



Corporate Services Attachments
Wednesday, 20 July 2016

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MONTHLY STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

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SHIRE OF CHITTERING
STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

	NOTE	June 2016 Actual \$	June 2016 YTD Budget \$	2015/16 Budget \$	Variances Actuals to YTD Budget \$	Variances Actual Budget to YTD %	
<u>Operating</u>							
Revenues/Sources	1,2						
Governance		35,586	45,151	45,151	(9,565)	(21.18%)	
General Purpose Funding		815,209	796,021	796,021	19,188	2.41%	
Law, Order, Public Safety		570,898	509,333	509,333	61,565	12.09%	▲
Health		86,263	95,902	95,902	(9,639)	(10.05%)	
Education and Welfare		19,228	20,800	20,800	(1,572)	(7.56%)	
Housing		152,666	157,104	157,104	(4,438)	(2.82%)	
Community Amenities		971,227	986,121	986,121	(14,894)	(1.51%)	
Recreation and Culture		110,687	97,683	97,683	13,004	13.31%	▲
Transport		1,599,244	2,196,609	2,196,609	(597,365)	(27.19%)	▼
Economic Services		114,786	129,844	129,844	(15,058)	(11.60%)	▼
Other Property and Services		123,899	393,407	393,407	(269,508)	(68.51%)	▼
		<u>4,599,693</u>	<u>5,427,976</u>	<u>5,427,975</u>	<u>(828,283)</u>	<u>(15.26%)</u>	
(Expenses)/(Applications)	1,2						
Governance		(963,054)	(1,117,887)	(1,117,887)	154,833	13.85%	▼
General Purpose Funding		(238,730)	(235,809)	(235,809)	(2,921)	(1.24%)	
Law, Order, Public Safety		(1,092,137)	(1,112,355)	(1,112,355)	20,218	1.82%	
Health		(365,534)	(397,592)	(397,592)	32,058	8.06%	
Education and Welfare		(99,726)	(123,672)	(123,672)	23,946	19.36%	▼
Housing		(241,069)	(328,109)	(328,109)	87,040	26.53%	▼
Community Amenities		(1,833,033)	(2,014,695)	(2,014,695)	181,662	9.02%	
Recreation & Culture		(1,162,841)	(1,433,053)	(1,433,053)	270,212	18.86%	▼
Transport		(4,687,761)	(4,479,129)	(4,479,129)	(208,632)	(4.66%)	
Economic Services		(570,603)	(617,246)	(500,401)	46,643	7.56%	
Other Property and Services		(141,847)	(128,879)	(128,878)	(12,968)	(10.06%)	▲
		<u>(11,396,335)</u>	<u>(11,988,427)</u>	<u>(11,871,581)</u>	<u>592,092</u>	<u>(4.94%)</u>	
<u>Adjustments for Non-Cash</u>							
<u>(Revenue) and Expenditure</u>							
(Profit)/Loss on Asset Disposals	4	22,339	(238,982)	(238,981)	261,321	109.35%	▲
Movement in Employee Benefit Provisions		1,679	26,009	26,009	(24,330)	93.54%	▲
Rounding Adjustment		2	0	1	2	0.00%	
Depreciation on Assets	2(a)	4,517,671	4,452,013	4,452,014	65,658	(1.47%)	
<u>Capital Revenue and (Expenditure)</u>							
Purchase Land and Buildings	3	(364,040)	(375,200)	(375,199)	11,160	2.97%	
Purchase Furniture and Equipment	3	(30,987)	2,072	(19,929)	(33,059)	1595.87%	▼
Purchase Plant and Equipment	3	(441,221)	(441,470)	(441,470)	249	0.06%	
Purchase Motor Vehicles	3	(160,966)	(160,966)	(160,966)	0	0.00%	
Purchase Infrastructure Assets - Roads	3	(1,453,226)	(3,041,919)	(3,128,922)	1,588,693	52.23%	▼
Purchase Infrastructure Assets - Parks & Ovals	3	(100,324)	(106,188)	(84,188)	5,864	5.52%	
Proceeds from Disposal of Assets	4	240,028	505,028	505,028	(265,000)	(52.47%)	▼
Repayment of Debentures	5	(78,016)	(78,014)	(78,014)	(2)	(0.00%)	
Transfers to Restricted Assets (Reserves)	6	(360,690)	(626,351)	(626,353)	265,661	42.41%	▼
Transfers from Restricted Assets (Reserves)	6	64,649	153,300	153,300	(88,651)	(57.83%)	▼
ADD Net Current Assets July 1 B/Fwd	7	1,704,446	1,704,446	1,704,446	0	0.00%	
LESS Net Current Assets Year to Date	7	<u>1,739,271</u>	<u>9,302</u>	<u>0</u>	<u>1,729,970</u>	<u>(18598.08%)</u>	
Amount Raised from Rates	8	<u>(4,967,020)</u>	<u>(4,882,974)</u>	<u>(4,756,830)</u>	<u>(84,046)</u>	<u>1.72%</u>	

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this statement of financial activity are:

(a) Basis of Accounting

The financial report is a general purpose financial report which has been prepared in accordance with applicable Australian Accounting Standards and the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The report has also been prepared on the accrual basis under the convention of historical cost accounting modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

(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 9.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(f) Superannuation

The Shire of Chittering contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent a cash refund or a reduction in the future payments is available.

(g) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

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

(i) Inventories

General

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the operating statement as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's

(j) Fixed Assets

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at reporting date.

Land Under Roads

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

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

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

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail. Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Computer Equipment and Software	3 years
Plant and Equipment - Heavy	5 to 15 years
Plant and Equipment - Light	0 to 10 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Footpaths - asphalt	10 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

Property, plant and equipment is brought to account at cost and will be carried at net written down values. Items of property, plant and equipment, including buildings but excluding freehold land are to be depreciated over estimated useful lives on a straight line basis.

(l) Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) *Classification (Continued)**(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the income statement as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the income statement. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the income statement.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (m) The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(n) Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Income Statement.

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

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2011.

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

(o) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**(p) 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 municipality 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 Council expects to pay and includes related on-costs.

- (ii) 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 projected 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 Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(q) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

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

Borrowing Costs

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

(r) 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 item included in the same class of obligations may be small.

(s) Current and Non-Current Classification

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

2. STATEMENT OF OBJECTIVE

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

Shire of Chittering Vision Statement

Chittering: Keeping the balance

Because we:

- *have a long term view of the area*
- *place emphasis on the shire's assets*
- *undertake detailed assessments on new major works*
- *manage and operate using effective and efficient approaches*
- *ensure the finances are adequately managed*
- *carry out regular performance assessments*

Shire of Chittering Mission Statement

"To work with and for our local community; to enhance our rural lifestyle; to protect our natural environment; to provide good governance and quality services; to operate with long term sustainability as an achievable goal; to encourage and approve suitable, non-intrusive, sustainable development; and to encourage employment within these frameworks."

Shire of Chittering Values

- | | |
|-------------------------|---------------------------------|
| • <i>Excellence</i> | • <i>Trust</i> |
| • <i>Integrity</i> | • <i>Respect</i> |
| • <i>Consistency</i> | • <i>Valuing our staff</i> |
| • <i>Communication</i> | • <i>Continuous improvement</i> |
| • <i>Customer focus</i> | |
| • <i>Co-operation</i> | |

Council operations as disclosed in this report encompasses the following service orientated activities/programs:

GOVERNANCE - SCHEDULE 4

Administration and operation of facilities and services to elected members of Council, policy determination, public ceremonies and presentations. Other costs relating to tasks of assisting elected members and ratepayers, which do not concern specific council services.

GENERAL PURPOSE FUNDING - SCHEDULE 3

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY - SCHEDULE 5

Supervision of local laws, fire prevention including the provision of six volunteer fire brigades, animal control and the support of local emergency and public safety organisations such as the Chittering Rural Watch.

HEALTH - SCHEDULE 7

Food quality control, immunisation, contributions to medical health and the operation of the Chittering Community Health Centre and the Chittering-Gingin St John Ambulance

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

2. STATEMENT OF OBJECTIVE (Continued)

EDUCATION AND WELFARE - SCHEDULE 8

Operation and control of Senior Services other than housing, vacation swimming classes and youth services. The provision and maintenance of school bus shelters.

HOUSING - SCHEDULE 9

Maintenance of staff and rental housing. Administration and maintenance of community and seniors housing units in a joint venture arrangement with Homeswest.

COMMUNITY AMENITIES - SCHEDULE 10

Operation and control of cemeteries, public conveniences and sanitation services including the Bindoon, Muchea and Wannamal refuse sites. Funding of Town Planning services, drainage schemes and Landcare projects

RECREATION AND CULTURE - SCHEDULE 11

Maintenance of halls, the library and various parks, reserves and other recreation activities and cultural pursuits.

TRANSPORT - SCHEDULE 12

Construction and maintenance of roads, bridges footpaths, drainage works, lighting and cleaning of streets and Department of Transport licensing administration.

ECONOMIC SERVICES - SCHEDULE 13

The regulation and provision of building and extractive industries control, tourism services, area promotion, noxious weed control, community bus operations, business enterprise centre contributions and other economic development initiatives.

OTHER PROPERTY & SERVICES - SCHEDULE 14

Private works carried out by Council, public works and plant operation costs allocation.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

	2015/16 Budget \$	June 2016 Actual \$	
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program</u>			
Administration			
Administration Centre Solar Panels	31,094	31,094	
Library Door	10,000	10,036	
Photocopier - Tech Services	-2,072	7,229	
Motor Vehicle - CEO	41,566	41,566	
Motor Vehicle - EMCS	31,920	31,920	
Law, Order & Public Safety			
<u>Fire Prevention</u>			
Water Tank - Chittering Rise	12,000	11,727	
<u>Other Health</u>			
Chittering Health Centre	149,238	139,238	
Community Health Centre Conversion	20,000	24,963	
Community Amenities			
<u>Sanitation - Household Refuse</u>			
Generator - Landfill	8,000	8,024	
<u>Town Planning & Regional Development</u>			
Motor Vehicle - EMDS	31,926	31,926	
Recreation and Culture			
<u>Public Halls, Civic Centres</u>			
Muchea Car Park Upgrade	46,000	48,228	(Job Level)
Chittering Hall Disabled Toilet	0	0	(Job Level)
Wannamal Hall - Shaded seating/Air Conditioning	29,845	27,544	(Job Level)
Chinkabee Complex - Upgrade to Bathroom/Lighting	15,607	10,043	(Job Level)
<u>Other Recreation & Sport</u>			
Sussex Bend Toilet Block	61,000	60,338	(Job Level)
Bindoon Transit Park	12,416	12,556	(Job Level)
Sussex Bend - CCTV	22,000	23,758	(Job Level)
Muchea Cricket Wicket	4,163	5,606	(Job Level)
Lower Chittering Cricket Wicket	8,025	8,025	(Job Level)
Clune Park Car Park	72,000	86,693	(Job Level)

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

	2015/16 Budget \$	June 2016 Actual \$	
3. ACQUISITION OF ASSETS			
The following assets have been acquired during the period under review:			
<u>By Program (Continued)</u>			
Transport			
<u>Construction Streets, Roads, Bridges, Depots</u>			
Works Program/Road Construction			
- RRG - Chittering Road	750,067	772,451	(Job Level)
- BS - Julimar Road	217,801	54,860	(Job Level)
- BS - Muchea East Rd	390,428	128,030	(Job Level)
- BS - Blue Plains/Maddern Roads	303,900	20,501	(Job Level)
- Roads to Recovery - Binda Place	923,078	104,488	(Job Level)
- Council - Parkside Gardens	209,646	14,312	(Job Level)
- Council - North Road	84,430	84,430	(Job Level)
- Council - Archibald Street	162,570	193,931	(Job Level)
- Footpath - Ridgetop Ramble	87,000	80,222	(Job Level)
<u>Road Plant Purchases</u>			
Motor Vehicle - EMTS	36,819	36,819	
Crew Cab Truck - CH10099	86,080	86,080	
Backhoe - CH1266	170,000	170,000	
Isuzu Water Truck - CH1256	165,390	165,390	
<u>Economic Development</u>			
Motor Vehicle - CH602	18,736	18,736	
	<u>4,210,671</u>	<u>2,550,764</u>	

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

3. ACQUISITION OF ASSETS (Continued)	2015/16 Budget \$	June 2016 Actual \$
The following assets have been acquired during the period under review:		
<u>By Class</u>		
Land	0	0
Land and Buildings	375,200	364,040
Furniture and Equipment	19,929	30,987
Plant and Equipment	441,470	441,221
Motor Vehicles	160,966	160,966
Infrastructure Assets - Roads	3,128,919	1,453,226
Infrastructure Assets - Parks & Ovals	84,188	100,324
Infrastructure Assets - Other	0	0
	<u>4,210,671</u>	<u>2,550,764</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

4. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

<u>By Program</u>	Written Down Value		Sale Proceeds		Profit(Loss)	
	2015/16 Budget \$	June 2,016 Actual \$	2015/16 Budget \$	June 2,016 Actual \$	2015/16 Budget \$	June 2,016 Actual \$
Administration						
MVS157 - Holden Caprice	40,000	40,000	38,636	38,636	(1,364)	(1,364)
MVS130 - Holden Commodore	28,942	28,942	25,000	25,000	(3,942)	(3,942)
Community Amenities						
MVS724 - Holden Commodore	28,942	28,942	25,000	25,000	(3,942)	(3,942)
Transport						
MVU322 - Holden Colorado	26,948	26,948	27,851	27,851	903	903
MVU819 - Holden Colorado	32,026	32,026	28,541	28,541	(3,485)	(3,485)
PH1030 - Crew Cab Truck	27,418	26,545	25,455	25,455	(1,963)	(1,090)
PH1001 - Isuzu Truck	31,618	31,017	27,273	27,273	(4,345)	(3,744)
PH1302 - Backhoe	35,933	33,727	30,000	30,000	(5,933)	(3,727)
						0
Economic Services						
MVS156 - Holden Cruze	12,969	12,968	12,273	12,273	(696)	(696)
Other Property & Services						
FCOP504 Photocopier	1,251	1,251	0	0	(1,251)	(1,251)
Unclassified						
Land - Portion Lot 62	0	0	265,000	0	265,000	0
	266,047	262,367	505,028	240,028	238,982	(22,339)

By Class of Asset

	Written Down Value		Sale Proceeds		Profit(Loss)	
	2015/16 Budget \$	June 2,016 Actual \$	2015/16 Budget \$	June 2,016 Actual \$	2015/16 Budget \$	June 2,016 Actual \$
Motor Vehicles	169,827	169,827	157,301	157,301	(12,526)	(12,526)
Plant & Equipment	94,969	91,289	82,728	82,727	(12,241)	-8,561
Furniture & Equipment	1,251	1,251	0	0	(1,251)	(1,251)
Land	0	0	265,000	0	265,000	0
	266,047	262,367	505,028	240,028	238,982	(22,339)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2015/16 Budget \$	June 2,016 Actual \$
265,903	903
(26,921)	(23,242)
<u>238,982</u>	<u>(22,339)</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-15	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$	2015/16 Budget \$	2015/16 Actual \$
Health Loan 79 - Multi Purpose Health Centre	637,359			23,824	23,824	613,535	613,535	27,848	21,144
Housing Loan 72 Staff Housing Development Loan 73 Seniors & Community Housing	172,437 55,652			24,559 7,071	24,559 7,072	147,878 48,581	147,878 48,580	9,696 3,516	9,692 3,515
Transport Loan 79 New Grader	297,185			11,109	11,109	286,076	286,076	12,985	12,858
Recreation & Culture Loan 74 Land Acquisition Gray Road	98,870			11,451	11,452	87,419	87,418	6,293	6,291
	1,261,503	0	0	78,014	78,016	1,183,489	1,183,487	60,338	53,500

All loan repayments are financed by general purpose income.

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2015/16

Nil

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

	2015/16 Budget \$	June 2016 Actual \$
6. RESERVES		
Cash Backed Reserves		
(a) Employee Entitlements Reserve		
Opening Balance	155,702	155,702
Amount Set Aside / Transfer to Reserve	28,853	28,519
Amount Used / Transfer from Reserve	(63,053)	(46,902)
	<u>121,502</u>	<u>137,319</u>
(b) Plant Replacement Reserve		
Opening Balance	89,388	89,388
Amount Set Aside / Transfer to Reserve	31,405	31,322
Amount Used / Transfer from Reserve	0	0
	<u>120,793</u>	<u>120,710</u>
(c) Public Amenities and Buildings Reserve		
Opening Balance	29,832	29,832
Amount Set Aside / Transfer to Reserve	32,083	32,150
Amount Used / Transfer from Reserve	(7,500)	0
	<u>54,415</u>	<u>61,982</u>
(d) Gravel Acquisition Reserve		
Opening Balance	64,754	64,754
Amount Set Aside / Transfer to Reserve	1,555	1,365
Amount Used / Transfer from Reserve	0	0
	<u>66,309</u>	<u>66,119</u>
(e) Community Housing Reserve		
Opening Balance	68,092	68,092
Amount Set Aside / Transfer to Reserve	6,436	6,337
Amount Used / Transfer from Reserve	0	0
	<u>74,528</u>	<u>74,429</u>
(f) Seniors Housing Reserve		
Opening Balance	8,542	8,542
Amount Set Aside / Transfer to Reserve	4,205	4,264
Amount Used / Transfer from Reserve	0	0
	<u>12,747</u>	<u>12,806</u>
(g) Brockman Centre Precinct Reserve		
Opening Balance	9,502	9,502
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	(9,502)	(9,502)
	<u>0</u>	<u>0</u>
(h) Public Open Space Reserve		
Opening Balance	255,450	255,450
Amount Set Aside / Transfer to Reserve	6,136	5,386
Amount Used / Transfer from Reserve	(65,000)	0
	<u>196,586</u>	<u>260,836</u>
(i) Bindoon Community Bus Reserve		
Opening Balance	42,354	42,354
Amount Set Aside / Transfer to Reserve	1,017	893
Amount Used / Transfer from Reserve	0	0
	<u>43,371</u>	<u>43,247</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

	2015/16 Budget \$	June 2016 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
(j) Bindoon Cemetery Development Reserve		
Opening Balance	32,025	32,025
Amount Set Aside / Transfer to Reserve	769	675
Amount Used / Transfer from Reserve	0	0
	<u>32,794</u>	<u>32,700</u>
(k) Administration Centre Reserve		
Opening Balance	3,551	3,551
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	<u>(3,551)</u>	<u>(3,551)</u>
	<u>0</u>	<u>0</u>
(l) Recreation Development Reserve		
Opening Balance	43,800	43,800
Amount Set Aside / Transfer to Reserve	180,030	181,010
Amount Used / Transfer from Reserve	0	0
	<u>223,830</u>	<u>224,810</u>
(m) Ambulance Replacement Reserve		
Opening Balance	1,157	1,157
Amount Set Aside / Transfer to Reserve	28	24
Amount Used / Transfer from Reserve	0	0
	<u>1,185</u>	<u>1,181</u>
(n) Waste Management Reserve		
Opening Balance	20,996	20,996
Amount Set Aside / Transfer to Reserve	63,768	64,296
Amount Used / Transfer from Reserve	0	0
	<u>84,764</u>	<u>85,292</u>
(o) Office Equipment Reserve		
Opening Balance	4,694	4,694
Amount Set Aside / Transfer to Reserve	0	0
Amount Used / Transfer from Reserve	<u>(4,694)</u>	<u>(4,694)</u>
	<u>0</u>	<u>0</u>
(p) Landcare Vehicles Reserve		
Opening Balance	68,295	68,295
Amount Set Aside / Transfer to Reserve	1,640	1,440
Amount Used / Transfer from Reserve	0	0
	<u>69,935</u>	<u>69,735</u>
(q) Binda Place Reserve		
Opening Balance	107,469	107,469
Amount Set Aside / Transfer to Reserve	267,581	2,266
Amount Used / Transfer from Reserve	0	0
	<u>375,050</u>	<u>109,735</u>
(r) Contributions to Roadworks Reserve		
Opening Balance	35,231	35,231
Amount Set Aside / Transfer to Reserve	847	743
Amount Used / Transfer from Reserve	0	0
	<u>36,078</u>	<u>35,974</u>
Total Cash Backed Reserves	<u><u>1,513,887</u></u>	<u><u>1,336,875</u></u>

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

	2015/16 Budget \$	June 2016 Actual \$
6. RESERVES (Continued)		
Cash Backed Reserves (Continued)		
Summary of Transfers To Cash Backed Reserves		
Transfers to Reserves		
Employee Entitlement Reserve	28,853	28,519
Plant Replacement Reserve	31,405	31,322
Public Amenities and Buildings	32,083	32,150
Gravel Acquisition	1,555	1,365
Community Housing	6,436	6,337
Seniors Housing	4,205	4,264
Brockman Centre Precinct	0	0
Public Open Space	6,136	5,386
Bindoon Community Bus	1,017	893
Cemetery Development	769	675
Administration Centre	0	0
Recreation Development	180,030	181,010
Ambulance Replacement	28	24
Waste Management	63,768	64,296
Office Equipment	0	0
Landcare Vehicles	1,640	1,440
Binda Place	267,581	2,266
Contributions to Roadworks	847	743
	<u>626,353</u>	<u>360,690</u>
Transfers from Reserves		
Employee Entitlement Reserve	(63,053)	(46,902)
Plant Replacement Reserve	0	0
Public Amenities and Buildings	(7,500)	0
Gravel Acquisition	0	0
Community Housing	0	0
Seniors Housing	0	0
Brockman Centre Precinct	(9,502)	(9,502)
Public Open Space	(65,000)	0
Bindoon Community Bus	0	0
Cemetery Development	0	0
Administration Centre	(3,551)	(3,551)
Recreation Development	0	0
Ambulance Replacement	0	0
Waste Management	0	0
Office Equipment	(4,694)	(4,694)
Landcare Vehicles	0	0
Binda Place	0	0
Contributions to Roadworks	0	0
	<u>(153,300)</u>	<u>(64,649)</u>
Total Transfer to/(from) Reserves	<u>473,053</u>	<u>296,041</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

6. RESERVES (Continued)

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

Employee Entitlements Reserve

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

Plant Replacement Reserve

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

Public Amenities and Buildings Reserve

- to be used to fund future public amenities and building maintenance requirements of Council

Gravel Acquisition Reserve

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

Community Housing Reserve

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

Seniors Housing Reserve

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

Brockman Centre Precinct Reserve

- to be closed in 2015/2016 and the funds transferred to the Public Buildings & Amenities Reserve

Public Open Space Reserve

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

Bindoon Community Bus Reserve

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

Bindoon Cemetery Development Reserve

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

Administration Centre Reserve

- to be closed in 2015/2016 and the funds transferred to the Public Buildings & Amenities Reserve

Recreation Development Reserve

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

Ambulance Replacement Reserve

- to be used to contribute towards the cost of purchasing or replacing an Ambulance

Waste Management Reserve

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

Office Equipment Reserve

- to be closed in 2015/16 and the funds transferred to the Municipal Account to part fund the planned replacement Copier purchase.

Landcare Vehicles Reserve

- to be used for the financing of Landcare vehicles

Binda Place Reserve

- to be used for the upgrade of Binda Place with additional car parking

Contributions to Roadworks Reserve

- to be used for the maintenance of Mooliabeenee Road

All reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

	2014/15 B/Fwd Per 2015/16 Budget \$	2014/15 B/Fwd Per Financial Report \$	June 2016 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	1,566,148	796,456	1,690,489
Cash - Restricted Unspent Grants	279,512	785,722	124,187
Cash - Restricted Unspent Loans	0	682,000	0
Cash - Restricted Reserves	1,040,834	1,040,834	1,336,875
Rates - Current	131,500	131,476	162,012
Sundry Debtors	134,162	126,345	160,059
Provision For Doubtful Debts	(3,685)	(3,685)	(3,685)
Inventories	(2,409)	6,641	3,540
	<u>3,146,062</u>	<u>3,565,789</u>	<u>3,473,477</u>
LESS: CURRENT LIABILITIES			
Sundry Creditors	(123,724)	(385,845)	168
Income Received in Advance	0	0	0
Accrued Interest	0	(16,542)	(16,136)
Accrued Salaries & Wages	0	(103,779)	0
GST Payable	0	662	(45,749)
Leave Provisions	(470,707)	(470,707)	(472,933)
	<u>(594,431)</u>	<u>(976,211)</u>	<u>(534,650)</u>
NET CURRENT ASSET POSITION	2,551,631	2,589,578	2,938,827
Less: Cash - Reserves - Restricted	(1,040,834)	(1,040,834)	(1,336,875)
Less: Cash - Unspent Grants - Restricted	0	0	0
Add Back : Liabilities Supported by Reserves	155,702	155,702	137,319
Adjustment for Trust Transactions Within Muni	0	0	0
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u>1,666,499</u>	<u>1,704,446</u>	<u>1,739,271</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Rate Revenue \$	2015/16 Interim Rates \$	2015/16 Back Rates \$	2015/16 Total Revenue \$	2015/16 Budget \$
General Rate								
GRV - General Rate	0.093728	1,492	28,330,454	2,655,356	42,156	0	2,697,512	2,657,357
UV - General Rate	0.060100	694	31,267,300	1,879,165	3,128	0	1,882,293	1,882,155
Sub-Totals		2,186	59,597,754	4,534,521	45,284	0	4,579,805	4,539,512
Minimum Rates	Minimum \$							
GRV - General Rate	1000	481	3,105,181	481,000	0	0	481,000	481,000
UV - General Rate	950	83	287,854,824	78,850	0	0	78,850	78,850
Sub-Totals		564	290,960,005	559,850	0	0	559,850	559,850
Specified Area Rates							0	0
Concessions							5,139,655	5,099,362
Movement in Excess Rates							(186,586)	(186,586)
							13,951	0
Totals							4,967,020	4,912,776

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

The general rates detailed above for the 2015/16 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also bearing considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

9. TRUST FUNDS

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

Detail	Balance 01-Jul-15 \$	Amounts Received \$	Amounts Paid (\$)	Balance \$
BCITF Levy	2	42,536	(42,082)	456
BRB Levy	1	41,493	(40,934)	560
Bonds - Key & Hall Hire	16,127	6,800	(13,100)	9,827
Bonds - Animal Control	250	450	(600)	100
Bonds - Extractive Industries	29,330	27	(469)	28,888
Bonds - Developer	182,921	62,590	(100,742)	144,769
Bonds - Community Bus Hire	1,155	500	(555)	1,100
Bonds - Crossovers	61,239	20	(44,745)	16,514
Extractive Industry Licences	3,880	0	0	3,880
Revegetation of Block Trust	0	3,882	0	3,882
Bonds - Pit Rehabilitation	31,287	21	0	31,308
Bonds - Seal Coat	0	0	0	0
Bonds - Sand Extraction	251	0	0	251
Bonds - Defect Roadworks	77	60,329	0	60,406
Bonds - Transportable Buildings	0	0	0	0
Bonds - Community Housing	2	750	(750)	2
Bonds - Staff Housing	1	2,620	(1,660)	961
Unclaimed Monies Trust	407	0	0	407
Bonds - Gravel Pit	12,562	0	0	12,562
Nominations - Elected Members	0	1,520	(1,520)	0
	339,492	223,538	(247,157)	315,873

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

10. OPERATING STATEMENT

	June 2016 Actual \$	2015/16 Budget \$	2014/15 Actual \$
OPERATING REVENUES			
Governance	35,586	45,151	80,355
General Purpose Funding	5,782,229	5,678,995	7,135,296
Law, Order, Public Safety	570,898	509,333	87,421
Health	86,263	95,902	1,034,704
Education and Welfare	19,228	20,800	37,833
Housing	152,666	157,104	137,730
Community Amenities	971,227	986,121	953,107
Recreation and Culture	110,687	97,683	774,866
Transport	1,599,244	2,196,615	1,011,688
Economic Services	114,786	129,844	164,330
Other Property and Services	123,899	393,407	390,451
TOTAL OPERATING REVENUE	9,566,713	10,310,956	11,807,780
OPERATING EXPENSES			
Governance	963,054	1,117,887	1,023,956
General Purpose Funding	238,730	235,809	353,719
Law, Order, Public Safety	1,092,137	1,112,355	927,192
Health	365,534	397,592	280,215
Education and Welfare	99,726	123,672	132,075
Housing	241,069	328,109	257,423
Community Amenities	1,833,033	2,014,695	1,809,958
Recreation & Culture	1,162,841	1,433,053	1,396,839
Transport	4,687,761	4,479,129	2,163,297
Economic Services	570,603	500,401	615,305
Other Property and Services	141,847	128,879	278,250
TOTAL OPERATING EXPENSE	11,396,335	11,871,582	9,238,230
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	<u>(1,829,622)</u>	<u>(1,560,627)</u>	<u>2,569,550</u>

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

11. BALANCE SHEET

	June 2016 Actual \$	2014/15 Actual \$
CURRENT ASSETS		
Cash and Cash Equivalents	3,151,551	3,305,012
Trade and Other Receivables	318,386	314,624
Inventories	3,540	6,641
Other Financial Assets	42,500	42,500
TOTAL CURRENT ASSETS	3,515,977	3,668,777
NON-CURRENT ASSETS		
Other Receivables	34,957	42,506
Inventories	0	0
Property, Plant and Equipment	28,927,896	29,277,614
Infrastructure	103,151,085	105,030,641
TOTAL NON-CURRENT ASSETS	132,113,938	134,350,761
TOTAL ASSETS	135,629,915	138,019,538
CURRENT LIABILITIES		
Trade and Other Payables	61,717	565,993
Long Term Borrowings	85,892	81,541
Provisions	472,933	470,707
TOTAL CURRENT LIABILITIES	620,542	1,118,241
NON-CURRENT LIABILITIES		
Trade and Other Payables	0	0
Long Term Borrowings	1,097,595	1,179,962
Provisions	147,099	127,037
TOTAL NON-CURRENT LIABILITIES	1,244,694	1,306,999
TOTAL LIABILITIES	1,865,236	2,425,240
NET ASSETS	133,764,679	135,594,298
EQUITY		
Retained Surplus	56,050,435	57,176,541
Reserves - Cash Backed	1,336,877	1,040,834
Reserves - Asset Revaluation	76,377,368	76,377,368
TOTAL EQUITY	133,764,680	134,594,743

SHIRE OF CHITTERING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

12. FINANCIAL RATIOS

	2016	2015	2014	2013
Current Ratio	4.253	2.411	1.697	2.790

$$\frac{\text{current assets minus restricted current assets}}{\text{current liabilities minus current liabilities associated with restricted assets}}$$

This ratio is a measure of short term (unrestricted) liquidity. That is, the ability of Council to meet its liabilities (obligations) as and when they fall due.

A ratio of greater than one (100%) indicates Council has more current assets than current liabilities.

If less than one (100%), current liabilities are greater than current assets and Council has a short term funding issue.

SHIRE OF CHITTERING
FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016
Report on Significant variances Greater than 10% and \$10,000

REPORTABLE OPERATING REVENUE VARIATIONS

Law, Order, Public Safety - \$61,565

Fire Prev is less than budget due to less hazard reduction burns	3,288
Fire - ESL is more than budget due to payment of 16/17 1st quarter allocation	(56,468)
Animal Control is more than budget due to increased registrations	(7,994)
Other LOPS is less than budget for no major reason	223
Emergency Management is more than budget due to additional funding for Bushfire	(614)
Mitigation Officer and reimbursements for CESM from DFES still to be finalised	

Recreation & Culture - \$13,004

Halls is less than budget due to Chinkabee reimbursement	4,003
Rec & Sport is more than budget due to additional kidsport funding	(16,242)
Library is less than budget for no major reason	236
Heritage is more than budget due to increased reimbursements	(901)
Other Culture is more than budget due to sale of plates	(100)

Transport - \$597,365

Transport is less than budget due to not all road grants being claimed to date	597,365
These funds will be carried forward to 16/17 budget	

Economic Services - \$15,058

Tourism is less than budget due to less reimbursements	755
Building is less than budget due to less fees collected	14,628
Other Econ is more than budget due to additional bus usage	(325)

Other Property & Services - \$269,508

Private Works is less than budget due to less private works	8,005
POC is more than budget due to insurance reimbursement	(8,857)
S&W is less than budget due to less reimbursement of WC claims and additional parental leave payment	5,360
Unc is less than budget due to final payment for Lot 62 not received	265,000

SHIRE OF CHITTERING
FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016
Report on Significant variances Greater than 10% and \$10,000

REPORTABLE OPERATING EXPENSE VARIATIONS

Governance - \$154,833

Members is less than budget mainly due to less expenses for elected members	46,370
Other Gov is less than budget due to timing of payments for projects	76,568
Admin is less than budget due to less expenses	31,895

Education & Welfare - \$23,946

Education is less than budget due to no maintenance on bus shelters and no contribution to schools	3,787
Aged is less than budget as less building maintenance	2,863
Aged other is less than budget due to less expenses for seniors events	1,841
Other is less than budget due to less expenses for events and contributions	15,455

Housing - \$87,040

Staff, Community & Seniors housing are all less than budget due to timing of maint	87,040
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Recreation & Culture - \$270,212

Public Halls is more than budget for no major reason	(3,689)
Other Rec & Sport is less than YTD budget due to allocation of works program and consultant expenses	252,651
Libraries is more than budget for no major reason	(2,586)
Heritage is less than budget due to less expenses	17,372
Other Culture is less than budget due to less expenses	6,464

Other Property & Services - \$12,968

Private Works is less than budget due to limited private works to date	8,085
PWOH under allocated	(13,863)
POC under allocated	(18,738)
S&W is less due to Workers Comp claims	11,111
Unclassified is more than YTD budget for no major reason	437

SHIRE OF CHITTERING
FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016
Report on Significant variances Greater than 10% and \$10,000

REPORTABLE CAPITAL EXPENSE VARIATIONS

Purchase Furniture & Equipment - \$33,059

Projects completed.

Purchase Infrastructure - Roads - \$1,588,693

Works have been completed on current projects. Black Spot funded jobs will be carried forward to next years works program.

Proceeds from Disposal of Assets - \$265,000

Sale of Lot 62 has not been finalised to date.

Transfer to Restricted Assets - \$265,661

No transfer to Reserve from the sale of Lot 62

Transfer from Restricted Assets \$88,651

Not all transfers from Reserves has not been undertaken to date. Transfer from Rec Dev Reserve will be undertaken in 16/17. LSL transfer was not called upon on 15/16.

For individual projects please refer to Note 3 in the financial statements

SHIRE OF CHITTERING

BANK RECONCILIATION
AS AT 30 JUNE 2016

GENERAL LEDGER	MUNI ACC	TRUST ACC	R/A RESERVE
OPENING BALANCE 1 JULY 2015	2,262,927.23	339,491.86	1,040,834.41
PLUS RECEIPTS			
TOTAL RECEIPTS (Beginning of the Month)	9,831,590.12	220,188.42	339,961.53
RECEIPTS THIS MONTH	298,479.60	4,013.96	20,730.39
TOTAL YEAR TO DATE RECEIPTS	10,130,069.72	224,202.38	360,691.92
LESS PAYMENTS			
TOTAL PAYMENTS (Beginning of Month)	(9,549,091.04)	(211,761.04)	(64,649.26)
PAYMENTS THIS MONTH	(1,030,481.90)	(36,060.51)	0.00
TOTAL YEAR TO DATE PAYMENTS	(10,579,572.94)	(247,821.55)	(64,649.26)
BALANCE	1,813,424.01	315,872.69	1,336,877.07
BANK STATEMENT			
BALANCE AS PER BENDIGO BANK	632,275.07	351,933.20	450,409.29
BALANCE AS PER CBA	100,441.04	0.00	0.00
11AM ACCOUNT	1,100,000.00	0.00	0.00
RESERVE TERM DEPOSIT - BENDIGO BANK	0.00	0.00	886,467.78
MUNICIPAL TERM DEPOSIT	0.00	0.00	0.00
WA TREASURY CORPORATION	0.00	0.00	0.00
LANDFILL TO BE RECEIPTED	0.00	0.00	0.00
PLUS OUTSTANDING DEPOSITS	4,679.63	0.00	0.00
LESS UNPRESENTED CHEQUES	(23,971.73)	(36,060.51)	0.00
RESERVE INTEREST	0.00	0.00	0.00
BALANCE	1,813,424.01	315,872.69	1,336,877.07
GENERAL LEDGER BALANCE TO:	1910000	1930000	1951000

FUND - INSTITUTION	AMOUNT	MATURITY	INTEREST
Reserve Term Deposit Bendigo Bank	\$886,467.78	23.12.16	2.70%
11AM Account - Bendigo Bank	\$1,100,000.00	On Call	1.75%
Municipal - Bendigo Bank	\$0.00		
WA Treasury Corporation	\$0.00		
	\$1,986,467.78		

Prepared By:

Veronica Robinson
Rates Officer

Date: 1 July 2016

Checked By:

Jean Sutherland
Executive Manager Corporate Services

Date: 4/7/16

SHIRE OF CHITTERING

ACCOUNTS PAID
AS AT THE 30 JUNE 2016 PRESENTED TO THE
COUNCIL MEETING ON THE 20 JULY 2016

This Schedule of Accounts paid under delegated authority as detailed below, which is to be submitted to each member of Council on the 20 July 2016, has been checked and is fully supported by vouchers and invoices which have been duly certified as to the receipt of goods, the rendition of services and as to prices, computations and costings.

Voucher No's		Value	Pages		Fund No.	Fund Name
From	To		From	To		
PR 3733	PR 3733	\$ 91,778.67	1	1	1	Municipal Fund
PR 3734	PR 3734	\$ 4,252.26	1	1	1	Municipal Fund
PR 3739	PR 3739	\$ 89,860.79	1	1	1	Municipal Fund
PR 3741	PR 3741	\$ 91,474.34	1	1	1	Municipal Fund
EFT12746	EFT12873	\$ 671,221.69	1	5	1	Municipal Fund
14088	14097	\$ 22,529.76	5	5	1	Municipal Fund
Direct	Debt	\$ 1,648.83	5	5	1	Municipal Fund
Bank	Transfer	\$ 57,715.56	5	6	1	Municipal Fund
Trust 524	528	\$ 36,060.51	6	6	2	Trust Fund
	Total	\$ 1,066,542.41				

Officer: Catherine Choules

Signature: 

Authorised by: Jean Sutherland

Signature: 

Date of Report: 4 July 2016

Disclosure of Interest by Officer: Nil

LIST OF ACCOUNTS PAID IN JUNE 2016 - SUBMITTED TO COUNCIL 20 JULY 2016

Chq/EFT	Date	Name	Description	Amount
Payroll Payments				
PR 3733	02/06/2016	BENDIGO BANK	PAYROLL ENDING - 1 JUNE 2016	91,778.67
PR 3734	02/06/2016	BENDIGO BANK	PAYROLL ENDING - 1 JUNE 2016	4,252.26
PR 3739	16/06/2016	BENDIGO BANK	PAYROLL ENDING - 15 JUNE 2016	89,860.79
PR 3741	30/06/2016	BENDIGO BANK	PAYROLL ENDING - 29 JUNE 2016	91,474.34
Total Payroll Payments				277,366.06
EFT Payments				
EFT12746	16/06/2016	A1 PLANT HIRE	DEMOBILISATION OF BOMAG MULTI TYRE ROLLER FROM CHITTERING TO MALAGA	508.20
EFT12747	16/06/2016	ALLINGTON AGRI	SPRAY SHIRE'S ROAD VERGES AS PER TENDER	26,000.00
EFT12748	16/06/2016	AUSTRALIA POST	POSTAGE - MAY 2016	1,267.32
EFT12749	16/06/2016	AVON WASTE	WASTE COLLECTION SERVICES - MAY	48,740.78
EFT12750	16/06/2016	BINDOON & DIST HISTORICAL SOCIETY	COMMUNITY GRANTS 2015/16 - MACHINERY SHELTER SHED	3,074.00
EFT12751	16/06/2016	BINDOON HARDWARE & RURAL SUPPLIES	HARDWARE, ROAD MATERIALS & GENERAL SUPPLIES	1,402.78
EFT12752	16/06/2016	BOB WADDELL CONSULTANT	INVESTIGATE IT VISION ERROR UPDATE	198.00
EFT12753	16/06/2016	BOC LIMITED	MUCHEA FIRE BRIGADE - QUARTERLY CONTAINER SERVICE CHARGE	65.40
EFT12754	16/06/2016	C.A.J PLASTERING	WANNAMAL TENNIS SHELTER - CEMENT RENDERING	2,000.00
EFT12755	16/06/2016	CATALYSE PTY LTD	PROGRESS PAYMENT - COMMUNITY PERCEPTIONS SURVEY 2016	7,700.00
EFT12756	16/06/2016	CENTRAL REGIONAL TAFE	PROFESSIONAL DEVELOPMENT	159.33
EFT12757	16/06/2016	CHITTERING HEALTH SERVICE	STAFF FLU INJECTIONS	720.00
EFT12758	16/06/2016	CHITTERING JUNIOR FOOTBALL CLUB INC	KIDSPORT MEMBERSHIPS	6,770.00
EFT12759	16/06/2016	CMS LEGAL	PAYROLL DEDUCTIONS	100.00
EFT12760	16/06/2016	COMMANDER PTY LIMITED	SERVICE CONTRACT ON BCM PHONE SYSTEM - MAY 2016	228.65
EFT12761	16/06/2016	COOEE COURIERS & TRANSPORT	FREIGHT	529.65
EFT12762	16/06/2016	COURIER AUSTRALIA	FREIGHT	23.04
EFT12763	16/06/2016	DAIMLER TRUCKS PERTH	CH1254 - 40,000KM SERVICE, TRANSMISSION & ENGINE OILS & PARTS. RESEALED	2,874.05
EFT12764	16/06/2016	DANHIRE PTY LTD	LEAKING AIR FITTINGS	3,960.00
EFT12765	16/06/2016	DAVID & DEBBIE WILSON	TREE PRUNING & REMOVAL OF DEAD TREES ON CHITTERING VALLEY, WELLS GLOVER, CREST HILL, MINGHA, MORLEY & CHITTERING ROADS	83.77
EFT12766	16/06/2016	DEERING AUTRONICS	CHITTERING FIRE SERVICES CATERING SUPPLIES FOR ICV OPERATIONS, AIIMS & WAERN TRAINING	494.26
EFT12767	16/06/2016	DI CANDILO STEEL CITY	CH230 - RELOCATE THE LIGHT BAR SWITCH CAUSING IRRITATION TO LEFT KNEE	816.75
EFT12768	16/06/2016	ECOSCAPE (AUSTRALIA) PTY LTD	METAL PLATES FOR RURAL NUMBERS	990.00
EFT12769	16/06/2016	ECOWATER SERVICES PTY LTD	BINDA PLACE - COMPLETION OF TENDER DOCUMENTS	1,207.45
			ATU QUARTERLY MAINTENANCE SERVICE (SENIOR, COMMUNITY & STAFF HOUSING, TOURIST CENTRE, BINDOON MEDICAL CENTRE, CLUNE PARK)	

LIST OF ACCOUNTS PAID IN JUNE 2016 - SUBMITTED TO COUNCIL 20 JULY 2016

Chq/EFT	Date	Name	Description	Amount
EFT12770	16/06/2016	FRONTLINE FIRE & RESCUE EQUIPMENT	CH924 - SUPPLY AND FIT DAMAGED STEPS ON BINDOON'S 2.4	713.52
EFT12771	16/06/2016	GAME PLANNING AUSTRALIA PTY LTD	DEPOSIT - COMMUNITY INFRASTRUCTURE - DEVELOPMENT CONTRIBUTION PLAN	3,085.50
EFT12772	16/06/2016	GOLDY HOLDEN & SUZUKI	OCH - 15,000km SERVICE	361.10
EFT12773	16/06/2016	GRIFFIN VALUATION ADVISORY	VALUATION SERVICES - PLANT & EQUIPMENT & MOBILE FIXED ASSETS FOR INSURANCE & FINANCIAL REPORTING PURPOSES	12,130.57
EFT12774	16/06/2016	HEY FEVER NORTH	KIDSPORT MEMBERSHIP	200.00
EFT12775	16/06/2016	HOTEL SCOTTALIAN	COUNCIL MEETING CATERING - MAY 2016	390.00
EFT12776	16/06/2016	JASON SIGN MAKERS	ADHESIVE NUMBERS FOR RURAL NUMBER SIGNS	181.50
EFT12777	16/06/2016	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	REMOVE AND REPLACE FAILED WATER PUMP & REPLACE COOLANT	1,603.35
EFT12778	16/06/2016	JCT'S CREATIVE SOLUTIONS	CONTRACT CLEANING - MAY 2016	5,989.50
EFT12779	16/06/2016	JEFF LOUDON	CLEANING OF ROBERT HINDMARSH REST AREA - MAY 2016	852.50
EFT12780	16/06/2016	KOMATSU AUSTRALIA PTY LTD	CH1256 - FIND FAULT AND REPAIR, GEARS SLIPPING INTO NEUTRAL	3,268.71
EFT12781	16/06/2016	LANDGATE CUSTOMER ACCOUNT	VALUATION EXPENSES & CONSOLIDATED MINING TENEMENT ROLL	2,603.95
EFT12782	16/06/2016	LOCALISE PTY LTD	PREPARATION OF DRAFT AGE FRIENDLY COMMUNITY PLAN	3,300.00
EFT12783	16/06/2016	MARKETFORCE PRODUCTIONS	NEWSPAPER ADVERTISEMENTS - CLEANING TENDER & CAT LOCAL LAWS	1,361.24
EFT12784	16/06/2016	METAL ARTWORK CREATIONS	STAFF NAME BADGE	14.30
EFT12785	16/06/2016	MODERN MOWING	CONTRACT CLEANING - CHITTERING & MUCHEA HALLS, JOHN GLENN & SUSSEX BEND PARK TOILETS	1,958.00
EFT12786	16/06/2016	MOORA GLASS	WANNAMAL HALL - SUPPLY MANUAL WINDERS TO AWNING WINDOWS	1,122.00
EFT12787	16/06/2016	MUCHEA IRRIGATION & RURAL SUPPLIES	ARCHIBALD ST - STORMWATER SUPPLIES	152.30
EFT12788	16/06/2016	MUCHEA TREE FARM	PLANTS FOR CITIZENSHIP CEREMONY	10.00
EFT12789	16/06/2016	McLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES - DISPOSAL OF LAND, CHITTERING HEALTH CENTRE LEASE & CAR PARKING AREA LEASE	1,161.16
EFT12790	16/06/2016	N & M RUSSELL PLUMBING & GAS	PLUMBING REPAIRS - WANNAMAL TOILETS, BINDOON HILL TOILETS. 1/11 EDMONDS PL - REPLACE HWS. WANNAMAL FIRE STATION - SUPPLY SHOWER GRATES FOR DISABLED TOILETS	2,860.00
EFT12791	16/06/2016	ONPRESS DIGITAL PRINT SOLUTIONS	SHIRE LETTERHEADS & RATE NOTICES	1,090.10
EFT12792	16/06/2016	PCS - PERFECT COMPUTER SOLUTIONS PTY	PRE-PAID SUPPORT HOURS	8,250.00
EFT12793	16/06/2016	PUMA ENERGY	MOTORCHARGE - MAY 2016	2,695.72
EFT12794	16/06/2016	RADIOWEST BROADCASTERS PTY LTD	AREA PROMOTION - MAY 2016	88.00
EFT12795	16/06/2016	RELIANCE PETROLEUM	DIESEL	11,185.35
EFT12796	16/06/2016	RSEA PTY LTD	CHITTERING RD - HIRE OF TRAFFIC LIGHTS & ADVISORY SIGNS	2,286.44
EFT12797	16/06/2016	RYLAN PTY LTD	ARCHIBALD ROAD - SEMI-MOUNTABLE KERBING	14,930.96
EFT12798	16/06/2016	SHIRE OF CHITTERING	PAYROLL DEDUCTIONS	988.06
EFT12799	16/06/2016	SHIRE OF VICTORIA PLAINS	AGE FRIENDLY COMMUNITY PLAN REIMBURSEMENT	4,403.19

LIST OF ACCOUNTS PAID IN JUNE 2016 - SUBMITTED TO COUNCIL 20 JULY 2016

Chq/EFT	Date	Name	Description	Amount
EFT12800	16/06/2016	SPYKER TECHNOLOGIES PTY LTD	SUSSEX BEND - SUPPLY AND INSTALL CCTV SYSTEM	24,983.96
EFT12801	16/06/2016	ST JOHN AMBULANCE AUST-CHITTERING	WEAR YA WELLIES - AMBULANCE ATTENDANCE	429.00
EFT12802	16/06/2016	STAPLES AUSTRALIA	STATIONERY	631.33
EFT12803	16/06/2016	UNDERGROUND POWER DEVELOPMENT (UPD) PTY LTD	SUBDIVISION ENERGISATION POWER INSTALLATION INSPECTION FEE - LOT 62 & 5 GREAT NORTHERN HWY BINDOON	935.00
EFT12804	16/06/2016	VODAFONE MESSAGING	3 MESSAGING - FIRE BRIGADES & RANGERS	621.46
EFT12805	16/06/2016	WC & SJ WRIGHT	CHITTERING ROAD & ARCHIBALD STREET - SUPPLY OF ROAD MATERIALS, HIRE OF PLANT, FREIGHT OF MACHINERY & RECTIFICATION WORKS AT HOLSTEIN LOOP	43,390.38
EFT12806	16/06/2016	WORKWEAR GROUP - LGCC	STAFF UNIFORMS	92.40
EFT12807	23/06/2016	BENDIGO BANK	CREDIT CARD PURCHASES - MAY 2016	4,436.81
EFT12808	30/06/2016	A1 PLANT HIRE	HIRE OF BOMAG MULTI TYRE ROLLER - MAY 2016	3,020.60
EFT12809	30/06/2016	AARON KING	COUNCILLORS 4TH QUARTER PAYMENT	3,920.15
EFT12810	30/06/2016	ABCO PRODUCTS	BATHROOM & CLEANING SUPPLIES	484.50
EFT12811	30/06/2016	ACE ELECTRICAL & COMMUNICATIONS	MUCHEA HALL - SUPPLY & INSTALL MITSUBISHI REVERSE AIR CON SYSTEM	4,344.98
EFT12812	30/06/2016	AVON WASTE	WASTE COLLECTION SERVICES - JUNE	49,359.22
EFT12813	30/06/2016	BINDOON BAKEHAUS & CAFE	MEETING REFRESHMENTS	73.95
EFT12814	30/06/2016	BINDOON MOWERS & MACHINERY	CHAINSAW REPAIRS	130.00
EFT12815	30/06/2016	BINDOON SPORT & REC ASSOC	HIRE OF CHINKABEE - WALGA AVON MIDLAND COUNTRY ZONE MEETING	154.00
EFT12816	30/06/2016	BIOMAX	CHITTERING HEALTH CENTRE - ATU QUARTERLY MAINTENANCE SERVICE	150.00
EFT12817	30/06/2016	BOC LIMITED	LOWER CHITTERING VBFB - ANNUAL CONTAINER SERVICE CHARGE	126.84
EFT12818	30/06/2016	BRAGSKALE PTY LTD	INSTALLATION OF NO CAMPING SIGNS	1,155.00
EFT12819	30/06/2016	CHITTERING CHAMBER OF COMMERCE	AGM DINNER & NORTHERN VALLEYS AGRIBUSINESS LAUNCH - 26 JUNE 2016	195.00
EFT12820	30/06/2016	CHITTERING JUNIOR FOOTBALL CLUB INC	KIDSPORT MEMBERSHIP	400.00
EFT12821	30/06/2016	CHITTERING PEST & WEED	BINDOON AND MUCHEA LANDFILLS - WEED SPRAYING	880.00
EFT12822	30/06/2016	CMS LEGAL	PAYROLL DEDUCTIONS	200.00
EFT12823	30/06/2016	CONSULT INNOVATE CREATE	THREE-YEAR STRATEGIC PLAN FOR THE CHITTERING TOURIST ASSOCIATION	6,776.00
EFT12824	30/06/2016	COURIER AUSTRALIA	FREIGHT	2.19
EFT12825	30/06/2016	DAVID & DEBBIE WILSON	CATERING SUPPLIES FOR FIRST AID TRAINING - 18 & 19 JUNE	447.56
EFT12826	30/06/2016	DEPT OF FIRE & EMERGENCY SERVICES	2016 SOUTH WEST EMERGENCY DIRECTORIES	770.00
EFT12827	30/06/2016	DEPT OF LOCAL GOV'T & COMMUNITIES	LOCAL GOVERNMENT STANDARDS PANEL	1,122.00
EFT12828	30/06/2016	DON GIBSON	COUNCILLORS 4TH QUARTER PAYMENT	4,226.06
EFT12829	30/06/2016	DOUBLEVIEW EARTHMOVING	COUNTRY CLUB TRAILS MAINTENANCE	3,000.00
EFT12830	30/06/2016	DUN & BRADSTREET (Australia) PTY LTD	RATES RECOVERY	742.50
EFT12831	30/06/2016	ECOWATER SERVICES PTY LTD	REPAIR AIR PUMP FAULT ON SENIORS ATU SYSTEM	970.00
EFT12832	30/06/2016	EMERG SOLUTIONS PTY LTD	2015-16 BART SUBSCRIPTION (FIRE MESSAGING)	1,395.00

LIST OF ACCOUNTS PAID IN JUNE 2016 - SUBMITTED TO COUNCIL 20 JULY 2016

Chq/EFT	Date	Name	Description	Amount
EFT12833	30/06/2016	EVKON PTY LTD	ARCHIBALD STREET - CONCRETE FOOTPATH	30,259.90
EFT12834	30/06/2016	FULTON HOGAN INDUSTRIES PTY LTD	CHITTERING RD, ARCHIBALD & CLUNE PARK CARPARK - SUPPLY, SPRAY & COVER EMULSION PRIMERSEAL & SPREAD AGGREGATE	189,770.89
EFT12835	30/06/2016	GEORGE TILBURY	COUNCILLORS 4TH QUARTER PAYMENT	3,920.15
EFT12836	30/06/2016	GIBBONS HOLDEN	CH5727 - 50,000KMS SERVICE	504.00
EFT12837	30/06/2016	GINGIN FOOTBALL CLUB	KIDSPORT MEMBERSHIP	60.00
EFT12838	30/06/2016	GINGIN PANEL & PAINT	REMOVAL OF ABANDONED VEHICLE	250.00
EFT12839	30/06/2016	GORDON HOUSTON	DEPUTY SHIRE PRESIDENT 4TH QUARTER PAYMENT	6,728.41
EFT12840	30/06/2016	GREENPAC	FINAL PAYMENT - TASTE OF CHITTERING 2016 PROMOTIONAL GIVEAWAY BAGS	1,182.50
EFT12841	30/06/2016	HERTZ AUSTRALIA PTY LTD	HIRE OF ISUZU DMAX 4WD - MAY 2016	1,633.50
EFT12842	30/06/2016	HOTEL SCOTTALIAN	CATERING - WALGA AVON-MIDLAND COUNTRY ZONE MEETING	900.00
EFT12843	30/06/2016	KEYSTART HOME LOANS LTD	LOAN REPAYMENT - SHIRE HOUSING	8,563.81
EFT12844	30/06/2016	KOMATSU AUSTRALIA PTY LTD	CAT LOADER - BLOWN HYDRAULIC HOSE (REPAIRED ONSITE)	3,578.07
EFT12845	30/06/2016	LANDGATE CUSTOMER ACCOUNT	VALUATION EXPENSES	291.85
EFT12846	30/06/2016	MAJOR MOTORS	CH1256 - REGISTRATION FEES	243.95
EFT12847	30/06/2016	MARKETFORCE PRODUCTIONS	NEWSPAPER ADVERTISEMENTS - EMPLOYMENT VACANCIES & SCHEME AMENDMENT 59	2,102.14
EFT12848	30/06/2016	MICHELLE ROSSOUW	COUNCILLORS 4TH QUARTER PAYMENT	4,025.00
EFT12849	30/06/2016	MUCHEA PLUMBING & GAS	BINDOON HALL - ATU QUARTERLY MAINTENANCE SERVICE	660.00
EFT12850	30/06/2016	MUCHEA VOLUNTEER BUSH FIRE BRIGADE	RECOUP - BUILDING MAINTENANCE EXPENSES	405.10
EFT12851	30/06/2016	McLEODS BARRISTERS & SOLICITORS	LEGAL EXPENSES - UNLAWFUL USE, UNAUTHORISED STRUCTURES, CHITTERING HEALTH CENTRE LEASE & LOT 62 LAND DEVELOPMENT	8,697.99
EFT12852	30/06/2016	NORTHERN SAINTS BASKETBALL CLUB	KIDSPORT MEMBERSHIP	200.00
EFT12853	30/06/2016	NORTHERN VALLEYS NEWS	CHATTER @ CHITTERING - JUNE 2016	1,595.00
EFT12854	30/06/2016	ONPRESS DIGITAL PRINT SOLUTIONS	STRUCTURAL COURSE LEARNER MANUALS, SHIRE ENVELOPES & BUSINESS CARDS	1,917.30
EFT12855	30/06/2016	PCS - PERFECT COMPUTER SOLUTIONS PTY	CHAMBERS - LAPTOP REPLACEMENT	1,777.00
EFT12856	30/06/2016	PETER OSBORN	COUNCILLORS 4TH QUARTER PAYMENT	4,898.20
EFT12857	30/06/2016	PETER STUART	REIMBURSEMENT - PREPLACEMENT MEDICAL	140.00
EFT12858	30/06/2016	RBC RURAL	PHOTOCOPIER METERPLAN CHARGES	1,406.02
EFT12859	30/06/2016	SELECT EQUIPMENT SALES & SERVICES	SUNDRY PLANT REPAIRS	669.35
EFT12860	30/06/2016	SHAYNE & GAIL SMITH	REIMBURSEMENT - WELFARE FOR TRAINING DAY AT WANNAMAL	77.37
EFT12861	30/06/2016	SHIRE OF CHITTERING	PAYROLL DEDUCTIONS	1,332.89
EFT12862	30/06/2016	SHIRE OF DOWERIN	15/16 ANNUAL FEE FOR AROC MEMBERS CONTRIBUTION	5,500.00
EFT12863	30/06/2016	SLIMS TYRE SERVICE	CH451 - REPLACEMENT BATTERY	299.00
EFT12864	30/06/2016	STAPLES AUSTRALIA	STATIONERY	12.52
EFT12865	30/06/2016	STATE LIBRARY OF WESTERN AUSTRALIA	LOST ITEM - BRIAN'S WINTER, AUTHOR GARY PAULSEN	4.40

LIST OF ACCOUNTS PAID IN JUNE 2016 - SUBMITTED TO COUNCIL 20 JULY 2016

Chq/EFT	Date	Name	Description	Amount
EFT12866	30/06/2016	STATEWIDE CLEANING SUPPLIES PTY LTD	BATHROOM & CLEANING SUPPLIES	300.66
EFT12867	30/06/2016	STEVE VALLANCE	SHIRE PRESIDENT 4TH QUARTER PAYMENT	10,470.15
EFT12868	30/06/2016	TALIS CONSULTANTS PTY LTD	PROVISION OF ASSET MANAGEMENT SERVICES - RAMM UPDATES & DTIMS MODELLING	8,800.00
EFT12869	30/06/2016	TIME CRITICAL	FIRST AID TRAINING - CHITTERING FIRE SERVICE MEMBERS	1,500.00
EFT12870	30/06/2016	WALGA	E-LEARNING - CONFLICTS OF INTEREST	214.50
EFT12871	30/06/2016	WANNEROO AGRICULTURAL MACHINERY	CH5987 - ENGINE FILTER	88.67
EFT12872	30/06/2016	WC & SJ WRIGHT	CLEAN FILL	440.00
EFT12873	30/06/2016	WESTERN AUSTRALIAN TREASURY	LOAN REPAYMENT - GRAY ROAD DEVELOPMENT	7,085.06
Total EFT Payments				671,221.69
Cheque Payments				
14088	16/06/2016	BINDOON GENERAL STORE	MONTHLY NEWSPAPER ACCOUNT - MAY 2016	43.80
14089	16/06/2016	DEPARTMENT OF TRANSPORT	15/16 VEHICLE REGISTRATIONS	3,545.35
14090	16/06/2016	MR LES PEARCE	REFUND - CANCELLED BUILDING APPLICATION	156.65
14091	16/06/2016	SYNERGY	STREETLIGHT TARIFF CHARGE - 25 APR - 24 MAY 16	5,962.70
14092	16/06/2016	TELSTRA	OFFICE & MOBILE TELEPHONE CHARGES	4,168.55
14093	30/06/2016	BINDOON IGA	MEETING SUPPLIES	154.18
14094	30/06/2016	LGRCEU	PAYROLL DEDUCTIONS	194.78
14095	30/06/2016	SHIRE OF CHITTERING	PETTY CASH - MAY & JUNE 2016	328.90
14096	30/06/2016	SHIRE OF NORTHAM	BINDOON HISTORICAL SOCIETY - BUILDING APPLICATION	200.00
14097	30/06/2016	SYNERGY	ELECTRICITY CHARGES	7,774.85
Total Cheques Payments				22,529.76
Direct Debits - June 16				
BENDIGO BANK/COMMONWEALTH BANK				726.39
WESTNET				333.94
CLUE DESIGN				588.50
Total Direct Debits				1,648.83
Bank Transfers				
TRANSFER	01/06/2016	BENDIGO BANK	TRANSFER TO PUBLIC BUILDING RESERVE	12,500.00
DD5339.1	01/06/2016	WA SUPER	PAYROLL DEDUCTIONS	12,467.24
DD5339.2	01/06/2016	FUTURE SUPER FUND	SUPERANNUATION CONTRIBUTIONS	71.25
DD5339.3	01/06/2016	AMP FLEXIBLE LIFETIME INSURANCE	SUPERANNUATION CONTRIBUTIONS	508.13
DD5339.4	01/06/2016	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	522.71
DD5339.5	01/06/2016	RAMSAY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	225.02
DD5339.6	01/06/2016	MLC NOMINEES PTY LTD	SUPERANNUATION CONTRIBUTIONS	62.70

LIST OF ACCOUNTS PAID IN JUNE 2016 - SUBMITTED TO COUNCIL 20 JULY 2016

Chq/EFT	Date	Name	Description	Amount
DD5339.7	01/06/2016	COLONIAL FIRST STATE INVESTMENTS LTD	SUPERANNUATION CONTRIBUTIONS	382.41
DD5339.8	01/06/2016	LGIA SUPER	SUPERANNUATION CONTRIBUTIONS	629.32
DD5341.1	01/06/2016	WA SUPER	SUPERANNUATION CONTRIBUTIONS	151.74
DD5353.1	15/06/2016	WA SUPER	PAYROLL DEDUCTIONS	13,069.56
DD5353.2	15/06/2016	FUTURE SUPER FUND	SUPERANNUATION CONTRIBUTIONS	26.72
DD5353.3	15/06/2016	AMP FLEXIBLE LIFETIME INSURANCE	SUPERANNUATION CONTRIBUTIONS	440.09
DD5353.4	15/06/2016	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	534.84
DD5353.5	15/06/2016	RAMSAY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	130.78
DD5353.6	15/06/2016	MLC NOMINEES PTY LTD	SUPERANNUATION CONTRIBUTIONS	62.70
DD5353.7	15/06/2016	COLONIAL FIRST STATE INVESTMENTS LTD	SUPERANNUATION CONTRIBUTIONS	202.28
DD5353.8	15/06/2016	LGIA SUPER	SUPERANNUATION CONTRIBUTIONS	629.32
DD5370.1	29/06/2016	WA SUPER	PAYROLL DEDUCTIONS	13,179.44
DD5370.2	29/06/2016	AMP FLEXIBLE LIFETIME INSURANCE	SUPERANNUATION CONTRIBUTIONS	421.29
DD5370.3	29/06/2016	AUSTRALIAN SUPER	SUPERANNUATION CONTRIBUTIONS	466.51
DD5370.4	29/06/2016	RAMSAY SUPERANNUATION FUND	SUPERANNUATION CONTRIBUTIONS	225.02
DD5370.5	29/06/2016	MLC NOMINEES PTY LTD	SUPERANNUATION CONTRIBUTIONS	62.70
DD5370.6	29/06/2016	COLONIAL FIRST STATE INVESTMENTS LTD	SUPERANNUATION CONTRIBUTIONS	114.47
DD5370.7	29/06/2016	LGIA SUPER	SUPERANNUATION CONTRIBUTIONS	629.32
Total Transfers				57,715.56
Total Municipal Payments				1,030,481.90
Trust Payments				
524	16/06/2016	PETA BIZZELL	RETURN OF TRAP BOND (29 FEB 16)	50.00
525	30/06/2016	BUILDING AND CONSTRUCTION INDUSTRY	BCITF FEES - JUNE 2016	1,543.72
526	30/06/2016	BUILDING COMMISSION	BRB FEES - MAY & JUNE 2016	1,820.97
527	30/06/2016	GEORGE CUGLEY	RETURN OF MAINTENANCE BOND - MARYVILLE HEIGHTS STAGE 1B	32,458.32
528	30/06/2016	SHIRE OF CHITTERING	BRB & BCITF FEES RETAINED BY AGENT - MAY & JUNE 16	187.50
Total Trust Payments				36,060.51



2016-2017 Draft Budget

Presented at the Ordinary Meeting of Council held 20 July 2016

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

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

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Rates	8	5,268,496	4,967,020	4,912,776
Operating grants, subsidies and contributions		1,574,733	1,202,761	946,775
Fees and charges	14	1,367,224	1,321,556	1,396,874
Interest earnings	2(a)	142,700	143,325	154,700
Other revenue	2(a)	332,098	400,466	292,077
		<u>8,685,251</u>	<u>8,035,128</u>	<u>7,703,202</u>
Expenses				
Employee costs		(3,648,634)	(3,718,734)	(3,628,699)
Materials and contracts		(2,642,221)	(2,415,948)	(2,915,790)
Utility charges		(130,933)	(146,356)	(123,004)
Depreciation on non-current assets	2(a)	(4,564,872)	(4,517,671)	(2,117,026)
Interest expenses	2(a)	(56,006)	(53,500)	(60,338)
Insurance expenses		(197,442)	(206,034)	(212,304)
Other expenditure		(380,770)	(314,850)	(373,400)
		<u>(11,620,878)</u>	<u>(11,373,093)</u>	<u>(9,430,561)</u>
		(2,935,627)	(3,337,965)	(1,727,359)
Non-operating grants, subsidies and contributions		2,515,944	1,530,684	1,956,905
Profit on asset disposals	6	280,000	903	286,857
Loss on asset disposals	6	(8,936)	(23,242)	(30,816)
Loss on revaluation of non current assets		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(148,619)	(1,829,620)	485,587
Other comprehensive income				
Changes on revaluation of non-current assets		<u>0</u>	<u>0</u>	<u>0</u>
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>(148,619)</u>	<u>(1,829,620)</u>	<u>485,587</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

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

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

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

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

	NOTE	2016/17 Budget	2015/16 Actual	2015/16 Budget
Revenue (Refer Notes 1,2,8,10 to 14)		\$	\$	\$
Governance		33,958	35,586	30,479
General purpose funding		6,652,481	5,782,229	5,704,267
Law, order, public safety		388,940	570,898	353,847
Health		47,275	41,263	43,320
Education and welfare		22,550	19,228	23,800
Housing		161,617	152,667	169,740
Community amenities		955,106	971,227	1,005,325
Recreation and culture		102,038	110,687	89,384
Transport		106,446	112,657	98,000
Economic services		108,528	114,786	110,940
Other property and services		106,312	123,899	74,100
		<u>8,685,251</u>	<u>8,035,127</u>	<u>7,703,202</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(1,095,485)	(957,748)	(1,059,923)
General purpose funding		(224,504)	(238,730)	(228,583)
Law, order, public safety		(1,133,802)	(1,092,137)	(931,060)
Health		(325,386)	(344,390)	(373,873)
Education and welfare		(93,686)	(99,725)	(136,660)
Housing		(301,833)	(227,862)	(297,529)
Community amenities		(2,046,022)	(1,829,091)	(2,034,462)
Recreation and culture		(1,235,039)	(1,156,550)	(1,412,866)
Transport		(4,446,816)	(4,662,856)	(2,194,459)
Economic services		(616,195)	(569,907)	(627,170)
Other property and services		(46,104)	(140,596)	(73,638)
		<u>(11,564,872)</u>	<u>(11,319,592)</u>	<u>(9,370,223)</u>
Finance Costs (Refer Notes 2 & 9)				
Health		(26,785)	(21,144)	(27,848)
Housing		(11,220)	(13,207)	(13,212)
Community amenities		0	0	0
Recreation and culture		(5,512)	(6,291)	(6,293)
Transport		(12,489)	(12,858)	(12,985)
Economic services		0	0	0
		<u>(56,006)</u>	<u>(53,500)</u>	<u>(60,338)</u>
Non-operating Grants, Subsidies and Contributions				
Law, order, public safety		0	0	0
Health		0	45,000	45,000
Education and welfare		0	0	0
Recreation and culture		65,660	0	96,266
Transport		2,450,284	1,485,684	1,808,199
		<u>2,515,944</u>	<u>1,530,684</u>	<u>1,956,905</u>

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

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Housing		0	0	0
Transport		6,064	(11,144)	(218)
Other property and services		265,000	(1,251)	265,000
		<u>271,064</u>	<u>(22,339)</u>	<u>256,041</u>
Loss on				
Revaluation Of Non Current Assets				
Transport		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(148,619)	(1,829,620)	485,587
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
Total other comprehensive income		0	0	0
TOTAL COMPREHENSIVE INCOME		<u>(148,619)</u>	<u>(1,829,620)</u>	<u>485,587</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

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

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

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

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

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		5,273,496	4,971,441	4,927,776
Operating grants, subsidies and contributions		1,674,733	1,150,362	966,775
Fees and charges		1,367,224	1,321,556	1,396,874
Interest earnings		142,700	143,325	154,700
Goods and services tax		0	50,215	0
Other revenue		332,098	400,466	292,077
		<u>8,790,251</u>	<u>8,037,365</u>	<u>7,738,202</u>
Payments				
Employee costs		(3,614,113)	(3,592,667)	(3,480,699)
Materials and contracts		(2,746,124)	(2,537,594)	(2,905,790)
Utility charges		(130,933)	(146,356)	(123,004)
Interest expenses		(55,606)	(53,906)	(44,338)
Insurance expenses		(197,442)	(206,034)	(212,304)
Goods and services tax		0	0	0
Other expenditure		(380,770)	(314,850)	(373,400)
		<u>(7,124,988)</u>	<u>(6,851,407)</u>	<u>(7,139,535)</u>
Net cash provided by (used in) operating activities	3(b)	<u>1,665,263</u>	<u>1,185,958</u>	<u>598,667</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5	(201,061)	(997,214)	(1,077,894)
Payments for construction of infrastructure	5	(4,975,912)	(1,553,550)	(3,110,907)
Non-operating grants, subsidies and contributions used for the development of assets		2,515,944	1,530,684	1,956,905
Proceeds from sale of plant & equipment	6	338,000	240,028	515,350
Net cash provided by (used in) investing activities		<u>(2,323,029)</u>	<u>(780,052)</u>	<u>(1,716,546)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(82,366)	(78,016)	(78,014)
Proceeds from new debentures	7	0	0	0
Net cash provided by (used in) financing activities		<u>(82,366)</u>	<u>(78,016)</u>	<u>(78,014)</u>
Net increase (decrease) in cash held		<u>(740,132)</u>	<u>327,890</u>	<u>(1,195,893)</u>
Cash at beginning of year		<u>3,202,801</u>	<u>2,874,911</u>	<u>2,858,905</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>2,462,669</u></u>	<u><u>3,202,801</u></u>	<u><u>1,663,012</u></u>

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

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

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	1,544,255	1,704,445	1,666,499
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		33,958	35,586	30,479
General purpose funding		1,383,985	815,209	791,491
Law, order, public safety		388,940	570,898	353,847
Health		47,275	41,263	43,320
Education and welfare		22,550	19,228	23,800
Housing		161,617	152,667	169,740
Community amenities		955,106	971,227	1,005,325
Recreation and culture		102,038	110,687	89,384
Transport		121,446	113,560	119,857
Economic services		108,528	114,786	110,940
Other property and services		371,312	123,899	339,100
		<u>3,696,755</u>	<u>3,069,010</u>	<u>3,077,283</u>
Expenditure from operating activities	1,2			
Governance		(1,095,485)	(980,518)	(1,065,357)
General purpose funding		(224,504)	(238,730)	(228,583)
Law, order, public safety		(1,133,802)	(1,092,137)	(931,060)
Health		(352,171)	(370,534)	(401,721)
Education and welfare		(93,686)	(99,725)	(136,660)
Housing		(313,053)	(243,069)	(310,741)
Community amenities		(2,046,022)	(1,848,033)	(2,037,769)
Recreation and culture		(1,240,551)	(1,210,841)	(1,419,159)
Transport		(4,468,241)	(4,787,761)	(2,229,519)
Economic services		(616,195)	(570,603)	(627,170)
Other property and services		(46,104)	(141,847)	(73,638)
		<u>(11,629,814)</u>	<u>(11,583,798)</u>	<u>(9,461,377)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	(271,064)	22,339	(256,041)
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	4,564,872	4,517,671	2,117,026
Movement in employee benefit provisions (non-current)		0	1,679	0
Amount attributable to operating activities		<u>(2,094,996)</u>	<u>(2,268,654)</u>	<u>(2,856,610)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		2,515,944	1,530,684	1,956,905
Purchase property, plant and equipment	5	(201,061)	(997,214)	(1,077,894)
Purchase and construction of infrastructure	5	(4,975,912)	(1,553,550)	(3,110,907)
Proceeds from disposal of assets	6	338,000	240,028	515,350
Amount attributable to investing activities		<u>(2,323,029)</u>	<u>(780,052)</u>	<u>(1,716,546)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(82,366)	(78,016)	(78,014)
Proceeds from new debentures	7	0	0	0
Transfers to cash backed reserves (restricted assets)	9	(866,204)	(360,692)	(368,430)
Transfers from cash backed reserves (restricted assets)	9	98,099	64,649	106,824
Amount attributable to financing activities		<u>(850,471)</u>	<u>(374,059)</u>	<u>(339,620)</u>
Budgeted deficiency before general rates		<u>(5,268,496)</u>	<u>(3,422,765)</u>	<u>(4,912,776)</u>
Estimated amount to be raised from general rates	8	<u>5,268,496</u>	<u>4,967,020</u>	<u>4,912,776</u>
Net current assets at end of financial year - surplus/(deficit)	4	<u>0</u>	<u>1,544,255</u>	<u>0</u>

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2015/16 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current Assets.

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land Under Roads

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Computer Equipment	3 years
Plant and Equipment - Heavy	5 to 15 years
Plant and Equipment - Light	0 to 10 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
Original surfacing and non major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
Formed roads	
clearing and earthworks	not depreciated
clearing and earthworks	50 years
Footpaths - slab	40 years
Footpaths - asphalt	10 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

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

Capitalisation Threshold

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Valuation techniques

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

Market approach

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

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

Income approach

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

Cost approach

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

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

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

(I) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

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

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

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

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

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

(s) Interests in Joint Arrangements

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

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

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

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

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	21,400	30,160	21,550
Other services	20,000	10,087	10,000
Depreciation By Program			
Governance	84,323	81,174	83,681
General purpose funding	0	0	0
Law, order, public safety	179,520	178,012	159,944
Health	103,540	92,509	104,638
Education and welfare	800	6,709	7,906
Housing	33,737	34,096	25,127
Community amenities	54,326	91,223	93,031
Recreation and culture	374,868	362,559	305,177
Transport	3,430,335	3,407,115	1,035,760
Economic services	35,256	33,833	29,881
Other property and services	268,167	230,441	271,881
	<u>4,564,872</u>	<u>4,517,671</u>	<u>2,117,026</u>
Depreciation By Asset Class			
Land and buildings	572,093	551,360	525,562
Furniture and equipment	38,035	32,991	19,438
Plant and equipment	464,089	476,455	489,644
Roads	3,174,694	3,144,715	978,839
Footpaths	16,363	14,759	13,309
Drainage	96,080	96,080	4,661
Bridges	132,173	132,535	29,402
Parks, Ovals and Other Infrastructure	71,345	68,776	56,171
	<u>4,564,872</u>	<u>4,517,671</u>	<u>2,117,026</u>
Interest Expenses (Finance Costs)			
- Debentures (refer note 7(a))	56,006	53,500	60,338
Other			
	<u>56,006</u>	<u>53,500</u>	<u>60,338</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	25,000	24,341	25,000
- Other funds	60,000	60,464	80,000
Other interest revenue (refer note 12)	57,700	58,520	49,700
	<u>142,700</u>	<u>143,325</u>	<u>154,700</u>
(iii) Other Revenue			
Reimbursements and recoveries	332,098	400,466	292,077
Other			
	<u>332,098</u>	<u>400,466</u>	<u>292,077</u>

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

"A sustainable future"

The Shire of Chittering will provide significant and thriving areas to live and work.

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 and contributions to medical health and community health centre.

EDUCATION AND WELFARE

Objective:

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

Activities:

Senior citizens programs, youth services and events.

HOUSING

Objective:

To provide and maintain staff, community and seniors housing.

Activities:

Provision and maintenance of staff, community and seniors housing.

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

Waste collection services, operation of waste landfill sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of the town planning scheme, cemetery and public conveniences.

RECREATION AND CULTURE

Objective:

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

Activities:

Maintenance of halls, the library and various parks, reserves and other recreation activities and cultural pursuits.

TRANSPORT

Objective:

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

Activities:

Construction and maintenance of roads, bridges, footpaths, drainage works, lighting and cleaning of streets and verge maintenance.

ECONOMIC SERVICES

Objective:

To help promote the Shire and its economic wellbeing.

Activities:

Tourism and area promotion. Provision of rural services including weed control, community bus operations, economic and community development programs and building control.

OTHER PROPERTY & SERVICES

Objective:

To monitor and control Council's overhead operating accounts.

Activities:

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

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

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - unrestricted	357,687	1,865,926	360,572
Cash - restricted	2,104,982	1,336,875	1,302,440
	<u>2,462,669</u>	<u>3,202,801</u>	<u>1,663,012</u>

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

Employee Entitlement Reserve	113,375	137,320	168,291
Plant Replacement Reserve	322,559	120,710	91,535
Public Buildings & Amenities Reserve	78,431	61,982	54,415
Gravel Acquisition Reserve	67,132	66,119	66,309
Community Housing Reserve	80,369	74,429	74,528
Seniors Housing Reserve	17,003	12,807	12,747
Brockman Centre Precinct Reserve	0	0	0
Public Open Space Reserve	284,832	260,836	196,587
Bindoon Community Bus Reserve	43,909	43,247	43,371
Cemetery Development Reserve	37,722	32,700	32,794
Administration Centre Reserve	0	0	0
Recreation Development Reserve	600,108	224,810	44,852
Ambulance Replacement Reserve	4,199	1,181	1,185
Waste Management Reserve	186,599	85,292	34,764
Office Equipment Reserve	0	0	0
Landcare Vehicle Reserve	70,803	69,735	69,935
Binda Place Reserve	111,416	109,735	375,049
Contributions to Roadworks Reserve	36,525	35,974	36,078
STED Reserve	50,000	0	0
	<u>2,104,982</u>	<u>1,336,877</u>	<u>1,302,440</u>

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

Net result	(148,619)	(1,829,620)	485,587
Depreciation	4,564,872	4,517,671	2,117,026
(Profit)/loss on sale of asset	(271,064)	22,339	(256,041)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	105,000	51,790	35,000
(Increase)/decrease in inventories	(5,000)	3,101	(5,000)
Increase/(decrease) in payables	(103,982)	(70,927)	129,000
Increase/(decrease) in employee provisions	40,000	22,288	50,000
Grants/contributions for the development of assets	(2,515,944)	(1,530,684)	(1,956,905)
Net Cash from Operating Activities	<u>1,665,263</u>	<u>1,185,958</u>	<u>598,667</u>

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

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

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit	150,000	0	150,000
Bank overdraft at balance date	0	0	0
Credit card limit	25,000	25,000	25,000
Credit card balance at balance date	4,000	2,818	0
Total Amount of Credit Unused	<u>179,000</u>	<u>27,818</u>	<u>175,000</u>
 Loan Facilities			
Loan facilities in use at balance date	<u>1,101,120</u>	<u>1,183,486</u>	<u>1,183,489</u>
 Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2016/17 Budget \$	2015/16 Actual \$
4. NET CURRENT ASSETS			
Composition of estimated net current assets			
CURRENT ASSETS			
Cash - unrestricted	3(a)	357,687	1,865,926
Cash - restricted reserves	3(a)	2,104,982	1,336,875
Receivables		193,429	333,386
Inventories		8,540	3,540
		<u>2,664,638</u>	<u>3,539,727</u>
 LESS: CURRENT LIABILITIES			
Trade and other payables		(170,098)	(322,981)
Short term borrowings		0	0
Long term borrowings		(82,366)	0
Provisions		(502,933)	(472,933)
		<u>(755,397)</u>	<u>(795,914)</u>
 Unadjusted net current assets		1,909,241	2,743,813
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
Adjustments			
Less: Cash - restricted reserves	3(a)	(2,104,982)	(1,336,877)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		0	0
Add: Current portion of debentures		82,366	0
Add: Current liabilities not expected to be cleared at end of year		113,375	137,319
		<u>0</u>	<u>0</u>
Adjusted net current assets - surplus/(deficit)		<u>0</u>	<u>1,544,255</u>

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

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											2015/16 Actual Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	
<u>Property, Plant and Equipment</u>												
Land and buildings									37,000			37,000
Furniture and equipment								18,500				18,500
Plant and equipment									38,000			38,000
Motor Vehicles												
Specialised buildings								107,561				107,561
	0	0	0	0	0	0	0	126,061	75,000	0	0	201,061
<u>Infrastructure</u>												
Roads									4,478,107			4,478,107
Footpaths									95,130			95,130
Drainage							81,669					81,669
Parks and ovals								60,006				60,006
Bridges & Culverts									261,000			261,000
	0	0	0	0	0	0	81,669	60,006	4,573,237	0	0	4,975,912
<u>Land Held for Resale</u>												
Land Held for Resale												
	0	0	0	0	0	0	81,669	186,067	4,648,237	0	0	5,176,973
Total Acquisitions	0	0	0	0	0	0	81,669	186,067	4,648,237	0	0	2,550,764

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

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	2016/17 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Health				
MVS 723 - Holden Malibu	14,000	14,000	0	0
Economic Services				
MVS 510 - Holden Malibu	14,000	14,000	0	0
Transport				
PH1507 - Toro Mower	28,936	20,000	0	(8,936)
PH1701 - Roller	10,000	25,000	15,000	0
Unclassified				
Portion of Lot 62	0	265,000	265,000	0
	66,936	338,000	280,000	(8,936)

<u>By Class</u>	2016/17 Budget			
	Net Book Value \$	Sale Proceeds \$	Profit \$	Loss \$
Land and Buildings				
Portion of Lot 62	0	265,000	265,000	0
	0	265,000	265,000	0
Plant and Equipment				
MVS 723 - Holden Malibu	14,000	14,000	0	0
MVS 510 - Holden Malibu	14,000	14,000	0	0
PH1507 - Toro Mower	28,936	20,000	0	(8,936)
PH1701 - Roller	10,000	25,000	15,000	0
	66,936	73,000	15,000	(8,936)
	0	0	0	0
	66,936	338,000	280,000	(8,936)

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

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Health								
Loan 79 - Multi Purpose Health Centre	613,534	0	24,886	23,824	588,648	613,534	26,786	21,144
Housing								
Loan 72 - Staff Housing	147,878	0	26,072	24,559	121,806	147,878	8,183	9,692
Loan 73 - Seniors & Community Housing	48,580	0	7,560	7,072	41,020	48,580	3,035	3,515
Recreation and culture								
Loan 74 - Land Gray Road	87,418	0	12,244	11,452	75,174	87,418	5,512	6,291
Transport								
Loan 79 - Grader	286,076	0	11,604	11,109	274,472	286,076	12,490	12,858
	1,183,486	0	82,366	78,016	1,101,120	1,183,486	56,006	53,500
Self Supporting Loans								
Nil	0	0	0	0	0	0	0	0
	0	0	0	0	0	0	0	0
	1,183,486	0	82,366	78,016	1,101,120	1,183,486	56,006	53,500

All debenture repayments will be financed by general purpose revenue.

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

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

Council does not expect to take out any new borrowings during the 2016/17 financial year.

(c) Unspent Debentures

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

(d) Overdraft

Council has an overdraft facility of \$150,000 with Bendigo Bank. It is not anticipated that this facility will be required to be utilised during 2016/17.

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

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
Differential general rate or general rate								
GRV - General Rate	0.095393	1,533	29,043,675	2,770,563	4,000		2,774,563	2,697,512
UV - General Rate	0.006109	701	313,469,000	1,914,982	1,001		1,915,983	1,882,293
Sub-Totals	Minimum \$	2,234	342,512,675	4,685,545	5,001	0	4,690,546	4,579,805
Minimum payment								
GRV - Minimum Rate	1000	501	3,252,152	501,000			501,000	481,000
UV - General Rate	950	81	6,138,568	76,950			76,950	78,850
Sub-Totals		582	9,390,720	577,950	0	0	577,950	559,850
Discounts (Note 13)							0	0
Total amount raised from general rates								
Concessions							5,268,496	5,139,655
Specified area rates (Note 10)							0	(186,586)
Movement in Excess Rates								0
Total Rates							5,268,496	13,951
							5,268,496	4,967,020

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

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

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

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

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

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

9. CASH BACKED RESERVES

	2016/17 Budget				2015/16 Actual				2015/16 Budget			
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Employee Entitlement Reserve	137,320	37,104	(61,049)	113,375	155,702	28,520	(46,902)	137,320	155,702	28,740	(16,151)	168,291
Plant Replacement Reserve	120,710	201,849	0	322,559	89,388	31,322	0	120,710	89,388	2,147	0	91,535
Public Buildings & Amenities Reserve	61,982	16,449	0	78,431	29,832	32,150	0	61,982	29,832	32,083	(7,500)	54,415
Gravel Acquisition Reserve	66,119	1,013	0	67,132	64,754	1,365	0	66,119	64,754	1,555	0	66,309
Community Housing Reserve	74,429	5,940	0	80,369	68,092	6,337	0	74,429	68,092	6,436	0	74,528
Seniors Housing Reserve	12,807	4,196	0	17,003	8,542	4,265	0	12,807	8,542	4,205	0	12,747
Brockman Centre Precinct Reserve	0	0	0	0	9,502	0	(9,502)	0	9,502	228	(9,730)	0
Public Open Space Reserve	260,836	23,996	0	284,832	255,450	5,386	0	260,836	255,451	6,136	(65,000)	196,587
Bindoon Community Bus Reserve	43,247	662	0	43,909	42,354	893	0	43,247	42,354	1,017	0	43,371
Cemetery Development Reserve	32,700	5,022	0	37,722	32,025	675	0	32,700	32,025	769	0	32,794
Administration Centre Reserve	0	0	0	0	3,551	0	(3,551)	0	3,551	85	(3,636)	0
Recreation Development Reserve	224,810	412,348	(37,050)	600,108	43,800	181,010	0	224,810	43,800	1,052	0	44,852
Ambulance Replacement Reserve	1,181	3,018	0	4,199	1,157	24	0	1,181	1,157	28	0	1,185
Waste Management Reserve	85,292	101,307	0	186,599	20,996	64,296	0	85,292	20,996	13,768	0	34,764
Office Equipment Reserve	0	0	0	0	4,694	0	(4,694)	0	4,694	113	(4,807)	0
Landcare Vehicle Reserve	69,735	1,068	0	70,803	68,295	1,440	0	69,735	68,295	1,640	0	69,935
Binda Place Reserve	109,735	1,681	0	111,416	107,469	2,266	0	109,735	107,468	267,581	0	375,049
Contributions to Roadworks Reserve	35,974	551	0	36,525	35,231	743	0	35,974	35,231	847	0	36,078
STED Reserve	0	50,000	0	50,000	1,040,834	360,692	(64,649)	1,336,877	1,040,834	368,430	(106,824)	1,302,440

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

9. CASH BACKED RESERVES (Continued)

In accordance with council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:	
Purpose of the reserve	
Employee Entitlement Reserve	To be used to fund employee accumulated annual, sick and long service leave.
Plant Replacement Reserve	To be used to fund plant purchases, trades and major overhauls.
Public Buildings & Amenities Reserve	To be used to fund future public amenities and building maintenance requirements of Council owned buildings.
Gravel Acquisition Reserve	To be used to fund the purchase of gravel or land containing gravel.
Community Housing Reserve	To be used to fund repairs, improvements, extensions or construction of community units.
Seniors Housing Reserve	To be used to fund repairs, improvements, extensions or construction of seniors units.
Brockman Centre Precinct Reserve	Closed in 2015/16.
Public Open Space Reserve	To be used to fund public open space developments in accordance with developer precincts.
Bindoon Community Bus Reserve	To be used to fund the shortfall on operations of the bus and to allow for its eventual replacement.
Cemetery Development Reserve	To be used to fund future improvements to the Bindoon Cemetery.
Administration Centre Reserve	Closed in 2015/16.
Recreation Development Reserve	To be used to fund the development or acquisition of recreational land and facilities.
Ambulance Replacement Reserve	To be used to contribute towards the cost of purchasing or replacing an ambulance.
Waste Management Reserve	To be used to fund the replacement of landfill sites and rehabilitation of existing landfill sites.
Office Equipment Reserve	Closed in 2015/16.
Landcare Vehicle Reserve	To be used for the financing of replacement Landcare vehicles.
Binda Place Reserve	To be used for the upgrade of Binda Place precinct.
Contributions to Roadworks Reserve	To be used for the maintenance of Mooliabeenee Road.
STED Reserve	To be used to fund the connections to the Septic Tank Effluent Disposal System in the Bindoon Townsite

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

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

The Shire of Chittering will not be imposing specified area rates in the 2016/17 financial year.

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

The Shire of Chittering will not be imposing any service charges in the 2016/17 financial year.

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

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

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Admin Charge Revenue \$	Instalment Plan Interest Rate %	Instalment Plan Interest Earned \$	Unpaid Rates Interest Rate %	Unpaid Rates Interest Earned \$	2016/17 Budget Revenue \$	2015/16 Actual \$
Option 1 Payment in Full	30/08/2016	0				11%		0	
Option 2 Payment in Two Instalments	30/08/2016 5/01/2017	10	14,500	5.50%	13,000	11%	31,700	59,200	58,520
Option 3 Payment in Four Instalments	30/08/2016 3/11/2016 5/01/2017 9/03/2017	10	14,500	5.50%	13,000	11%		27,500	
			29,000		26,000		31,700	86,700	58,520

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

Rates Discounts

No discount is offered on rates paid in full within 35 days of the date of service appearing on the rates notice.

Waivers or Concessions

No waivers or concessions have been granted in the 2016/17 financial year.

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

	2016/17 Budget \$	2015/16 Actual \$
14. FEES & CHARGES REVENUE		
Governance	50,900	49,800
General purpose funding	10,158	9,688
Law, order, public safety	55,500	57,661
Health	43,775	38,103
Education and welfare	5,400	5,314
Housing	150,540	143,476
Community amenities	932,440	924,650
Recreation and culture	850	6,706
Transport	0	490
Economic services	80,778	81,553
Other property and services	36,883	4,115
	<u>1,367,224</u>	<u>1,321,556</u>

	2016/17 Budget \$	2015/16 Actual \$
15. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	96,536	74,381
Mayor/President's allowance	15,225	11,420
Deputy Mayor/President's allowance	3,806	2,265
Travelling expenses	14,000	7,888
Telecommunications allowance	24,500	21,482
	<u>154,067</u>	<u>117,436</u>

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

16. TRUST FUNDS

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

Detail	Balance 1-Jul-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-17 \$
BCITF Levy	456	42,500	(42,956)	0
BRB Levy	560	40,000	(40,560)	0
Bonds - Animal Control	100	500	(500)	100
Bonds - Key and Hall Hire	9,827	5,000	(12,827)	2,000
Bonds - Extractive Industries	28,888	10,000	0	38,888
Bonds - Developer	148,651	25,000	(65,000)	108,651
Bonds - Community Bus Hire	1,100	500	(1,000)	600
Bonds - Crossovers	16,514	0	(10,000)	6,514
Extractive Industry Licences	3,880	0	0	3,880
Bonds - Sand Extraction	251	0	0	251
Bonds - Defect Roadworks	60,406	15,000	(45,000)	30,406
Bonds - Pit Rehabilitation	31,287	0	0	31,287
Bonds - Community Housing	2	0	(2)	0
Bonds - Staff Housing	961	0	(961)	0
Bonds - Gravel Pit	12,583	0	0	12,583
Bonds - Unclaimed Monies	407	0	0	407
	<u>315,873</u>	<u>138,500</u>	<u>(218,806)</u>	<u>235,567</u>

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

17. MAJOR LAND TRANSACTIONS

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

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

19. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated that any interest in joint arrangements will occur in 2016/17.

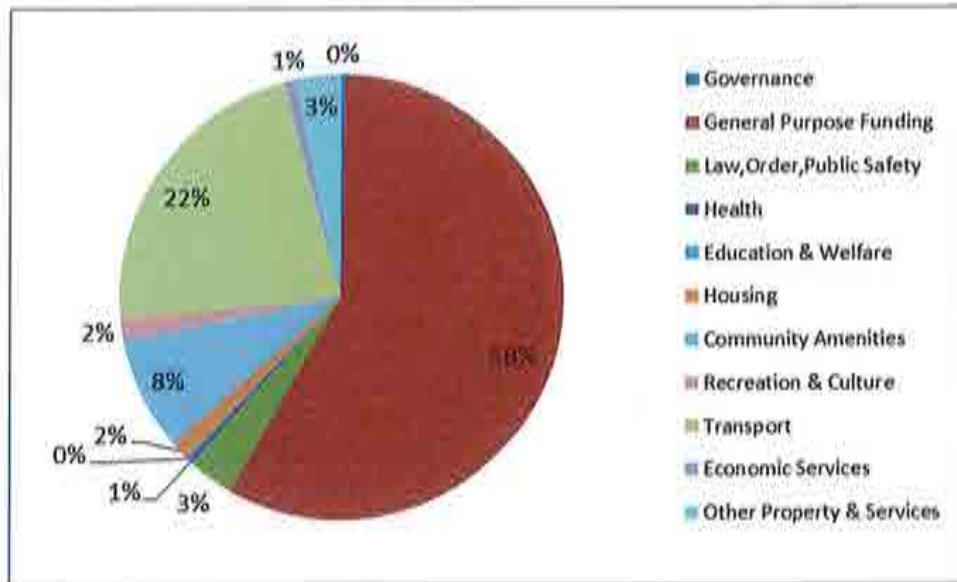
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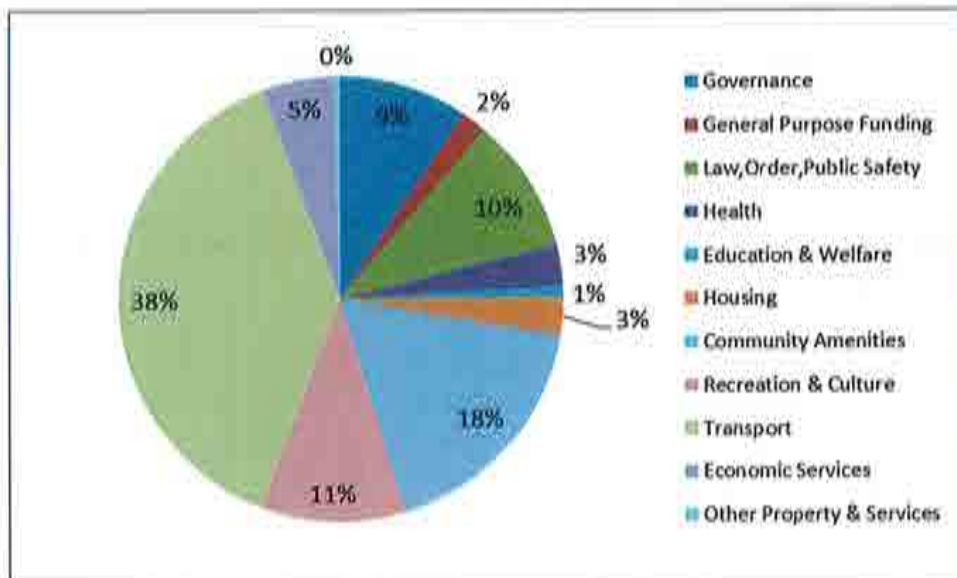
GRAPHS

SHIRE OF CHITTERING

OPERATING REVENUE BY PROGRAM

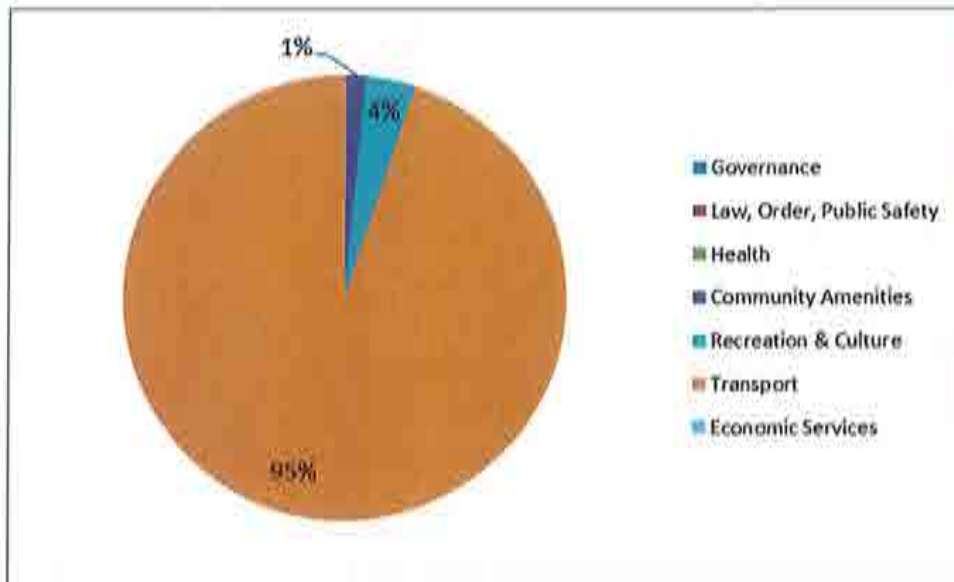


OPERATING EXPENDITURE BY PROGRAM

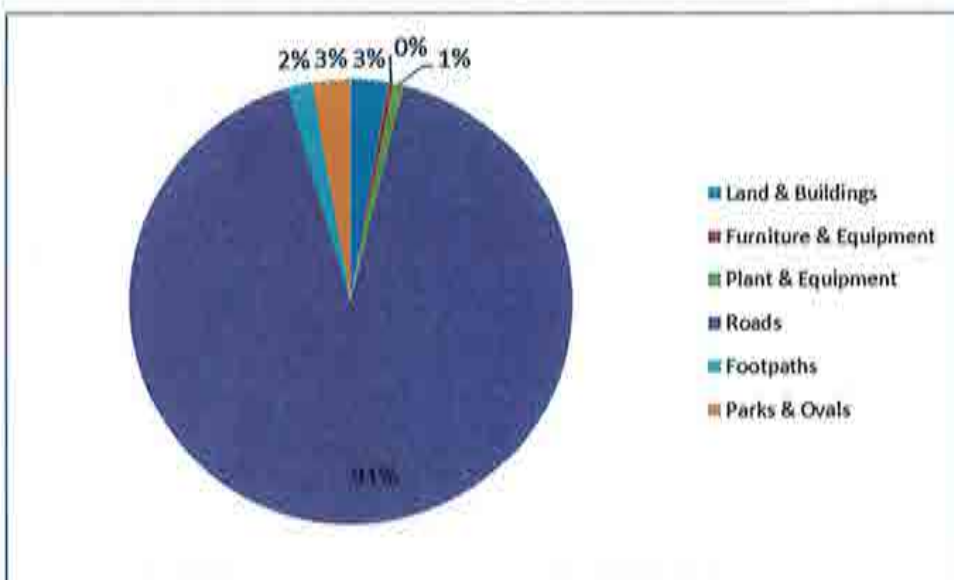


SHIRE OF CHITTERING

CAPITAL EXPENDITURE BY PROGRAM



CAPITAL EXPENDITURE BY ASSET CLASS



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CAPITAL ANALYSIS

SHIRE OF CHITTERING

ASSET PURCHASES, TRADE-INS/SALES AND FUNDING SOURCES FOR BUDGET 2016-2017

DESCRIPTION	Original Purchase Year	Old Asset No.	Sch No	NEW PRICE \$	TRADE IN \$	NETT COST \$	SOURCE OF FUNDS				Book Value of Assets Sold as at 30 June	Profit on Sale of Assets	Loss on Sale of Assets
							REVENUE	GRANT/ CONTRIB	LOAN	RESERVE	TRADE		
<u>LIGHT VEHICLES</u>													
CH1262 - Holden Malibu	2014	MVS723	10	0	(14,000)	(14,000)	(14,000)				14,000		0
CH5421 - Holden Malibu	2014	MVS510	7	0	(14,000)	(14,000)	(14,000)				14,000		0
				0	(28,000)	(28,000)	(28,000)	0	0	0	28,000	0	0
<u>PLANT</u>													
CH1271 - Toro Mower	2014	PH1507	12	38,000	(20,000)	18,000	18,000				20,000		8,936
CH1274 - Roller	1996	PH1701	12	0	(25,000)	(25,000)	(25,000)				25,000	(15,000)	0
				38,000	(45,000)	(7,000)	(7,000)	0	0	0	45,000	(15,000)	8,936
<u>LAND</u>													
Sale of Lot 62				0	(265,000)	(265,000)	(265,000)				265,000	(265,000)	0
				0	(265,000)	(265,000)	(265,000)	0	0	0	265,000	(265,000)	0
				38,000	(338,000)	(300,000)	(300,000)	0	0	0	338,000	(280,000)	8,936

SHIRE OF CHITTERING
CAPITAL ITEMS - WORKS & NEW ASSETS BY PROGRAMME

Acc No		Land & Buildings Budget 2016/2017	Motor Vehicles Budget 2016/2017	Plant & Equipment Budget 2016/2017	Furniture & Equip Budget 2016/2017	Infrastructure-Roads Budget 2016/2017	Infrastructure-Other Budget 2016/2017	TOTALS Budget 2016/2017
3	<u>Governance (Members)</u>							
	Total - Governance/Members	0	0	0	0	0	0	0
4	<u>Governance [Administration]</u>							
	Total - Governance/Administration	0	0	0	0	0	0	0
5	<u>Law, Order & Public Safety</u>							
	Total-Law, Order & Public Safety	0	0	0	0	0	0	0
7	<u>Health</u>							
	Total - Health	0	0	0	0	0	0	0
8	<u>Education and Welfare</u>							
	Total - Education and Welfare	0	0	0	0	0	0	0
9	<u>Housing</u>							
	Total - Housing	0	0	0	0	0	0	0
10	<u>Community Amenities</u>							
1300140	Drainage - Sussex Bend/Murray Grey Circle						81,669	81,669
	Total - Community Amenities	0	0	0	0	0	81,669	81,669
11	<u>Recreation & Culture</u>							
1340040	Muchea Hall - Pavilion	80,000						80,000
1340140	Muchea Hall - CCTV						18,000	18,500
1360440	John Glenn Park - Shaded Covered BBQ Table						8,006	18,000
1360440	Chinkabee Playground Equipment Replacement						34,000	8,006
1360440	Bindoon Oval Cricket practice wicket	22,481						34,000
1390040	Brockman Centre Project	5,080						22,481
1390040	Brockman Centre - Arts & Craft Pergola							5,080
	Total - Recreation & Culture	107,561	0	0	0	0	60,006	186,067

SHIRE OF CHITTERING
CAPITAL ITEMS - WORKS & NEW ASSETS BY PROGRAMME

Acc No	Land & Buildings Budget 2016/2017	Motor Vehicles Budget 2016/2017	Plant & Equipment Budget 2016/2017	Furniture & Equip Budget 2016/2017	Infrastructure-Roads		Infrastructure-Other		TOTALS	
					Budget 2016/2017	Budget 2016/2017	Budget 2016/2017	Budget 2016/2017	Budget 2016/2017	Budget 2016/2017
Transport - part 1 - Infrastructure [Roads construction, etc] Cont										
1410040	RRG - Chittering Rd - Reconstruct					447,814				447,814
1410040	RRG - Chittering Rd - Reseal					71,710				71,710
1410040	RRG - Chittering Valley Rd					79,504				79,504
1410240	State BS - Chittering Rd					68,487				68,487
1410240	National BS - Chittering Rd					124,700				124,700
1410240	National BS - Chittering Rd					109,280				109,280
1410240	C/Fwd National BS - Julimar Rd					162,940				162,940
1410240	C/Fwd National BS - Blue Plains/Maddern					283,399				283,399
1410240	C/Fwd National BS - Muchea East/Wandena					262,398				262,398
1410440	R2R - Binda Place					1,927,650				1,927,650
1411040	Footpath - Ridgetop Ramble					95,130				95,130
1410540	Council - Morley Rd					112,767				112,767
1410540	Council - Spice Rd					148,864				148,864
1410540	Council - Orchard Rd					152,148				152,148
1410540	Council - Learners Way					155,915				155,915
1410540	Council - Owen Rd					55,419				55,419
1410540	Council - Perry Rd					59,809				59,809
1410540	Council - Carl St					184,429				184,429
1410540	Council - Humphrey Street					10,874				10,874
1410540	Council - Hay Flat Rd					60,000				60,000
1410740	Bridge - Flat Rocks					60,000				60,000
1410740	Bridge - Blizzard					201,000				201,000
1420140	Depot - Oil separator pit	37,000								37,000
	Total - Part 1 - Infrastructure	37,000	0	0	0	4,834,237	0			4,871,237
Transport - part 2 - Motor Vehicles, Plant										
1432040	Ride on Mower - CH1271			38,000						38,000
	Total - Part 2 - Motor Vehicles and Plant	0	0	38,000	0		0			38,000
12	Total-Overall-Transport Services	37,000	0	38,000	0	4,834,237	0			4,909,237
13	Economic Services									
	Total - Economic Services	0	0	0	0	0	0			0
14	Other Property & Services									
	Total - Other Property & Services	0	0	0	0	0	0			0
OVERALL TOTALS		144,561	0	38,000	18,500	4,834,237	141,675			5,176,973

CAPITAL WORKS & NEW ASSETS - Sources of Financing - Dissection

Schedule	NEW BUDGET TOTAL	Regional Road Group Funds	Roads to Recovery	Restricted Monies (Prior Grants)	MRIWA Black Spot	Other Grants	Contributions	Local Funds	Reserves	State of Assets	Deepest Funds
4 Governance (Members)	0	0	0	0	0	0	0	0	0	0	0
4 Governance (Administration)											
Total - Administration	0	0	0	0	0	0	0	0	0	0	0
5 Law, Order & Public Safety											
Total - Law, Order & Public Safety	0	0	0	0	0	0	0	0	0	0	0
7 Health											
Total - Health	0	0	0	0	0	0	0	0	0	0	0
8 Education and Welfare											
Total - Education and Welfare	0	0	0	0	0	0	0	0	0	0	0
9 Housing											
Total - Housing	0	0	0	0	0	0	0	0	0	0	0
10 Community Amenities											
1300140 Drainage - Sussex Bend/Murray Grey Circle	81,669										81,669
Total - Community Amenities	81,669	0	0	0	0	0	0	0	0	0	81,669
11 Recreation & Culture											
1340040 Muchea Hall - Pavilion	80,000										80,000
1340140 Muchea Hall - CCTV	18,500										18,500
1360440 John Glenn Park - Shaded Covered BBQ Table	18,000										18,000
1360440 Clinkabee Playground Equipment Replacement	8,006										8,006
1360440 Bindoon Oval Cricket practice wicket	34,000										34,000
1390040 Brockman Centre Project	22,481										22,481
1390040 Brockman Centre - Arts & Craft Pergola	5,080										5,080
Total - Recreation & Culture	186,067	0	0	0	0	65,660	36,166	10,000	40,000	14,800	84,241

SHIRE OF CHITTERING

CAPITAL WORKS & NEW ASSETS - Sources of Financing - Dissection

Schedule	NEW BUDGET TOTAL	Regional Road Group Funds	Roads to Recovery	Restored Moities (Prior Grants)	MRWA Black Spot	Other Grants	Contributions	User Funds	Reserves	Sale of Assets	Council Funds
12	Transport										
1410040	RRG - Chittering Rd - Reconstruct	447,814									148,371
1410040	RRG - Chittering Rd - Reseal	71,710									23,943
1410040	RRG - Chittering Valley Rd	79,504									26,501
1410240	State BS - Chittering Rd	68,467									22,629
1410240	National BS - Chittering Rd	124,700			124,700						0
1410240	National BS - Chittering Rd	109,280			109,280						0
1410240	C/Fwd National BS - Julian Rd	162,940		32,260	130,680						0
1410240	C/Fwd National BS - Blue Plains/Maddern	283,399		101,059	182,340						0
1410240	C/Fwd National BS - Muchea East/Wandena	262,398		87,438	174,960						0
1410440	R2R - Binda Place	1,927,650	1,062,316	720,334							145,000
1411040	Footpath - Ridgeway Ramble	95,130									95,130
1410540	Council - Morley Rd	112,767									112,767
1410540	Council - Spice Rd	148,864									148,864
1410540	Council - Orchard Rd	152,148									152,148
1410540	Council - Learners Way	155,915									155,915
1410540	Council - Owen Rd	55,419									55,419
1410540	Council - Perry Rd	59,808									59,808
1410540	Council - Carl St	184,429									184,429
1410540	Council - Humphrey Street	10,874									10,874
1410540	Council - Hay Flat Rd	60,000									60,000
1410740	Bridge - Blizzard	201,000		40,000		201,000					0
1410740	Bridge - Flat Rocks	60,000				20,000					0
1420140	Depot - Oil separator pit	37,000									0
1432040	Ride on Mower - CH1271	38,000									0
	Total - Transport	4,909,237	1,062,316	961,091	721,960	221,000	0	0	0	20,000	1,457,860
										20,000	0
13	Economic Services										
	Total - Economic Services	0									
14	Other Property & Services										
	Total - Other Property & Services	0									
	OVERALL TOTALS	5,176,973	1,062,316	961,091	721,960	286,660	36,166	0	0	20,000	1,622,776
	Total Funding	5,176,973		ROAD GRANTS		OTHER GRANTS & CONTRIBUTIONS		CAPITAL - COUNCIL FUNDING			
				3,210,377		322,826		7,643,776			



GRANT ANALYSIS

SHIRE OF CHITTERING
2016-2017 GRANT INCOME

GL #	Government Source	Purpose of Grant	Sch	Grants & Subsidies Operating	Grants & Subsidies Capital
GENERAL PURPOSE FUNDING				\$	\$
02003	Grants Commission	Financial Assistance Grant	3	720,810	
02005	Grants Commission	Road Grant		434,575	
				1,155,385	0
LAW, ORDER & PUBLIC SAFETY					
07003	Dept Fire & Emergency Services	ESL Operational Grant	5	153,750	
10033	Dept Fire & Emergency Services	BFRPC Position (TBA)		77,152	
				230,902	0
EDUCATION AND WELFARE					
22003	DLGC	Seniors Week	8	1,000	
23003	Lotterywest	Wear Ya Wellies		7,000	
	Office of Road Safety	Wear Ya Wellies		1,000	
	DLGC	Volunteer Day		1,000	
	Lotterywest	Youth Event		5,000	
	Office of Road Safety	Youth Event		1,000	
	Volunteering WA	Volunteer Week		1,000	
				17,000	0
RECREATION & CULTURE					
34073	Office of Crime Prevention	CCTV - Muchea Hall	11		14,800
	Lotterywest	Pavilion - Muchea Hall			40,000
36073	Lotterywest	Blackboy Ridge Trail		17,000	
36083	DSR	Kidsport		34,000	
39003	Wheatbelt Development Commission	Brockman Centre			10,860
			11	51,000	65,660
TRANSPORT					
42013	Main Roads WA	C/Fwd 15-16 Projects BS 100% funded	12		487,980
42013	Main Roads WA	Black Spot 100% funded			279,638
42023	Main/WALGCC	Bridge funding - 100%			221,000
42033	Main Roads WA	Direct Grant		102,946	
42043	MRWA	Regional Road Group			399,350
42053	Dept of Infrastructure	Roads to Recovery			1,062,316
			12	102,946	2,450,284
ECONOMIC SERVICES					
49043	Office of Road Safety	Taste of Chittering	13	1,000	
49043	Lotterywest	Taste of Chittering		5,500	
53013	DSR	Community & Club Development Officer		11,000	
				17,500	
				1,574,733	2,515,944

TOTAL OF ALL Current Year's GRANTS - Both Operating and Capital

4,090,677



PROGRAM ANALYSIS

SHIRE OF CHITTERING
RATE SETTING STATEMENT
FOR THE PERIOD 1 JULY 2016 TO 30 JUNE 2017

	30-Jun-17 Draft Budget \$	30-Jun-16 Adopted Budget \$	30-Jun-16 Amended Budget \$
Revenues			
General Purpose Funding	1,383,985	791,491	796,021
Governance	33,959	37,919	45,151
Law, Order, Public Safety	388,940	353,847	509,333
Health	47,275	88,320	95,902
Education and Welfare	22,550	23,800	20,800
Housing	161,617	169,740	157,104
Community Amenities	955,106	1,005,325	986,121
Recreation and Culture	167,698	185,650	97,683
Transport	2,571,730	1,928,056	2,196,609
Economic Services	108,528	110,940	129,844
Other Property and Services	371,312	339,100	393,407
	6,212,699	5,034,188	5,427,975
Expenses			
General Purpose Funding	(224,504)	(228,583)	(235,809)
Governance	(1,095,485)	(1,065,357)	(1,117,887)
Law, Order, Public Safety	(1,133,803)	(931,060)	(1,112,355)
Health	(352,171)	(401,721)	(397,592)
Education and Welfare	(93,686)	(136,660)	(123,672)
Housing	(313,053)	(310,741)	(328,109)
Community Amenities	(2,046,022)	(2,037,769)	(2,014,695)
Recreation & Culture	(1,240,551)	(1,419,159)	(1,433,053)
Transport	(4,468,241)	(2,229,519)	(4,479,129)
Economic Services	(616,195)	(627,170)	(617,246)
Other Property and Services	(46,104)	(73,638)	(128,878)
	(11,629,815)	(9,461,377)	(11,988,425)
Adjustments for Cash Budget Requirements			
(Profit)/Loss on Asset Disposals	(271,064)	(256,041)	(238,981)
Movements		0	26,009
Depreciation on Assets	4,564,872	2,117,026	4,452,014
Capital Expenditure and Revenue			
Purchase Land and Buildings	(144,561)	(384,094)	(375,199)
Purchase Infrastructure Assets - Roads	(4,834,237)	(2,952,407)	(3,128,922)
Purchase Infrastructure Assets - Other	(141,675)	(158,500)	(84,188)
Purchase Plant and Equipment	(38,000)	(478,000)	(441,470)
Purchase Motor Vehicles	0	(162,000)	(160,966)
Purchase Furniture and Equipment	(18,500)	(53,800)	(19,929)
Proceeds from Disposal of Assets	338,000	515,350	505,028
Repayment of Debentures	(82,366)	(78,014)	(78,014)
Transfers to Reserves (Restricted Assets)	(866,204)	(368,430)	(626,353)
Transfers from Reserves (Restricted Assets)	98,099	106,824	153,300
	(1,395,636)	(2,152,086)	(17,671)
ADD: Estimated Surplus/(Deficit) July 1 B/Fwd	1,544,255	1,666,499	1,704,446
LESS: Estimated Surplus/(Deficit) June 30 C/Fwd	0	0	0
Amount Required to be Raised from Rates	(5,268,496)	(4,912,776)	(4,873,675)
	5,268,496		
Control = 0	(0)	(4,912,776)	(4,873,675)

Shire of Chittering

SCHEDULE 03 - GENERAL PURPOSE FUNDING
2016-2017 Budget Worksheets

RATE REVENUE		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>							
01012	Rate - Salaries		67,081.53		66,412.32		66,939.06
01042	Rate - Superannuation		10,313.00		10,157.00		10,487.30
01052	Rate - Rates - Workcare		2,347.85		2,053.27		2,053.27
01062	Rate - Uniform Allowance		400.00		400.00		362.73
01072	Rate - Professional Development		1,500.00		500.00		0.00
01082	Rate - Valuation Expenses		25,000.00		32,000.00		26,104.91
01092	Rate - Title Searches		500.00		500.00		238.00
01102	Rate - Postage		4,000.00		4,000.00		3,226.83
01112	Rate - Printing & Stationery		3,500.00		3,350.00		2,809.78
01122	Rate - Advertising		500.00		500.00		181.36
01142	Rate - Legal Expenses - Rate Recovery		35,000.00		36,000.00		46,902.56
01152	Rate - Write Offs - Refunds		100.00		0.00		80.04
01162	Rate - Administration Allocated		55,320.89		61,302.65		58,344.15
01182	Rate - Other Employee Costs		500.00		100.00		45.00
<u>OPERATING REVENUE</u>							
01003	Rate - General Rates - Grv	2,770,563.00		2,655,356.67		2,655,356.67	
01013	Rate - General Rates - Uv	1,914,983.00		1,879,164.73		1,879,164.73	
01023	Rate - General Rates - Minimum Grv	501,000.00		481,000.00		481,000.00	
01033	Rate - General Rates - Minimum Uv	76,950.00		78,850.00		78,850.00	
01053	Rate - Interim Rates	5,000.00		50,000.00		45,283.91	
01063	Rate - Back & Rates In Advance	0.00		(74,811.42)		13,950.31	
01073	Rate - Rate Concessions	0.00		(186,586.07)		(186,586.07)	
SUB-TOTAL TO PROGRAMME SUMMARY		5,268,496.00	206,063.28	4,882,973.91	217,275.24	4,967,019.55	221,091.54
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL TO PROGRAMME SUMMARY		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - RATE REVENUE		5,268,496.00	206,063.28	4,882,973.91	217,275.24	4,967,019.55	221,091.54

SHIRE OF CHITTERING
2016-2017 BUDGET

GENERAL PURPOSE FUNDING - SCHEDULE 3

EXPLANATORY NOTES - RATES

OPERATING EXPENDITURE

01012	Rate - Salaries Salaries & Wages	67,082
01042	Rate - Superannuation Superannuation	10,313
01052	Rate - Rates - Workcare Workers Compensation Insurance	2,348
01062	Rate - Uniform Allowance Uniform Allowance as per Council Policy	400
01072	Rate - Professional Development Staff Training	1,500
01082	Rate - Valuation Expenses	25,000
	UV Roll	14,000
	UV Interims	2,000
	GRV Interims	5,000
	Mining Tenements	1,500
	Property Valuations	2,500
01092	Rate - Title Searches Property Title Searches	500
01102	Rate - Postage Postage on Rates, Instalments and Final notices	4,000
01112	Rate - Printing & Stationery Printing of Rate Notices, Final and Instalment notices	3,500
01122	Rate - Advertising Misc advertising costs	500
01142	Rate - Legal Expenses - Rate Recovery Expenses for the recovery of outstanding rate debtors	35,000
01152	Rate - Write Offs - Refunds Minimal allowance for ad hoc rate write offs	100
01162	Rate - Administration Allocated Allocation of Administration costs relating to Rates	55,321
01182	Rate - Other Employee Costs Misc Employee Costs	500

SHIRE OF CHITTERING
2016-2017 BUDGET

GENERAL PURPOSE FUNDING - SCHEDULE 3

OPERATING REVENUE

01003	Rate - General Rates - Grv Residential GRV - 1533 Properties @ \$0.09593	2,770,563
01013	Rate - General Rates - Uv UV Rates - 701 Properties @ \$0.006109	1,914,983
01023	Rate - General Rates - Minimum Grv GRV Minimum Rates - 501 Properties @ \$1000	501,000
01033	Rate - General Rates - Minimum Uv UV Minimum Rates - 81 Properties @ \$950	76,950
01053	Rate - Interim Rates Interim rates raised throughout the year	5,000
01073	Rate - Rate Concessions A concession was granted to GRV properties that were affected by the implementation of the rating review in 15/16. No such concession has been granted in 16/17.	0

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Shire of Chittering

SCHEDULE 03 - GENERAL PURPOSE FUNDING
2016-2017 Budget Worksheets

OTHER GEN. PURPOSE FUNDING		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
02032	Gpf - Administration Allocated		18,440.30		18,533.36		17,638.73
OPERATING REVENUE							
02003	Gpf - Grants Commission - General Purpose	720,810.00		369,164.00		369,164.00	
02005	Gpf - Grants Commission - Road Component	434,575.00		199,790.00		199,790.00	
02013	Gpf - Interest On Investments - Municipal	60,000.00		60,000.00		60,463.95	
02023	Gpf - Interest On Investments - Reserves	25,000.00		25,000.00		24,341.05	
02033	Gpf - Interest - Overdue Rates Penalty	30,000.00		23,000.00		29,352.93	
02043	Gpf - Interest - Rates Instalments	26,000.00		27,371.86		27,404.81	
02063	Gpf - Interest - Deferred Pensioner Rates	1,200.00		1,165.00		1,165.00	
02073	Gpf - Charges - Instalment Administration Fee	29,000.00		29,630.00		30,310.00	
02083	Gpf - Charges - Rate Enquiry Fee	17,500.00		20,000.00		15,090.00	
02093	Gpf - Reimbursement - Legal Fees Rate Review	35,000.00		36,000.00		53,131.03	
02103	Gpf - Esl Administration Fee	4,400.00		4,400.00		4,400.00	
02113	Gpf - Interest - Overdue Esl Rates	500.00		500.10		597.04	
SUB-TOTAL TO PROGRAMME SUMMARY		1,383,985.00	18,440.30	796,020.96	18,533.36	815,209.81	17,638.73
CAPITAL EXPENDITURE							
02004	Gpf - Transfers Of Interest To Reserves		25,000.00		25,000.00		24,341.05
CAPITAL REVENUE							
SUB-TOTAL TO PROGRAMME SUMMARY		0.00	25,000.00	0.00	25,000.00	0.00	24,341.05
TOTAL - OTHER GEN. PURPOSE FUNDING		1,383,985.00	43,440.30	796,020.96	43,533.36	815,209.81	41,979.78

SHIRE OF CHITTERING
2016-2017 BUDGET

GENERAL PURPOSE FUNDING - SCHEDULE 3

EXPLANATORY NOTES - OTHER GENERAL PURPOSE FUNDING

OPERATING EXPENDITURE

02032	Gpf - Administration Allocated Allocation of Administraton Costs	18,440
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OPERATING REVENUE

02003	Gpf - Grants Commission - General Purpose Federal Assistance Grant (FAG) Scheme - General Purpose Paid quarterly - Aug, Nov, Feb,May	720,810
02005	Gpf - Grants Commission - Road Component Federal Assistance Grant (FAG) Scheme - Road Component Paid quarterly - Aug, Nov, Feb,May	434,575
02013	Gpf - Interest On Investments - Municipal Interest earnings on Council Municipal Funds	60,000
02023	Gpf - Interest On Investments - Reserves Interest earnings on Council Reserve Funds	25,000
02033	Gpf - Interest - Overdue Rates Penalty Interest payable after 35 days on unpaid rates @ 11%	30,000
02043	Gpf - Interest - Rates Instalments Instalment interest charged at 5.5%	26,000
02063	Gpf - Interest - Deferred Pensioner Rates Interest on deferred pensioner rates - Paid by Treasury Dept	1,200
02073	Gpf - Charges - Instalment Administration Fee Instalment charges @ \$10 per instalment notice	29,000
02083	Gpf - Charges - Rate Enquiry Fee Fees received for provision of rating information	17,500
02093	Gpf - Reimbursement - Legal Fees Rate Recovery Legal costs recovered from ratepayers for debt collection	35,000
02103	Gpf - Esl Administration Fee Adminstration fee received from DFES for the ESL Levy	4,400
02113	Gpf - Interest - Overdue Esl Rates Interest received on overdue ESL levies	500
CAPITAL EXPENDITURE		
02004	Gpf - Transfers Of Interest To Reserves Interest received transferred to reserve accounts	25,000

Shire of Chittering

SCHEDULE 04 - GOVERNANCE
2016-2017 Budget Worksheets

MEMBERS OF COUNCIL		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>							
03002	Memb - Members Travel		14,000.00		14,000.00		7,888.46
03012	Memb - Members Professional Development		21,000.00		24,000.00		1,346.82
03022	Memb - Members Election Expenses		20,000.00		21,525.75		21,525.75
03032	Memb - President'S Local Government Allowance		15,225.00		11,419.96		11,419.96
03042	Memb - Deputy President'S Local Government Allowance		3,806.25		2,639.46		2,265.46
03052	Memb - Members Annual Attendance Fees		96,535.84		74,381.46		74,381.46
03072	Memb - Reimbursement Of Expenses		24,500.00		22,093.21		21,481.71
03092	Memb - Commissioner Expenses		0.00		30,078.88		30,078.88
03102	Memb - Council Chamber Maintenance		7,871.72		12,499.84		7,616.99
03112	Memb - Insurance		10,168.16		7,772.76		7,772.76
03122	Memb - Subscriptions		20,133.00		20,115.51		18,615.51
03132	Memb - Minor Expenditure		1,300.00		4,300.00		4,612.81
03142	Memb - Public Relations & Donations		9,050.00		11,820.00		5,253.20
03162	Memb - Administration Allocated		81,664.18		82,687.29		78,697.30
03172	Memb - Equipment < \$5,000		0.00		577.00		583.90
<u>OPERATING REVENUE</u>							
03003	Memb - Reimbursements	500.00		4,472.70		4,563.61	
SUB-TOTAL		500.00	325,254.14	4,472.70	339,911.12	4,563.61	293,540.97
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - MEMBERS OF COUNCIL		500.00	325,254.14	4,472.70	339,911.12	4,563.61	293,540.97

SHIRE OF CHITTERING
2016-2017 BUDGET

GOVERNANCE - SCHEDULE 4

EXPLANATORY NOTES - MEMBERS OF COUNCIL

OPERATING EXPENDITURE

03002	Memb - Members Travel Travel expenses for Councillors	14,000
03012	Memb - Members Professional Development Councillor Professional Development @ \$3000 each	21,000
03022	Memb - Members Election Expenses Extraordinary election expenses	20,000
03032	Memb - President'S Local Government Allowance Allowance for President - 1.5% increase from 15/16	15,225
03042	Memb - Deputy President'S Local Government Allowance Allowance for Deputy President - 25% of President Allow	3,806
03052	Memb - Members Annual Attendance Fees President - \$19,802 - 16.79% decrease from 15/16 Elected Members - \$12,789 - 1.5% increase from 15/16	96,536
03072	Memb - Reimbursement Of Expenses \$3,500 per Elected Member - no increase from 15/16	24,500
03102	Memb - Council Chamber Maintenance Maintenance including cleaning, electrical, plumbing, emergency light testing, upgrade to entry chambers/library	7,872
03112	Memb - Insurance Management Liability Insurance Corporate Travel Insurance Personal Accident Insurance Marine Cargo Insurance Business Interruption Insurance Property Insurance	10,168 4,492 773 438 206 2,097 2,162
03122	Memb - Subscriptions WALGA Subscriptions WALGA Remuneration Survey LGMA Corporate Membership Avon Midland Country Zone Membership Chamber of Commerce Membership	20,133 15,808 600 1,300 2,250 175

**SHIRE OF CHITTERING
2016-2017 BUDGET**

GOVERNANCE - SCHEDULE 4

03132	Memb - Minor Expenditure	1,300
	Printing & Stationery	900
	Electors Meeetings/Public Meeting Costs - Hall Hire	400
03142	Memb - Public Relations & Donations	9,050
	Rates Incentive Prize	1,000
	Donations to Community Groups	1,500
	Donations to Community Members - representation at International/National sporting events	1,600
	Banners in the Terrace	850
	Fire Services Thank You Bar-B-Q	4,000
	Bindoon Primary School - Graduation Gift	100
03162	Memb - Administration Allocated	81,664
	Allocation of Administration Costs	

GL Number	Job Number
03102	03000 - Council Chamber Maintenance

OPERATING REVENUE

03003	Memb - Reimbursements	500
	Reimbursement from Bengido Bank for 50% of Rates Incentive Prize	

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Shire of Chittering

SCHEDULE 04 - GOVERNANCE
2016-2017 Budget Worksheets

OTHER GOVERNANCE		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
04002	Govn - Consultancy - Corporate And Strategic Planning		140,000.00		95,000.00		47,441.27
04012	Govn - Consultancy - Business Plans		5,000.00		30,799.00		19,063.81
04022	Govn - Aroc Avon Sub-Regional Strategy		7,500.00		5,000.00		5,000.00
04032	Govn - Aroc Executive Officer		500.00		1,200.00		0.00
04042	Govn - Northern Alliance		5,000.00		5,000.00		0.00
04052	Govn - Audit Fees		41,400.00		31,550.00		40,247.00
04072	Govn - Legal Expenses		10,000.00		10,000.00		14,826.87
04082	Govn - Advertising		29,830.00		38,400.00		25,511.90
04112	Govn - Administration Allocation		143,570.89		149,692.51		142,468.63
04132	Govn - Regional Risk Services		12,000.00		14,032.00		11,532.00
04152	Govn - Civic Functions, Refreshments & Receptions		19,796.00		21,208.00		19,222.77
OPERATING REVENUE							
04003	Govn - Charges - Photocopying / Faxing	1,200.00		1,200.00		1,089.17	
04013	Govn - Charges - Sale Of Electoral Rolls, Mi	250.00		250.00		215.73	
04023	Govn - Charges - Tenancy Management Fee	8,508.50		8,508.50		8,158.00	
04033	Govn - Charges - Other Minor	200.00		400.00		225.00	
04043	Govn - Reimbursements	23,300.00		22,820.00		13,834.62	
04063	Govn - Grant Revenue	0.00		7,500.00		7,500.00	
04073	Govn - Rounding	0.00		0.00		0.00	
SUB-TOTAL		33,458.50	414,596.89	40,678.50	401,881.51	31,022.52	325,314.25
CAPITAL EXPENDITURE							
04004	Govn - Building Capital Works		0.00		41,094.00		41,129.30
04024	Govn - Furniture & Equipment		0.00		(2,071.50)		7,228.50
04034	Govn - Plant & Equipment - Ceo Vehicle		0.00		41,566.35		41,566.35
04044	Govn - Plant & Equipment - Emcs Vehicle		0.00		31,919.74		31,919.74
04054	Govn - Transfer To Reserve		35,000.00		28,550.83		28,550.83
CAPITAL REVENUE							
04005	Govn - Sale Of Ceo Vehicle	0.00		38,636.36		38,636.36	
04015	Govn - Sale Of Emcs Vehicle	0.00		25,000.00		25,000.00	
04035	Govn - Transfers From Reserves	61,049.00		71,298.22		55,147.22	
04055	Govn - Realisation On Disposal Of Assets	0.00		(63,636.36)		(63,636.36)	
SUB-TOTAL		61,049.00	35,000.00	71,298.22	141,059.42	55,147.22	150,394.72
TOTAL - OTHER GOVERNANCE		94,507.50	449,596.89	111,976.72	542,940.93	86,169.74	475,708.97

**SHIRE OF CHITTERING
2016-2017 BUDGET**

GOVERNANCE - SCHEDULE 4

EXPLANATORY NOTES - OTHER GOVERNANCE

OPERATING EXPENDITURE

04002	Govn - Consultancy - Corporate And Strategic Planning	140,000
	Various Property Valuations	10,000
	Fair Value for Land and Buildings	47,000
	Costing analysis for Great Northern Highway	10,000
	Fleet Management	30,000
	Asset Management Plans	20,000
	Strategic Community Plan	15,000
	Community Scorecard - final payment	3,000
04012	Govn - Consultancy - Business Plans	5,000
	Long Term Financial Plan Review	
04022	Govn - Aroc Avon Sub-Regional Strategy	7,500
	Contribution to AROC projects	
04032	Govn - Aroc Executive Officer	500
	Contribution to expenses for AROC Executive Officer	
04042	Govn - Northern Alliance	5,000
	Contribution to Northern Alliance projects	
04052	Govn - Audit Fees	41,400
	Annual Audit	21,400
	Assistance with Fair Value implementation	5,000
	Deferred Pensioners audit	500
	Roads to Recovery Audit	1,500
	Acquittal of other grants	3,000
	Financial Management Review	10,000
04072	Govn - Legal Expenses	10,000
	Provision for legal expenses	
04082	Govn - Advertising	29,830
	State Law Publisher - Gov Gazette	6,400
	Northern Valley News - Chatter	12,780
	Northern Valley News - general advertising	3,000
	WALGA (Marketforce) General Advertising	6,800
	Messages on Hold	850
04112	Govn - Administration Allocation	143,571
	Allocation of Administration costs	
04132	Govn - Regional Risk Services	12,000
	Costs associated with the Regional Risk Co-ordinator (LGIS)	
04152	Govn - Civic Functions, Refreshments & Receptions	19,796
	Refreshments for Council functions and Council meetings	

**SHIRE OF CHITTERING
2016-2017 BUDGET**

GOVERNANCE - SCHEDULE 4

OPERATING REVENUE

04003	Govn - Charges - Photocopying / Faxing Revenue received from photocopying/faxing	1,200
04013	Govn - Charges - Sale Of Electoral Rolls, Minutes, Local Laws Revenue received from sale of above	250
04023	Govn - Charges - Tenancy Management Fees Revenue from the management of Community & Senior Housing Units	8,509
04033	Govn - Charges - Other Minor Sundry revenue	200
04043	Govn - Reimbursements	23,300
	LGIS Insurance Adjustment	3,000
	LGIS Valuation Rebate	18,800
	Staff Uniforms	500
	Other Misc Reimbursements	1,000

GOVERNANCE - SCHEDULE 4

CAPITAL EXPENDITURE

04054	Govn - Transfer To Reserve Transfer to Employee Entitlements Reserve	35,000
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CAPITAL REVENUE

04035	Govn - Transfers From Reserves Transfer from Employee Entitlement Reserve	61,049
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Shire of Chittering

SCHEDULE 04 - GOVERNANCE
2016-2017 Budget Worksheets

ADMINISTRATION	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
05002 Admin - Salaries		661,332.99		721,518.97		712,953.50
05022 Admin - Accrued Long Service Leave		41,502.00		11,533.00		(7,462.08)
05032 Admin - Superannuation		71,494.00		78,461.67		77,813.59
05042 Admin - Workcare		23,146.65		20,597.28		18,816.36
05052 Admin - Uniform Allowance		3,368.16		3,352.37		2,537.96
05062 Admin - Professional Development		20,110.00		19,405.00		13,292.75
05082 Admin - Fringe Benefits Tax		29,243.00		34,319.00		44,565.11
05092 Admin - Building Maintenance		59,482.62		57,369.24		75,314.35
05102 Admin - Office Printing, Stationery, Supplies		36,000.00		37,000.00		33,404.53
05112 Admin - Telephone Expenses		5,000.00		5,000.00		4,502.64
05122 Admin - Postage & Freight		9,500.00		10,500.00		9,834.96
05132 Admin - Advertising		4,750.00		6,450.00		4,297.73
05142 Admin - Bank Charges (No Gst)		1,850.00		1,800.00		1,719.22
05152 Admin - Office Equipment < \$5,000		3,500.00		4,460.00		2,477.26
05162 Admin - Office Expenses		2,150.00		1,820.00		2,855.95
05172 Admin - Computer Support & Maintenance		75,853.00		101,886.00		76,704.90
05182 Admin - Internet Access		8,920.00		9,240.00		8,056.07
05192 Admin - Vehicle Operating Expenses		18,223.02		17,745.00		13,289.06
05212 Admin - Bank Charges (Gst)		17,500.00		17,000.00		16,287.82
05222 Admin - Insurance		5,357.03		5,201.35		5,201.35
05232 Admin - Contract Services		1,000.00		1,000.00		240.00
05242 Admin - Loss On Sale Of Asset		0.00		5,305.78		5,305.78
05252 Admin - Depreciation		84,322.51		82,284.65		81,174.03
05272 Admin - Other Employee Expenses		1,250.00		400.00		394.90
<i>Recovered amounts</i>						
05202 Admin - Less Administration Allocated To Other Activities		(829,220.67)		(877,554.51)		(835,206.08)
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	355,634.31	0.00	376,094.80	0.00	344,198.66
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - ADMINISTRATION	0.00	355,634.31	0.00	376,094.80	0.00	344,198.66

**SHIRE OF CHITTERING
2016-2017 BUDGET**

GOVERNANCE - SCHEDULE 4

EXPLANATORY NOTES - ADMINISTRATION

OPERATING EXPENDITURE

05002	Admin - Salaries General Administration Salaries	661,333
05022	Admin - Accrued Long Service Leave Liability for Staff long service leave due and payable	41,502
05032	Admin - Superannuation Administration Staff Superannuation	71,494
05042	Admin - Workcare Administration Staff Workers Compensation Insurance	23,147
05052	Admin - Uniform Allowance Administration Staff Uniforms as per Council Policy	3,368
05062	Admin - Professional Development Administration Staff Professional Development as identified during Performance Reviews including conference attendance.	20,110
05082	Admin - Fringe Benefits Tax FBT payable on CEO benefits, EMCS & MHR vehicle	29,243
05092	Admin - Building Maintenance Maintenance including cleaning, electrical, plumbing, emergency light testing, insurance, alarm monitoring, CCTV maintenance, rubbish collection, air con servicing	59,483
05102	Admin - Office Printing, Stationery, Supplies Stationery supplies including photocopier charges	36,000
05112	Admin - Telephone Expenses Administration Telephones and Mobiles	5,000
05122	Admin - Postage & Freight Administration Postage and Freight charges	9,500
05132	Admin - Advertising Community Consultation Staff Vacancies Survey Monkey	4,750 1,500 3,000 250
05142	Admin - Bank Charges (No Gst) Bank Charges on Council Bank Accounts	1,850

SHIRE OF CHITTERING
2016-2017 BUDGET

GOVERNANCE - SCHEDULE 4

05152	Admin - Office Equipment < \$5,000	3,500
	Commander Telephone System	3,000
	Replacement Chairs - OHS requirement	500
05162	Admin - Office Expenses	2,150
	Security Access updates, name badges, newspapers, parking fees, FBT software	
05172	Admin - Computer Support & Maintenance	75,853
	IT Vision Software Licences	38,033
	PCS Computer Support	20,625
	Back Up Maintenance	3,990
	Replacement Computers x 3	3,645
	Trend Micro on all Computers	3,325
	MS Project - EMDS	1,010
	Miscellaneous	5,225
05182	Admin - Internet Access	8,920
	Telstra - Internet	850
	Clue Design - maintenance of web site	8,070
05192	Admin - Vehicle Operating Expenses	18,223
	Vehicle Operating Expenses for CEO, EMCS & MHR	
05212	Admin - Bank Charges (Gst)	17,500
	Fees associated with EFTPOS/Internet Banking facilities	
05222	Admin - Insurance	5,357
	Management Liability	4,492
	Journey Injury	103
	Cyber Crime	762
05232	Admin - Contract Services	1,000
	Provision for contract services	
05252	Admin - Depreciation	84,323
	Depreciation charges for Assets belonging to Administration. Major increase due to Fair Value and Remaining Useful Life for buildings being taken into consideration.	
05272	Admin - Other Employee Expenses	1,250
	Misc Other Staff Expenses	
05202	Admin - Less Administration Allocated To Other Activities	(829,221)
	Administration Costs allocated to other Schedules	

GL No	JOB No
05092	05000 - Admin Building Maintenance

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Shire of Chittering

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2016-2017 Budget Worksheets

FIRE PREVENTION - SHIRE		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
06002	Fire - Salaries - Ranger		91,137.85		85,366.70		84,172.74
06012	Fire - Superannuation - Ranger		11,009.00		9,385.35		9,879.72
06022	Fire - Water Service		4,000.00		10,000.00		10,660.14
06032	Fire - Fire Public Awareness		10,100.00		4,200.00		4,192.81
06042	Fire - Fire Suppression		6,000.00		18,318.88		18,927.88
06052	Fire - Fire Hazard - Recoverable Works		2,000.00		3,340.00		6,340.00
06062	Fire - Strategic Breaks & Pos Protection		63,840.00		80,960.00		81,753.81
06072	Fire - Fire Prevention And Planning		0.00		0.00		123.00
06082	Fire - Other Minor Expenditure		2,900.00		4,687.40		4,829.22
06102	Fire - Depreciation		156,614.75		157,081.72		155,055.28
06112	Fire - Administration Allocation		27,660.45		29,938.50		28,493.90
06122	Fire - Vehicle Expenses		3,821.46		5,185.77		4,168.94
OPERATING REVENUE							
06003	Fire - Charges - Hazard Burns	6,000.00		6,000.00		3,409.09	
06023	Fire - Charges - Fines & Penalties	4,000.00		5,500.00		5,076.09	
06053	Fire - Reimbursement	0.00		12,000.00		11,727.27	
06063	Fire - Reimbursement - Recoverable Works	2,000.00		3,453.89		3,453.89	
SUB-TOTAL		12,000.00	379,083.50	26,953.89	408,464.32	23,666.34	408,597.44
CAPITAL EXPENDITURE							
06024	Fire - Plant & Equipment		0.00		12,000.00		11,727.27
CAPITAL REVENUE							
SUB-TOTAL		0.00	0.00	0.00	12,000.00	0.00	11,727.27
TOTAL - FIRE PREVENTION - SHIRE		12,000.00	379,083.50	26,953.89	420,464.32	23,666.34	420,324.71

SHIRE OF CHITTERING
2016-2017 BUDGET

LAW, ORDER & PUBLIC SAFETY - SCHEDULE 5

EXPLANATORY NOTES - FIRE PREVENTION

OPERATING EXPENSES

06002	Fire - Salaries - Ranger Salaries for Rangers @ 40% Salary for Compliance Officer @ 50% Salary for Admin Support Officer @ 10%	91,138
06012	Fire - Superannuation - Ranger Superannuation for Rangers @ 40% Superannuation for Compliance Officer @ 50% Superannuation for Admin Support Officer @ 10%	11,009
06022	Fire - Water Service Maintenance and refilling of Water Tanks	4,000
06032	Fire - Fire Public Awareness Firebreak Notice Printing Postage & Advertising Bush Fire Local Law SMS Messaging & Harvest Bans	10,100 2,200 2,000 4,000 1,900
06042	Fire - Fire Suppression Hazard Reduction Burns undertaken by Brigades	6,000
06052	Fire - Fire Hazard - Recoverable Works Various Contract Works	2,000
06062	Fire - Strategic Breaks & Pos Protection Contract Works - Entire Fire Management Spraying, Signage & Fence repairs	63,840 57,840 6,000
06082	Fire - Other Minor Expenditure Permit Books, Work Order Books & other stationery	2,900
06102	Fire - Depreciation Depreciation charges for Assets belonging to Fire.	156,615
06112	Fire - Administration Allocation	27,660
06122	Fire - Vehicle Expenses Vehicles costs for FSV & 50% of Compliance Officer vehicle	3,821

GL/JOB NUMBERS

06042	06000 - Fire Suppression
06052	06004 - Fire Hazard Recoverabel Works
06062	06001 - Strategic Breaks

SHIRE OF CHITTERING
2016-2017 BUDGET

LAW, ORDER & PUBLIC SAFETY - SCHEDULE 5

OPERATING REVENUE

06003	Fire - Charges - Hazard Burns Charges relating to requested Hazard Burns carried out by Brigades	6,000
06023	Fire - Charges - Fines & Penalties Charges relating to fines or penalties for fire	4,000
06063	Fire - Reimbursement - Recoverable Works Reimbursement for requested contract works	2,000

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Shire of Chittering

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2016-2017 Budget Worksheets

FIRE PREVENTION - ESL		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>							
07002	Esl - Plant & Equipment < \$1,200		1,500.00		1,204.19		2,247.34
07102	Esl - Maintenance Of Plant & Equipment		2,000.00		3,795.81		15.70
07112	Esl - Maintenance Of Vehicles/Trailers		70,000.00		60,544.41		83,099.36
07142	Esl - Maintenance Of Land & Buildings		15,000.00		20,516.16		20,538.91
07182	Esl - Clothing (Ppe)		30,000.00		26,347.45		33,400.58
07192	Esl - Utilities, Rates & Taxes		30,037.87		18,358.98		24,742.37
07232	Esl - Other Goods & Services		30,000.00		32,637.35		43,054.69
07312	Esl - Insurance		26,462.00		27,595.65		15,188.80
07509	Esl - Administration Allocations		10,537.31		11,405.14		10,855.15
<u>OPERATING REVENUE</u>							
07003	Esl - Fesa - Esl Operational Funding	153,750.00		204,618.00		255,868.00	
07033	Esl - Reimbursements	0.00		0.00		5,218.09	
SUB-TOTAL		153,750.00	215,537.18	204,618.00	202,405.14	261,086.09	233,142.90
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - FIRE PREVENTION - ESL		153,750.00	215,537.18	204,618.00	202,405.14	261,086.09	233,142.90

SHIRE OF CHITTERING
2016-2017 BUDGET

LAW, ORDER & PUBLIC SAFETY - SCHEDULE 5

EXPLANATORY NOTES - EMERGENCY SERVICES LEVY

OPERATING EXPENDITURE

07002	Esl - Plant & Equipment < \$1,200 Minor Plant & Equipment Purchases	1,500
07102	Esl - Maintenance Of Plant & Equipment Maintenance of all Brigade Plant & Equipment	2,000
07112	Esl - Maintenance Of Vehicles/Trailers Maintenance of all Brigade Vehicles/Trailers	70,000
07142	Esl - Maintenance Of Land & Buildings Maintenance of all Brigade Land & Buildings	15,000
07182	Esl - Clothing (Ppe) Provision of PPE to brigade members	30,000
07192	Esl - Utilities, Rates & Taxes Provision for Utilities for all Brigade buildings	30,038
07232	Esl - Other Goods & Services Provision for other goods and services for brigades	30,000
07312	Esl - Insurance Insurance for all buildings, plant, vehicles and volunteers	26,462
07509	Esl - Administration Allocations Allocation of Administration costs	10,537

OPERATING REVENUE

07003	Esl - Fesa - Esl Operational Funding	153,750
	ESL Operational Funding 16/17 - First quarter paymt rec'd 15/16	153,750

Shire of Chittering

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2016-2017 Budget Worksheets

ANIMAL CONTROL	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
08002 Animal - Salaries - Ranger		64,778.41		59,269.65		63,348.63
08032 Animal - Superannuation - Ranger		8,538.00		6,939.35		7,299.88
08042 Animal - Workcare		6,460.05		5,361.85		5,361.85
08052 Animal - Uniform Allowance		2,320.00		2,320.00		2,136.36
08062 Animal - Professional Development		4,985.00		3,100.00		2,879.55
08092 Animal - Office Expenses		3,200.00		5,651.20		6,279.46
08102 Animal - Utilities		5,245.00		4,541.36		3,908.51
08112 Animal - Equipment < \$5,000		3,040.00		1,300.00		641.00
08122 Animal - Pound And Other Expenses		1,100.00		8,100.00		6,049.99
08132 Animal - Vehicle Operating Expenses		14,760.44		14,916.55		16,614.39
08152 Animal - Depreciation		13,517.33		16,059.66		13,568.91
08162 Animal - Administration Allocation		36,880.60		38,492.36		36,634.63
08182 Animal - Other Employee Expenses		500.00		250.00		20.25
<u>OPERATING REVENUE</u>						
08003 Animal - Charges - Fines & Penalties	3,000.00		3,500.00		3,475.35	
08013 Animal - Charges - Impounding Fees	2,500.00		2,500.00		2,460.00	
08023 Animal - Charges - Animal Registrations	38,000.00		33,000.00		40,870.02	
08033 Animal - Charges - Minor	1,000.00		800.00		988.24	
SUB-TOTAL	44,500.00	165,324.83	39,800.00	166,301.98	47,793.61	172,336.56
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - ANIMAL CONTROL	44,500.00	165,324.83	39,800.00	166,301.98	47,793.61	172,336.56

SHIRE OF CHITTERING
2016-2017 BUDGET

LAW, ORDER & PUBLIC SAFETY - SCHEDULE 5

EXPLANATORY NOTES - ANIMAL CONTROL

OPERATING EXPENDITURE

08002	Animal - Salaries - Ranger Salaries for Rangers @ 40% Salary for Admin Support Officer @ 10% Ranger Relief for 4 weeks	64,778
08032	Animal - Superannuation - Ranger Superannuation for Rangers @ 40% Superannuation for Admin Support Officer @ 10%	8,538
08042	Animal - Workcare Workers Compensation Insurance for Rangers & Support Officer	6,460
08052	Animal - Uniform Allowance Uniform Allowance for Rangers	2,320
08062	Animal - Professional Development Training for Rangers as identified at Annual Performance Reviews	4,985
08092	Animal - Office Expenses Rifle Licence & Ammunition Stationery & Postage for Dog/Cat Registrations Fines Enforcement Infringement Books Photocopier Charges Advertising	3,200 250 950 500 650 250 600
08102	Animal - Utilities Telephones/Electricity Vodafone Messaging	5,245 4,300 945
08112	Animal - Equipment < \$5,000 Sheep Yards x 12 Cat/Dog Tags Cameras x 2 Cat Equipment	3,040 1,000 800 450 790
08122	Animal - Pound And Other Expenses Dog food/cleaning materials Ranger Assistance - contractor	1,100 600 500
08132	Animal - Vehicle Operating Expenses Vehicle operating costs for Ranger Vehicles x 2	14,760

**SHIRE OF CHITTERING
2016-2017 BUDGET**

LAW, ORDER & PUBLIC SAFETY - SCHEDULE 5

08152	Animal - Depreciation Depreciation charges for Assets belonging to Animal Control.	13,517
08162	Animal - Administration Allocation Allocation of Administration Costs	36,881
08182	Animal - Other Employee Expenses Other Employee Expenses	500

GL NO	JOB No
08122	08010 - Pound & Other Expenses

OPERATING REVENUE

08003	Animal - Charges - Fines & Penalties Charges for fines and penalties relating to Dog/Cat control	3,000
08013	Animal - Charges - Impounding Fees Charges for impoundment of cats/dogs	2,500
08023	Animal - Charges - Animal Registrations Charges for registrations of cats/dogs	38,000
08033	Animal - Charges - Minor Provision of Ranger services to Shire of Victoria Plains	1,000

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Shire of Chittering

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2016-2017 Budget Worksheets

OTHER LAW, ORDER & PUBLIC SAFETY		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
09002	Lops - Salaries - Ranger		28,656.57		29,634.82		31,657.01
09012	Lops - Superannuation - Ranger		3,919.00		3,469.67		3,772.04
09032	Lops - Materials - Rural Numbering		3,000.00		3,000.00		2,918.97
09042	Lops - Minor Expenditure		0.00		500.00		24.08
09072	Lops - Administration Allocation		7,902.98		8,553.86		8,140.75
09082	Lops - Abandoned Vehicles		500.00		500.00		527.27
OPERATING REVENUE							
09003	Lops - Reimbursements	0.00		250.00		145.45	
09005	Lops - Fees & Charges	1,000.00		1,500.00		1,381.75	
SUB-TOTAL		1,000.00	43,978.56	1,750.00	45,658.35	1,527.20	47,040.12
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER LAW, ORDER & PUBLIC SAFETY		1,000.00	43,978.56	1,750.00	45,658.35	1,527.20	47,040.12

SHIRE OF CHITTERING
2016-2017 BUDGET

LAW, ORDER & PUBLIC SAFETY - SCHEDULE 5

EXPLANATORY NOTES - OTHER LAW, ORDER & PUBLIC SAFETY

OPERATING EXPENDITURE

09002	Lops - Salaries - Ranger Salaries for Rangers @ 20% Salary for Admin Support Officer @ 10%	28,657
09012	Lops - Superannuation - Ranger Ranger Superannuation @ 20% Superannuation for Admin Support Officer @ 10%	3,919
09032	Lops - Materials - Rural Numbering Rural Street Number materials to continue numbering the black spot areas of the Shire.	3,000
09072	Lops - Administration Allocation Allocation of Administration costs	7,903
09082	Lops - Abandoned Vehicles Cost for removing abandoned vehicles	500

OPERATING REVENUE

09003	Lops - Reimbursements Various reimbursements	0
09005	Lops - Fees & Charges Rural Street Numbers	1,000

Shire of Chittering

SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
2016-2017 Budget Worksheets

EMERGENCY MANAGEMENT

		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>							
10002	Em - Salaries		212,790.03		192,370.28		150,519.78
10032	Em - Allowances		13,809.00		12,483.00		14,528.14
10042	Em - Superannuation		19,946.00		22,392.00		15,131.03
10052	Em - Workcare		7,930.97		8,064.55		5,317.20
10062	Em - Office Expenses		25,585.00		13,510.00		9,493.09
10072	Em - Vehicle Operating Expenses		38,929.79		29,817.79		19,865.63
10082	Em - Training		1,000.00		1,000.00		0.00
10092	Em - Uniforms		500.00		500.00		554.95
10102	Em - Depreciation		9,387.69		9,387.69		9,387.68
<u>OPERATING REVENUE</u>							
10003	Em - Dfes Reimbursements	91,850.25		83,907.04		75,558.83	
10013	Em - Dfes Vehicle Lease	8,688.00		8,690.00		6,517.14	
10033	Em - Grant Revenue	77,152.00		143,614.55		154,748.55	
SUB-TOTAL		177,690.25	329,878.48	236,211.59	289,525.31	236,824.52	231,020.18
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - EMERGENCY MANAGEMENT		177,690.25	329,878.48	236,211.59	289,525.31	236,824.52	231,020.18

**SHIRE OF CHITTERING
2016-2017 BUDGET**

LAW, ORDER & PUBLIC SAFETY - SCHEDULE 5

EXPLANATORY NOTES - EMERGENCY MANAGEMENT

OPERATING EXPENDITURE

10002	Em - Salaries Salary for CESM - 60% funded by DFES Salary for BRPC - 100% funded by DFES	212,790
10032	Em - Allowances Allowances for CESM - 100% funded by DFES	13,809
10042	Em - Superannuation Superannuation for CESM (60%) funded and BRPC (100%) funded by DFES	19,946
10052	Em - Workcare Workers Compensation Insurance for CESM (60%) funded and BRPC (100%) funded by DFES	7,931
10062	Em - Office Expenses Printing & Stationery - 60% funded for CESM, 100% funded for BRPC	25,585
10072	Em - Vehicle Operating Expenses Vehicle Operating costs for CESM Vehicle (60%) funded and BRPC (100%) funded by DFES	38,930
10082	Em - Training Training as identified at Annual Performance Review - 60% funded by DFES	1,000
10092	Em - Uniforms Uniforms as required - 60% funded by DFES	500
10102	Em - Depreciation Depreciation for assets belonging to Emergency Management	9,388

OPERATING REVENUE

10003	Em - Dfes Reimbursements Reimbursement for costs for CESM from DFES	91,850
10013	Em - Dfes Vehicle Lease Reimbursement for costs for the lease of CESM Vehicle	8,688
10033	Em - Grant Revenue Grant for BRPC position - pro rata (some funds received in 15/16)	77,152

Shire of Chittering
SCHEDULE 07 - HEALTH
2016-2017 Budget Worksheets

PREVENTIVE SERVICES - ADMIN/INSP		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>							
13002	Health - Salaries		121,767.67		128,358.97		125,957.23
13032	Health - Superannuation		16,906.00		17,351.00		17,722.22
13042	Health - Workcare		4,261.87		3,940.09		3,940.09
13052	Health - Uniform Allowance		621.05		621.05		472.91
13062	Health - Professional Development		1,450.00		2,500.00		995.00
13072	Health - Fringe Benefits Tax		5,298.00		4,926.00		6,397.52
13082	Health - Vehicle Operating Expenses		7,127.37		6,510.00		4,020.64
13092	Health - Office Expenses		1,550.00		3,600.00		1,562.01
13102	Health - Utilities		3,503.37		3,169.09		3,504.18
13112	Health - Legal Expenses		1,000.00		1,000.00		0.00
13132	Health - Depreciation		5,040.05		5,108.74		5,039.94
13142	Health - Administration Allocation		13,171.64		14,256.43		13,568.77
13162	Health - Other Employee Expenses		300.00		50.00		90.15
13182	Health - Consultant Expenses		7,680.00		0.00		0.00
<u>OPERATING REVENUE</u>							
13003	Health - Charges Licences Health Act	7,000.00		9,000.00		7,583.60	
13033	Health - Fines And Penalties	300.00		500.00		332.35	
SUB-TOTAL		7,300.00	189,677.02	9,500.00	191,391.37	7,915.95	188,790.43
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
13005	Health - Sale Of Eho Vehicle	14,000.00		0.00		0.00	
13015	Health - Realisation On Disposal Of Assets	(14,000.00)		0.00		0.00	
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PREVENTIVE SERVICES - ADMIN/INSP		7,300.00	189,677.02	9,500.00	191,391.37	7,915.95	188,790.43

SHIRE OF CHITTERING
2016-2017 BUDGET

HEALTH - SCHEDULE 7

**EXPLANATORY NOTES - PREVENTIVE SERVICES - HEALTH ADMIN
& INSPECTION**

OPERATING EXPENDITURE

13002	Health - Salaries Salaries for Principal Environmental Health Officer and 33% of Support Officers	121,768
13032	Health - Superannuation Superannuation for Principal Environmental Health Officer and 33% of Support Officers	16,906
13042	Health - Workcare Workers Compensation Insurance for Principal Environmental Health Officer and 33% of Support Officers	4,262
13052	Health - Uniform Allowance Uniform Allowance for Principal Environmental Health Officer and 33% of Support Officers as per Council policy	621
13062	Health - Professional Development Training as identified during the Annual Performance Review Process	1,450
13072	Health - Fringe Benefits Tax FBT payable on PEHO vehicle	5,298
13082	Health - Vehicle Operating Expenses Vehicle Operating Expenses for PEHO vehicle	7,127
13092	Health - Office Expenses Refund of Fees Subscriptions Printing & Stationery	1,550 500 300 700
13102	Health - Utilities Electricity & Telephone Expenses	3,503
13112	Health - Legal Expenses Provision for Legal Opinions	1,000
13132	Health - Depreciation Depreciation for assets belonging to Health	5,040

SHIRE OF CHITTERING
2016-2017 BUDGET

HEALTH - SCHEDULE 7

13142	Health - Administration Allocation Allocation of Administration costs	13,172
13162	Health - Other Employee Expenses Misc employee expenses	300
13182	Health - Consultant Expenses Annual Leave Relief for PEHO	7,680
OPERATING REVENUE		
13003	Health - Charges Licences Health Act Fees from health applications	7,000
13033	Health - Fines And Penalties Fines and penalties relating to health	300

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Shire of Chittering
SCHEDULE 07 - HEALTH
2016-2017 Budget Worksheets

PREVENTIVE SERVICES - OTHER	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
15002 Prev - Analytical Fees		1,500.00		2,000.00		1,127.22
15012 Prev - Administration Allocation		2,634.33		2,851.29		2,713.58
15022 Prev - Stable Fly Program		3,000.00		3,000.00		1,143.73
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	7,134.33	0.00	7,851.29	0.00	4,984.53
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PREVENTIVE SERVICES - OTHER	0.00	7,134.33	0.00	7,851.29	0.00	4,984.53

SHIRE OF CHITTERING
2016-2017 BUDGET

HEALTH - SCHEDULE 7

EXPLANATORY NOTES - PREVENTIVE SERVICES - OTHER

OPERATING EXPENDITURE

15002	Prev - Analytical Fees	1,500
	Food Sampling	500
	Water Analysis	1,000
15012	Prev - Administration Allocation	2,634
	Allocation of Administration Costs	
15022	Prev - Stable Fly Program	3,000
	Contribution to Dept Ag & Food Biting Fly Program	

Shire of Chittering
SCHEDULE 07 - HEALTH
2016-2017 Budget Worksheets

OTHER HEALTH		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
16002	Other Hea - Bindoon Medical Centre		9,504.82		16,521.28		10,179.37
16032	Other Hea - Chittering Community Health Centre		0.00		11,380.24		13,506.57
16052	Other Hea - Depreciation		92,590.57		100,181.60		87,469.28
16062	Other Hea - Administration Allocation		6,585.82		7,128.21		6,784.36
16082	Other Hea - Loan 79 Interest		30,852.00		30,016.00		29,675.12
16092	Other Hea - Chittering Health Centre		15,826.40		33,121.76		24,144.77
OPERATING REVENUE							
16013	Other Hea - Lease Community Health Centr	0.00		2,466.96		2,466.96	
16023	Other Hea - Reimbursement Medical Centre	0.00		92.47		92.47	
16033	Other Hea - Reimbursement Community He	0.00		2,022.40		2,255.70	
16043	Other Hea - Grant Revenue	0.00		45,000.00		45,000.00	
16053	Other Hea - Lease Chittering Health Centre	36,475.20		26,820.00		27,720.00	
16073	Other Hea - Reimbursement Chittering Heal	3,500.00		10,000.00		811.88	
SUB-TOTAL		39,975.20	155,359.60	86,401.83	198,349.09	78,347.01	171,759.47
CAPITAL EXPENDITURE							
16004	Other Hea - Land & Building Capital Works		0.00		169,238.25		164,200.78
16034	Other Hea - Principal Repayments Loan 79		24,886.00		23,824.30		23,824.30
16044	Other Hea - Transfer To Reserve		13,000.00		12,500.00		12,500.00
CAPITAL REVENUE							
SUB-TOTAL		0.00	37,886.00	0.00	205,562.55	0.00	200,525.08
TOTAL - OTHER HEALTH		39,975.20	193,245.60	86,401.83	403,911.64	78,347.01	372,284.55

**SHIRE OF CHITTERING
2016-2017 BUDGET**

HEALTH - SCHEDULE 7

EXPLANATORY NOTES - OTHER HEALTH

16002	Other Hea - Bindoon Medical Centre Building Maintenance including insurance, pest control, rates general maintenance, parks & gardens maintenance	9,505
16052	Other Hea - Depreciation Depreciation charges for Assets belonging to Other Health	92,591
16062	Other Hea - Administration Allocation Allocation of Administraton Costs	6,586
16082	Other Hea - Loan 79 Interest Interest Payments for Chittering Health Centre loan	30,852
16092	Other Hea - Chittering Health Centre Building Maintenance including insurance, pest control, rates general maintenance, parks & gardens maintenance	15,826

GL NO	JOB NO
16002	16000 - Bindoon Medical Centre
16092	16002 - Chittering Health Centre

OPERATING REVENUE

16053	Other Hea - Lease Chittering Health Centre Lease from Jupiter Health and WA Country Health Service	36,475
16073	Other Hea - Reimbursement Chittering Health Centre Reimbursements from Jupiter Health and WA Country Health Service	3,500

CAPITAL EXPENDITURE

16034	Other Hea - Principal Repayments Loan 79 Principal payment for Chittering Health Centre loan	24,886
16044	Other Hea - Transfer To Reserve Transfer to Public Buildings & Amenities Reserve	13,000
	Transfer to Ambulance Replacement Reserve	10,000
		3,000

Shire of Chittering

SCHEDULE 08 - EDUCATION & WELFARE
2016-2017 Budget Worksheets

OTHER EDUCATION	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
18022 Educ - Education Scholarships		2,200.00		2,200.00		2,000.00
18032 Educ - Contributions - Schools		0.00		1,000.00		0.00
18042 Educ - Depreciation		800.00		810.91		799.95
18052 Educ - Administration Allocation		5,268.66		5,702.57		5,427.17
18062 Educ - School Bus Shelter Maintenance		5,000.00		2,300.50		0.00
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	13,268.66	0.00	12,013.98	0.00	8,227.12
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER EDUCATION	0.00	13,268.66	0.00	12,013.98	0.00	8,227.12

**SHIRE OF CHITTERING
2016-2017 BUDGET**

EDUCATION & WELFARE - SCHEDULE 8

EXPLANATORY NOTES - OTHER EDUCATION

OPERATING EXPENDITURE

18022	Educ - Education Scholarships Scholarships for Year 6/7 and Year 11	2,200
18042	Educ - Depreciation Depreciation charges for Assets belonging to Other Education	800
18052	Educ - Administration Allocation Allocation of Administration Costs	5,269
18062	Educ - School Bus Shelter Maintenance Maintenance of existing school bus shelters	5,000

GL NO	JOB NO
18062	18003 - School Bus Shelter Maintenance

Shire of Chittering

SCHEDULE 08 - EDUCATION & WELFARE
2016-2017 Budget Worksheets

AGED & DISABLED - AGED CARE		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
21002	Aged - Day Centre Building Maintenance		10,798.86		14,578.86		11,796.53
21032	Aged - Depreciation		5,908.91		5,989.82		5,908.87
OPERATING REVENUE							
21013	Aged - Day Centre Lease	5,400.00		5,900.00		5,314.40	
21023	Aged - Reimbursements	150.00		500.00		100.79	
SUB-TOTAL		5,550.00	16,707.77	6,400.00	20,568.68	5,415.19	17,705.40
CAPITAL EXPENDITURE							
21044	Aged - Transfer To Reserve		3,000.00		3,000.00		3,000.00
CAPITAL REVENUE							
SUB-TOTAL		0.00	3,000.00	0.00	3,000.00	0.00	3,000.00
TOTAL - AGED & DISABLED - AGED CARE		5,550.00	19,707.77	6,400.00	23,568.68	5,415.19	20,705.40

**SHIRE OF CHITTERING
2016-2017 BUDGET**

EDUCATION & WELFARE - SCHEDULE 8

EXPLANATORY NOTES - AGED & DISABLED AGED CARE

OPERATING EXPENDITURE

21002	Aged - Day Centre Building Maintenance Building Maintenance including insurance, pest control, general maintenance, parks & gardens maintenance	10,799
21032	Aged - Depreciation Depreciation charges for Assets belonging to Aged & Disabled	5,909

GL/JOB NUMBERS

21002	21002 - Day Centre Building Maintenance
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OPERATING REVENUE

21013	Aged - Day Centre Lease Lease payment from Silver Chain for 6138 GNH	5,400
21023	Aged - Reimbursements Reimbursements from Silver Chain for Water Usage	150

CAPITAL EXPENDITURE

21044	Aged - Transfer To Reserve	3,000
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Shire of Chittering
SCHEDULE 08 - EDUCATION & WELFARE
2016-2017 Budget Worksheets

AGED & DISABLED - OTHER	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
22022 Aged - Administration Allocation		7,902.98		12,830.79		12,211.54
22032 Aged - Seniors Events		3,000.00		2,000.00		778.67
<u>OPERATING REVENUE</u>						
22003 Aged - Grant Revenue	1,000.00		0.00		0.00	
SUB-TOTAL	1,000.00	10,902.98	0.00	14,830.79	0.00	12,990.21
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - AGED & DISABLED - OTHER	1,000.00	10,902.98	0.00	14,830.79	0.00	12,990.21

SHIRE OF CHITTERING
2016-2017 BUDGET

EDUCATION & WELFARE - SCHEDULE 8

EXPLANATORY NOTES - AGED & DISABLED - OTHER

OPERATING EXPENDITURE

22022	Aged - Administration Allocation Allocation of Administration Costs	7,903
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22032	Aged - Seniors Events Events and Promotion costs for Seniors	3,000
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OPERATING REVENUE

22003	Aged - Grant Revenue Grant from DLGC for Seniors Week	1,000
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Shire of Chittering

SCHEDULE 08 - EDUCATION & WELFARE
2016-2017 Budget Worksheets

OTHER WELFARE	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
23012 Welfare - Youth Services		23,750.00		32,050.00		22,584.16
23022 Welfare - Contributions & Donations		0.00		700.00		0.00
23042 Welfare - Administration Allocation		7,902.98		19,959.00		18,995.93
23052 Welfare - Events		21,153.44		23,549.89		19,222.83
<u>OPERATING REVENUE</u>						
23003 Welfare - Grant Revenue	16,000.00		13,600.00		13,600.00	
23013 Welfare - Reimbursement & Contributions	0.00		800.00		213.00	
SUB-TOTAL	16,000.00	52,806.42	14,400.00	76,258.89	13,813.00	60,802.92
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER WELFARE	16,000.00	52,806.42	14,400.00	76,258.89	13,813.00	60,802.92

SHIRE OF CHITTERING
2016-2017 BUDGET

EDUCATION & WELFARE - SCHEDULE 8

EXPLANATORY NOTES - OTHER WELFARE

OPERATING EXPENDITURE

23012	Welfare - Youth Services	23,750
	Youth Event	12,000
	Youth Development Programs	3,750
	Early Years Network	500
	School Holiday Activities	3,000
	Youth Sponsorship	2,500
	Donation to Gingin chaplaincy	2,000
23042	Welfare - Administration Allocation	7,903
	Allocation of Administration Costs	
23052	Welfare - Events	21,153
	Wear Ya Wellies	13,952
	Volunteer Day/Week	3,000
	CDO Workshops x 2	600
	Bindoon Show - Shire Tent	3,000
	APRA Licence	600

OPERATING REVENUE

23003	Welfare - Grant Revenue	16,000
	Wear Ya Wellies - Lotterywest & Office of Road Safety	8,000
	Volunteer Day - DLGC	2,000
	Youth Event - Lotterywest & Office of Road Safety	6,000

GL NO	JOB NO
23012	E003 - Youth Event
	E005 - Youth Programs
	E006 - School Holiday Workshops
	E016 - Other Events
	E024 - Early Years Network
23052	E007 - Wear Ya Wellies
	E008 - Volunteer Day
	E009 - Volunteer Week
	E013 - Bindoon Show
	E025 - Other

Shire of Chittering
SCHEDULE 09 - HOUSING
2016-2017 Budget Worksheets

HOUSING - STAFF		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>							
24002	Stf House - Building Maintenance		49,173.62		49,494.33		45,921.15
24012	Stf House - Loan 72 Interest		8,184.00		9,696.00		9,692.25
24032	Stf House - Depreciation		25,127.20		36,387.50		34,096.04
24042	Stf House - Administration Allocation		9,220.15		9,979.50		9,497.96
<u>OPERATING REVENUE</u>							
24003	Stf House - Charges - Rent U1/6194 Gnh	12,480.00		10,315.00		10,035.00	
24013	Stf House - Charges - Rent U2/6194 Gnh	0.00		14,700.00		13,300.00	
24023	Stf House - Charges - Rent U3/6194 Gnh	12,480.00		12,480.00		12,960.00	
24033	Stf House - Charges - Rent U4/6194 Gnh	12,480.00		12,480.00		12,960.00	
24043	Stf House - Reimbursement	5,848.00		4,200.00		7,434.72	
SUB-TOTAL		43,288.00	91,704.97	54,175.00	105,557.33	56,689.72	99,207.40
<u>CAPITAL EXPENDITURE</u>							
24034	Stf House - Principal Repayment Loan 72		26,072.00		24,559.00		24,558.99
<u>CAPITAL REVENUE</u>							
SUB-TOTAL		0.00	26,072.00	0.00	24,559.00	0.00	24,558.99
TOTAL - HOUSING - STAFF		43,288.00	117,776.97	54,175.00	130,116.33	56,689.72	123,766.39

**SHIRE OF CHITTERING
2016-2017 BUDGET**

HOUSING - SCHEDULE 9

EXPLANATORY NOTES - HOUSING - STAFF

OPERATING EXPENDITURE

24002	Stf House - Building Maintenance Maintenance of Staff Housing Units including insurance, electrical, plumbing & general maintenance	49,174
24012	Stf House - Loan 72 Interest Interest payment for Staff Housing loan	8,184
24032	Stf House - Depreciation Depreciation charges for Assets belonging to Staff Housing	25,127
24042	Stf House - Administration Allocation Allocation of Administration Costs	9,220

GL/JOB NUMBERS

24002	24000 - Unit 1/6194 Great Northern Highway
	24001 - Unit 2/6194 Great Northern Highway
	24002 - Unit 3/6194 Great Northern Highway
	24003 - Unit 4/6194 Great Northern Highway
	24004 - Common

OPERATING REVENUE

24003	Stf House - Charges - Rent U1/6194 Gnh Rental for 9 months @ \$400 per week (Private tenant)	12,480
24023	Stf House - Charges - Rent U3/6194 Gnh Rental for 12 months @ \$240 per week (Staff)	12,480
24033	Stf House - Charges - Rent U4/6194 Gnh Rental for 12 months @ \$240 per week (Staff)	12,480
24043	Stf House - Reimbursement Reimbursements from tenants for Utility Charges	5,848

CAPITAL EXPENDITURE

24034	Stf House - Principal Repayment Loan 72 Principal repayment for loan for Staff Housing	26,072
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Shire of Chittering

SCHEDULE 09 - HOUSING
2016-2017 Budget Worksheets

HOUSING - COMMUNITY		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>							
25002	Com House - Tenancy Management Fee		3,757.00		3,757.00		3,429.23
25012	Com House - Building Maintenance		77,251.21		77,965.00		48,860.71
25022	Com House - Depreciation		8,609.69		0.00		0.00
25032	Com House - Administration Allocation		13,171.64		11,405.14		10,855.15
<u>OPERATING REVENUE</u>							
25003	Com House - Charges - Rent Unit 1/8	7,150.00		7,150.00		7,150.00	
25013	Com House - Charges - Rent Unit 2/8	7,150.00		7,150.00		7,150.00	
25023	Com House - Charges - Rent Unit 3/8	7,800.00		5,248.66		5,376.23	
25033	Com House - Charges - Rent Unit 4/8	7,800.00		7,800.00		7,200.00	
25043	Com House - Charges - Rent Unit 5/8	7,150.00		7,150.00		4,694.64	
25053	Com House - Charges - Rent Unit 6/8	7,150.00		7,150.00		7,287.50	
25063	Com House - Charges - Rent 6169 Gnh	13,000.00		0.00		0.00	
25083	Com House - Reimbursement	2,876.00		3,880.00		1,485.49	
SUB-TOTAL		60,076.00	102,789.54	45,528.66	93,127.14	40,343.86	63,145.09
<u>CAPITAL EXPENDITURE</u>							
25034	Com House - Transfers To Reserve		4,800.00		4,800.00		4,800.00
<u>CAPITAL REVENUE</u>							
SUB-TOTAL		0.00	4,800.00	0.00	4,800.00	0.00	4,800.00
TOTAL - HOUSING - COMMUNITY		60,076.00	107,589.54	45,528.66	97,927.14	40,343.86	67,945.09

**SHIRE OF CHITTERING
2016-2017 BUDGET**

HOUSING - SCHEDULE 9

EXPLANATORY NOTES - HOUSING - COMMUNITY

OPERATING EXPENDITURE

25002	Com House - Tenancy Management Fee Fee for management of Community Housing Units	3,757
25012	Com House - Building Maintenance Maintenance of Community Housing Units including insurance, rates, electrical, plumbing & general maintenance	77,251
25022	Com House - Depreciation Depreciation charges for Assets belonging to Community Housing	8,610
25032	Com House - Administration Allocation Allocation of Administration Costs	13,172

GL/JOB NUMBERS

25012	25000 - Unit 1/8 Edmonds Place
	25001 - Unit 2/8 Edmonds Place
	25002 - Unit 3/8 Edmonds Place
	25003 - Unit 4/8 Edmonds Place
	25004 - Unit 5/8 Edmonds Place
	25005 - Unit 6/8 Edmonds Place
	25008 - Common
	25006 - 6169 Great Northern Highway

OPERATING REVENUE

25003	Com House - Charges - Rent Unit 1/8 Rental for 52 weeks @ \$137.50 per week	7,150
25013	Com House - Charges - Rent Unit 2/8 Rental for 52 weeks @ \$137.50 per week	7,150
25023	Com House - Charges - Rent Unit 3/8 Rental for 52 weeks @ \$150.00 per week	7,800
25033	Com House - Charges - Rent Unit 4/8 Rental for 52 weeks @ \$150.00 per week	7,800
25043	Com House - Charges - Rent Unit 5/8 Rental for 52 weeks @ \$137.50 per week	7,150
25053	Com House - Charges - Rent Unit 6/8 Rental for 52 weeks @ \$137.50 per week	7,150
25063	Com House - Charges - Rent 6169 Gnh Rental for 52 weeks @ \$250 per week	13,000
25083	Com House - Reimbursement Reimbursements from tenants for Utility Charges	2,876

SHIRE OF CHITTERING
2016-2017 BUDGET

HOUSING - SCHEDULE 9

CAPITAL EXPENDITURE

25034	Com House - Transfers To Reserve	4,800
	Transfer to Community Housing Reserve as per agreement with Department of Housing	

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Shire of Chiltering

SCHEDULE 09 - HOUSING
2016-2017 Budget Worksheets

HOUSING - SENIORS		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
26002	Sen House - Tenancy Management Fee		4,751.50		4,751.50		4,728.77
26012	Sen House - Building Maintenance		98,569.89		109,538.77		59,423.89
26022	Sen House - Loan 73 Interest		3,383.00		3,729.00		3,708.35
26042	Sen House - Administration Allocation		11,854.48		11,405.14		10,855.15
OPERATING REVENUE							
26003	Sen House - Charges - Rent Unit 1/11	7,150.00		7,150.00		6,462.50	
26013	Sen House - Charges - Rent Unit 2/11	6,500.00		6,500.00		6,500.00	
26023	Sen House - Charges - Rent Unit 3/11	6,500.00		6,500.00		6,375.00	
26033	Sen House - Charges - Rent Unit 4/11	7,150.00		7,150.00		7,425.00	
26043	Sen House - Charges - Rent Unit 5/11	7,150.00		7,150.00		7,150.00	
26053	Sen House - Charges - Rent Unit 6/11	7,150.00		7,150.00		7,150.00	
26063	Sen House - Charges - Rent Unit 7/11	7,150.00		7,150.00		7,150.00	
26073	Sen House - Charges - Rent Unit 8/11	7,150.00		7,150.00		7,150.00	
26113	Sen House - Reimbursement	2,353.00		1,500.00		270.13	
SUB-TOTAL		58,253.00	118,558.87	57,400.00	129,424.41	55,632.63	78,716.16
CAPITAL EXPENDITURE							
26034	Sen House - Principal Repayment Loan 73		7,560.00		7,071.00		7,071.96
26044	Sen House - Transfer To Reserve		4,000.00		4,000.00		4,000.00
CAPITAL REVENUE							
SUB-TOTAL		0.00	11,560.00	0.00	11,071.00	0.00	11,071.96
TOTAL - HOUSING - SENIORS		58,253.00	130,118.87	57,400.00	140,495.41	55,632.63	89,788.12

**SHIRE OF CHITTERING
2016-2017 BUDGET**

HOUSING - SCHEDULE 9

EXPLANATORY NOTES - HOUSING - SENIORS

OPERATING EXPENDITURE

26002	Sen House - Tenancy Management Fee Fee for management of Senior Housing Units	4,752
26012	Sen House - Building Maintenance Maintenance of Community Housing Units including insurance, rates, electrical, plumbing & general maintenance	98,570
26022	Sen House - Loan 73 Interest Interest payment for loan for Senior Housing	3,383
26042	Sen House - Administration Allocation Allocation of Administration Costs	11,854

GL/JOB NUMBERS

26012	26000 - Unit 1/11 Edmonds Place
	26001 - Unit 2/11 Edmonds Place
	26002 - Unit 3/11 Edmonds Place
	26003 - Unit 4/11 Edmonds Place
	26004 - Unit 5/11 Edmonds Place
	26005 - Unit 6/11 Edmonds Place
	26006 - Unit 7/11 Edmonds Place
	26007 - Unit 8/11 Edmonds Place
	26011 - Common

OPERATING REVENUE

26003	Sen House - Charges - Rent Unit 1/11 Rental for 52 weeks @ \$137.50 per week	7,150
26013	Sen House - Charges - Rent Unit 2/11 Rental for 52 weeks @ \$125 per week	6,500
26023	Sen House - Charges - Rent Unit 3/11 Rental for 52 weeks @ \$125 per week	6,500
26033	Sen House - Charges - Rent Unit 4/11 Rental for 52 weeks @ \$137.50 per week	7,150

SHIRE OF CHITTERING
2016-2017 BUDGET

HOUSING - SCHEDULE 9

26043	Sen House - Charges - Rent Unit 5/11 Rental for 52 weeks @ \$137.50 per week	7,150
26053	Sen House - Charges - Rent Unit 6/11 Rental for 52 weeks @ \$137.50 per week	7,150
26063	Sen House - Charges - Rent Unit 7/11 Rental for 52 weeks @ \$137.50 per week	7,150
26073	Sen House - Charges - Rent Unit 8/11 Rental for 52 weeks @ \$137.50 per week	7,150
26113	Sen House - Reimbursement Reimbursements from tenants for Utility Charges	2,353

CAPITAL EXPENDITURE

26034	Sen House - Principal Repayment Loan 73 Principal payment for Seniors Housing Loan	7,560
26044	Sen House - Transfer To Reserve Transfer to Senior Housing Reserve as per agreement with Department of Housing	4,000

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Shire of Chittering

SCHEDULE 10 - COMMUNITY AMENITIES
2016-2017 Budget Worksheets

SANITATION - HOUSEHOLD REFUSE		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
27002	San - Bindoon Landfill & Recycling Facility		106,526.75		103,658.79		100,520.71
27012	San - Muchea Landfill & Recycling Facility		367,834.87		384,858.63		332,989.90
27042	San - Wannamal Landfill Facility		2,015.22		2,275.93		1,077.52
27062	San - Depreciation		20,479.13		57,633.13		57,963.96
27072	San - Administration Allocation		10,537.31		8,553.86		8,140.75
27102	San - Waste Collection Services		596,828.82		538,261.00		552,429.19
27182	San - Waste Volumes Audit		5,500.00		5,500.00		0.00
OPERATING REVENUE							
27003	San - Charges - Landfill & Recycling Facility	127,080.00		125,582.22		126,015.49	
27013	San - Charges - Other Sanitation Disposal	35,000.00		40,000.00		35,628.82	
27023	San - Charges - Waste Collection	600,560.00		586,498.90		587,355.42	
SUB-TOTAL		762,640.00	1,109,722.11	752,081.12	1,100,741.34	748,999.73	1,053,122.03
CAPITAL EXPENDITURE							
27024	San - Plant & Equipment		0.00		8,000.00		8,023.64
27034	San - Transfer To Reserve		100,000.00		63,264.00		63,264.00
CAPITAL REVENUE							
SUB-TOTAL		0.00	100,000.00	0.00	71,264.00	0.00	71,287.64
TOTAL - SANITATION - HOUSEHOLD REFUSE		762,640.00	1,209,722.11	752,081.12	1,172,005.34	748,999.73	1,124,409.67

SHIRE OF CHITTERING
2016-2017 BUDGET

COMMUNITY AMENITIES - SCHEDULE 10

EXPLANATORY NOTES - SANITATION - HOUSEHOLD REFUSE

OPERATING EXPENDITURE

27002	San - Bindoon Landfill & Recycling Facility	106,527
	Employee Costs	40,586
	Employee Overheads	41,994
	Plant Op Costs	7,864
	Plant Depreciation	6,500
	Materials & Contracts	9,583
27012	San - Muchea Landfill & Recycling Facility	367,835
	Employee Costs	146,933
	Employee Overheads	152,031
	Plant Op Costs	32,010
	Plant Depreciation	5,360
	Materials & Contracts	31,501
27042	San - Wannamal Landfill Facility	2,015
	Employee Costs	332
	Employee Overheads	343
	Plant Op Costs	131
	Plant Depreciation	126
	Materials & Contracts	1,083
27062	San - Depreciation	20,479
	Depreciation charges for Assets belonging to Sanitation	
27072	San - Administration Allocation	10,537
	Allocation of Administration Costs	
27102	San - Waste Collection Services	596,829
	Payment to Avon Waste for Waste Collection Services	
27182	San - Waste Volumes Audit	5,500
	Annual audit on landfill sites	

GL NUMBER	JOB NUMBER
27002	27000 - Bindoon Landfill & Recycling Facility
27012	27001 - Muchea Landfill & Recycling Facility
27042	27002 - Wannamal Landfill Facility

**SHIRE OF CHITTERING
2016-2017 BUDGET**

COMMUNITY AMENITIES - SCHEDULE 10

OPERATING REVENUE

27003	San - Charges - Landfill & Recycling Facility Mtce Rate Landfill Maintenance Charge - Min \$45 per assessment	127,080
27013	San - Charges - Other Sanitation Disposal Fees collected for disposal of waste	35,000
27023	San - Charges - Waste Collection Waste Collection Charge @ \$310 for service Includes 1 weekly refuse collection and 1 fortnightly recycling collection	600,560

CAPITAL EXPENDITURE

27034	San - Transfer To Reserve Transfer to Waste Management Reserve for the future Bindoon Transfer Station project	100,000
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Shire of Chittering
SCHEDULE 10 - COMMUNITY AMENITIES
2016-2017 Budget Worksheets

SANITATION - OTHER	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
28002 Sanoth - Recycling		3,150.00		1,725.00		0.00
28012 Sanoth - Litter Control		2,733.98		536.36		164.61
28032 Sanoth - Administration Allocation		5,268.66		5,702.57		5,427.17
28042 Sanoth - Drum Muster		1,500.00		768.37		768.37
<u>OPERATING REVENUE</u>						
28013 Sanoth - Recycling Royalties	16,500.00		22,000.00		18,598.54	
SUB-TOTAL	16,500.00	12,652.64	22,000.00	8,732.30	18,598.54	6,360.15
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - SANITATION - OTHER	16,500.00	12,652.64	22,000.00	8,732.30	18,598.54	6,360.15

**SHIRE OF CHITTERING
2016-2017 BUDGET**

COMMUNITY AMENITIES - SCHEDULE 10

EXPLANATORY NOTES - SANITATION OTHER

OPERATING EXPENDITURE

28002	Sanoth - Recycling Costs associated with recycling and transport costs for recycling	3,150
28012	Sanoth - Litter Control Waste Collection at Events	2,734
28032	Sanoth - Administration Allocation Allocation of Administration Costs	5,269
28042	Sanoth - Drum Muster Provision of Drum Master pick ups	1,500

GL NUMBER	JOB NUMBER
28002	28000 - Recycling
28012	28001 - Litter Control

OPERATING REVENUE

28013	Sanoth - Recycling Royalties Sale of recyclables	16,500
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Shire of Chittering

SCHEDULE 10 - COMMUNITY AMENITIES
2016-2017 Budget Worksheets

SEWERAGE	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
29002 Sew - Septic Inspection Refunds		500.00		500.00		0.00
29022 Sew - Administration Allocation		2,634.33		2,851.29		2,713.58
<u>OPERATING REVENUE</u>						
29003 Sew - Charges - Septic Inspections	22,000.00		26,000.00		20,277.00	
SUB-TOTAL	22,000.00	3,134.33	26,000.00	3,351.29	20,277.00	2,713.58
<u>CAPITAL EXPENDITURE</u>						
29004 Sew - Transfer To Reserve		50,000.00		0.00		0.00
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	50,000.00	0.00	0.00	0.00	0.00
TOTAL - SEWERAGE	22,000.00	53,134.33	26,000.00	3,351.29	20,277.00	2,713.58

SHIRE OF CHITTERING
2016-2017 BUDGET

COMMUNITY AMENITIES - SCHEDULE 10

EXPLANATORY NOTES - SEWERAGE

OPERATING EXPENDITURE

29002	Sew - Septic Inspection Refunds Provision for refunds	500
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29022	Sew - Administration Allocation Allocation of Administration costs	2,634
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OPERATING REVENUE

29003	Sew - Charges - Septic Inspections Fees for Septic Applications and Inspections	22,000
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CAPITAL EXPENDITURE

29004	Sew - Transfer To Reserve Transfer to STED reserve to fund connections in the future	50,000
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Shire of Chittering

SCHEDULE 10 - COMMUNITY AMENITIES
2016-2017 Budget Worksheets

URBAN STORMWATER DRAINAGE		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>							
30002	Storm - Muchea Townsite Stormwater Drainage Mtc		33,002.92		27,840.00		0.00
30022	Storm - Administration Allocation		2,634.33		2,851.29		2,713.58
30032	Storm - Swan River Nutrient Intervention Project		5,000.00		0.00		0.00
<u>OPERATING REVENUE</u>							
SUB-TOTAL		0.00	40,637.25	0.00	30,691.29	0.00	2,713.58
<u>CAPITAL EXPENDITURE</u>							
30014	Storm - Infrastructure - Drainage		81,669.47		0.00		0.00
<u>CAPITAL REVENUE</u>							
SUB-TOTAL		0.00	81,669.47	0.00	0.00	0.00	0.00
TOTAL - URBAN STORMWATER DRAINAGE		0.00	122,306.72	0.00	30,691.29	0.00	2,713.58

SHIRE OF CHITTERING
2016-2017 BUDGET

COMMUNITY AMENITIES - SCHEDULE 10

EXPLANATORY NOTES - URBAN STORMWATER DRAINAGE

OPERATING EXPENDITURE

30002	Storm - Muchea Townsite Stormwater Drainage Mtc Contract Works for drainage clearing in Muchea	33,003
30022	Storm - Administration Allocation Allocation of Administration costs	2,634
30032	Storm - Swan River Nutrient Intervention Project Allocation of funds for Swan River Nutrient Intervention	5,000

GL NUMBER	JOB NUMBER
30002	30000 - Muchea Townsite Stormwater Drainage

CAPITAL EXPENDITURE

30014	Storm - Infrastructure - Drainage Drainage works to Sussex Bend/Murray Grey Circle	81,669
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GL NUMBER	JOB NUMBER
30014	30001 - Infrastructure - Drainage

Shire of Chittering

SCHEDULE 10 - COMMUNITY AMENITIES
2016-2017 Budget Worksheets

PROTECTION OF THE ENVIRONMENT		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
31022	Envir - Contributions & Donations - Landcare Groups		100,000.00		100,000.00		100,000.00
31042	Envir - Depreciation		14,472.05		14,472.05		14,471.99
31052	Envir - Administration Allocation		3,951.49		4,276.93		4,070.81
31102	Envir - Nrm Agriculture - Vehicle Operating Expenses		771.59		597.82		597.82
31132	Envir - Nrm Ebicg - Vehicle Operating Expenses		746.69		622.00		622.00
31202	Envir - Nrm Water - Vehicle Operating Expenses		746.69		620.27		1,074.82
31222	Envir - Consultant Expenses		0.00		31,200.00		13,990.00
OPERATING REVENUE							
31003	Envir - Charges - Lease Of Vehicles (3)	24,300.00		24,300.00		24,300.00	
31013	Envir - Reimbursement - Nrm Agriculture (l	772.00		597.82		622.00	
31023	Envir - Reimbursement - Nrm Biodiversity (747.00		622.00		1,074.82	
31033	Envir - Reimbursement - Nrm Water (Ellen	747.00		620.27		597.82	
SUB-TOTAL		26,566.00	120,688.51	26,140.09	151,789.07	26,594.64	134,827.44
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PROTECTION OF THE ENVIRONMENT		26,566.00	120,688.51	26,140.09	151,789.07	26,594.64	134,827.44

SHIRE OF CHITTERING
2016-2017 BUDGET

COMMUNITY AMENITIES - SCHEDULE 10

EXPLANATORY NOTES - PROTECTION OF THE ENVIRONMENT

OPERATING EXPENDITURE

31022	Envir - Contributions & Donations - Landcare Groups Contribution to Chittering Landcare	100,000
31042	Envir - Depreciation Depreciation for assets belonging to Environment	14,472
31052	Envir - Administration Allocation Allocation of Administration costs	3,951
31102	Envir - Nrm Agriculture - Vehicle Operating Expenses Vehicle Operating Expenses	772
31132	Envir - Nrm Ebicg - Vehicle Operating Expenses Vehicle Operating Expenses	747
31202	Envir - Nrm Water - Vehicle Operating Expenses Vehicle Operating Expenses	747

OPERATING REVENUE

31003	Envir - Charges - Lease Of Vehicles (3) Lease payment from Chittering Landcare for 3 vehicles	24,300
31013	Envir - Reimbursement - Nrm Agriculture (Lcdc) Reimbursement of vehicle operating costs	772
31023	Envir - Reimbursement - Nrm Biodiversity (Catchment Support) Reimbursement of vehicle operating costs	747
31033	Envir - Reimbursement - Nrm Water (Ellen Brook Project) Reimbursement of vehicle operating costs	747

Shire of Chittering

SCHEDULE 10 - COMMUNITY AMENITIES
2016-2017 Budget Worksheets

TOWN PLANNING & REG. DEVELOP.		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
32002	Plan - Salaries		302,139.01		290,902.59		283,476.10
32022	Plan - Accrued Long Service Leave		4,038.00		4,038.00		1,555.51
32032	Plan - Superannuation		28,457.00		33,630.00		32,023.68
32042	Plan - Workcare		10,574.87		8,993.00		8,993.00
32052	Plan - Uniform Allowance		1,521.05		1,521.05		474.00
32062	Plan - Professional Development		12,190.00		12,250.00		8,030.12
32072	Plan - Fringe Benefits Tax		15,690.00		13,969.00		18,144.45
32092	Plan - Vehicle Operating Expenses		11,987.13		14,756.77		10,698.69
32102	Plan - Office Expenses		11,010.00		23,250.00		13,926.85
32112	Plan - Utilities		4,764.09		4,326.67		4,588.00
32122	Plan - Advertising Expenses		10,200.00		10,000.00		11,855.49
32132	Plan - Printing & Stationery		1,500.00		1,500.00		1,311.28
32142	Plan - Town Planning Scheme No 6 - Mapping & Other		1,500.00		1,500.00		0.00
32152	Plan - Consultancy Fees		65,000.00		63,000.00		27,503.89
32162	Plan - Legal Expenses		45,000.00		35,000.00		48,116.08
32192	Plan - Loss On Sale Of Asset		0.00		3,942.14		3,942.14
32202	Plan - Depreciation		12,776.78		12,851.23		12,188.48
32212	Plan - Administration Allocation		46,100.74		51,323.15		48,846.20
32222	Plan - Muchea Employment Node		10,000.00		10,000.00		0.00
32262	Plan - Other Employee Expenses		800.00		800.00		614.46
32272	Plan - Subdivision Expenses		4,000.00		0.00		0.00
OPERATING REVENUE							
32003	Plan - Charges - Planning Services	95,000.00		110,000.00		96,239.26	
32013	Plan - Charges - Regional Planning	500.00		0.00		0.00	
32023	Plan - Charges - Engineering Services	10,000.00		20,000.00		18,083.64	
32033	Plan - Reimbursements	3,000.00		10,000.00		23,549.26	
SUB-TOTAL		108,500.00	599,248.67	140,000.00	597,553.60	137,872.16	541,936.42
CAPITAL EXPENDITURE							
32024	Plan - Plant & Equipment - Emms Vehicle		0.00		31,925.55		31,925.55
CAPITAL REVENUE							
32005	Plan - Sale Of Senior Town Planner Vehicle	14,000.00		0.00		0.00	
32015	Plan - Sale Of Emms Vehicle	0.00		25,000.00		25,000.00	
32035	Plan - Realisation On Disposal Of Assets	(14,000.00)		(25,000.00)		(25,000.00)	
SUB-TOTAL		0.00	0.00	0.00	31,925.55	0.00	31,925.55
TOTAL - TOWN PLANNING & REG. DEVELOP.		108,500.00	599,248.67	140,000.00	629,479.15	137,872.16	573,861.97

SHIRE OF CHITTERING
2016-2017 BUDGET

COMMUNITY AMENITIES - SCHEDULE 10

EXPLANATORY NOTES - TOWN PLANNING & REGIONAL DEVELOPMENT

OPERATING EXPENDITURE

32002	Plan - Salaries Salaries for EMDS, Planners and portion of Support Officers	302,139
32022	Plan - Accrued Long Service Leave Provision for LSL entitlement due by ex employee	4,038
32032	Plan - Superannuation Superannuation for EMDS, Planners and portion of Support Officers	28,457
32042	Plan - Workcare Workers Compensation Insurance for EMDS, Planners portion of Support Officers	10,575
32052	Plan - Uniform Allowance Uniform Allowance for EMDS, Planners and portion of Support Officers as per Council Policy	1,521
32062	Plan - Professional Development Training and conferences as determined during the Annual Performance Process	12,190
32072	Plan - Fringe Benefits Tax FBT for vehicles for EMDS, SPO and FBT for housing for PO	15,690
32092	Plan - Vehicle Operating Expenses Vehicle Operating Expenses for EMDS & SPO vehicles	11,987
32102	Plan - Office Expenses Replacement Carpet Parking Expenses SLIP licence Photocopying Plans & Drawings Refunds	11,010 6,610 200 2,500 500 1,000 200
32112	Plan - Utilities Telephone & Electricity	4,764
32122	Plan - Advertising Expenses Various advertising	10,200

**SHIRE OF CHITTERING
2016-2017 BUDGET**

COMMUNITY AMENITIES - SCHEDULE 10

32132	Plan - Printing & Stationery General printing & stationery	1,500
32142	Plan - Town Planning Scheme No 6 - Mapping & Other Mapping for Local Planning Strategy	1,500
32152	Plan - Consultancy Fees Finalise Community Development Plan & Infrastructure Plan Strategic Planning Support Muchea Water Project (funded by WDC)	65,000 25,000 20,000 20,000
32162	Plan - Legal Expenses Legal Opinions on Planning Matters	45,000
32202	Plan - Depreciation Depreciation for assets belonging to Town Planning	12,777
32212	Plan - Administration Allocation Allocation of Administration Costs	46,101
32222	Plan - Muchea Employment Node Scheme Amendment & Advertising for MEN	10,000
32262	Plan - Other Employee Expenses Other Employee Expenses	800
32272	Plan - Subdivision Expenses Finalise Lot 1023 subdivision	4,000

OPERATING REVENUE

32003	Plan - Charges - Planning Services Fees collected from planning/development applications	95,000
32013	Plan - Charges - Regional Planning Fee for provision of service to other local governments	500
32023	Plan - Charges - Engineering Services Fee for engineering supervision for subdivisions	10,000
32033	Plan - Reimbursements Reimbursement for Scheme 52 advertising and various others	3,000

**SHIRE OF CHITTERING
2016-2017 BUDGET****CAPITAL REVENUE**

32005	Plan - Sale Of Senior Town Planner Vehicle Sale of Senior Planning Officer Vehicle	14,000
32035	Plan - Realisation On Disposal Of Assets Proceeds of Asset above	(14,000)

Shire of Chittering

SCHEDULE 10 - COMMUNITY AMENITIES
2016-2017 Budget Worksheets

OTHER COMMUNITY AMENITIES		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
33002	Com Amen - Clune Park Toilets		24,245.20		18,848.18		11,677.96
33012	Com Amen - Wannamal Toilets		17,592.54		17,415.76		11,290.18
33022	Com Amen - Cemetery Toilets		3,326.93		2,068.54		1,037.88
33032	Com Amen - Cemetery Maintenance		14,661.81		3,680.49		4,053.75
33042	Com Amen - Cemetery Burial Expenses		6,124.12		7,325.34		4,483.61
33072	Com Amen - Depreciation		6,598.35		6,598.35		6,598.16
33082	Com Amen - Administration Allocation		9,220.15		7,128.21		6,784.36
33092	Com Amen - John Glenn Toilets		18,758.98		15,900.83		10,812.79
33102	Com Amen - Bindoon Toilet Block		36,862.37		34,885.78		27,165.32
33112	Com Amen - Bindoon Hill Toilets		6,491.75		6,715.00		6,308.76
33122	Com Amen - Bindoon War Memorial		1,954.14		1,269.71		884.28
33132	Com Amen - Sussex Bend Toilet Block		14,102.63		0.00		262.54
OPERATING REVENUE							
33003	Com Amen - Charges - Cemetery Fees	1,500.00		2,500.00		1,485.24	
33033	Com Amen - Reimb Bindoon Hill Toilets	17,400.00		17,400.00		17,400.00	
SUB-TOTAL		18,900.00	159,938.97	19,900.00	121,836.19	18,885.24	91,359.59
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER COMMUNITY AMENITIES		18,900.00	159,938.97	19,900.00	121,836.19	18,885.24	91,359.59

SHIRE OF CHITTERING
2016-2017 BUDGET

COMMUNITY AMENITIES - SCHEDULE 10

EXPLANATORY NOTES - OTHER COMMUNITY AMENITIES

OPERATING EXPENDITURE

33002	Com Amen - Clune Park Toilets General maintenance and ongoing cost of the facility	24,245
33012	Com Amen - Wannamal Toilets General maintenance and ongoing cost of the facility	17,593
33022	Com Amen - Cemetery Toilets General maintenance and ongoing cost of the facility	3,327
33032	Com Amen - Cemetery Maintenance General maintenance and ongoing cost of the facility	14,662
33042	Com Amen - Cemetery Burial Expenses Provision for burial expenses	6,124
33072	Com Amen - Depreciation Depreciation for assets belonging to Community Amenities	6,598
33082	Com Amen - Administration Allocation Allocation of Administration Costs	9,220
33092	Com Amen - John Glenn Toilets General maintenance and ongoing cost of the facility	18,759
33102	Com Amen - Bindoon Toilet Block General maintenance and ongoing cost of the facility	36,862
33112	Com Amen - Bindoon Hill Toilets Cleaning of toilets on behalf of MRWA	6,492
33122	Com Amen - Bindoon War Memorial General maintenance and ongoing cost of the facility	1,954
33132	Com Amen - Sussex Bend Toilet Block General maintenance and ongoing cost of the facility	14,103

GL NUMBER	JOB NUMBER
33002	33000 - Clune Park Toilets
33012	33001 - Wannamal Toilets
33022	33002 - Cemetery Toilets
33032	33003 - Cemetery Maintenance
33042	33004 - Cemetery Burials
33092	33010 - John Glenn Toilets
33102	33011 - Bindoon Toilet Block
33112	33012 - Bindoon Hill Toilets
33122	33013 - Bindoon War Memorial
33132	33014 - Sussex Bend Toilets

**SHIRE OF CHITTERING
2016-2017 BUDGET**

COMMUNITY AMENITIES - SCHEDULE 10

OPERATING REVENUE

33003	Com Amen - Charges - Cemetery Fees Fees for burials	1,500
33033	Com Amen - Reimb Bindoon Hill Toilets Reimbursement from MRWA for cleaning of Bindoon Hill toilets	17,400

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Shire of Chittering

SCHEDULE 11 - RECREATION & CULTURE
2016-2017 Budget Worksheets

PUBLIC HALLS AND CIVIC CENTRES		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
34002	Halls - Wannamal Hall - Building Maintenance		18,227.09		23,217.71		23,906.55
34012	Halls - Bindoon Hall - Building Maintenance		21,977.40		24,896.17		29,549.44
34022	Halls - Muchea Hall - Building Maintenance		40,314.10		45,644.68		39,239.28
34032	Halls - Chittering Hall - Building Maintenance		26,357.17		27,176.26		29,770.31
34042	Halls - Chinkabee Complex - Building Maintenance		23,739.67		23,024.26		27,943.86
34052	Halls - Depreciation		158,221.65		158,540.03		156,397.59
34062	Halls - Administration Allocation		17,123.13		12,830.79		12,211.54
OPERATING REVENUE							
34013	Halls - Reimbursement - Bindoon Hall	3,964.00		4,000.00		5,023.54	
34023	Halls - Reimbursement - Muchea Hall	1,300.00		1,900.00		1,320.00	
34033	Halls - Reimbursement - Chittering Hall	4,500.00		5,000.00		5,975.15	
34043	Halls - Reimbursement - Chinkabee Comple	538.00		6,500.00		567.86	
34053	Halls - Reimbursement - Other	0.00		500.00		1,010.00	
34063	Halls - Contributions & Donations	10,500.00		500.00		500.00	
34073	Halls - Grant Revenue	54,800.00		0.00		0.00	
SUB-TOTAL		75,602.00	305,960.22	18,400.00	315,329.90	14,396.55	319,018.57
CAPITAL EXPENDITURE							
34004	Halls - Land & Building Capital Works		80,000.00		91,451.61		85,815.91
34014	Halls - Furniture & Equipment		18,500.00		0.00		0.00
34054	Halls - Transfer To Reserve		2,500.00		2,500.00		2,500.00
CAPITAL REVENUE							
34015	Halls - Transfer From Reserves	0.00		7,500.00		0.00	
SUB-TOTAL		0.00	101,000.00	7,500.00	93,951.61	0.00	88,315.91
TOTAL - PUBLIC HALLS AND CIVIC CENTRES		75,602.00	406,960.22	25,900.00	409,281.51	14,396.55	407,334.48

**SHIRE OF CHITTERING
2016-2017 BUDGET**

RECREATION & CULTURE - SCHEDULE 11

EXPLANATORY NOTES - PUBLIC HALLS, CIVIC CENTRES

OPERATING EXPENDITURE

34002	Halls - Wannamal Hall - Building Maintenance General maintenance and ongoing cost of the facility	18,227
34012	Halls - Bindoon Hall - Building Maintenance General maintenance and ongoing cost of the facility	21,977
34022	Halls - Muchea Hall - Building Maintenance General maintenance and ongoing cost of the facility	40,314
34032	Halls - Chittering Hall - Building Maintenance General maintenance and ongoing cost of the facility	26,357
34042	Halls - Chinkabee Complex - Building Maintenance General maintenance and ongoing cost of the facility	23,740
34052	Halls - Depreciation Depreciation for assets belonging to Public Halls	158,222
34062	Halls - Administration Allocation Allocation of administration costs	17,123

GL NUMBER	JOB NUMBER
34002	34000 - Wannamal Hall
34012	34001 - Bindoon Hall
34022	34002 - Muchea Hall
34032	34003 - Chittering Hall
34042	34004 - Chinkabee Complex

SHIRE OF CHITTERING
2016-2017 BUDGET

RECREATION & CULTURE - SCHEDULE 11

OPERATING REVENUE

34013	Halls - Reimbursement - Bindoon Hall Reimbursement for utility charges	3,964
34023	Halls - Reimbursement - Muchea Hall Fees for the usage of Muchea Hall	1,300
34033	Halls - Reimbursement - Chittering Hall Fees for the usage of Chittering Hall	4,500
34043	Halls - Reimbursement - Chinkabee Complex Reimbursement from BSRA for utility charges and 50% contribution for works on bathrooms	538
34063	Halls - Contributions & Donations Lease for Lot 14 Wells Glover Road Muchea Hull Users - Contribution for Pavillion	10,500 500 10,000
34073	Halls - Grant Revenue Crime Prevention Fund - CCTV Muchea Hall Lotterywest - Muchea Hall Pavillion	54,800 14,800 40,000

CAPITAL EXPENDITURE

34004	Halls - Land & Building Capital Works Muchea Hall - Pavillion	80,000
34014	Halls - Furniture & Equipment CCTV Upgrade - Muchea Hall (subject to grant funding)	18,500
34054	Halls - Transfer To Reserve Transfer to Public Buildings Reserve as a contribution towards repairs to Muchea Netball Courts	2,500

GL NUMBER	JOB NUMBER
34004	Muchea Hall - Pavillion
34014	34015 - CCTV Muchea Hall

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Shire of Chittering

SCHEDULE 11 - RECREATION & CULTURE
2016-2017 Budget Worksheets

OTHER RECREATION & SPORT		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
36002	Rec - Edmonds Place Reserve		6,611.27		13,664.71		7,101.15
36012	Rec - Bindoon Oval		39,365.77		74,534.91		40,017.86
36022	Rec - Wannamal Oval		11,814.51		27,722.33		17,840.12
36032	Rec - Muchea Oval		51,277.56		70,390.25		49,096.90
36042	Rec - John Glenn Park		52,201.96		61,250.86		44,209.44
36052	Rec - Sandown Park		21,685.80		24,786.43		14,244.28
36062	Rec - Chittering Valley Oval		43,515.85		66,341.02		37,983.37
36072	Rec - Lot 979 Reserve		7,626.31		5,353.19		6,488.15
36082	Rec - Blackboy Ridge		9,375.43		14,411.44		8,748.16
36092	Rec - Clune Park		54,331.69		73,106.15		43,334.26
36112	Rec - Sussex Bend Reserve		63,101.13		67,679.88		51,643.48
36122	Rec - Wandena Pos		3,820.82		4,417.39		3,417.40
36142	Rec - Bmx Track Bindoon		7,041.34		6,060.29		4,663.96
36162	Rec - Chittering Rise Pos		3,820.82		1,913.72		0.00
36172	Rec - Blue Plains - Hidden Valley Pos		3,820.82		1,927.37		0.00
36182	Rec - Lake Chittering Heights Pos		3,820.82		1,969.70		154.62
36183	Rec - Chittering Springs Pos		3,820.82		1,969.70		154.62
36202	Rec - Trails Master Plan		25,000.00		33,000.00		27,924.51
36212	Rec - Loan 74 Interest		6,135.00		6,657.00		6,634.96
36232	Rec - Depreciation		185,195.33		166,081.22		174,710.70
36242	Rec - Administration Allocation		18,440.30		12,830.79		12,211.54
36252	Rec - Aquila Reserve		7,199.49		10,611.57		596.97
36262	Rec - Bindoon Vista Gardens		9,186.87		9,006.58		8,144.25
36282	Rec - Consultant Expenses		31,026.00		90,000.00		31,023.64
36292	Rec - Gnh Bindoon Gardens		18,488.56		20,650.20		17,088.29
36302	Rec - Binda Place Gardens		5,486.33		4,812.13		4,129.65
36312	Rec - Carty Reserve		1,027.91		5,350.55		188.90
36322	Rec - Kidsport		36,845.00		17,000.00		29,096.64
OPERATING REVENUE							
36003	Rec - Grant Revenue - Csrff	0.00		25,000.00		25,000.00	
36023	Rec - Contributions & Donations - Various	23,266.00		900.00		640.00	
36033	Rec - Reimbursement	0.00		14,000.00		13,502.00	
36073	Rec - Grant Revenue	17,000.00		20,000.00		20,000.00	
36083	Rec - Kidsport	34,000.00		17,000.00		34,000.00	
SUB-TOTAL		74,266.00	731,083.52	76,900.00	893,499.38	93,142.00	640,847.82
CAPITAL EXPENDITURE							
36014	Rec - Buildings Capital Works		0.00		73,416.00		72,894.00
36024	Rec - Furniture & Equipment		0.00		22,000.00		23,758.37
36044	Rec - Infrastructure - Parks & Gardens		60,005.73		84,187.65		100,324.28
36054	Rec - Principal Repayment Loan 74		12,244.00		11,451.00		11,451.73
36064	Rec - Transfer To Reserve		143,904.00		178,978.00		178,978.00
CAPITAL REVENUE							
36005	Rec - Transfers From Reserves	37,050.00		65,000.00		0.00	
SUB-TOTAL		37,050.00	216,153.73	65,000.00	370,032.65	0.00	387,406.38
TOTAL - OTHER RECREATION & SPORT		111,316.00	947,237.24	141,900.00	1,263,532.03	93,142.00	1,028,254.20

SHIRE OF CHITTERING
2016-2017 BUDGET

RECREATION & CULTURE - SCHEDULE 11

EXPLANATORY NOTES - OTHER RECREATION & SPORT

OPERATING EXPENDITURE

36002	Rec - Edmonds Place Reserve Maintenance and ongoing costs for this public open space	6,611
36012	Rec - Bindoon Oval Maintenance and ongoing costs for this public open space	39,366
36022	Rec - Wannamal Oval Maintenance and ongoing costs for this public open space	11,815
36032	Rec - Muchea Oval Maintenance and ongoing costs for this public open space	51,278
36042	Rec - John Glenn Park Maintenance and ongoing costs for this public open space	52,202
36052	Rec - Sandown Park Maintenance and ongoing costs for this public open space	21,686
36062	Rec - Chittering Valley Oval Maintenance and ongoing costs for this public open space	43,516
36072	Rec - Lot 979 Reserve Maintenance and ongoing costs for this public open space	7,626
36082	Rec - Blackboy Ridge Maintenance and ongoing costs for this public open space	9,375
36092	Rec - Clune Park Maintenance and ongoing costs for this public open space	54,332
36112	Rec - Sussex Bend Reserve Maintenance and ongoing costs for this public open space	63,101
36122	Rec - Wandena Pos Maintenance and ongoing costs for this public open space	3,821
36142	Rec - Bmx Track Bindoon Maintenance and ongoing costs for this facility	7,041

SHIRE OF CHITTERING
2016-2017 BUDGET

RECREATION & CULTURE - SCHEDULE 11

36162	Rec - Chittering Rise Pos Maintenance and ongoing costs for this public open space	3,821
36172	Rec - Blue Plains - Hidden Valley Pos Maintenance and ongoing costs for this public open space	3,821
36182	Rec - Lake Chittering Heights Pos Maintenance and ongoing costs for this public open space	3,821
36183	Rec - Chittering Springs Pos Maintenance and ongoing costs for this public open space	3,821
36202	Rec - Trails Master Plan Trails Project - Blackboy Ridge (subject to grant funding)	25,000
36212	Rec - Loan 74 Interest Interest Payment for loan for land on Gray Rd	6,135
36232	Rec - Depreciation Depreciation for assets belonging to Rec & Sport	185,195
36242	Rec - Administration Allocation Allocation of Administration Costs	18,440
36252	Rec - Aquila Reserve Maintenance and ongoing costs for this public open space	7,199
36262	Rec - Bindoon Vista Gardens Maintenance and ongoing costs for this public open space	9,187
36282	Rec - Consultant Expenses Final Payment for Feasibility Study	31,026
36292	Rec - Gnh Bindoon Gardens Maintenance and ongoing costs for this public open space	18,489
36302	Rec - Binda Place Gardens Maintenance and ongoing costs for this public open space	5,486
36312	Rec - Carty Reserve Maintenance and ongoing costs for this public open space	1,028
36322	Rec - Kidsport Allocation for payment of Kidsport subsidy to sporting groups. Previously managed through DSR	36,845

SHIRE OF CHITTERING
2016-2017 BUDGET

RECREATION & CULTURE - SCHEDULE 11

GL/JOB NUMBERS

36002	36000 - Edmonds Place Reserve
36012	36001 - Bindoon Oval
36022	36002 - Wannamal Oval
36032	36003 - Muchea Oval
36042	36004 - John Glenn Park
36052	36005 - Sandown Park
36062	36006 - Chittering Valley Oval
36072	36007 - Lot 979 Reserve
36082	36008 - Blackboy Ridge
36092	36009 - Clune Park
36112	36011 - Sussex Bend Reserve
36122	36012 - Wandena POS
36142	36014 - BMX Track Bindoon
36162	36016 - Chittering Rise POS
36172	36017 - Blue Plains/Hidden Valley POS
36182	36018 - Lake Chittering Heights POS
36183	36033 - Chittering Springs POS
36202	Trails Master Plan
36252	36035 - Aquila Reserve
36262	36036 - Bindoon Vista Gardens
36292	36040 - GNH Bindoon Gardens
36302	36041 - Binda Place Gardens
36312	36043 - Carty Reserve
36332	36044 - Gray Rd Development

OPERATING REVENUE

36023	Rec - Contributions & Donations - Various	23,266
	Bindoon Cricket Club - Practice wicket	11,333
	Bindoon Sport & Rec Assoc - Practice wicket	11,333
	Hire of Outdoor Cinema	600
36073	Rec - Grant Revenue	17,000
	Lotterywest - Blackboy Ridge Project	
36083	Rec - Kidsport	34,000
	Grant to fund payment to sporting groups	

**SHIRE OF CHITTERING
2016-2017 BUDGET**

RECREATION & CULTURE - SCHEDULE 11

CAPITAL EXPENDITURE

36044	Rec - Infrastructure - Parks & Gardens	60,006
	Bindoon Oval Practice Wicket	34,000
	Replace playground equipment at Chinkabee Complex	8,001
	John Glenn Park - Bar-B-Q and Shaded area	18,000
36054	Rec - Principal Repayment Loan 74	12,244
	Principal repayment for Loan 74 - Gray Rd Development loan	
36064	Rec - Transfer To Reserve	143,904
	Transfer to Recreation Development Reserve to fund future recreation development	

GL NO	JOB NO
36044	36051 - Bindoon Oval Practice Wicket
36044	36052 - Replace Playground Equipment
36044	36053 - John Glenn BBQ

CAPITAL REVENUE

36005	Rec - Transfers From Reserves	37,050
	Transfer from POS Reserve to fund the feasibility study	

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Shire of Chittering

SCHEDULE 11 - RECREATION & CULTURE
2016-2017 Budget Worksheets

LIBRARIES

OPERATING EXPENDITURE

	2016-2017 Budget	2015-2016 Budget	2015-2016 YTD Actual			
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
38002 Lib - Salaries		43,270.24		42,838.34		42,923.82
38032 Lib - Superannuation		6,652.00		6,552.00		6,639.57
38042 Lib - Workcare		1,514.46		1,314.58		1,314.58
38052 Lib - Uniform Allowance		177.63		177.63		56.00
38062 Lib - Professional Development		880.00		500.00		0.00
38072 Lib - Utilities		3,536.33		3,733.33		3,349.97
38082 Lib - Library Operating Expenses		19,034.87		11,635.84		15,642.13
38112 Lib - Administration Allocation		11,854.48		12,830.79		12,211.54

OPERATING REVENUE

38003 Lib - Charges - Lost Books	50.00		50.00		29.95	
38013 Lib - Charges - Other	400.00		500.00		284.82	

SUB-TOTAL

450.00	86,920.02	550.00	79,582.51	314.77	82,168.61
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CAPITAL EXPENDITURECAPITAL REVENUE

SUB-TOTAL

0.00	0.00	0.00	0.00	0.00	0.00
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TOTAL - LIBRARIES

450.00	86,920.02	550.00	79,582.51	314.77	82,168.61
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SHIRE OF CHITTERING
2016-2017 BUDGET

RECREATION & CULTURE - SCHEDULE 11

EXPLANATORY NOTES - LIBRARIES

OPERATING EXPENDITURE

38002	Lib - Salaries Salaries for Library Services	43,270
38032	Lib - Superannuation Superannuation for Library Services	6,652
38042	Lib - Workcare Workers Compensation for Library Services	1,514
38052	Lib - Uniform Allowance Uniform Allowance for Library Services as per Council policy	178
38062	Lib - Professional Development Training as identified during the Annual Performance Review	880
38072	Lib - Utilities Utility charges for Libraru	3,536
38082	Lib - Library Operating Expenses Operations and ongoing maintenance of the library including cleaning, freight, lost books and library software maintenance	19,035
38112	Lib - Administration Allocation Allocation of administration costs	11,854
OPERATING REVENUE		
38003	Lib - Charges - Lost Books Reimbursements for Lost Books	50
38013	Lib - Charges - Other Fees for printing and internet usage	400

Shire of Chittering

SCHEDULE 11 - RECREATION & CULTURE
2016-2017 Budget Worksheets

HERITAGE	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
39002 Her - Brockman Centre Precinct		42,143.27		51,510.92		34,482.76
39012 Her - Bindoon Mens Shed		0.00		218.00		218.00
39052 Her - Depreciation		31,451.20		31,451.20		31,450.90
39062 Her - Administration Allocation		5,268.66		7,128.21		6,784.36
OPERATING REVENUE						
39003 Her - Grant Revenue	10,860.00		0.00		0.00	
39013 Her - Reimbursement	2,620.00		1,500.00		2,401.17	
39023 Her - Contributions & Donations	3,500.00		0.00		0.00	
SUB-TOTAL	16,980.00	78,863.12	1,500.00	90,308.33	2,401.17	72,936.02
CAPITAL EXPENDITURE						
39004 Her - Buildings Capital Works		27,561.00		0.00		0.00
39044 Her - Transfer To Reserve		0.00		9,502.04		9,502.04
CAPITAL REVENUE						
39005 Her - Transfer From Reserve	0.00		9,502.04		9,502.04	
SUB-TOTAL	0.00	27,561.00	9,502.04	9,502.04	9,502.04	9,502.04
TOTAL - HERITAGE	16,980.00	106,424.12	11,002.04	99,810.37	11,903.21	82,438.06

**SHIRE OF CHITTERING
2016-2017 BUDGET**

RECREATION & CULTURE - SCHEDULE 11

EXPLANATORY NOTES - HERITAGE

OPERATING EXPENDITURE

39002	Her - Brockman Centre Precinct General maintenance and ongoing costs for the facility. Includes installation of a disabled ramp, window treatments, floor coverings to kitchen area, paint kitchen, replace cupboards and sink. The precinct includes the Bindoon Museum, Bindoon Mens Shed, Bindoon Arts & Craft building and the Roads Boards Building.	42,143
39052	Her - Depreciation Depreciation for assets belonging to Heritage Major increase due to Fair Value and Remaining Useful Life for buildings being taken into consideration	31,451
39062	Her - Administration Allocation Allocation of Administration Costs	5,269

GL/JOB NUMBERS

39002 39000 - Brockman Centre Precinct

OPERATING REVENUE

39003	Her - Grant Revenue Grant for beautification works at the Brockman Centre	10,860
39013	Her - Reimbursement Reimbursement for Utility charges	2,620
39023	Her - Contributions & Donations Contribution towards Brockman Centre project	3,500

CAPITAL EXPENDITURE

39004	Her - Buildings Capital Works Brockman centre Precint Project	27,561
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GL/JOB NUMBERS

39004 39005 - Brockman Centre Project

Shire of Chittering

SCHEDULE 11 - RECREATION & CULTURE
2016-2017 Budget Worksheets

OTHER CULTURE		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
40002	Othcul - Community Grants Scheme		8,641.00		14,623.00		13,584.55
40012	Othcul - Australia Day Celebration		7,480.00		5,500.00		4,051.52
40022	Othcul - Donations - Ch Number Plates		400.00		300.00		0.00
40042	Othcul - Administration Allocation		5,268.66		19,959.00		18,995.93
40062	Othcul - Equipment >\$5,000		1,500.00		2,000.00		0.00
40072	Othcul - Community Sponsorship		14,434.00		11,951.00		11,237.56
OPERATING REVENUE							
40003	Othcul - Charges - Sale Of History Books	0.00		32.73		32.73	
40013	Othcul - Charges - Sale Of Chittering No. Pl	400.00		300.00		400.00	
SUB-TOTAL		400.00	37,723.66	332.73	54,333.00	432.73	47,869.56
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER CULTURE		400.00	37,723.66	332.73	54,333.00	432.73	47,869.56

SHIRE OF CHITTERING
2016-2017 BUDGET

RECREATION & CULTURE - SCHEDULE 11

EXPLANATORY NOTES - OTHER CULTURE

OPERATING EXPENDITURE

40002	Othcul - Community Grants Scheme	8,641
	Chittering Wildlife Carers	487
	Chittering Bindoon CWA	1,086
	Bindoon Mens Shed	1,863
	Bindoon Playgroup	2,000
	Bindoon Historical Society	700
	BEAT	2,505
40012	Othcul - Australia Day Celebration	7,480
	Costs for holding Australia Day Awards Event, advertising, donations for locality events, merchandise	
40022	Othcul - Donations - Ch Number Plates	400
	Donation to Community Group from sale of CH number plates	
40042	Othcul - Administration Allocation	5,269
	Allocation of administration costs	
40062	Othcul - Equipment >\$5,000	1,500
	Replacement events marquee	
40072	Othcul - Community Sponsorship	14,434
	Bindoon Mobile Recovery Campaign	3,000
	Bindoon Progress Assoc - Anzac Day	900
	Bindoon Agricultural Society - Rodeo	3,000
	Bindoon Agricultural Society - Marquee	2,750
	Bindoon Bowling Club - Mens Open	500
	Chittering Tourist Assoc - September Colour Project	284
	Chittering Junior Football - Disability Clinics	1,000
	Christmas Parties (Lower Chittering and Bindoon)	3,000

GL NO	JOB NO
40012	40000 - Australia Day Celebrations

OPERATING REVENUE

40013	Othcul - Charges - Sale Of Chittering No. Plates	400
	Sale of CH number plates	

Shire of Chittering

SCHEDULE 12 - TRANSPORT
2016-2017 Budget Worksheets

CONST. ROADS, BRIDGES, DEPOTS	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENDITURE</u>						
41004 Road - State Road Projects Funding (Rrg)		599,027.93		750,067.00		772,451.18
41024 Road - Mrwa Black Spot Funding		1,011,203.95		912,128.00		203,390.97
41044 Road - Roads To Recovery		1,927,650.00		923,078.00		104,488.40
41054 Road - Municipal Road Projects		940,226.37		456,646.00		292,672.65
41074 Road - Mrwa & Fag Bridges Funding		261,000.00		0.00		0.00
41104 Road - Footpath Construction		95,130.00		87,000.00		80,222.35
41174 Road - Principal Repayment Loan 79		11,604.00		11,108.69		11,108.69
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	4,845,842.25	0.00	3,140,027.69	0.00	1,464,334.24
TOTAL - CONST. ROADS, BRIDGES, DEPOTS	0.00	4,845,842.25	0.00	3,140,027.69	0.00	1,464,334.24

SHIRE OF CHITTERING
2016-2017 BUDGET

TRANSPORT - SCHEDULE 12

EXPLANATORY NOTES - CONSTRUCTION ROADS, BRIDGES, DEPOT

CAPITAL EXPENDITURE

41004	Road - State Road Projects Funding (Rrg)	599,028
	Chittering Road - Reconstruct	447,814
	Chittering Road - Reseal	71,710
	Chittering Valley Road	79,504
41024	Road - Mrwa Black Spot Funding	1,011,204
	Julimar Road - C/Fwd 15/16	162,940
	Muchea East/Wandena Roads - C/Fwd 15/16	262,398
	Blue Plains/Maddern Roads - C/Fwd 15/16	283,399
	Chittering Road - State Blackspot	68,487
	Chittering Road - National Blackspot	124,700
	Chittering Road - National Blackspot	109,280
41044	Road - Roads To Recovery	1,927,650
	Binda Place	
41054	Road - Municipal Road Projects	940,226
	Morley Road	112,767
	Spice Road	148,864
	Orchard Road	152,148
	Learners Way	155,915
	Owen Road	55,419
	Perry Road	59,809
	Carl Street	184,429
	Humphrey Street	10,874
	Hay Flat Road	60,000
41074	Road - Mrwa & Fag Bridges Funding	261,000
	Blizzard Road	201,000
	Flat Rocks Road	60,000
41104	Road - Footpath Construction	95,130
	Ridgetop Ramble	
41174	Road - Principal Repayment Loan 79	11,604
	Loan 79 - Grader	

SHIRE OF CHITTERING
2016-2017 BUDGET

GL/JOB NUMBERS	
41004	RR171 - Chittering Road - Reconstruct
41004	RR172 - Chittering Road - Reseal
41004	RR173 - Chittering Valley Road
41024	BS010 - Julimar Road
41024	BS004 - Muchea East/Wandena Roads
41024	BS006 - Blue Plains/Maddern Roads
41024	BS002 - Chittering Road - State BS
41024	BS171 - Chittering Road - National BS
41024	BS172 - Chittering Road - National BS
41044	R2141 - Binda Place
41054	C027 - Morley Road
41054	C055 - Spice Road
41054	C093 - Orchard Road
41054	C204 - Learners Way
41054	C043 - Owen Road
41054	C015 - Perry Road
41054	C060 - Carl Street
41054	C070 - Humphrey Street
41054	C008 - Hay Flat Road
41104	BN098 - Ridgetop Ramble Footpath
41074	41005 - Bridge - Blizzard
41074	41015 - Bridge - Flat Rocks Road

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Shire of Chittering

SCHEDULE 12 - TRANSPORT
2016-2017 Budget Worksheets

MTCE. ROADS, BRIDGES, DEPOTS		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
41232	Roadcon - Administration Allocation		43,466.42		44,194.93		42,061.83
42002	Road - Rural Road Maintenance		700,561.02		841,260.34		1,014,687.67
42012	Road - Depot Maintenance		35,315.28		35,077.65		26,875.78
42022	Road - Bridge Maintenance		71,638.77		59,819.55		55,778.94
42042	Road - Street Lighting		50,367.00		48,000.00		50,761.90
42072	Road - Borrow Pits Rehabilitation		29,500.00		32,650.00		0.00
42082	Road - Property Entrance Crossovers		2,581.60		7,475.97		3,300.00
42112	Road - Loss On Sale Of Asset		8,936.00		15,726.31		12,046.78
42122	Road - Depreciation		3,430,335.19		3,300,944.11		3,407,114.72
42132	Road - Administration Allocation		34,246.27		34,215.43		32,564.66
42152	Road - Roman Data Collection		10,000.00		10,000.00		1,272.73
42162	Road - Insurance On Bridges		17,328.72		16,334.06		16,334.06
42182	Road - Land Resumption		8,500.00		8,500.00		4,600.00
42202	Road - Expendable Tools		11,080.00		10,935.00		6,524.97
42212	Road - Loan 79 Interest		14,385.00		13,996.00		13,836.80
OPERATING REVENUE							
42013	Road - Government Grants - Black Spot	767,618.00		848,100.00		360,120.00	
42023	Road - Government Grants - Fa And Mrwa Bridge	221,000.00		40,000.00		40,000.00	
42033	Road - Government Grants - State Road Funds D	102,946.00		95,500.00		95,590.00	
42043	Road - Government Grants - State Road Funds P	399,350.00		500,045.00		489,717.00	
42053	Road - Government Grants - Roads 2 Recovery	1,062,316.00		696,566.00		595,847.00	
42059	Road - Reimbursements	0.00		9,217.00		9,217.00	
42063	Road - Contributions - Roadworks	0.00		3,000.00		3,000.00	
42083	Road - Contributions To Crossovers & Verge Land	1,000.00		1,000.00		490.00	
42093	Road - Contributions - Street Lighting	2,500.00		2,278.09		4,360.25	
42973	Road - Profit On Sale Of Asset	15,000.00		903.02		903.02	
SUB-TOTAL		2,571,730.00	4,468,241.26	2,196,609.11	4,479,129.35	1,599,244.27	4,687,760.84
CAPITAL EXPENDITURE							
42014	Road - Building Works		37,000.00		0.00		0.00
CAPITAL REVENUE							
SUB-TOTAL		0.00	37,000.00	0.00	0.00	0.00	0.00
TOTAL - MTCE. ROADS, BRIDGES, DEPOTS		2,571,730.00	4,505,241.26	2,196,609.11	4,479,129.35	1,599,244.27	4,687,760.84

SHIRE OF CHITTERING
2016-2017 BUDGET

TRANSPORT - SCHEDULE 12

EXPLANATORY NOTES - MAINTENANCE ROADS, BRIDGES, DEPOT

OPERATING EXPENDITURE

41232	Roadcon - Administration Allocation Allocation of Administration Costs	43,466
42002	Road - Rural Road Maintenance Maintenance of current road and footpath infrastructure including verge maintenance, street pruning	700,561
42012	Road - Depot Maintenance General maintenance and ongoing costs of the facility	35,315
42022	Road - Bridge Maintenance Bridge works as required	71,639
42042	Road - Street Lighting Provision of street lighting	50,367
42072	Road - Borrow Pits Rehabilitation Tidying borrow pits after usage	29,500
42082	Road - Property Entrance Crossovers Installation of new crossovers and upgrade of existing	2,582
42112	Road - Loss On Sale Of Asset Mower	8,936
42122	Road - Depreciation Depreciation for assets belonging to Transport	3,430,335
42132	Road - Administration Allocation Allocation of Administration Costs	34,246
42152	Road - Roman Data Collection Update to road database	10,000
42162	Road - Insurance On Bridges Bridge Insurance	17,329
42182	Road - Land Resumption Gray Rd	8,500

SHIRE OF CHITTERING
2016-2017 BUDGET

TRANSPORT - SCHEDULE 12

42202	Road - Expendable Tools Replacement shovels/rakes, chain saws, whipper snippers, metro count accessories & traffic management signage	11,080
42212	Road - Loan 79 Interest Loan 79 - Grader	14,385

GL NO	JOB NO
42002	Various Roads RM***
42012	42000 - Depot Maintenance
42022	Various Bridges B***
42072	42003 - Borrow Pit Rehabilitation
42082	42004 - Property Entrance Crossovers
42152	RN001 - Roman Update

OPERATING REVENUE

42013	Road - Government Grants - Black Spot 100% funding for Black Spot projects	767,618
42023	Road - Government Grants - Fa And Mrwa Bridges WALGCC - Blizzard Bridge MRWA - Flat Rocks Road	221,000
42033	Road - Government Grants - State Road Funds Direct Funding for gravel resheeting	102,946
42043	Road - Government Grants - State Road Funds Pool Project 2/3 funding for Chittering Road	399,350
42053	Road - Government Grants - Roads 2 Recovery Funding for Binda Place	1,062,316
42083	Road - Contributions To Crossovers & Verge Landscaping Contributions received for crossovers	1,000
42093	Road - Contributions - Street Lighting Contribution from MRWA as street lighting subsidy	2,500
42973	Road - Profit On Sale Of Asset Sale of Roller	15,000

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Shire of Chittering

SCHEDULE 12 - TRANSPORT
2016-2017 Budget Worksheets

ROAD PLANT PURCHASES		2016-2017 Budget		2015 -2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>							
<u>OPERATING REVENUE</u>							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENDITURE</u>							
43054	Plant - Engineer Vehicle - Ch0		0.00		36,819.00		36,819.00
43094	Plant - Crew Cab Truck - Ch10099		0.00		86,080.00		86,080.00
43144	Plant - Backhoe - Ch1266		0.00		170,000.00		170,000.00
43194	Plant - Water Truck Isuzu - Ch1256		0.00		165,390.00		165,390.00
43204	Plant - Mower - Ch1271		38,000.00		0.00		0.00
43274	Plant - Transfer To Reserve		200,000.00		29,256.00		29,256.00
<u>CAPITAL REVENUE</u>							
43055	Plant - Sale Of Emes Vehicle - Ch0	0.00		27,850.91		27,850.91	
43095	Plant - Sale Of Crew Cab Truck - Ch10099	0.00		25,454.55		25,454.55	
43115	Plant - Sale Of Road Broom - Ch6085	0.00		0.00		0.00	
43145	Plant - Sale Of Backhoe - Ch1266	0.00		30,000.00		30,000.00	
43155	Plant - Sale Of Ride On Mower - Ch1271	20,000.00		0.00		0.00	
43185	Plant - Sale Of Engineering Tech Officer Vehicle	0.00		28,541.14		28,541.14	
43195	Plant - Sale Of Isuzu Water Truck - Ch1256	0.00		27,272.73		27,272.73	
43315	Plant - Sale Of Roller	25,000.00		0.00		0.00	
43265	Plant - Realisation On Disposal Of Assets	(45,000.00)		(139,113.33)		(139,119.33)	
SUB-TOTAL		0.00	238,000.00	6.00	487,545.00	0.00	487,545.00
TOTAL - ROAD PLANT PURCHASES		0.00	238,000.00	6.00	487,545.00	0.00	487,545.00

SHIRE OF CHITTERING
2016-2017 BUDGET

TRANSPORT - SCHEDULE 12

EXPLANATORY NOTES - ROAD PLANT PURCHASES

CAPITAL EXPENDITURE

43204	Plant - Mower - Ch1271 Purchase of new Mower	38,000
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43274	Plant - Transfer To Reserve Transfer of funds to Plant Replacement Reserve	200,000
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CAPITAL REVENUE

43155	Plant - Sale Of Ride On Mower - Ch1271 Sale of Ride on Mower	20,000
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43315	Plant - Sale Of Roller Sale of Roller	25,000
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43265	Plant - Realisation On Disposal Of Assets Sale Proceeds of above assets	(45,000)
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Shire of Chittering

SCHEDULE 13 - ECONOMIC SERVICES
2016-2017 Budget Worksheets

RURAL SERVICES	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
48002 Rural - Noxious Weeds - Pest Plants		50,308.74		51,973.38		25,145.19
48022 Rural - Administration Allocation		5,268.66		5,702.57		5,427.17
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	55,577.40	0.00	57,675.95	0.00	30,572.36
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - RURAL SERVICES	0.00	55,577.40	0.00	57,675.95	0.00	30,572.36

SHIRE OF CHITTERING
2016-2017 BUDGET

ECONOMIC SERVICES - SCHEDULE 13

EXPLANATORY NOTES - RURAL SERVICES

OPERATING EXPENDITURE

48002	Rural - Noxious Weeds - Pest Plants Weed control throughout the Shire	50,309
48022	Rural - Administration Allocation Allocation of Administration Costs	5,269

GL NO	JOB NO
48002	48000 - Noxious Weeds

Shire of Chittering

SCHEDULE 13 - ECONOMIC SERVICES
2016-2017 Budget Worksheets

TOURISM & AREA PROMOTION		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
49002	Tour - Area Promotion		27,277.66		30,147.75		35,999.84
49022	Tour - Tourist Bureau Building & Garden Mtc		20,296.44		22,171.02		16,110.03
49032	Tour - Tourism Development & Support		9,350.00		6,850.00		6,827.27
49082	Tour - Depreciation		19,244.33		19,507.76		19,244.16
49092	Tour - Administration Allocation		15,805.97		25,661.57		24,423.10
49102	Tour - Tourism Signage		4,188.47		2,876.69		156.31
49122	Tour - Tourism Promotions Officer		20,000.00		20,000.00		20,000.00
OPERATING REVENUE							
49023	Tour - Reimbursements	10,250.00		14,000.00		13,245.02	
49013	Tour - Charges - Advertising Signs	0.00		155.46		155.46	
49043	Tour - Grant Income	6,500.00		16,500.00		16,500.00	
SUB-TOTAL		16,750.00	116,162.88	30,655.46	127,214.79	29,900.48	122,760.71
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - TOURISM & AREA PROMOTION		16,750.00	116,162.88	30,655.46	127,214.79	29,900.48	122,760.71

SHIRE OF CHITTERING
2016-2017 BUDGET

ECONOMIC SERVICES - SCHEDULE 13

EXPLANATORY NOTES - TOURISM & AREA PROMOTION

OPERATING EXPENDITURE

49002	Tour - Area Promotion Includes Taste of Chittering, Radiowest advertising, Chit Chat Trail Notes and 3 event flyer printing	27,278
49022	Tour - Tourist Bureau Building & Garden Mtc General maintenance and ongoing costs of the facility	20,296
49032	Tour - Tourism Development & Support Membership to Avon Tourism, Experience Perth and Discover Golden Horizons	9,350
49082	Tour - Depreciation Depreciation for assets belonging to Tourism	19,244
49092	Tour - Administration Allocation Allocation of administraton costs	15,806
49102	Tour - Tourism Signage Sculpture Trail signage and removal of Chittering Noticeboard	4,188
49122	Tour - Tourism Promotions Officer Contribution to Chittering Tourist Association to assist with tourism promotion	20,000

GL NO	JOB NO
49002	49002 - Area Promotion E001 - Taste of Chittering
49022	49001 - Tourist Bureau Building & Garden Maintenance
49062	E020 - Bindoon Rodeo E014 - September Colour Project E026 - Other Sponsorship

OPERATING REVENUE

49023	Tour - Reimbursements Reimbursements for utility charges Taste of Chittering - Donations and contributions	10,250 5,000 5,250
49043	Tour - Grant Income Office of Road Safety and Lotterywest - Taste of Chittering	6,500

Shire of Chittering

SCHEDULE 13 - ECONOMIC SERVICES

2016-2017 Budget Worksheets

BUILDING CONTROL		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
50002	Build - Salaries		99,452.98		115,070.26		111,355.55
50022	Build - Accrued Long Service Leave		580.00		580.00		3,692.92
50032	Build - Superannuation		9,323.00		12,347.09		11,955.25
50042	Build - Building Control - Workcare		3,480.85		4,053.86		4,053.86
50052	Build - Uniform Allowance		726.32		726.32		214.91
50062	Build - Professional Development		1,460.00		2,500.00		1,587.27
50072	Build - Fringe Benefits Tax		3,181.00		4,663.00		6,051.44
50082	Build - Vehicle Operating Expenses		2,827.00		5,570.00		2,828.62
50092	Build - Utilities		2,459.64		2,466.67		2,347.86
50102	Build - Office Expenses		2,400.00		2,500.00		1,745.84
50142	Build - Depreciation		4,438.18		4,438.18		4,438.16
50152	Build - Administration Allocation		19,757.46		21,384.64		20,352.31
50172	Build - Other Employee Expenses		400.00		500.00		463.33
50182	Build - Consultant Expenses		8,000.00		0.00		0.00
50192	Build - Building Fee Refunds		1,000.00		500.00		0.00
OPERATING REVENUE							
50003	Build - Charges - Bciff Levy Collections	1,150.00		1,500.00		952.50	
50013	Build - Charges - Brb Levy Collections	1,750.00		1,500.00		1,404.54	
50023	Build - Charges - Building Permits	65,000.00		75,000.00		61,284.40	
50033	Build - Charges - Other	1,200.00		1,500.00		1,230.47	
SUB-TOTAL		69,100.00	159,486.43	79,500.00	177,300.02	64,871.91	170,909.32
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - BUILDING CONTROL		69,100.00	159,486.43	79,500.00	177,300.02	64,871.91	170,909.32

SHIRE OF CHITTERING
2016-2017 BUDGET

ECONOMIC SERVICES - SCHEDULE 13

EXPLANATORY NOTES - BUILDING CONTROL

OPERATING EXPENDITURE

50002	Build - Salaries Salaries for Principal Building Surveyor and 33% of Support Officers	99,453
50022	Build - Accrued Long Service Leave LSL due for ex employee	580
50032	Build - Superannuation Superannuation for Principal Building Surveyor and 33% of Support Officers	9,323
50042	Build - Building Control - Workcare Workers Compensation for Principal Building Surveyor and 33% of Support Officers	3,481
50052	Build - Uniform Allowance Uniform Allowance for Principal Building Surveyor and 33% of Support Officers as per Council policy	726
50062	Build - Professional Development Training as identified during the Annual Performance Review process	1,460
50072	Build - Fringe Benefits Tax FBT - PBS Vehicle	3,181
50082	Build - Vehicle Operating Expenses Vehicle Operating Expenses for PBS vehicle	2,827
50092	Build - Utilities Utility charges	2,460
50102	Build - Office Expenses Photocopying charges, subscriptions and Building Standards	2,400
50142	Build - Depreciation Depreciation for assets belonging to Building Control	4,438
50152	Build - Administration Allocation Allocation of administration costs	19,757
50172	Build - Other Employee Expenses Various other expenses	400
50182	Build - Consultant Expenses Annual Leave Relief for PBS	8,000

SHIRE OF CHITTERING
2016-2017 BUDGET

ECONOMIC SERVICES - SCHEDULE 13

50192	Build - Building Fee Refunds Provision for building refunds	1,000
OPERATING REVENUE		
50003	Build - Charges - Bcitr Levy Collections Commission received for collection of BCITF levies	1,150
50013	Build - Charges - Brb Levy Collections Commission received for collection of BRB levies	1,750
50023	Build - Charges - Building Permits Fees collected from Building applications	65,000
50033	Build - Charges - Other Sale of building statistics	1,200

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Shire of Chittering
SCHEDULE 13 - ECONOMIC SERVICES
2016-2017 Budget Worksheets

ECONOMIC DEVELOPMENT		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
		\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>							
53002	Econdel - Salaries		159,232.67		151,206.55		148,367.70
53032	Econdel - Superannuation		17,686.00		16,705.22		18,305.22
53042	Econdel - Workcare		5,573.14		4,651.14		4,651.14
53052	Econdel - Uniform Allowance		884.21		884.21		756.66
53062	Econdel - Professional Development		1,700.00		2,750.00		949.42
53072	Econdel - Fringe Benefits Tax		4,335.00		5,033.00		6,535.94
53082	Econdel - Telecommunications		2,700.00		2,360.00		2,302.71
53092	Econdel - Office Expenses		250.00		400.00		209.27
53102	Econdel - Equipment < \$5,000		0.00		200.00		3.82
53112	Econdel - Depreciation		3,367.80		2,250.00		2,518.90
53122	Econdel - Administration Allocation		15,805.97		15,682.07		15,034.12
53132	Econdel - Vehicle Expenses		6,186.73		5,755.00		5,039.01
53142	Econdel - Loss On Sale Of Asset		0.00		695.74		695.74
53162	Econdel - Other Employee Expenses		800.00		300.00		274.34
53172	Econdel - Projects		19,703.00		14,400.00		7,783.60
<u>OPERATING REVENUE</u>							
53013	Econdel - Grant - Club Development	11,000.00		11,000.00		11,000.00	
53033	Econdel - Reimbursements	0		138.98		138.98	
SUB-TOTAL		11,000.00	238,224.52	11,138.98	223,272.93	11,138.98	217,557.17
<u>CAPITAL EXPENDITURE</u>							
53024	Econdel - Plant & Equipment - Edo Vehicle		0.00		18,735.59		18,735.59
<u>CAPITAL REVENUE</u>							
53005	Econdel - Sale Of Edo Vehicle	0.00		12,272.73		12,272.73	
53015	Econdel - Realisation On Disposal Of Asset	0.00		(12,272.73)		(12,272.73)	
SUB-TOTAL		0.00	0.00	0.00	18,735.59	0.00	18,735.59
TOTAL - ECONOMIC DEVELOPMENT		11,000.00	238,224.52	11,138.98	242,008.52	11,138.98	236,292.76

SHIRE OF CHITTERING
2016-2017 BUDGET

ECONOMIC SERVICES - SCHEDULE 13

EXPLANATORY NOTES - ECONOMIC DEVELOPMENT

OPERATING EXPENDITURE

53002	Econdel - Salaries Salaries for Economic Development Officer, Community Development Officer and a portion of the Support Officer	159,233
53032	Econdel - Superannuation Superannuation for Economic Development Officer, Community Development Officer and a portion of the Support Officer	17,686
53042	Econdel - Workcare Workers Compensation for Economic Development Officer, Community Development Officer and a portion of the Support Officer	5,573
53052	Econdel - Uniform Allowance Uniform Allowance for Economic Development Officer, Community Development Officer and a portion of the Support Officer as per Council policy	884
53062	Econdel - Professional Development Training as identified during the Annual Performance Review process	1,700
53072	Econdel - Fringe Benefits Tax FBT for EDO vehicle	4,335
53082	Econdel - Telecommunications Utility charges	2,700
53092	Econdel - Office Expenses Photocopying, stationery	250
53102	Econdel - Equipment < \$5,000 Office equipment general	0
53112	Econdel - Depreciation Depreciation for assets belonging to Economic Development	3,368
53122	Econdel - Administration Allocation Allocation of administration costs	15,806
53132	Econdel - Vehicle Expenses Vehicle operating expenses for EDO vehicle	6,187

**SHIRE OF CHITTERING
2016-2017 BUDGET**

ECONOMIC SERVICES - SCHEDULE 13

53162	Econdel - Other Employee Expenses Various other employee expenses	800
53172	Econdel - Projects Projects including Bypass Reference Group, local business support, shop local campaign, sign audit/plan, tourism action plan and business memberships	19,703

GL NUMBER	JOB NUMBER
53172	ED01 - CEDS Local Business Support
	ED02 - CEDS Shop Local Campaign
	ED03 - CEDS Sign Audit/Plan
	ED04 - CEDS Business Memberships
	ED06 - CEDS Tourism Action Plan
	ED07 - CEDS Bypass Reference Group
	CEDS (Chittering Economic Development Strategy)

OPERATING REVENUE

53013	Econdel - Grant - Club Development DSR - Contribution to Club Development Costs	11,000
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Shire of Chittering

SCHEDULE 13 - ECONOMIC SERVICES
2016-2017 Budget Worksheets

OTHER ECONOMIC SERVICES	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
55012 Econ - Community Bus Operations		30,634.71		14,170.96		11,673.57
55042 Econ - Depreciation		8,206.00		7,632.00		7,632.06
55052 Econ - Administration Allocation		7,902.98		9,979.50		9,497.96
<u>OPERATING REVENUE</u>						
55003 Econ - Charges - Extractive Industry Licence	2,700.00		2,700.00		2,700.00	
55013 Econ - Charges - Community Bus Hire	8,978.00		5,850.00		6,174.54	
SUB-TOTAL	11,678.00	46,743.69	8,550.00	31,782.46	8,874.54	28,803.59
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER ECONOMIC SERVICES	11,678.00	46,743.69	8,550.00	31,782.46	8,874.54	28,803.59

SHIRE OF CHITTERING
2016-2017 BUDGET

ECONOMIC SERVICES - SCHEDULE 13

EXPLANATORY NOTES - OTHER ECONOMIC SERVICES

OPERATING EXPENDITURE

55012	Econ - Community Bus Operations Operating costs associated with the provision of the Community Bus. An allowance has been granted to the following community groups for the use of the Community Bus: Chittering Tourism Association Bindoon Historical Society Chittering Cancer Support Group Bindoon Retirees Chittering Wildlife Carers Chittering Junior Football Club	30,635
55042	Econ - Depreciation Depreciation for assets belonging to Other Economic Services	8,206
55052	Econ - Administration Allocation Allocation of Administration costs	7,903

GL NUMBER	JOB NUMBER
55012	55000 - Community Bus Operations

OPERATING REVENUE

55003	Econ - Charges - Extractive Industry Licences & App. Fees for Extractive Industry Licences & Applications	2,700
55013	Econ - Charges - Community Bus Hire Community Bus Hire charges	8,978

Shire of Chittering

SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016-2017 Budget Worksheets

PRIVATE WORKS	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
56002 Priv - Private Works Plant Hire		13,518.08		10,100.62		2,222.18
56022 Priv - Administration Allocation		3,951.49		4,276.93		4,070.81
<u>OPERATING REVENUE</u>						
56003 Priv - Charges Plant Hire	16,882.50		12,120.00		4,115.23	
SUB-TOTAL	16,882.50	17,469.58	12,120.00	14,377.55	4,115.23	6,292.99
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PRIVATE WORKS	16,882.50	17,469.58	12,120.00	14,377.55	4,115.23	6,292.99

SHIRE OF CHITTERING
2016-2017 BUDGET

OTHER PROPERTY & SERVICES - SCHEDULE 14

EXPLANATORY NOTES - PRIVATE WORKS

OPERATING EXPENDITURE

56002	Priv - Private Works Plant Hire Provision for requested private works	13,518
56022	Priv - Administration Allocation Allocation of administration costs	3,951

GL NUMBER	JOB NUMBER
56002	Z*** - Various Private Works

OPERATING REVENUE

56003	Priv - Charges Plant Hire Revenue from requested private works	16,883
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Shire of Chittering

SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016-2017 Budget Worksheets

PUBLIC WORKS OVERHEADS		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE							
57002	Pub - Engineering Salaries		251,024.11		245,716.07		252,032.44
57022	Pub - Engineering Accrued Long Service Leave		27,608.00		0.00		7,130.94
57032	Pub - Engineering Superannuation		30,396.00		32,864.00		31,051.55
57042	Pub - Engineering Office And Other Expenses		10,620.00		21,935.00		24,166.52
57045	Pub - Advertising		1,000.00		1,500.00		2,183.08
57047	Pub - Equipment < \$5,000		2,200.00		1,000.00		1,620.00
57052	Pub - Engineering Utilities		8,500.00		7,500.00		8,302.06
57062	Pub - Engineering Fringe Benefits Tax		18,287.00		13,235.00		17,185.31
57072	Pub - Engineering Vehicle Operating Expenses		15,199.00		17,547.00		12,723.31
57082	Pub - Engineering Consultancy Fees		12,500.00		20,000.00		10,727.27
57092	Pub - Roman Software Maintenance		6,500.00		5,828.47		5,828.47
57102	Pub - Training & Conferences (Works)		28,595.00		31,550.00		21,882.87
57105	Pub - Other Employee Costs (Works)		2,910.00		3,000.00		4,860.42
57112	Pub - Annual Leave		93,463.00		100,587.00		105,166.80
57122	Pub - Public Holidays		39,012.00		41,961.00		49,748.48
57132	Pub - Sick Pay		21,732.00		21,028.00		28,147.90
57142	Pub - Superannuation (Works)		98,110.00		103,321.00		104,710.84
57152	Pub - Insurance On Works		34,868.00		34,708.69		34,708.69
57162	Pub - Protective Clothing, Uniforms & Equipment (Works)		13,200.00		8,200.00		5,961.59
57172	Pub - Workcare (Works)		44,309.00		42,181.57		40,181.57
57182	Pub - Engineering Building Maintenance		28,694.09		26,049.22		19,080.36
57192	Pub - Toolbox Meetings		5,267.31		16,122.01		8,409.90
57202	Pub - Occupational Health & Safety		5,650.00		4,678.78		3,187.66
57210	Pub - Depreciation On Engineering Furn, Plant & Equip (Wo		42,497.00		21,904.43		23,405.78
57212	Pub - Administration Allocation (Works)		71,785.44		60,589.82		57,707.72
57252	Pub - Superannuation (Bldg Mtce)		9,234.00		9,181.00		9,742.75
57262	Pub - Workcare (Bldg Mtce)		3,489.00		3,010.84		3,010.84
57272	Pub - Protective Clothing & Equip (Bldg Mtce)		1,000.00		1,000.00		739.15
57282	Pub - Other Employee Expenses (Bldg Mtce)		7,491.44		8,332.19		7,373.03
57292	Pub - Expendable Tools (Bldg Mtce)		2,800.00		2,800.00		2,133.74
57302	Pub - Vehicle Operating Costs (Bldg Mtce)		12,682.00		13,301.78		11,141.76
57322	Pub - Sundry Plant Expenses		35,217.38		39,497.00		32,028.32
57412	Pub - Depreciation (Bldg Mtce)		6,961.00		5,975.00		5,974.82
57402	Pub - Loss On Sale Of Asset		0.00		1,251.37		1,251.37
57422	Pub - Administration Allocation (Bldg Mtce)		10,603.17		8,625.14		8,209.24
Recovered amounts							
57222	Pub - Less Allocated To Works & Services		(1,003,404.93)		(975,981.95)		(957,114.68)
OPERATING REVENUE							
57003	Pub - Reimbursement	12,679.00		10,403.01		10,403.01	
SUB-TOTAL		12,679.00	0.00	10,403.01	(0.57)	10,403.01	13,862.87
CAPITAL EXPENDITURE							
CAPITAL REVENUE							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PUBLIC WORKS OVERHEADS		12,679.00	0.00	10,403.01	(0.57)	10,403.01	13,862.87

SHIRE OF CHITTERING
2016-2017 BUDGET

OTHER PROPERTY & SERVICES - SCHEDULE 14

EXPLANATORY NOTES - PUBLIC WORKS OVERHEADS

OPERATING EXPENDITURE

57002	Pub - Engineering Salaries Salaries for Executive Manager Technical Services, Works Manager and Support Officer	251,024
57022	Pub - Engineering Accrued Long Service Leave Long Service Leave liability payment	27,608
57032	Pub - Engineering Superannuation Superannuation for Executive Manager Technical Services, Works Manager and Support Officer	30,396
57042	Pub - Engineering Office And Other Expenses Freight, Auto Cad Licences, Memberships, Stationery, Mobile Phones, ESRI Computer Program licence	10,620
57045	Pub - Advertising Various advertising	1,000
57047	Pub - Equipment < \$5,000 Two Way radios, Office chairs & shelving	2,200
57052	Pub - Engineering Utilities Utility Charges	8,500
57062	Pub - Engineering Fringe Benefits Tax FBT for EMTS Vehicle & Housing & Works Manager & Building Co-Ordinator vehicle	18,287
57072	Pub - Engineering Vehicle Operating Expenses Vehicle operating expenses for EMTS & WM vehicles	15,199
57082	Pub - Engineering Consultancy Fees Engineering Consultant	12,500
57092	Pub - Roman Software Maintenance Licence fees for Roman program	6,500
57102	Pub - Training & Conferences (Works) Training as identified during the Annual Performance Review process	28,595
57105	Pub - Other Employee Costs (Works) Pre employment medicals, flu vaccines, police clearances	2,910
57112	Pub - Annual Leave Provision for the taking of annual leave	93,463

SHIRE OF CHITTERING
2016-2017 BUDGET

OTHER PROPERTY & SERVICES - SCHEDULE 14

57122	Pub - Public Holidays Provision for public holidays	39,012
57132	Pub - Sick Pay Provision for the taking of sick leave	21,732
57142	Pub - Superannuation (Works) Superannuation for the Outside Crew	98,110
57152	Pub - Insurance On Works Liability Insurance	34,868
57162	Pub - Protective Clothing, Uniforms & Equipment (Works) PPE for outside crew	13,200
57172	Pub - Workcare (Works) Workers Compensation for Outside Crew	44,309
57182	Pub - Engineering Building Maintenance General maintenance and ongoing costs of this building	28,694
57192	Pub - Toolbox Meetings Monthly toolbox meetings	5,267
57202	Pub - Occupational Health & Safety Safety Office training, safety procedure review	5,650
57210	Pub - Depreciation On Engineering Furn, Plant & Equip (Works) Depreciation on Assets belonging to Pubic Works	42,497
57212	Pub - Administration Allocation (Works) Allocation of administration costs	71,785
57252	Pub - Superannuation (Bldg Mtce) Superannuation for Building Co-Ordinator and Apprentice	9,234
57262	Pub - Workcare (Bldg Mtce) Workers Compensation for Building Co-Ordinator and Apprentice	3,489
57272	Pub - Protective Clothing & Equip (Bldg Mtce) Uniforms for Building Co-Ordinator and Apprentice	1,000
57282	Pub - Other Employee Expenses (Bldg Mtce) Training, Apprentice training at TAFE	7,491
57292	Pub - Expendable Tools (Bldg Mtce) Tool Allowance and purchase of new hand tools	2,800
57302	Pub - Vehicle Operating Costs (Bldg Mtce) Vehicle Operating Costs for Building vehicle	12,682

SHIRE OF CHITTERING
2016-2017 BUDGET

OTHER PROPERTY & SERVICES - SCHEDULE 14

57322	Pub - Sundry Plant Expenses Operating costs for Sundry plant that is not recovered directly to jobs	35,217
57412	Pub - Depreciation (Bldg Mtce) Depreciation on assets belonging to Building Maintenance	6,961
57422	Pub - Administration Allocation (Bldg Mtce) Allocation of Administration costs	10,603
57222	Pub - Less Allocated To Works & Services Costs allocated to various jobs	(1,003,405)

GL NUMBER	JOB NUMBER
57182	57002 - Engineering Building Maintenance
57192	57000 - Toolbox Meetings
57202	57001 - Occupational Health & Safety
57102	57003 - Training & Conferences

Shire of Chittering

SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016-2017 Budget Worksheets

PLANT OPERATION OVERHEADS		2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>							
58002	Pla - Fuel & Oil		194,012.00		212,380.80		186,368.09
58012	Pla - Tyres & Tubes		58,588.00		20,000.00		11,290.00
58022	Pla - Parts & Repairs		132,100.00		195,619.44		223,805.33
58032	Pla - Repair Wages		41,157.29		19,728.51		21,899.99
58042	Pla - Insurance		49,383.61		46,994.00		55,897.25
58052	Pla - Licences		13,066.55		14,959.00		12,742.03
58072	Pla - Cutting Edges		8,190.00		12,000.00		6,992.32
58092	Pla - Depreciation		218,709.73		228,442.22		201,060.86
<u>Recovered amounts</u>							
58082	Pla - Less Allocated To Works & Services		(496,497.45)		(521,681.75)		(516,141.51)
58102	Pla - Less Depreciation Allocated To Works & Services		(218,709.73)		(228,442.22)		(185,176.40)
<u>OPERATING REVENUE</u>							
58013	Pla - Reimbursements	28,850.00		30,000.00		38,857.00	
SUB-TOTAL		28,850.00	0.00	30,000.00	0.00	38,857.00	18,737.96
<u>CAPITAL EXPENDITURE</u>							
<u>CAPITAL REVENUE</u>							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PLANT OPERATION OVERHEADS		28,850.00	0.00	30,000.00	0.00	38,857.00	18,737.96

SHIRE OF CHITTERING
2016-2017 BUDGET

OTHER PROPERTY & SERVICES - SCHEDULE 14

EXPLANATORY NOTES - PLANT OPERATION COSTS

OPERATING EXPENDITURE

58002	Pla - Fuel & Oil Fuel & Oil costs for all plant, vehicles and equipment	194,012
58012	Pla - Tyres & Tubes Tyres & Tubes for all plant and vehicles	58,588
58022	Pla - Parts & Repairs Parts & Repairs for all plant, vehicles and equipment	132,100
58032	Pla - Repair Wages Wages allocated for maintenance of plant & equipment	41,157
58042	Pla - Insurance Insurance for all plant, vehicles and equipment	49,384
58052	Pla - Licences Registration costs for all plant and vehicles	13,067
58072	Pla - Cutting Edges Cutting Edges for graders and mowers	8,190
58092	Pla - Depreciation Depreciation for assets	218,710
58082	Pla - Less Allocated To Works & Services Costs recovered to jobs and relevant line items	(496,497)
58102	Pla - Less Depreciation Allocated To Works & Services Costs recovered to jobs	(218,710)
OPERATING REVENUE		
58013	Pla - Reimbursements Fuel Tax Credits	28,850

Shire of Chittering

SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016-2017 Budget Worksheets

SALARIES & WAGES	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
59002 Sal - Gross Salaries & Wages		3,231,113.00		3,194,978.49		3,366,035.88
59012 Sal - Workers Compensation		20,000.00		75,000.00		60,824.84
59022 Sal - Less Salaries & Wages Allocated		(3,231,113.00)		(3,194,978.49)		(3,369,550.69)
59042 Sal - Paid Parental Leave		6,000.00		0.00		6,579.36
<u>OPERATING REVENUE</u>						
59003 Sal - Reimbursement Workers Compensation	20,000.00		74,000.00		62,060.67	
59013 Sal - Paid Parental Leave	6,000.00		0.00		6,579.36	
SUB-TOTAL	26,000.00	26,000.00	74,000.00	75,000.00	68,640.03	63,889.39
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - SALARIES & WAGES	26,000.00	26,000.00	74,000.00	75,000.00	68,640.03	63,889.39

SHIRE OF CHITTERING
2016-2017 BUDGET

OTHER PROPERTY & SERVICES - SCHEDULE 14

EXPLANATORY NOTES - SALARIES & WAGES

OPERATING EXPENDITURE

59002	Sal - Gross Salaries & Wages Gross Salaries & Wages for 15-16	3,231,113
59012	Sal - Workers Compensation Provision for Workers Compensation claims	20,000
59022	Sal - Less Salaries & Wages Allocated Gross salaries & wages allocated to relevant schedules & jobs	(3,231,113)
59042	Sal - Paid Parental Leave	6,000

OPERATING REVENUE

59003	Sal - Reimbursement Workers Compensation Reimbursement for Workers Compensation claims	20,000
59013	Sal - Paid Parental Leave	6,000

Shire of Chittering

SCHEDULE 14 - OTHER PROPERTY & SERVICES
2016-2017 Budget Worksheets

UNCLASSIFIED	2016-2017 Budget		2015-2016 Budget		2015-2016 YTD Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
61022 Uncl - Lot 62 Development		0.00		36,650.00		36,350.81
61122 Uncl - Administration Allocation		2,634.33		2,851.29		2,713.68
<u>OPERATING REVENUE</u>						
61003 Uncl - Contributions & Donations - Gas Pipe	1,900.00		1,884.00		1,884.00	
61013 Uncl - Profit On Sale Of Asset	265,000.00		265,000.00		0.00	
61023 Uncl - Lease Nbn Tower	20,000.00		0.00		0.00	
SUB-TOTAL	286,900.00	2,634.33	266,884.00	39,501.29	1,884.00	39,064.49
<u>CAPITAL EXPENDITURE</u>						
61044 Uncl - Transfer To Reserve		285,000.00		265,000.00		0.00
<u>CAPITAL REVENUE</u>						
61015 Uncl - Sale Of Land	265,000.00		265,000.00		0.00	
61025 Uncl - Realisation On Disposal Of Assets	(265,000.00)		(265,000.00)		0.00	
SUB-TOTAL	0.00	285,000.00	0.00	265,000.00	0.00	0.00
TOTAL - UNCLASSIFIED	286,900.00	287,634.33	266,884.00	304,501.29	1,884.00	39,064.49

SHIRE OF CHITTERING
2016-2017 BUDGET

OTHER PROPERTY & SERVICES - SCHEDULE 14

EXPLANATORY NOTES - UNCLASSIFIED

OPERATING EXPENDITURE

61122	Uncl - Administration Allocation Allocation of Administration costs	2,634
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OPERATING REVENUE

61003	Uncl - Contributions & Donations - Gas Pipeline Contribution - Gas Pipeline is from Alinta Gas as per DOLA agreement	1,900
61013	Uncl - Profit On Sale Of Asset Profit on Sale of Lot 62	265,000
61023	Uncl - Lease Nbn Tower Lease payments from NBN and Telstra	20,000

CAPITAL EXPENDITURE

61044	Uncl - Transfer To Reserve Transfer to Binda Place Reserve	285,000
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CAPITAL REVENUE

61015	Uncl - Sale Of Land Proceeds from Sale of Lot 62	265,000
61025	Uncl - Realisation On Disposal Of Assets Disposal of Lot 62	(265,000)



FEES AND CHARGES

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative		2016-2017 Total \$(inc GST)	Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)		
SCHEDULE 3 - GENERAL PURPOSE FUNDING				
RATES				
<i>Instalment Charges</i>				
Administration Fee - per Instalment Notice	10.00	10.00	10.00	S
Interest on Instalments Plan	5.5%	5.5%	5.5%	S
<i>Interest Charges</i>				
Interest Overdue Rates - Over 35 Days	11.0%	11.0%	11.0%	S
Interest Overdue Sundry Debtors - Over 35 Days	11.0%	11.0%	11.0%	S
<i>Rating Charges</i>				
Rating Information Statement and Reprints – per Assessment per rating year	23.00	23.00	23.00	C
Labour Per Hour - Documentation Services including Verification	33.00	33.00	33.00	C
Property Title Search	34.00	34.00	34.00	C
Property File Search	34.00	34.00	34.00	C
Rate Book Complete Owners Listing	113.00	113.00	113.00	C
Settlement Enquiry – Rates Enquiry Only	40.00	40.00	45.00	C
Settlement Enquiry – Property and Rate Enquiry	110.00	110.00	115.00	C
Other Information Listings	57.00	57.00	57.00	C
Caveat Lodgement Fee	At Cost	At Cost	At Cost	C
Caveat Withdrawal Fee (if prepared and lodged by Debt Collection Agency)	At Cost	At Cost	At Cost	C
Caveat Withdrawal Fee (if prepared by Shire staff and lodged by applicant)	80.00	80.00	80.00	C
Notice of Discontinuance	At Cost	At Cost	At Cost	C

SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
	80.00	80.00	80.00	C
	110.00	110.00	110.00	C
	130.00	130.00	130.00	C
	150.00	150.00	150.00	C

Rates – Alternative Payment Arrangements

Alternative Payment Arrangement Fee	
Balance less than \$2,000	
Balance greater than \$2,000 but less than \$4,000	
Balance greater than \$4,000 but less than \$6,000	
Balances greater than \$6,000	

SCHEDULE 4 - GOVERNANCE

ADMINISTRATION

Council Documents

Annual Budget - First Copy Free	0.00	0.00	0.00	C
Annual Budget - Subsequent Copies	23.00	23.00	23.00	C
Annual Report - First Copy Free	0.00	0.00	0.00	C
Annual Report - Subsequent Copies	23.00	23.00	23.00	C
Code of Conduct	6.00	6.00	6.00	C
Policy Manual	28.00	28.00	28.00	C
Strategic Plan	11.00	11.00	11.00	C
All other Council Documents	At Cost	At Cost	At Cost	C

Facsimile Transmission

Send first Page	4.50	4.50	4.50	C
Subsequent Pages	1.15	1.15	1.15	C

SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
<i>Freedom of Information</i>				
Application - Section 12(1)(e) Freedom of Information Act	30.00	30.00	30.00	S
Delivery, Packaging, and Postal	At Cost	At Cost	At Cost	S
Photocopying - as per FOI Regulations	0.20	0.20	0.20	S
Staff Labour - per Hour or Pro-Rata Time				
Staff Time dealing with Application	30.00	30.00	30.00	S
Supervision of Document Access	30.00	30.00	30.00	S
Transcribing Information	30.00	30.00	30.00	S
<i>Laminating</i>				
A4 per Sheet	3.40	3.40	3.40	C
A3 per Sheet	4.55	4.55	4.55	C
<i>Photocopying</i>				
A4 (Typed Page)	0.35	0.35	0.35	C
A4 (Colour)	1.65	1.65	1.65	C
A3 (Typed Page)	0.60	0.60	0.60	C
A3 (Colour)	2.20	2.20	2.20	C
<i>Printing</i>				
A1 (Black & White Plans or Maps)	11.00	11.00	11.00	C
A3 or A4 (Black & White Plans or Maps)	1.10	1.10	1.10	C
A1 (Colour Plans or Maps)	11.00	11.00	11.00	C
A3 & A4 (Colour Plans or Maps)	2.20	2.20	2.20	C

Not for Profit Community Groups receive an allowance of \$200 pa and then charged at a 50% Concession rate
Bush Fire Brigades 100% Concession

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015	2015-2016	2016-2017	
	Fee \$(inc GST)	Fee \$(inc GST)	Total \$(inc GST)	
<i>Sale of Agendas</i>				
Annual Subscription - Hard Copy	113.00	113.00	113.00	C
Single Copy per Issue - Hard Copy	17.00	17.00	17.00	C
USB	0.00	0.00	8.25	C
<i>Sale of Minutes</i>				
Annual Subscription - Hard Copy	113.00	113.00	113.00	C
Single Copy per Issue - Hard Copy	17.00	17.00	17.00	C
USB	0.00	0.00	8.25	C
<i>Special Series Number Plates</i>				
Special Series Number Plates - Donated to Local Emergency Service Groups	55.00	55.00	55.00	C

SCHEDULE 5 - LAW ORDER AND PUBLIC SAFETY

RANGER SERVICES

Administration

Annual Lease

Bindoon Fire Station	1.10	1.10	1.10	C
Lower Chittering Fire Station	1.10	1.10	1.10	C
Muchea Fire Station	1.10	1.10	1.10	C
Upper Chittering Fire Station	1.10	1.10	1.10	C
Repeater - Per Unit	220.00	220.00	220.00	C

SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
Callouts				
Ranger - Business Hours Callout 8.30am - 5.00pm	66.00	66.00	66.00	C
Ranger - After Hours Callout	121.00	121.00	121.00	C
Emergency Services Charges				
Call out to Illegal Burn - \$250 + vehicle & Equipment Costs				C
Deliberate False Alarm - \$250 + vehicle & Equipment costs & infringements				C
Direct Brigade Alarm - False Alarm	250.00	250.00	250.00	C
Reconnaissance Vehicles - per hour or part there of	55.00	55.00	55.00	C
Light Tanker Equivalent - per hour or part there of	82.50	82.50	82.50	C
1.4 Equivalent - per hour or part there of	165.00	165.00	165.00	C
2.4 Equivalent - per hour or part there of	165.00	165.00	165.00	C
3.4 Equivalent - per hour or part there of	165.00	165.00	165.00	C
Bulk Water Tanker	At Cost + 5% Admin fee	At Cost + 5% Admin fee	At Cost + 5% Admin fee	C
Specialist Equipment Vehicle Equivalent	At Cost + 5% Admin fee	At Cost + 5% Admin fee	At Cost + 5% Admin fee	C
Pumper Vehicles Equivalent	At Cost + 5% Admin fee	At Cost + 5% Admin fee	At Cost + 5% Admin fee	C
Air Support Equipment - At cost & 5% Administration Fee	At Cost + 5% Admin fee	At Cost + 5% Admin fee	At Cost + 5% Admin fee	C
Earth Moving & General Equipment - At cost & 5% Administration Fee	At Cost + 5% Admin fee	At Cost + 5% Admin fee	At Cost + 5% Admin fee	C
Any Other Equipment, Personnel or Items - At cost & 5% Administration Fee	At Cost + 5% Admin fee	At Cost + 5% Admin fee	At Cost + 5% Admin fee	C

SHIRE OF CHITTERING 2016-2017 FEES AND CHARGES						
	Comparative					
	2014-2015	2015-2016	2016-2017			
	Fee	Fee	Total			
	\$(inc GST)	\$(inc GST)	\$(inc GST)			
						Council (C) or Statutory (S)
Fire Prevention						
Fire Breaks - at Cost	At Cost	At Cost	At Cost			C
Hazard Burns - at Cost	At Cost	At Cost	At Cost			C
Hazard Reduction - at Cost	At Cost	At Cost	At Cost			C
Organisation & Inspection of Private Works by Ranger	114.00	114.00	114.00			C
Water - Minimum Charge	8.00	8.00	8.00			C
Water - per 1,000 Litres	2.30	2.30	2.30			C
Regional Ranger Services						
Labour per Hour Inclusive of Travel	66.00	66.00	66.00			C
Vehicle Travel per km	0.80	0.80	0.80			C
Animal Control						
Anti Barking Collar						
Dog Anti Barking Collar Hire – per Week	12.00	12.00	12.00			C
Deposit Bond	50.00	50.00	50.00			C
Late Return Fee - Daily	12.00	12.00	12.00			C
Sale of Anti Bark Dog Collar	176.00	176.00	176.00			C
Euthanasia Fee (performed by Vet) (fee charged where owner can be traced or if requested by owner)						
Dog	130.00	At Cost	At Cost			C
Cat	60.00	At Cost	At Cost			C

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
<i>Dog Registration</i>				
Registration one year - Unsterilised	50.00	50.00	50.00	S
Registration one year - Unsterilised - Owned by pensioner	25.00	25.00	25.00	S
Registration one year - Sterilised	20.00	20.00	20.00	S
Registration one year - Sterilised - Owned by pensioner	10.00	10.00	10.00	S
Registration three years - Sterilised	42.50	42.50	42.50	S
Registration three years - Sterilised - Owned by pensioner	21.25	21.25	21.25	S
Registration three years - Unsterilised	120.00	120.00	120.00	S
Registrations three years - Unsterilised - Owned by pensioner	60.00	60.00	60.00	S
Registration lifetime - Unsterilised	250.00	250.00	250.00	S
Registration lifetime - Unsterilised - Owned by pensioner	125.00	125.00	125.00	S
Registration lifetime - Sterilised	100.00	100.00	100.00	S
Registration lifetime - Sterilised - Owned by pensioner	50.00	50.00	50.00	S
Registration of a working dog is 25% of prescribed fee				S
Implementation of a dog microchip	N/A	At Cost, plus admin fee	At Cost, plus admin fee	C
More Than 2 Less Than 7 Dogs - Dog Act S 26 (3)	165.00	165.00	165.00	C
<i>Dogs - Seizure & Impounding</i>				
Seizure and Impounding of a Dog	120.00	120.00	120.00	C
Maintenance of Dog in Pound (pay per day or part thereof) – Sustenance	30.00	30.00	30.00	C
Return of a dog impounded outside normal hours	60.00	60.00	60.00	C
Seizure and return of dog without impounding	60.00	60.00	60.00	C

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
Cat Registration				
Registration One Year	20.00	20.00	20.00	S
Registration one year - Owned by pensioner	10.00	10.00	10.00	S
Registration Three Years	42.50	42.50	42.50	S
Registration three years - owned by pensioner	21.25	21.25	21.25	S
Registration - lifetime	100.00	100.00	100.00	S
Registration - lifetime - owned by pensioner	50.00	50.00	50.00	S
Application to breed cats (per breeding cat)	100.00	100.00	100.00	S
Cats - Seizure & Impounding				
Seizure and Impounding of a Cat	120	120.00	120.00	C
Maintenance of Cat in Pound (pay per day or part thereof) – Sustenance	30	30.00	30.00	C
Return of a cat impounded outside normal hours	60	60.00	60.00	C
Seizure and return of cat without impounding	60	60.00	60.00	C
Implementation of a cat microchip	At Cost, plus admin fee	At Cost, plus admin fee	At Cost, plus admin fee	C
Sterilisation of a cat	At Cost, plus admin fee	At Cost, plus admin fee	At Cost, plus admin fee	C

SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES

	Comparative			Council (C) or Statutory (S)
	2014-2015	2015-2016	2016-2017	
	Fee \$(inc GST)	Fee \$(inc GST)	Total \$(inc GST)	
<i>Impounding Fees</i>				
<u>Rangers fees</u>				
1. Entire horses, mules, asses, camels, bulls or boars per head				
If impounded after 6.00am and before 6.00pm	35.00	35.00	35.00	S
If impounded after 6.00pm and before 6.00am	75.00	75.00	75.00	S
2. Mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams or pigs per head				
If impounded after 6.00am and before 6.00pm	35.00	35.00	35.00	S
If impounded after 6.00pm and before 6.00am	75.00	75.00	75.00	S
3. Wethers, ewes, lambs, goats per head				
If impounded after 6.00am and before 6.00pm	15.00	15.00	15.00	S
If impounded after 6.00pm and before 6.00am	30.00	30.00	30.00	S
<u>Poundage Fees for Cattle - every 24 hours or part thereof</u>				
1. Entire horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs, goats, alpacas, llamas and deer per head	7.50	7.50	7.50	S
<u>Charges for sustenance of cattle impounded - per day</u>				
1. Entire horses, mules, asses, camels, bulls, boars, mares, geldings, colts, fillies, foals, oxen, cows, steers, heifers, calves, rams, pigs, wethers, ewes, lambs, goats, alpacas, llamas and deer per head	7.50	7.50	7.50	S
<i>Kennels</i>				
Licence to Keep an Approved Kennel	180.00	180.00	180.00	C
Renewal of a Licence to Keep an Approved Kennel	40.00	40.00	40.00	C
Bulk Licence of Dogs in an Approved Kennel	100.00	100.00	100.00	C

SHIRE OF CHITTERING 2016-2017 FEES AND CHARGES						
	Comparative					
	2014-2015	2015-2016	2016-2017	Council (C)		
	Fee	Fee	Total	or		
	\$(inc GST)	\$(inc GST)	\$(inc GST)	Statutory (S)		
Vermin Traps						
Deposit Bond (maximum hire of four weeks)	50.00	50.00	50.00	C		
Vermin Trap Replacement Fee	150.00	At Cost	At Cost	C		
Sale of Vermin Trap	N/A	At Cost	At Cost	C		
Other Law Order & Public Safety						
Abandoned Vehicles						
Towing Charge - at Cost	At Cost	At Cost	At Cost	C		
Storage of impounded vehicle (per month or part thereof)	57.00	51.82	57.00	C		
Administrative Maintenance - per Vehicle	23.00	20.91	23.00	C		
Registered Road Verges						
Application for Registered Road Verge (including verge signs (2))	77.00	77.00	77.00	C		
Application for Registered Road Verge - Organic (including verge signs (2))	110.00	110.00	110.00	C		
Replacement Registered Road Verge Sign (each)	22.00	22.00	22.00	C		
Rural Numbering						
Rural Numbering - per Sign	40.00	40.00	40.00	C		

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

Comparative				Council (C) or Statutory (S)
2014-2015	2015-2016	2016-2017	Total	
Fee \$(inc GST)	Fee \$(inc GST)	Fee \$(inc GST)	Total \$(inc GST)	

SCHEDULE 9 - HOUSING

Community Housing

Unit 1, 8 Edmonds Place - per Week*
Unit 2, 8 Edmonds Place - per Week*
Unit 3, 8 Edmonds Place - per Week*
Unit 4, 8 Edmonds Place - per Week*
Unit 5, 8 Edmonds Place - per Week*
Unit 6, 8 Edmonds Place - per Week*

*25% of Tenants Eligible
Income or Market Value plus
Commonwealth Rent
Assistance

Council Staff Housing (As per Policy S6) (Only applicable to Shire employees otherwise rent is charged at market value)

Unit 1, 6194 Great Northern Highway - per Week*	240.00	240.00	240.00	C
Unit 2, 6194 Great Northern Highway - per Week*	240.00	240.00	240.00	C
Unit 3, 6194 Great Northern Highway - per Week*	240.00	240.00	240.00	C
Unit 4, 6194 Great Northern Highway - per Week*	240.00	240.00	240.00	C

*or as per Contract of Employment

Seniors Housing

Unit 1, 11 Edmonds Place - per Week*
Unit 2, 11 Edmonds Place - per Week*
Unit 3, 11 Edmonds Place - per Week*
Unit 4, 11 Edmonds Place - per Week*
Unit 5, 11 Edmonds Place - per Week*
Unit 6, 11 Edmonds Place - per Week*
Unit 7, 11 Edmonds Place - per Week*
Unit 8, 11 Edmonds Place - per Week*

*25% of Tenants Eligible
Income or Market Value plus
Commonwealth Rent
Assistance

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
Tenancy Management				
Community Housing	8.50%	8.50%	8.50%	C
Seniors Housing	8.50%	8.50%	8.50%	C

Pet Bond

A bond for **EACH** pet equivalent to one (1) week's rent is applicable for pets in Community and Seniors Housing Units.

SCHEDULE 10 - COMMUNITY AMENITIES

CEMETERY FEES

On application to hold a funeral, the following fees shall be payable in advance

Grant of Right of Burial

Right of Burial - 25 years	227.00	55.00	55.00	C
Right of Burial - Renewal	227.00	55.00	55.00	C
Right of Burial - Pre Need Purchase of Grave	114.00	27.50	27.50	C
Right of Burial - Copy	12.00	12.00	12.00	C
Right of Burial - Transfer	12.00	12.00	12.00	C

Land for Graves

Land for grave 2.4 x 1.2m	227.00	55.00	55.00	C
Land for grave 2.4 x 2.4m	340.00	110.00	110.00	C

Opening and Exhumation Fees

Exhumation After Re-Opening	770.00	At Cost	At Cost	C
Re-Interment After Exhumation	770.00	At Cost	At Cost	C
Re-Open Any Grave	770.00	At Cost	At Cost	C

SHIRE OF CHITTERING 2016-2017 FEES AND CHARGES						
	Comparative					
	2014-2015	2015-2016	2016-2017	2016-2017	Council (C)	
	Fee	Fee	Total	\$(inc GST)	or	
	\$(inc GST)	\$(inc GST)	\$(inc GST)	Statutory (S)		
<i>Sinking Fees (Interment)</i>						
Adult (2.4 x 1.2m)	550.00	550.00	550.00		C	
Child (Under 13)	110.00	110.00	110.00		C	
Stillborn Burial (Without Memorial Service) FOC	0.00	0.00	0.00		C	
<i>Service Fees</i>						
Interment Not in Usual Working Hours (Mon-Fri)	550.00	550.00	550.00		C	
<i>Interment of Ashes</i>						
Attendance of Placement of Ashes	80.00	80.00	80.00		C	
Double Niche	340.00	340.00	340.00		C	
Double Niche - Pre Need Purchase	170.00	170.00	170.00		C	
Double Niche - Re Open	114.00	114.00	114.00		C	
Ground Niche - Ground Niche	114.00	114.00	114.00		C	
Placement of Ashes in Family Grave (300mm Depth)	136.00	136.00	136.00		C	
Single Niche	227.00	227.00	227.00		C	
Single Niche - Pre Need Purchase	114.00	114.00	114.00		C	
<i>Funeral Directors</i>						
Licence - Annual	227.00	227.00	227.00		C	
Single Funeral Permit	57.00	57.00	57.00		C	

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
Monumental Works				
Monument / Stone Masons Annual Licence	57.00	57.00	57.00	C
Removal and Major Addition to any Monument	102.00	102.00	102.00	C
Monument Application	45.00	45.00	45.00	C
Administration Fees				
Plaques - At cost (Plus Staff Time to Erect)	At Cost	At Cost	At Cost	C
Search Fee - Up to Two Internments	0.00	0.00	0.00	C
or Memorial Locations (Free of Charge)				
Search Fee - Each Additional Location Enquiry or for each Search Requiring information Additional to Location (per Registration)	6.00	6.00	6.00	C

The Interment fee (Burial or Ashes) will be waived where the deceased has been a resident ratepayer in the Shire of Chittering for a minimum of ten years.

SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
Community Bus/Trailer Hire				
Minimum Hire Charge (Bus)	57.00	57.00	57.00	C
Minimum Hire Charge (Trailer)	33.00	33.00	33.00	C
Community Groups				
- hire charge per km	0.91	0.91	0.91	C
- Bond	300.00	300.00	300.00	C
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate (No refuelling of bus on return required)	55.00	55.00	55.00	C
Individuals				
- hire charge per km	0.91	0.91	0.91	C
- Bond	500.00	500.00	500.00	C
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate (Bus to be returned with a full tank of fuel)	55.00	55.00	55.00	C
Business Organisations				
- hire charge per km	1.30	1.30	1.30	C
- Bond	500.00	500.00	500.00	C
- Daily rate (if bus not returned to depot on day of booking) - in addition to km rate (Bus to be returned with a full tank of fuel)	55.00	55.00	55.00	C

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

Comparative				Council (C) or Statutory (S)
2014-2015	2015-2016	2016-2017		
Fee	Fee	Total		
\$(inc GST)	\$(inc GST)	\$(inc GST)		

SCHEDULES 7 & 10 - DEVELOPMENT SERVICES

BUILDING SERVICES

Administration

Monthly Building Statistics - per Month	6.00	6.00	6.00	C
Monthly Building Statistics - Annual	68.00	68.00	68.00	C
Private Works Requests	110.00	110.00	110.00	C
Research above Normal Service	110.00	110.00	110.00	C

Building Construction Industry

Levy when Construction Exceeds \$20,000	0.20%	0.20%	0.20%	S
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Building Licence Bonds

Footpaths	500.00	500.00	500.00	C
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Application for building permits, demolition permits

Certified application for a building permit (s.16(1)) -	As per fees set by the Building Commission			S
- for building work for a Class 1 or Class 10 building or incidental structure				S
- for building work for a Class 2 to Class 9 building or incidental structure				S
Uncertified application for a building permit (s.16(1))				
Application for a demolition permit (s.16(1))	As per fees set by the Building Commission			S
- for demolition work in respect of a Class 1 or Class 10 building or incidental structure				S
- for demolition work in respect of a Class 2 to Class 9 building				S
Application to extend the time during which a building or demolition permit has effect (s.32(3)(f))				S

SHIRE OF CHITTERING 2016-2017 FEES AND CHARGES					
	Comparative				
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	Council (C) or Statutory (S)	
<i>Application for occupancy permits, building approval certificates</i>					
Application for an occupancy permit for a completed building (s.46)			As per fees set by the Building Commission	S	
Application for a temporary occupancy permit for an incomplete building (s.47)				S	
Application for modification of an occupancy permit for additional use of a building on a temporary basis				S	
Application for a replacement occupancy permit for permanent change of the building's use, classification (s.49)				S	
Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s.50(1) and (2))				S	
Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2))				S	
Application for a building approval certificate for a building in respect of which unauthorised work has been done (s.51(3))				S	
Application to replace an occupancy permit for an existing building (s.52(1))				S	
Application for a building approval certificate for an existing building where unauthorised work has not been done (s.52(2))				S	
Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65(3)(a))				S	
Application as defined in regulation 31 (for each building standard in respect of which declaration is sought)			As per fees set by the Building Commission	S	

SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
<i>Building Service Levy (Building Commission Fee)</i>				S
<i>Over \$45,000 (inc GST)</i>				
- Building Permit	0.09% of work value	0.09% of work value	0.09% of work value	S
- Demolition Permit	0.09% of work value	0.09% of work value	0.09% of work value	S
- Occupancy Permit for approved building work	40.50	40.50	40.50	S
- Building Approval Certificate for approved building work	40.50	40.50	40.50	S
- Occupancy Permit for Unauthorised Building Work	0.18%	0.18%	0.18%	S
- Building Approval Certificate for Unauthorised Building Work	0.18%	0.18%	0.18%	S
<i>Under \$45,000 (inc GST)</i>				
- Building Permit	40.50	40.50	40.50	S
- Demolition Permit	40.50	40.50	40.50	S
- Occupancy Permit for approved building work	40.50	40.50	40.50	S
- Building Approval Certificate for approved building work	40.50	40.50	40.50	S
- Occupancy Permit for Unauthorised Building Work	91.00	91.00	91.00	S
- Building Approval Certificate for Unauthorised Building Work	91.00	91.00	91.00	S

The above fees may be subject to amendments from time to time as approved by the Building Commission. If amended the new gazetted fees will apply.

SHIRE OF CHITTERING 2016-2017 FEES AND CHARGES					
	Comparative				
	2014-2015	2015-2016	2016-2017		Council (C) or Statutory (S)
	Fee \$(inc GST)	Fee \$(inc GST)	Total \$(inc GST)		
<i>Request for Certificate of Design Compliance - Class 2-9 buildings (within Shire district)</i>					
	0.11% of building work value, but not less than \$220	0.11% of building work value, but not less than \$220	0.11% of building work value, but not less than \$220		C
<i>Request for Certificate of Construction Compliance, Building Compliance, or other compliance (within Shire district) - per hour</i>	110.00	110.00	110.00		C
<i>Request for seeking confirmation Planning, Environmental Health, Infrastructure requirements have been met (Min charge \$110) - per hour</i>	110.00	110.00	110.00		C
<i>Regional Building Services</i>					
Labour per Hour Inclusive of Travel	110.00	110.00	110.00		C
Vehicle Travel per km	0.80	0.80	0.80		C
Provision of Building Services to Shire of Victoria Plains (inc travel) - per hour	85	85.00	85.00		C
<i>Relocatable Buildings</i>					
Inspection Fee - Non Refundable	257.00	257.00	257.00		S
Building Bond - (No Interest Payable)	10,000.00	10,000.00	10,000.00		C

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
<i>Signs Hoardings & Bill Posting - Licences</i>				
Application Fee	57.00	57.00	57.00	C
Illuminated Sign - Roof	34.00	34.00	34.00	C
Illuminated Sign - Verandah	17.00	17.00	17.00	C
Illuminated Sign - Other	17.00	17.00	17.00	C
MRWA Sign, Advisory and Directional - Supplied and Erected	110.00	At Cost	At Cost	C
Removal of Non-Approved Signage	N/A	550.00	550.00	C
<i>Swimming Pool Inspections</i>				
Annual Inspection Fee	55.00	55.00	55.00	S
Request for Initial Pool Inspection (outside of legislative program)	55.00	55.00	55.00	C
Pool Inspection - re-inspect	55.00	55.00	55.00	C
ENVIRONMENTAL HEALTH				
<i>Administration</i>				
Private Water Sampling plus lab costs* (Customer request)	242.00	242.00	242.00	C
Private Works Requests	110.00	110.00	110.00	C
Public Building Certificate of Approval	175.00	175.00	175.00	C
Reissue of Certified Copies of Licence or Registration	12.00	12.00	12.00	C
Research above Normal Service	110.00	110.00	110.00	C
Sampling Non-scheme Water (commercial premises)* (Customer request)	242.00	242.00	242.00	C

SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES

	Comparative			Council (C) or Statutory (S)
	2014-2015	2015-2016	2016-2017	
	Fee \$(inc GST)	Fee \$(inc GST)	Total \$(inc GST)	
Application & Licence				
Stallholders (<i>except Community Groups and stalls on private land</i>)	58.00	58.00	58.00	C
Traders & Outdoors Eating Facilities	290.00	290.00	290.00	C
Annual Fee for stallholders licence/Permit to Perform	200.00	200.00	200.00	C
Caravan Parks and Camping Grounds Act & Regulations				
Fees - as per Schedule 3 of above Regulations				
Grant or renewal of a licence (Reg 45) OR	200	200.00	200.00	S
The amount calculated by multiplying the following fees by the maximum number of sites (including any sites that may be used in an overflow area) of the particular type specified in the application, whichever is the greater amount.				
- Long stay sites	6.00	6.00	6.00	S
- Short stay sites and sites in transit parks	6.00	6.00	6.00	S
- Camp site	3.00	3.00	3.00	S
- Overflow site	1.50	1.50	1.50	S
Additional fee for renewal after expiry - (Reg 53)	20	20.00	20.00	S
Temporary licence - (Reg 54)				
Pro rata amount of the fee payable under grant of a licence for the period of time for which the licence is to be in force with a minimum of \$100	min \$100	min \$100	min \$100	S
Transfer of Licence	100.00	100.00	100.00	S

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015	2015-2016	2016-2017	
	Fee \$(inc GST)	Fee \$(inc GST)	Total \$(inc GST)	
Certificates				
Gaming Act Certification Section 50 (1)	122.00	122.00	122.00	C
Liquor Act Certification Section 39	122.00	122.00	122.00	C
Food Business Condemnations				
Food Condemnation - First Hour	58.50	58.50	58.50	C
Food Condemnation - Every Hour There After	34.00	34.00	34.00	C
Food Business Inspections				
High Risk premises	300.00	300.00	300.00	S
Medium Risk premises	175.00	175.00	175.00	S
Low Risk premises	50.00	50.00	50.00	S
Exempt premises	Nil	Nil	Nil	S
Health (Public Building) Regulations 1992 - Reg 9				
	As per fees set Under Health (Public Buildings) Amendment 2014			S
Application for Public Building Approval - Max Fee allowable	832.00			
Application to Vary Approval of Use for Public Buildings	220.00	220.00	220.00	S
Application for an Event (Local Community Groups exempt from fee but not application process)	303.00	303.00	303.00	C

SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES

	Comparative			Council (C) or Statutory (S)
	2014-2015	2015-2016	2016-2017	
	Fee \$(inc GST)	Fee \$(inc GST)	Total \$(inc GST)	
Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974				
		As per fees set Under Health		
Application for the approval of an apparatus by Local Governments	113.00	(Treatment of Sewage and		S
Issuing of a 'Permit to Use an Apparatus'	113.00	Disposal of Effluent and Liquid		S
Report to Applicant - Preliminary Site Evaluation	77.00	Waste) Amendment Regs		S
Amendment to approval of an apparatus	77.00	2014		S
Lodging Houses - Annual Licence - Health Act S344c				
Certified Copy Entry in Register of Lodging Houses Health Act S146 (3)	26.00	26.00	26.00	S
Annual Licence	180.00	180.00	180.00	S
Transfer of Licence	34.00	34.00	34.00	S
Offensive Trades (Fees) Regulations 1976				
Licences - per Annum - 1/7 to 30/6				
Slaughterhouse	Fees as prescribed in the Health Act	Fees as prescribed in the Health Act	Fees as prescribed in the Health Act	S
Poultry Processing Establishments				S
Poultry Farming				S
Any Other Offensive Trade Not Specified				S
Regional Health Services				
Labour per Hour Inclusive of Travel	110.00	110.00	110.00	C
Vehicle Travel per km	0.82	0.82	0.82	C

SHIRE OF CHITTERING 2016-2017 FEES AND CHARGES						
	Comparative					
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	Council (C) or Statutory (\$)		
Small Goods						
Application for registration of premises to be used for producing manufactured smallgoods.	54.00	54.00	54.00	\$		
Renewal licence, as proprietor of a business producing manufactured smallgoods	54.00	54.00	54.00	\$		
Transfer of Licence	34.00	34.00	34.00	\$		
Temporary Accommodation						
Application for Temporary Accommodation	100.00	100.00	100.00	\$		
Application for Extension of Temporary Accommodation	100.00	100.00	100.00	\$		
Application for Department of Local Government for further 12 months	150.00	150.00	150.00	\$		
Food Regulations						
Notification of Food Business	50.00	50.00	As prescribed in Schedule 2 of the Food Regulations	\$		
Registration of Food Business	140.00	140.00	2009	\$		
TOWN PLANNING						
Advice or Certification						
Issue of Written Planning Advice				\$		
Issue of Zoning Certificate			As per the maximum fees set in the Planning & Development Regulations 2009.	\$		
Gaming Certificates				\$		
Reply to Property Settlement Questionnaire - per Assessment				\$		
Section 40 - Liquor Licensing - Application for Seller or Production License				\$		

SHIRE OF CHITTERING 2016-2017 FEES AND CHARGES					
	Comparative				
	2014-2015	2015-2016	2016-2017	Council (C)	
	Fee	Fee	Total	or	
	\$(inc GST)	\$(inc GST)	\$(inc GST)	Statutory (\$)	
Building Envelopes					
Variation Application*	108.00	108.00	108.00		C
* (Plus Advertising Costs if Required)					
Change of Use					
Application to Change use					\$
and, if the change of use or alteration, etc has commenced					\$
or been carried out, an additional penalty					
Development Applications					
Determination of Application (other than for an Extractive Industry)					
Where the Estimated Cost of the Development is -					
1) \$0 to \$5,000 - R-Code variation, Sign Application, Minor Plan Amendments					\$
2) Not More Than \$50,000					\$
3) More than \$50,000 but less than \$500,000*					\$
4) More than \$500,000 but less than \$2.5m*					\$
5) More than \$2.5m but less than \$5m*					\$
6) More than \$5m but less than \$21.5m*					\$
7) More than \$21.5m*					\$
* (Plus Advertising Costs if Required)					

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
	N/A	N/A	7,700.00	S

Scheme Amendments/Structure Plans

On lodgement of application

(Based on \$3,300 fee for initiation and report to Council, subsequent estimated fees are calculated in accordance with part 7 - "Local Government Planning Charges" of the Planning and Development Regulations 2009)

Note: Any fees not expended (except for the \$3,300) will be refunded where a scheme amendment, structure plan or outline development plan is discontinued.

Documentation

Town Planning Scheme Text

Town Planning Scheme Maps A3 - per Set

Town Planning Scheme Maps A3 - per Page

Photocopy of Records - per Copy Minimum Plus cost of Photocopies

29.00	29.00	29.00	29.00	C
58.00	58.00	58.00	58.00	C
12.50	12.50	12.50	12.50	C
12.50	12.50	12.50	12.50	C

Extractive Industry Determination Application

Application for an Extractive Industry

and, if the development has commenced or been carried out, an additional penalty

676.00	As per the maximum fees set	S
1,352.00	in the Planning & Development Regulations 2009.	S

SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
<i>Extractive Industries Licence</i>				
Initial Licence / Service Fee Payable on Application (Non Refundable)	440.00	2,200.00	2,200.00	C
Where the Overall area of Excavation is greater than 5ha - per annum	660.00	660.00	660.00	C
Where the Overall area of Excavation is less than 5ha - per annum	330.00	330.00	330.00	C
<i>Extractive Industries Bond</i>				
Rehabilitation - Sand, Gravel or Other (per hectare)	16,000.00	17,900.00	17,900.00	C
Road Maintenance Contribution (per tonne)		0.50	0.50	C
<i>Home Occupation</i>				
Initial Application*	203.00	As per the maximum fees set		S
and, if the home occupation has commenced, an additional penalty	406.00	in the Planning & Development Regulations		S
Annual Renewal	67.00	2009.		S
and, if the approval has expired, an additional penalty	134.00			S
* (Plus Advertising Costs if Required)				
<i>Regional Planning Services</i>				
Labour per Hour Inclusive of Travel	110.00	110.00	110.00	C
Vehicle Travel per km	0.82	0.82	0.82	C
Provision of Planning Services to Shire of Victoria Plains (inc travel)		85.00	85.00	C
<i>Modifications*</i>				
* (Plus Advertising Costs if Required)		1,000.00	1,000.00	S
		At Cost	At Cost	C

SHIRE OF CHITTERING 2016-2017 FEES AND CHARGES					
	Comparative				
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	Council (C) or Statutory (S)	
<i>Subdivision/Strata Clearance</i>					
1) Not More Than 5 Lots - per Lot	67.00	As per the maximum fees set in the Planning & Development Regulations 2009.		S	
2) More Than 5 Lots but Less Than 195 Lots					
3) More Than 195 Lots	6,756.00			S	
<i>Wayside Stalls</i>					
Application Fee	52.00	52.00	52.00	S	

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

Comparative		Council (C) or Statutory (S)
2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	
Total		2016-2017 \$(inc GST)

SCHEDULE 11 - RECREATION AND CULTURE

LIBRARY AND INFORMATION SERVICES

Lost & Damaged Books - at Cost	At Cost	At Cost	At Cost	C
Sale of Shire History Books	38.50	At Cost + 20%	At Cost + 20%	C
Additional Administration Fee (Damaged & lost books not returned or paid for)	44.50	44.50	44.50	C

RECREATION AND CULTURE SERVICES

Annual Lease - per Annum

Bindoon Hall	1.10	1.10	1.10	C
Bindoon Oval Sheds - Ag Society	1.10	1.10	1.10	C
Chinkabee Centre	1.10	1.10	1.10	C
CWA Rooms	1.10	1.10	1.10	C
Old Roads Board House & Shed - Arts & Crafts	1.10	1.10	1.10	C
Sandown Park - Lot 1143 Brand Highway, Muchea	1.10	1.10	1.10	C
Tourist Bureau & Public Toilets - As per Resolution of Council	0.00	1.10	1.10	C
Wannamal Hall & Courts	1.10	1.10	1.10	C
Bindoon Museum	1.10	1.10	1.10	C
Bindoon Mens Shed	N/A	1.10	1.10	C

Cleaning and Other Charges – Reserves and Recreation Grounds

Contract Cleaning of Toilets – per Hour	66.00	60.00	66.00	C
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**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
Muchea Hall				
<i>Muchea Hall Hire</i>				
Hire cost per hour	33.00	37.00	37.00	C
Hire Cost per day (i.e. 8am-5pm) OR night (i.e. 5pm - 1am) **	165.00	180.00	180.00	C
Bond - With Alcohol (Minimum Charge)	500.00	500.00	500.00	C
Bond - No Alcohol (Minimum Charge)	200.00	200.00	200.00	C
Bond - Key (Minimum Charge)	40.00	50.00	50.00	C
Cancellation Fee (if cancelled within 14 days of booking)	22.00	22.00	22.00	C
** These hours are negotiable if setup time is required				
<i>Shire of Chittering Community/Sporting Groups are eligible for 50% discount</i>				
<i>Muchea Hall & Oval</i>				
Chittering Junior Football Club (per season)	363.00	363.00	363.00	C
Muchea Senior Cricket Club (per season)	363.00	363.00	363.00	C
Muchea Netball Club (per season)	363.00	363.00	363.00	C
Muchea Judo Association (per annum)	363.00	363.00	363.00	C
Zumba (per annum)	363.00	363.00	363.00	C
Other Community/Sporting Groups (not listed above)	363.00	363.00	363.00	C
Private Groups - per annum	363.00	363.00	363.00	C
<i>Muchea Oval hire</i>				
Private Groups eg personal training groups (per use)	38.50	38.50	38.50	C
Private Groups eg personal training groups (per annum)	220.00	220.00	220.00	C
Casual Users (per day) - eg Private market day	110.00	110.00	110.00	C
Community Events (not for profit)	0.00	0.00	0.00	C

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
Lower Chittering Hall				
Lower Chittering Hall Hire				
Hire cost per hour		37.00	37.00	C
Hire cost per day (i.e 8am - 5pm) OR night (i.e. 5pm-1am)		180.00	180.00	C
Bond - With Alcohol		500.00	500.00	C
Bond - No Alcohol		200.00	200.00	C
Bond - Key		50.00	50.00	C
Cancellation Fee (if cancelled within 14 days of booking)		22.00	22.00	C
<i>Shire of Chittering Community/Sporting Groups are eligible for 50% discount</i>				
Lower Chittering Hall & Oval				
Lower Chittering Scouts Association (per use)	22.00		22.00	C
Zumba (per anum)	363.00		363.00	C
Lower Chittering Cricket Club (per season)	363.00		363.00	C
Other Community/Sporting Groups (not listed above)	363.00		363.00	C
Private Groups- per annum	363.00		363.00	C
Lower Chittering Oval hire				
Caravans/Campervans per day/ per caravan	20.00		20.00	C
Casual Users (per day) - eg Private market day etc (per use)	110.00		110.00	C
Private Groups eg personal training groups (per use)	38.50		38.50	C
Private Groups eg personal training groups (per annum)	220.00		220.00	C
Community Events (not for profit)	0.00		0.00	C

Note: Clubs & Groups are to have their own public liability insurance cover.

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (\$)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
Hall Cleaning				
Cleaning of Halls (if required) shall be charged at cost, plus an admin charge of 5%		Cost + 5%	Cost + 5%	C
Bindoon Oval				
Bond - Gate Key		50.00	50.00	C
Regular Users				
Bindoon Cricket Club - per season	N/A	0.00	0.00	C
Other Community/Sporting Groups (not listed above) - per annum/season	N/A	132.00	132.00	C
Bindoon Oval Hire				
Casual Users (per day) - eg Private market day etc (per use)		110.00	110.00	C
Private Groups eg personal training groups (per use)		38.50	38.50	C
Private Groups eg personal training groups (per annum)		220.00	220.00	C
Events (excluding not for profit events)		330.00	330.00	C
Community Events (not for profit)		0.00	0.00	C
Parks				
Bond - Gate Key	100.00	50.00	50.00	C
Equipment				
Public Address System		110.00	110.00	C
Public Address System - Refundable Bond		200.00	200.00	C
<i>(If PA system is hired by a Community Group the hire fee will be waived however the Bond is payable)</i>				

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (\$)
	2014-2015	2015-2016	2016-2017	
	Fee \$(inc GST)	Fee \$(inc GST)	Total \$(inc GST)	
Outdoor Cinema		220.00	220.00	C
Outdoor Cinema - Refundable Bond		500.00	500.00	C
<i>(If Outdoor Cinema is hired by a Community Group the hire fee will be waived however the Bond is payable)</i>				

SCHEDULES 12 & 14 - ENGINEERING AND PUBLIC WORKS

ENGINEERING SERVICES

LANDFILL CHARGES

Waste Collection service (General refuse weekly service, recycling fortnightly service)		310.00	310.00	C
Additional Waste 240L Bin Service (with GST)	99.00	170.00	170.00	C
Additional Recycling 240L Bin Service (with GST)		140.00	140.00	C
Additional/Replacement Landfill Pass		66.00	66.00	C
Replacement Waste 240L MGB		95.00	95.00	C
Replacement Recycling 240L MGB		95.00	95.00	C
Replacement MGB Wheel Set		33.00	33.00	C
Replacement MGB Lid		17.00	17.00	C
Wheelie Bin Towing Bracket	N/A	N/A	At Cost	C
Replacement Key - Wannamal Landfill Site	44.00	44.00	44.00	C
Refuse Collection Charge - Wannamal Compound	188.00	310.00	310.00	C

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015	2015-2016	2016-2017	
	Fee \$(inc GST)	Fee \$(inc GST)	Total \$(inc GST)	
Shire of Chittering Landfill Pass Holders				
Annual Landfill Pass = Two 240 litre bins per visit		0.00	0.00	C
Recyclables if placed in designated areas		0.00	0.00	C
Demolition Waste (min charge less than a M3)		45.00	45.00	C
Demolition Waste per M3		75.00	75.00	C
Demolition Waste sorted (min charge less than a M3)		22.00	22.00	C
Demolition Waste sorted per M3		37.00	37.00	C
Green Waste - Clean per M3		0.00	0.00	C
Green Waste - Unsorted per M3		25.00	25.00	C
Green Waste - Commercial - Clean per M3		25.00	25.00	C
Commercial Mixed Waste per M3		75.00	75.00	C
Commercial Mixed Waste (Min charge less than a M3)		45.00	45.00	C
Clean Fill		0.00	0.00	C
Fill with debris per M3		10.50	10.50	
Ute/ Trailer Max 8x6 (sorted) - General Rubbish		0.00	0.00	C
Ute/Trailer Max 8x6 (unsorted) - General Rubbish		25.00	25.00	C
Small Truck (<4 tonne) / Horse Float (sorted)		18.00	18.00	C
Small Truck (<4 tonne) / Horse Float (unsorted)		55.00	55.00	C

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
Fridge/Freezers/Air Con Ungassed - (must have degassed sticker)				
Fridge/Freezers/Air Con still gassed		0.00	0.00	C
		66.00	66.00	C
Steel - Free of debris		0.00	0.00	C
Skip Bins - sorted per M3		22.00	22.00	C
Skip Bins - unsorted per M3		75.00	75.00	C
Car Tyres (each)		10.00	10.00	C
4x4 Tyres (each)		15.00	15.00	C
Truck tyres (each)		25.00	25.00	C
Tractor/Earthmoving tyres (each)		55.00	55.00	C
Animal Carcasses (small e.g. cats, dogs, sheep)		8.00	8.00	C
Animal Carcasses (large eg. horses, cattle)		22.00	22.00	C
Asbestos - min charge if less than M3		75.00	75.00	C
Asbestos per M3		200.00	200.00	C
Out of Hours opening of Landfill		135.00	135.00	C

SHIRE OF CHITTERING 2016-2017 FEES AND CHARGES						
	Comparative					
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	Council (C) or Statutory (S)		
Non Landfill Pass Holders						
240 litre bins per bin		30.00	30.00	C		
Recyclables if placed in designated areas		0.00	0.00	C		
Demolition Waste (min charge less than a M3)		90.00	90.00	C		
Demolition Waste per M3		150.00	150.00	C		
Demolition Waste sorted (min charge less than a M3)		44.00	44.00	C		
Demolition Waste sorted per M3		74.00	74.00	C		
Green Waste - Clean per M3		20.00	20.00	C		
Green Waste - Unsorted per M3		50.00	50.00	C		
Green Waste - Commercial - Clean per M3		50.00	50.00	C		
Commercial Mixed Waste per M3		150.00	150.00	C		
Commercial Mixed Waste (Min charge less than a M3)		90.00	90.00	C		
Clean Fill		0.00	0.00	C		
Fill with debris per M3		21.00	21.00	C		
Ute/ Trailer 8x6 max (sorted) - General Rubbish		20.00	20.00	C		
Ute/ Trailer 8x6 max (unsorted) - General Rubbish		50.00	50.00	C		
Small Truck (<4 tonne) / Horse Float (sorted)		36.00	36.00	C		
Small Truck (<4 tonne) / Horse Float (unsorted)		110.00	110.00	C		

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (S)
	2014-2015 Fee \$(inc GST)	2015-2016 Fee \$(inc GST)	2016-2017 Total \$(inc GST)	
Fridge/Freezers/Air Con Ungassed - (must have degassed sticker)		0.00	0.00	C
Fridge/Freezers/Air Con still gassed		132.00	132.00	C
Steel - Free of debris		0.00	0.00	C
Skip Bins - sorted per M3		44.00	44.00	C
Skip Bins - unsorted per M3		150.00	150.00	C
Car Tyres (each)		20.00	20.00	C
4x4 Tyres (each)		30.00	30.00	C
Truck tyres (each)		50.00	50.00	C
Tractor/Earthmoving tyres (each)		110.00	110.00	C
Animal Carcasses (small e.g. cats, dogs, sheep)		16.00	16.00	C
Animal Carcasses (large eg. horses, cattle)		44.00	44.00	C
Asbestos -not accepted from Non Landfill Pass holders outside of the Shire				
Out of Hours opening of Landfill		270.00	270.00	C

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

Comparative			
2014-2015	2015-2016	2016-2017	Council (C)
Fee	Fee	Total	or
\$(inc GST)	\$(inc GST)	\$(inc GST)	Statutory (\$)

EQUIPMENT

Private Works - Plant Hire - Hourly Rates

Minimum Charge Out - 1 Hour

Note: all plant hire is inclusive of labour charges (except for towed equipment).

Plant will not be dry hired.

Note: The CEO may negotiate the hire of plant and equipment to Shire of Chittering

staff or other local governments at a rate of 20% above cost price. Equipment hired by staff is not to leave the Shire of Chittering

Backhoe	143.00	143.00	143.00	C
Graders - CH1261	165.00	165.00	165.00	C
Toro Mower	91.00	132.00	132.00	C
Loader	143.00	165.00	165.00	C
Multipac Roller	132.00	143.00	143.00	C
Towed Broom	110.00	132.00	132.00	C
Trucks (CH1254/CH1255)	132.00	176.00	176.00	C
Truck Maintenance (CH5757)	110.00	132.00	132.00	C
Truck Gardeners (CH1258)	110.00	121.00	121.00	C
Truck Crew Cab (CH10099)	132.00	132.00	132.00	C
Tractor (CH5987)	132.00	104.50	104.50	C
Utility 4 x 4 (CH354)	77.00	110.00	110.00	C
Bandit Chipper	192.50	192.50	192.50	C
Vibrating Roller	132.00	132.00	132.00	C
Spray Unit	55.00	55.00	55.00	C
Traffic Management Signs (each per day)	33.00	33.00	33.00	C
Temporary Site Fencing (per metre per day - minimum 1 day hire)	5.50	5.50	5.50	C

**SHIRE OF CHITTERING
2016-2017 FEES AND CHARGES**

	Comparative			Council (C) or Statutory (\$)
	2014-2015	2015-2016	2016-2017	
	Fee \$(inc GST)	Fee \$(inc GST)	Total \$(inc GST)	
Materials				
Gravel, Metal / Aggregate - per tonne (supply only)	50.00	57.20	57.20	C
Supply of Sand or Mulch - per tonne (supply only)	2.30	11.00	11.00	C
Plant Charge Out Rates as per Plant Hire hourly rates apply for delivery of materials **	75.00	As per plant	As per plant	C
** Minimum delivery charge of \$75.00				
Old Power Poles	11.00	33.00	33.00	C
Old Pipe per metre - Less Than 450mm in diameter	50.00	11.00	11.00	C
Old Pipe per metre - More Than 450mm in diameter		22.00	22.00	C
Old Grader Blades/Cutting Edges		5.50	5.50	C
Staff				
Engineer	154.00	165.00	165.00	C
Works Manager	88.00	99.00	99.00	C
Technical Officer		88.00	88.00	C
Plant Operator/Labourer		77.00	77.00	C
Crossovers				
Application for Property Crossover	77.00	77.00	77.00	C
Installation as per Council Policy 50% of crossover construction cost up to a max cost of \$3,000		1,650.00	1,650.00	C
Verge Landscaping				
Application for Installation of Verge Landscaping as per Council Policy		77.00	77.00	C



OTHER INFORMATION

SHIRE OF CHITTERING	
COST CENTRES	
CODE	Description
0250	Depreciation
1000	Culvert Maintenance
1001	Drainage Maintenance
1002	Footpaths Maintenance
1003	Bridge Maintenance
1004	Cross Over Maintenance
1005	Clearing
1006	Loading
1007	Cartage
1008	Tree Pruning
1009	Gravel Pushing
1010	Gravel Sheeting
1011	Gravel Re-Sheeting
1012	Patching
1013	Final Seal
1014	Primer Seal
1015	Resealing
1016	Water Binding
1017	Fencing
1018	Traffic Control
1019	Road Sweeping
1020	Road Widening
1021	Shoulder Maintenance
1022	Verge Maintenance
1023	Maintenance Grading
1024	Concreting
1025	Verge Spraying
1026	Cable Reinstatement
1027	Road Resumption
1028	Traffic Counters
1029	Bitumen
1030	Catmul
1031	Cement
1032	Asphalt
1033	Coldmix
1034	Headwalls
1035	Culvert Pipes
1036	Concrete Slabs
1037	Railing
1038	Guide Posts
1039	Advisory Signs
1040	Regulatory Signs
1041	Kerbing
1042	Metal 7mm
1043	Metal 10mm
1044	Metal 14mm
1045	Metal Dust

SHIRE OF CHITTERING	
COST CENTRES	
1046	Gravel
1047	Road Materials General
1049	Pad Preparation
1050	Levelling Site
1051	Rolling Road
1052	Plant & Equipment Hire
1054	Fire Breaks
1055	Fire Suppression
1057	Diesel
1058	Unleaded
1059	Oils
1060	Grease
1061	Tyres
1062	Tubes
1063	Batteries
1064	Licences
1065	Other
1066	Parts & Repairs
1067	Servicing
1068	Cutting Edges
1069	Plant Maintenance
1070	Building Repairs & Maintenance
1071	Painting
1072	Plumbing Repairs
1073	Electrical Repairs
1074	Carpet Cleaning
1075	Building Cleaning
1076	Cleaning Materials
1077	Pest Control
1078	Security Services
1079	Leases & Rentals
1080	Building Materials
1082	Landfill Maintenance
1083	Landfill Pushing
1087	Weed Spraying
1088	Tree Planting
1089	Mowing
1090	Edging
1091	Weeding
1092	Top Dressing
1093	Watering
1094	Pruning
1095	Slashing
1096	Reticulation
1097	Fertilizing
1098	Landscaping
1099	General Parks & Gardens Mtc
1100	Bores

SHIRE OF CHITTERING	
COST CENTRES	
1101	Chemicals
1102	Fertilizer
1107	Grave Digging
1109	Water Rates
1110	Water Consumption
1111	Electricity
1112	Telephones
1113	Gas
1114	Insurance
1116	Advertising
1117	Printing
1118	Stationery
1119	Postage
1120	Freight
1121	Legal
1122	Consultants
1123	Audit
1124	Commissions
1125	Surveying
1126	Contract Works
1127	Rubbish Collections
1129	Accommodation
1130	Vehicle Leases
1131	Rent - Reimbursement
1132	Cemetery Maintenance
1133	Road Maintenance
1134	Storm Damage
1135	Animal Control
1136	Gifts & Donations
1137	Festivals & Events
1138	Vandalism
1139	Safety Meeting
1140	Toolbox Meeting
1141	Cleaning
1142	Council Rates
1143	General Supplies (other than specific)
1144	Training
1145	Supervision
1146	PPE Uniforms
1147	Recycling
1148	Insurance Claims
1149	Reimbursement
1150	Bitumen Shoulder Patching
1151	Playground Equipment/Park Furniture Maintenance
1152	Main Roads WA - Accidents
1153	Car Park Construction
1154	Binda Place Beautification

SHIRE OF CHITTERING	
OTHER ELEMENT CODES	
CODE	Description
6000	Diesel
6001	Unleaded
6002	Oils
6003	Grease
6004	Tyres
6005	Tubes
6006	Batteries
6007	Licences
6008	Insurance
6009	Parts & Repairs
6010	Servicing
6011	Cutting Edges
6012	Expendable Tools
7000	Cross Over Materials
7001	Road Materials
7002	Cleaning Materials
7003	Building Materials
7004	Parks & Gardens Materials
7005	General Materials
7006	Water
7007	Electricity
7008	Telephones
7009	Gas
7010	Insurance
7011	Advertising
7012	Printing
7013	Stationery
7014	Postage
7015	Freight
7016	Legal
7017	Consultants
7018	Surveying
7019	Contract Works
7020	Contract Labour
7021	Plant & Equipment Hire
7022	Leases
7023	Rentals
7024	Cleaning
7025	Refreshments
7026	Festivals & Events Supplies
7027	Safety Meeting
7028	Toolbox Meeting
7029	Rates
7030	Training
7031	PPE Uniforms
7032	Recycling
9025	Depreciation

SHIRE OF CHITTERING
INCOME AND EXPENDITURE CODES

Code	Description	Code	Description
100	General Rates	10	RATES
102	Specified Area Rates	10	RATES
103	Interim Rates	10	RATES
104	Back Rates	10	RATES
105	Ex-Gratia Rates	10	RATES
110	Grants Commission Grants	11	GRANTS & SUBSIDIES - OPERATIONAL
111	Main Roads WA Grants	11	GRANTS & SUBSIDIES - OPERATIONAL
112	FESA - ESL Operating Grant	11	GRANTS & SUBSIDIES - OPERATIONAL
113	Other Grants & Subsidies	11	GRANTS & SUBSIDIES - OPERATIONAL
120	Grants Commission Grants	12	GRANTS & SUBSIDIES - ASSETS
121	Main Roads WA Grants	12	GRANTS & SUBSIDIES - ASSETS
122	Roads to Recovery	12	GRANTS & SUBSIDIES - ASSETS
123	FESA - ESL Capital Grant	12	GRANTS & SUBSIDIES - ASSETS
124	Lottery West	12	GRANTS & SUBSIDIES - ASSETS
125	Department of Sport & Recreation	12	GRANTS & SUBSIDIES - ASSETS
126	Regional Partnerships	12	GRANTS & SUBSIDIES - ASSETS
127	Other Grants & Subsidies - Assets	12	GRANTS & SUBSIDIES - ASSETS
130	Contributions Received	13	CONTRIBUTIONS & REIMBURSEMENTS
131	Reimbursements	18	OTHER REVENUE
132	Donations Received	13	CONTRIBUTIONS & REIMBURSEMENTS
140	Profit on Asset Disposal	14	PROFIT ON ASSET DISPOSAL
150	Service Charges	15	SERVICE CHARGES
160	Employee Housing Rental Revenue	16	FEES & CHARGES
161	Community Housing Rental Revenue	16	FEES & CHARGES
162	Seniors Housing Rental Revenue	16	FEES & CHARGES
163	Other Rental Revenue	16	FEES & CHARGES
164	Leases	16	FEES & CHARGES
165	Licenses	16	FEES & CHARGES
166	Fines & Penalties	16	FEES & CHARGES
167	Facility Hire	16	FEES & CHARGES
168	Landfill Rates	16	FEES & CHARGES
169	Other Fees & Charges	16	FEES & CHARGES
170	General Interest	17	INTEREST EARNINGS
171	Interest On Rates & Debtors	17	INTEREST EARNINGS
172	Interest On Self Supporting Loans	17	INTEREST EARNINGS
180	Commissions	18	OTHER REVENUE
181	Other Miscellaneous Revenue	18	OTHER REVENUE
189	Land	19	SALE OF ASSETS
190	Buildings	19	SALE OF ASSETS
191	Plant	19	SALE OF ASSETS
192	Equipment	19	SALE OF ASSETS
193	Furniture & Office Equipment	19	SALE OF ASSETS
194	Computer Equipment	19	SALE OF ASSETS
195	Roads	19	SALE OF ASSETS
196	Bridges & Culverts	19	SALE OF ASSETS
197	Footpaths	19	SALE OF ASSETS
198	Drainage	19	SALE OF ASSETS
199	Parks & Ovals	19	SALE OF ASSETS
340	Transfer from Reserves	34	MUNI TRANSFERS FROM RESERVE
420	Loan Proceeds	42	LOAN PROCEEDS

**SHIRE OF CHITTERING
INCOME AND EXPENDITURE CODES**

Code	Description	Code	Description
200	Salaries & Wages	20	EMPLOYEE COSTS
201	Superannuation	20	EMPLOYEE COSTS
202	Workcare	20	EMPLOYEE COSTS
203	Protective Clothing, Uniforms & Safety Items	20	EMPLOYEE COSTS
204	Salary Sacrifice Payment	20	EMPLOYEE COSTS
206	Conference, Training & Study Allowance	20	EMPLOYEE COSTS
207	Accruals (LSL & AL)	20	EMPLOYEE COSTS
208	Fringe Benefits Tax	20	EMPLOYEE COSTS
209	Other Employee Costs	20	EMPLOYEE COSTS
205	Motor Vehicle Benefits	22	MATERIALS & CONTRACTS
220	Consultants	22	MATERIALS & CONTRACTS
221	Legal Advice	22	MATERIALS & CONTRACTS
222	Advertising	22	MATERIALS & CONTRACTS
223	Works Consultant Engineer	22	MATERIALS & CONTRACTS
224	Rubbish Collection	22	MATERIALS & CONTRACTS
225	Building Maintenance Contractors	22	MATERIALS & CONTRACTS
226	Lease Expenses	22	MATERIALS & CONTRACTS
227	Postage & Freight	22	MATERIALS & CONTRACTS
228	Printing & Stationery	22	MATERIALS & CONTRACTS
229	FESA Levy	22	MATERIALS & CONTRACTS
230	Subscriptions/Publications/Legislation	22	MATERIALS & CONTRACTS
231	Other Materials & Contracts	22	MATERIALS & CONTRACTS
232	Equipment < \$5,000	22	MATERIALS & CONTRACTS
241	Telephone	22	MATERIALS & CONTRACTS
240	Electricity	24	UTILITIES
242	Water	24	UTILITIES
243	Gas	24	UTILITIES
250	Depreciation	25	DEPRECIATION
260	Loss on Asset Disposal	26	LOSS ON ASSET DISPOSAL
270	Interest on Loans	27	INTEREST EXPENSES
271	Interest on Overdraft	27	INTEREST EXPENSES
272	Interest on Trust	27	INTEREST EXPENSES
273	Other Interest Charges	27	INTEREST EXPENSES
280	Insurance Premiums	28	INSURANCE EXPENSES
290	Members Expenses	29	OTHER EXPENDITURE
291	Donations, Subsidies	29	OTHER EXPENDITURE
292	Provision For Bad Debts	29	OTHER EXPENDITURE
293	Rate Write-Offs/Refunds	29	OTHER EXPENDITURE
294	Other Expenses	29	OTHER EXPENDITURE
295	Loan Guarantee Expense	29	OTHER EXPENDITURE
300	Land	30	CAPITAL PURCHASES
301	Buildings	30	CAPITAL PURCHASES
302	Plant	30	CAPITAL PURCHASES
303	Equipment	30	CAPITAL PURCHASES
304	Furniture & Office Equipment	30	CAPITAL PURCHASES
305	Computer Equipment	30	CAPITAL PURCHASES
306	Roads	30	CAPITAL PURCHASES
307	Bridges & Culverts	30	CAPITAL PURCHASES
308	Footpaths	30	CAPITAL PURCHASES
309	Drainage	30	CAPITAL PURCHASES

**SHIRE OF CHITTERING
INCOME AND EXPENDITURE CODES**

Code	Description	Code	Description
310	Parks & Ovals	30	CAPITAL PURCHASES
320	Loan Principal Repayments	32	LOAN PRINCIPAL REPAYMENTS
330	Muni Transfers to Reserves	33	TRANSFERS TO RESERVE
410	Realisation on Disposal of Assets	41	REALISATION ON DISPOSAL OF ASSETS
900	Overheads	90	REALLOCATION CODES
901	Plant	90	REALLOCATION CODES
902	Administration Allocated	90	REALLOCATION CODES
903	Plant Depreciation Allocated	90	REALLOCATION CODES

2.7 Significant Accounting Policies

Policy Owner:	Corporate Services
Person Responsible:	Executive Manager Corporate Services
Date of Approval:	19 August 2009
Amended:	20 July 2016

Objective To establish financial management procedures which provide full compliance with all local government statutory requirements and accepted accounting principles.

Policy The significant accounting policies which have been adopted in the preparation of the financial report are:

(a) Basis of Preparation

The financial report comprises general purpose financial statements which have 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 financial report are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate settling information, the report has 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.

The local government reporting entity

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

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 financial statements. A separate statement of those monies appears at Note 20 to these financial statements.

(b) Goods and Services Tax (GST)

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

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

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

(c) 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.

(d) Trade and Other Receivables

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charged 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.

(e) Inventories

General

Inventories are measured at the lower costs 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 onto the buyer at this point.

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

(f) Fixed Assets

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

Mandatory requirements to revalue non-current assets

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

During the year ended 20 June 2013, the Shire commenced the process of adopting Fair Value in accordance with the Regulations.

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

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

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

Land under control

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

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

Revaluation

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

Land under roads

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

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

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

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

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

Depreciation

The depreciable amount of all fixed assets including buildings but not excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- (b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation periods for each class of depreciable asset are:

Buildings	30 – 50 years
Furniture and equipment	4 – 10 years
Plant and equipment	5 – 15 years
Sealed roads and streets	
• Formation	Not depreciated
• Pavement	50 years
• Seal	
○ Bituminous seals	20 years
○ Asphalt surfaces	25 years
Gravel roads	
• Formation	Not depreciated
• Pavement	50 years
Formed roads (unsealed)	
• Formation	Not depreciated
• Pavement	50 years
Footpaths – slab	20 years
Sewerage piping	100 years
Water supply piping and drainage systems	75 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Capitalisation threshold

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

(g) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair value hierarchy

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

Level 1	Measurements based on quoted prices (unadjusted) in active
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	markets for identical assets or liabilities that the entity can access at the measurement date.
Level 2	Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.
Level 3	Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach	Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.
Income approach	Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.
Cost approach	Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

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

As detailed above, the mandatory measurement framework imposed by the **Local Government (Financial Management) Regulations** requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

(h) Financial instrumentsInitial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

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

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

(ii) Loans and receivables

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

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

(iii) *Held-to-maturity investments*

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

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

(iv) *Available-for-sale financial assets*

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

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

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

(v) *Financial liabilities*

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

Impairment

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

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

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

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

Derecognition

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

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

(i) Impairment of Assets

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

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

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

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

(j) Trade and Other Payables

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

(k) Employee Benefits

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

(l) Borrowing Costs

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

(m) Provisions

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

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

(n) Leases

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

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

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

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

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

(o) Investment in Associates

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

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

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

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

(p) Interest in Joint Arrangements

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

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

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

(q) 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.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in Note 2(c). That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

(r) Superannuation

The Shire contributes to a number of Superannuation Funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

(s) Current and Non-Current Classification

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

(t) Rounding Off Figures

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

(u) Comparative Figures

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

When the Shire applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(v) Budget Comparative Figures

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

(w) New Accounting Standards and Interpretations for Application in Future Periods

The **AASB** has issued a number of new and amended **Accounting Standards and Interpretations** that have mandatory application dates for future reporting periods, some of which are relevant to the Shire.

Management's assessment of the new and amended pronouncements that are relevant to the Shire, applicable to future reporting periods and which have not yet been adopted are set out as follows:

Title	Issued/Compiled	Applicable ⁽¹⁾	Impact
(i) AASB 9 Financial Instruments (incorporating AASB 2014-7 and AASB 2014-8)	December 2014	1 January 2018	Nil – The objective of this Standard is to improve and simplify the approach for classification and measurement of financial assets compared with the requirements of AASB 139 . Given the nature of the financial assets of the Shire, it is not anticipated the Standard will have any material effect.
(ii) AASB 15 Revenue from Contracts with Customers	December 2014	1 January 2017	<p>This Standard establishes principles for entities to apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flows arising from a contract with a customer.</p> <p>The effect of this Standard will depend upon the nature of future transactions the Shire has with those third parties it has dealings with. It may or may not be significant.</p>
(iii) AASB 16 Leases	February 2016	1 January 2019	<p>Under AASB 16 there is no longer a distinction between finance and operating leases. Lessees will now bring to account a right-to-use asset and lease liability onto their statement of financial position for all leases. Effectively this means the vast majority of operating leases as defined by the current ASB 117 Leases which currently do not impact the statement of financial position will be required to be capitalised on the statement of financial position once AASB 16 is adopted.</p> <p>Currently, operating lease payments are expensed as incurred. This will cease and will be replaced by both</p>

Title	Issued/Compiled	Applicable ⁽¹⁾	Impact
(iv) AASB 2014-3 Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interest in Joint Operations [AASB 1 & AASB 11]	August 2014	1 January 2016	<p>depreciation and interest charges. Based on the current number of operating leases held by the Shire, the impact is not expected to be significant.</p> <p>This Standard amends AASB 11 – Joint Arrangements to require the acquirer of an interest (both initial and additional) in a joint operation in which the activity constitutes a business, as defined in AASB 3 – Business Combinations, to apply all of the principles on business combination accounting in AASB 3 and other Australian Accounting Standards except for those principles that conflict with the guidance in AASB 11; and disclose the information required by AASB 3 and other Australian Accounting Standards for business combinations.</p> <p>Since adoption of this Standard would impact only acquisitions of interest in joint operations on or after 1 January 2016, management believes it is impracticable at this stage to provide a reasonable estimate of such impact on the Shire’s financial statements.</p>
(v) AASB 2014-4 Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & AASB 138]	August 2014	1 January 2016	<p>This Standard amends AASB 116 and AASB 138 to establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset. It also clarifies the use of revenue-based methods to calculate the depreciation of an asset is not appropriate nor is revenue generally an appropriate basis for measuring the consumption of the economic benefits embodied in an intangible asset.</p> <p>Given the Shire currently uses the expected pattern of consumption of the future economic benefits of an asset as the basis of calculation of depreciation, it is not expected to have a significant impact.</p>

Title	Issued/Compiled	Applicable ⁽¹⁾	Impact
(vi) AASB 2014-5 Amendments to Australian Accounting Standards arising from AASB 15	December 2014	1 January 2017	Consequential changes to various Standards arising from the issuance of AASB 15 . It will require changes to reflect the impact of AASB 15 .
(vii) AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]	January 2015	1 January 2016	This Standard amends AASB 101 to provide clarification regarding the disclosure requirements in AASB 101 . Specifically, the Standard proposed narrow-focus amendments to address some of the concerns expressed about existing presentation and disclosure requirements and to ensure entities are able to use judgement when applying a Standard in determining what information to disclose in their financial statements. This Standard also makes editorial and consequential amendments as a result of amendments to the Standards listed in the title column. It is not anticipated it will have any significant impact on disclosures as they currently exist and any changes will relate to presentation.
(viii) AASB 2015-6 Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities [AASB 10, 124 & 1049]	March 2015	1 July 2016	The objective of this Standard is to extend the scope of AASB 124 Related Party Disclosures to include not-for-profit sector entities. The Standard is expected to have a significant disclosure impact on the financial report of the Shire as both Elected Members and Senior Management will be deemed to be Key Management Personnel and resultant disclosures will be necessary.
Notes: ⁽¹⁾ Applicable to reporting periods commencing on or after the given date.			

(x) Adoption of New and Revised Accounting Standards

During the current year, the Shire adopted all of the new and revised Australian Accounting Standards and Interpretations which were compiled, became mandatory and which were applicable to its operations.

These new and revised standards were as follows:

- (i) AASB 2015-3 Amendments to Australian Accounting Standards arising from the withdrawal of AASB 1031 Materiality
- (ii) AASB 2015-7 Amendments to Australian Accounting Standards – Fair Value Disclosures of Not-for-Profit Public Sector Entities

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2.7 Significant Accounting Policies

Policy Owner:	Corporate Services
Person Responsible:	Executive Manager Corporate Services
Date of Approval:	19 August 2009
Amended:	

Objective To establish financial management procedures which provide full compliance with all local government statutory requirements and accepted accounting principles.

Policy The significant accounting policies which have been adopted in the preparation of the financial report are:

(a) Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with **Australian Accounting Standards** (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board the **Local Government Act 1995** and accompanying regulations .

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 the 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 the financial statements forming part of this financial report.

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

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears in notes in the financial report.

(c) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the statement of financial position are stated inclusive of applicable GST.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

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

(e) Trade and Other Receivables

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

(f) 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 purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until finance costs and holding charges incurred after development is completed are expensed.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional contract of sale.

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

(g) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits of the asset.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases in the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at balance date.

Land under Roads

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

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008.

This accords with the treatment available in ***Australian Accounting Standard AASB1051 - Land Under Roads*** and the fact ***Local Government (Financial Management) Regulation 16(a)(i)*** prohibits local governments from recognising such land as an asset.

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

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

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

Depreciation of Non-Current Assets

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

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	30 - 50 years
Furniture and Equipment	4 - 10 years
Plant and Equipment (Heavy)	5 - 15 years
Plant and Equipment (Light)	0 - 10 years
Computer Equipment and Software	3 years
Sealed Roads and Streets	
Clearing and Earthworks	Not depreciated
Construction (Road Base)	50 years
Original Surfacing and Major Re-surfacing	
Bituminous Seals	20 years
Asphalt Surfaces	25 years
Gravel Roads	
Clearing and Earthworks	Not depreciated

Construction (Road Base)	50 years
Gravel Sheeting	12 years
Formed Roads (Unsealed)	
Clearing and Earthworks	Not depreciated
Construction (Road Base)	50 years
Footpaths (Slab)	40 years
Sewerage Piping	100 years
Recreational Reserves	
Water Supply Piping and Drainage Systems	75 years

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

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

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

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

(h) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount
- (d) less any reduction for impairment

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

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Loans and receivables are included in current assets, except for those which are not expected to mature within twelve (12) months after the end of the reporting period (classified as non-current assets).

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. Held-to-maturity financial assets are included in non-current assets, except for those which are expected to mature within twelve (12) months after the end of the reporting period (classified as current assets).

If the Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale.

(iv) Available-for-sale financial assets

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

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within twelve (12) months after the end of the reporting period (classified as current assets).

(v) Financial Liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

(i) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each reporting date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(j) Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with ***AASB 136 'Impairment of Assets'*** and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

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

(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 and are usually paid within thirty (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 twelve (12) months represents the amount the Council has a present

obligation to pay resulting from employees services provided to reporting date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) 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 projected 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 Council does not have the unconditional right to defer settlement beyond twelve (12) months, the liability is recognised as a current liability.

(m) Borrowing Costs

Borrowing costs are recognised as expenses 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 costs 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;
- For which it is probable that an outflow of economic benefits will result to settle the obligation; and
- That outflow can be reliably measured.

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

Provisions are not recognised for future operating losses.

(o) Leases

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

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

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

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

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

(p) Joint Venture

The Council's interest in a joint venture has been recognised in the financial statements by including its share of any assets, liabilities, revenues and expenses of the joint venture within the appropriate line items of the financial statement. Information about the joint venture is set out in the notes of the financial report.

(q) 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.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions are disclosed in notes in the financial statements. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

(r) Superannuation

That Council contributes to a number of superannuation funds on behalf of its employees.

(s) 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 twelve (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 twelve (12) months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next twelve (12) months. Inventories held for trading are classified as current even if not

expected to be realised in the next twelve (12) months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

(t) Rounding Off Figures

All figures shown in the annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

(u) Comparative Figures

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

(v) Budget Comparative Figures

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