	0	Jan
 Muchea Oval Infrastructure Parks (Capital)	4110370	570	PC313	0	(49,702)	(49,702)	(66,832)	(66,832)	(31,000)	(18,702)	Done
 Maddern Road Nature Park Infrastructure Parks (Ca	4110370	570	PC360	0	0	0	(5,000)	(5,000)	0	0	Jan
Total - Recreation And Culture				0	(49,734)	(49,734)	(134,832)	(134,832)	(31,000)	(18,734)	
 Total - Parks & Ovals				0	(49,734)	(49,734)	(169,266)	(169,266)	(31,000)	(18,734)	
Infrastructure - Other											
Economic Services											
 Muchea Entry Statement Infrastructure Other (Capital)	4130290	590	OC475	0	0	0	(20,000)	(20,000)	0	0	May
Total - Economic Services				0	0	0	(20,000)	(20,000)	0	0	
 Total - Infrastructure - Other				0	0	0	(20,000)	(20,000)	0	0	
Capital Expenditure Total				0	(742,457)	(742,457)	(5,230,789)	(5,230,789)	(600,571)	(141,886)	
Level of Completion Indicators											
 0%  20%  40%  60%  80%  100%  Over 100%											
Percentage YTD Actual to Annual Budget Expenditure over budget highlighted in red.											

CHITTERING RESIDENTS & RATEPAYERS ASSOCIATION Inc**POST OFFICE BOX 197****BINDOON WA 6502**11th October, 2018

CEO and Councillors
Chittering Shire Council
6177 Great Northern Highway
BINDOON WA 6502

In March 2018 there was a public meeting called, at the Bindoon Hall. At that meeting the public in attendance indicated they would like a Chittering Residents & Ratepayers group formed to represent the community with some issues they felt required addressing. There were several persons indicating they would be interested in forming a committee to represent the Chittering Residence & Ratepayers Association Inc. One thing we have tried to do is be inclusive by holding the meetings between Bindoon, Muchea and Lower Chittering to encourage participation. Hopefully, this encourages more understanding of the district as a whole not just themselves in their own little area in the shire.

Some of our achievements; we hold monthly meetings for the public (2nd Wednesday of the month), have held a public meeting with NBN, Erickson and Telstra regarding the tower on Bell Hill. We have also had guest speakers at some of our meetings. September Rosanna Hindmarsh from Landcare was our guest speaker. October, the Principal, of Immaculate Heart College (Lower Chittering) Mr Lucas Hurley was our guest speaker. Both of the speakers passed on valuable messages and information to the community.

There was one meeting in Muchea that became very vocal and controversial. As there were some councillors present they were able to give information to the public and explain how to deal with complaints in a very efficient and practical way. Their information was appreciated by all present and it has made it easier for both the public and ourselves to deal with issues in a responsible way.

The presents of the councillors is very much appreciated as they are able to let the public know why some things are dealt with as they are by the council and it brings more understanding from the public of the actions taken by the council. There is the opportunity to ask questions of those in attendance to see where they are coming from.

Since our beginning we have developed a constitution and become incorporated, taken out a cover note (for 14 days) for public liability, we have also registered for an ABN number. The Public Liability is essential for us to continue with meetings and also fund raising in the community.

As this group is very young in its development (7 months) we have found financially we are flying close to the wind and would very much appreciate the council's assistance with the payment of the

public liability for the group. The premium quote we have for \$10,000,000 public liability is \$930.00 from Ansvar Community Services Organisation Insurance. We had 3 quotes and found this organisation was the most reasonable and the coverage was as good as the others.

We realise we have already been granted \$200 for printing and \$700 for the use of the bus, but would very much appreciate assistance with the payment of the Public Liability or part thereof.

Hoping this request will have a favourable outcome.

Yours respectfully

Josephine Fern
Secretary
Chittering Residents & Ratepayers Association Inc



SHIRE OF CHITTERING

LONG TERM FINANCIAL PLAN 2018-19 TO 2027-28

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EXECUTIVE SUMMARY

The Shire of Chittering's Long Term Financial Plan (LTFP) is an important part of Council's Integrated Planning process. The LTFP is aligned with Council's Strategic Community Plan and Corporate Business Plan and will form the basis for the preparation of Council's annual budgets.

The Long Term Financial Plan covers a 10 year planning period, from 2018-19 to 2027-28 and therefore cannot be set in concrete. The Plan includes the modelling of three scenarios based on a range of assumptions and assesses the Council's revenue capacity against community demands and service levels.

Projections contained in the statutory schedules attached to this Plan reveal that over the next 10 years the Shire will require revenue from rates to grow faster than the anticipated Consumer Price Index, estimated to average 2.8% over the life of the Plan. Scenario 1 sets the rate increases at 3.1% per annum over the life of the Plan.

In adopting such a strategy, the Shire will achieve a greater degree of financial independence with the ability to deliver balanced budgets, whilst being able to begin addressing infrastructure asset funding gaps, particularly in the latter years of the Plan.

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1.0 STRATEGIC OVERVIEW

1.1 PURPOSE OF THE PLAN

The Shire of Chittering's Long Term Financial Plan is an important part of Council's strategic planning process. The Plan is aligned to the Council's Strategic Community Plan and the Corporate Business Plan and will form the basis for the preparation of the Council's Annual Budget.

The Strategic Community Plan details the community's long term aspirations; however they can only be achieved if sufficient resources such as money, people and assets are allocated. The Long Term Financial Plan (LTFP) costs the community's aspirations against the financial realities.

The LTFP covers a 10 year planning period, from 2018-2019 to 2027-2028 and therefore cannot be set in concrete. It allows for the modelling of various scenarios based on a range of assumptions and assesses the Council's revenue capacity against community demands and service levels. The Plan will also -

- ⇒ Demonstrate greater accountability and transparency to the community;
- ⇒ Link to various plans, such as the Strategic Community Plan, Corporate Business Plan, Asset Management Plan, Workforce Plan and Annual Budget.
- ⇒ Assess the financial sustainability of the Shire; and
- ⇒ Identify potential financial issues and their long term impact.

1.2 LEGISLATIVE OBLIGATIONS

The Shire of Chittering is required, under Section 5.56 of the *Local Government Act 1995*, to plan for the future of its district. In doing so, the Shire needs to comply with Regulation 19DA of the *Local Government (Financial Management) Regulations 1996*, which states:

- (1) *A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending June 2013.*
- (2) *A corporate business plan for a district is to cover the period specified in the Plan, which is to be at least 4 financial years.*
- (3) *A corporate business plan for a district is to-*
 - (a) *set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and*

- (b) *govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and*
- (c) *develop and integrate matters relating to resources, including asset management, workforce planning and long term financial planning.*

1.3 STRATEGIC ALIGNMENT

1.3.1 Strategic Community Plan

The Shire of Chittering's Strategic Community Plan (SCP) is a Council visionary document for the next 10 years, based on community input. The Long Term Financial Plan activates the SCP priorities.

1.3.2 Corporate Business Plan

The Long Term Financial Plan informs the Corporate Business Plan (CBP) to activate the SCP priorities.

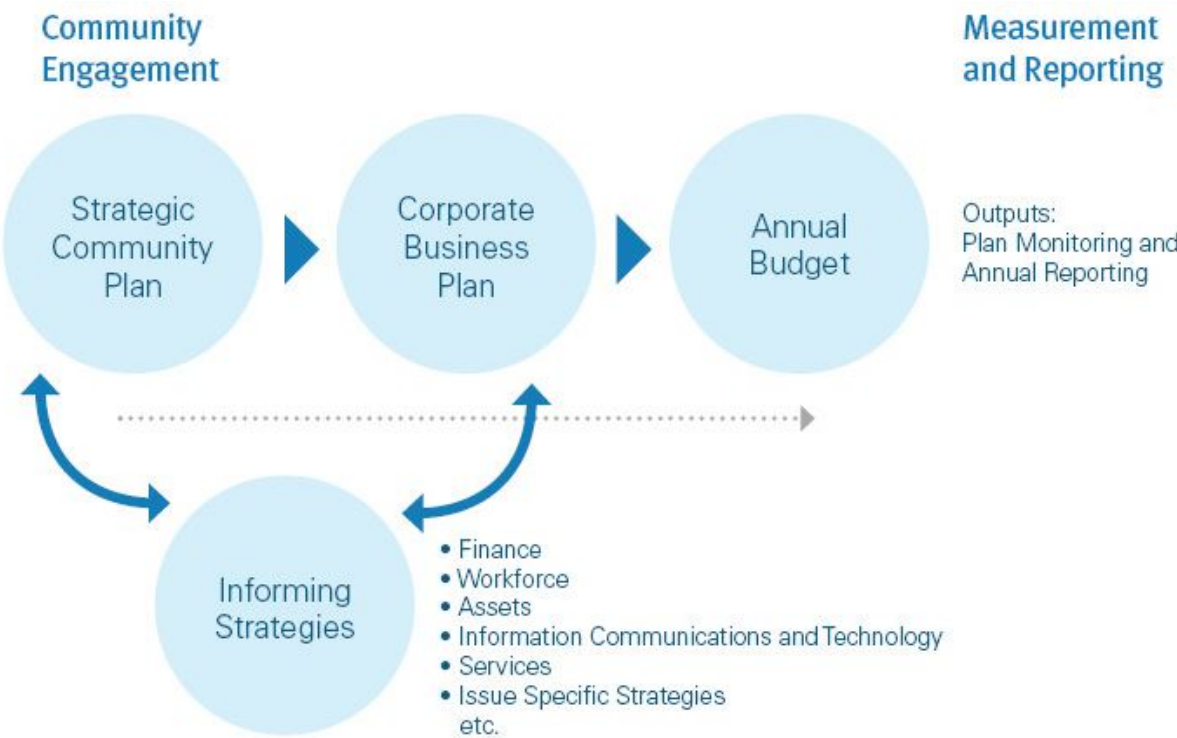
1.4 STRATEGIC FINANCIAL DIRECTION

The Shire of Chittering, in developing the LTFP and in undertaking subsequent annual reviews, will develop and align the LTFP to the following:

- ⇒ Borrowing Strategy
- ⇒ Rating Strategy
- ⇒ Asset Management Plans
- ⇒ Workforce Plan
- ⇒ Cash Reserve Strategy
- ⇒ Revenue Raising Strategy
- ⇒ Capital Works Program
- ⇒ Range and level of services
- ⇒ Business plans and other studies developed in relation to specific projects.

1.5 STRATEGIC PLANNING FRAMEWORK

The diagram below details the links between the Long Term Financial Plan and the balance of the Corporate Planning Framework.



Elements of Integrated Planning and Reporting Framework

The framework guides the Council in identifying community needs and aspirations over the long term (Strategic Community Plan), medium term (Corporate Business Plan) and short term (Annual Budget), and then holds itself accountable (Audited Financial Statements). The Council, in preparing a long term financial plan, will seek to answer the following:

- ⇒ The affordability of the community's needs and wants;
- ⇒ How we can plan to achieve the desired outcomes;
- ⇒ Meeting future challenges and pressures; and
- ⇒ Achieving financial sustainability.

The LTFP establishes the financial direction of the Council in order to meet the funding requirements over the next 10 years. The Plan is prepared in conjunction with the Councils Corporate Business Plan to ensure the affordability of services and facilities incorporated into the Corporate Business Plan.

2.0 THE SHIRE IN PROFILE

2.1 OUR AREA

The Shire of Chittering is nestled in the foothills of the Darling Scarpe, strategically located 55 kilometres north of Perth, and covers an area of 1,220 square kilometres. There are three townships within the Shire, being Bindoon, Muchea and Wannamal. In addition to the townships, there are six rural residential areas that include Anderley Estate, Bindoon Country Club, Bindoon Vista Estate, Blue Plains Estate, Chittering Fields, Chittering Rise, Hidden Valley, Lake Chittering Heights, Maryville Estate, Mooliabeenee, Old Winery Estate, Rocky Creek Rise, Rosa Park Estate, Wandena Estate, and Woodlands Estate.

The Shire of Chittering adjoins the Local Authorities of Victoria Plains to the north, Toodyay to the east, Gingin to the west, Swan and Wanneroo to the south.

2.2 OUR ECONOMY

In addition to rural industries (agriculture, horticulture and viticulture), the Shire's economy is also based around tourism and mineral sands processing.

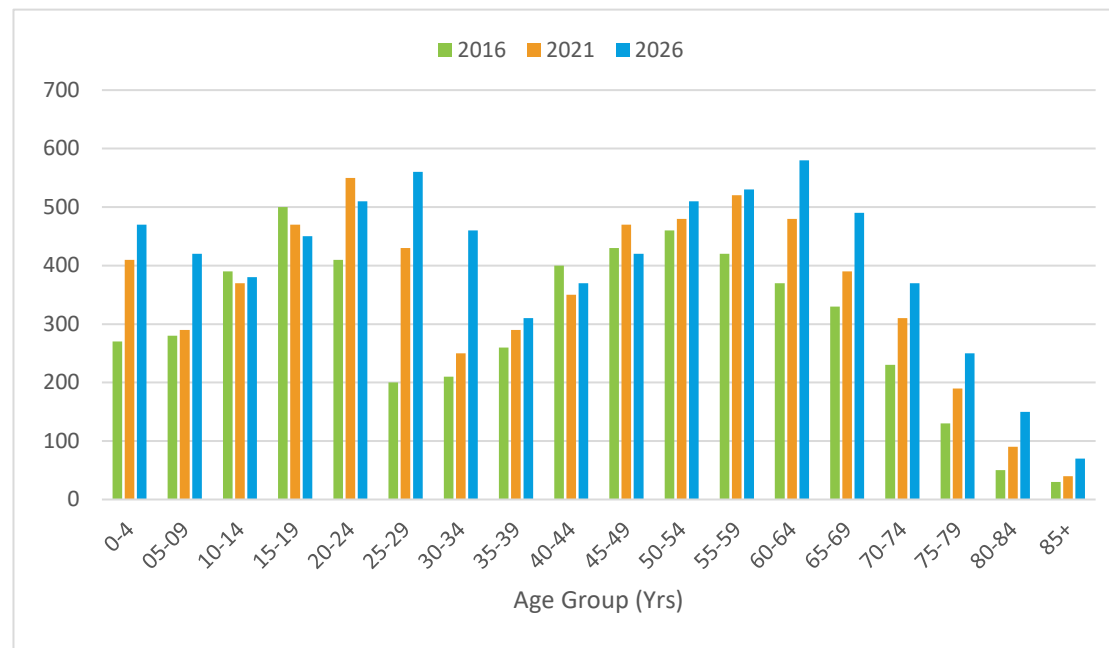
2.3 OUR PEOPLE

There are an estimated 5,472¹ people who call the Shire of Chittering home. The Shire's strategic location means that it is one of the fastest growing rural areas in Western Australia and it is anticipated that the Shire's population will grow significantly by 2026.

The WA Tomorrow Report² estimates the following population growth for the Shire:

¹ ABS, 2016 Census, accessed 27 October 2017

² 'WA Tomorrow Report' 2015, - WA Planning Commission



Utilising the population projections prepared by the WA Tomorrow Report, the Shire's population over the next 10 years is estimated to increase by 33.4% to 7,300. Over the same period it is estimated the number of persons over the age of 65 will increase by 58.9% from 837³ to 1,330⁴.

2.4 OUR ENVIRONMENT

The local environment is valued, with a focus on protection of local biodiversity, improved water and energy use, reduction in waste and an increase in recycling.

³ ABS, 2016 Census, accessed 17 October 2017

⁴ 'WA Tomorrow Report' 2015, - WA Planning Commission

2.5 STATISTICAL SNAPSHOT

STATISTIC DESCRIPTION ⁵	ITEM
Distance from Perth	70 kms
Area	1,220 km ²
Length of Sealed Roads	310 kms
Length of Unsealed Roads	140 kms
Estimated Population ABS Census 2016	5470
Number of Electors 2017	3828
Number of Dwellings ABS Census 2016	2205
Total Rates Levied 2017-18	\$5,441,331
Total Revenue 2017-18	\$9,416,646
Number of Employees	54

⁵ Source – Local Government Information

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3.0 OUR SERVICES

The type and range of services to be provided by the Shire are detailed below.

3.1 CURRENT SERVICES

The tables below detail the current services provided by the Shire based on its proposed 2017-18 budget. Each service has been classified utilising the following legend.

SERVICE FREQUENCY (SF)		SERVICE DELIVERY (SD)		CHARGING ARRANGEMENTS (CA)	
A	Ad-hoc	FO	Fully Outsourced	U	Fee for Service – Fully recouped
D	Daily	PO	Partially Outsourced	UP	Fee for Service – Partially recouped
W	Weekly	LG	Local Government	S	Subsidised Service – government funded
FN	Fortnightly	V	Volunteers	F	Free at point of use - funded from general revenue
M	Monthly			N/A	Not Applicable
Q	Quarterly				
S	Seasonal				
B	Biannual				
Y	Yearly				

SERVICE	DESCRIPTION (The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN/HOUSE ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Members of Council	Administration and operation of facilities and services to members of council. Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscriptions, conference expenses, council chamber expenses, members' entertainment, support staff (orderly, secretarial, receptionists etc.), printing, telephones, faxes, delivery expenses.	D	LG	N/A	509,647 <u>(100)</u>	258,622	251,025	0	(100)	(0)
	Also includes the allocation of administration expenses for the Chief Executive Officer and staff in preparation, administration and attendance at meetings and assisting elected members and other committees of Council.				509,547					

SERVICE	DESCRIPTION (The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN/HOUSE ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Other Governance	Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services. Including civic receptions, refreshments (receptions), naturalisation (citizenship) ceremonies, polls, referendums, public relations (newsletters, sister city relationships etc.), Freedom of Information requests and preparation for State visits.				368,279 <u>(53,808)</u>	42,000	81,583	0	(51,508)	(2,300)
	Research, development and preparation of policy documents, development of local laws, strategic planning, principal activity plans, annual budgets, annual financial reports, audit fees and the annual report.	D	LG	N/A	314,471					
	The allocation of expenses made to this program, such as meetings, public relations or staff should not include those identified with specific programs or business units.									
Rates	Rates levied under Division 6 of Part 6 of the Local Government Act 1995. Revenue from a general rate, differential rates, minimum rates, interest and fees on instalment arrangements, interest on arrears, government subsidy for rates deferred by entitled pensioners, less discounts and/or concessions relating to rates levied. Expenditures incurred in administration and maintaining rate records, rating valuations, servicing notices, postage, stationery, advertising, doubtful debt expense, debt collection, printing, indirect administration costs etc. Specified area rates, service charges, sewerage rates and water rates are to be allocated to the service program for which the charge is being levied.	D	LG/PO	U	211,309 <u>(5,591,062)</u> (5,379,753)	148,553	62,756	0	(5,591,062)	(0)

SERVICE	DESCRIPTION (The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN/HOUSE ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Other General Purpose Funding	Amounts receivable from the Western Australian Grants Commission and any other Government Grant of a general purpose nature and generally referred to as untied grants. The funds allocated by the Grants Commission and referred to as general purpose funding and local roads funding are considered untied grants. Grants for special projects from the Commission are considered tied grants and should be disclosed under the appropriate program i.e. Transport. Interest earnings from deposits and investments, including reserve accounts. General overdraft expenses on the Municipal Fund. Where overdraft arrangements are made for specific purposes the cost incurred with that purpose is to be allocated to the appropriate program. Interest expenses on borrowing are to be allocated to the program for which purposes the loans were raised. Repayments of interest by community groups or self-supporting loans are to be treated as revenue in the corresponding program.	D	LG/PO	U	25,555 (628,094)	25,555	0	0	(63,998)	(564,096)
	Interest expenses on borrowing are to be allocated to the program for which purposes the loans were raised. Repayments of interest by community groups or self-supporting loans are to be treated as revenue in the corresponding program.				(602,539)					
Fire Prevention	Administration and operations on fire prevention services, including volunteer fire brigades, FESA levy, outlays on roadside clearing operations (slashing, clearing, mowing verges, standpipes, insurance) and other protective burning. Revenues include the sale of local laws, maps, materials relating to fire prevention, fines and penalties imposed under relevant Acts and fines, fees or charges for clearing fire breaks.	A	LG/V	UP/S	489,243 (32,900) 456,343	280,460	25,102	183,681	(6,000)	(26,900)

SERVICE	DESCRIPTION (The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN/HOUSE ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Animal Control	Administration, enforcement and operations relating to the control of animals. Include costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying dogs, cats, cattle and other livestock and impounding and destruction fees.	D	LG	U	186,799 (46,000) 140,799	130,205	37,654	18,940	(46,000)	0
Other Law, Order & Public Safety	Administration, promotion, support and operation of services relating to public order and safety that cannot be assigned to one of the two preceding sub-programs. Includes outlays on beach inspectors, lifesaving (including clubhouses) and beach patrols, contributions to State and Voluntary emergency services (civil defence, civil emergency, cyclone preparation, emergency services), the control of off-road vehicles, traffic control by rangers, enforcement of council local laws and impounding vehicles. Where the cost of enforcement of Council local laws cannot be assigned to a specific program those costs should be included under this program. The removal of derelict/abandoned vehicles and dead animals are assigned to the Protection of the Environment.	D	LG	UP/S	607,466 (440,872) 166,594	554,814	50,205	2,447	(11,685)	(429,187)
Preventative Services – Health Administration and Inspection	Administration, inspection and operations of programs concerned with the general health of the community. Includes the costs and revenues derived from the inspection of eating houses, alfresco dining, lodging and boarding houses, itinerant food vendors, stall holders, offensive trade etc. Also includes providing the services of a Medical Officer of Health, group and regional health schemes and any other outlays concerned with the general health inspection and administration services provided by the council.	D	LG	UP/F	179,081 (6,800) 172,281	164,237	12,551	2,293	(6,800)	0

SERVICE	DESCRIPTION (The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN/HOUSE ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Preventative Services – Pest Control	Administration and operations for programs concerned with the eradication of noxious insects and vermin such as mosquitoes, flies, rodent etc.	A	LG	F	11,476 (0) 11,476	5,200	6,276	0	(0)	(0)
Other Health	Administration and operation of medical and dental clinics including contributions, subsidies, donations etc, provision of medical services such as doctors, dentists, nursing services, Royal Flying Doctor Service, ambulance services, and hospitals. Subsidies and donations to the Silver Chain, Red Cross, various research appeals such as Huntington's Disease, Heart, Cancer and Arthritis Foundations, etc.	D	LG	UP	166,675 (37,880) 128,795	59,199	6,276	101,200	(37,880)	(0)
Other Education	Outlays on other than pre-primary school institutions and services. Including improvements to school grounds, school bus services, student hostels, awards, prizes, scholarships, adult education programs, migrant education services, junior council training, telecentres, education support programs and associations linked to education such as parents and citizens associations.	A	LG	F	10,076 (0) 10,076	3,000	6,276	800	(0)	(0)
Aged and Disabled Other	Administration and operations of welfare services that cannot be assigned to one of the preceding two subgroups. Includes home help services provided for senior citizens and disabled persons, subsidies, contributions, donations etc. Housing for the frail aged is to be included in 'Other Housing'.	D	LG/PO	UP	25,351 (2,703) 22,648	13,166	6,276	5,909	(1,703)	(1,000)
Other Welfare	Administration, support and operation of other welfare services concerned with family support schemes, refuge centres, drop-in centres for the unemployed or youth, services for migrants, social workers and contributions, subsidies, donations to welfare groups.	A	LG	UP/S	59,746 (16,000) 43,746	47,195	12,551	0	(0)	(16,000)

SERVICE	DESCRIPTION (The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN/HOUSE ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Staff Housing	Administration and operation of residential housing for council staff. The net costs of these facilities should be assigned to the program for which the employee is engaged e.g. environmental health officer's residence to Health.	D	LG	UP	85,420 (31,476) 53,944	71,817	(11,524)	25,127	(31,476)	(0)
Other Housing	Administration, provision and operation of housing programs other than those for the benefit of council staff. These include housing for aged persons, unemployed youth, Aboriginal housing schemes, Homeswest schemes, government and semi government employees.	D	LG	UP	246,813 (112,690) 134,123	196,609	50,204	0	(112,690)	(0)
Sanitation – Household	Administration and operation of general refuse collection and disposal services. These include the collection of general, recyclable and green waste, the delivery to a disposal site or transfer station, provision and maintenance of rubbish disposal sites, regional schemes, recycling depots and transfer stations.	D/W	LG/PO	UP	1,153,468 (806,732) (346,736)	1,096,184	12,551	44,733	(806,732)	0
Sanitation - Other	Administration and operation of industrial, commercial and other waste, and collection of street litter bins.	W	LG	UP	12,551 (1,000) 11,551	0	12,551	0	(1,000)	(0)
Sewerage	The operation of services and facilities for the collection, treatment and disposal of sewerage. Includes the maintenance of deep mains, reticulation, pumps etc., effluent and sullage drainage disposal systems, water treatment systems, septic tank cleaning and inspection and night soil disposal (pan removal). Revenues include sewerage rates, inspection fees, septic tank installation and cleaning fees.	A	LG	UP	21,162 (15,000) 6,162	8,611	12,551	0	(15,000)	0

SERVICE	DESCRIPTION (The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN/HOUSE ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Urban Stormwater Drainage	Administration, inspection and operation of urban stormwater drainage systems including the lining or barrelling of creeks and the provision of open or deep drainage systems and other assistance for the development, expansion or operation of such systems. Excludes the construction of drains associated with roadworks (Transport) and flood mitigation works (Protection of the Environment or Rural Services).	A	LG	F	16,676 0 16,676	10,400	6,276	0	(0)	(0)
Protection of Environment	Administration, inspection and operation of flood mitigation works, beach and river bank restoration, foreshore protection, removal of dead animals, derelict and abandoned vehicles. Includes the development, monitoring and operation of pollution and noise control, soil erosion, contributions etc., to the Swan River Conservation Board and other waterway management authorities. Exclude the cost of destroying animals and the cost of impounding vehicles (Law, Order and Public Safety). Cleaning and maintenance of beaches and foreshore areas is to be shown under 'Recreation and Culture'.	D	LG/V	UP	127,143 (24,300) 102,843	103,757	6,278	17,108	(24,300)	(0)
Town Planning and Regional Development	Administration, inspection and operation of town planning and regional development services. These include planning control, the preparation of town planning development schemes, zoning and rezoning. Includes costs associated with the purchase and resumption of land for public open space, community facilities etc. for the expansion or development of this program. Excludes outlays on town planning development schemes wherein the owners of land within the particular schemes are responsible on a contributory basis for the land development costs incurred by Council in the scheme area.	D	LG/PO	UP	657,776 (102,920) 554,856	524,264	125,512	8,000	(102,920)	(0)

SERVICE	DESCRIPTION (The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN/HOUSE ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Other Community Amenities	The provision, supervision and operation of community amenities that cannot be assigned to one of the preceding groups. Includes outlays on public conveniences, statues, pedestrian shopping malls, drinking fountains, cemeteries, crematoriums, rest centres, bus shelters, street seats and other street furniture. Where these facilities are provided in association with another program, e.g. public toilets on recreation grounds, they should be classified under 'Recreation and Culture'.	D	LG	UP	145,991 (25,017) 120,974	139,735	0	6,256	(25,017)	0
Public Halls, Civic Centres	Administration, provision and operation of multipurpose venues such as public halls, town halls, function rooms, civic and community centres, including scout halls, Masonic lodges, CWA halls etc. Exclude municipal offices, indoor sporting complexes, art galleries, nurseries, pre-school centres, senior citizen centres.	D	LG/PO	UP	326,038 (10,350) 315,688	144,253	25,102	156,683	(9,850)	(500)
Other Recreation & Sport	Administration, provision and maintenance of other recreational facilities and services. Including indoor & outdoor sporting complexes and facilities such as football & cricket grounds, tennis courts, basketball & netball courts, bowling greens, golf links, squash courts and other recreational areas such as parks and gardens, ovals, playgrounds, barbecue areas, cycleways, dual use paths, showgrounds, race courses, stables etc. Include boat ramps, jetties, wharves, ferries, marinas predominantly used for recreational purposes. Also include recreation programs, recreation officers, donations, subsidies, contributions etc. to swimming clubs, Scout and Girl Guides Associations.	D	LG/PO	UP/S	653,440 (12,500) 640,940	444,339	18,827	190,274	(0)	(12,500)
Libraries	Administration, provision and operation of regional and local libraries, lending & reference libraries open to the public & the operation of mobile libraries. Includes books, tapes, records, audio-visual aids, internet & other facilities and services in delivering library services.	D	LG	F	94,396 (300) 94,096	74,379	19,084	933	(300)	(0)

SERVICE	DESCRIPTION (The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN/HOUSE ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Other Culture	The administration, provision and operation of cultural activities including facilities and services for the creative and performing arts like theatres, auditoriums, the staging of concerts, stage productions and orchestral recitals. Other Culture also includes art and craft centres, art galleries, zoological and botanical gardens, presentation of festivals, anniversary, centenary and Christmas celebrations, exhibition pavilions, etc.	D	LG	UP/F	59,340 <u>(50)</u> 59,290	46,789	12,551	0	(500)	(0)
Heritage	The administration and operations relating to heritage issues such as developing and maintaining a heritage inventory, museums, preservation of the national estates, historical projects, local history books and the operation of heritage buildings not associated with other programs.	A	LG	UP	37,727 <u>(2,620)</u> 35,107	0	6,276	31,451	(2,620)	(0)
Streets, Roads, Bridges, Depots	Administration, regulation and operation relating to the provision of streets, roads and bridges under the control of the local government and the Commissioner of Main Roads. Includes roads and bridges as well as corresponding drainage works, kerbing, road verges, roundabouts, median strips, footpaths, private streets, crossovers and approaches, overpasses, underpasses, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.	D	LG/PO	S/F	4,546,187 <u>(115,272)</u> 4,430,915	1,032,833	75,307	3,348,047	(53,036)	(62,236)
Road Plant Purchases	Purchase of plant used predominantly for the construction and maintenance of streets, roads, bridges, etc.	D	LG	N/A	11,972 <u>0</u> 11,972	11,972	0	0	(0)	(0)
Rural Services	Administration and operation of noxious weed control, vermin control, and pest plant control.	A	LG	UP/F	56,326 <u>(0)</u> 56,326	50,050	6,276	0	(0)	(0)

SERVICE	DESCRIPTION (The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN/HOUSE ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Tourism and Area Promotion	The development, promotion, support, research, operation, etc. of tourism and area promotion to attract tourists, promotion to attract tourist development such as brochures, contributions to tourist promotion schemes. Include tourist bureaus, information offices, information bays, roadside bays, scenic lookouts, caravan parks, chalets and camping areas.	D	LG/PO	UP	127,426 <u>(16,687)</u> 110,739	97,668	12,551	17,207	(8,232)	(8,455)
Building Control	Administration, inspection and operations concerned with application of the building standards. Includes examination, processing and inspection services, swimming pool inspections, etc.	D	LG/PO	UP	205,352 <u>(69,100)</u> 136,252	179,250	25,102	1,000	(69,100)	(0)
Economic Development	The development, promotion, support and research of economic development issues within the community. Includes contributions to business centres and incentives provided for local economic development.	A	LG	UP/S	555,395 <u>(152,944)</u> 402,451	534,401	18,827	2,167	(10,000)	(142,944)
Other Economic Services	The provision, supervision and operation of economic services that cannot be assigned to one of the preceding sub-programs. Includes public weighbridges, quarries and gravel pits, Hot-mix, plants and community bus services.	D	LG	UP	42,476 <u>(16,702)</u> 25,774	17,925	12,551	12,000	(16,702)	(0)
Private Works	Administration, inspection, and operation of work carried out on property or services not under the care, control and management of the local government. These include road works on private property, commissions for agencies and fees or service. Where revenues are received from the provision of professional services incidental to the program responsibilities of the local government, then those revenues should be matched with expenses of that program and not private works.	A	LG	U	14,551 <u>(5,000)</u> 9,551	2,000	12,551	0	(5,000)	(0)

SERVICE	DESCRIPTION (The description heading is general in nature and does not represent the actual services provided by the local government).	CLASSIFICATION			EXPENDITURE/ (REVENUE)	EXPENDITURE			REVENUE	
		SF	SD	CA	NET COSTS \$	DIRECT COSTS	ADMIN/HOUSE ALLOCATION	DEP'N	INTERNAL FUNDING	EXTERNAL FUNDING
Administration Overheads	All administration overheads are to be assigned to the programs. The amount allocated to other programs should be shown in the sub-program as a reduction of the expenditure on general administration. For the purpose of grouping, allocating and classifying assets this sub-program should be used for administration assets that cannot be readily assigned to another program.	N/A	N/A	N/A	31,165 <u>(0)</u> 31,165	1,175,252	(1,233,958)	79,871	(0)	(0)
Public Works Overheads	Overhead expenditure necessarily incurred as the result of the use of direct labour shall be apportioned to the cost of the appropriate works and services. As far as practicable the calculated proportion of 'overhead' or 'on-cost' expenditure should be such as to absorb the total expenditure. The amount allocated to works and services should be shown in the sub-program as a reduction of the expenditure on 'Public Works Overheads'.	D	LG	N/A	0 <u>(0)</u> 0	923,835	(968,143)	44,308	(0)	(0)
Plant Operation Costs	Expenditure necessarily incurred in the maintenance and operation of plant includes fuel, oil, tyres, insurance and registration, repairs, replacement parts and tools, direct labour of mechanics and plant operators. The hire rates fixed by council should, as far as practicable, absorb the total expenditure of plant running costs and usage.	D	LG	N/A	0 <u>(40,000)</u> (40,000)	605,611	(845,592)	239,981	(40,000)	(0)
Salaries & Wages	The total of salaries and wages incurred during the year is recorded under this sub-Program and allocated over the various works and services to which it relates.	D	LG	N/A	23,231 <u>(27,523)</u> (4,292)	23,231	0	0	(27,523)	(0)
Unclassified	Outlays that cannot be assigned to one of the preceding programs and sub-programs. These will include sale of miscellaneous land, assistance to victims of droughts, floods and bushfires and programs such as unemployment schemes, apprenticeship and training which cannot be assigned to another program.	D	LG	UP	0 <u>(0)</u> 0	0	0	0	(0)	(0)
TOTAL					3,666,775	9,497,084	(2,013,740)	4,629,483	(7,179,934)	(1,266,118)

Note:

Revenue figures stated above have been adjusted to exclude non-operating grants and contributions, but includes operating grants received in advance.

Expenditure stated above has been adjusted to exclude expenditure funded from grants received in previous years and loan borrowings raised (if any).

3.1.1 Findings

An analysis of the above financial information reveals that for the 2017-18 financial year the Shire has an estimated operational deficit of \$3.66M inclusive of depreciation, or a surplus of \$0.96M excluding depreciation.

This result places the Shire in a vulnerable position, with an operating surplus ratio of (51.2%); calculated using the deficit of \$3,666,775 divided by own source revenue (excluding operating grants) of \$7,179,934 = (51.2%) if the current service delivery levels are maintained.

3.1.2 Outsourced Service Delivery Arrangements

The Shire has a range of internal and external services that are outsourced. The services outsourced are detailed in the Table below.

SERVICE DESCRIPTION	OUTSOURCE ARRANGEMENT
Integrated Planning	Partially Outsourced
Refuse Collection	Partially Outsourced
Building Construction Services	Partially Outsourced
Parks and Reserves Mowing Services	Partially Outsourced
Road Construction Services	Partially Outsourced
Information technology support	Fully Outsourced

3.2 FUTURE SERVICES

Current services will continue to be delivered for the term of this Long Term Financial Plan. The future services provision will explore the quality and cost effectiveness of each service.

4.0 INFRASTRUCTURE ASSET MANAGEMENT

4.1 ASSET MANAGEMENT PLANS

Maintenance of assets is funded from Council's operating budget, and grants where available. Current and projected operating and maintenance expenditure forecasts are based on advice received from Council Officers. The Shire has prepared Asset Management Plans that disclose the required operating and maintenance expenditures at the identified service levels. The Buildings and Roads Asset Management Plans were revised in 2017, and the Parks Ovals & Reserves Asset Management Plan was reviewed in 2016. The results are summarised below.

4.2 FUNDING GAP

The objective of Asset Management is to detail all the tasks and resources required to manage and maintain Council's infrastructure asset portfolio to an agreed level of service. There are costs associated with the provision of infrastructure assets. These costs include operation and maintenance costs, renewal and upgrading of existing assets, and are usually projected over a ten year planning period.

The funding gap in providing infrastructure assets is determined by identifying the projected cost of providing the assets at an identified level of service, and then deducting Council's estimated available expenditure for the same period, usually over ten years.

The table below details the funding gap, per year, for the Shire across infrastructure asset classes on a short and medium term basis.

ASSET CLASS	RESULTS
BUILDINGS	
Short Term (5 Years) Funding Gap per annum	\$11,000
Medium Term (10 Years) Funding Gap per annum	\$201,000
2017-18 Buildings Asset Consumption Ratio	56.2%
2017-18 Buildings Asset Sustainability Ratio	0.0%
10 Year Buildings Asset Renewal Funding Ratio (NPV ⁶)	59.6%

⁶ NPV means 'Net Present Value' - it compares the value of a dollar today to the value of that same dollar in the future, taking inflation and returns into account.

ASSET CLASS	RESULTS
ROADS	
Short Term (5 Years) Funding Surplus per annum	\$280,000
Medium Term (10 Years) Funding Gap per annum	\$13,000
2017-18 Transport Asset Consumption Ratio	75.7%
2017-18 Transport Asset Sustainability Ratio	52.1%
10 Year Transport Asset Renewal Funding Ratio (NPV)	95.4%
PARK, OVALS & RESERVES	
Short Term (5 Years) Funding Gap per annum	\$9,000
Medium Term (10 Years) Funding Gap per annum	\$203,000
2017-18 Parks, Ovals & Reserves Asset Consumption Ratio	50.9%
2017-18 Parks, Ovals & Reserves Asset Sustainability Ratio	16.8%
10 Year Parks, Ovals & Reserves Asset Renewal Funding Ratio (NPV)	40.2

4.3 ASSET MANAGEMENT PLAN FINDINGS

1. Buildings Asset Class – The Asset Management Plan identifies the required renewals for buildings that need to be completed over the next 10 years to ensure asset service potential is maintained. The Long Term Financial Plan identifies the planned renewals that are proposed to be completed over the next 10 years. The LTFP modelling shows the Shire has 59% of the funding required in the medium term to meet projected Buildings Asset renewals. The Shire will need to undertake further analysis to better match the funding available in the Long Term Financial Plan to the required renewal requirements in the Asset Management Plan. This may assist in reducing the renewals funding gap.
2. Transport (Roads, Footpaths, Bridges) Infrastructure Asset Class – The Asset Management Plan identifies the required renewals for Transport assets that need to be completed over the next 10 years to ensure asset service potential is maintained. The Long Term Financial Plan identifies the planned renewals that are proposed to be funded over the next 10 years. The LTFP modelling shows the Shire has 95% of the funding required in the medium term to meet projected Transport Asset renewals. The Shire will need to undertake further analysis to better match the funding available in the Long Term Financial Plan to required renewal requirements, which may make funds available for other asset class renewal funding gaps.
3. Parks, Ovals and Reserves Asset Class - The Asset Management Plan identifies the required renewals for Parks, Ovals and Reserves that need to be completed over the next 10 years to ensure asset service potential is maintained. The Long Term Financial Plan identifies the planned renewals that are proposed to be funded over the next 10 years. The LTFP modelling shows

the Shire has 40% of the funding required in the medium term to meet projected Parks, Ovals & Reserves Asset renewals. The Shire will need to undertake further analysis to better match the funding available in the Long Term Financial Plan to projected renewal requirements in the Asset Management Plan. This may assist in reducing the renewals funding gap.

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5.0 FINANCIAL SUSTAINABILITY

5.1 WHAT IS LONG TERM FINANCIAL SUSTAINABILITY

In order for the Shire to be financially sustainable it needs to fund ongoing service delivery and the replacement of assets without imposing excessive debt or rate increases on future generations; in other words it needs to maintain intergenerational equity.

The key financial sustainability principles are-

1. The Shire must achieve a fully funded operational position; that it must collect sufficient revenue to fund operational expenditure, depreciation and interest on borrowings.
2. The Shire needs to ensure that it maintains sufficient cash balances to meet its short-term working capital requirements.
3. The Shire must have a fully funded Capital Infrastructure Program, where each source of funding is identified and secured. The Capital Infrastructure Program is for both capital renewal and new/upgrade/expansion projects.
4. The Shire must maintain its asset base, through the renewal of aging infrastructure and build on its cash reserves to fund future works.

5.2 HOW IS LONG TERM FINANCIAL SUSTAINABILITY MEASURED

One of the elements in assessing financial sustainability is to measure the operating surplus ratio of a local government. The Table below analyses the Shire's Statement of Comprehensive Income over the life of the Plan and compares it to the Shire's Own Source Revenue. Own source revenue includes rates and services charges, fees and charges, interest income, reimbursement and recoveries, and profit on disposal of assets – but excludes all government grants (operating and non-operating), and contributions and donations.

The Net Operating Result includes asset depreciation, thus the ratio results include non-cash expenses in the calculation.

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Own Source Revenue	7,179,934	7,511,739	8,071,757	8,657,636	9,181,527	9,906,822	9,688,480	10,215,010	10,771,081	11,358,380	11,978,690
Net Operating Result	(3,666,775)	(2,932,250)	(2,707,448)	(2,841,738)	(2,779,848)	(2,747,360)	(3,353,285)	(3,174,360)	(3,206,276)	(3,085,982)	(2,875,554)
Net Operating Ratio	(51.2%)	(39.0%)	(33.5%)	(32.8%)	(30.3%)	(27.7%)	(34.6%)	(31.1%)	(29.8%)	(27.2%)	(24.0%)

The table above highlights that the Shire currently has a high negative operating surplus ratio; however if it is able to contain its operating expenses, whilst attaining revenue targets, the negative operating surplus ratio will continue to reduce. Councils' long term financial sustainability is dependent upon ensuring, on average over time, its expenses are less than its revenues.

The Shire, in developing its Long Term Financial Plan, needs to set targets over the life of the Plan to ensure that current residents fully meet the cost of services provided to them by the Shire. The Shire will also need to undertake reviews in order to identify efficiency gains, revenue generation, change in service levels, introduction of new services, discontinuation of existing services, and new modes of service delivery.

6.0 FINANCIAL PRINCIPLES AND STRATEGIES

6.1 FINANCIAL PRINCIPLES

In preparing the Long Term Financial Plan, the following principles have been applied.

- ⇒ Council to maintain its existing services and service levels to residents.
- ⇒ The Council to maintain its capacity to fund recurrent operations and a positive net operating ratio over the life of the Plan.
- ⇒ Council to maintain identified assets in a condition that will sustain existing service levels to its residents.
- ⇒ Council to continually explore options for increasing revenue opportunities.
- ⇒ New services and infrastructure to be provided when they are affordable.
- ⇒ Borrowings not to be used to fund ongoing operations.

6.2 FINANCIAL STRATEGIES

6.2.1 Rating Strategy

In developing the Long Term Financial Plan rates were identified as an important source of revenue, accounting for approximately 64% of the total operating revenue received annually, (based on the 2017-18 annual Budget Rates of \$5,433,286 divided by the total operating revenue of \$8,446,052). However, it is necessary to balance the importance of the rate revenue as a funding source with community capacity and sensitivity to increases. The Australian Bureau of Statistics provides the following information in relation to the Shire of Chittering local government area.

STATISTIC	2012	2013	2014	2015	2016 ⁷
No. of Taxable Individuals – Chittering Local Government Area	2,590	2,735	2,2922	3,060	3,159
Average Taxable Income Individuals – Chittering Local Government Area	\$54,801	\$61,526	\$63,682	\$63,677	\$62,770
Average Taxable Income Individuals – Wheatbelt North Region	\$49,757	\$56,064	\$61,179	\$63,328	\$59,606
Average Taxable Income Individuals – Western Australia	\$63,391	\$67,820	\$69,445	\$70,354	\$69,133

The average taxable income for the Chittering local government area is above the average for the Wheatbelt North Region and below the average for the State.

⁷ ABS – Data by Region 2016, Accessed on 4 December 2018

The following table shows the rate in the dollar, and the minimum rate, adopted for the last 7 years.

YEAR	RATES				
	UV RURAL RATE IN \$	GRV RATE IN \$	RURAL UV MINIMUM	GRV MINIMUM	TOTAL RATES RAISED
2011-12	\$0.004528	\$0.106916	\$750	\$500	\$4,086,274
2012-13	\$0.005389	\$0.113687	\$750	\$500	\$4,431,751
2013-14	\$0.005979	\$0.122254	\$750	\$500	\$4,797,750
2014-15	\$0.006753	\$0.114878	\$750	\$500	\$5,138,749
2015-16	\$0.006010	\$0.093728	\$950	\$1,000	\$4,912,776
2016-17	\$0.006109	\$0.095393	\$950	\$1,000	\$5,260,434
2017-18	\$0.006236	\$0.097616	\$950	\$1,000	\$5,432,645

The following table shows rate increases over the last 6 years.

YEAR	RATE PERCENTAGE INCREASES/(DECREASES)				
	UV RURAL RATE IN \$	GRV RATE IN \$	UV RURAL MINIMUM	GRV MINIMUM	TOTAL RATES
2012-13	19.02% ⁸	6.33%	0.00%	0.00%	8.45%
2013-14	10.95% ⁸	7.54%	0.00%	0.00%	8.26%
2014-15	12.95% ⁸	(6.03%) ⁸	0.00%	0.00%	7.11%
2015-16	(11.00%) ⁹	(18.41%) ⁹	26.67%	100.00%	(4.40%)
2016-17	1.65%	1.78%	0.00%	0.00%	7.08%
2017-18	2.08%	2.33%	0.00%	0.00%	3.27%
Average Increase	5.94%	(1.08%)	4.44%	16.67%	4.96%

The average rates per category for the 2017-18 financial year are detailed in the table below.

⁸ Significant percentage change due to revaluation

⁹ Significant percentage change due change in valuation methodology for a large number of properties (from UV to GRV)

CATEGORY	No. OF PROPERTIES	AVERAGE RATES P.A.	MINIMUM RATES	
			No. OF PROPERTIES	MINIMUM RATE
GRV	1,573	\$1,848	468	\$1,000
UV RURAL	548	\$2,757	80	\$950
AVERAGE		\$2,130		\$975

The 2017/18 average rate level per property, inclusive of the minimum rate, is \$1,910, which represents 3.04% of the average taxable income of \$62,770.

6.2.2 Cash Investments

Section 6.14 of the Local Government Act 1995 provides that money held in the Municipal Fund or the Trust Fund of a local government that is not required for any other purpose may be invested in accordance with Part III of the Trustees Act 1962. The *Local Government (Financial Management) Regulations 1996* provides for the establishment of internal control procedures for the control of investments, and disclosure requirements in the Annual Budget and the Annual Financial Report. Additional disclosure requirements are provided under the *Australian Accounting Standards*.

6.2.2.1 Local Government (Financial Management) Regulations 1996

Regulation 19(c) limits how a local government may invest surplus funds as follows-

- (a) Invest funds with authorised institutions as defined in the Banking Act 1959 (Commonwealth), section 5, of the WA Treasury Corporation;
- (b) Deposit for a fixed term of 12 months or less;
- (c) Invest in bonds guaranteed by the Commonwealth Government, or a State or Territory Government; or
- (d) Invest in Australian currency.

6.2.2.2 Trustees Act 1962

Section 17 of the *Trustees Act 1962*, states

“a trustee may, unless expressly prohibited by the instrument creating the trust-

- (a) *invest trust funds in any form of investment; and*
- (b) *at any time, vary an investment or realise an investment of trust funds and reinvest money resulting from the realisation in any form of investment”.*

Section 18(b) of the *Trustees Act 1962* includes a requirement to “*exercise the care, diligence and skill that a prudent person would exercise in managing the affairs of other persons*”.

Section 20(1)(a) – (o) of the *Trustees Act 1962* includes a list of factors to be taken into account by the investor “*so far as they are appropriate to the circumstances of the trust*” including-

- (i.) *the risk of capital or income loss or depreciation (Trustees Act 1962 section 20(1)(e)); and*
- (ii.) *the liquidity and marketability of the proposed investment during and on the determination of the term of the proposed investment (Trustees Act 1962 section 20(1)(j)).*

6.2.2.3 Shire’s Investment Policy

Objective: To invest the Shire of Chittering’s surplus funds with consideration of risk and at the most favourable rate of interest available to it at the time, for that investment type, and having regard for the local banks, while ensuring that its liquidity requirements are being met.

Legislative Requirements

All investments are to comply with the following:

- Local Government Act 1995 (as amended) – Section 6.14
- Trustee’s Act 1962 – Part III Investments
- Local Government (Financial Management) Regulations 1996 – Regulations 19, 28 and 49
- Australian Accounting Standards

Delegation of Authority

Authority for implementation of the Investment Policy is delegated by Council to the Chief Executive Officer (CEO) in accordance with the Local Government Act 1995. The CEO may, in turn, delegate the day-to-day management of the Shire’s investment to the Executive Manager Corporate Services.

Prudent Person Standard

The investment will be managed with the care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolio to safeguard the portfolios in accordance with the spirit of this Investment Policy and not for speculative purposes.

Approved Investments

Investments may only be made with authorised institutions.

Definition of an “authorised institution” is as follows:

An authorised deposit-taking institution as defined in the Banking Act 1959 (Commonwealth) section 5; or

The Western Australian Treasury Corporation established by the ***Western Australian Treasury Corporation Act 1986***.

Prohibited Investments

Investments which are not allowed are as follows:

- Deposits with any institution except an authorised institution;
- Deposits for a fixed term of more than 12 months;
- Bonds that are not guaranteed by the Commonwealth Government, or a State or Territory Government;
- Bonds with a term maturity of more than 3 years; and
- Investment in a foreign currency.

Risk Management Guidelines

Investments are restricted to bank investments only. The term of the investment will be based on forward cash flow requirements to ensure investment return on available surplus funds.

Report and Review

A report on the investments will be included on the monthly Bank Reconciliation presented to Council, detailing which institution the investment is lodged with, the interest rates and the date of maturity.

Documentary evidence must be held for each investment and details thereof maintained in an Investment Register.

Certificates must be obtained from the financial institutions confirming the amounts of the investments held on the Shire’s behalf as at 30 June each year and reconciled to the Investment Register.

Interest received on investments is received on two types of funding:

- ⇒ Municipal fund revenues raised during the year from all sources of revenue, excluding Reserve Funds.
- ⇒ Restricted investments held until expended.

The interest the Shire earns on Municipal Fund revenue is untied and forms part of Council's consolidated revenue for distribution across the services it provides.

6.2.2.4 Impact on Interest Earned

Council's current investments are held in term deposits. Council has chosen to remain conservative in forecasting interest rates for investments and has set a forecast rate of between 2.0% and 3.0%.

6.2.3 Fees and Charges

Council has the ability to raise revenue through the adoption of fees and charges for services and facilities. Fees and charges are reviewed on an annual basis, in conjunction with the preparation of the Annual Budget.

In determining its fees and charges, the Shire takes into account the user's capacity to pay. The Council has set a forecast rate of between 3.0% and 4.0% per year for increases in fees and charges.

6.2.4 Grants

The Commonwealth Government provides the following grants to local government:

1. Financial Assistance Grants; and
2. Roads to Recovery Grants.

6.2.4.1 Financial Assistance Grants

The Financial Assistance Grants are distributed by the WA Local Government Grants Commission to local governments each year based on the principles established under the Commonwealth legislation. The general purpose grant and the road grant components are untied. The WA Local Government Grants Commission last visited the Shire of Chittering in 2014.

6.2.4.1.1 General Purpose Grant Component

The Commission uses a "balanced budget" approach for calculating the general purpose grants. The balanced budget is calculated as follows:

Equalisations Requirement = Assessed Expenditure – Assessed Revenue

Natural weighting has been implemented in calculating the balanced budget, which ensures that the Commission bases its calculations on actual expenditure incurred and actual revenue generated by the local governments. The total allocation for each disability is determined by the Commission based its assessed impact on the local government. This approach has been applied to grant determinations since 2012-13.

Actual Expenditure = Assessed Expenditure = Preliminary Standard + Disabilities

The Table below details the estimated general purpose grant for the Shire for the next 10 years.

GENERAL PURPOSE GRANT	FORECAST										
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Chittering	739,843	753,900	768,978	784,358	802,398	820,853	841,374	862,409	886,556	913,153	940,547

6.2.4.1.2 Local Road Grant Component

In addition to general purpose grants, local governments also receive general purpose local road grants from the Commonwealth Government, which are untied. The current allocation methodology provides for 7% of the funding to be allocated for special projects; one third for road servicing Aboriginal communities and two thirds for bridge works.

The remaining 93% of the funding pool is distributed by the Commission using the “Asset Preservation Model”. This model is used to assess the cost of maintaining each local government’s road network, and has the ability to equalise road standards through the application of minimum standards. It takes into account annual and recurrent maintenance costs and the costs of reconstruction at the end of the road’s useful life. The Table below details the local road grant for the Shire of Chittering for the next 10 financial years.

LOCAL ROAD GRANT	FORECAST										
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Chittering	440,242	448,607	457,579	466,730	477,465	488,447	500,658	513,174	527,543	543,370	559,671

6.2.4.2 Roads to Recovery Grants

The Roads to Recovery Program was first implemented in 2000, with two extensions to the Funding Program in 2004 and 2009. It was introduced to address the issue of local road infrastructure in Australia reaching the end of its useful life, and its replacement being beyond the financial capacity of local governments. The Roads to Recovery Program operates uniformly across Australia. Under current arrangements, each local government is guaranteed a share of the total available funding under the program. Under simple administrative procedures whereby spending decisions are made locally and reported to the government, money is paid directly from the Commonwealth Government to each local government.

Grants provided under the Roads to Recovery Program are not intended to replace the local government's spending on roads, or the funding received from the WA State Government for local road construction and maintenance. Its focus is the renewal of roads to meet safety, transport connectivity, social and economic needs. The current funding program spans five financial years, expiring on 30 June 2019. It is assumed that this program will continue.

The Table below details the estimated level of funding for the Shire of Chittering over the next 10 years.

ROADS TO RECOVERY	FORECAST										
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Chittering	0 ¹⁰	207,884	207,884	207,884	207,884	207,884	207,884	207,884	207,884	207,884	207,884

6.2.4.3 State Road Funds to Local Government

To assist Local Government in road management, the State provides road funds for a number of programs administered by the State Road Funds to Local Government Advisory Committee. There are three main categories of State funding for local government roads:

1. Category 1 - Local Government Program
2. Category 2 - Main Roads WA Program
3. Category 3 - State Initiatives Program

Category 1 only requires analysis as it is the only component where funding is provided to local government.

There are three sub-components to Category 1:

1. Strategic and Technical support;

Strategic and technical support covers work for local government, the costs of which cannot be related to a project, and includes road management services for local government roads on either a State or Regional road basis. There is no funding provided to local government under this component.

2. Direct Grants;

Direct Grants are provided annually to all Local Governments. The State Road Funds to Local Government Advisory Committee, using the Asset Preservation Model provided by the Western Australian Local Government Grants Commission, calculates Direct Grant allocations each year.

¹⁰ 2017-18 funding allocation was utilised during 2016-17.

Given that the allocation is based on the Asset Preservation Model, it is anticipated that the level of direct grant funding will remain at a similar level for the next six years.

3. Road Project Grants.

Each local government in Western Australia is included in an appropriate region as defined by the State Road Funds to Local Government Advisory Committee, known as Regional Road Groups.

The State Road Funds to Local Government Advisory Committee allocates funds for road projects to each Regional Road Group. Allocations are based on a five year program. Each year, the State Road Funds to Local Government Advisory Committee provides Regional Road Groups with an indicative funding level for Road Project Grants. Road Project Grants may be used for road related works (i.e.: street lighting) that the Regional Road Group wishes to undertake, provided it is assessed and prioritised against other road projects in the region and the State Road Funds to Local Government Advisory Committee approval is given. The Regional Road Group will determine project priorities and Local Governments shall accept these funding priorities.

RRG FUNDING	FORECAST										
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Chittering	510,427	662,116	662,116	662,116	662,116	662,116	662,116	662,116	662,116	662,116	662,116

6.2.4.4 Black Spot Program

The Black Spot Program is part of the commitment to reduce crashes on Australian roads. Black Spot projects target those road locations where crashes are occurring. Black Spot Programs directly target improvements to the safety of roads with proven crash history or high-risk locations. Funding for the programs is mainly focused on cost-effective treatment of hazardous road locations, such as traffic signals and roundabouts at dangerous locations, to reduce the risk of crashes. All road classifications are eligible for funding, including State roads, local roads and the National Land Transport Network roads. The program targets existing black spots and black lengths and also potential hazardous locations. Black spots can be at an intersection, mid-block or short sections of road and black lengths are lengths of road three or more kilometres long. Black spots and black lengths are selected on the basis of recorded history, while potentially hazardous locations are selected on the basis of formal road safety audits.

The program is based on the following allocation of funds:

- ⇒ Fifty percent will be spent on roads in the Perth Metropolitan Region;
- ⇒ Fifty percent will be spent on rural roads including country towns and cities;
- ⇒ Fifty per cent of the total program funding will be dedicated to local roads. Main Roads and Local Government will contribute funds to this component of the program on a 2:1 (Main Roads: Local Government) basis; and

- ⇒ Up to fifty per cent of the total program funding will be provided for projects at hazardous locations identified by a road safety audit. However, in the case of local roads this proportion may be increased to one hundred per cent to suit the needs as recommended by the Regional Road Groups. Similarly non-metropolitan State roads may have up to one hundred percent of funding provided for projects at hazardous locations identified by a Road Safety Audit if recommended by the Main Roads Executive Director Road Network Services.

Proposals for treatments on local roads (roads under the care and control of Local Government) is evaluated through Regional Road Groups and Main Roads (joint assessment) with assistance, as required, by local Western Australia Local Government Association (WALGA) RoadWise Regional Road Safety Officers and managed by the State Road Funds to Local Government Advisory Committee through those groups.

BLACK SPOT FUNDING	FORECAST										
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Chittering	527,237	0	0	0	0	0	0	0	0	0	0

6.2.4.5 Other Non-Operating Grants and Capital Contributions

Grants and contributions for the following projects/purposes have been incorporated in the Long Term Financial Plan:

Purpose	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
CCTV Capital Grant	0	30,000	0	0	0	0	0	0	0	0	0
Contribution Sandown Park Toilets	48,595	0	0	0	0	0	0	0	0	0	0
Contribution Chinkabee Gymnasium	0	50,000	0	0	0	0	0	0	0	0	0
Grant Chinkabee Gymnasium	0	50,000	0	0	0	0	0	0	0	0	0
Contribution Brockman Centre Ramps	0	8,000	0	0	0	0	0	0	0	0	0
Grant Brockman Centre Ramps	0	20,000	0	0	0	0	0	0	0	0	0
Contribution Muchea Cricket Nets	0	23,000	0	0	0	0	0	0	0	0	0
Grant Muchea Cricket Nets	0	23,000	0	0	0	0	0	0	0	0	0
Contribution Muchea Changerooms	0	0	30,000	0	0	0	0	0	0	0	0
Grant Muchea Changerooms	0	0	30,000	0	0	0	0	0	0	0	0
Grant Muchea BMX/Skate Park	0	0	70,000	0	0	0	0	0	0	0	0
Grant Carty Reserve to Bindoon Trail	0	0	20,000	20,000	20,000	0	0	20,000	20,000	20,000	0
Grant Mountain Bike Park	0	0	50,000	50,000	50,000	50,000	50,000	50,000	0	0	0
Contribution Lower Chittering Facility	0	0	0	2,000,000	0	1,500,000	0	0	0	0	0
Grant Lower Chittering Facility	0	0	0	4,600,000	0	2,000,000	0	0	0	0	0
Grant Chinkabee Masterplan	0	0	0	125,000	125,000	0	0	0	0	0	0
Contribution Muchea Gymnasium	0	0	0	0	50,000	0	0	0	0	0	0
Grant Muchea Gymnasium	0	0	0	0	50,000	0	0	0	0	0	0

Purpose	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Contribution Muchea Oval Retic/Light	0	0	0	0	50,000	0	0	0	0	0	0
Grant Muchea Oval Retic/Light	0	0	0	0	50,000	0	0	0	0	0	0
Grant Brockman Centre Arts Building	0	0	0	0	200,000	0	0	0	0	0	0
Grant Wannamal Courts Resurface	0	0	0	0	60,000	0	0	0	0	0	0
Grant Bridge 5374 Replacement	201,000	0	0	0	0	0	0	0	0	0	0
TOTAL	249,595	204,000	200,000	6,795,000	655,000	3,550,000	50,000	70,000	20,000	20,000	0

6.2.5 New Borrowings

The Shire will be prudent and fiscally responsible when considering any proposals for new debt to deliver Council's objectives.

All new borrowings incorporated into the Long Term Financial Plan are based on a fixed interest rate over a term of between 10 and 20 years.

PURPOSE	YEAR RAISED	AMOUNT \$	LOAN TERM	ESTIMATED ANNUAL REPAYMENT
Admin IT Server Upgrade	2017-18	\$100,000	5	\$21,526
Land Acquisition Lot 81 Gt Nthn Hwy	2017-18	\$80,000	2	\$68,754
Land Acquisition Lot 215 Binda Place	2017-18	\$665,000	10	\$98,908
Lifestyle Village	2018-19	\$718,125	5	\$159,893
Admin Telephone System Upgrade	2018-19	\$55,000	5	\$12,246
Lower Chittering Regional Recreation Facility Stage 1	2020-21	\$2,000,000	20	\$152,710
Lower Chittering Regional Recreation Facility Stage 2	2022-23	\$1,983,000	20	\$157,990

For further information on existing Borrowings, please see Section 9.3.7 of this Plan.

The Shire's debt service cover ratio in 2016-17 was 20.46. This will decrease over the term of this Plan to 1.98.

The basic benchmark for this ratio is 2.

6.2.6 Reserves (Cash Backed)

Section 6.11 of the *Local Government Act 1995* allows a local government to set aside money for use for a purpose in a future financial year. The local government is to establish and maintain a reserve account for each such purpose. The Shire has established the following reserve funds:

RESERVE NAME	OPENING BALANCE	INTEREST	TRANSFER TO RESERVE	TRANSFER FROM RESERVE	CLOSING BALANCE 2017-18
Employee Entitlements	95,527	1,913	40,000	(0)	137,440
Plant Replacement	326,716	6,534	400,000	(0)	733,250
Septic Tank Effluent Disposal	50,936	1,019	50,000	(10,000)	91,955
Public Amenities and Buildings	78,925	1,578	0	(80,503)	0
Gravel Acquisition	67,357	1,347	0	(68,704)	0
Community Housing	80,713	1,614	0	(10,000)	72,327
Seniors Housing	17,121	342	0	(10,000)	7,463
Public Open Space	265,721	5,314	0	(0)	271,035
Bindoon Community Bus	44,057	881	0	(0)	44,938
Bindoon Cemetery Development	33,313	666	0	(0)	33,979
Recreation Development	229,021	4,580	100,000	(100,000)	233,601
Ambulance Replacement	4,260	85	0	(0)	4,345
Waste Management	188,762	3,775	100,000	(0)	292,537
Landcare Vehicles	71,041	1,421	0	(72,462)	0
Contributions to Roadworks	36,648	733	0	(0)	37,381
Unspent Grants	0	0	135,426	(0)	135,426
	1,590,118	31,802	825,426	(351,669)	2,095,677

Cash-backed reserves are projected to increase by \$2,809,957 to \$4,905,634 in 2027-28. Further detail on Cash Reserve balances over the life of the Plan are detailed in Appendix “3”.

6.2.7 Budget Surpluses

Section 6.34 of the *Local Government Act 1995* restricts local governments on the surplus or deficit they are permitted to carry forward to not more than 110%, or not less than 90%, of the total budget deficiency to be made up from rates. The Shire in 2017-18 budgeted for a surplus/ (deficit) of \$0. In compiling this Long Term Financial Plan, a ‘balanced budget’ approach has been used.

6.2.8 Capital Investments

The following tables summarise the investment in capital works by Asset Class over the life of this Plan.

ASSET CLASS	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Land	76,966	768,125	66,250	64,375	0	0	0	0	0	0	0
Buildings	1,072,051	471,130	635,000	9,135,000	1,390,000	6,185,000	165,000	1,530,000	35,000	35,000	35,000
Plant & Equipment	801,124	672,183	439,090	743,636	168,091	880,683	781,817	417,908	487,180	168,182	450,000
Furniture & Equipment	0	15,000	0	0	0	0	0	0	0	0	0
Road & Bridge Infrastructure	2,637,246	2,017,390	2,326,621	2,369,437	1,669,078	1,882,592	2,115,372	1,973,529	2,077,643	2,070,832	2,070,832
Footpath Infrastructure	156,740	279,354	50,000	50,000	50,000	30,000	50,000	50,000	50,000	50,000	0
Parks, Ovals Infrastructure	40,000	262,440	280,000	220,000	580,000	320,000	150,000	150,000	130,000	90,000	0
Other Infrastructure	0	99,050	10,000	10,000	10,000	40,000	0	0	865,000	0	0
TOTAL	4,784,127	4,584,672	3,806,961	12,592,448	3,867,169	9,338,275	3,262,189	4,121,437	3,644,823	2,414,014	2,555,832

Asset Renewals

ASSET CLASS	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings	1,032,671	208,130	35,000	55,000	400,000	35,000	65,000	30,000	35,000	35,000	35,000
Plant & Equipment	801,124	672,183	439,090	743,636	168,091	880,683	781,817	417,908	487,180	168,182	450,000
Furniture & Equipment	0	15,000	0	0	0	0	0	0	0	0	0
Road & Bridge Infrastructure	254,632	550,641	487,766	476,293	508,953	600,897	557,390	528,798	604,018	505,878	505,878
Footpath Infrastructure	0	0	0	0	0	0	0	0	0	0	0
Parks, Ovals Infrastructure	30,000	79,000	0	0	180,000	0	0	0	80,000	0	0
Other Infrastructure	0	0	0	0	0	0	0	0	865,000	0	0
TOTAL RENEWALS	2,118,427	1,524,954	961,856	1,274,929	1,257,044	1,516,580	1,404,207	976,706	2,071,198	709,060	990,878

Asset Upgrades

ASSET CLASS	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Land	0	0	0	0	0	0	0	0	0	0	0
Buildings	39,380	58,000	90,000	0	0	6,000,000	100,000	1,500,000	0	0	0
Plant & Equipment	0	0	0	0	0	0	0	0	0	0	0
Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0
Road & Bridge Infrastructure	2,382,614	1,466,749	1,838,855	1,893,144	1,160,125	1,281,695	1,557,982	1,444,731	1,473,625	1,564,954	1,564,954
Footpath Infrastructure	156,740	279,354	50,000	50,000	50,000	30,000	50,000	50,000	50,000	50,000	0
Parks, Ovals Infrastructure	10,000	163,440	80,000	70,000	250,000	190,000	0	0	0	40,000	0
Other Infrastructure	0	99,050	10,000	10,000	10,000	40,000	0	0	0	0	0
TOTAL UPGRADES	2,588,734	2,066,593	2,068,855	2,023,144	1,470,125	7,541,695	1,707,982	2,994,731	1,523,625	1,654,954	1,564,954

New Assets

ASSET CLASS	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Land	76,966	768,125	66,250	64,375	0	0	0	0	0	0	0
Buildings	0	205,000	510,000	9,080,000	990,000	150,000	0	0	0	0	0
Plant & Equipment	0	0	0	0	0	0	0	0	0	0	0
Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0
Road & Bridge Infrastructure	0	0	0	0	0	0	0	0	0	0	0
Footpath Infrastructure	0	0	0	0	0	0	0	0	0	0	0
Parks, Ovals Infrastructure	0	20,000	200,000	150,000	150,000	130,000	150,000	150,000	50,000	50,000	0
Other Infrastructure	0	0	0	0	0	0	0	0	0	0	0
TOTAL UPGRADES	76,966	993,125	776,250	9,294,375	1,140,000	280,000	150,000	150,000	50,000	50,000	0

More comprehensive detail on the forecast capital works over the life of this plan is attached at Appendix “2”.

7.0 WORKFORCE PLANNING

The Shire's is currently developing its workforce plan.

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8.0 LONG TERM FINANCIAL PLAN – SCENARIO MODELLING

The three scenario models proposed in this plan consider the range and level of service, workforce planning and asset management requirements, and capital works programs. The Council's Strategic Community Plan has identified community aspirations over the long term and the models provide the community with and understanding of the outcomes based on different assumptions.

8.1 SCENARIO 1 (Base Case)

This model provides for:

- ⇒ No change in the range and level of services;
- ⇒ An affordable capital works program;
- ⇒ Rate increases to range from 3.0% to 3.5% over the term.

8.2 SCENARIO 2 (Worst Case)

This model provides for:

- ⇒ No change in the range and level of services;
- ⇒ An affordable capital works program;
- ⇒ Decrease in own source revenue of 5% (excluding rates) over the Base Case Scenario.

8.3 SCENARIO 3 (Best Case)

This model provides for:

- ⇒ No change in the range and level of services;
- ⇒ An affordable capital works program;
- ⇒ Increase in own source revenue of 5% over the Base Case Scenario.

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9.0 LONG TERM FINANCIAL PLAN ASSUMPTIONS

In preparing the Long Term Financial Plan (LTFP), the 2017-18 Annual Budget has been used as the forecasting base, together with the following assumptions.

9.1 EXTERNAL INFLUENCES

- ⇒ Cost indices (i.e. Consumer Price Index (CPI), Local Government Cost Index (LGCI), and Wage Price Index (WPI);
- ⇒ Government grants from the Commonwealth and State governments;
- ⇒ Prevailing economic conditions impacting the financial markets for the investment and borrowing of funds; and
- ⇒ Demand for Shire services.

9.2 INTERNAL INFLUENCES

- ⇒ Budget surplus/deficit for the 2017-18 financial year; and
- ⇒ Shire workforce requirements (i.e. staff turnover, employment contract negotiations, wages and salary increases).

9.3 ASSUMPTIONS

9.3.1 Population Growth

Section 2.3 of this Plan details that the Shire's projected population will increase slightly from 5,450 persons to approximately 7,226 persons; an increase of 1,776 people over the life of the Plan.

It is considered that the Shire's current services and facilities will cater for the projected populations needs during this planning period.

9.3.2 Cost Indices

9.3.2.1 Consumer Price Index

The projected Consumer Price Index (CPI) increases for the next 10 years are as follows:

COST INDEX	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
CPI	1.60%	1.80%	1.90%	2.20%	2.50%	2.75%	3.00%	3.00%	3.00%	3.0%	3.00%

9.3.2.2 Local Government Cost Index

Indicative forecasts for the Local Government Cost Index (LGCI) were obtained from the Western Australian Local Government Association (WALGA) for 2017-18 and 2018-19; and have been extrapolated thereafter:

COST INDEX	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
LGCI	1.90%	1.80%	1.90%	2.20%	2.50%	2.75%	3.00%	3.00%	3.00%	3.00%	3.00%

9.3.2.3 Wage Price Index and Enterprise Bargaining Agreement

Section 7.3 of the Plan details the labour cost forecasts determined by the Western Australian Treasury. Salary and wages increases over the life of the Plan are based on the Western Australian Treasury estimates for 2016-17.

COST INDEX	2017-18	2018-19	2019-20	2020-21	2021-22
Wage Price Index	1.2%	2.00%	2.00%	3.00%	3.00%

9.3.3 Rates

9.3.3.1 Natural Growth

The Shire is experiencing some rapid growth in various parts of the district. Natural growth in rates has been estimated as follows:

INDEX	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Rates Natural Growth	1.00%	2.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.0%

9.3.3.2 Rate Increases

Projected rate increases over the life of the Plan are detailed in Scenario Modelling in Sections 8.1 to 8.3.

9.3.3.3 Interest Charges on Late Payment of Rates, Instalment Interest and Administration Fees

The Council for the 2017-18 Annual Budget adopted the following charges:

- ⇒ Interest on the late payment of rates 11.0%
- ⇒ Interest on instalment payments for rates 5.5%
- ⇒ Administration Fee per instalment \$10.00

9.3.4 Cash Investments

Section 6.2.2 of this Plan details Councils investment policy, which provides for 100% of the portfolio funds to be invested with alternative, secure authorised financial institutions that provide a service to the local community by establishing branches or agencies within the Shire and maintain a minimum S&P rating of 'A' for short term investments; in accordance with Regulation 19C of the *Local Government (Financial Management) Regulations 1996*. In forecasting returns on Council's investments, it is proposed to utilise the 90 day term deposit rates for investments greater than \$100,000.

LOCAL BANK	INTEREST RATE
Westpac Bank	2.00%
Commonwealth Bank	2.00%
National Australia Bank	1.50%
ANZ Bank	2.00%

The following interest rates have been utilised:

INDEX	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Investment Rate	2.00%	2.00%	2.00%	2.20%	2.50%	2.70%	3.00%	3.00%	3.00%	3.00%	3.00%

9.3.5 Fees and Charges

The following increase in fees and charges have been utilised:

INDEX	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Fees and Charges	3.00%	3.00%	3.00%	3.00%	3.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

9.3.6 Grants

Please refer to Section 6.2.4 of this Plan for forecasts relating to grant funding.

9.3.7 Loan Borrowings

9.3.7.1 Current Loan Borrowings

The Shires current loan borrowings as at 30 June 2018 are as follows.

LOAN NO.	PURPOSE	INTEREST RATE	TERM OF LOAN	EXPIRY DATE	YEARS REMAINING	PRINCIPAL OUTSTANDING 2017/18
79	Multi Purpose Health Centre					\$562,652
72	Staff Housing Development					\$94,156
73	Seniors and Community Housing					\$32,938
74	Land Acquisition – Gray Road					\$65,437
79	New Grader					\$262,351
81	Land Lot 215 Great Northern Hwy					\$67,318
82	Land Lot 168 Binda Place					\$637,631

The loan repayments as disclosed in the debenture schedules have been incorporated into the financial modelling.

9.3.7.2 New Borrowings

Section 6.2.5 of this Plan details that several new loans are to be raised. The indicative interest rates to be used in calculating the interest costs on future loans have been provided by the Western Australian Treasury Corporation (WATC) and are as follows.

INDEX	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Interest Expense Rate	3.00%	3.50%	4.00%	4.50%	4.50%	5.00%	5.50%	6.00%	6.00%	6.00%	6.00%

9.3.8 Type and Range of Services

Section 3.2 of this Plan states that all current services will continue to be delivered for the life of this Plan.

9.3.9 Asset Renewal Funding Levels

9.3.9.1 Buildings Asset Class

Section 4.3 of this Plan details that the Shire has a medium term (10 years) funding gap of \$201,000. The financial modelling undertaken in this Plan shows that Council requires an additional \$11,000 per year to meet the renewal requirements in the Building Asset Management Plan. The LTFP modelling shows the Shire has 59% of the funding required in the medium term to meet projected Buildings Asset renewals. The Shire will need to undertake further analysis to better match the funding available in the Long Term

Financial Plan to the required renewal requirements in the Asset Management Plan. This may assist in reducing the renewals funding gap.

9.3.9.4 Roads & Bridges Infrastructure Asset Class

Section 4.3 of this Plan details that the Shire is currently able to meet its medium term renewal requirements in relation to its Roads and Bridges infrastructure. The LTFP modelling shows the Shire has 95% of the funding required in the medium term to meet projected Transport Asset renewals. The Shire will need to undertake further analysis to better match the funding available in the Long Term Financial Plan to required renewal requirements, which may make funds available for other asset class renewal funding gaps.

9.3.9.5 Parks, Ovals and Reserves Asset Class

Section 4.3 of this Plan details that the Shire has a medium term (10 years) funding gap of \$203,000 for its Parks, Ovals and Reserves infrastructure. The LTFP modelling shows the Shire has 40% of the funding required in the medium term to meet projected Parks, Ovals & Reserves Asset renewals. The Shire will need to undertake further analysis to better match the funding available in the Long Term Financial Plan to projected renewal requirements in the Asset Management Plan. This may assist in reducing the renewals funding gap.

9.3.10 Balanced Budget Approach

The Long Term Financial Plan has been prepared on a balanced budget approach. It is noted in Scenario 1 (Baseline) modelling that a 'small surplus' is forecast in all years.

9.3.11 Cash Reserves

The Shire will continue to prudently manage its cash reserves to ensure that appropriate levels of funds are maintained to meet future commitments.

9.3.12 Depreciation

The Shire calculates depreciation on a straight line basis and utilises the following depreciation periods.

ASSET CLASS	DEPRECIATION RATE
Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Computer and electronic equipment	3 years
Plant & Equipment - Heavy	5 to 15 years
Plant & Equipment - Light	0 to 10 years

ASSET CLASS	DEPRECIATION RATE
Sealed Roads	
- Formation (clearing & earthworks)	Not depreciated
- Pavement	50 years
- Seal:	
o Bituminous Seals	20 years
o Asphalt surfaces	25 years
Gravel Roads	
- Formation (clearing & earthworks)	Not depreciated
- Pavement	50 years
Formed Roads	
- Formation (clearing & earthworks)	Not depreciated
- Pavement	50 years
Footpaths	
- Slab	40 years
- asphalt	10 years
Sewerage Piping	100 years
Water Supply Piping & Drainage Systems	75 years

Whilst the financial modelling has incorporated the above rates of depreciation, it has not taken into account the impact of any revaluations of assets.

More detail on depreciation allocations over the life of this plan can be found at Appendix “4”.

10.0 RATIO ANALYSIS AND LONG TERM SUSTAINABILITY

The ratios are an industry accepted measure of financial health. This section summarises the financial ratio results for each of the three scenarios presented in this Plan. Green, orange and red traffic light coding has been used for each ratio to assist visual interpretation.

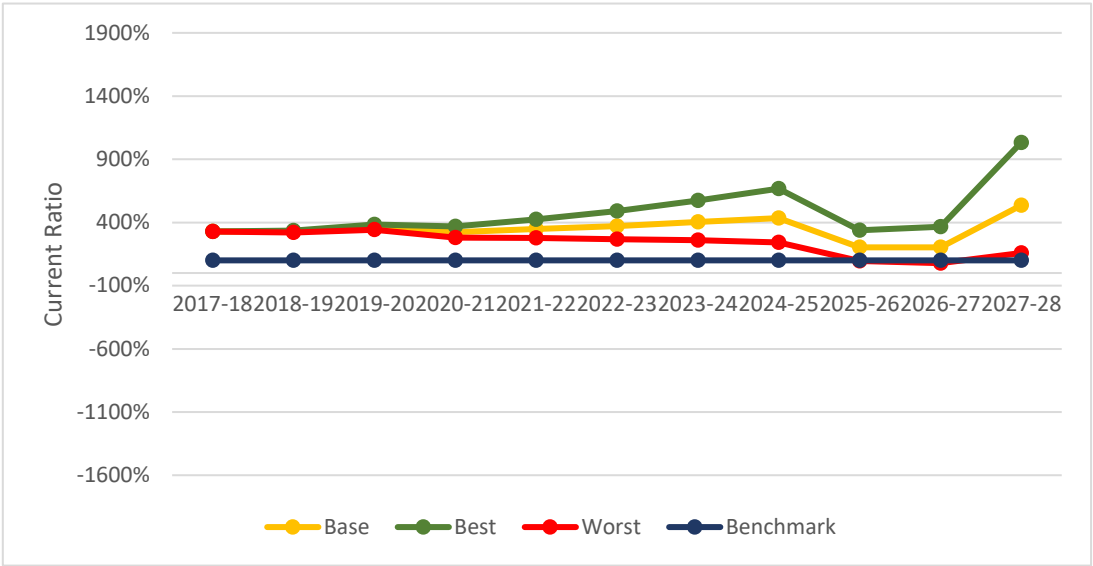
10.1 CURRENT RATIO

This is a measure of a local government’s liquidity and its ability to meet its short term financial obligations out of unrestricted current assets. It is measured as:

Current Assets
Current Liabilities less Current Debt

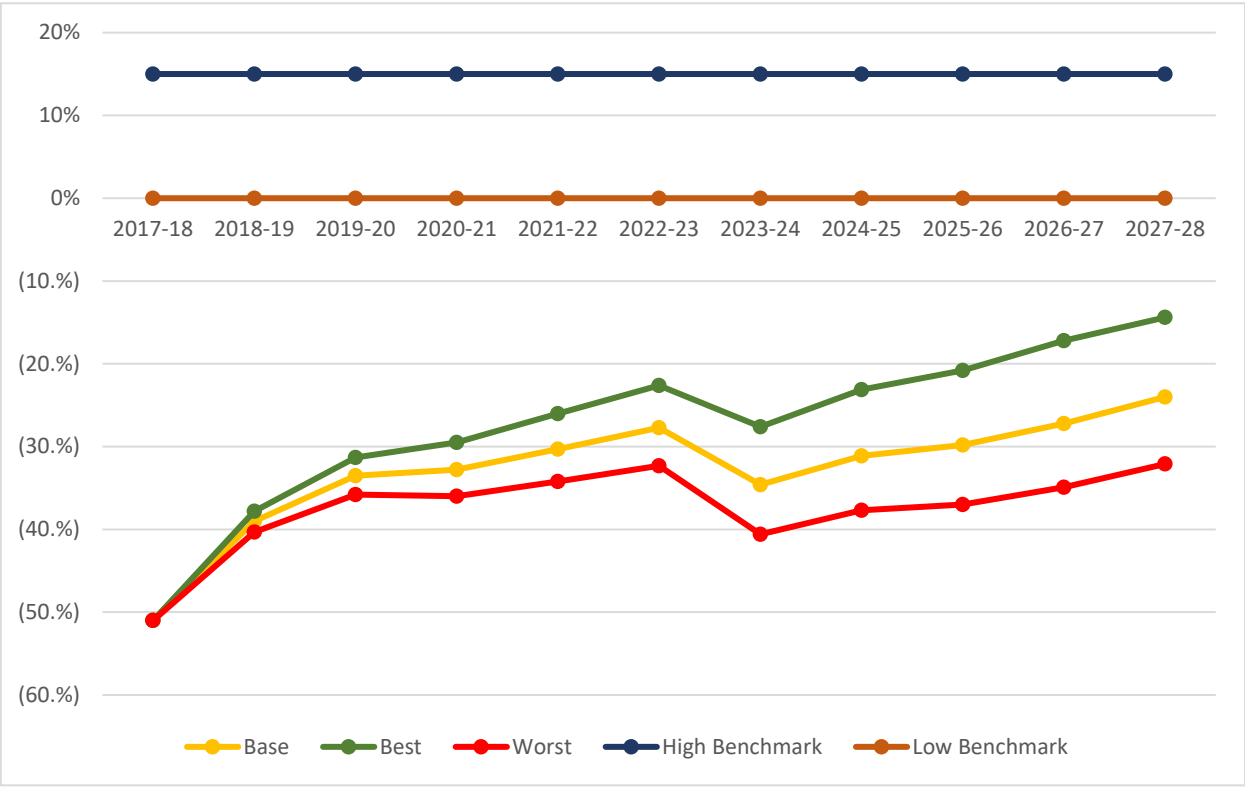
FORECAST	2017-18	2018-19	2019-20	2020-21	2021-22
Base	3.29	3.29	3.64	3.23	3.48
Best	3.29	3.36	3.85	3.69	4.25
Worst	3.29	3.21	3.42	2.80	2.78

Standard is not met
Standard is met



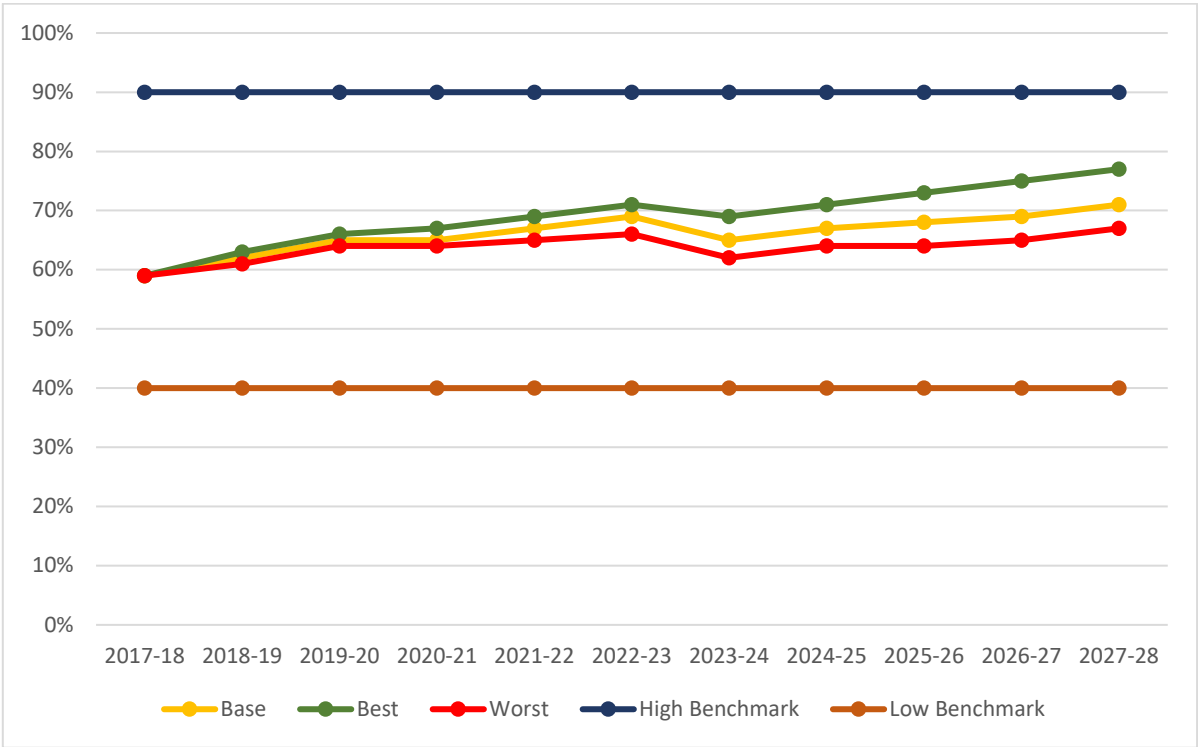
10.2 OPERATING SURPLUS RATIO

This is an indicator of the extent to which revenues raised cover operational expenses only or are available for capital funding purposes. It is measured as:											
<div>Operating Revenue (excludes non-operating revenue) less Operating Expenses</div> <div>Own Source Revenue</div>											
Basic Standard – Ratio between 1% and 15%											
Advanced Standard – Ratio greater than 15%											
FORECAST	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Base	(51.%)	(39.%)	(34.%)	(33.%)	(30.%)	(28.%)	(35.%)	(31.%)	(30.%)	(27.%)	(24.%)
Best	(51.%)	(38.%)	(31.%)	(30.%)	(26.%)	(23.%)	(28.%)	(23.%)	(21.%)	(17.%)	(14.%)
Worst	(51.%)	(40.%)	(36.%)	(36.%)	(34.%)	(32.%)	(41.%)	(38.%)	(37.%)	(35.%)	(32.%)



10.3 OWN SOURCE REVENUE COVERAGE RATIO

This is an indicator of a local government's ability to cover its costs through its own tax revenue effort. It is measured as:											
<div><div>Own Source Revenue</div><div>Total Expenses</div></div>											
Basic Standard – Between 40% to 60%											
Intermediate Standard - Between 60% to 90%											
Advanced Standard - 90% or greater											
FORECAST	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Base	59%	62%	65%	65%	67%	69%	65%	67%	68%	69%	71%
Best	59%	63%	66%	67%	69%	71%	69%	71%	73%	75%	77%
Worst	59%	61%	64%	64%	65%	66%	62%	64%	64%	65%	67%



10.4 DEBT SERVICE COVER RATIO

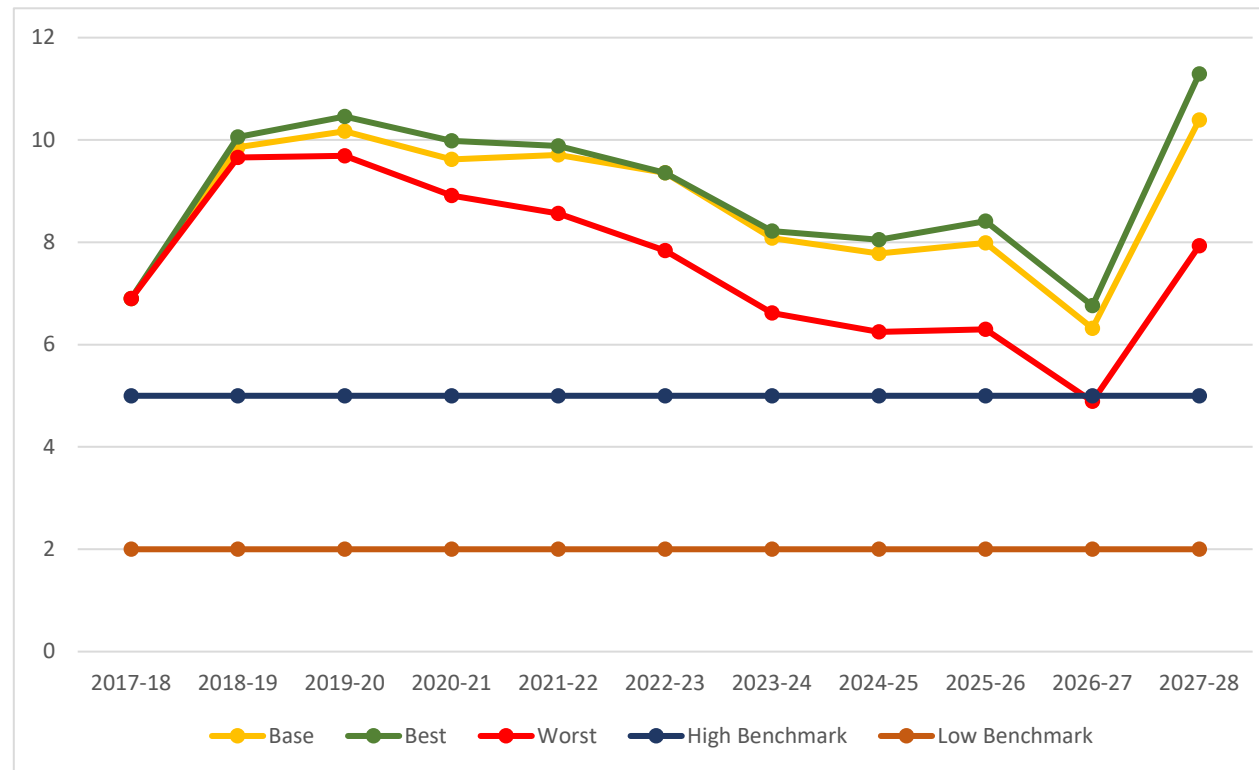
This is an indicator of a local government's ability to produce enough cash to cover its debt payments. It is measured as:

$$\frac{\text{Operating Revenue less Operating Expenses excluding Interest Expense and Depreciation}}{\text{Principal and Interest Expense}}$$

Basic Standard – greater than or equal to 2

Advanced Standard - Greater than 5

FORECAST	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Base	5.15	7.53	8.56	8.23	8.44	7.97	5.89	6.52	6.84	2.02	1.98
Best	5.15	7.79	9.07	8.90	9.34	8.93	6.93	7.81	8.41	2.55	2.48
Worst	5.15	7.28	8.06	7.61	7.67	7.17	5.07	5.55	5.72	1.66	1.61



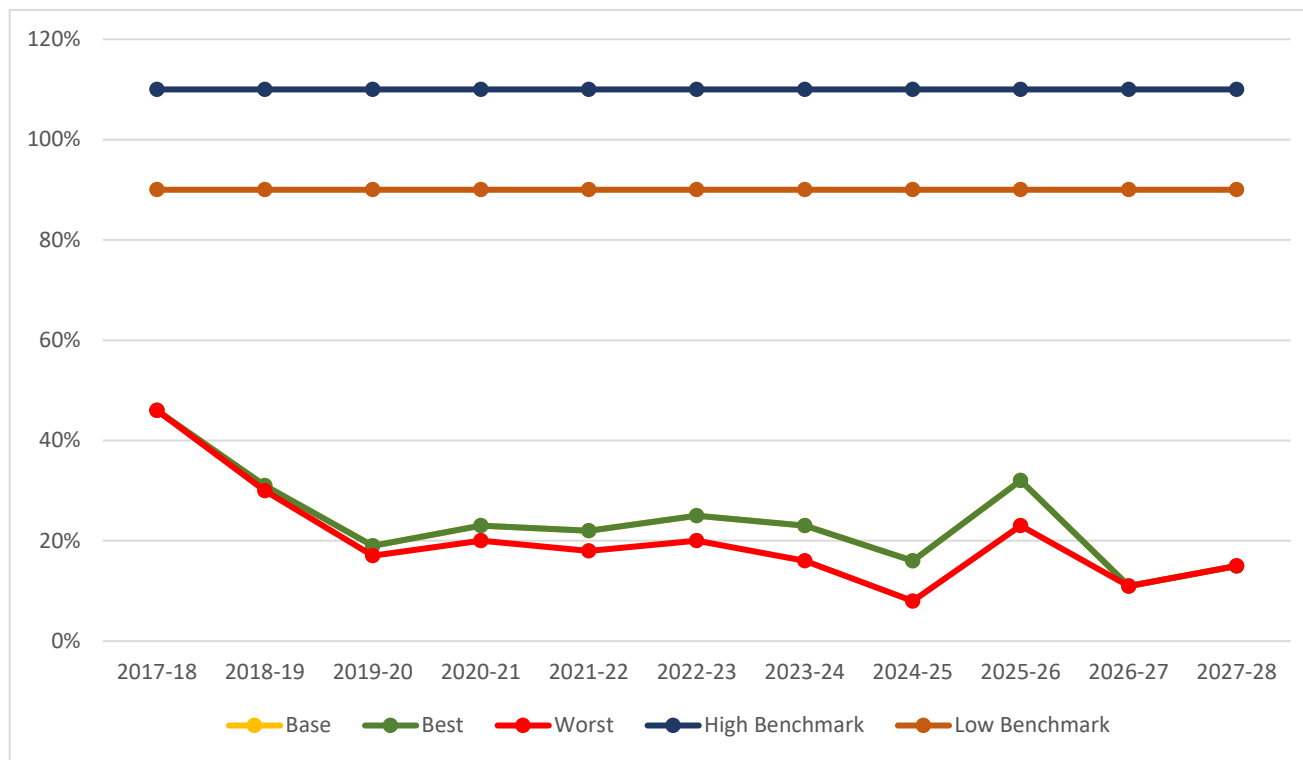
10.5 ASSET SUSTAINABILITY RATIO

This is an indicator of the extent to which assets managed by a local government are being replaced as these reach the end of their useful lives. It is measured as:

$$\frac{\text{Capital Renewal Expenditure}}{\text{Depreciation Expense}}$$

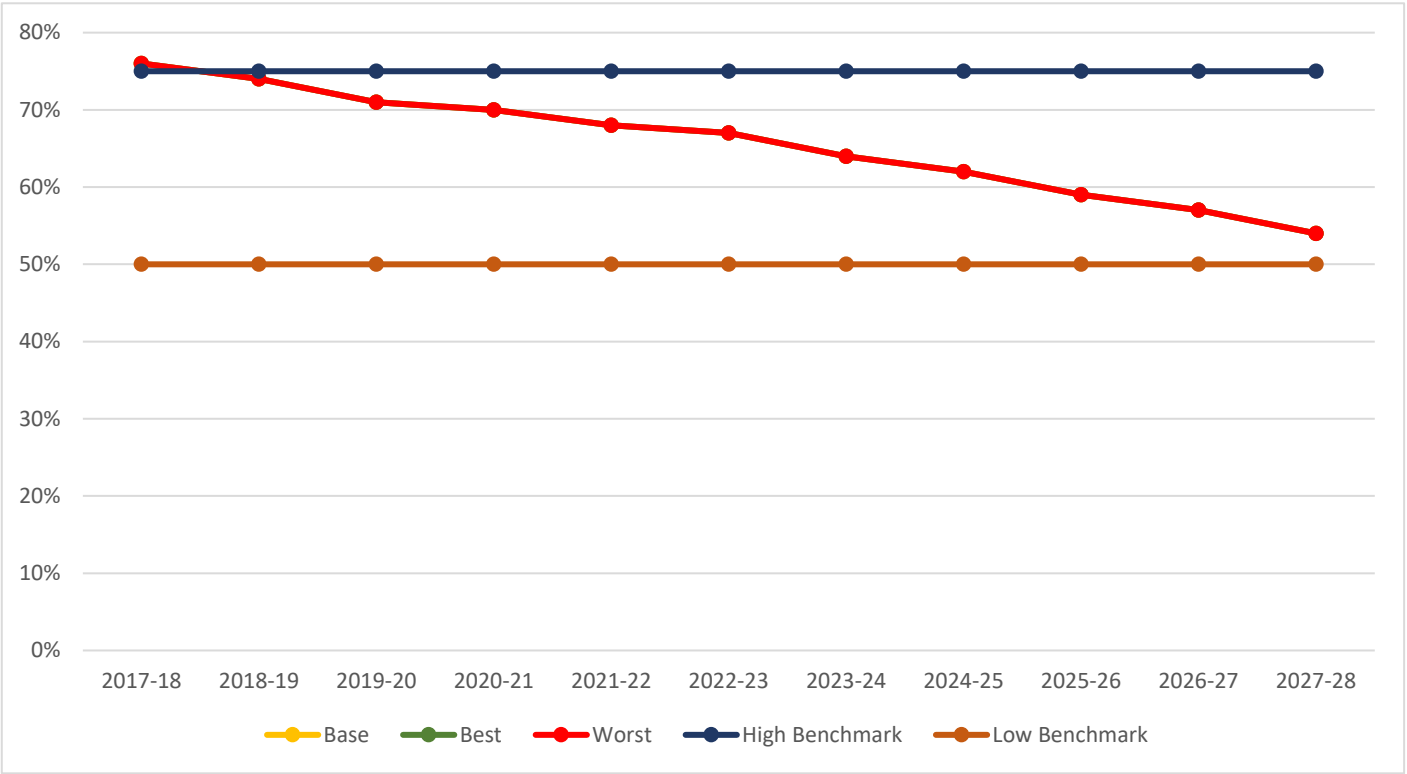
Standard is met - Ratio can be measured and is 90%
Standard is improving - Ratio is between 90% and 110%

SCENARIO	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Base	46%	31%	19%	23%	22%	25%	23%	16%	32%	11%	15%
Best	46%	31%	19%	23%	22%	25%	23%	16%	32%	11%	15%
Worst	46%	30%	17%	20%	18%	20%	16%	8%	23%	11%	15%



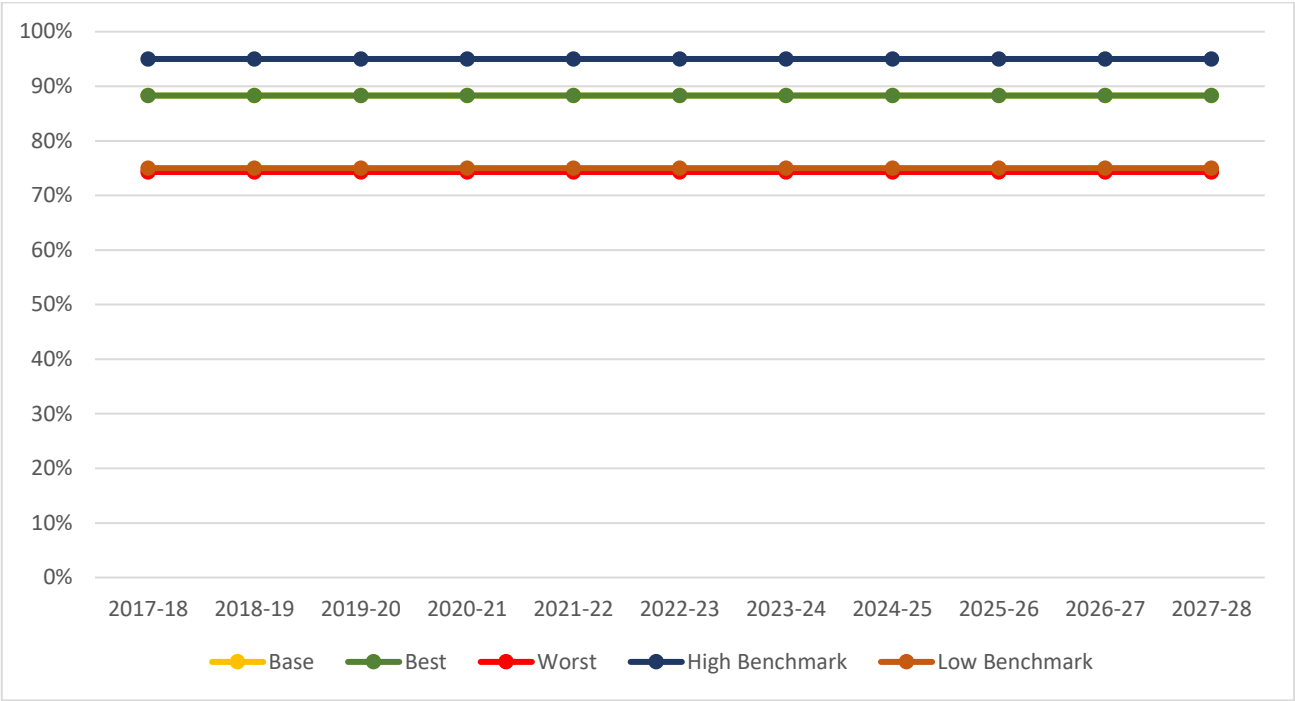
10.6 ASSET CONSUMPTION RATIO

This ratio highlights the aged condition of a local government's physical assets. It is measured as: <div>Depreciated Replacement Costs of Assets (Written Down Value) Current Replacement Costs</div>											
Standard is met - Ratio can be measured and is 50% or greater Standard is improving - Ratio is between 60% and 75%											
SCENARIO	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Base	76%	74%	71%	70%	68%	67%	64%	62%	59%	57%	54%
Best	76%	74%	71%	70%	68%	67%	64%	62%	59%	57%	54%
Worst	76%	74%	71%	70%	68%	67%	64%	62%	59%	57%	54%



10.7 ASSET RENEWAL FUNDING RATIO

This ratio indicates whether the local government has the financial capacity to fund asset renewal at continued existing service levels. It is measured as: <div>Net Present Value of Planned Renewal Expenditure Net Present Value of Asset Management Plan Projections</div>											
Standard is met - Ratio is between 75% and 95% Standard is improving - Ratio is between 95% and 105% and the ASR is between 90% to 100%, and the ACR is between 50% and 75%.											
SCENARIO	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Base	88%										
Best	88%										
Worst	74%										



10.8 SUMMARY

10.8.1 Base Case Scenario

The Base Case scenario sets the rate increases at between 3.0% and 3.5% per annum;. The modelling shows the Shire being able to exceed the minimum benchmark over the 10 year Plan period for five of the seven financial performance ratios. Forecast modelling indicates that the Shire will not meet the minimum benchmark for the Operating Surplus Ratio, but will have significantly closed the gap by year 10.

10.8.2 Worst Case Scenario

The Worst Case scenario sets the rate increases at between 3.0% and 3.5% per annum for the life of the Plan. The forecast modelling shows the Shire only being able to exceed the minimum benchmark over the 10 year Plan period for three of the seven financial performance ratios.

The Current Ratio shows the poorest result, with the liquidity position of the Shire dropping below the minimum benchmark of 1 in years 8 and 9 of the Plan. This would mean that a line of credit (overdraft facility) would be required to meet projected capital works programs, or capital works programs would need to be reduced to meet funding capacity.

The Operating Surplus Ratio would not reach the minimum benchmark over the life of the Plan. To reach the minimum benchmark by year 10 of the Plan, an additional increase of 32% in own source revenues would need to occur.

The Asset Sustainability Ratio is below the minimum benchmark in all years of the Plan. This ratio would be affected further by any reductions to the projected capital works program.

10.8.3 Best Case Scenario

The Best Case scenario sets the rate increases at between 3.0% and 3.5% per annum for the life of the Plan. The modelling shows the Shire being able to exceed the minimum benchmark over the 10 year Plan period for five of the seven financial performance ratios. Forecast modelling indicates that the Shire will not meet the minimum benchmark for the Operating Surplus Ratio, but will have significantly closed the gap by year 10.

The Current Ratio shows substantial increase in the liquid cash position of the Shire. This means there is additional cash available, which could be used to further invest in renewal of infrastructure or new infrastructure projects.

10.8.4 Summary

Modelling projections show that over the next 10 years the Shire will require revenue from rates to grow at a faster rate than the anticipated Consumer Price Index for the initial years of the Plan. Of concern is the Operating Surplus Ratio, which will continue to be monitored, with the view of attaining the minimum benchmark in future iterations of the Plan. In adopting such a strategy the Shire will achieve a greater degree of financial independence, with the ability to achieve balanced budgets while being able to begin addressing infrastructure asset funding gaps, particularly in the latter years of the LTFP.

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11.0 RISK ASSESSMENT

Risk can be simply defined as the effect of uncertainty on the objectives of the Shire. When evaluating risks the following issues¹¹ must be understood –

1. An effect may be positive, negative or result in a deviation from the expected.
2. An objective may be financial, related to health and safety, or defined in other terms. In this case, we are examining risks related to financial objectives.
3. Risk is often described by an event, a change in circumstances, a consequence, or a combination of these and how they may affect the achievement of objectives.
4. Risk can be expressed in terms of a combination of the consequences of an event or a change in circumstances, and their likelihood.
5. Uncertainty is the state, even partial, of deficiency of information related to, understanding or knowledge of, an event, its consequences, or likelihood.

Risks are assessed using AS/NZS ISO 31000:2009 Risk Management – Principles and Guidelines. The following risk rating table has been utilised to categorise risks according to their rating and the potential action required.

RISK RATING					
Likelihood	Consequences				
	Insignificant	Minor	Moderate	Major	Catastrophic
Almost Certain	M	H	H	E	E
Likely	M	M	H	H	E
Possible	L	M	M	H	E
Unlikely	L	M	M	H	H
Rare	L	L	M	M	H

¹¹ Department of Treasury and Finance, Government of South Australia.

Risk Rating		Action Required
L	Low Risk	Managed by Routine Procedures
M	Medium Risk	Planned Action Required
H	High Risk	Prioritised action required
E	Extreme Risk	Immediate corrective action required

The major risk factors in each of the financial models are:

- ⇒ The inability of the Shire to source other grant funding and contributions for the capital projects detailed in the Plan.

Risk Rating:	Medium	(Likelihood – Possible; Consequences – Moderate)
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- ⇒ Potential expansion of services required by the community not included in the Plan.

Risk Rating:	Medium	(Likelihood – Possible; Consequences – Moderate)
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- ⇒ Imposition of additional regulatory requirements by the Commonwealth and State Governments

Risk Rating:	Medium	(Likelihood – Unlikely; Consequences – Minor)
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The above risks apply to all three scenario models proposed in this Plan; and should external funding be reduced, not achieved or delayed, then the timing of projects will need to be reviewed.

12.0 FINANCIAL PROJECTIONS

The financial projections in this LTFP have been developed in a format that conforms to the *Local Government (Financial Management) Regulations 1996* and the Australian Accounting Standards. This format has been chosen as it allows projections to feed into the statutory format of the Annual Budget and key performance measures into the LTFP to be compared with Annual Budgets and Annual Financial Reports. The statutory schedules include:

- ⇒ Statement of Comprehensive Income;
- ⇒ Statement of Financial Position (Balance Sheet) and Equity Statement;
- ⇒ Statement of Cash Flows; and
- ⇒ Rate Setting Statement.

The Statement of Comprehensive income shows what is expected to happen during the year in terms of revenue, expenses, and other adjustments from all activities. A small surplus is estimated for each year of the LTFP.

The Statement of Financial Position is a snap-shot of the expected financial position of the Shire at the end of the financial year. It reports what is expected to be owned (assets) and what is expected to be owed (liabilities). The bottom line “Net Assets” represents the net worth of the Council. The assets and liabilities are separated into current and non-current. Current means those assets or liabilities which will fall due in the next 12 months. Non-current refers to assets and liabilities that are recoverable or which fall due over a longer period than 12 months.

The Statement of Cash Flows shows what is expected to happen during the year in terms of cash. The net cash provided by operating activities shows how much cash is expected to remain after paying for the services provided to the community. This can be used to fund other activities such as capital works and infrastructure. The information in this statement assists in the assessment of the ability to generate cash flows and meet financial commitments as they fall due, including debt repayments.

The Closing Balance detailed in the Rate Setting Statement reveals the net surplus/deficit for each year. The surplus/deficit for each year has not been carried forward, but rather represents funds that are available to fund additional expenditure or funds required by the Shire to deliver a balanced budget.

The Statements are supported by schedules for:

- ⇒ Capital works;
- ⇒ Cash reserves;
- ⇒ Loan repayment schedules; and
- ⇒ Depreciation calculations.

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13.0 CONCLUSION – IMPLEMENTATION AND REVIEW OF THE LTFP

The Council will consider the content of the LTFP when preparing the Annual Budget for 2019-20 and subsequent years, and it is expected that adopted budgets will be closely aligned with the proposals in the LTFP and assumptions underpinning this.

Minor reviews of the LTFP will occur each year as budgets are prepared to account for performance information and changing circumstances. However, a detailed desktop review is planned for 2020-21 and a full review will be undertaken in 2021-22, in conjunction with formal reviews of the Strategic Community Plan.

The Council is confident that the LTFP will allow the Shire to set priorities within its resourcing capabilities to sustainably deliver the assets and services required by the community.

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APPENDIX 1

BASE SCENARIO

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STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM

	BUDGET	PROPOSED ESTIMATES									
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
EXPENSES	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General Purpose Funding	(236,864)	(241,049)	(245,322)	(256,466)	(262,916)	(274,965)	(282,375)	(290,022)	(302,941)	(316,123)	(324,710)
Governance	(875,926)	(864,851)	(879,081)	(925,248)	(946,163)	(994,783)	(1,017,626)	(1,041,164)	(1,094,517)	(1,146,319)	(1,175,738)
Law, Order, Public Safety	(1,271,474)	(1,263,456)	(1,286,452)	(1,340,374)	(1,372,841)	(1,425,256)	(1,458,586)	(1,493,665)	(1,542,115)	(1,584,429)	(1,620,613)
Health	(331,556)	(340,960)	(348,646)	(367,929)	(378,591)	(396,662)	(407,462)	(418,967)	(433,938)	(446,153)	(456,976)
Education and Welfare	(95,173)	(97,182)	(99,142)	(104,138)	(106,898)	(112,307)	(115,585)	(118,992)	(124,591)	(130,103)	(133,800)
Housing	(323,106)	(330,606)	(337,763)	(354,537)	(364,198)	(381,967)	(393,010)	(404,489)	(422,629)	(440,398)	(452,767)
Community Amenities	(2,134,767)	(2,179,318)	(2,222,285)	(2,296,857)	(2,357,922)	(2,442,726)	(2,515,087)	(2,589,937)	(2,681,966)	(2,774,085)	(2,855,171)
Recreation and Culture	(1,177,454)	(1,210,967)	(1,238,397)	(1,349,843)	(1,428,778)	(1,554,365)	(1,651,415)	(1,684,722)	(1,729,981)	(1,764,753)	(1,794,300)
Transport	(4,523,053)	(4,705,660)	(4,928,501)	(5,314,924)	(5,568,503)	(5,900,091)	(6,042,869)	(6,202,465)	(6,509,537)	(6,720,934)	(6,940,584)
Economic Services	(972,075)	(744,311)	(759,400)	(788,466)	(810,623)	(841,904)	(866,760)	(892,498)	(925,404)	(958,161)	(985,991)
Other Property and Services	(68,947)	(70,283)	(71,663)	(74,581)	(76,634)	(79,875)	(82,261)	(84,723)	(88,266)	(91,891)	(94,628)
	(12,010,395)	(12,048,645)	(12,416,651)	(13,173,362)	(13,674,067)	(14,404,900)	(14,833,038)	(15,221,644)	(15,855,884)	(16,373,350)	(16,835,278)
REVENUE											
General Purpose Funding	6,219,156	7,179,617	7,724,799	8,295,157	8,806,568	9,504,643	9,260,111	9,758,912	10,289,769	10,853,211	11,448,286
Law, Order, Public Safety	519,772	444,962	446,442	447,967	449,537	451,693	453,936	456,269	458,694	461,217	463,841
Health	44,680	46,020	47,401	48,823	50,288	52,299	54,391	56,567	58,830	61,183	63,630
Education and Welfare	18,703	6,784	6,868	6,954	7,042	7,164	7,290	7,422	7,559	7,701	7,849
Housing	144,166	148,209	152,373	156,662	161,080	167,148	173,457	180,020	186,845	193,942	201,324
Community Amenities	974,969	1,002,165	1,030,176	1,059,028	1,088,745	1,129,557	1,172,002	1,216,144	1,262,052	1,309,796	1,359,450
Recreation and Culture	27,470	27,530	27,592	27,655	27,721	27,811	27,905	28,002	28,103	28,209	28,318
Transport	87,272	89,180	91,144	93,168	95,253	98,115	101,092	104,189	107,409	110,758	114,241
Economic Services	255,433	115,649	118,904	122,256	125,709	130,452	135,383	140,513	145,847	151,394	157,164
Other Property & Services	72,523	72,673	72,828	72,987	73,151	73,376	73,610	73,853	74,106	74,370	74,644
	8,418,052	9,187,012	9,773,075	10,385,540	10,940,321	11,697,958	11,515,370	12,078,593	12,676,449	13,309,570	13,977,111
<i>Increase/(Decrease)</i>	(3,592,343)	(2,861,633)	(2,643,577)	(2,787,822)	(2,733,746)	(2,706,942)	(3,317,668)	(3,143,050)	(3,179,435)	(3,063,780)	(2,858,167)
BORROWING COST EXPENSE											
Governance	(2,000)	(3,823)	(3,072)	(2,297)	(1,490)	(651)	0	0	0	0	0
Health	(25,676)	(24,517)	(23,306)	(22,042)	(20,721)	(19,340)	(17,898)	(16,393)	(14,820)	(13,177)	(11,460)
Housing	(9,127)	(6,465)	(4,989)	(2,032)	(129)	0	0	0	0	0	0
Recreation & Culture	(3,589)	(4,013)	(3,689)	(1,809)	(717)	0	0	0	0	0	0
Transport	(11,972)	(11,432)	(10,867)	(10,277)	(9,661)	(9,018)	(8,346)	(7,643)	(6,910)	(6,144)	(5,344)
Economic Services	(14,900)	(20,367)	(17,948)	(15,459)	(13,384)	(11,409)	(9,373)	(7,274)	(5,111)	(2,881)	(583)
<i>Total Borrowing Costs</i>	(67,264)	(70,617)	(63,871)	(53,916)	(46,102)	(40,418)	(35,617)	(31,310)	(26,841)	(22,202)	(17,387)
NON-OPERATING REVENUE											
Law, Order & Public Safety	0	30,000	0	0	0	0	0	0	0	0	0
Recreation and Culture	48,595	174,000	200,000	6,795,000	655,000	3,550,000	50,000	70,000	20,000	20,000	0
Transport	1,238,664	870,000	870,000	870,000	870,000	870,000	870,000	870,000	870,000	870,000	870,000
<i>Total Non-Operating Revenue</i>	1,287,259	1,074,000	1,070,000	7,665,000	1,525,000	4,420,000	920,000	940,000	890,000	890,000	870,000
Profit/(Loss) on Sale of Assets											
Law, Order & Public Safety Loss	(12,034)	0	0	0	0	0	0	0	0	0	0
Transport (Loss)	(23,134)	0	0	0	0	0	0	0	0	0	0
Transport (Profit)	28,000	0	0	0	0	0	0	0	0	0	0
<i>Total Profit/(Loss)</i>	(7,168)	0	0	0	0	0	0	0	0	0	0
NET RESULT	(2,379,516)	(1,858,250)	(1,637,448)	4,823,262	(1,254,848)	1,672,640	(2,433,285)	(2,234,360)	(2,316,276)	(2,195,982)	(2,005,554)
TOTAL COMPREHENSIVE INCOME	(2,379,516)	(1,858,250)	(1,637,448)	4,823,262	(1,254,848)	1,672,640	(2,433,285)	(2,234,360)	(2,316,276)	(2,195,982)	(2,005,554)

STATEMENT OF COMPREHENSIVE INCOME BY NATURE AND TYPE

	BUDGET	PROPOSED ESTIMATES									
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
EXPENSES											
Employee Costs	(3,675,308)	(3,748,228)	(3,922,854)	(4,138,279)	(4,360,919)	(4,590,887)	(4,728,435)	(4,870,108)	(5,216,031)	(5,572,330)	(5,839,317)
Materials & Contracts	(2,951,305)	(2,685,056)	(2,728,529)	(2,739,319)	(2,797,371)	(2,834,617)	(2,913,872)	(2,994,353)	(3,062,057)	(3,137,210)	(3,233,105)
Utilities	(147,229)	(153,846)	(159,994)	(164,791)	(169,733)	(174,824)	(180,069)	(185,471)	(191,035)	(196,766)	(202,669)
Depreciation on Non-Current Assets	(4,629,753)	(4,846,366)	(4,981,344)	(5,452,240)	(5,613,565)	(5,998,172)	(6,132,333)	(6,287,378)	(6,496,418)	(6,570,688)	(6,657,827)
Interest Expense	(67,264)	(70,617)	(63,871)	(98,916)	(133,970)	(190,335)	(244,532)	(232,947)	(220,846)	(208,208)	(195,006)
Insurances	(172,012)	(175,452)	(178,961)	(182,541)	(186,191)	(189,915)	(193,713)	(197,588)	(201,539)	(205,570)	(209,682)
Other Expenditure	(434,788)	(439,696)	(444,970)	(451,193)	(458,419)	(466,568)	(475,701)	(485,108)	(494,798)	(504,778)	(515,058)
	(12,077,659)	(12,119,262)	(12,480,522)	(13,227,278)	(13,720,169)	(14,445,318)	(14,868,655)	(15,252,954)	(15,882,725)	(16,395,552)	(16,852,665)
REVENUE											
Rates	5,433,286	5,741,285	6,249,925	6,777,165	7,257,070	7,907,080	7,606,966	8,056,961	8,533,582	9,038,401	9,573,088
Operating Grants and Subsidies	1,266,118	1,675,274	1,701,318	1,727,903	1,758,794	1,791,136	1,826,890	1,863,583	1,905,368	1,951,190	1,998,421
Fees and Charges	1,305,686	1,344,475	1,384,608	1,425,951	1,468,541	1,526,574	1,586,715	1,649,248	1,714,271	1,781,880	1,852,181
Interest Earnings	136,148	147,650	157,155	172,652	172,188	187,343	207,009	218,976	231,304	244,001	257,077
Other Revenue	276,814	278,329	280,069	281,869	283,728	285,825	287,791	289,824	291,926	294,098	296,343
	8,418,052	9,187,012	9,773,075	10,385,540	10,940,321	11,697,958	11,515,370	12,078,593	12,676,449	13,309,570	13,977,111
	(3,659,607)	(2,932,250)	(2,707,448)	(2,841,738)	(2,779,848)	(2,747,360)	(3,353,285)	(3,174,360)	(3,206,276)	(3,085,982)	(2,875,554)
Non Operating Grants, Subsidies and	1,287,259	1,074,000	1,070,000	7,665,000	1,525,000	4,420,000	920,000	940,000	890,000	890,000	870,000
Profit on Asset Disposals	28,000	0	0	0	0	0	0	0	0	0	0
Loss on Asset Disposals	(35,168)	0	0	0	0	0	0	0	0	0	0
	1,280,091	1,074,000	1,070,000	7,665,000	1,525,000	4,420,000	920,000	940,000	890,000	890,000	870,000
Net Result	(2,379,516)	(1,858,250)	(1,637,448)	4,823,262	(1,254,848)	1,672,640	(2,433,285)	(2,234,360)	(2,316,276)	(2,195,982)	(2,005,554)
Other Comprehensive Income											
Changes on revaluation of non-current	0	0	0	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0	0	0	0
TOTAL COMPREHENSIVE INCOME	(2,379,516)	(1,858,250)	(1,637,448)	4,823,262	(1,254,848)	1,672,640	(2,433,285)	(2,234,360)	(2,316,276)	(2,195,982)	(2,005,554)

STATEMENT OF FINANCIAL POSITION

	BUDGET	PROPOSED ESTIMATES									
	2017-18 \$	2018-19 \$	2019-20 \$	2020-21 \$	2021-22 \$	2022-23 \$	2023-24 \$	2024-25 \$	2025-26 \$	2026-27 \$	2027-28 \$
Current assets											
Cash and cash equivalents	12,127	171,680	173,332	184,666	187,823	188,139	213,100	213,283	221,521	230,222	247,616
Cash Backed Reserves	2,095,677	2,487,593	2,887,345	2,450,868	2,762,140	3,086,717	3,429,319	3,782,198	4,145,664	4,520,034	4,905,634
Trade and other receivables	888,720	388,720	388,720	388,720	388,720	388,720	388,720	388,720	388,720	388,720	388,720
Inventories	5,706	5,706	5,706	5,706	5,706	5,706	5,706	5,706	5,706	5,706	5,706
Total current assets	3,002,230	3,053,699	3,455,103	3,029,960	3,344,389	3,669,282	4,036,845	4,389,907	4,761,611	5,144,682	5,547,676
Non-current assets											
Investments	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500	42,500
Trade and other receivables	51,449	51,449	51,449	51,449	51,449	51,449	51,449	51,449	51,449	51,449	51,449
Property, plant and equipment	30,971,201	30,585,309	29,354,155	37,482,398	37,240,603	41,991,506	40,607,298	39,629,616	37,760,047	35,640,549	33,687,687
Infrastructure	103,240,060	102,296,530	101,279,483	100,169,176	98,624,119	96,962,319	95,276,929	93,386,855	92,276,010	90,193,380	87,919,247
Total non-current assets	134,305,210	132,975,788	130,727,587	137,745,523	135,958,672	139,047,774	135,978,176	133,110,419	130,130,006	125,927,878	121,700,883
TOTAL ASSETS	137,307,440	136,029,486	134,182,690	140,775,483	139,303,060	142,717,056	140,015,022	137,500,326	134,891,617	131,072,560	127,248,559
Current liabilities											
Trade and other payables	222,018	222,018	222,018	222,018	222,018	222,018	222,018	222,018	222,018	222,018	222,018
Long Term Borrowings	192,829	209,349	230,468	217,575	241,644	268,750	280,335	292,434	1,623,075	1,818,447	315,220
Provisions	497,807	497,807	497,807	497,807	497,807	497,807	497,807	497,807	497,807	497,807	497,807
Total current liabilities	912,654	929,174	950,293	937,400	961,469	988,575	1,000,160	1,012,259	2,342,900	2,538,272	1,035,045
Non-current liabilities											
Long Term Borrowings	1,620,522	2,184,298	1,953,830	3,736,255	3,494,611	5,208,861	4,928,526	4,636,092	3,013,017	1,194,570	879,350
Provisions	151,975	151,975	151,975	151,975	151,975	151,975	151,975	151,975	151,975	151,975	151,975
Total non-current liabilities	1,772,497	2,336,273	2,105,805	3,888,230	3,646,586	5,360,836	5,080,501	4,788,067	3,164,992	1,346,545	1,031,325
TOTAL LIABILITIES	2,685,151	3,265,447	3,056,098	4,825,630	4,608,055	6,349,411	6,080,661	5,800,326	5,507,892	3,884,817	2,066,370
NET ASSETS	134,622,289	132,764,039	131,126,591	135,949,853	134,695,005	136,367,645	133,934,360	131,700,000	129,383,724	127,187,742	125,182,188
Equity											
Retained surplus	53,476,923	51,226,757	49,189,557	54,449,296	52,883,176	54,231,239	51,455,352	48,868,113	46,188,371	43,618,019	41,226,865
Asset revaluation reserve	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691
Other reserves	2,095,675	2,487,591	2,887,343	2,450,866	2,762,138	3,086,715	3,429,317	3,782,196	4,145,662	4,520,032	4,905,632
TOTAL EQUITY	134,622,289	132,764,039	131,126,591	135,949,853	134,695,005	136,367,645	133,934,360	131,700,000	129,383,724	127,187,742	125,182,188

STATEMENT OF EQUITY

	BUDGET	PROPOSED ESTIMATES									
	2017-18 \$	2018-19 \$	2019-20 \$	2020-21 \$	2021-22 \$	2022-23 \$	2023-24 \$	2024-25 \$	2025-26 \$	2026-27 \$	2027-28 \$
Retained surplus											
Balance as at 1 July	56,361,998	53,476,923	51,226,757	49,189,557	54,449,296	52,883,176	54,231,239	51,455,352	48,868,113	46,188,371	43,618,019
Total comprehensive Income	(2,379,516)	(1,858,250)	(1,637,448)	4,823,262	(1,254,848)	1,672,640	(2,433,285)	(2,234,360)	(2,316,276)	(2,195,982)	(2,005,554)
Transfer from /(to) reserves	(505,559)	(391,916)	(399,752)	436,477	(311,272)	(324,577)	(342,602)	(352,879)	(363,466)	(374,370)	(385,600)
Balance as at 30 June	53,476,923	51,226,757	49,189,557	54,449,296	52,883,176	54,231,239	51,455,352	48,868,113	46,188,371	43,618,019	41,226,865
Reserves - cash backed											
Balance as at 1 July	1,590,116	2,095,675	2,487,591	2,887,343	2,450,866	2,762,138	3,086,715	3,429,317	3,782,196	4,145,662	4,520,032
Transfer from /(to) retained surplus	505,559	391,916	399,752	(436,477)	311,272	324,577	342,602	352,879	363,466	374,370	385,600
Balance as at 30 June	2,095,675	2,487,591	2,887,343	2,450,866	2,762,138	3,086,715	3,429,317	3,782,196	4,145,662	4,520,032	4,905,632
Reserves - asset revaluation											
Balance as at 1 July	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691
Revaluation increment	0	0	0	0	0	0	0	0	0	0	0
Revaluation decrement	0	0	0	0	0	0	0	0	0	0	0
Balance as at 30 June	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691	79,049,691
Total Equity	134,622,289	132,764,039	131,126,591	135,949,853	134,695,005	136,367,645	133,934,360	131,700,000	129,383,724	127,187,742	125,182,188

STATEMENT OF CASH FLOWS

	BUDGET	PROPOSED ESTIMATES									
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Cash Flows from operating activities											
EXPENDITURE											
Employee Costs	(3,675,308)	(3,748,228)	(3,922,854)	(4,138,279)	(4,360,919)	(4,590,887)	(4,728,435)	(4,870,108)	(5,216,031)	(5,572,330)	(5,839,317)
Materials & Contracts	(2,951,305)	(2,685,056)	(2,728,529)	(2,739,319)	(2,797,371)	(2,834,617)	(2,913,872)	(2,994,353)	(3,062,057)	(3,137,210)	(3,233,105)
Utilities	(147,229)	(153,846)	(159,994)	(164,791)	(169,733)	(174,824)	(180,069)	(185,471)	(191,035)	(196,766)	(202,669)
Interest Expenses	(67,264)	(70,617)	(63,871)	(98,916)	(133,970)	(190,335)	(244,532)	(232,947)	(220,846)	(208,208)	(195,006)
Insurance	(172,012)	(175,452)	(178,961)	(182,541)	(186,191)	(189,915)	(193,713)	(197,588)	(201,539)	(205,570)	(209,682)
Goods and Services Tax	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)	(800,000)
Other	(434,788)	(439,696)	(444,970)	(451,193)	(458,419)	(466,568)	(475,701)	(485,108)	(494,798)	(504,778)	(515,058)
	(8,247,906)	(8,072,896)	(8,299,179)	(8,575,038)	(8,906,604)	(9,247,145)	(9,536,322)	(9,765,575)	(10,186,307)	(10,624,864)	(10,994,838)
REVENUE											
Rates	5,433,286	5,741,285	6,249,925	6,777,165	7,257,070	7,907,080	7,606,966	8,056,961	8,533,582	9,038,401	9,573,088
Operating Grants & Subsidies	1,266,118	1,675,274	1,701,318	1,727,903	1,758,794	1,791,136	1,826,890	1,863,583	1,905,368	1,951,190	1,998,421
Fees and Charges	1,305,686	1,844,475	1,384,608	1,425,951	1,468,541	1,526,574	1,586,715	1,649,248	1,714,271	1,781,880	1,852,181
Goods and Services Tax	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000	800,000
Interest Received	136,148	147,650	157,155	172,652	172,188	187,343	207,009	218,976	231,304	244,001	257,077
Other	276,814	278,329	280,069	281,869	283,728	285,825	287,791	289,824	291,926	294,098	296,343
	9,218,052	10,487,012	10,573,075	11,185,540	11,740,321	12,497,958	12,315,370	12,878,593	13,476,449	14,109,570	14,777,111
Net Cash flows from Operating Activities	970,146	2,414,117	2,273,896	2,610,501	2,833,717	3,250,813	2,779,048	3,113,018	3,290,142	3,484,706	3,782,273
Cash flows from investing activities											
Payments											
Purchase Land	(76,966)	(768,125)	(66,250)	(64,375)	0	0	0	0	0	0	0
Purchase Buildings	(1,072,051)	(471,130)	(635,000)	(9,135,000)	(1,390,000)	(6,185,000)	(165,000)	(1,530,000)	(35,000)	(35,000)	(35,000)
Purchase Infrastructure Assets- Roads	(2,417,698)	(2,017,390)	(2,176,621)	(2,119,437)	(1,669,078)	(1,882,592)	(2,115,372)	(1,973,529)	(2,077,643)	(2,070,832)	(2,070,832)
Purchase Infrastructure Assets- Footpaths	(156,740)	(279,354)	(50,000)	(50,000)	(50,000)	(30,000)	(50,000)	(50,000)	(50,000)	(50,000)	0
Purchase Infrastructure Assets - Parks	(40,000)	(262,440)	(280,000)	(220,000)	(580,000)	(320,000)	(150,000)	(150,000)	(130,000)	(90,000)	0
Purchase Infrastructure Assets- Bridges	(219,548)	0	(150,000)	(250,000)	0	0	0	0	0	0	0
Purchase Infrastructure Assets - Other	0	(99,050)	(10,000)	(10,000)	(10,000)	(40,000)	0	0	(865,000)	0	0
Purchase Plant and Equipment	(801,124)	(672,183)	(439,090)	(743,636)	(168,091)	(880,683)	(781,817)	(417,908)	(487,180)	(168,182)	(450,000)
Purchase Furniture and Equipment	0	(15,000)	0	0	0	0	0	0	0	0	0
Receipts											
Proceeds from Sale of Assets	169,181	1,067,728	1,073,818	122,272	40,455	251,000	199,454	701,816	128,818	45,454	125,000
Contributions towards the Development of Assets	1,287,259	1,074,000	1,070,000	7,665,000	1,525,000	4,420,000	920,000	940,000	890,000	890,000	870,000
Net cash flows from investing activities	(3,327,687)	(2,442,944)	(1,663,143)	(4,805,176)	(2,301,714)	(4,667,275)	(2,142,735)	(2,479,621)	(2,626,005)	(1,478,560)	(1,560,832)
Cash flows from financing activities											
Loan Repayments - Principal	(132,769)	(192,829)	(209,349)	(230,468)	(217,575)	(241,644)	(268,750)	(280,335)	(292,434)	(1,623,075)	(1,818,447)
New Loan Borrowings Raised	845,000	773,125	0	2,000,000	0	1,983,000	0	0	0	0	0
Net cash flows from financing activities	712,231	580,296	(209,349)	1,769,532	(217,575)	1,741,356	(268,750)	(280,335)	(292,434)	(1,623,075)	(1,818,447)
Net (decrease)/increase in cash held	(1,645,310)	551,469	401,404	(425,143)	314,428	324,894	367,563	353,062	371,703	383,071	402,994
Cash at the Beginning of Reporting Period	3,753,114	2,107,804	2,659,273	3,060,677	2,635,534	2,949,963	3,274,856	3,642,419	3,995,481	4,367,185	4,750,256
Cash at the End of Reporting Period	2,107,804	2,659,273	3,060,677	2,635,534	2,949,963	3,274,856	3,642,419	3,995,481	4,367,185	4,750,256	5,153,250

RATE SETTING STATEMENT

	BUDGET	PROPOSED ESTIMATES									
	2017-18 \$	2018-19 \$	2019-20 \$	2020-21 \$	2021-22 \$	2022-23 \$	2023-24 \$	2024-25 \$	2025-26 \$	2026-27 \$	2027-28 \$
OPERATING REVENUE											
General Purpose Funding	785,870	1,438,333	1,474,874	1,517,992	1,549,498	1,597,563	1,653,146	1,701,951	1,756,188	1,814,810	1,875,198
Governance	53,908	54,223	54,548	54,882	55,227	55,700	56,192	56,704	57,236	57,789	58,365
Law, Order Public Safety	519,772	444,962	446,442	447,967	449,537	451,693	453,936	456,269	458,694	461,217	463,841
Health	44,680	46,020	47,401	48,823	50,288	52,299	54,391	56,567	58,830	61,183	63,630
Education and Welfare	18,703	6,784	6,868	6,954	7,042	7,164	7,290	7,422	7,559	7,701	7,849
Housing	144,166	148,209	152,373	156,662	161,080	167,148	173,457	180,020	186,845	193,942	201,324
Community Amenities	974,969	1,002,165	1,030,176	1,059,028	1,088,745	1,129,557	1,172,002	1,216,144	1,262,052	1,309,796	1,359,450
Recreation and Culture	27,470	27,530	27,592	27,655	27,721	27,811	27,905	28,002	28,103	28,209	28,318
Transport	115,272	89,180	91,144	93,168	95,253	98,115	101,092	104,189	107,409	110,758	114,241
Economic Services	255,433	115,649	118,904	122,256	125,709	130,452	135,383	140,513	145,847	151,394	157,164
Other Property and Services	72,523	72,673	72,828	72,987	73,151	73,376	73,610	73,853	74,106	74,370	74,644
	3,012,766	3,445,728	3,523,150	3,608,375	3,683,251	3,790,878	3,908,405	4,021,632	4,142,868	4,271,169	4,404,023
LESS OPERATING EXPENDITURE											
General Purpose Funding	(236,864)	(241,049)	(245,322)	(256,466)	(262,916)	(274,965)	(282,375)	(290,022)	(302,941)	(316,123)	(324,710)
Governance	(877,926)	(868,674)	(882,153)	(927,545)	(947,653)	(995,434)	(1,017,626)	(1,041,164)	(1,094,517)	(1,146,319)	(1,175,738)
Law, Order, Public Safety	(1,283,508)	(1,263,456)	(1,286,452)	(1,340,374)	(1,372,841)	(1,425,256)	(1,458,586)	(1,493,665)	(1,542,115)	(1,584,429)	(1,620,613)
Health	(357,232)	(365,477)	(371,952)	(389,971)	(399,312)	(416,002)	(425,360)	(435,360)	(448,758)	(459,330)	(468,436)
Education and Welfare	(95,173)	(97,182)	(99,142)	(104,138)	(106,898)	(112,307)	(115,585)	(118,992)	(124,591)	(130,103)	(133,800)
Housing	(332,233)	(337,071)	(342,752)	(356,569)	(364,327)	(381,967)	(393,010)	(404,489)	(422,629)	(440,398)	(452,767)
Community Amenities	(2,134,767)	(2,179,318)	(2,222,285)	(2,296,857)	(2,357,922)	(2,442,726)	(2,515,087)	(2,589,937)	(2,681,966)	(2,774,085)	(2,855,171)
Recreation and Culture	(1,181,043)	(1,214,980)	(1,242,086)	(1,351,652)	(1,429,495)	(1,554,365)	(1,651,415)	(1,684,722)	(1,729,981)	(1,764,753)	(1,794,300)
Transport	(4,558,159)	(4,717,092)	(4,939,368)	(5,325,201)	(5,578,164)	(5,909,109)	(6,051,215)	(6,210,108)	(6,516,447)	(6,727,078)	(6,945,928)
Economic Services	(986,975)	(764,678)	(777,348)	(803,925)	(824,007)	(853,313)	(876,133)	(899,772)	(930,515)	(961,042)	(986,574)
Other Property & Services	(68,947)	(70,283)	(71,663)	(74,581)	(76,634)	(79,875)	(82,261)	(84,723)	(88,266)	(91,891)	(94,628)
	(12,112,827)	(12,119,262)	(12,480,522)	(13,227,278)	(13,720,169)	(14,445,318)	(14,868,655)	(15,252,954)	(15,882,725)	(16,395,552)	(16,852,665)
<i>Increase(Decrease)</i>	(9,100,061)	(8,673,534)	(8,957,372)	(9,618,903)	(10,036,918)	(10,654,440)	(10,960,250)	(11,231,322)	(11,739,857)	(12,124,383)	(12,448,642)
ADD											
Movement in Leave Reserve Bank Account	41,913	0	0	0	0	0	0	0	0	0	0
Movement in Deferred Pensioners	15,827	0	0	0	0	0	0	0	0	0	0
Movement in Deferred Pensioner ESL	665	0	0	0	0	0	0	0	0	0	0
Movement in Non-Current LSL Provision	(211)	0	0	0	0	0	0	0	0	0	0
(Profit)/ Loss on the disposal of assets	7,168	0	0	0	0	0	0	0	0	0	0
Depreciation Written Back	4,629,753	4,846,366	4,981,344	5,452,240	5,613,565	5,998,172	6,132,333	6,287,378	6,496,418	6,570,688	6,657,827
<i>Sub Total</i>	4,695,115	4,846,366	4,981,344	5,452,240	5,613,565	5,998,172	6,132,333	6,287,378	6,496,418	6,570,688	6,657,827
LESS CAPITAL PROGRAMME											
Purchase/Construct Land	(76,966)	(768,125)	(66,250)	(64,375)	0	0	0	0	0	0	0
Purchase Buildings	(1,072,051)	(471,130)	(635,000)	(9,135,000)	(1,390,000)	(6,185,000)	(165,000)	(1,530,000)	(35,000)	(35,000)	(35,000)
Infrastructure Assets - Roads	(2,417,698)	(2,017,390)	(2,176,621)	(2,119,437)	(1,669,078)	(1,882,592)	(2,115,372)	(1,973,529)	(2,077,643)	(2,070,832)	(2,070,832)
Infrastructure Assets - Footpaths	(156,740)	(279,354)	(50,000)	(50,000)	(50,000)	(30,000)	(50,000)	(50,000)	(50,000)	(50,000)	0
Infrastructure Assets - Parks	(40,000)	(262,440)	(280,000)	(220,000)	(580,000)	(320,000)	(150,000)	(150,000)	(130,000)	(90,000)	0
Infrastructure Assets - Bridges	(219,548)	0	(150,000)	(250,000)	0	0	0	0	0	0	0
Infrastructure Assets - Other	0	(99,050)	(10,000)	(10,000)	(10,000)	(40,000)	0	0	(865,000)	0	0
Purchase Plant and Equipment	(801,124)	(672,183)	(439,090)	(743,636)	(168,091)	(880,683)	(781,817)	(417,908)	(487,180)	(168,182)	(450,000)
Purchase Furniture and Equipment	0	(15,000)	0	0	0	0	0	0	0	0	0
Proceeds from Sale of Assets	169,181	1,067,728	1,073,818	122,272	40,455	251,000	199,454	701,816	128,818	45,454	125,000
Contributions for the Development of Assets	1,287,259	1,074,000	1,070,000	7,665,000	1,525,000	4,420,000	920,000	940,000	890,000	890,000	870,000
Repayment of Debt - Loan Principal	(132,769)	(192,829)	(209,349)	(230,468)	(217,575)	(241,644)	(268,750)	(280,335)	(292,434)	(1,623,075)	(1,818,447)
Transfer to Reserves	(857,228)	(391,916)	(399,752)	(413,523)	(311,272)	(324,577)	(342,602)	(352,879)	(363,466)	(374,370)	(385,600)
<i>Sub Total</i>	(4,317,684)	(3,027,689)	(2,272,244)	(5,449,167)	(2,830,561)	(5,233,496)	(2,754,087)	(3,112,835)	(3,281,905)	(3,476,005)	(3,764,879)
LESS FUNDING FROM											
Loans	845,000	773,125	0	2,000,000	0	1,983,000	0	0	0	0	0
Reserves	351,669	0	0	850,000	0	0	0	0	0	0	0
Opening Surplus/(Deficit)	2,433,123	340,447	0	0	0	0	0	0	0	0	0
Closing (Surplus)/Deficit	(340,447)	0	(1,652)	(11,334)	(3,156)	(317)	(24,961)	(183)	(8,237)	(8,701)	(17,394)
TO BE MADE UP FROM RATES	(5,433,286)	(5,741,285)	(6,249,925)	(6,777,165)	(7,257,070)	(7,907,080)	(7,606,966)	(8,056,961)	(8,533,582)	(9,038,401)	(9,573,088)

APPENDIX 2

CAPITAL WORKS PROGRAM

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CAPITAL WORKS PROGRAM – ROAD INFRASTRUCTURE

ROADS & BRIDGES ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
ROADC - Roads Built Up Area - Council Funded											
Direct - Bus Bays - Capex	0	0	0	0	0	0	0	0	0	0	0
Direct - Mackenzie Street Car Park - Capex	0	0	0	0	0	0	0	0	0	0	0
Direct - Gravel Re-Sheeting	0	0	0	0	0	0	0	0	0	0	0
Davis Road	0	0	0	0	0	0	0	0	0	0	0
Archibald Street	0	0	161,551	274,635	280,128	285,731	0	0	0	0	0
West Point Road	0	0	0	0	0	0	0	0	0	0	0
Carl Street	179,872	0	0	0	0	0	384,708	416,184	424,507	494,854	0
Payne Street	0	0	0	0	0	0	0	0	0	0	0
Kelly Street	0	0	0	0	0	0	0	0	0	0	0
Learners Way	0	0	0	0	0	0	0	0	0	0	0
Woolah Rise	0	0	0	0	0	0	0	0	0	0	0
Koomal Street	0	0	0	0	0	0	0	0	0	0	0
McKenzie street	0	211,177	0	0	0	0	0	0	0	0	0
Steer Stret	0	0	0	0	0	0	291,445	297,274	303,220	309,284	0
Chittering Street	0	66,538	0	0	0	0	0	0	0	0	0
Hereford Way	0	38,310	0	0	0	0	0	0	0	0	0
Murray Grey Circle	0	75,409	75,684	0	0	0	0	0	0	0	0
Ayrshire Loop	0	64,521	0	70,167	0	0	0	0	0	0	0
Edmonds Place	0	0	6,581	0	39,898	0	0	0	0	0	0
Angus Way	0	0	20,566	0	0	0	0	0	0	0	0
Santa Gertrudius Drive	0	117,348	68,691	0	0	0	0	0	0	0	0
Sugar Gum Drive	0	0	0	48,391	0	0	0	0	0	0	0
Ghost Gum Ridge	0	0	0	0	78,563	0	0	0	0	0	0
Powderbark Drive	0	0	0	45,568	0	0	0	0	0	0	0
Unspecified Roads	0	0	0	0	0	0	0	0	0	0	804,138
ROADC - Roads Outside BUA - Sealed - Council Funded											
Chittering Road	0	0	0	0	0	0	0	0	0	0	0
Bindoon Dewars Pool Road	0	0	0	0	0	0	0	0	89,046	90,827	0
Blue Plains Road	0	0	0	0	0	0	0	0	0	0	0
Chittering Valley Road	0	0	0	0	0	0	0	55,872	89,046	90,827	0
Hay Flat Road	0	0	0	0	0	83,910	85,588	130,950	155,831	0	0
Julimar Road	0	0	0	0	0	0	0	0	0	0	0
North Rd	0	0	0	0	0	0	0	0	0	0	0
Crest Hill Road	0	0	61,699	60,489	0	0	128,383	0	0	0	0
Teatree Road	0	0	0	0	0	0	0	0	0	0	0
Gray Road	0	0	0	0	0	41,955	85,588	27,500	0	0	0
Kay Road	0	0	0	0	0	0	0	0	0	0	0
Morley Road	0	0	0	0	0	0	0	0	0	0	0
Polinelli Road	0	0	0	0	0	0	0	0	0	0	0
Wandena Road	0	0	0	0	0	0	0	0	0	0	0
Nolan Road	0	0	0	0	0	0	0	0	0	0	0
Reserve Road	0	0	44,834	0	44,423	0	0	0	0	0	0
Maddern Road	35,432	0	0	0	0	0	0	0	0	0	0
Cook Road	0	0	0	0	0	0	0	0	0	0	0
Spice Road	88,000	0	0	0	0	0	0	0	0	0	0

ROADS & BRIDGES ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
ROADC - Roads Outside BUA - Sealed - Council Funded											
Humphrey Street	0	0	0	0	0	0	0	0	0	0	0
Hidaway Drive	0	0	0	0	0	0	0	0	0	0	0
Hart Drive	37,500	0	0	0	0	0	0	0	0	0	0
Bonza Place	0	0	0	0	0	0	0	0	0	0	0
Pioneer Drive	0	0	0	0	0	0	0	0	0	0	0
Parkside Gardens	0	0	0	0	0	0	0	0	0	0	0
Orchard Road	0	0	0	0	0	0	0	0	0	0	0
Sandpiper Mews	0	0	0	0	0	0	0	0	0	0	0
Whistler Close	0	0	0	0	0	0	0	0	0	0	0
Ridgetop Ramble	144,168	0	269,250	274,635	0	285,730	0	0	0	0	0
Rangeview Rise	0	0	0	0	0	0	0	0	0	0	0
Forrest Hills Parade	0	263,971	269,250	219,708	392,179	285,731	0	0	0	0	0
Snake Spring Road	0	0	0	0	0	0	0	0	0	0	0
Atkinson Road	0	0	0	0	0	0	0	0	0	0	0
Bagley Street	0	0	0	0	0	0	0	0	0	0	0
Wells Glover Road	0	10,888	0	0	82,265	125,865	0	56,745	0	45,414	0
Mooliabeenee Road	0	0	61,699	91,137	0	0	0	0	0	0	0
Devon Way	0	0	0	0	83,499	0	0	0	0	0	0
Chinkabee Road	0	0	0	0	0	10,489	0	0	0	0	0
Peters Road	0	0	0	0	0	35,662	0	0	0	0	0
Leschenaultia Drive	0	0	0	0	0	38,179	54,349	0	0	0	0
Unspecified Roads	0	0	0	0	0	38,179	0	0	0	0	304,271
West Point Road	0	0	0	0	0	0	0	65,475	66,785	77,203	0
ROADC - Roads Outside BUA - Gravel - Council Funded											
Flat Rocks Road	0	55,686	26,949	0	0	0	0	82,934	0	0	0
Barn Road	0	0	0	69,197	0	0	18,691	0	0	0	0
Bore Road	0	0	0	0	0	0	0	0	0	69,239	0
Cook Road	0	0	0	0	0	76,290	0	0	0	0	0
Densley Road	0	0	0	0	0	0	0	0	0	83,343	0
Gingilling Road	0	0	0	42,289	0	0	0	0	0	0	0
Ippollo Road	0	0	0	0	34,077	0	0	0	0	0	0
Perry Road	0	0	0	0	0	0	0	0	72,096	0	0
Stephens Road	0	0	0	0	59,958	0	0	0	73,538	0	0
Maddern Road	0	0	0	0	0	90,583	0	0	0	49,025	97,290
McGlew Road	0	0	0	0	0	0	46,198	47,122	57,676	0	0
Owen Road	0	0	0	49,055	0	0	0	0	0	0	0
Cullalla Road	0	0	0	0	0	0	0	0	0	0	0
Spillman Road	93,700	0	0	0	0	59,785	0	0	0	0	78,759
Davis Road	0	81,294	0	0	0	0	0	0	0	0	0
Wandena Road	0	40,647	0	0	0	0	0	0	0	0	0
Settlement Road	0	0	21,145	0	0	0	0	0	0	0	0
Tea Tree Road	0	0	99,918	0	86,270	0	92,395	62,200	0	0	0
Timaru Road	0	0	0	0	0	0	46,198	0	0	0	0
Unspecified Roads	0	0	0	0	0	0	0	0	0	0	25,558
ROADC - Roads Outside BUA - Sealed - Regional Road Group											
Chittering Road (Rrg)	591,444	391,951	377,161	396,019	422,790	0	0	0	0	0	0
Bindoon-Dewars Pool Road (Rrg)	0	0	0	0	0	0	0	0	0	0	0
Muchea East Road Renewal (Rrg)	391,928	599,650	611,643	0	0	0	0	0	0	0	0
Chittering Valley Road (Rrg)	0	0	0	478,147	65,028	424,503	0	0	0	0	0
Mooliabeenee Road (RRG)	0	0	0	0	0	0	881,829	731,273	745,898	760,816	760,816

ROADS & BRIDGES ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
ROADC - Roads Outside BUA - Sealed - Black Spot											
Chittering Road (Bs)	140,000	0	0	0	0	0	0	0	0	0	0
Muchea East Road (Bs)	278,920	0	0	0	0	0	0	0	0	0	0
Blue Plains/Maddern (Bs)	266,248	0	0	0	0	0	0	0	0	0	0
Julimar Road (Bs)	81,452	0	0	0	0	0	0	0	0	0	0
Wandena Road (Bs)	89,034	0	0	0	0	0	0	0	0	0	0
Roads Not Mapped To Coa	0	0	0	0	0	0	0	0	0	0	0
ROADC - Bridges (Capital)											
Bridge 5265 - Chittering Valley Road Slk 0.32 - Cap Ex	0	0	0	0	0	0	0	0	0	0	0
Bridge 4701 - Blizzard Road Slk 0.32 - Cap Ex	160,629	0	0	0	0	0	0	0	0	0	0
Bridge 4025 - Chittering Road	0	0	150,000	0	0	0	0	0	0	0	0
Bridge 4868 - Chittering Valley Road	0	0	0	250,000	0	0	0	0	0	0	0
Bridge 5374 - Flat Rocks Rd	58,919	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURE	2,637,246	2,017,390	2,326,621	2,369,437	1,669,078	1,882,592	2,115,372	1,973,529	2,077,643	2,070,832	2,070,832

ROADS & BRIDGES FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Roads to Recovery Grant Funding	0	207,884	207,884	207,884	207,884	207,884	207,884	207,884	207,884	207,884	207,884
Regional Road Group Grant Funding	510,427	662,116	662,116	662,116	662,116	662,116	662,116	662,116	662,116	662,116	662,116
BlackSpot Grant Funding	527,237	0	0	0	0	0	0	0	0	0	0
Bridge Grant Funding	201,000	0	0	0	0	0	0	0	0	0	0
Council Funds	1,398,582	1,147,390	1,456,621	1,499,437	799,078	1,012,592	1,245,372	1,103,529	1,207,643	1,200,832	1,200,832
TOTAL FUNDING	2,637,246	2,017,390	2,326,621	2,369,437	1,669,078	1,882,592	2,115,372	1,973,529	2,077,643	2,070,832	2,070,832

CAPITAL WORKS PROGRAM – FOOTPATH INFRASTRUCTURE

FOOTPATHS ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Footpath - Archilabld St	0	190,300	0	0	0	0	0	0	0	0	0
Footpath - Ridgetop Ramble	71,240	0	0	0	0	0	0	0	0	0	0
Footpath - Forrest Hills Parade	48,000	0	0	0	0	0	0	0	0	0	0
Chittering Walk Trail	0	0	0	0	0	0	0	0	0	0	0
Blackboy Ridge Trail	30,000	36,500	0	0	0	20,000	30,000	0	0	0	0
Bindoon Tale Trail	7,500	0	0	0	0	0	0	0	0	0	0
Carty Reserve to Bindoon Trail	0	31,614	50,000	50,000	50,000	10,000	20,000	50,000	50,000	50,000	0
Wannamal Trail Enhancement	0	20,940	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURE	156,740	279,354	50,000	50,000	50,000	30,000	50,000	50,000	50,000	50,000	0

FOOTPATHS FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Footpath Grants	0	0	0	0	0	0	0	0	0	0	0
Reserve Funds	0	0	0	0	0	0	0	0	0	0	0
Council Funds	156,740	279,354	50,000	50,000	50,000	30,000	50,000	50,000	50,000	50,000	0
TOTAL FUNDING	156,740	279,354	50,000	50,000	50,000	30,000	50,000	50,000	50,000	50,000	0

CAPITAL WORKS PROGRAM – PARKS INFRASTRUCTURE

PARKS INFRASTRUCTURE ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
COMMUNIT AMENITIES											
COM AMEN - Infrastructure Parks & Ovals (Capital)	0	0	0	0	0	0	0	0	0	0	0
RECREATION & CULTURE											
Rfr - Skate Park Equipment - Materials	0	0	0	0	0	0	0	0	0	0	0
Sussex Bend Reserve (Capita) - Materials	0	0	0	0	0	0	0	0	0	0	0
John Glenn Parks & Ovals (Capital) - BMX/Skate Park	0	15,000	80,000	0	0	0	0	0	0	0	0
Clune Park Infrastructure Parks (Capital) - Materials	0	18,000	0	0	0	40,000	0	0	0	40,000	0
Sussex Bend Reserve Infrastructure Parks (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Trail Upgrade (Rear of Businesses) - Materials	0	35,000	0	0	0	0	0	0	0	0	0
Town Park Development - Materials - Pop-up Park	0	18,000	0	0	0	0	0	0	0	0	0
Bindoon Oval Infrastructure Parks (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Bindoon Multi-Court Resurfacing - Materials	30,000	0	0	0	0	0	0	0	40,000	0	0
Chinkabee Sports Complex Minor New Works - Materials	0	0	0	0	0	0	0	0	0	0	0
Chinkabee Sports Complex Cricket Pitch Resurface - Materials	0	12,000	0	0	0	0	0	0	10,000	0	0
Chittering Lak - Lakeview Park - Materials	0	0	0	20,000	150,000	150,000	0	0	0	0	0
Mountain Bike Park - Materials	0	15,000	100,000	100,000	100,000	100,000	100,000	100,000	0	0	0
Maddern Road POS - Nature Park - Materials	0	5,000	50,000	0	0	0	0	0	0	0	0
Lower Chittering Hall Parks & Ovals (Capital) - Equipment Upgrades	0	0	0	0	0	0	0	0	0	0	0
Lower Chittering Hall Parks & Ovals (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Muchea Oval Infrastructure Parks (Capital) - Crikcet Practice nets	0	67,000	0	0	0	0	0	0	0	0	0
Muchea Oval Infrastructure Parks (Capital) - Resurface netball courts	0	0	0	0	0	0	0	0	30,000	0	0
Muchea Oval Infrastructure Parks (Capital) - Reticualtion & Lighting	0	0	0	50,000	100,000	0	0	0	0	0	0
Muchea Oval Infrastructure Parks (Capital) - Entrance Signage	0	20,000	0	0	0	0	0	0	0	0	0
Muchea Oval Infrastructure Parks (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Muchea Dual Pump And Jump Track - Materials	10,000	0	0	0	0	0	0	0	0	0	0
Rfr - Bindoon Oval Bore - Materials	0	0	0	0	0	0	0	0	0	0	0
Wannamal Tennis Courts - Resurfacing	0	0	0	0	180,000	0	0	0	0	0	0
Wannamal Trail Enhancement - Materials	0	20,940	0	0	0	0	0	0	0	0	0
Carty Reserve to Bindoon Trail - Stage 1 - Carty Res - Bindoon	0	0	50,000	50,000	50,000	0	0	0	0	0	0
Carty Reserve to Bindoon Trail - Stage 2 - Carty Res - Bindoon	0	0	0	0	0	10,000	20,000	50,000	50,000	50,000	0
Blackboy Ridge Trail - Basic Enhancements - New Trails	0	0	0	0	0	20,000	30,000	0	0	0	0
Blackboy Ridge Trail - Basic Enhancements - Trail Upgrades	0	36,500	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURE	40,000	262,440	280,000	220,000	580,000	320,000	150,000	150,000	130,000	90,000	0
PARKS INFRASTRUCTURE FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Grant Funds -	0	0	70,000	70,000	70,000	50,000	50,000	70,000	20,000	20,000	0
Council Funds	40,000	262,440	210,000	150,000	510,000	270,000	100,000	80,000	110,000	70,000	0
TOTAL FUNDING	40,000	262,440	280,000	220,000	580,000	320,000	150,000	150,000	130,000	90,000	0

CAPITAL WORKS PROGRAM – OTHER INFRASTRUCTURE

OTHER INFRASTRUCTURE ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
LAW, ORDER & PUBLIC SAFETY											
FIRE - Infrastructure Other (Capital)	0	0	0	0	0	0	0	0	0	0	0
ANIMAL - Infrastructure Other (Capital) -	0	0	0	0	0	0	0	0	0	0	0
OLOPS - Infrastructure Other (Capital) - CCTV - Various locations	0	64,550	0	0	0	0	0	0	0	0	0
ESL BFB - Infrastructure Other (Capital) -	0	0	0	0	0	0	0	0	0	0	0
EM - Infrastructure Other (Capital) -	0	0	0	0	0	0	0	0	0	0	0
EDUCATION & WELFARE											
PRE-SCHOOL - Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Bus Shelters Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
FAMILIES - Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
SENIOR - Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
MOW - Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
AGED OTHER - Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
WELFARE - Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
COMMUNITY AMENITIES											
SAN - Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
SAN OTH - Infrastructure Other (Capital) - Mooliabeenie Rehabilitation	0	0	0	0	0	0	0	0	0	0	0
SAN OTH - Infrastructure Other (Capital) - Bindoon Refuse Site Rehabilitat	0	0	0	0	0	0	0	0	865,000	0	0
SEW - Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
STORM - Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
ENVIRON - Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
PLAN - Infrastructure Other (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Cemetery Memorial Garden - Materials - Cemetery Memorial Garden	0	34,500	10,000	10,000	10,000	40,000	0	0	0	0	0
TOTAL EXPENDITURE	0	99,050	10,000	10,000	10,000	40,000	0	0	865,000	0	0
OTHER INFRASTRUCTURE FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Grant Funding	0	0	0	0	0	0	0	0	0	0	0
Developer Contributions	0	0	0	0	0	0	0	0	0	0	0
Council Funds	0	99,050	10,000	10,000	10,000	40,000	0	0	865,000	0	0
TOTAL FUNDING	0	99,050	10,000	10,000	10,000	40,000	0	0	865,000	0	0

CAPITAL WORKS PROGRAM – PLANT & EQUIPMENT

PLANT & EQUIPMENT ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Governance											
0Ch New Vehicle (P0001) (Ceo)	0	0	0	0	0	51,818	0	0	0	0	0
Law, Order & Public Safety											
Fire - Plant And Equipment (Capital) - Materials - Upgrade	0	0	0	0	0	0	0	0	0	0	0
Fire - Fdi/Led Display Board (Capital) - Materials - Upgrade	15,000	0	0	0	0	0	0	0	0	0	0
Fire - Water Tanks (Capital) - Materials - Upgrade	30,000	0	0	0	0	0	0	0	0	0	0
CH230 Colorado Space Cab 4x4 - Materials - CH230 Replacement	0	0	0	0	42,727	0	0	0	42,727	0	0
Ch003 Ranger 2018 4X4 - Materials - CH003 Replacement	40,909	0	0	42,727	0	0	42,727	0	0	0	0
OLOPS - Plant & Equipment (Capital) -	0	0	0	0	0	0	0	0	0	0	0
ESL BFB - Plant & Equipment (Capital) -	0	0	0	0	0	0	0	0	0	0	0
000Ch New Vehicle (P10178) (Cesm) - Materials - 000CH Replacement	0	79,682	0	0	0	79,682	0	0	0	0	0
Community Amenities											
Gen Set (P1291) (Mucnea Tip) - Materials	9,317	0	0	0	0	0	0	0	0	0	0
New Miltec Press (P305) - Materials - Replace P305	0	0	0	0	0	0	0	31,818	0	0	0
New Genset (P306) - Materials - Replace P306	0	0	0	0	0	0	0	8,818	0	0	0
SAN OTH - Plant & Equipment (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
SEW - Plant & Equipment (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
STORM - Plant & Equipment (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
CH5007 NRMO Utility (P5007) - Materials - CH5007 Replace	0	0	42,727	0	0	0	0	42,727	0	0	0
CH1892 NRMO Utility (P1892) - Materials - CH1892 Replace	0	42,727	0	0	0	0	42,727	0	0	0	0
CH1891 New Landcare Utility (P1891) - Materials - CH1891 Replace	0	0	42,727	0	0	0	0	42,727	0	0	0
CH1262 New Vehicle (P1262) (SPO) - Materials - CH1262 Replace	0	0	30,909	0	0	0	0	30,909	0	0	0
Ch1270 New Vehicle (P0005) (EMDS) - Materials - CH1270 Replace	0	0	36,364	0	0	0	36,364	0	0	0	0
COM AMEN - Plant & Equipment (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Recreation & Culture											
Lower Chittering Hall Cctv - Materials - CCTV upgrade	25,000	0	0	0	0	0	0	0	0	0	0
Mucnea Hall Airconditioning - Materials - A/C upgrade	20,000	0	0	0	0	0	0	0	0	0	0
Mucnea Hall Cctv - Materials - CCTV upgrade	18,500	0	0	0	0	0	0	0	0	0	0
CH354 Colorado Space Cab Utility (Parks) - Materials - CH354 Utility Repl	0	44,455	0	0	44,455	0	0	0	44,455	0	0
Transport											
Ch5940 Komatsu Loader 2017 Wa250Pz 6 Wheel (P1202) (Works)	250,310	0	0	0	0	0	0	0	0	0	0
Ch1252 New Truck Crew Cab (P1252) (Works)	142,000	0	0	0	0	0	0	0	0	0	0
Ch10886 Toro Mower Z-Master 7000/52 Zero Turn (P10886) (Works)	17,500	0	0	0	0	21,364	0	0	0	0	0
Ch319 Ranger 2018 4X4 (Wm)	40,909	0	0	42,727	0	0	42,727	0	0	42,727	0
Brush Cutter Extreme Duty High Flow 200Cc (P6086) (Works)	9,120	0	0	0	0	0	0	0	0	0	0
Arbor Equipment	0	0	0	50,000	0	0	0	0	0	0	0
CH10099 New Crew Cab Truck (P10099) (Parks)	0	0	0	0	0	0	0	0	131,818	0	0
CH10555 New Motor Grader	0	0	0	0	0	0	380,000	0	0	0	0
CH1254 New Heavy Truck	0	0	0	0	0	203,000	0	0	0	0	0
CH1255 New Heavy Truck	0	0	0	0	0	210,000	0	0	0	0	0
CH1256 New Heavy Truck	0	0	0	0	0	0	0	0	160,000	0	0
CH5757 New Medium Truck	0	0	0	0	0	0	92,000	0	0	0	0
CH1258 New Medium Truck	0	0	0	0	0	0	0	113,636	0	0	0
CH1261 New Motor Grader	0	336,364	0	0	0	0	0	0	0	0	0
CH1263 New Multipac Roller (P1263)	0	0	165,000	0	0	0	0	0	0	0	0
CH1266 New Backhoe Loader (P1266)	0	0	0	0	0	203,000	0	0	0	0	0
CH1271 New Toro Mower (P1271) (Works)	0	0	0	36,364	0	0	0	36,364	0	0	0

PLANT & EQUIPMENT ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Transport											
CH1273 New Loader Crawler	0	0	0	450,000	0	0	0	0	0	0	0
CH6494 New Trailer (P1277)	0	0	0	0	0	0	0	0	5,909	0	0
CH6515 New Trailer (P1279)	0	0	0	0	0	0	0	0	7,727	0	0
New Bomag Compactor	0	0	0	0	0	0	0	0	0	16,364	0
CH1260 New Skid Steer Loader	0	0	0	0	80,909	0	0	0	0	0	0
New Generator (P1286)	0	0	0	11,364	0	0	0	0	0	0	0
1TEL299 New Trailer	0	0	7,727	0	0	0	0	0	0	0	0
1TQR856 New Trailer	0	0	0	0	0	0	0	0	7,727	0	0
1TQU605 New Trailer	0	0	0	0	0	0	0	0	7,727	0	0
CH3752 New Arbor Equipment (P3752)	0	0	0	0	0	0	0	80,000	0	0	0
CH3955 New Trailer (P3955)	0	0	0	0	0	0	0	10,000	0	0	0
CH5026 New Utility (BMO) (P5026)	0	40,909	0	0	0	0	40,909	0	0	0	0
CH5987 New Tractor (P5987)	0	0	0	0	0	0	52,545	0	0	0	0
CH6084 New Trailer (P6084)	0	0	0	0	0	0	0	0	7,727	0	0
CH6085 New Road Broom (P6085)	0	36,182	0	0	0	0	0	0	0	0	0
CH6333 New Trailer (P6333)	0	0	0	0	0	0	9,091	0	0	0	0
CH6434 New Trailer (P6434)	0	0	0	0	0	0	0	20,909	0	0	0
CH6535 New Trailer (P6535)	0	0	0	0	0	0	0	0	3,636	0	0
1GME009 New Ranger Utility 4x4 (P1306)	0	0	0	43,182	0	0	0	0	43,182	0	0
CHO New Utility	0	0	0	0	0	45,455	0	0	0	0	0
Ch784 2018 Ranger 4X4	40,909	0	0	42,727	0	0	42,727	0	0	42,727	0
Various Plant Replacements	0	0	0	0	0	0	0	0	0	0	450,000
PARKING - Plant & Equipment (Capital)	0	0	0	0	0	0	0	0	0	0	0
LICENSING - Plant & Equipment (Capital)	0	0	0	0	0	0	0	0	0	0	0
AERO - Plant & Equipment (Capital)	0	0	0	0	0	0	0	0	0	0	0
WATER - Plant & Equipment (Capital)	0	0	0	0	0	0	0	0	0	0	0
Economic Services											
CH451 New Vehicle (P1270) (PBS)	0	30,000	0	0	0	30,000	0	0	0	30,000	0
CH602 New Vehicle (P1278) (EDO)	0	0	0	24,545	0	0	0	0	24,545	0	0
Econdev - New Vehicle Ranger 2018 4X4 (Spo)	0	0	0	0	0	0	0	0	0	0	0
Otherecon - New Vehicle Toyota Bus CH5464	0	0	113,636	0	0	0	0	0	0	0	0
Other Property											
0Ch New Vehicle (P0003) (EMCS)	0	36,364	0	0	0	36,364	0	0	0	36,364	0
Administration P&E (Capital)	0	0	0	0	0	0	0	0	0	0	0
Admin Server/It Upgrade (Capital)	130,000	25,500	0	0	0	0	0	0	0	0	0
Administration Photocopier	11,650	0	0	0	0	0	0	0	0	0	0
PWO - Plant and Equipment (Capital)	0	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURE	801,124	672,183	439,090	743,636	168,091	880,683	781,817	417,908	487,180	168,182	450,000

PLANT & EQUIPMENT FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Proceeds from Sale of Plant	169,181	97,728	93,818	122,272	40,455	251,000	199,454	101,816	128,818	45,454	125,000
Reserve Funds	0	0	0	0	0	0	0	0	0	0	0
Restricted Cash	0	0	0	0	0	0	0	0	0	0	0
Loan Funds	100,000	0	0	0	0	0	0	0	0	0	0
Council Funds	531,943	574,455	345,272	621,364	127,636	629,683	582,363	316,092	358,362	122,728	325,000
TOTAL FUNDING	801,124	672,183	439,090	743,636	168,091	880,683	781,817	417,908	487,180	168,182	450,000

CAPITAL WORKS PROGRAM –BUILDINGS

BUILDINGS ITEM DESCRIPTION	BUDGET 2017/18	PROPOSED ESTIMATES									
		2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Recreation & Culture											
Chinkabee Complex Buildings (Capital) - Community Gymnasium	0	0	0	10,000	150,000	0	0	0	0	0	0
Chinkabee Complex Buildings (Capital) - Masterplan for sporting facilities	0	0	10,000	0	0	0	0	0	0	0	0
Chinkabee Complex Buildings (Capital) - Minor New Works	0	0	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000	10,000
Chinkabee Complex Buildings (Capital) - Implement Masterplan	0	0	0	70,000	730,000	0	0	0	0	0	0
Lower Chittering Hall Buildings (Capital) - Regional Sports Facility Design	0	100,000	0	0	0	0	0	0	0	0	0
Lower Chittering Hall Buildings (Capital) - Equipment Upgrades	0	0	10,000	0	0	0	10,000	0	0	0	0
Lower Chittering Hall Buildings (Capital) - Regional Sports Fac Stage 1 co	0	0	500,000	9,000,000	100,000	0	0	0	0	0	0
Lower Chittering Hall Buildings (Capital) - Regional Sports Fac Stage 2 co	0	0	0	0	0	6,000,000	0	0	0	0	0
Muchea Hall Netball Courts Resurfacing (Capital)	40,875	0	0	0	0	0	0	0	0	0	0
Muchea Hall Pavilion Upgrade - Minor New Works	0	0	0	10,000	0	10,000	10,000	10,000	10,000	10,000	10,000
Muchea Hall Pavilion Upgrade - Equipment Upgrades	0	0	0	0	0	0	10,000	0	0	0	0
Muchea Hall Pavilion Upgrade - Changeroom extensions	0	10,000	90,000	0	0	0	0	0	0	0	0
Muchea Hall Pavilion Upgrade - Materials - Renewal	60,500	18,400	0	0	0	0	0	0	0	0	0
Muchea Community Gymnasium - Materials - construct	0	0	0	0	10,000	150,000	0	0	0	0	0
Wannamal Hall Buildings (Capital) - Lock up Storage Shed - Rest Area	0	5,000	0	0	0	0	0	0	0	0	0
Wannamal Hall Buildings (Capital) - Minor New Works	0	0	5,000	5,000	0	5,000	5,000	0	5,000	5,000	5,000
Wannamal Hall Buildings (Capital) -	0	0	0	0	0	0	0	0	0	0	0
Wannamal Hall Buildings (Capital) - Equipment Upgrades	0	0	0	0	0	0	10,000	0	0	0	0
Sandown Park Buildings (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
SWIM AREAS - Building (Capital) -	0	0	0	0	0	0	0	0	0	0	0
Clune Park Public Conveniences Buildings (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Sussex Bend Public Conveniences Buildings (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Sandown Park Ablution/Shower Block - Materials	150,500	9,000	0	0	0	0	0	0	0	0	0
Brockman Centre Precinct Buildings (Capital) - Access ramps & paths	0	38,000	0	0	0	0	0	0	0	0	0
Brockman Centre Precinct Buildings (Capital) - Minor New Works	0	0	10,000	10,000	0	10,000	10,000	10,000	10,000	10,000	10,000
Brockman Centre Precinct Buildings (Capital) - Replace Arts Building	0	0	0	20,000	400,000	0	0	0	0	0	0
Bindoos Men Shed Buildings (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Chittering Museum Buildings (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Transport											
Depot Buildings (Capital) - Relocation costs for depot	0	0	0	0	0	0	100,000	1,500,000	0	0	0
Depot Machinery Shed And Fencing Upgrade - Materials	36,652	70,500	0	0	0	0	0	0	0	0	0
Economic Services											
RURAL - Building Lifestyle Village (Capital) - Lifestyle Village	0	100,000	0	0	0	0	0	0	0	0	0
Camping/Caravan Facilities - Feasibility Study	0	10,000	0	0	0	0	0	0	0	0	0
Camping/Caravan Facilities - Materials	0	0	0	0	0	0	0	0	0	0	0
Tourist Bureau Buildings (Capital) - Materials	0	0	0	0	0	0	0	0	0	0	0
Visitor Centre Auto Door - Materials Replace door	12,000	0	0	0	0	0	0	0	0	0	0
Lot 168 Binda Place - Materials - Acquisition	695,544	0	0	0	0	0	0	0	0	0	0
Other Property											
Administration Buildings (Capital) -											
Administration Building Upgrade - Customer Service/Office Refit	48,600	110,230	0	0	0	0	0	0	0	0	0
Records Storage Donga - Materials	27,380	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURE	1,072,051	471,130	635,000	9,135,000	1,390,000	6,185,000	165,000	1,530,000	35,000	35,000	35,000

BUILDINGS FUNDING SOURCES	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Loan Funds - Lower Chittering Regional Sporting Facility	0	0	0	2,000,000	0	1,983,000	0	0	0	0	0
Loan Funds - Land Acquisition	665,000	0	0	0	0	0	0	0	0	0	0
Contributions - Sandown Park Toilets	48,595	0	0	0	0	0	0	0	0	0	0
Contributions - Chinkabee Gymnasium	0	50,000	0	0	0	0	0	0	0	0	0
Contributions - Brockman Centre Ramps	0	8,000	0	0	0	0	0	0	0	0	0
Contributions - Muchea Cricket nets	0	23,000	0	0	0	0	0	0	0	0	0
Contributions - Muchea changeroom upgrade	0	0	30,000	0	0	0	0	0	0	0	0
Contributions - Lower Chittering Regional Sporting Facility	0	0	0	2,000,000	0	1,500,000	0	0	0	0	0
Contributions - Muchea Gymnasium	0	0	0	0	50,000	0	0	0	0	0	0
Contributions - Muchea Oval Reticulation/Lighting	0	0	0	0	50,000	0	0	0	0	0	0
Grant Funds - Chinkabee Gymnasium	0	50,000	0	0	0	0	0	0	0	0	0
Grant Funds - Brockman Centre Ramps	0	20,000	0	0	0	0	0	0	0	0	0
Grant Funds - Muchea Cricket nets	0	23,000	0	0	0	0	0	0	0	0	0
Grant Funds - Muchea changeroom upgrade	0	0	30,000	0	0	0	0	0	0	0	0
Grant Funds - Muchea BMX/Skate Park	0	0	70,000	0	0	0	0	0	0	0	0
Grant Funds - Lower Chittering Regional Sporting Facility	0	0	0	4,600,000	0	2,000,000	0	0	0	0	0
Grant Funds - Chinkabee Masterplan	0	0	0	125,000	125,000	0	0	0	0	0	0
Grant Funds - Muchea Gymnasium	0	0	0	0	50,000	0	0	0	0	0	0
Grant Funds - Muchea Oval Reticulation/Lighting	0	0	0	0	50,000	0	0	0	0	0	0
Grant Funds - Brockman Centre Arts Building	0	0	0	0	200,000	0	0	0	0	0	0
Grant Funds - Wannamal Courts Resurface	0	0	0	0	60,000	0	0	0	0	0	0
Council Funds	358,456	297,130	505,000	410,000	805,000	702,000	165,000	1,530,000	35,000	35,000	35,000
TOTAL FUNDING	1,072,051	471,130	635,000	9,135,000	1,390,000	6,185,000	165,000	1,530,000	35,000	35,000	35,000

CAPITAL WORKS PROGRAM – LAND

LAND ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Community Amenities											
Acquire Land	0	718,125	66,250	64,375	0	0	0	0	0	0	0
Lot 104 Gray Road subdivision	0	30,000			0	0	0	0	0	0	0
Lot 8007 Land Purchase	0	20,000			0	0	0	0	0	0	0
Lot 215 Great Northern Highway Purchase	76,966	0	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURE	76,966	768,125	66,250	64,375	0	0	0	0	0	0	0
LAND FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Reserve Funds	0	0	0	0	0	0	0	0	0	0	0
Proceeds from Sale of Assets - Land	0	0	0		0	0	0	0	0	0	0
Council Funds	0	50,000	66,250	64,375	0	0	0	0	0	0	0
Loan Funds	76,966	718,125	0	0	0	0	0	0	0	0	0
TOTAL FUNDING	76,966	768,125	66,250	64,375	0	0	0	0	0	0	0

CAPITAL WORKS PROGRAM – FURNITURE & EQUIPMENT

FURNITURE & EQUIPMENT ITEM DESCRIPTION	BUDGET	PROPOSED ESTIMATES									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Governance											
Telephone system Replacement		15,000									
TOTAL EXPENDITURE	0	15,000	0	0	0	0	0	0	0	0	0
FURNITURE & EQUIPMENT FUNDING SOURCES	BUDGET	PROPOSED REVENUE									
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Reserve Funds	0	0	0	0	0	0	0	0	0	0	0
Council Funds	0	15,000	0	0	0	0	0	0	0	0	0
TOTAL FUNDING	0	15,000	0	0	0	0	0	0	0	0	0

APPENDIX 3

CASH RESERVES

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EMPLOYEE ENTITLEMENT RESERVE

Purpose - To be used to fund employee accumulated annual, sick, long service, and employee gratuities

	AY	BB	BE								
	BUDGET			PROPOSED ESTIMATES							
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	95,527	137,440	140,189	142,993	146,139	149,792	153,836	158,451	163,205	168,101	173,144
Transfer from Accumulated Surplus											
- Interest Earned	1,913	2,749	2,804	3,146	3,653	4,044	4,615	4,754	4,896	5,043	5,194
- Other Transfers	40,000	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	137,440	140,189	142,993	146,139	149,792	153,836	158,451	163,205	168,101	173,144	178,338

PLANT REPLACEMENT RESERVE

Purpose - To be used to fund plant purchases, trades or major overhauls

	BUDGET			PROPOSED ESTIMATES							
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	326,716	733,250	747,915	762,873	779,656	799,147	820,724	845,346	870,706	896,827	923,732
Transfer from Accumulated Surplus											
- Interest Earned	6,534	14,665	14,958	16,783	19,491	21,577	24,622	25,360	26,121	26,905	27,712
- Other Transfers	400,000	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	733,250	747,915	762,873	779,656	799,147	820,724	845,346	870,706	896,827	923,732	951,444

SEPTIC TANK EFFLUENT DISPOSAL (WASTE WATER TREATMENT) RESERVE

Purpose - To be used to fund the upgrade of the Septic Tank Disposal system

	BUDGET			PROPOSED ESTIMATES							
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	50,936	91,955	143,794	196,670	250,997	307,272	365,568	426,535	489,331	554,011	620,631
Transfer from Accumulated Surplus											
- Interest Earned	1,019	1,839	2,876	4,327	6,275	8,296	10,967	12,796	14,680	16,620	18,619
- Other Transfers	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	(10,000)	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	91,955	143,794	196,670	250,997	307,272	365,568	426,535	489,331	554,011	620,631	689,250

PUBLIC AMENITIES & BUILDINGS RESERVE

Purpose - To be used to fund future public amenities and building maintenance requirements

	BUDGET		PROPOSED ESTIMATES								
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	78,925	0	0	0	0	0	0	0	0	0	0
Transfer from Accumulated Surplus											
- Interest Earned	1,578	0	0	0	0	0	0	0	0	0	0
- Other Transfers	0	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	(80,503)	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	0	0	0	0	0	0	0	0	0	0	0
	bb	be	bh	bk	bn	bq	bt	bw	bz	cc	

GRAVEL ACQUISITION RESERVE

Purpose - To be used to fund the purchase of gravel or land containing gravel

	BUDGET		PROPOSED ESTIMATES								
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	67,357	0	0	0	0	0	0	0	0	0	0
Transfer from Accumulated Surplus											
- Interest Earned	1,347	0	0	0	0	0	0	0	0	0	0
- Other Transfers	0	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	(68,704)	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	0	0	0	0	0	0	0	0	0	0	0

COMMUNITY HOUSING RESERVE

Purpose - To be used to fund the repairs, improvements, extensions or construction of community units

	BUDGET		PROPOSED ESTIMATES								
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	80,713	72,327	73,774	75,249	76,904	78,827	80,955	83,384	85,886	88,463	91,117
Transfer from Accumulated Surplus											
- Interest Earned	1,614	1,447	1,475	1,655	1,923	2,128	2,429	2,502	2,577	2,654	2,734
- Other Transfers	0	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	(10,000)	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	72,327	73,774	75,249	76,904	78,827	80,955	83,384	85,886	88,463	91,117	93,851

SENIORS HOUSING RESERVE

Purpose - To be used to fund the repairs, improvements, extensions or construction of seniors units

	BUDGET		PROPOSED ESTIMATES								
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	17,121	7,463	7,612	7,764	7,935	8,133	8,353	8,604	8,862	9,128	9,402
Transfer from Accumulated Surplus											
- Interest Earned	342	149	152	171	198	220	251	258	266	274	282
- Other Transfers	0	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	(10,000)	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	7,463	7,612	7,764	7,935	8,133	8,353	8,604	8,862	9,128	9,402	9,684

PUBLIC OPEN SPACE RESERVE

Purpose - To be used to fund public open space developments in accordance with developer precincts

	BUDGET		PROPOSED ESTIMATES								
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	265,721	271,035	276,456	281,985	288,189	295,394	303,370	312,471	321,845	331,500	341,445
Transfer from Accumulated Surplus											
- Interest Earned	5,314	5,421	5,529	6,204	7,205	7,976	9,101	9,374	9,655	9,945	10,243
- Other Transfers	0	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	271,035	276,456	281,985	288,189	295,394	303,370	312,471	321,845	331,500	341,445	351,688

BINDOON COMMUNITY BUS RESERVE

Purpose - To be used to fund the shortfall on operations of the bus and to allow for its eventual replacement

	BUDGET		PROPOSED ESTIMATES								
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	44,057	44,938	45,837	46,754	47,783	48,978	50,300	51,809	53,363	54,964	56,613
Transfer from Accumulated Surplus											
- Interest Earned	881	899	917	1,029	1,195	1,322	1,509	1,554	1,601	1,649	1,698
- Other Transfers	0	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	44,938	45,837	46,754	47,783	48,978	50,300	51,809	53,363	54,964	56,613	58,311

BINDON CEMETERY DEVELOPMENT RESERVE

Purpose - To be used to fund the development or acquisition of cemetery land or facilities

	BUDGET					PROPOSED ESTIMATES					
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	33,313	33,979	34,659	35,352	36,130	37,033	38,033	39,174	40,349	41,559	42,806
Transfer from Accumulated Surplus											
- Interest Earned	666	680	693	778	903	1,000	1,141	1,175	1,210	1,247	1,284
- Other Transfers	0	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	33,979	34,659	35,352	36,130	37,033	38,033	39,174	40,349	41,559	42,806	44,090

RECREATION DEVELOPMENT RESERVE

Purpose - To be used to fund the development or acquisition of recreation land or facilities

	BUDGET					PROPOSED ESTIMATES					
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	229,021	233,601	438,273	647,038	11,273	111,555	214,567	321,004	430,634	543,553	659,860
Transfer from Accumulated Surplus											
- Interest Earned	4,580	4,672	8,765	14,235	282	3,012	6,437	9,630	12,919	16,307	19,796
- Other Transfers	100,000	200,000	200,000	200,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	(100,000)	0	0	(850,000)	0	0	0	0	0	0	0
CLOSING BALANCE	233,601	438,273	647,038	11,273	111,555	214,567	321,004	430,634	543,553	659,860	779,656

AMBULANCE REPLACEMENT RESERVE

Purpose - To be used to fund contributions towards the cost of purchasing or replacing an ambulance

	BUDGET					PROPOSED ESTIMATES					
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	4,260	4,345	4,432	4,521	4,620	4,736	4,864	5,010	5,160	5,315	5,474
Transfer from Accumulated Surplus											
- Interest Earned	85	87	89	99	116	128	146	150	155	159	164
- Other Transfers	0	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	4,345	4,432	4,521	4,620	4,736	4,864	5,010	5,160	5,315	5,474	5,638

WASTE MANAGEMENT RESERVE

Purpose - To be used to fund the replacement of landfill sites and rehabilitation of existing landfill sites

	BUDGET					PROPOSED ESTIMATES					
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	188,762	292,537	398,388	506,356	617,496	732,933	852,722	978,304	1,107,653	1,240,883	1,378,109
Transfer from Accumulated Surplus											
- Interest Earned	3,775	5,851	7,968	11,140	15,437	19,789	25,582	29,349	33,230	37,226	41,343
- Other Transfers	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	292,537	398,388	506,356	617,496	732,933	852,722	978,304	1,107,653	1,240,883	1,378,109	1,519,452

LANDCARE VEHICLES RESERVE

Purpose - To be used to fund the financing of landcare vehicles - transferred to Plant Replacement Reserve

	BUDGET					PROPOSED ESTIMATES					
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	71,041	0	0	0	0	0	0	0	0	0	0
Transfer from Accumulated Surplus											
- Interest Earned	1,421	0	0	0	0	0	0	0	0	0	0
- Other Transfers	0	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	(72,462)	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	0	0	0	0	0	0	0	0	0	0	0

CONTRIBUTION TO ROADWORKS RESERVE

Purpose - To be used to fund the maintenance of Mooliabeenee Road

	BUDGET					PROPOSED ESTIMATES					
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	36,648	37,381	38,129	38,892	39,748	40,742	41,842	43,097	44,390	45,722	47,094
Transfer from Accumulated Surplus											
- Interest Earned	733	748	763	856	994	1,100	1,255	1,293	1,332	1,372	1,413
- Other Transfers	0	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	37,381	38,129	38,892	39,748	40,742	41,842	43,097	44,390	45,722	47,094	48,507

UNSPENT GRANTS RESERVE

Purpose - To be used to isolate fund received for specific projects not completed

	BUDGET		PROPOSED ESTIMATES								
	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024-25	2025-26	2026-27	2027-28
Opening Balance	0	135,426	138,135	140,898	143,998	147,598	151,583	156,130	160,814	165,638	170,607
Transfer from Accumulated Surplus											
- Interest Earned	0	2,709	2,763	3,100	3,600	3,985	4,547	4,684	4,824	4,969	5,118
- Other Transfers	135,426	0	0	0	0	0	0	0	0	0	0
Less Transfers to Accumulated Surplus											
- Transfer to Municipal Fund	0	0	0	0	0	0	0	0	0	0	0
CLOSING BALANCE	135,426	138,135	140,898	143,998	147,598	151,583	156,130	160,814	165,638	170,607	175,725
TOTAL RESERVES	2,095,677	2,487,593	2,887,345	2,450,868	2,762,140	3,086,717	3,429,319	3,782,198	4,145,664	4,520,034	4,905,634

APPENDIX 4

DEPRECIATION SCHEDULES

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DEPRECIATION SCHEDULE
2017-18

Description	Land	Buildings	Furniture and Equip.	Plant and Equip.	Tools	Roads	Footpaths	Drainage	Parks & Ovals	Bridges	Other	Total
Asset Balance at the beginning of the year	12,305,984	13,824,785	88,158	4,710,731	0	124,293,015	1,300,799	6,188,751	1,459,874	8,021,451	366,866	172,560,414
Assets Acquired during the year	76,966	1,072,051	0	801,124	0	2,417,698	156,740	0	40,000	219,548	0	4,784,127
Assets Disposed during the year	0	0	0	(176,349)	0	0	0	0	0	0	0	(176,349)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	12,382,950	14,896,836	88,158	5,335,506	0	126,710,713	1,457,539	6,188,751	1,499,874	8,240,999	366,866	177,168,192
Depreciation at the beginning of the year	0	0	(25,560)	(545,168)	0	(28,264,258)	(391,526)	(2,214,848)	(709,424)	(6,131,346)	(45,048)	(38,327,178)
Depreciation Expense Raised	0	(573,026)	(25,560)	(562,935)	0	(3,151,380)	(15,763)	(96,080)	(132,173)	(72,836)	0	(4,629,753)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(573,026)	(51,120)	(1,108,103)	0	(31,415,638)	(407,289)	(2,310,928)	(841,597)	(6,204,182)	(45,048)	(42,956,931)
Net Asset Values at the end of the year	12,382,950	14,323,810	37,038	4,227,403	0	95,295,075	1,050,250	3,877,823	658,277	2,036,817	321,818	134,211,261

DEPRECIATION SCHEDULE
2018-19

Description	Land	Land & Buildings	Furniture and Equip.	Plant and Equip.	Tools	Roads	Footpaths	Drainage	Parks & Ovals	Bridges	Other	Total
Asset Balance at the beginning of the year	12,382,950	14,896,836	88,158	5,335,506	0	126,710,713	1,457,539	6,188,751	1,499,874	8,240,999	366,866	177,168,192
Assets Acquired during the year	768,125	471,130	15,000	672,183	0	2,017,390	279,354	0	262,440	0	99,050	4,584,672
Assets Disposed during the year	(970,000)	0	0	(97,728)	0	0	0	0	0	0	0	(1,067,728)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	12,181,075	15,367,966	103,158	5,909,961	0	128,728,103	1,736,893	6,188,751	1,762,314	8,240,999	465,916	180,685,136
Depreciation at the beginning of the year	0	(573,026)	(51,120)	(1,108,103)	0	(31,415,638)	(407,289)	(2,310,928)	(841,597)	(6,204,182)	(45,048)	(42,956,931)
Depreciation Expense Raised	0	(591,149)	(29,909)	(623,544)	0	(3,201,554)	(18,784)	(96,080)	(155,300)	(72,836)	(57,210)	(4,846,366)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(1,164,175)	(81,029)	(1,731,647)	0	(34,617,192)	(426,073)	(2,407,008)	(996,897)	(6,277,018)	(102,258)	(47,803,297)
Net Asset Values at the end of the year	12,181,075	14,203,791	22,129	4,178,314	0	94,110,911	1,310,820	3,781,743	765,417	1,963,981	363,658	132,881,839

DEPRECIATION SCHEDULE
2019-20

Description	Land	Land & Buildings	Furniture and Equip.	Plant and Equip.	Tools	Roads	Footpaths	Drainage	Parks & Ovals	Bridges	Other	Total
Asset Balance at the beginning of the year	12,181,075	15,367,966	103,158	5,909,961	0	128,728,103	1,736,893	6,188,751	1,762,314	8,240,999	465,916	180,685,136
Assets Acquired during the year	66,250	635,000	0	439,090	0	2,176,621	50,000	0	280,000	150,000	10,000	3,806,961
Assets Disposed during the year	(980,000)	0	0	(93,818)	0	0	0	0	0	0	0	(1,073,818)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	11,267,325	16,002,966	103,158	6,255,233	0	130,904,724	1,786,893	6,188,751	2,042,314	8,390,999	475,916	183,418,279
Depreciation at the beginning of the year	0	(1,164,175)	(81,029)	(1,731,647)	0	(34,617,192)	(426,073)	(2,407,008)	(996,897)	(6,277,018)	(102,258)	(47,803,297)
Depreciation Expense Raised	0	(615,575)	(22,129)	(659,973)	0	(3,255,688)	(19,325)	(96,080)	(179,974)	(74,162)	(58,438)	(4,981,344)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(1,779,749)	(103,158)	(2,391,620)	0	(37,872,880)	(445,398)	(2,503,088)	(1,176,871)	(6,351,180)	(160,697)	(52,784,641)
Net Asset Values at the end of the year	11,267,325	14,223,217	0	3,863,613	0	93,031,844	1,341,495	3,685,663	865,443	2,039,819	315,219	130,633,638

DEPRECIATION SCHEDULE

2020-21

Description	Land	Land & Buildings	Furniture and Equip.	Plant and Equip.	Tools	Roads	Footpaths	Drainage	Parks & Ovals	Bridges	Other	Total
Asset Balance at the beginning of the year	11,267,325	16,002,966	103,158	6,255,233	0	130,904,724	1,786,893	6,188,751	2,042,314	8,390,999	475,916	183,418,279
Assets Acquired during the year	64,375	9,135,000	0	743,636	0	2,119,437	50,000	0	220,000	250,000	10,000	12,592,448
Assets Disposed during the year	0	0	0	(122,272)	0	0	0	0	0	0	0	(122,272)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	11,331,700	25,137,966	103,158	6,876,597	0	133,024,161	1,836,893	6,188,751	2,262,314	8,640,999	485,916	195,888,455
Depreciation at the beginning of the year	0	(1,779,749)	(103,158)	(2,391,620)	0	(37,872,880)	(445,398)	(2,503,088)	(1,176,871)	(6,351,180)	(160,697)	(52,784,641)
Depreciation Expense Raised	0	(966,964)	0	(725,531)	0	(3,308,400)	(19,866)	(96,080)	(199,361)	(76,371)	(59,666)	(5,452,240)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(2,746,714)	(103,158)	(3,117,152)	0	(41,181,279)	(465,264)	(2,599,168)	(1,376,233)	(6,427,551)	(220,363)	(58,236,881)
Net Asset Values at the end of the year	11,331,700	22,391,252	0	3,759,445	0	91,842,882	1,371,629	3,589,583	886,081	2,213,448	265,553	137,651,574

DEPRECIATION SCHEDULE

2021-22

Description	Land	Land & Buildings	Furniture and Equip.	Plant and Equip.	Tools	Roads	Footpaths	Drainage	Parks & Ovals	Bridges	Other	Total
Asset Balance at the beginning of the year	11,331,700	25,137,966	103,158	6,876,597	0	133,024,161	1,836,893	6,188,751	2,262,314	8,640,999	485,916	195,888,455
Assets Acquired during the year	0	1,390,000	0	168,091	0	1,669,078	50,000	0	580,000	0	10,000	3,867,169
Assets Disposed during the year	0	0	0	(40,455)	0	0	0	0	0	0	0	(40,455)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	11,331,700	26,527,966	103,158	7,004,233	0	134,693,239	1,886,893	6,188,751	2,842,314	8,640,999	495,916	199,715,169
Depreciation at the beginning of the year	0	(2,746,714)	(103,158)	(3,117,152)	0	(41,181,279)	(465,264)	(2,599,168)	(1,376,233)	(6,427,551)	(220,363)	(58,236,881)
Depreciation Expense Raised	0	(1,020,432)	0	(738,998)	0	(3,349,911)	(20,406)	(96,080)	(250,472)	(76,371)	(60,894)	(5,613,565)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(3,767,146)	(103,158)	(3,856,149)	0	(44,531,190)	(485,670)	(2,695,248)	(1,626,705)	(6,503,922)	(281,257)	(63,850,446)
Net Asset Values at the end of the year	11,331,700	22,760,820	0	3,148,084	0	90,162,049	1,401,223	3,493,503	1,215,609	2,137,077	214,659	135,864,723

DEPRECIATION SCHEDULE

2022-23

Description	Land	Land & Buildings	Furniture and Equip.	Plant and Equip.	Tools	Roads	Footpaths	Drainage	Parks & Ovals	Bridges	Other	Total
Asset Balance at the beginning of the year	11,331,700	26,527,966	103,158	7,004,233	0	134,693,239	1,886,893	6,188,751	2,842,314	8,640,999	495,916	199,715,169
Assets Acquired during the year	0	6,185,000	0	880,683	0	1,882,592	30,000	0	320,000	0	40,000	9,338,275
Assets Disposed during the year	0	0	0	(251,000)	0	0	0	0	0	0	0	(251,000)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	11,331,700	32,712,966	103,158	7,633,916	0	136,575,831	1,916,893	6,188,751	3,162,314	8,640,999	535,916	208,802,444
Depreciation at the beginning of the year	0	(3,767,146)	(103,158)	(3,856,149)	0	(44,531,190)	(485,670)	(2,695,248)	(1,626,705)	(6,503,922)	(281,257)	(63,850,446)
Depreciation Expense Raised	0	(1,258,346)	0	(805,434)	0	(3,396,732)	(20,731)	(96,080)	(278,672)	(76,371)	(65,806)	(5,998,172)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(5,025,492)	(103,158)	(4,661,584)	0	(47,927,922)	(506,401)	(2,791,328)	(1,905,377)	(6,580,294)	(347,063)	(69,848,619)
Net Asset Values at the end of the year	11,331,700	27,687,474	0	2,972,332	0	88,647,909	1,410,492	3,397,423	1,256,937	2,060,705	188,853	138,953,825

DEPRECIATION SCHEDULE

2023-24

Description	Land	Land & Buildings	Furniture and Equip.	Plant and Equip.	Tools	Roads	Footpaths	Drainage	Parks & Ovals	Bridges	Other	Total
Asset Balance at the beginning of the year	11,331,700	32,712,966	103,158	7,633,916	0	136,575,831	1,916,893	6,188,751	3,162,314	8,640,999	535,916	208,802,444
Assets Acquired during the year	0	165,000	0	781,817	0	2,115,372	50,000	0	150,000	0	0	3,262,189
Assets Disposed during the year	0	0	0	(199,454)	0	0	0	0	0	0	0	(199,454)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	11,331,700	32,877,966	103,158	8,216,279	0	138,691,203	1,966,893	6,188,751	3,312,314	8,640,999	535,916	211,865,179
Depreciation at the beginning of the year	0	(5,025,492)	(103,158)	(4,661,584)	0	(47,927,922)	(506,401)	(2,791,328)	(1,905,377)	(6,580,294)	(347,063)	(69,848,619)
Depreciation Expense Raised	0	(1,264,693)	0	(866,878)	0	(3,449,343)	(21,272)	(96,080)	(291,890)	(76,371)	(65,806)	(6,132,333)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(6,290,186)	(103,158)	(5,528,461)	0	(51,377,265)	(527,672)	(2,887,408)	(2,197,267)	(6,656,665)	(412,869)	(75,980,952)
Net Asset Values at the end of the year	11,331,700	26,587,780	0	2,687,818	0	87,313,938	1,439,221	3,301,343	1,115,047	1,984,334	123,047	135,884,227

DEPRECIATION SCHEDULE

2024-25

Description	Land	Land & Buildings	Furniture and Equip.	Plant and Equip.	Tools	Roads	Footpaths	Drainage	Parks & Ovals	Bridges	Other	Total
Asset Balance at the beginning of the year	11,331,700	32,877,966	103,158	8,216,279	0	138,691,203	1,966,893	6,188,751	3,312,314	8,640,999	535,916	211,865,179
Assets Acquired during the year	0	1,530,000	0	417,908	0	1,973,529	50,000	0	150,000	0	0	4,121,437
Assets Disposed during the year	(600,000)	0	0	(101,816)	0	0	0	0	0	0	0	(701,816)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	10,731,700	34,407,966	103,158	8,532,371	0	140,664,732	2,016,893	6,188,751	3,462,314	8,640,999	535,916	215,284,800
Depreciation at the beginning of the year	0	(6,290,186)	(103,158)	(5,528,461)	0	(51,377,265)	(527,672)	(2,887,408)	(2,197,267)	(6,656,665)	(412,869)	(75,980,952)
Depreciation Expense Raised	0	(1,323,547)	0	(900,228)	0	(3,498,426)	(21,812)	(96,080)	(305,109)	(76,371)	(65,806)	(6,287,378)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(7,613,733)	(103,158)	(6,428,689)	0	(54,875,691)	(549,485)	(2,983,488)	(2,502,376)	(6,733,036)	(478,675)	(82,268,330)
Net Asset Values at the end of the year	10,731,700	26,794,233	0	2,103,682	0	85,789,041	1,467,408	3,205,263	959,938	1,907,963	57,241	133,016,470

DEPRECIATION SCHEDULE

2025-26

Description	Land	Land & Buildings	Furniture and Equip.	Plant and Equip.	Tools	Roads	Footpaths	Drainage	Parks & Ovals	Bridges	Other	Total
Asset Balance at the beginning of the year	10,731,700	34,407,966	103,158	8,532,371	0	140,664,732	2,016,893	6,188,751	3,462,314	8,640,999	535,916	215,284,800
Assets Acquired during the year	0	35,000	0	487,180	0	2,077,643	50,000	0	130,000	0	865,000	3,644,823
Assets Disposed during the year	0	0	0	(128,818)	0	0	0	0	0	0	0	(128,818)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	10,731,700	34,442,966	103,158	8,890,733	0	142,742,375	2,066,893	6,188,751	3,592,314	8,640,999	1,400,916	218,800,805
Depreciation at the beginning of the year	0	(7,613,733)	(103,158)	(6,428,689)	0	(54,875,691)	(549,485)	(2,983,488)	(2,502,376)	(6,733,036)	(478,675)	(82,268,330)
Depreciation Expense Raised	0	(1,324,893)	0	(938,038)	0	(3,550,098)	(22,353)	(96,080)	(316,565)	(76,371)	(172,020)	(6,496,418)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(8,938,626)	(103,158)	(7,366,726)	0	(58,425,789)	(571,838)	(3,079,568)	(2,818,940)	(6,809,408)	(650,696)	(88,764,748)
Net Asset Values at the end of the year	10,731,700	25,504,340	0	1,524,007	0	84,316,586	1,495,055	3,109,183	773,374	1,831,591	750,220	130,036,057

DEPRECIATION SCHEDULE

2026-27

Description	Land	Land & Buildings	Furniture and Equip.	Plant and Equip.	Tools	Roads	Footpaths	Drainage	Parks & Ovals	Bridges	Other	Total
Asset Balance at the beginning of the year	10,731,700	34,442,966	103,158	8,890,733	0	142,742,375	2,066,893	6,188,751	3,592,314	8,640,999	1,400,916	218,800,805
Assets Acquired during the year	0	35,000	0	168,182	0	2,070,832	50,000	0	90,000	0	0	2,414,014
Assets Disposed during the year	0	0	0	(45,454)	0	0	0	0	0	0	0	(45,454)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	10,731,700	34,477,966	103,158	9,013,461	0	144,813,207	2,116,893	6,188,751	3,682,314	8,640,999	1,400,916	221,169,365
Depreciation at the beginning of the year	0	(8,938,626)	(103,158)	(7,366,726)	0	(58,425,789)	(571,838)	(3,079,568)	(2,818,940)	(6,809,408)	(650,696)	(88,764,748)
Depreciation Expense Raised	0	(1,326,239)	0	(950,986)	0	(3,601,601)	(22,894)	(96,080)	(324,496)	(76,371)	(172,020)	(6,570,688)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(10,264,865)	(103,158)	(8,317,713)	0	(62,027,390)	(594,732)	(3,175,648)	(3,143,436)	(6,885,779)	(822,716)	(95,335,436)
Net Asset Values at the end of the year	10,731,700	24,213,101	0	695,748	0	82,785,817	1,522,161	3,013,103	538,878	1,755,220	578,200	125,833,929

DEPRECIATION SCHEDULE

2027-28

Description	Land	Land & Buildings	Furniture and Equip.	Plant and Equip.	Tools	Roads	Footpaths	Drainage	Parks & Ovals	Bridges	Other	Total
Asset Balance at the beginning of the year	10,731,700	34,477,966	103,158	9,013,461	0	144,813,207	2,116,893	6,188,751	3,682,314	8,640,999	1,400,916	221,169,365
Assets Acquired during the year	0	35,000	0	450,000	0	2,070,832	0	0	0	0	0	2,555,832
Assets Disposed during the year	0	0	0	(125,000)	0	0	0	0	0	0	0	(125,000)
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Asset Balance at the end of the year	10,731,700	34,512,966	103,158	9,338,461	0	146,884,039	2,116,893	6,188,751	3,682,314	8,640,999	1,400,916	223,600,197
Depreciation at the beginning of the year	0	(10,264,865)	(103,158)	(8,317,713)	0	(62,027,390)	(594,732)	(3,175,648)	(3,143,436)	(6,885,779)	(822,716)	(95,335,436)
Depreciation Expense Raised	0	(1,327,586)	0	(985,276)	0	(3,653,104)	(22,894)	(96,080)	(324,496)	(76,371)	(172,020)	(6,657,827)
Depreciation Expense Written Back on Disposals	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation Increments/(decrements)	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation at the end of Year	0	(11,592,451)	(103,158)	(9,302,989)	0	(65,680,494)	(617,625)	(3,271,728)	(3,467,931)	(6,962,150)	(994,737)	(101,993,263)
Net Asset Values at the end of the year	10,731,700	22,920,515	0	35,472	0	81,203,545	1,499,268	2,917,023	214,383	1,678,849	406,179	121,606,934

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