



2016 / 2017 BUDGET

SHIRE OF KOORDA

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Message from the President

It is my pleasure to comment on the 2016/17 budget.

This document has a capital expenditure allocation of \$7,404,195 an increase of \$4,036,931 from 15/16 due to the planned upgrade of the Koorda Recreation Facility.

The budget will this year incorporate a 5% rate rise. This will be necessary to adequately fund Council's objectives. Along with continued increasing demands for road maintenance and reconstruction, and the redevelopment of the Recreation ground facilities will be a primary focus for the next 5 to 10 years.

By maintaining a rate increase of around 5%, the Shire will be able, with the assistance of grants, to fund projects without the necessity to raise a loan, and keeping with Council's policy of remaining debt free.

As a commitment to maintaining the Shires road network, the budget will include an allocation of \$2,114,000 for road works. The major projects include the continuation of the seal widening on the Koorda-Dowerin and Koorda-Bullfinch, Koorda Kulja & Burakin Wialki Roads, the reconstruction of the corner of the Kalannie Kulja Road as well as resheeting and the maintenance of unsealed roads within the Shire.

As I have said in the past, these roads were not designed or constructed for the use of 70+tonne road trains, so I would urge Heavy Vehicle operators to observe speed restrictions placed on various roads within the Shire.

Provision for a contribution to the Central Eastern Aged Care Alliance for more accommodation, suitable for independent living.

I would like to commend the efforts of the CEO and DCEO on the preparation of this document for presentation to Council for adoption.

Cr Ricky Storer
PRESIDENT

Chief Executive Officer Comment

To the Elected Members

BUDGET ESTIMATES

To members of the Council, ratepayers and residents of the Shire of Koorda, this report gives further details concerning the various items that have arisen in the preparation and final compilation of the budget. The document includes both statutory requirements as well as additional information to assist the reader in understanding what is being proposed for the 2016/17 year.

The budget has been framed to provide a balance between meeting the needs and expectations of the community.

This document has been prepared on the understanding that there will be an adjusted net current credit brought forward of \$200,379 (this is not a cash figure) and includes pre paid grants projects and funding carried forward from 2015/16.

▪ Stock & creditors	\$ 25,000
▪ Surplus 2015/16	\$175,379
Total	\$200,379

A number of significant factors have influenced the activities and allocation of resources within the budget, which include:-

- Strategic Community Plan
- Corporate Business Plan
- Level of developing assets and infrastructure within the Shire
- Current CPI (Perth) rate of 2.3%
- Current Local Government Cost Index of 2.2%
- Economic and environmental issues in the region

These factors influence where Council has allocated its funding and resources, and where the income is derived from. The income received will assist in meeting the increased cost of providing the level of service expected from the community and asset management responsibilities.

BUDGETED INITIATIVES & MAJOR EXPENDITURE

- **HOUSING**
Housing \$ 68,000
- **COMMUNITY AMENITIES**
Community Bus change over \$65,000
Refuse Site – working towards new site \$30,000

Chief Executive Officer Comment

- **RECREATION AND CULTURE**
 - Recreation Facility – Planning & architect fees and upgrade \$4,700,000
 - Drive In – kiosk upgrade/refurbishment \$ 52,695
- **TRANSPORT**
 - Plant changeover – \$ 261,000
 - Road Construction \$1,664,000
 - Road Preservation \$ 150,000
 - Road Maintenance \$ 300,000

MAJOR ITEMS OF INCOME

- Rate Collection (after discount) \$ 985,965
- Grants Commission (untied) \$1,200,000
- Grants Commission (road) \$ 588,000
- Roads to Recovery \$ 665,000
- Regional Road Group \$ 335,000
- Direct Grant \$ 142,000
- Grant – Drive In upgrade \$ 32,935
- Grant – Recreation Facility Upgrade (not yet been approved) \$3,400,000

RESERVES TRANSFERS

Transfers - Ongoing. Council policy is to set aside funds in specific reserves to fund or partially fund, future expenditure requirements that are 'Forward Planned'.

Finally I commend this draft document to the Council for direction and comment.

David Burton
Chief Executive Officer

Statement of Comprehensive Income by Nature and Type

REVENUES AND EXPENSES

	Note Ref.	Current Year	Comparative Information	
		2016/17 Budget \$	Previous Year	
			2015/16	Actual \$
Revenues				
Rates	8	988,452	933,369	940,630
Operating Grants, Subsidies and Contributions		2,033,587	1,105,197	1,062,458
Fees and Charges	11	528,615	599,721	518,624
Service Charges	10	3,025	3,000	3,025
Interest Earnings	2(a)	154,465	152,445	179,890
Other Revenue	2(a)	19,800	35,165	68,290
		3,727,944	2,828,897	2,772,917
Expenses				
Employee Costs		(1,974,405)	(1,316,400)	(1,866,610)
Materials and Contracts		(445,734)	(785,027)	(714,832)
Utilities (gas, electricity, water, etc)		(35,845)	(23,746)	(34,135)
Depreciation on Non-current Assets	2(a)	(2,293,645)	(2,262,890)	(1,836,280)
Insurance		(149,760)	(99,681)	(143,220)
Other		(129,365)	(75,583)	(125,060)
		(5,028,754)	(4,563,327)	(4,720,137)
		(1,300,810)	(1,734,430)	(1,947,220)
Non-Operating Grants Subsidies and Contributions		4,432,935	1,339,032	1,485,846
Fair Value Adjustment Decrement in Value of Plant & Equipment				
Profit on Asset Disposal	3	63,555	20,403	1,950
Loss on Asset Disposal	3	(4,515)	(47,808)	(81,233)
NET RESULT		3,191,165	(422,803)	(540,657)
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		3,191,165	(422,803)	(540,657)

Notes:

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and are 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 in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

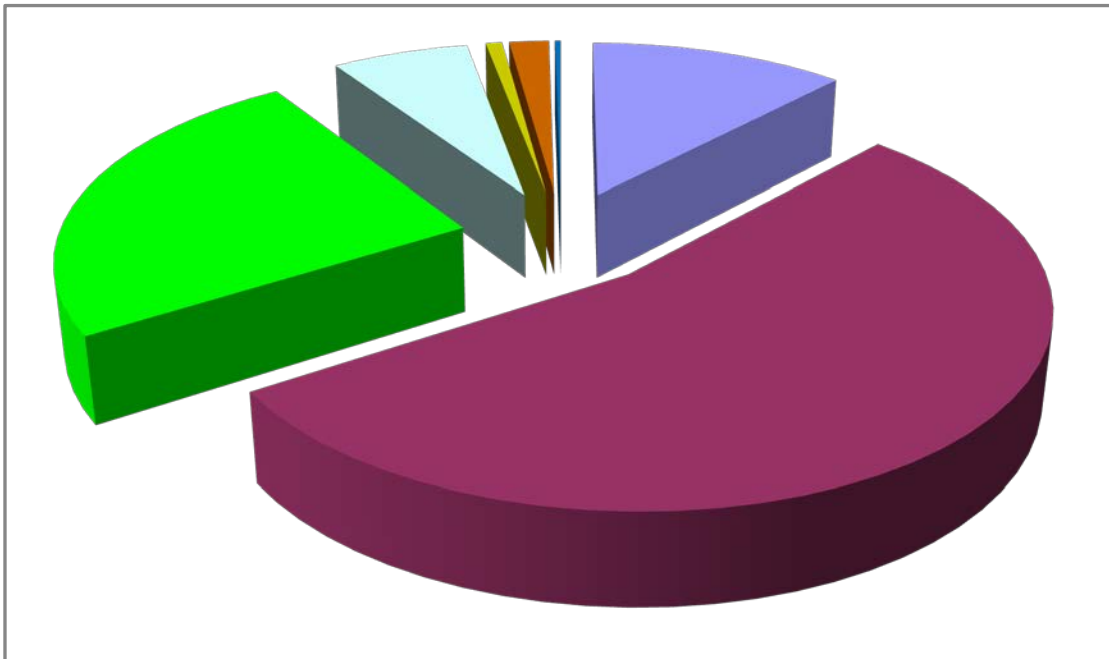
Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary

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

Statement of Comprehensive Income by Nature and Type (Graph)

REVENUE

1 Rates	988,452
2 Non-Operating Grants & Subsidies	4,432,935
3 Operating Grants & Subsidies	2,033,587
4 Fees and Charges	528,615
5 Profit on Asset Disposal	63,555
6 Interest Earnings	154,465
7 Other Revenue	22,825
Sub Total	8,224,434
Carried forwarded 2015 2016	200,379
Total Revenue	8,424,813

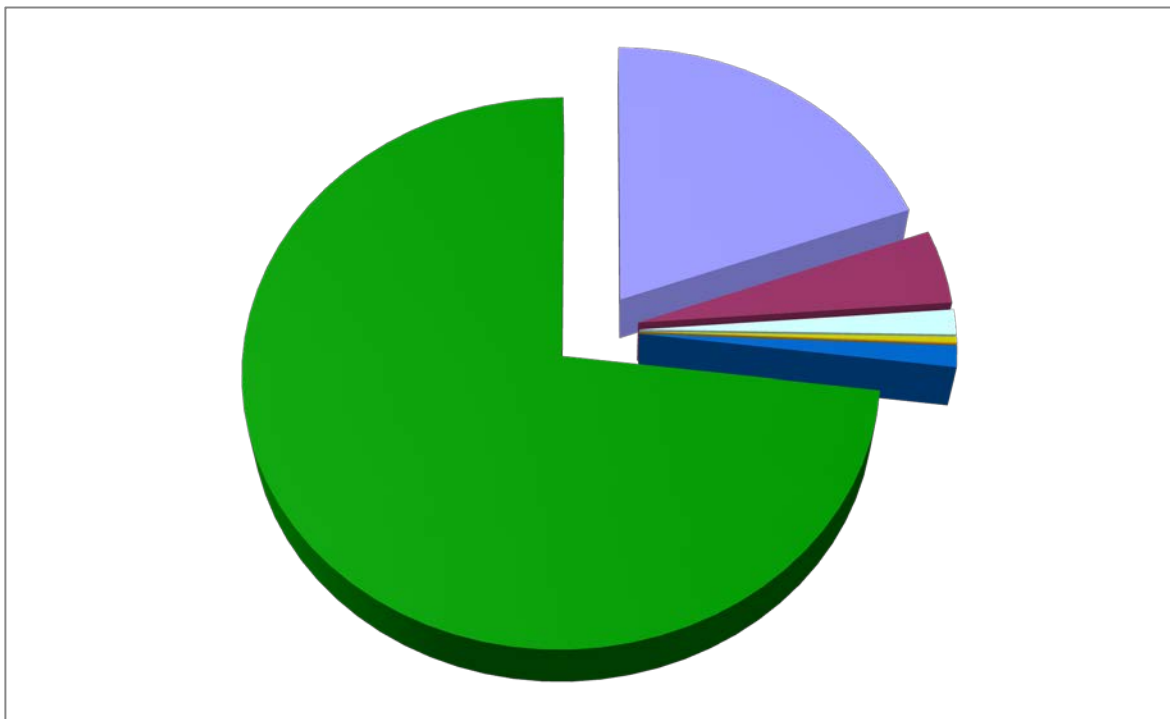


Statement of Comprehensive Income by Nature and Type (Graph)

EXPENDITURE

1 Employee Costs	1,974,405
2 Materials & Contracts	445,734
3 Insurance Expenses	149,760
4 Utilities	35,845
5 Loss on Disposal of Assets	4,515
6 Other Expenses	129,365
7 Capital - Assets	7,424,195

Total Expenditure **10,163,819**



Statement of Comprehensive Income By Program

	Current Year	Comparative Information	
	2016/17 Budget \$	Previous Year 2015/16	
		Actual \$	Budget \$
OPERATING REVENUES (Refer Notes 1,2, 8 to 13)			
Governance	1,855	4,629	1,765
General Purpose Funding	2,942,968	1,958,920	2,012,483
Law, Order, Public Safety	20,401	28,252	19,170
Health	129,450	163,869	123,300
Housing	165,935	156,038	163,960
Community Amenities	164,850	163,372	157,764
Recreation and Culture	51,070	81,700	50,490
Transport	142,000	108,400	132,000
Economic Services	72,845	93,056	89,545
Other Property and Services	36,570	70,661	22,440
	3,727,944	2,828,897	2,772,917
OPERATING EXPENSES (Refer Notes 1,2 & 14)			
Governance	(401,546)	(320,825)	(376,138)
General Purpose Funding	(106,572)	(90,187)	(96,975)
Law, Order, Public Safety	(113,229)	(81,793)	(101,142)
Health	(326,342)	(285,421)	(319,502)
Education and Welfare	(157,764)	(23,413)	(26,577)
Housing	(316,457)	(246,745)	(308,201)
Community Amenities	(297,716)	(238,962)	(286,755)
Recreation & Culture	(1,028,714)	(934,983)	(982,309)
Transport	(1,939,848)	(2,038,546)	(1,886,002)
Economic Services	(332,279)	(284,314)	(333,126)
Other Property and Services	(8,287)	(17,144)	(3,410)
	(5,028,754)	(4,562,333)	(4,720,137)
Fair value adjustment Decrement in Value of Plant & Equipment (Other Property & Services)	0		
GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS			
Housing	0	0	0
Recreation & Culture	3,432,935		25,000
Transport	1,000,000	1,339,032	1,310,846
Economic Services		0	150,000
Other Property & Services		0	
	4,432,935	1,339,032	1,485,846
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Note3)			
Law, Order, Public Safety	-		
Health	1,000	3,561	1,400
Housing			-59,000
Community Amenities	57,355		500
Transport	(1,015)	(28,411)	(17,873)
Economic Services			50
Other Property & Services	1,700	(2,554)	(4,360)
	59,040	(27,404)	(79,283)
NET PROFIT OR LOSS/RESULT	3,191,165	(421,808)	(540,657)
Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	3,191,165	(421,808)	(540,657)

Notes:

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and are 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 in revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as

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

Statement of Cash Flows

	NOTE	Current Year 2016/17 Budget \$	Comparative Information Previous Year 2015/16	
			Actual \$	Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,050,731	923,593	940,630
Operating Grants, Subsidies & Contributions		2,243,705	969,866	1,186,074
Fees and Charges		528,615	599,721	456,816
Service Charge		3,025	3,000	3,025
Interest Earnings		154,465	152,445	179,890
Goods and Services Tax		87,605	78,502	23,000
Other		19,800	35,165	68,290
		4,087,946	2,762,292	2,857,725
Payments				
Employee Costs		(1,999,794)	(1,325,564)	(1,869,317)
Materials and Contracts		(614,932)	(638,773)	(601,715)
Utilities (gas, electricity, water, etc)		(35,845)	(23,746)	(34,135)
Interest expenses		(50,753)	0	
Insurance		(149,760)	(99,681)	(143,220)
Goods and Services Tax		(80,000)	(76,908)	(30,945)
Other		(129,365)	(75,583)	(125,055)
		(3,060,449)	(2,240,255)	(2,804,387)
Net Cash Provided By Operating Activities	15(b)	1,027,497	522,037	53,338
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment	4	(5,710,195)	(1,086,276)	(1,632,500)
Payments for Construction of Infrastructure	4	(1,694,000)	(1,496,034)	(1,734,764)
Grants/Contributions for the Development of Assets		4,432,935	1,339,032	1,485,846
Proceeds from Sale of Plant & Equipment	3	458,000	340,866	509,500
		(2,513,260)	(902,412)	(1,371,918)
Net Cash Used in Investing Activities				
Cash Flows from Financing Activities				
Proceeds from Loans	5	0	0	
Net Cash Provided By (Used In) Financing Activities		0	0	0
Net Increase (Decrease) in Cash Held		(1,485,763)	(380,375)	(1,318,580)
Cash at Beginning of Year		5,250,427	5,630,802	5,250,416
Cash at End of Year*	15(a)	3,764,664	5,250,427	3,931,836

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

Notes to and forming part of the Budget Document for the year ending 30th June 2017

The Rate Setting Statement Budget should be read in conjunction with the accompanying notes

RATE SETTING STATEMENT

	Note	Current Year	Comparative Information	
		2016/17	Previous Year	
		Budget \$	2015/16	Budget \$
			Actual \$	Budget \$
Net current assets at start of financial year surplus/(deficit)	4	200,379	1,107,355	1,087,300
REVENUES	1,2			
Governance		1,855	4,629	1,765
General Purpose Funding		1,954,516	1,025,551	1,071,853
Law, Order, Public Safety		20,401	28,252	19,170
Health		130,450	167,430	124,700
Education and Welfare		0		0
Housing		165,935	156,038	163,960
Community Amenities		222,205	163,372	158,264
Recreation and Culture		51,070	81,700	50,490
Transport		145,500	124,542	132,000
Economic Services		72,845	93,056	89,595
Other Property and Services		38,270	71,362	22,440
		2,803,047	1,915,932	1,834,237
EXPENSES	1,2			
Governance		(401,546)	(320,825)	(376,138)
General Purpose Funding		(106,572)	(90,187)	(96,975)
Law, Order, Public Safety		(113,229)	(81,793)	(101,142)
Health		(326,342)	(285,421)	(319,502)
Education and Welfare		(157,764)	(24,407)	(26,577)
Housing		(316,457)	(246,745)	(367,201)
Community Amenities		(297,716)	(238,962)	(286,755)
Recreation & Culture		(1,028,714)	(934,983)	(982,309)
Transport		(1,943,663)	(2,083,099)	(1,903,875)
Economic Services		(332,979)	(284,314)	(333,126)
Other Property and Services		(8,287)	(20,399)	(7,770)
		(5,033,269)	(4,611,135)	(4,801,370)
Net Operating Result Excluding Rates		(2,230,222)	(2,695,203)	(2,967,133)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Income				
Fair Value adjustment Decrement in value of Plant & Equipment				
Adjust (Profit)/Loss on Asset Disposals	6	(59,040)	27,404	79,283
Depreciation on Assets	2(a)	2,293,645	2,262,890	1,836,280
Movement in employee benefit provision (non current)		-	43,561	-
Amount attributable to operating activities		204,762	746,007	35,730
Investing Activities				
Non-operating grants, subsidies & contributions		4,432,935	1,339,032	1,485,846
Purchase Property, Plant & Equipment	5	(5,710,195)	(1,086,276)	(1,632,500)
Purchase Infrastructure	5	(1,694,000)	(1,496,034)	(1,734,764)
Proceeds from Disposal of Assets	6	458,000	340,866	509,500
Amount attributable to investing activities		(2,513,260)	(902,412)	(1,371,918)
Financing Activities				
Transfers to Reserves (Restricted Assets)	9	(659,535)	(836,585)	(591,858)
Transfers from Reserves (Restricted Assets)	9	1,979,581	260,000	777,421
Amount attributable to financing activities		1,320,046	(576,585)	185,563
Budgeted deficiency before general rates		(988,452)	(732,990)	(1,150,625)
Estimated amount to be raised from general rates	8	988,452	933,369	940,630
				0
Net current assets end financial year - surplus/(deficit)	4	0	200,379	(209,995)

Notes to, and forming part of the Budget, for the year ended 30th June, 2017

Note 1 Significant Accounting Policies

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

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australia 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 has 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 for 2015/16 actual are as forecast at the time of draft budget preparation and are subject to adjustments.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

Revenue, 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 Shire contributes are defined contribution plans.

(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.

Note 1 Significant Accounting Policies

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

(j) Fixed Assets

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 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 vested in the local government.

Effective as at 1 July 2008, Shire 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.

Notes to, and forming part of the Budget, for the year ended 30th June, 2017

Note 1 Significant Accounting Policies

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 Shire.

(j) Fixed Assets (Continued)

Depreciation of Non Current Assets

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	2-25%
Furniture and Equipment	10-25%
Plant and Equipment	5-50%
Motor Vehicles	5-50%
Road Seals – Aggregate	25 years
Roads Unsealed	35 years
Drains/Sewers	75 years
Airfield – Runways	12 years

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

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

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

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

Capitalisation Threshold

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

(k) Fair Value of assets and Liabilities

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

Fair Value is the price that 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

Note 1 Significant Accounting Policies

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 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 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 and considered observable, where as inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

Notes to, and forming part of the Budget, for the year ended 30th June, 2017

Note 1 Significant Accounting Policies

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

(1) 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 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 initially recognised and the maturity amount calculated using the effective interest rate method; and

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 predicated, 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 to 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, except for those which are not 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's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity financial assets 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.

Note 1 Significant Accounting Policies

(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 the 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 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 into 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 to receipt of cash flows expire or the asset is transferred to another party, whereby the Shire no longer has any significant continued contractual 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'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.

Notes to, and forming part of the Budget, for the year ended 30th June, 2017

Note 1 Significant Accounting Policies

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 (eg AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

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

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

The provision is made 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 term 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.

(p) Borrowing Cost

Borrowings 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 present 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.

Notes to, and forming part of the Budget, for the year ended 30th June, 2017

Note 1 Significant Accounting Policies

(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 as 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 allocation between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight live 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 period 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 interest in the assets, liabilities, revenue and expenses of joint operations are included in each respective line item of the financial statements. Information about the joint ventures is set out in Note 19.

(t) Current and Non-Current Classifications

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 in the next 12 months except for land held for resale where it is held as non-current based on Shire's intentions to release for sale.

(u) Comparative Figures

Where required, comparative figures have been adjusted to conform with changes in presentation of 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.

2. REVENUE AND EXPENSES

(a) Net Profit or Loss/Result from Ordinary Activities was arrived at after:

(i) Charging as Expenses:

Auditors Remuneration

Audit Services
Other Services

Depreciation

By Program

Governance
Law, Order, Public Safety
Health
Education and Welfare
Housing
Community Amenities
Recreation and Culture
Transport
Economic Services
Other Property and Services

By Class

Land, Buildings and Improvements
Furniture and Equipment
Plant and Equipment
Roads
Other Infrastructure

(ii) Crediting as Revenues:

Interest Earnings

Investments
- Reserve Funds
- Other Funds
Other Interest Revenue

(iii) Other Revenue:

Reimbursements and Recoveries
Other

Note
Ref.

	Current Year 2016/17 Budget \$	Comparative Information Previous Year 2015/16	
		Actual \$	Budget \$
Audit Services	8,800	8,500	8,500
Other Services	0	2,055	0
Governance	0	0	
Law, Order, Public Safety	18,210	26,762	18,325
Health	17,640	23,029	27,110
Education and Welfare	8,450	8,542	8,540
Housing	244,375	243,108	240,015
Community Amenities	42,650	42,284	44,755
Recreation and Culture	347,995	338,488	322,365
Transport	1,300,805	1,301,335	952,070
Economic Services	35,945	35,947	37,695
Other Property and Services	277,575	243,395	185,405
	2,293,645	2,262,890	1,836,280
Land, Buildings and Improvements	685,405	838,078	680,080
Furniture and Equipment	42,755	46,705	37,900
Plant and Equipment	325,555	334,114	271,125
Roads	1,206,480	1,015,662	824,185
Other Infrastructure	33,450	28,331	22,990
	2,293,645	2,262,890	1,836,280
Investments			
- Reserve Funds	104,000	134,835	131,830
- Other Funds	44,100	16,671	42,000
Other Interest Revenue	6,365	5,402	10,380
	154,465	156,908	184,210
Reimbursements and Recoveries	0	22,806	0
Other	19,800	12,359	68,290
	19,800	35,165	68,290

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Note 2 Revenue and Expenses (continued)

(b) Statement of Objective

In order to discharge its responsibilities to the community, the Shire of Koorda 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.

COMMUNITY VISION

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

Council's operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Objective:

To provide decision making processes 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 for 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.

Rates – the amount to be raised is determined by Councils budget “shortfall” that is known income and desired expenditure. Rates actually levied on individual rate payers required to raise the desired rate income, and is determined by calculating the rate in the dollar and multiplying by the gross rental or unimproved values of individual properties. Due to property valuation changes actual individual percentage rate increases may vary

General purpose grants – are the grant amounts paid to the Shire from Federal Government funding as determined by and via the Western Australian Local Government Grants Commission.

Interest – interest earned on monies invested or deposited by Council.

Note 2 Revenue and Expenses (continued)

LAW, ORDER & PUBLIC SAFETY

Objective:

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

Activities:

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

Council is a member of the Central Wheatbelt Ranger Service.

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

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

Council is a member of the group that forms the, North Eastern Wheatbelt Health Scheme. Monitors food quality and caters for health requirements for the broader community.

EDUCATION AND WELFARE

Objective:

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

Activities:

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

HOUSING

Objective:

To provide and maintain elderly residents housing.

Activities:

Provision and maintenance of elderly residents, maintains housing rented to staff and non-staff. Council is the major landlord, providing accommodation for aged, pensioner, single, married and Government Employees.

COMMUNITY AMENTIIES

Objectives:

To provide services required by the community.

Activities:

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

Note 2 Revenue and Expenses (continued)

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY AND SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

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

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:

	Current Year	Comparative Information	
	2016/17 Budget \$	Previous Year 2015/16	
		Actual \$	Budget \$
Cash - unrestricted	0	165,717	118,498
Cash - restricted	3,764,664	5,084,710	3,813,338
	3,764,664	5,250,427	3,931,836

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

	Current Year	Comparative Information	
	2016/17 Budget \$	Previous Year 2015/16	
		Actual \$	Budget \$
Accrued Leave Reserves	172,116	212,116	245,350
Plant Reserve	597,970	608,970	490,663
Road Reserve	300,611	370,611	337,055
Recreational Reserve	315,802	1,238,348	710,616
TV Satellite Reserve	29,384	28,884	8,175
IT & Admin Reserve	118,287	117,287	103,526
Community Bus Reserve	57,819	121,819	33,219
Council Building Reserve	772,436	1,038,436	712,603
CHP Units Reserve	82,691	86,691	69,948
JV Units Reserve	33,342	32,842	39,266
JV Johnston Place Reserve	33,555	21,555	16,302
Sewerage Reserve	827,859	777,859	688,431
Medical Practice Reserve	273,068	270,068	263,776
NRM Reserve	20,964	19,964	20,130
Waste Management Reserve	128,260	139,260	71,278
CEACA Reserve	500	0	0
	3,764,664	5,084,710	3,810,338

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

	Current Year	Actual \$	Budget \$
Net result	3,191,165	(421,808)	(540,657)
Depreciation	2,293,645	2,262,890	1,836,280
(Profit)/loss on sale of asset	(59,040)	27,404	79,283
(Increase)/decrease in receivables	280,002	(143,513)	53,863
(Increase)/decrease in inventories	21,290	0	5,360
Increase/(decrease) in payables	(266,630)	137,090	89,735
Increase/(decrease) in employee provisions	0	0	15,320
Grants/contributions for the development of assets	(4,432,935)	(1,339,032)	(1,485,846)
Net Cash from Operating Activities	1,027,497	523,031	53,338

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

(c) Undrawn Borrowing Facilities Credit Standby Arrangements

	Current Year	Comparative Information	
	2016/17 Budget \$	Previous Year 2015/16	
		Actual \$	Budget \$
Bank overdraft limit	150,000	150,000	150,000
Bank overdraft at balance date	0	0	0
Credit card limit	5,000	5,000	5,000
Credit card balance at balance date	0	0	0
Total Amount of Credit Unused	155,000	155,000	155,000

Loan Facilities

Loan facilities in use at balance date	0	0	0
Unused loan facilities at balance date	0	0	0

4. NET CURRENT ASSETS

	Note	Current Year	Comparative Information
		2016/17 Budget \$	Previous Year 2015/16 Actual \$
Composition of estimated net current assets			
CURRENT ASSETS			
Cash - unrestricted	3(a)	0	165,717
Cash - restricted reserves	3(a)	3,764,664	5,084,710
Receivables		0	280,002
Inventories			21,290
		3,764,664	5,551,719
LESS: CURRENT LIABILITIES			
Trade and other payables		0	(266,630)
Provisions		(298,482)	(298,482)
		(298,482)	(565,112)
Unadjusted net current assets		3,466,182	4,986,607

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.

		Current Year	Comparative Information
		2016/17 Budget \$	Previous Year 2015/16 Actual \$
Adjustments			
Less: Cash - restricted reserves	3(a)	(3,764,664)	(5,084,710)
Add: Current liabilities not expected to be cleared at end of year		298,482	298,482
Adjusted net current assets - surplus/(deficit)		0	200,379

Note 5 - ACQUISITION/CONSTRUCTION OF ASSETS

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

Asset Class	Law Order, Public Safety \$	Health \$	Education & Welfare \$	Housing \$	Community Amenities \$	Recreation & Culture \$	Transport \$	Other Property & Services \$	2016/17 Budget Total \$	2015/16 Actual Total \$
<u>Property, Plant & Equipment</u>										
Land and buildings	6,000	-	9,000	68,000	7,500	4,778,695	5,000	7,000	4,881,195	279,084
Furniture and equipment	0	0	0	0	0	0	0	8,000	8,000	21,818
Plant and equipment	-	122,000	-	-	125,000	-	428,000	146,000	821,000	785,364
	6,000	122,000	9,000	68,000	132,500	4,778,695	433,000	161,000	5,710,195	1,086,266
<u>Infrastructure</u>										
Roads	-	-	-	-	-	-	1,664,000	-	1,664,000	1,424,321
Other	-	-	-	-	30,000	-	-	-	30,000	71,713
	-	-	-	-	30,000	-	1,664,000	-	1,694,000	1,496,034
<u>Land Held for Resale</u>										
Land held for resale	-	-	-	-	-	-	-	-	-	-
TOTAL ACQUISITIONS	6,000	122,000	9,000	68,000	162,500	4,778,695	2,097,000	161,000	7,404,195	2,582,300

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

Note 6 DISPOSAL OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2016/17	2016/17	2016/17
	BUDGET	BUDGET	BUDGET
	\$	\$	\$
Health			
EHO Vehicle - 1	28,000	28,333	333
EHO Vehicle - 2	28,000	28,333	333
EHO Vehicle - 3	28,000	28,334	334
Community Amenities			
Community Bus	2,645	60,000	57,355
Transport			
Works Supervisors Utility - 1	30,469	30,000	(469)
Works Supervisors Utility - 2	30,469	30,000	(469)
Prime Mover KD 065	61,500	65,000	3,500
Ute KD 064	18,700	18,000	(700)
Ute KD 066	18,700	18,000	(700)
3 Tonne Truck KD 006	32,175	30,000	(2,175)
Other Property & Services			
Executive Vehicle - 1	34,500	35,000	500
Executive Vehicle - 2	34,500	35,000	500
Executive Vehicle - 3	34,500	35,000	500
Admin Sedan - 1	16,800	17,000	200
			0
	398,958	458,000	59,040

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2016/17	2016/17	2016/17
	BUDGET	BUDGET	BUDGET
	\$	\$	\$
Land & Buildings			
Plant & Equipment	64,145	155,000	58,680
Motor Vehicle	316,113	303,000	360
	380,258	458,000	59,040

<u>Summary</u>	2016/17 BUDGET
	\$
Profit on Asset Disposals	63,555
Loss on Asset Disposals	(4,513)
Net Profit (Loss)	59,040

Note 7 BORROWINGS

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

There are no borrowings and no new borrowings are proposed in 16/17.

(b) New Debentures - 2015/16

No new debentures are proposed in 2016/17.

(c) Unspent Debentures

There are no unspent debentures at 30 June 2016.

(d)

Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$150,000 with Bendigo does exist for the purposes of short term working capital. This facility was not used in the 2015/16 year and is not envisaged this facility will be required in the 2016/17 year.

Notes to and forming part of the Budget Document for the year ending 30 June 2017

Note 8 RATING INFORMATION

Current Year (2016/2017) Budget										
Rate Type	Rate in \$	Basis GRV/UV	No. of Prop.	Rateable Value \$	Min. Rate \$	Rate Yield \$	Interim Rates \$	Back Rates \$	Total \$	2015/2016 ACTUALS
General Rate										
GRV - Residential	0.106300	GRV	119	763,412	300	81,151	-	-	81,149	76,341
GRV - Industrial	0.106300	GRV	1	5,460	300	580	-	-	581	546
GRV - Commercial	0.106300	GRV	12	207,324	300	22,039	-	-	22,039	20,732
GRV - Special Rural	0.106300	GRV	6	40,664	300	4,323	-	-	4,324	4,066
UV	0.023200	UV	221	40,651,500	300	943,115	-	-	943,114	895,259
Mining Rates	0.023200	UV	-	-	300	-	-	-	-	-
Sub-totals		-	359	41,668,360		1,051,207	-	-	1,051,207	996,944
Minimum Rates										
GRV - Residential	300	GRV	7	4,010	300	2,100	-	-	2,100	2,048
GRV - Industrial	300	GRV	1	162	300	300	-	-	300	300
GRV - Commercial	300	GRV	9	15,470	300	2,700	-	-	2,700	2,202
GRV - Vacant	300	GRV	5	1,230	300	1,500	-	-	1,500	1,500
GRV - Special Rural	300	GRV	3	2,205	300	900	-	-	900	900
UV - Rural	300	UV	9	61,529	300	2,700	-	-	2,700	2,502
UV - Mining	300	UV	7	9,493	300	2,100	-	-	2,100	1,946
Sub-totals			41	94,099		12,300	-	-	12,300	11,398
Ex-Gratia Rates										
Discount						(75,055)			(75,055)	(74,973)
Totals			400	41,762,459	-	988,452	-	-	988,452	933,369

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

The general rates detailed above for the 2016/2017 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 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.

Note 9 CASH BACKED RESERVES

	2016/2017 Budget				2015/2016 Actual				2015/2016 Budget				
	Opening Balance	Transfer To	Transfer From	Closing Balance	Opening Balance	Transfers To	Transfers From	Closing Balance	Opening Balance	Transfers To	Transfers From	Closing Balance	
BY RESERVE PURPOSE													
Leave Accrued	212,116	10,000	(50,000)	172,116	254,811	7,305	(50,000)	212,116	265,350	10,000	(30,000)	245,350	
Road	370,611	10,000	(80,000)	300,611	360,283	10,328	-	370,611	360,976	12,000	(35,921)	337,055	
Plant	608,970	20,000	230,000	597,970	554,617	264,353	(210,000)	608,970	546,663	300,000	(356,000)	490,663	
Building	1,038,436	21,000	(287,000)	772,436	944,650	93,786	-	1,038,436	931,103	60,000	(278,500)	712,603	
TV Satellite	28,884	500		29,384	18,221	10,663	-	28,884	3,175	11,000	(6,000)	8,175	
Rec & Com Facility	1,238,348	22,000	114,035	(1,058,581)	315,802	976,658	261,690	-	1,238,348	624,265	86,351	-	710,616
Medical	270,068	3,000		273,068	262,542	7,526	-	270,068	258,776	5,000	-	263,776	
Information Technology	117,287	1,000		118,287	114,018	3,269	-	117,287	102,526	1,000	-	103,526	
Sewerage	777,859	9,000	41,000	827,859	687,721	90,138	-	777,859	638,431	50,000	-	688,431	
Community Housing	86,691	1,500	500	(6,000)	82,691	75,137	11,554	-	86,691	67,948	2,000	-	69,948
Joint Venture (1998)	32,842	2,000	4,000	(5,000)	33,842	31,538	1,304	-	32,842	27,266	12,000	-	39,266
Joint Venture (Johnson Pl)	21,555	1,000	11,000	33,555	18,524	3,031	-	21,555	15,302	7,000	(6,000)	16,302	
CEACA Project	-		137,000	(137,000)	-	-	-	-	-	-	-	-	
Community Bus	121,819	1,000		(65,000)	57,819	93,915	27,904	-	121,819	82,712	15,507	(65,000)	33,219
NRM	19,964	1,000		20,964	19,408	19,408	556	-	19,964	19,130	1,000	-	20,130
Waste Management	139,260	1,000	18,000	(30,000)	128,260	96,082	43,178	-	139,260	55,278	19,000	-	74,278
	5,084,710	104,000	555,535	(1,979,581)	3,764,664	4,508,125	836,585	(260,000)	5,084,710	3,998,901	591,858	(777,421)	3,813,338

Note 9 CASH BACKED RESERVES

Purpose of Reserves

Council has established a number of Cash Reserves under legislation for a number of specific purposes. The amount under the opening balance column of the above, being \$4,335,284 represents cash held as at 1st July 2016, for the following purposes:

Accrued Leave

To fund payment of Long Service Leave and accrued Holiday and Sick Leave entitlements to employees as those liabilities arises.

Road

To assist future road works difficult to fund on an annual basis i.e. – reseals and acts of nature. .

Plant

To ensure purchases are basically funded from funds set aside in the Reserve and the use of those funds determined by a ten year Forward Plan, which is reviewed annually. The intent is that at least the annual plant depreciation component is set aside.

Building

To assist fund the major asset category the Shire owns, and allow some management of the various building requirements.

TV & Radio Satellite – Retransmission

To fund future upgrading or extension of receiver/retransmission facility.

Recreation

To assist funding of future upgrading, renovations and general requirements.

Medical

- To accumulate funds to assist in the costs of attracting and retaining a qualified medical practitioner within the District/Region.
- Provision for future centre improvements

CEACA

To make a contribution to the regional project, providing suitable independent living accommodation for the residence in the Shire of Koorda by Central Eastern Aged Care Alliance Incorporated.

Information Technology and Administration

To fund technology that will require regular updating and valuer general valuation register.

Sewerage

Unexpended annual income must be set aside for future upgrading and replacement to the town's sewerage treatment gravity system.

Community Housing Projects Units

Restricted (not Shire controlled) funds that must be used for future maintenance/upgrading or replacement of CHP Units, or returned to Department of Housing and Works.

Joint Venture Housing (6 units)

Restricted (not Shire controlled) funds that must be used for future maintenance/upgrading or replacement of JV Units, or returned to Department of Housing and Works.

Community Bus

To fund the change over costs of the Community Bus.

NRM

To fund future retention of the NRM officer and purchase equipment

Waste Management

To fund new waste management strategies either local site or regional site and associated infrastructure.

Note: Councils preferred option is to utilise Reserve funds where possible rather than a necessity to borrow.

NOTE: The total Reserve figure 30 June is considered a 'base' to work from, but from an asset management viewpoint, insufficient funds are being 'set aside'.

Notes to and forming part of the Budget Document for the year ending 30 June 2017

Note 10 SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

Not applicable as Council does not raise a specified area rate.

Note 11 SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Service Charge	Amount of Charge \$	2016/17 Budgeted Revenue \$	Budget Amount to be Applied to Costs \$	Budget Amount to be Set Aside to Reserves \$	Reserve Amount to be Applied to Costs \$	2015/16 Actual \$
TV Satellite Retransmission Levy	\$25 per GRV	3,025	0	3,035	0	3,035

Nature of the Service Charge	Objects of the charge	Reason for the charge	Area/Properties charge to be imposed on
TV Satellite Retransmission Levy	To provide equipment for a quality retransmission	To fund additional channels & upgrades to equipment	Koorda townsite

No interest will be charged on the late payment of service charges

Note 12 INTEREST CHARGES & INSTALMENTS - 2016/17 FINANCIAL YEAR

Instalment Option	Due Date	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Instalment One	9/09/2016	0	0.0%	
Instalment Two	16/11/2016	0	0.0%	
Instalment Three	18/01/2017	0	0.0%	
Instalment Four	22/03/2017	0	0.0%	
Interest on Unpaid Rates				11.0%

	2016/17 Budget Revenue \$	2015/16 Actual \$
Instalment Plan Admin Charge Revenue	0	0
Instalment Plan Interest Earned	0	0
Unpaid Rates Interest Earned	6,365	6,035
	6,365	6,035

Note 13 PAYMENTS DISCOUNTS, WAIVERS and CONCESSIONS 2016/17 FINANCIAL YEAR

Rates Discount

Rate or Fee & Charge to which Discount is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which Discount is Granted
General Rates	Discount	10%	75,055	74973	Current rates paid by Thursday August 25 2016. Full payment must be received at the Shire Office prior to the cut-off date. Arrears must also be paid by the due date.

Waivers or Concessions

Rate or Fee & Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which the Waiver or Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver of Concession
Refuse Charge	Refuse	\$106	1,612	1440	Eligible Aged Pensioners	Encourage elderly residents to remain in their own home	To give recognition for service to the community
Recycling Charge	Recycling	\$76	1,612	1440	Eligible Aged Pensioners	Encourage elderly residents to remain in their own home	To give recognition for service to the community
			3,224	2,880			

Note 14 FEES & CHARGES REVENUE

	Current Year	Comparative Information
	2016/17 Budget \$	Previous Year 2015/16 Actual \$
General Purpose Funding	6,950	0
Law, Order, Public Safety	5,540	7,937
Health	129,450	162,869
Housing	165,935	156,038
Community Amenities	164,850	163,372
Recreation & Culture	12,045	15,309
Economic Services	35,345	69,256
Other Property & Services	8,500	24,940
	528,615	599,721

Note 15 COUNCILLORS' REMUNERATION

	Current Year	Comparative Information
	2016/17 Budget \$	Previous Year 2015/16 Actual \$
The following fees, expenses and allowances paid to council members and/or the President.		
Meeting Fees	13,410	9,104
President's Allowance	7,350	7,000
Deputy President's Allowance	1,575	1,500
Travelling Expenses	7,670	4,624
Telecommunications allowance	0	0
	30,005	22,228

Note 16 TRUST

Trust - Details						
BY FUNCTION/PURPOSE	Opening Balance 1st July 2016.	Receipts		Payments		Closing Balance 30th June 2017.
	Actual \$	Budget \$ (2016/2017)	Actual (Est)\$ (2015/2016)	Budget \$ (2016/2017)	Actual (Est)\$ (2015/2016)	Budget (2015/2016)
Housing Bonds	10,029	1,500	1,085	(500)	(340)	11,029
Swimming Pool Committee	301	-		(301)		-
Drive In	8,948	5,500	5,481	(10,000)		4,448
RRG Travel Fund	3,448			(150)		3,298
NEWROC Housing Project						-
Shire of Mukinbudin	-		1,987		(493,995)	-
Nominations	-					-
Koorda Volunteer SES	4,394					4,394
Avon Link Bus Service	-	100		(100)		-
	27,120	7,100	8,553	(11,051)	(494,335)	23,169

Note 17 MAJOR LAND TRANSACTIONS

There are no major land transactions planned.

Note 18 TRADING UNDERTAKINGS and MAJOR TRADING UNDERTAKINGS

There are no trading undertakings or major trading undertakings planned in 2016/2017.

Note 19 INTERESTS IN JOINT ARRANGEMENTS

Environmental Health Service. The only assets are a motor vehicle and miscellaneous equipment. The Shire's one sixth share of the changeover of a vehicle is expensed. The expected expense for 2016/17 is estimated at \$37,000.

The Shire of Koorda together with the Shire of Wyalkatchem with regard to the provision to fund a medical practitioner. The asset involved in this joint venture is a motor vehicle. The Shire's one-half in the changeover of the vehicle is expensed. The total expenses for 2016/17 is estimated at \$20,000.

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Financial summary of detailed accounts to follow

Reporting Program	Operating (Recurring)			Investing (Capital)			Financing (Cash Reserves)			Conversion Operating to Rate Setting			Result By Reporting Program and Overall Result		
	Revenue			Proceeds from Disposal			Financing Inward			Gains on Disposal et al.			Net Revenue, Proceeds Transfers etc.		
	Budget 2016/17	Actual 2015/16	Budget 2015/16	Budget 2016/17	Actual 2015/16	Budget 2015/16	Budget 2016/17	Actual 2015/16	Budget 2015/16	Budget 2016/17	Actual 2015/16	Budget 2015/16	Budget 2016/17	Actual 2015/16	Budget 2015/16
Governance	1,855	4,629	1,765	-	-	-	-	-	-	-	-	-	1,855	4,629	1,765
General Purpose Funding	2,942,968	1,958,920	2,012,483	-	-	-	50,000	50,000	30,000	-	-	-	2,992,968	2,008,920	2,042,483
Law Order & Public Safety	20,401	28,252	19,170	-	-	-	6,000	-	-	-	-	-	26,401	28,252	19,170
Health	130,450	167,430	124,700	85,000	22,273	85,000	-	-	-	1,000	3,561	1,400	214,450	186,142	208,300
Education & Welfare	-	-	-	-	-	-	146,000	-	9,000	-	-	-	146,000	-	9,000
Housing	165,935	156,038	163,960	-	-	42,000	68,000	-	260,500	-	-	-	233,935	156,038	466,460
Community Amenities	222,205	163,371	158,264	60,000	-	60,000	95,000	-	65,000	57,355	-	500	319,850	163,371	282,764
Recreation & Culture	3,484,005	81,700	75,490	-	-	-	1,258,581	-	206,000	-	-	-	4,742,586	81,700	281,490
Transport	1,145,500	1,463,574	1,442,846	173,000	237,318	159,000	317,000	210,000	367,921	3,500	16,142	-	1,632,000	1,894,750	1,969,767
Economics Services	72,845	93,056	239,595	18,000	-	27,000	-	-	-	-	-	50	90,845	93,056	266,545
Other Property & Services	38,270	71,363	22,440	122,000	81,275	136,500	39,000	-	39,000	1,700	701	-	197,570	151,937	197,940
Surplus/Deficit B/Fwd													200,379	1,107,355	1,087,300
Total	8,224,434	4,188,333	4,260,713	458,000	340,866	509,500	1,979,581	260,000	977,421	63,555	20,404	1,950	10,798,839	5,876,150	6,832,984

Reporting Program	Expenses			Purchases/Construction			Financing Outward			Depn. & Losses et al.			Net Expenses, Assets, Transfers etc.		
	Budget 2016/17	Actual 2015/16	Budget 2015/16	Budget 2016/17	Actual 2015/16	Budget 2015/16	Budget 2016/17	Actual 2015/16	Budget 2015/16	Budget 2016/17	Actual 2015/16	Budget 2015/16	Budget 2016/17	Actual 2015/16	Budget 2015/16
	Governance	401,546	320,825	376,138	-	-	-	-	-	-	-	-	-	401,546	320,825
General Purpose Funding	106,572	90,189	96,975	-	-	-	104,000	202,285	173,830	-	-	-	210,572	292,474	270,805
Law Order & Public Safety	113,229	81,793	101,142	6,000	-	6,000	-	-	-	18,210	26,762	18,325	101,019	55,031	88,817
Health	326,342	285,423	319,502	122,000	29,122	122,000	-	-	-	17,640	23,029	27,110	430,702	291,516	414,392
Education & Welfare	157,764	24,407	26,577	9,000	24,990	64,000	137,000	-	-	8,450	8,542	8,540	295,314	40,855	82,037
Housing	316,457	238,961	367,201	68,000	181,519	205,500	15,500	12,300	5,000	244,375	243,109	299,015	155,582	189,671	278,686
Community Amenities	297,716	246,746	286,755	162,500	13,580	165,264	59,000	135,000	59,507	42,650	42,284	44,755	476,566	353,042	466,771
Recreation & Culture	1,028,714	934,982	982,309	4,778,695	140,006	280,000	114,035	242,000	64,521	347,995	338,487	322,365	5,573,449	978,501	1,004,465
Transport	1,943,663	2,083,099	1,903,880	2,097,000	2,090,638	2,095,000	230,000	245,000	279,000	1,304,620	1,345,887	969,943	2,966,043	3,072,850	3,307,937
Economics Services	332,979	284,311	333,126	-	2,512	245,000	-	-	-	36,645	35,947	37,695	296,334	250,876	540,431
Other Property & Services	8,287	20,399	7,770	161,000	99,944	184,500	-	-	-	277,575	246,650	189,765	(108,288)	(126,307)	2,505
Total	5,033,269	4,611,135	4,801,375	7,404,195	2,582,311	3,367,264	659,535	836,585	581,858	2,298,160	2,310,697	1,917,513	10,798,839	5,719,334	6,832,984

Surplus(Deficit)	3,191,165	(422,802)	(540,662)											-	156,816	0
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Notes to and forming part of the 2016/2017 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	GOVERNANCE			
Operating Sub-Program	Elected Members			
Objectives	The financial support of a representative body of community members elected to fill the role of Councillors and President as required by the Local Government Act 1995.			
Management	The Chief Executive Officer is responsible to ensure that the policies & Decisions of the Elected Members are implemented in an efficient and effective manner.			
New/Budget Initiatives and Highlights	(i) Seniors Luncheon – Annually in November			
Local Laws	The Council has adopted a Local Law (Standing Orders), which covers the conduct of elected members at Council meetings. Donation-Schools Koorda, Cadoux, Kalannie Primary & Wyalkatchem High \$ 50 Eastern District Display Committee \$ 400 Koorda & District Ag Society \$ 450 Provision for additional			
Statutory Requirements	A local government is required to maintain a structure of elected members by State Legislation.			
Service Levels	The Elected Members meet regularly on the third Wednesday of each month (except Jan) to consider matters requiring a decision. These meeting are open to the public and contain a period for public questions at the commencement of the meeting.			
Fees & Charges	None			
Capital Investment				
Financing				
Future	<ul style="list-style-type: none"> NEWROC - future resource sharing opportunities 			
	I04 · GOVERNANCE			
	I041 · Governance - Membership			
	I041390 · Reimbursements	1,855	4,629	1,765
	Gain on Disposal of Assets			
	Total I041 · Governance - Membership	1,855	4,629	1,765
	E04 · GOVERNANCE.			
	E041 · Membership			
	E041030 · Members Travelling - Meetings	5,405	4,624	5,145
	E041031 · Member's Travelling - Other	2,265	-	2,155
	E041035 · Training	11,775	1,235	11,210
	E041040 · Election Expenses	1,500	1,750	3,500
	E041050 · President's Allowances	7,350	7,000	7,350
	E041055 · Deputy Pres Allowance	1,575	1,500	1,575
	E041060 · Receptions - Civic	3,235		3,080
	E041065 · Receptions - Council	13,890	11,277	13,225
	E041070 · Subscriptions	25,260	35,622	24,055
	E041072 · Donations	9,730	3,500	9,265
	E041075 · Contibution - NEWROC	27,650	16,690	26,330
	E041080 · Insurance - Members	8,855	5,775	8,430
	E041090 · Admin Allocation - Members	220,395	188,139	199,916
	E041100 · Meeting Fees	13,410	9,104	12,160
	E041110 · Conference Expenses	20,750	11,818	19,760
	E041120 · Other Expenses	13,495	6,936	12,850
	E041298 · Depn - Membership			
	Loss on Disposal of Assets			
	Total E041 · Membership	386,538	304,970	360,006
	Capital Purchases			
	Land & Building	-		-
	Furniture & Equipment	-		-
	Infrastructure Other	-	-	-
	Total	-	-	-
	Financing Inward from Reserves	-	-	-

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
	I042 · Governance - Other			
Operating Program	GOVERNANCE			
Operating Sub-Program	Other Governance			
Description/Objectives	Items relating to the Governance of the local government other than those relating to the Elected Membership.			
Management	Chief Executive Officer			
New Budget Initiatives and Highlights	None			
Local Laws	None.			
Statutory Requirements	The Council is required to engage an independent external auditor who conducts an attestation audit in accordance with the Local Government Act 1995 and associated Audit Regulations. This will be the second year of a 3 year contract.			
Service Levels	Not applicable.			
Fees & Charges	None.			
Capital Investment	None.			
Financing	General Revenue			
Future	Ongoing support.			
	Total I042 · Governance - Other	-	-	-
	E042 · Other			
	E042090 · Admin Allocation - Other Govern	6,210	5,300	5,635
	E042510 · Audit Fees	8,800	10,555	8,500
	E042520 · Intergrated Planning			2,000
	Depreciation			
	Loss on Disposal of Assets			
	Total E042 · Other	15,009	15,855	16,135
	Proceeds from Disposal of Assets			
	Land & Building	-	-	-
	Plant & Equipment	-	-	-
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
	Total	-	-	-
	Capital Purchases			
	Land & Building	-	-	-
	Plant & Equipment	-	-	-
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
	Total	-	-	-
	Financing Inward from Reserves	-	-	-
	Financing Outward to Reserves	-	-	-

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

Note 18 (b) - Account Detail (by Reporting Program)		<i>Budget 2016/17</i>	<i>Actual 2015/16</i>	<i>Budget 2015/16</i>
Operating Program	GENERAL PURPOSE FUNDING			
Operating Sub-Program	Rates			
Description/Objectives	The collection of rate revenue and the maintenance of valuation and rating records to support the collection process.			
Management	Administration Officer. In recognition of the work associated with maintaining a register, valuation and answering enquires an allocation of administration costs has been allocated to the Sub-Program.			
New Budget Initiatives and Highlights	<ul style="list-style-type: none"> ➢ Rates (General) increase 5% overall ➢ GRV rate - \$0.1063 ➢ UV rate - \$0.0232 ➢ Minimum rate \$300 			
Local Laws	None			
Statutory Requirements	Rates are calculated by determining the excess of budget expenditure of revenue and then using land valuations multiplied by a rate to supplement the deficit. The raising of rates by this method is supported and guided by the Local Government Act 1995 and associated Regulations.			
Service Levels	Rates may be paid by post, direct debit or over the counter at the Shire Administration Centre, Allenby Street, Koorda. Opening times 9.00am to 4.30pm Monday to Friday (Except Public Holidays)			
Fees & Charges	No administration or interest charge on selection of the instalment option, 11% interest on overdue rate payments.			
Capital Investment	None.			
Financing				
Future	Rates – consider service cost increases (which continue to rise). Road Funding decreasing in real terms			
	I03 - GENERAL PURPOSE FUNDING			
	I031 - Rates			
	I031010 - GRV Residential	81,151	76,341	76,872
	I031011 - GRV Industrial	580	546	546
	I031012 - GRV Commercial	22,039	20,732	20,732
	I031013 - GRV Special Rural	4,323	4,066	4,066
	I031020 - UV	943,115	895,258	895,358
	I031060 - GRV - Minimum	7,500	6,950	7,506
	I031070 - UV Minimum	2,700	2,502	2,502
	I031075 - Mining Minimum	2,100	1,946	1,668
	I031100 - Less Discount Allowed	(75,055)	(74,973)	(68,620)
	I031120 - Plus Non Payment Penalty	6,365	6,035	6,060
	I031122 - Legal Costs on Rates	6,950		6,615
	I031124 - Charges - Instalment			
	I031125 - Charges - Interest on Instalment			-
	I031127 - Ex-Gratia rates (CBH)	5,100	5,058	6,765
	Gain on Disposal of Assets			
	Total I031 - Rates	1,006,868	944,461	960,070
	E03 - GENERAL PURPOSE FUNDING.			
	E031 - Rates			
	E031509 - Admin Allocation - Rates	66,120	56,442	59,975
	E031520 - Revaluation Expenses	6,715	4,945	6,395
	Depreciation			
	Loss on Disposal of Assets			
	Total E031 - Rates	72,835	61,387	66,370
	Capital Purchases			
	Land & Building	-	-	-
	Plant & Equipment	-	-	-
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
		-	-	-
	Financing Inward from Reserves			
	Financing Outward to Reserves			

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

Note 18 (b) - Account Detail (by Reporting Program)			<i>Budget 2016/17</i>	<i>Actual 2015/16</i>	<i>Budget 2015/16</i>
Operating Program LAW, ORDER & PUBLIC SAFETY		I05 · LAW ORDER & PUBLIC SAFETY			
Operating Sub-Program Fire Control		I051 · Fire Prevention			
Objectives The provision of bush fire control services to residents and visitors within the shire boundaries.		I051110 · Charges - Other	395	852	375
		I051120 · Subsidy - BFS	14,861	19,679	13,710
		I051140 · Grant VBFB		635	
Management Chief Executive Officer.		I051130 · Commision - FESA Levy	4,000	4,000	4,000
New Budget Initiatives and Highlights. No significant Changes.		I051135 · Proceeds from Disposal of Asset Gain on Disposal of Assets			
Local Laws None.		Total I051 · Fire Prevention	19,256	25,166	18,085
Statutory Requirements The Council is required to comply with the requirement of the DFES Act, which is enacted by the State Government. This Statue conveys various obligation and duties upon the Shire.		E05 · LAW ORDER & PUBLIC SAFETY.			
		E051 · Fire Prevention			
Service Levels N/A		E051010 · Protective Burning	1,535	-	1,460
Fees & Charges		E051020 · Insurance - Fire Control	12,615	7,096	10,615
		E051030 · Fire Control Expenses	15,875	5,921	15,115
		E051090 · Admin Allocation - Fire Control	10,465	8,934	9,495
		E051098 · Depn - Fire Control	9,635	18,185	9,635
		E051298 · Loss on Disposal of Assets			
		Total E051 · Fire Prevention	50,123	40,135	46,320
		Proceeds from Disposal of Assets			
		Land & Building	-	-	-
		Plant & Equipment	-	-	-
		Furniture & Equipment	-	-	-
		Infrastructure Other	-	-	-
		Total	-	-	-
		Capital Purchases			
		Land & Building	-	-	-
		Plant & Equipment	-	-	-
		Furniture & Equipment	-	-	-
		Infrastructure Other	-	-	-
			-	-	-
		Financing Inward from Reserves	-	-	-
			-	-	-
		Financing Outward to Reserves	-	-	-
Future Ongoing service provision Road Rescue training to be in conjunction with the Wyalkatchem Fire & Rescue Service	<i>Income</i> – reimbursement from state levy collections towards operating costs				

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	LAW, ORDER & PUBLIC SAFETY			
Operating Sub-Program	Animal Control			
Objectives	The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors.			
Management	Chief Executive Officer			
New Budget Initiatives and Highlights	Introduction of Cat Laws.			
Local Laws	Dog Local Laws			
Statutory Requirements	The Council is obligated to administer the Dog Act throughout the district. The Dog Act & Cat Act is State Legislation.			
Service Levels	Council has engaged a contract Ranger in conjunction with some other NEWROC Shires.			
Fees & Charges	Charges: Dog & Cat Registrations as per State Legislation			
	GST Exempt			
	Seizure and impounding of dog	\$ 120.00		
	Sustenance & Mtce of dog in pound per day	\$ 26.00		
	Return impounded dog normal hours	Nil		
	Return impounded dog outside normal hrs	\$ 215.00		
	Unregistered dogs will not be released.			
	Fines as per Regulations			
	Other Fees & Charges as per annual fees & charges list			
Capital Investment	None.			
Financing	General Revenue			
Future	Ongoing service provision.			
	I052 - Animal Control			
	I052110 - Fees - Impounding	90	333	85
	I052120 - Fees - Dog Registration	925	2,472	880
	I052125 - Fees - Cat	130	281	120
	Gain on Disposal of Assets			
	Total I052 - Animal Control	1,145	3,086	1,085
	E052 - Animal Control			
	E052015 - Control Expenses (Ranger)	20,960	11,104	14,720
	E052020 - Pound Maintenance	250	21	235
	E052090 - Admin Allocation - Animal Contr	15,965	13,629	14,485
	E052098 - Depn - Animal Control	-		
	Loss on Disposal of Asset			
	Total E052 - Animal Control	37,172	24,753	29,440
	Proceeds from Disposal of Assets			
	Land & Building	-	-	-
	Plant & Equipment	-	-	-
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
	Total	-	-	-
	Capital Purchases			
	Land & Building	-		-
	Plant & Equipment	-		-
	Furniture & Equipment	-		-
	Infrastructure Other	-		-
		-		-
	Financing Inward	-		-
	Financing Outward	-		-

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

Note 18 (b) - Account Detail (by Reporting Program)				Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	LAW, ORDER & PUBLIC SAFETY					
Operating Sub-Program	Other Law Order & Public Safety					
Objectives	SES portion of the DEFS Levy will no longer be received as the Koorda SES Unit has been disbanded					
Management	Chief Executive Officer					
New Budget Initiatives and Highlights	No significant changes					
Local Laws	None.					
Statutory Requirements	None.					
Service Levels	N/A					
Fees & Charges	ES Building - per day	GST Inc.	\$ 66.00			
Capital Investment	Extend Patio		\$ 6,000			
Financing	Building Reserve		\$ 6,000			
Future	Ongoing service provision to be included with VBFB. Road Rescue Unit – train local volunteers for road rescue & combine with the Wyalkatchem Fire & Rescue Service. (The Koorda SES – has ceased as a unit)					
				I053 · Other Law Order & Public Safety		
				I053120 · Subsidy - SES		
				Gain on Disposal of Asset		
				Total I053 · Other Law Order & Public Safety	-	-
				E053 · Other		
				E053020 · Emergency Services	10,920	4,179
				E053030 · Insurance - Law Order etc	2,000	363
				E053090 · Admin Allocation - Other LOPS	4,435	3,785
				E053098 · Depn - Other Law Order	8,575	8,577
				Loss on Disposal of Asset		
				Total E053 · Other	25,930	16,904
				Proceeds from Disposal of Assets		
				Land & Building	-	-
				Plant & Equipment	-	-
				Furniture & Equipment	-	-
				Infrastructure Other	-	-
				Total	-	-
				Capital Purchases		
				Land & Building	6,000	-
				Plant & Equipment	-	-
				Furniture & Equipment	-	-
				Infrastructure Other	-	-
					6,000	-
				Financing Inward	6,000	-
				Financing Outward	-	-

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

Note 18 (b) - Account Detail (by Reporting Program)		<i>Budget 2016/17</i>	<i>Actual 2015/16</i>	<i>Budget 2015/16</i>
Operating Program	HEALTH			
Operating Sub-Program	Preventative Services – Administration & Inspection			
Objectives	The provision of Health Services within the District in compliance with the Health Acts to ensure a high standard of environmental health is maintained as part of a group scheme			
Management	The Council is required to employ a qualified Environmental Health Officer (EHO) under the Health Act who is supervised by the Chief Executive Officer. Koorda is one of six shires to comprise the NEWHealth Group, (EHO works 4 days per week). Koorda continues to be Group Administrator.			
Budget Initiatives and Highlights	No significant changes.			
Local Laws	Shire of Koorda Health Local Laws 2012.			
Statutory Requirements	Administration in accordance with the Health Act (State Legislation).			
Service Levels	Random food quality sampling is undertaken by the EHO and an inspection and approvals service operated from the Shire office during normal office hours.			
Fees & Charges	None.			
Capital Investment	EHO Vehicle (3) \$122,000			
Financing	Proceeds Sale of Vehicle (3) \$85,000 Reimbursement Group Shire \$29,600 General Revenue \$ 7,400 Total \$122,000			
Future	Ongoing. Continue as a member Council of the NEWHealth Scheme (6 Shires) to provide regional service.			
	I074 - Admin & Inspections			
	I074010 · Charges - Health Group	122,300	156,369	116,475
	I074481 · Sundry Income		1,000	
	Gain on Disposal of Asset	1,000	3,561	1,400
	Total I074 · Admin & Inspections	123,300	160,930	117,875
	E074 · Admin & Inspections			
	E074030 · Control Expenses	168,705	153,837	158,765
	E074090 · Admin Allocation · Other Health	24,835	21,199	22,530
	E074098 · Depn - Health Admin & Inspect.	7,280	23,029	27,110
	E074040 · Asset Write Down			
	Loss on Disposal of Asset			
	Total E074 · Admin & Inspections	200,820	198,065	208,401
	Proceeds from Disposal of Assets			
	Land & Building	-	-	-
	Plant & Equipment	85,000	22,273	85,000
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
	Total	85,000	22,273	85,000
	Capital Purchases			
	Land & Building	-	-	-
	Plant & Equipment	122,000	-	122,000
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
		122,000	-	122,000
	Financing Inward from Reserves	-	-	-
	Financing Outward to Reserves	-	-	-

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	HEALTH			
Operating Sub-Program	Preventative Services – Pest Control			
Objectives	The provision of services and maintenance of costs associated with Mosquito Control.			
Management	Chief Executive Officer.			
Budget Initiatives and Highlights	No significant changes.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	N/A			
Fees & Charges	None.			
Capital Investment	None.			
Financing	General Revenue			
	E075 - Pest Control			
	E075020 · Mosquito & Pest Control	760	140	720
	E075090 · Admin Allocation - Pest	1,330	1,135	1,210
	E075095 · Depn Pest Control			
	Loss on Disposal of Asset			
	Total E075 - Pest Control	2,090	1,275	1,927
	Proceeds from Disposal of Assets			
	Land & Building	-	-	-
	Plant & Equipment	-	-	-
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
	Total	-	-	-
	Capital Purchases			
	Land & Building	-	-	-
	Plant & Equipment	-	-	-
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
		-	-	-
	Financing Inward from Reserves	-	-	-
	Financing Outward to Reserves	-	-	-
Future	Ongoing service provision			

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	HEALTH			
Operating Sub-Program	Preventative Services - Other			
Objectives	Maintenance of testing procedures in support of Preventative Health Services.			
Management	Regional Environmental Health Officer.			
Budget Initiatives and Highlights	No significant change			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	N/A			
Fees & Charges	None.			
Capital Investment	None.			
Financing	General Revenue			
Future	Ongoing provision of public health services to the community.			
	E076 - Preventative Services Other			
	E076010 - Analytical Expenses	735	405	700
	E076090 - Admin Alloc - Prev. Serv Oth	1,330	1,136	1,210
	E075098 - Depn - Pest Control			
	Loss on Disposal of Asset			
	Total E076 - Preventative Services Other	2,065	1,541	1,907
	Proceeds from Disposal of Assets			
	Land & Building	-	-	-
	Plant & Equipment	-	-	-
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
	Total	-	-	-
	Capital Purchases			
	Land & Building	-	-	-
	Plant & Equipment	-	-	-
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
	Financing Inward from Reserves	-	-	-
	Financing Outward to Reserves	-	-	-

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	<i>HEALTH</i>			
Operating Sub-Program	<i>Other Health</i>			
Objectives	Support and assistance with maintaining the services of a qualified medical practitioner within the district and sub region.			
Management	Chief Executive Officer.			
Budget Initiatives and Highlights	No significant changes Continue to build Reserve Funds to address future issues.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	N/A			
Fees & Charges	Annual nominal rental Health Centre – per week			
	GST Inc 154.00			
Capital Investment	Koorda Health Centre			
Financing				
Reserves	Reserve for the purpose of funding any <ul style="list-style-type: none"> ▪ future recruitment or retention costs associated with securing or retaining the services of the qualified medical practitioner within the District. 			
Future	Ensure Koorda Health Building is adequately equipped and utilised with reasonable provision to recruit new Doctor if/when necessary.			
	I077 - Other			
	I077480 · Charges - Health Building	7,150	6,500	6,825
	Gain on Disposal of Asset			
	Total I074 · Admin & Inspections	7,150	6,500	6,825
	E077 · Other			
	E077020 · Doctor Expenses	69,845	58,536	66,515
	E077030 · Doctor Recruit/Retain	5,000		5,000
	E077055 · Koorda Health Centre	31,730	22,220	31,730
	E077090 · Admin Allocation - Other Health	4,435	3,786	4,025
	E077098 · Depn - Other Health	10,360		
	Loss on Disposal of Asset			
	Total E077 · Other	121,370	84,542	107,267
	Proceeds from Disposal of Assets			
	Land & Building	-	-	-
	Plant & Equipment	-	-	-
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
	Total	-	-	-
	Capital Purchases			
	Land & Building	-	-	-
	Plant & Equipment	-	-	-
	Furniture & Equipment	-	-	-
	Infrastructure Other	-	-	-
	Total	-	-	-
	Financing Inward from Reserves	-	-	-
	Financing Outward to Reserves	-	-	-

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

Note 18 (b) - Account Detail (by Reporting Program)				Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	EDUCATION & WELFARE			I08 · EDUCATION & WELFARE		
Operating Sub-Program	<i>Other Welfare</i>			I082 · Aged and Disabled		
Objectives	Provision to assist with welfare services to District.			I082125 · Charges - Rent		
Management	Chief Executive Officer.			Gain on Asset Disposal		
Budget Initiatives and Highlights	Provision to assist aged care services & Central East Aged Care Alliance			Total I082 · Aged and Disabled		
	Annual administration	8,000		-	-	-
	Council contribution to construction of units	129,000		E08 · EDUCATION & WELFARE.		
	Local Laws	None.		E085 · Other Welfare		
	Statutory Requirements	None.		E085030 · Contrib. Ag Care	500	1,000
	Service Levels	Contribute to provision of welfare services to Shire.		E085040 · Aged Care Services	9,000	6,000
	Fees & Charges			E085090 · Admin Allocation	228	2,410
Capital Investment				E085298 · Depn - Other Welfare		-
				Loss on Disposal of Asset		
Financing	CEACA Reserve	137,000		Total E085 · Other Welfare	140,655	9,728
						9,410
	Total	137,000		Proceeds from Disposal of Assets		
				Land & Building	-	55,000
				Plant & Equipment	-	-
				Furniture & Equipment	-	-
				Infrastructure Other	-	-
				Total	-	55,000
				Capital Purchases		
				Land & Building	24,990	
				Plant & Equipment	-	-
				Furniture & Equipment	-	-
				Infrastructure Other	-	-
				Total	24,990	-
				Financing Inward from Reserves	137,000	-
				Financing Outward to Reserves	137,000	-
Future	Ongoing support					
	<ul style="list-style-type: none"> Welfare services to the district. Assist in the of aged capable accommodation 					

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Note 18 (b) - Account Detail (by Reporting Program)			Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	EDUCATION & WELFARE				
Operating Sub-Program	Other Education				
Objectives	Miscellaneous costs associated with education within the district.				
Management	Chief Executive Officer.				
Budget Initiatives and Highlights	No new items				
Local Laws	None.				
Statutory Requirements	None.				
Service Levels	Ongoing support local playgroup facility				
Fees & Charges	Annual Contribution.				
		I087 · Other Education			
		Gain on Asset Disposal			
		Total I087 · Other Education	-	-	-
		E087 · Other Education			
		E087020 · Contribution & Donations	570	150	540
		E087030 · Child Care/Play Group Centre	8,090	3,950	8,090
		E087090 · Admin Allocation		2,037	
		Depreciation	8,450	8,542	8,540
		Loss on Disposal of Asset			
		Total E087 · Other Education	17,110	14,679	17,170
Capital Investment	Early Childhood Centre	9,000			
		Proceeds from Disposal of Assets			
		Land & Building	-	-	-
		Plant & Equipment	-	-	-
Financing	Building Reserve	9,000			
		Furniture & Equipment	-	-	-
		Infrastructure Other	-	-	-
		Total	-	-	-
		Capital Purchases			
		Land & Building	9,000	-	9,000
		Plant & Equipment	-	-	-
		Furniture & Equipment	-	-	-
		Infrastructure Other	-	-	-
		Total	9,000	-	9,000
Future	Monitor ongoing support. Monitor future of Early Childhood Centre				
		Financing Inward from Reserves	9,000	-	9,000
		Financing Outward to Reserves	-	-	-

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Note 18 (b) - Account Detail (by Reporting Program)			Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	<i>HOUSING</i>				
Operating Sub-Program	<i>Staff Housing</i>				
Objectives	The provision of housing facilities to staff members.				
Management	Chief Executive Officer.				
Budget Initiatives and Highlights	The cost of staff housing is allocated to other Sub-Programs based upon the duties of the occupant.				
Local Laws	None.				
Statutory Requirements	None.				
Service Levels	N/A				
Fees & Charges	Employee Rental - per week (GST exempt)	60.00			
Capital Investment	A provision is made in the Budget to provide/upgrade staff housing:				
		\$			
	Lot 282 Pearman Street	7,000			
	Lot 271 Greenham St	20,000			
	Total	27,000			
Financing	Building Reserve	27,000			
	Total	27,000			
Future	Forward Plan to upgrade/replace staff accommodation (see plan page 82-83).				
			I09 - HOUSING		
			I091 - Staff Housing		
			I091105 · Charges - Rent	16,380	14,690
			I091010 · Profit on Sale of Asset		15,600
			Total I091 · Staff Housing	16,380	15,600
			E09 - HOUSING.		
			E091 - Staff Housing		
			E091020 · Mtce. - Staff	55,115	56,682
			E091097 · Loss on Disposal of Asset		
			E091099 · Less Allocated to other Programs	(181,845)	(183,397)
			E091098 · Depn - Housing - Council Staff	126,730	126,715
			Total E091 · Staff Housing	-	-
			Proceeds from Disposal of Assets		
			Land & Building	-	42,000
			Plant & Equipment	-	-
			Furniture & Equipment	-	-
				-	-
			Total	-	42,000
			Capital Purchases		
			Land & Building	27,000	11,198
			Plant & Equipment	-	-
			Furniture & Equipment	-	-
			Infrastructure Other	-	-
			Total	27,000	23,500
			Financing Inward from Reserves	27,000	-
			Financing Outward to Reserves	-	-

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

Note 18 (b) - Account Detail (by Reporting Program)				Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program		HOUSING				
Operating Sub-Program		Other Housing				
Objectives		The provision of housing to non-staff.				
Management		Chief Executive Officer.				
Budget Initiatives and Highlights		No significant changes				
Local Laws		None.				
Statutory Requirements		None.				
Service Levels		N/A				
Fees & Charges		Per Week GST Exempt				
		Lot 13 Smith Street (3) - Community Housing	126.00			
		Lots 291 (3), 550 (6), Smith St JV,	98.00			
		Lot 95 (3)	125.00			
		Yalambee Units Greenham Street - overnight	90.00			
		-Weekly	250.00			
		-Linen Hire	15.00			
		Lot 98	131.00			
		Lot 164	147.00			
		Lot 203	152.00			
		L13, 291, 550 & 95 eligible pensioner discount per week	5.00			
		Lot 204 - (GROH lease Police)	Negotiated			
Capital Investment		Yalambee	5,000			
		Lot 203	5,000			
		Lot 204	5,000			
		Lot 164 A	5,000			
		Lot 164 B	5,000			
		NEWROC Units	5,000			
		J V Units	5,000			
		CHP	6,000			
		Total	41,000			
Financing		JP Units Reserve	5,000			
		CHP Reserve	6,000			
		Building Reserve	30,000			
		Total	41,000			
Reserves		Transfer Building Reserves (as per page 26)				
		Proceeds of sale (to be transferred to Building Reserve)				
Future		Continue Council's policy to upgrade/replace other accommodation. (see plan page 83-85)				
				I092 - Other Housing		
				I092110 - Charges - Yalambee Units		
				16,005	20,550	15,240
				I092130 - Charges - CHP Units		
				17,160	18,200	18,720
				I092140 - Charges JV Units		
				17,160	14,540	14,820
				I092141 - Charges JV Units (Johnson)		
				14,820	14,630	14,820
				I092142 - Charges Units Kulja Korner		
				14,820	17,380	18,720
				I092143 - Charges Units NEWROC		
				17,160	15,010	14,820
				I092150 - Charges - Other		
				25,390	13,065	24,180
				I092165 - Contributions - GORH Lease		
				27,040	27,973	27,040
				I092161 - Gain on Asset Disposal		
				Total I092 - Other Housing		
				149,555	141,348	148,360
				E092 - Other Housing		
				E092020 - Mtce. Yalambee Units		
				37,720	22,241	44,540
				E092030 - Mtce. - CHP Units		
				23,085	8,587	25,140
				E092040 - Mtce. - JV Units		
				23,505	13,854	20,960
				E092045 - JV Units (Johnson Place)		
				21,585	12,007	17,956
				E092050 - Mtce. - Other		
				36,010	38,036	34,415
				E092055 - Mtce. - Kulja Korner Units		
				19,585	8,772	19,005
				E092060 - Mtce. - NEWROC		
				19,585	3,929	16,956
				E092090 - Admin Allocated - Other Housing		
				17,740	15,141	16,090
				E092098 - Depn - Other Housing		
				117,645	116,394	113,140
				E092070 - Loss on Sale of Asset		
						59,000
				Total E092 - Other Housing		
				316,460	238,961	367,202
				Proceeds from Disposal of Assets		
				Land & Building		
				-	-	42,000
				Furniture & Equipment		
				-	-	-
				Total		
				-	-	42,000
				Capital Purchases		
				Land & Building		
				41,000	170,321	182,000
				Furniture & Equipment		
				-	-	-
				Total		
				41,000	170,321	182,000
				Financing Inward from Reserves		
				41,000	-	237,000
				Financing Outward to Reserves		
				15,500	12,300	5,000

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

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	COMMUNITY AMENITIES				
Operating Sub-Program	Sanitation - Household				
Objectives	The maintenance of a disposal site, provide domestic rubbish kerbside collection service to householders.				
Management	Chief Executive Officer.				
Budget Initiatives and Highlights	No significant changes.				
Local Laws	None.				
Statutory Requirements	The levy of a charge for the collection of rubbish is made under the Waste Avoidance & Resources Recovery Act 2007 (State Legislation)				
Service Levels	Once weekly kerbside collection service and maintenance of refuse site.				
Fees & Charges		GST Exempt			
	Refuse collection per bin	168.00			
	Refuse collection per bin – Aged Pensioner	62.00			
	Recycling Collection per bin	138.00			
	Recycling collection per bin – age pension	62.00			
	Rubbish Site Charge (non collection)	**55.00			
	NOTE: ** charge is GST Incl.				
Capital Investment	Refuse Site – Establishment new site	30,000			
Financing	Waste Reserve	30,000			
Reserve	Transfer to Waste Management Reserve	18,000			
	NOTE: Rubbish collection charge on a ‘user pays’, should cover collection and tip maintenance. Koorda is only Shire in NEWROC that offers a discount to aged pensioners.				
Future	Continue rehabilitation of current refuse site over a number of years Minimum Waste – objectives to promote recycle. Regional Waste – continue investigation of possible solutions with other NEWROC Council’s				
			I10 - COMMUNITY AMENITIES		
			I101 - Sanitation - Household		
			I101110 - Charges - Refuse Removal	31,080	29,240
			I101115 - Charges - Recycling	22,810	21,520
			Gain on Disposal of Asset		
			Total I101 - Sanitation - Household	53,890	50,760
			E10 - COMMUNITY AMENITIES.		
			E101 - Sanitation Household		
			E101020 - Domestic Refuse Collection	25,495	27,354
			E101025 - Recycling Collection	28,540	28,568
			E101030 - Maintenance - Refuse Site	34,815	6,227
			E101090 - Admin Allocation - Refuse	14,390	12,282
			E101098 - Depn - Sanitation Household		
			Loss on Disposal of Asset		
			Total E101 - Sanitation Household	103,240	74,431
			Proceeds from Disposal of Assets		
			Land & Building	0	0
			Plant & Equipment	0	0
			Furniture & Equipment	0	0
			Infrastructure Other	0	0
			Total	0	0
			Capital Purchases		
			Land & Building	0	0
			Plant & Equipment	0	0
			Furniture & Equipment	0	0
			Infrastructure Other	30,000	32,764
			Total	30,000	32,764
			Financing Inward from Reserves	30,000	0
			Financing Outward to Reserves	18,000	40,000
					17,000

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

Note 18 (b) - Account Detail (by Reporting Program)			<i>Budget 2016/17</i>	<i>Actual 2015/16</i>	<i>Budget 2015/16</i>
Operating Program	COMMUNITY AMENITIES	I103 · Sewerage			
Operating Sub-Program	Sewerage	I103010 · Sewerage Rates	106,640	101,326	102,339
Objectives	The provision to residents of a deep sewerage service.	I103045 · Less Prepaid Charges			
Management	Chief Executive Officer.	Total I103 · Sewerage	106,640	101,326	102,339
Budget Initiatives and Highlights		E103 - Sewerage			
Local Laws	None.	E103020 · Sewerage Treatment Plant	61,575	46,235	58,640
Statutory Requirements	License Conditions and Section 41 Health Act 1911	E103090 · Admin Allocation - Sewerage	19,500	16,646	17,690
Service Levels	Contact the main office during office hours.	E103025 · Asset Management Plan	0		0
Fees & Charges	Sewerage Charge c's in the dollar 0.0995	E103098 · Depn - Sewerage	30,805	30,804	32,350
	GST Exempt	Loss on Disposal of Asset			
	Non-Rated Properties Connect to Sewer	Total E103 · Sewerage	111,880	93,685	108,678
	Class 1 – First major fixture 238.15				
	Each additional major fixture 103.65				
	Class 2 1,090.00	Proceeds from Disposal of Assets			
	Class 3 1,090.00	Land & Building	0	0	0
	Minimum Rate – Sewerage	Plant & Equipment	0	0	0
	Vacant Land – Properties 285.00	Furniture & Equipment	0	0	0
	Residential Properties 285.00	Infrastructure Other	0	0	0
	Commercial Properties 285.00	Total	0	0	0
Capital Investment	None.	Capital Purchases			
Financing	Sewerage Charges	Land & Building	0	0	0
Reserve	Transfer to cash backed Reserve Account. 41,000	Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other	0	0	0
		Total	0	0	0
		Financing Inward from Reserves	0	0	0
Future	Update maintenance equipment/practises. Provision – financing upgrading/replacement. Continue to provide service.	Financing Outward to Reserves	41,000	70,000	29,000

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	<i>COMMUNITY AMENITIES</i>			
Operating Sub-Program	<i>Town Planning & Regional Development</i>			
Objectives	The provision of development and planning services to residents and visitors etc.			
Management	In recognition of the work undertaken by Management in answering enquiries and reviewing decisions an allocation of administration has been made to this Sub-Program.			
Budget Initiatives and Highlights	No significant changes – Complete review and adoption of current Town Planning Scheme #3.			
Policies	None.			
Statutory Requirements	Town Planning and Development Act 2005.			
Service Levels	None.			
Fees & Charges	As per Development & Planning (Local Government Fees) Regulations 2000.			
Capital Investment	None.			
Financing	General Revenue			
	I106 - Town Planning			
	I106420 - Charges - Develop. Applic.	235	2,173	220
	Gain on Disposal of Asset			
	Total I106 - Town Planning	235	2,173	220
	E106 - T.P. & Regional Devel			
	E106020 - Town Planning Scheme	1,000	2,805	1,000
	E106090 - Admin Allocation - Town Planning	13,305	11,357	12,068
	Depreciation Expense			
	Loss on Disposal of Asset			
	Total E106 - T.P. & Regional Devel	14,305	14,162	13,068
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward from Reserves	0	0	0
	Financing Outward to Reserves	0	0	0
Future	Requirement to review current Town Planning Scheme, and to do so on a regular basis.			

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	COMMUNITY AMENITIES			
Operating Sub-Program	Other Community Amenities			
Objectives	The provision and maintenance of public conveniences, cemetery and community bus.			
Management				
Budget Initiatives and Highlights	Provision for community bus to be changed over, dependant on costs (consider smaller).			
Local Laws	Cemetery.			
Statutory	None.			
Requirements				
Service Levels	Contact the main office during office hours to make arrangement for a burial.			
Fees & Charges	Cemeteries - Koorda & Cowcowing (Unless marked **) GST Inc <i>On application to hold a funeral, the following fees shall be payable in advance</i>			
	Grant of Right of Burial			
	Issue of Certificate & Registration ** 100.00			
	Plot Fee			
	Land for grave 2.4m x 1.2m where directed 25.00			
	Land for grave 2.4m x 2.4m where directed 50.00			
	Land for grave 2.4m x 1.2m selected by applicant, according to position 35.00			
	Land for grave 2.4m x 2.4m selected by applicant, according to position 65.00			
	Digging of Grave			
	For sinking grave of any child under 5 years of age, 1.2m deep 760.00			
	For sinking grave of any other person 1.8m deep 1,150.00			
	For sinking grave of any other person 2.15m deep 1,400.00			
	For sinking any grave beyond 1.8m for each additional 0.3m or part thereof 190.00			
	Re-Opening of Grave			
	For any child under 5 years 760.00			
	For any person over 5 years (opening & refilling) 1,150.00			
	Additional Charge for Funerals held on;			
	Saturday 300.00			
	Public Holiday 500.00			
	Niche Wall			
	Single Niche 95.00			
	Double Niche 130.00			
	<i>Charges marked with ** are GST exempt</i>			
	I107 · Other Community Amenities			
	I107110 · Charges - Burials	1,070	833	1,015
	I107120 · Fees - Septic Tank	90	3,121	85
	I107130 · Fees Community Bus	2,925	5,159	2,785
	I107200 · Scrap Metal Disposal			
	I107140 · Gain on Sale of Assets	57,355		500
	I107147 · Royalties for Regions WBW			0
	Total I107 · Other Community Amenities	61,440	9,112	4,385
	E107 · Other			
	E107020 · Cemeteries	15,700	17,247	15,700
	E107030 · Public Conveniences	19,230	18,509	19,230
	E107040 · Public Transport Service - Bus	1,500	400	
	E107050 · War Memorial			
	E107140 · Mtce - Community Bus	4,110	3,249	3,910
	E107090 · Admin Allocation - Other Commun	15,915	13,583	14,433
	E107098 · Depn - Other Community Services	11,845	11,480	12,405
	Loss on Disposal of Asset			
	Total E107 · Other	68,300	64,468	65,678
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	60,000	0	60,000
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	60,000	0	60,000
	Capital Purchases			
	Land & Building	7,500	13,580	7,500
	Plant & Equipment	125,000	0	125,000
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	132,500	13,580	132,500
	Financing Inward from Reserves	65,000	0	65,000
	Financing Outward to Reserves	0	25,000	13,507

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Fees & Charges	Continued.....			
	Miscellaneous			
				GST Exempt.
	Funeral Directors Licence **	**55.00		
	Monumental Masons Licence **	**55.00		
	For permit to erect a headstone or monument **	**25.00		
	For permit to erect any name plate **	**20.00		
	Septic Tank Application			GST Exempt
	Application Fee **	**118.00		
	Local Govt Report Fee (waste greater than 540 lts per day) **	**118.00		
	Permit to use an apparatus (include all inspections) **	**118.00		
	Community Bus			GST Inc.
	Hire charges per km			0.77
	<i>Leisure Group neg.rate for Comm. bus</i>			
Capital Investment	Community Bus	125,000		
	Cemetery Upgrade-provision for toilet	7,500		
	Total	132,500		
Financing	General Revenue	7,500		
	Community Bus Reserve	65,000		
	Trade current bus	60,000		
	Total	132,500		
Reserves	Transfer to Community Bus Reserve			<i>Int. only</i>
Future	Continue upgrade of cemetery & surrounds. Change over Community Bus to maintain reliable service			
	<i>Charges marked with ** are GST exempt</i>			

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

Note 18 (b) - Account Detail (by Reporting Program)				Budget 2016/17	Actual 2015/16	Budget 2015/16	
Operating Program	RECREATION & CULTURE						
Operating Sub-Program	Swimming Pool						
Objectives	The maintenance of swimming facilities within the district.						
Management	Swimming Pool Manager/CEO.						
Budget Initiatives and Highlights	None						
Policies	None.						
Statutory Requirements	None.						
Service Levels	Open 6 days a week, closed 1 week day Nov - Mar.						
Fees & Charges	Swimming Pool						
		GST Inc.					
	Adults	3.50					
	Children	2.00					
	School groups	1.00					
	Aged Pensioners	.60					
	Swimming Club & spectator	1.00					
	Season Tickets						
	Single Adult	70.00					
	Children	55.00					
	Family	160.00					
	<i>Season Tickets will be half price after February</i>						
	Swimming Lessons x 4 (not interm or vac swim)	45.00					
	Hire Swimming Pool Venue per hour plus manager's wages – out of normal open hours	65.00					
Capital Investment	Swimming Pool – Upgrade provision	8,000					
Financing	General Revenue	8,000					
Future	Important recreational hub of community, essential to upgrade/renew/maintain.						
				I112 - Swimming Areas			
				I112120 - Charges - Admission Fees	4,165	5,343	3,965
				I112130 - Grant -	30,000	32,291	30,000
				Gain on Disposal of Asset			
				Total I112 - Swimming Areas	34,165	37,634	33,965
				E112 - Swimming Areas			
				E112020 - Swimming Pool	146,430	169,610	156,430
				E112022 - Annual Leave	270		260
				E112023 - Long Service Leave	215		190
				E112025 - Insurance Expense	10,265	6,395	9,775
				E112090 - Admin Allocation - Swimming	16,410	14,005	14,882
				E112098 - Depn - Swimming Pool	65,375	65,375	65,375
				Loss on Disposal of Asset			
				Total E112 - Swimming Areas	238,965	255,385	246,912
				Proceeds from Disposal of Assets			
				Land & Building	0	0	0
				Plant & Equipment	0	0	0
				Furniture & Equipment	0	0	0
				Infrastructure Other	0	0	0
				Total	0	0	0
				Capital Purchases			
				Land & Building	8,000	0	0
				Plant & Equipment	0	0	0
				Furniture & Equipment	0	0	0
				Infrastructure Other	0	0	0
				Total	8,000	0	0
				Financing Inward from Reserves	0	0	0
				Financing Outward to Reserves		0	0

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

Note 18 (b) - Account Detail (by Reporting Program)		<i>Budget</i> 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	<i>RECREATION & CULTURE</i>			
Operating Sub-Program	<i>Other Recreation</i>			
Objectives	The maintenance of parks, gardens and other recreation facilities within the district. Chief Executive Officer.			
Management				
Budget Initiatives and Highlights	Continue to upgrade recreation facility			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Hire of facility by prior booking at Shire office			
Fees & Charges	<i>Recreation Ground Facilities</i>			
	<i>GST Inc.</i>			
	Pavilion – Functions (incl kitchen & bar) 136.00			
	Meeting Room – Meetings (inc o/kitchen) 45.00			
	Tennis Club Rooms 52.00			
<i>Oval and Facility Use</i>	Oval Casual Use 73.00			
	Cricket – per annum 420.00			
	Hockey – per annum 390.00			
	Football - per annum 2,415.00			
	Tennis (courts & lights) – per annum 485.00			
	Basketball (courts & lights) – per annum 430.00			
	Netball – per annum 390.00			
	Youth Group & HACC (per week) 15.00			
	Use of PA System 45.00			
	Bond for PA System 250.00			
	Total 4,752,695			
Capital Investment	Recreation Facility 4,700,000			
	Drive In Upgrade 52,695			
	Total 4,752,695			
Financing	Recreation Reserve 1,070,000			
	Building Reserve 190,000			
	Grant - NSRF 3,400,000			
	Grant – WDC Community Chest 32,695			
	General Revenue 50,000			
	Total 4,752,695			
Reserves	Transfer to the Recreation Reserve (cashed backed) for future upgrading 114,035			
Future	Main social sporting hub of community essential to maintain			
	I113 · Other Recreation			
	I113120 · Charges - Sporting Amenities 5,455	4,864	5,195	
	I113140 · Contributions & Donations 6,000	5,300	6,000	
	I113147 · Grant NSRF 3,400,000			
	I113138 · Grant - Skate Park CSRRF	23,800	25,000	
	Grant · WDC Com. Chest 32,935			
	I113162 · Grant - Kids Sport	2,000		
	I113148 · Charges - Drive-In Entry 1,655	4,983	1,575	
	Total I113 · Other Recreation 3,446,045	40,947	37,770	
	E113 · Other Recreation			
	E113030 · Parks and Gardens 171,210	104,775	163,055	
	E113040 · Recreation Ground 160,980	132,381	160,980	
	E113031 · Grant - WDC AFCF 0	26,839	0	
	E113050 · Koorda Drive In 4,670	16,136	7,000	
	E113090 · Admin Allocation - Other Recrea 15,915	13,583	14,433	
	E113060 · Rec Club Liaison Officer 3,150	2,500	3,000	
	E113094 · Charges - Kids Sport 100	50		
	E113098 · Depn - Other Recreation 197,855	189,339	174,620	
	Loss on Asset Disposal			
	Total E113 · Other Recreation 553,880	485,603	523,088	
	Proceeds from Disposal of Assets			
	Infrastructure Other 0	0	0	
	Total 0	0	0	
	Capital Purchases			
	Land & Building 4,752,695	56,315	170,000	
	Plant & Equipment 0			
	Furniture & Equipment 0			
	Infrastructure Other 0	71,713	90,000	
	Total 4,752,695	128,028	260,000	
	Financing Inward from Reserves 1,448,581	0	200,000	
	Financing Outward to Reserves 114,035	0	53,621	

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	RECREATION & CULTURE			
Operating Sub-Program	Television and Radio Retransmit			
Objectives	The re-broadcasting of television signals to the Koorda townsite and surrounds.			
Management	Chief Executive Officer.			
Budget Initiatives and Highlights				
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Retransmit 4 TV channels – ABC, GWN, WIN, SBS 1 radio station HOT FM			
Fees & Charges	Service Charge Per GRV Property p/a (for 8 years)			
	GST Exempt. 25.00			
Capital Investment				
Financing	TV Retransmission Reserve			
	Transfer to the TV Satellite Reserve to provide for future upgrades, or additional services			
	Interest only			
Future	Continue to provide digital service with possible additional channels.			
	I114 - Television & Radio Retransmit			
	I114105 · T.V. Satellite Re Transmittsion	3,025	3,000	3,025
	I114110 · Grant - Royalties for Regions			
	Gain on Disposal of Asset			
	Total I114 - Television & Radio Retransmit	3,025	3,000	3,025
	E114 · TV & Radio Rebroadcasting			
	E114010 · T.V. Satellite Mtce	8,365	9,692	8,365
	E114090 · Admin Allocation - TV	500	425	452
	E114098 · Depn. - Radio Equipment	24,040	23,046	21,645
	Loss on Disposal of Asset			
	Total E114 · Radio Rebroadcasting	32,905	33,163	30,462
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	11,978	12,000
	Infrastructure Other	0	0	0
	Total	0	11,978	12,000
	Financing Inward from Reserves	0	0	6,000
	Financing Outward to Reserves	0	10,000	10,900

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	RECREATION & CULTURE			
Operating Sub-Program	Library Services			
Objectives	The provision of library services to residents and visitors etc.			
Management	Chief Executive Officer			
Budget Initiatives and Highlights	No significant changes.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Opening times are as per the normal office hours 9.00am to 4.30 pm Monday to Friday (except public holidays). The library is located in the Council Office.			
Fees & Charges	Charges for lost books are at replacement cost			
Capital Investment	None			
Financing				
Future	Continue to provide library service to the community.			
	I115 - Library			
	I115110 - Charges - Lost Books	185	24	175
	Gain on Disposal of Asset			
	Total I115 - Library	185	24	175
	E115 - Library			
	E115020 - Employee Costs - Salary	0		0
	E115030 - Library Operating Costs	3,505	2,883	3,335
	E115090 - Admin Allocation - Library	29,055	24,803	26,355
	E115098 - Depn - Library			
	Loss on Disposal of Asset			
	Total E115 - Library	32,560	27,686	29,690
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward to Reserves	0	0	0
	Financing Outward to Reserves	0	0	0

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	RECREATION & CULTURE			
Operating Sub-Program	<i>Other Culture</i>			
Objectives	The maintenance of facilities for use by other cultural groups.			
Management	Chief Executive Officer			
Budget Initiatives and Highlights	No significant changes			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	N/A			
Fees & Charges	None.			
Council Assistance	Koorda Ag Society – PA for Show Day	\$1,200		
Capital Investment	Museum	\$8,000		
	Total	\$8,000		
Financing	General Revenue	\$8,000		
	Total	\$8,000		
Future	Continue to assist the Koorda & District Museum and Historical Society. Very real long term issues with regard building structure.			
	I119 - Other Culture			
	Gain on Disposal of Asset			
	Total I119 - Other Culture	0	0	0
	E116 - Other Culture			
	E116010 - Community Development Officer	18,525	16,800	17,640
	E116013 - Vintage Truck Restoration		419	5,000
	E116025 - Agricultural Show	2,760	1,550	2,625
	E116030 - Celebration - 100 years	20,000		
	E116040 - Museum & MAD Club	5,430	4,597	5,430
	E116043 - Community Shed	2,225	153	2,225
	E116045 - Municipal Heritage Inventory	115		105
	E116090 - Admin Allocation - Other Cultur	9,315	7,951	8,448
	E116098 - Depreciation Expense	0	0	0
	Loss on Disposal of Asset			
	Total E116 - Other Culture	58,370	31,470	41,473
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	8,000	0	8,000
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	8,000	0	8,000
	Financing Inward from Reserves	0	0	
	Financing Outward to Reserves	0	0	0

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

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	TRANSPORT	I12 · TRANSPORT			
Operating Sub-Program	Road Construction	I121 · Preservation & Maintenance			
Objectives	The provision of new and improved road infrastructure within district.	I121210 · Federal Roads to Recovery	665,000	823,160	823,161
Management	Works Supervisor	I121220 · Grant - Regional Road Group	335,000	332,072	327,685
Budget Initiatives and Highlights	The program reflects Council's Forward Planning proposals and known grants.	I121300 · Grant - MRD Direct	142,000	132,200	132,000
Local Laws	None.	I121315 · Commodities Route Funding		160,000	160,000
Statutory Requirements	None.	I121320 · Grant Age Friendly Communities			
Service Levels	Provision of reasonable standard of roads with regard traffic use types.	Gain on Disposal of Asset(s)			
Fees & Charges	None.	Total I121 · Maintenance	1,142,000	1,447,432	1,442,846
Capital Investment	ROAD – (See Page 81)	E12 · TRANSPORT.			
	Construct.	E121 · Road Preservation			
	– Widen Seal	E121300 · Preservation	150,000	189,955	404,060
	– Reseal	E121090 · Admin Allocated			
	– Reconstruct Corner	Loss on Disposal of Asset			
	– Reform/Gravel Sheet	Depreciation Expense			
		Total E121 · Road Preservation	150,000	189,955	404,060
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Infrastructure Roads	0	0	0
		Proceeds from Disposal of Assets	0	0	0
		Capital Purchases			
		Land & Building	0	0	0
		Plant & Equipment	0	0	0
		Furniture & Equipment	0	0	0
		Infrastructure Other		0	0
		Infrastructure Roads	1,664,000	1,424,490	1,612,000
		Total	1,664,000	1,424,490	1,612,000
		Financing Inward from Reserves	80,000	0	35,921
		Financing Outward to Reserves	0	0	0
* From Program					
Financing	Grant – Regional Road Group				
	Grant – Federal Untied Roads				
	Grant – R T Recovery				
	Road Reserve				
	Shire Resources – general revenue				
	Total				
	Provision is made to transfer to the Road (cash backed) Reserve, towards future works.	Interest only			
Future	- Resealing of existing sealed roads.				
	- Continue widening of unsealed roads to reasonably meet industry requirements.				
	Consideration of freight routes for future planning.				

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

Note 18 (b) - Account Detail (by Reporting Program)		<i>Budget 2016/17</i>	<i>Actual 2015/16</i>	<i>Budget 2015/16</i>	
<p>Operating Program TRANSPORT</p> <p>Operating Sub-Program Road Maintenance</p> <p>Objectives The maintenance of a safe and efficient road infrastructure system within the district within financial constraints.</p> <p>Management Works Supervisor.</p> <p>New Budget Initiatives and Highlights None.</p> <p>Source of Road Maintenance Funding \$</p> <p>* From Program} Grant – Federal Road Funding 0</p> <p>State Direct Grant 142,000</p> <p>Shire Resource 158,000</p> <p style="text-align: right;">Subtotal 300,000</p> <p>Local Laws None.</p> <p>Statutory Requirements None.</p> <p>Service Levels Maintain roads & transport facilities</p> <p>Fees & Charges None.</p> <p>More to follow over the page.....</p> <p>Future Ongoing (maintenance and preservation work increasing priority – particularly patching work and shoulder maintenance of sealed roads. Reconstruct unsealed roads.</p>		E122 - Road Maintenance			
		E122030 - Road Maintenance	300,000	359,625	350,000
		E122031 - Storm Damage - Opening			
		E122033 - Maintenance - Footpath/Verge	20,520	21,320	19,540
		E122035 - Maintenance - Street Trees	26,350	33,369	25,095
		E122040 - Maintenance - Depot	37,270	25,271	37,270
		E122050 - Utilities - Street Lighting	25,620	20,632	24,400
		E122065 - Traffic Mang. - SAM Trailer	820		780
		E122070 - Traffic Signs	10,100	7,599	9,615
		E122080 - Contract Supervision	1,215	12,488	1,155
		E122090 - Admin Allocation - Roads	44,535	38,016	40,396
		E122085 - Road Revaluation Expense		14,904	
		E122097 - Depn - General		1,284,750	
		E122098 - Depn - Street Roads Bridges	1,284,220		935,690
		E122099 - Loss on Disposal of Assets	3,815	44,553	17,873
		Total E122 - Road Maintenance	1,754,465	1,862,527	1,461,814
		Proceeds from Disposal of Assets			
			Land & Building	0	0
			Plant & Equipment	0	237,318
			Infrastructure Other	0	0
			Infrastructure Roads	0	0
			Total	0	237,318
		Capital Purchases			
			Land & Building	0	0
			Plant & Equipment	0	0
			Infrastructure Other	0	0
			Infrastructure Roads	0	0
			Total	0	0
			Financing Inward from Reserves	0	0
			Financing Outward to Reserves	0	0

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	TRANSPORT			
Operating Sub-Program	Aerodrome			
Objectives	The provision of an unlicensed aerodrome facility.			
Management	Works Supervisor			
New Budget Initiatives and Highlights	No significant changes.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	N/A			
Fees & Charges	None.			
Capital Investment				
Financing				
Future	Ongoing maintenance requirement. Need to resheet runways and improve drainage etc in the short term.			
	I126 - Aerodrome			
	I126010 - Grant - RADS	0		
	Profit on Disposal of Asset			
	Total I126 - Aerodrome	0	0	0
	E126 - Aerodrome			
	E126020 - Control Expenses	11,970	4,946	11,970
	E126090 - Admin Allocation - Traffic	10,647	9,087	9,656
	E126098 - Depn - Aerodromes	16,585	16,584	16,380
	Loss on Disposaal of Asset			
	Total E126 - Aerodrome	39,202	30,617	38,006
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Infrastructure Roads	0	0	0
	Total	0	0	0
	Financing Inward from Reserves	0	0	0
	Financing Outward to Reserves	0	0	0

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16								
Operating Program	ECONOMIC SERVICES											
Operating Sub-Program	Rural Services											
Objectives	The advancement of rural services to the agricultural industry within the district and promotion of salinity management.											
Management	Land Care Co-ordinator and Chief Executive Officer											
Budget Initiatives and Highlights	Provision to share NRM with Trayning & Nungarin Shires Wild dog control – contribution to DSG											
Local Laws	None.											
Statutory Requirements	None.											
Service Levels	N/A											
Fees & Charges	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Tree Planter (automated) – per day</td> <td style="text-align: right;">215.00</td> </tr> <tr> <td>Tree Planter (manual) – per day</td> <td style="text-align: right;">162.00</td> </tr> <tr> <td>Tree Planters (hand held – per day)</td> <td style="text-align: right;">30.00</td> </tr> <tr> <td>Water from Standpipes – per kilolitre</td> <td style="text-align: right;">** 2.00</td> </tr> </table> <p style="text-align: right; margin-right: 20px;"><i>Note item marked ** GST exempt</i></p>	Tree Planter (automated) – per day	215.00	Tree Planter (manual) – per day	162.00	Tree Planters (hand held – per day)	30.00	Water from Standpipes – per kilolitre	** 2.00			
Tree Planter (automated) – per day	215.00											
Tree Planter (manual) – per day	162.00											
Tree Planters (hand held – per day)	30.00											
Water from Standpipes – per kilolitre	** 2.00											
Capital Investment	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Proceeds From Sale</td> <td style="text-align: right;">18,000</td> </tr> <tr> <td>NRMO Ute (Now P64)</td> <td></td> </tr> </table>	Proceeds From Sale	18,000	NRMO Ute (Now P64)								
Proceeds From Sale	18,000											
NRMO Ute (Now P64)												
Financing												
Reserve	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Transfer to cash backed Reserve Account for replacement/maintenance tree planters.</td> <td style="text-align: right;">Interest only</td> </tr> </table>	Transfer to cash backed Reserve Account for replacement/maintenance tree planters.	Interest only									
Transfer to cash backed Reserve Account for replacement/maintenance tree planters.	Interest only											
Future	<ul style="list-style-type: none"> -Natural Resource Project Officer-requirement/ Funding. -Rural Towns Program-continue participation. 											
		I131 - Rural Services										
		I131120 · Nat. Res. Officer (Shared)		37,224								
		I131123 · State NRM Grant	37,150	21,300								
		I131124 · Biodiversity 15 16										
		I131125 · Drum Muster Reimbursement	350	330								
		I131130 · Charges - Standpipe	520	495								
		I131145 · Charges - Tree Planter	3,500	3,411								
		I131175 · Charges - Office Rent	2,020	1,655								
		Gain on Disposal of Asset		50								
		Total I131 · Rural Services	43,540	63,590								
		E131 - Rural Services										
		E131020 · Control Expenses - Noxious Weed	11,510	11,789								
		E131030 · Utilities - Standpipe	10,225	3,114								
		E131040 · Control Expenses - Vermin	21,555	12,897								
		E131050 · Shop Leased (ex NRM Office)	11,050	2,066								
		E131060 · Control Expenses - NRM	30,000	60,412								
		E131062 · State NRM Grant	37,150	27,150								
		E131065 · Rural Towns Program	5,515	3,475								
		E131066 · Drum Muster	350	494								
		E131067 · Control Exp-Tree Planter	6,065	1,350								
		E131069 · Waterwise Project	2,100	2,000								
		E131070 · Long Service Leave	420	400								
		E131075 · Annual Leave Accrual	225	210								
		E131080 · Admin Allocation - Rural	23,480	20,041								
		E131090 · Depn. - Rural Services	13,585	13,586								
		Loss on Disposal of Assets	700									
		Total E131 · Rural Services	173,930	156,374								
		Proceeds from Disposal of Assets										
		Plant & Equipment	18,000	0								
		Total	18,000	0								
		Capital Purchases										
		Land & Building	0	0								
		Plant & Equipment	0	35,000								
		Total	0	35,000								
		Financing Inward from Reserves	0	8000								
		Financing Outward to Reserves	0	0								

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	ECONOMIC SERVICES			
Operating Sub-Program	Building Control			
Objectives	The provision of approval and inspection services to residents of the district to achieve a high level of building safety.			
Management	Building Surveyor – Consultant John Gosper has been contracted to manage approvals and inspection, is supervised by the Chief Executive Officer. As recognition of the administration support provided to this sub-program an administration cost has been allocated.			
Budget Initiatives and Highlights	No significant changes.			
Local Laws	None.			
Statutory Requirements	Compliance with the Uniform Building Codes of Australia.			
Service Levels	N/A			
Fees & Charges	Building Applications As set by State Government			
	Swimming Pool Enclosure Inspection			
	GST Exempt 75.00			
Capital Investment	None.			
Financing	Fees General Revenue			
	I133 - Building Control			
	I133110 - Charges - Building Fees	3,025	3,425	2,880
	I133120 - Charges - Swim Pool Inspect Fee	190		180
	Gain on Disposal of Asset			
	Total I133 - Building Control	3,215	3,425	3,060
	E133 - Building Control Expenses			
	E133040 - Building - Control Expenses	5,690	4,491	5,415
	E133090 - Admin Allocation - Building	7,415	6,328	6,724
	Depreciation Expense			
	E133098 - Loss on Disposal of Asset			
	Total E133 - Building Control Expenses	13,105	10,819	12,139
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward	0	0	0
	Financing Outward	0	0	0

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

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	<i>ECONOMIC SERVICES</i>			
Operating Sub-Program	<i>Other Economic Services</i>			
Objectives	The provision of miscellaneous economic services to the district.			
Management	Administration Officer.			
Budget Initiatives and Highlights				
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	Provision of local services.			
Fees & Charges	GST Inc.			
	Photocopies 0.45			
	Photocopies - colour 1.00			
	Faxes -Sending 1.00			
	Faxes - Receiving 0.50			
	Rate Inquiry Fee 65.00			
	Copy of Council Minutes 48.00			
	Sale of Shire Maps 15.00			
	Lapel Pins 9.00			
	Key Rings 6.00			
	Pens 5.00			
	Stubby Holders 4.00			
Capital Investment				
Financing				
Future	Ongoing service provision to community – particularly with regard vehicle licensing. Provision of Industrial Units – encourage new businesses to the area			
	I134 - Other			
	I134525 - Charges - Other	1,495	2,991	1,420
	I134550 - Grant -			150,000
	I134555 - Charges - Industrial Units			5,775
	I134600 - Commission - Police Licencing	14,335	11,776	13,650
	Gain on Disposal of Asset			
	Total I134 - Other	15,830	14,767	170,845
	E135 - Other Economic Services			
	E135020 - Control Expenses - Licencing	6,520	589	6,205
	E135090 - Admin Allocation - Other Econ.	46,790	39,943	42,443
	Depreciation Expense			
	Loss on Disposal of Asset			
	Total E135 - Other Economic Services	53,310	40,532	48,648
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	2,512	210,000
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	2,512	210,000
	Financing Inward		0	0
	Financing Outward	0	0	0

Notes to and forming part of the 2015/2016 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	<i>OTHER PROPERTY & SERVICES</i>	I141 - Private Works			
Operating Sub-Program	<i>Private Works</i>	I141110 - Charges - Private Works	8,500	24,713	8,095
Objectives	The provision of high quality private work for residents on a fee basis, if Council's works/services permit.	Gain on Disposal of Assets			
Management	Works Supervisor.	Total I141 - Private Works	8,500	24,713	8,095
Budget Initiatives and Highlights	The hourly fee charged for plant hire has increased minimally for the plant items on the schedule below.	E14 - OTHER PROPERTY & SERVICES.			
Local Laws	None.	E141 - Private Works			
Statutory Requirements	None.	E141020 - Private Works - Various	5,620	10,865	5,350
Service Levels	N/A	E141090 - Admin Allocation - Private Work	2,670	2,276	2,420
Fees & Charges	<i>Private Works Plant Hire</i> \$ Per hour GST Inc.	Depreciation			
	Graders 178.50	Loss on Disposal of Assets			
	Dozer 152.50	Total E141 - Private Works	8,290	13,141	7,770
	Front End Loader 152.50	Proceeds from Disposal of Assets			
	S/Propelled M.T. Roller 110.00	Land & Building	0	0	0
	Steel Roller 120.00	Plant & Equipment	0	0	0
	Truck 6x4 142.00	Furniture & Equipment	0	0	0
	Prime Mover & Tri Axle Side Tipper 178.50	Infrastructure Other	0	0	0
	Prime Mover & Low Loader 178.50	Total	0	0	0
	Bobcat 84.00	Capital Purchases			
	Broom & Tractor 110.00	Land & Building	0	0	0
	Truck 3 Tonne 97.00	Plant & Equipment	0	0	0
	Labour Cost 73.50	Furniture & Equipment	0	0	0
	Ride on Mower 84.00	Infrastructure Other	0	0	0
	Western Power Hourly Rate 220.50	Total	0	0	0
	Compactor - per day 47.50	Financing Inward from Reserves	0	0	0
	Bait layer - per day 30.00				
	Gravel/Wodjil/Metal Seconds per tonne 26.00	Financing Outward to Reserves	0	0	0
	Blue Metal (if available) - per tonne 68.00				
Capital Investment	None.				
Financing	Charges				
Future	Provision of local service when plant/operators are available.				

Notes to and forming part of the 2015/2016 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	OTHER PROPERTY & SERVICES			
Operating Sub-Program	Public Works Overheads			
Objectives	The maintenance of a cost pool to aggregate and allocate Overheads associated with works projects to other Sub-Programs.			
Management	The allocation of overheads is based upon the wage hours in the payroll timesheets.			
Budget Initiatives and Highlights	➤ No significant changes.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	N/A			
Fees & Charges	None.			
Capital Investment	None.			
Financing	Grants General Revenue			
	I143 · Public Works Overheads			
	I143100 · Reimbursements	2,915	2,736	2,775
	I143110 · Reimbursements - LSL			
	Gain on Disposal of Assets			
	Total I143 · Public Works Overheads	2,915	2,736	2,775
	E143 · Works Overheads			
	E143020 · Engineering Office Expenses	22,540	13,774	21,465
	E143025 · Annual Leave Accrual	16,540		15,750
	E143030 · Employee Costs - FBT	5,000	1,876	7,800
	E143040 · Employee Costs - Salaries	56,550	0	53,855
	E143045 · Contract Engineer/Super	11,695	1,648	11,135
	E143050 · Employee Costs - Sick/Holiday	99,175	125,388	94,450
	E143060 · Insurance - Works	40,960	32,575	39,005
	E143070 · Employee Costs - Training	16,790	7,893	10,160
	E143080 · Employee Costs -Protect. Cloth.	10,670	8,249	15,990
	E143100 · Employee Costs - Superannuation	110,250	95,761	105,000
	E143110 · Employee Costs - L.S.L.	19,845	40,576	18,900
	E143115 · Mtce. - Two Ways	2,520	50	2,400
	E143120 · Employee Costs - W.Comp	795	769	755
	E143130 · Staff Housing Allocated	161,695	159,555	149,001
	E143190 · Admin Allocation - Works	140,060	119,562	127,050
	E143290 · LESS PWOH ALLOCATED-PROJECTS	(715,085)	(607,487)	(672,716)
	Depreciation			
	Loss on Disposal of Assets			
	Total E143 · Works Overheads	-	189	-
	Proceeds from Disposal of Assets			
	Furniture & Equipment	0	0	0
	Total	0	0	0
	Capital Purchases			
	Furniture & Equipment	0	0	0
	Total	0	0	0
	Financing Inward from Reserves	0	0	0
	Financing Outward to Reserves	0	0	0
Future	Monitor requirements on an annual basis. Overheads will continue to increase with current structure			

Notes to and forming part of the 2015/2016 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	OTHER PROPERTY & SERVICES			
Operating Sub-Program	Plant Operation Costs			
Objectives	The maintenance of a cost pool to aggregate and allocate Plant Operating Costs to other sub-programs.			
Management	The allocation of plant costs is based upon the hourly usage of the Plant on various projects.			
Budget Initiatives and Highlights	No significant changes.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	N/A			
Fees & Charges	None.			
Capital Investment	None.			
Financing	Grants General Revenue			
	I144 · Plant Operation Costs			
	I144100 · Reimbursements		3,467	
	I144130 · Grant - Diesel Fuel Rebate	21,575	30,045	8,165
	Gain on Disposal of Asset			
	Total I144 · Plant Operation Costs	21,575	33,512	8,165
	E144 · Plant Cost Overheads			
	E144020 · Fuel & Oil	237,510	152,288	226,200
	E144030 · Tyres	39,700	32,256	37,810
	E144040 · Parts and Repairs	115,855	105,019	110,340
	E144050 · Repair Wages	67,635	71,042	64,415
	E144052 · Revaluation Plant & Equipment		650	8,000
	E144055 · Ground Engaging Tools	18,490	10,610	17,610
	E144060 · Expendable Tools	20,015	4,133	19,060
	E144070 · Insurance and Licences	52,810	29,840	50,295
	E144090 · Admin Allocation - POC	39,020	33,308	35,395
	E144290 · LESS POC ALLOCATED-PROJECT	(591,035)	(432,957)	(569,125)
	Loss on Disposal of Asset			
	Total E144 · Plant Cost Overheads	-	6,190	-
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building		0	0
	Plant & Equipment		0	0
	Furniture & Equipment		0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward from Reserves		0	0
	Financing Outward to Reserves			
Future	Monitor requirements on an annual basis. Fuel may become an influencing factor Operational costs increasing annually, above general C.P.I.			

Notes to and forming part of the 2015/2016 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	OTHER PROPERTY & SERVICES			
Operating Sub-Program	Administration Overheads			
Objectives	The provision of management, secretarial and administration services for the district and internal users.			
Management	Chief Executive Officer. Administration costs are allocated to other reporting programs based upon activity based methods. Administration provides both an internal and external service, which includes overall management services and administrative tasks such as accounting, payroll and general secretarial services.			
Budget Initiatives and Highlights	➤ As detailed in Capital Investment.			
Local Laws	None.			
Statutory Requirements	Management and administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations.			
Service Levels	<i>The main office is open between 9.00am to 4.30pm Monday to Friday (except public holidays)</i>			
Fees & Charges	<i>Note – motor vehicle licensing – 9.00am to 3.30pm only</i> None.			
Future	Ongoing backup of service/governance provision.			
	I145 - Administration			
	I145100 - Reimbursements	3,580	9,701	3,405
	I145500 - Charges - Banking Fees			
	I145510 - Grant - Strategic Planning Fund			
	I145510 - Grant - Workforce Planning			
	I145200 - Gain on Disposal of Asset	1,700	701	
	Total I145 - Administration	5,280	10,402	3,405
	E145 - Administration Overheads			
	E145010 - Employee Costs - Salaries	385,875	373,262	367,500
	E145015 - Employee Costs - L.S.L.	25,460	9,613	5,200
	E145020 - Employee Costs - Superannuation	67,410	53,858	64,200
	E145025 - Annual Leave Accrual	8,820		8,400
	E145027 - Employee Costs - Uniforms	2,930	1,386	2,790
	E145030 - Insurance - Administration	24,255	17,636	23,100
	E145040 - Maintenance - Building/Office	56,425	31,529	53,735
	E145060 - Printing and Stationery	15,285	9,507	14,555
	E145070 - Utilities - Telephone	8,565	10,297	8,155
	E145080 - Advertising	5,455	13,676	5,195
	E145090 - Maintenance - Office Equipment	9,785	6,407	9,320
	E145095 - IT Support & Record Manag.	27,565	23,725	26,250
	E145100 - Bank Charges	3,145	3,730	2,995
	E145110 - Postage and Freight	4,545	1,729	4,325
	E145155 - Conference and Travelling	2,435	180	2,320
	E145160 - Employee Costs - FBT	10,000	5,736	5,775
	E145165 - Travelling - Staff	2,740	428	2,610
	E145180 - Caveats	315	0	300
	E145190 - Legal Expenses	7,895	6,556	7,520
	E145195 - Revaluation - Land & Building	18,000		
	E145200 - Management/Risk Review	11,025	6,867	10,500
	E145220 - Minor Office Equipment	11,850	12,235	11,285
	E145230 - Accounting Services	83,350	76,600	79,380
	E145235 - Staff Training	6,465	5,170	6,155
	E145240 - Staff Housing Allocation	23,640	23,842	22,264
	E145300 - LESS ADMIN ALLOCATED-PROGR	(881,570)	(752,556)	(799,664)
	E145298 - Depn - Administration General	58,335	56,212	51,475
	Loss on Disposal of Asset		3,255	4,360
	Total E145 - Administration Overheads	0	880	0

Notes to and forming part of the 2015/2016 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	OTHER PROPERTY & SERVICES			
Operating Sub-Program	Gross Salaries & Wages Control			
Objectives	A control account for the allocation of wages & salaries to expense accounts in other Sub-programs.			
Management	The allocation of salaries & wages is based upon payroll timesheet records in line with service provision.			
Budget Initiatives and Highlights	No significant overall changes. Wages & salaries are a major budget component incorporates anticipated minimum wage/C.P.I. and minor incentive increases.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	N/A			
Fees & Charges	None.			
Capital Investment	None.			
Financing	Grants General Revenue			
Future	Increasing consumption of Council resources.			
	I146 - Salaries Control			
	I146110 - Reimb - Workers Comp			
	Total I146 - Salaries Control	0	0	0
	E146 - Salaries Control			
	E146010 - Gross Total Salaries and Wages	1,554,525	1,456,950	1,480,500
	E146200 - LESS SALS/WAGES ALLOCATED	(1,554,525)	(1,456,950)	(1,480,500)
	Total E146 - Salaries Control	0	0	0
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building		0	0
	Plant & Equipment		0	0
	Furniture & Equipment		0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward from Reserves	0	0	0
	Financing Outward to Reserves		0	

Notes to and forming part of the 2015/2016 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)		Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	<i>OTHER PROPERTY & SERVICES</i>			
Operating Sub-Program	<i>Unclassified</i>			
Objectives	All items unclassified in the other Sub-programs.			
Management	N/A			
Budget Initiatives and Highlights	Items in this sub-program have been re-classified into other Sub-Programs.			
	Staff training has been split between Administration and Public Works Overheads.			
	Overpayments has been transferred to General Purpose Funding – Rates.			
Local Laws	None.			
Statutory Requirements	None.			
Service Levels	N.A			
Fees & Charges	None.			
Capital Investment	None.			
Financing	None			
	I147 · Unclassified			
	I147500 · Suspense			
	Gain on Disposal of Asset			
	Total I147 · Unclassified	0	0	0
	E147 · Unclassified Items			
	E147901 · Write off of Assets			0
	E147498 · Admin Allocation - Unclassified			
	E149999 · Suspense Account			
	E147298 · Depn - Unclassified			
	E147800 · Loss on Disposal of Asset	0		0
	Total E147 · Unclassified Items	0	0	0
	Proceeds from Disposal of Assets			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Capital Purchases			
	Land & Building	0	0	0
	Plant & Equipment	0	0	0
	Furniture & Equipment	0	0	0
	Infrastructure Other	0	0	0
	Total	0	0	0
	Financing Inward from Reserves	0	0	0
	Financing Outward to Reserves	0	0	0

Notes to and forming part of the 2015/2016 Budget Document

Note 18 (b) - Account Detail (by Reporting Program)			Budget 2016/17	Actual 2015/16	Budget 2015/16
Operating Program	OTHER PROPERTY & SERVICES	E148 - Plant Depreciation Control			
Operating Sub-Program	Plant Depreciation Control	E148010 - Depn. - Costed Works Plant	219,240	175,281	133,930
Objectives	A control account for the allocation of Plant depreciation costs to expense accounts in other Sub-programs.	E148299 - LESS DEPN ALLOCATED-PROJEC	(219,240)	(175,281)	(133,930)
Management	The calculation of depreciation expense is based upon asset register records and the major accounting policies adopted by the Council. The allocation of depreciation costs is based upon the hours each plant item works on various projects.	Total E148 - Plant Depreciation Control	-	-	-
Budget Initiatives and Highlights	No significant changes – as new plant purchased the depreciation component increases, however revaluations have decreased the value of plant thus the depreciation component is less.				
Local Laws	None.				
Statutory Requirements	None				
Service Levels	N.A				
Fees & Charges	None.				
Capital Investment	None.				
Financing	None				
Future	Ongoing.				

Roadworks Program Forward Plan 2016/2017 - 2020/2021

2016/2017

					FUND SOURCE												
ACCOUNT	ROAD	ROAD NO.	DESCRIPTION	COST \$000	RRG	FED	STATE	RTR	SHIRE	SECTION	LENGTH	M ²	COMMENT	SCHEDULED			
CONSTRUCTION										Start	Finish						
	Koorda/Bullfinch	139	Widen seal	151	101			50		5.00	10.72	5.72	6,900	Last Section	Aug-Nov		
	Koorda /Dowerin	3	Widen seal	152	102			50		4.00	9.00	5.00	5,000		Oct-Dec		
	Koorda/Dowerin	3	Reseal	118				118		0.00	4.00	4.00	30,000		Oct-Dec		
	Burakin/Wialki	140	Widen seal	150	101			49		0.00	5.00	5.00	5,000		Jan-Feb		
	Mollerin Nth	12	Reseal	35					35	0.00	3.00	3.00	10,800		Oct-Dec		
	Koorda/Mollerin	1	Reseal	145				145		18.00	23.50	5.50	26,250		Oct-Dec		
	Koorda/Kulja	4	Widen Seal	145		80		65		29.45	33.95	4.50		Widen Sbends	plus \$145K		
	Koorda/Kulja	4	Reseal	90				90		10.00	13.00	3.00	22,500	Section 1	Oct-Dec		
	Koorda/Kulja	4	Reseal	48				48		25.50	27.00	1.50	12,000	Section 2	Oct-Dec		
	Wylie Koorda	135	Reseal	45	31	14				12.80	17.30	4.50	31,500	Section 2	Oct-Dec		
	Anderson	19	Reform/Sheet	90		50			40	24.00	29.00	5.00					
	Mollerin Rock Sth	10	Reform/Sheet	90		42			48	5.50	10.50	5.00					
	Kulja/Kalannie	6	Recon Seal lift corner	20					20	2.00	2.20	0.20		Fix failed section			
	Commonwealth	8	Reform/Sheet	50				50		14.00	16.50	2.50			Apr-June		
	Kulja Mollerin Rock	20	Reform/Sheet	70		70				20.00	24.00	4.00					
	Strahan	18	Reform/Sheet	70		70				0.00	3.50	3.50					
	Chown Tank	34	Reform/Sheet	55		12			43	7.00	10.00	3.00					
				0													
	Footpaths		Footpath	120		100			20								
	Kerbing			20					20								
				0													
Construction				1664	335	438	0	665	226								
PRESERVATION	Various		SBR	50		50						3.00					
	Various		CLEAR/WIDEN	100		100											
				0													
Total Preservation				150	0	150	0	0	0								
MAINTENANCE	VARIOUS SHIRE	1-140	MTCE GRADE ETC	300	0		142	0	158	Various	Various	1085		General			
TOTAL WORKS PROGRAMME				2114	335	588	142	665	384								
Funding Source																	
RRG				335													
FED				588													
State				142													
RTR				665													
Shire				384													
Total				2114													
				TOTAL CONSTRUCTION		1664											
				TOTAL PRESERVATION		150											
				TOTAL MAINTENANCE		300											
				TOTAL		2114											
				Expenditure Source													
				Labour								350					
				O/H													
				O/P													
				Material													
				Contract													
				Royalties													
				Other													
				TOTAL								350					

2016/2017 Clearing and Widening

ROAD #	ROAD NAME	SECTION	SLK		LENGTH	\$ \$
			Start	Finish		
140	Burakin/Wialki		9.00	12.50	3.50	15,000
22	Narkal		3.00	6.00	3.00	15,000
8	Commonwealth		16.00	19.00	3.00	15,000
4	Koorda/Kulja		16.00	19.00	3.00	15,000
37	Orchard		2.80	5.80	3.00	15,000
9	North West		24.00	27.00	3.00	15,000
53	Griffith		0.00	2.50	2.50	10,000
						100,000

KERBING 2016/17

	STREET NAME	SECTION			Metres	\$ \$
	TBD					20,000
					0	20,000

FOOTPATHS 2016/17

	STREET NAME	SECTION			METRES	\$ \$
90	Smith	Primary School			172.5	50,000
93	Scott					25,000
97	Thomas					25,000
138	Haig					20,000
					0	120,000

Plant Replacement Programme 2016 to 2027

	YEAR/ MODEL	PLANT	ASSET NO.	YEAR PURCH	* 2016/2017 *			2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	
					COST	TRADE	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER	C/OVER
Recreation		2005	Mower Gen			10,000		10,000		5,000		6,000				10,000		
Transport	KD000	2015	Dual Cab 4x4 wks/supv	9499	2015	75,000	60,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
Transport	KD005	2015	Dual Cab 4x2 H/M	9502	2015				10,000			10,000			10,000			
Transport	KD066	2014	Ford Ranger C/Cab T/L	9494	2014	34,000	18,000	16,000		16,000		16,000		16,000		16,000	16,000	
Transport	KD064	2014	Ford Ranger C/Cab W/C	9492	2014	34,000	18,000	16,000		16,000		16,000		16,000		16,000	16,000	
Transport	KD002	2015	Crew cab 2x4 Mechanic	9503	2015				10,000		10,000			10,000		10,000		
Transport	KD006	2009	Isuzu 3 tonne	9340	2009	55,000	30,000	25,000				25,000						
Transport	KD018	2012	UD 6x4 p/mover	9456	2012				140,000						150,000			
Transport	KD065	2008	Isuzu CXZ455 p/mover	9302	2009	205,000	65,000	140,000						150,000				
Transport	KD035	2014	Isuzu PM/E-tip	9486	2014						140,000							
Transport	KD031	1985	L/Loader	244	1998					30,000								
Transport	KD036	2003	Loader Volvo	9506	2015									80,000				
Transport	KD043	2014	Loader Volvo L90F	9498	2014							190,000						
Transport	KD020	2015	Cat M12 Grader	9505	2015										295,000			
Transport	KD019	2012	Volvo Grader	9441	2012					285,000								
Transport	KD029	2012	Case FWA	9452	2012						40,000							
Transport	KD016	2006	Case Vib Roller	9357	2010				50,000									
Transport	KD5246		2nd Tri Axle Tipper	9496	2015							80,000						
Transport	KD009	2000	Tri axle-s/side tipper	267	2000								40,000					
Transport	KD048	2nd hand	Vib. Steel Roller	280	2001				80,000									
Transport	KD040	2010	Hilux Tipper 1 tonne	9484	2014				8,000									
Transport	KD058	2015	Courier T/Top Tarpatch	9511	2016				15,000									
Transport	KD063	2013	DynaPack SPMTR 20t	9421	2016												90,000	
Transport	KD057		Tri axle-s/side tipper	196	2005													
Gardener	KD003	2007	S/C HILux Tip	9374	2010							8,000						
Transport		1999	Cherry Picker	9381	2011						30,000							
Transport	KD059	2006	Skid Steer Loader & Attach	149	2007				30,000									
Transport	KD062	2001	CASE CX70 Tractor	315	2007				10,000									
Admin	KD 0	2015	Holden Colorado	9500	2015	120,000	105,000	15,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	5,000	
Admin	0 KD	2015	Holden Cruze	9501	2015	26,000	17,000	9,000	7,500	14,000	17,000	17,000	15,000	17,000	17,000	17,000	17,000	
LOPS	KD010	1986	Fire Truck Mollerin	9478	2013								18,000					
			Misc Plant					15,000										
			TOTAL			559,000	313,000	261,000	292,500	169,000	367,000	290,000	167,000	270,000	260,000	314,000	357,000	159,000
Com. Amen.	KD001	2009	Community Bus	9342	2009	125,000	60,000	65,000							70,000			

Transport	KD004	1995	Ford 14t 6x4 end tipper	272	1995													No Replacement of vehicle
Transport	KD044	1993	Grader Champn	270	2001													replacement only if surplus funds - not essential
Transport	KD024	1985	Dozer Cat D4E	250	1988													No Replacement of vehicle
Transport	KD023	1970	Roller Steel SP	260	1979													No Replacement of vehicle
Transport	KD026	1972	Pacific T/Roller		1998													No Replacement of vehicle
Transport	KD061	2004	Navara Tip Ute	306	2007			-										No Replacement of vehicle
Transport	KD047	2nd hand	Water tanker-tri axle	269	2002													No Replacement of vehicle
Transport	KD049		Sweeper (Yellow)	281	2001													No Replacement of vehicle
Transport	KD054	1982	Sakai 6 T SPMTR	8295	2004													No Replacement of vehicle
Transport			Road Broom					-										No Replacement of vehicle

Plant Replacement Programme 2016 to 2027

Budget Year

Balance Plant Reserve 1st July

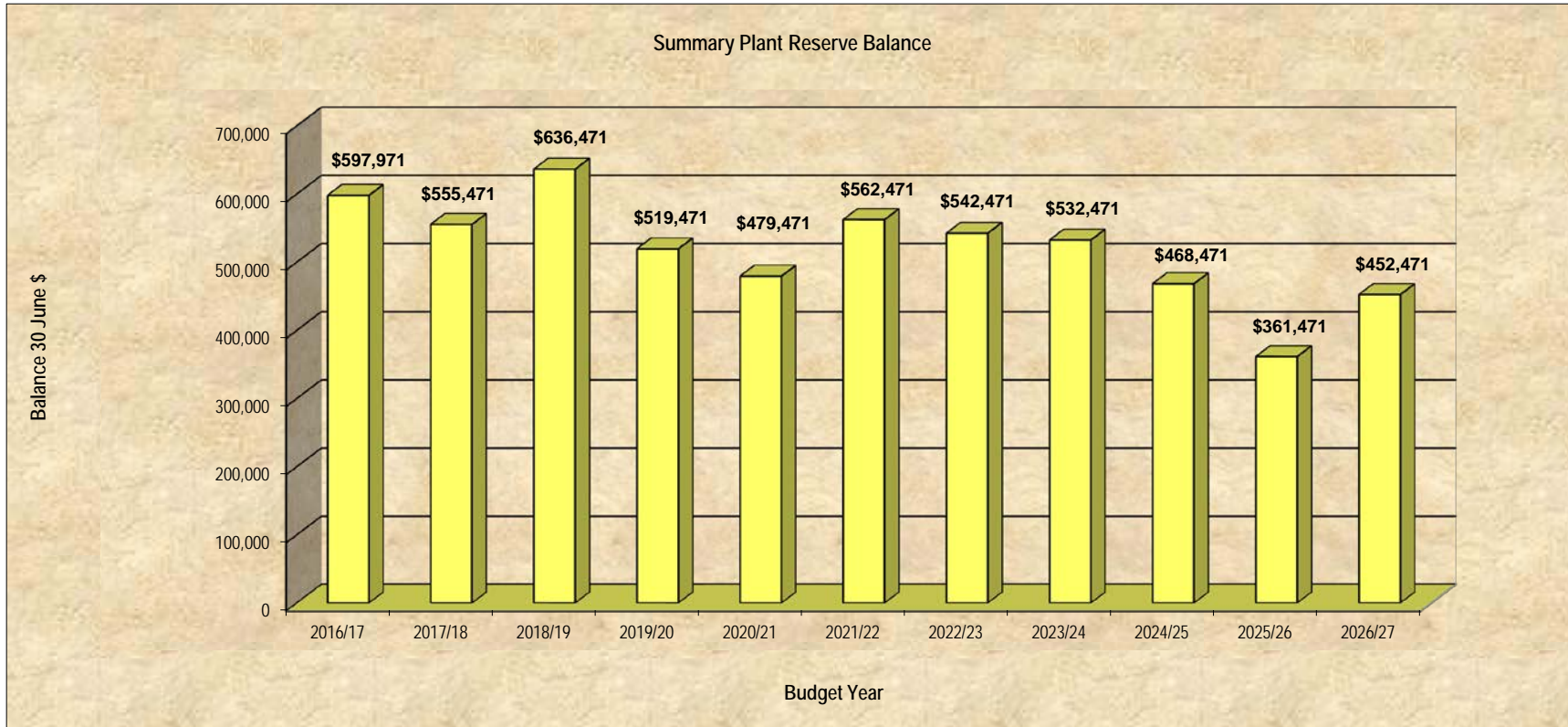
Annual Transfer

Total Plant Reserve Funds

Less Change Over Costs

Balance Plant Reserve 30th June

	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Balance Plant Reserve 1st July	608,971	597,971	555,471	636,471	519,471	479,471	562,471	542,471	532,471	468,471	361,471
Annual Transfer	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Total Plant Reserve Funds	858,971	847,971	805,471	886,471	769,471	729,471	812,471	792,471	782,471	718,471	611,471
Less Change Over Costs	261,000	292,500	169,000	367,000	290,000	167,000	270,000	260,000	314,000	357,000	159,000
Balance Plant Reserve 30th June	597,971	555,471	636,471	519,471	479,471	562,471	542,471	532,471	468,471	361,471	452,471



**** Note: Doesn't include community Bus**

Housing Forward Program in Detail 2016/2017 to 2026/2027

LOT STREET	DESIGNATION	WORKED PROPOSED	2016/17		2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		
			FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE
		STAFF																					
9 Smith	Works Crew																						
	<i>Transportable Home NRMO (McMiles)</i>																						
	Fixed	Water, insurance, etc	7,852		8,245		8,657		9,090		9,544		10,021		10,522		11,049		11,601		12,181		
	General	Provision	1,500		1,500		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		
	Capital	Carport - front																					
	Capital	Provision				6,000				5,000				5,000				5,000					10,000
		Painted internally & floor coverings 2013																					
		Sub Total	9,352	-	9,745	6,000	10,657	-	11,090	5,000	11,544	-	12,021	5,000	12,522	-	13,049	5,000	13,601	-	14,181	10,000	
68 Smith	Works Supervisor																						
	<i>Transportable 2004 (West)</i>																						
	Fixed	Water, insurance, etc	7,852		8,245		8,657		9,090		9,544		10,021		10,522		11,049		11,601		12,181		
	General	Provision	1,500		1,500		2,000		2,000		2,000		2,000		2,000		2,000		2,500		2,500		
	Upgrade	Paint Interior							5,000														
	Capital	Improvements - Replace floor covering					6,000					5,000				8,000				8,000			
		Painted internally 2015																					
		Sub Total	9,352	-	9,745	-	10,657	6,000	11,090	5,000	11,544	5,000	12,021	-	12,522	8,000	13,049	-	14,101	8,000	14,681	-	
282 Pearman	CEO																						
	<i>Kit Home built 1999 (Burton)</i>																						
	Fixed	Water, Insurance	7,852		8,245		8,657		9,090		9,544		10,021		10,522		11,049		11,601		12,181		
	General	Provision	1,000		6,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		
	Capital	Upgrade as required		7,000											5,000					5,000			10,000
	Capital	Upgrade kitchen									15,000												
	Capital	Provision floor coverings, fittings					10,000																
		Repaint ??																					
		Sub Total	8,852	7,000	14,245	-	10,657	10,000	11,090	-	11,544	15,000	12,021	-	12,522	5,000	13,049	-	13,601	5,000	14,181	10,000	
98 Greenham	Private	(SELL)																					
	<i>Site Built (Johnston)</i>																						
	Fixed	Water, insurance, etc	7,852		8,245		8,657		9,090		9,544		10,021		10,522		11,049		11,601		12,181		
	General	Provision - minor	1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000		
	Upgrade	Or Renew existing fixtures & fittings																					
	Capital	Provision																					
	Consider selling																						
		Exterior repainted 2003 (internal upgrade 2003)																					
		Sub Total	8,852	-	9,245	-	9,657	-	10,090	-	10,544	-	11,021	-	11,522	-	12,049	-	12,601	-	13,181	-	
271 Greenham	Works Crew																						
	<i>Kit Home (Wansbrou)</i>	Built approx. 1983																					
	Fixed	Water, insurance, etc	7,852		8,245		8,657		9,090		9,544		10,021		10,522		11,049		11,601		12,181		
	General	Provision	1,500		1,500		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		
	Capital	Main Bedroom - built in robes							8,000														
	Capital	Upgrade kitchen		20,000																			
	Capital	Replace floor coverings																					
	Capital	Renovate Bathroom,				15,000																	
	Capital	Provision (painting etc)					10,000						12,000				6,000						6,000
		Sub Total	9,352	20,000	9,745	15,000	10,657	10,000	11,090	8,000	11,544	-	12,021	12,000	12,522	-	13,049	6,000	13,601	-	14,181	6,000	
274 Lodge	Swimming Pool Manager																						
	<i>Site built (1978/79) brick & iron</i>																						
	Fixed	Water, Insurance etc.	7,852		8,245		8,657		9,090		9,544		10,021		10,522		11,049		11,601		12,181		
	General	Provision	1,500		1,500		2,000		2,000														
	Capital	Upgrade				5,000			10,000				10,000				10,000		10,000		10,000		10,000
		Sub Total	9,352	-	9,745	5,000	10,657	-	11,090	10,000	9,544	-	10,021	10,000	10,522	-	11,049	10,000	11,601	10,000	12,181	10,000	
		STAFF HOUSING TOTAL	55,112	27,000	62,468	26,000	62,941	26,000	65,538	28,000	66,265	20,000	69,128	27,000	72,135	13,000	75,291	21,000	79,106	23,000	82,586	36,000	

Housing Forward Program in Detail 2016/2017 to 2026/2027

LOT STREET	DESIGNATION	WORKED PROPOSED	2016/17		2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26	
			FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP
		NON STAFF																				
203 Pearman	<i>Private</i>	Purchased 2003 <i>1983 Transportable (May)</i>																				
	Fixed	Water, insurance, etc	7,852		8,245		8,657		9,090		9,544		10,021		10,522		11,049		11,601		12,181	
	General	Provision	1,500		1,500		1,500		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Upgrade wet areas, tiles vanity etc				15,000																
	Capital	Provision								6,000				8,000					6,000			
	Capital	Or renew existing fixtures & fittings		5,000																		
		Sub Total	9,352	5,000	9,745	15,000	10,157	-	11,090	-	11,544	6,000	12,021	-	12,522	8,000	13,049	-	13,601	6,000	14,181	-
		POLICE HOUSE (SELF SUPPORT)																				
		<i>Transportable (2008) (Police IOC)</i>																				
204 Pearman	Fixed	Water, insurance, etc	7,852		8,245		8,657		9,090		9,544		10,021		10,522		11,049		11,601		12,181	
	General	Provision	1,000		1,000		1,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Provision		5,000									5,000				5,000					8,000
	Capital	Painting							15,000													
		Sub Total	8,852	5,000	9,245	-	9,657	-	11,090	15,000	11,544	-	12,021	5,000	12,522	-	13,049	5,000	13,601	-	14,181	8,000
164 Lodge	HOUSE (A)																					
		<i>Transportable (2015) (Thornton)</i>																				
	Fixed	Water, insurance, etc	7,852		8,245		8,657		9,090		9,544		10,021		10,522		11,049		11,601		12,181	
	Capital	Garden Shed		5,000																		
	Capital	Provision					8,000				8,000				8,000				8,000			
		Sub Total	7,852	5,000	8,245	-	8,657	8,000	9,090	-	9,544	8,000	10,021	-	10,522	8,000	11,049	-	11,601	8,000	12,181	-
164 Lodge	HOUSE (B)																					
		<i>Transportable (2015) (Hendry)</i>																				
	Capital	General																				
	Fixed	Water, insurance, etc	7,852		8,245		8,657		9,090		9,544		10,021		10,522		11,049		11,601		12,181	
	Capital	Garden Shed		5,000																		
	Capital	Provision							8,000				8,000				8,000					8,000
		Sub Total	7,852	5,000	8,245	-	8,657	-	9,090	8,000	9,544	-	10,021	8,000	10,522	-	11,049	8,000	11,601	-	12,181	8,000
36	Fixed	Water, insurance, etc	1,050		1,103		1,158		1,216		1,276		1,340		1,407		1,477		1,551		1,629	
	Capital																					
	Capital																					
37 Railway	Fixed	Water, insurance, etc	1,050		1,103		1,158		1,216		1,276		1,340		1,407		1,477		1,551		1,629	
	Capital																					
	Capital																					
		Sub Total	2,100	-	2,205	-	2,315	-	2,431	-	2,553	-	2,680	-	2,814	-	2,955	-	3,103	-	3,258	-
		TOTAL NON STAFF	36,008	20,000	37,683	15,000	39,443	8,000	42,790	23,000	44,729	14,000	46,766	13,000	48,904	16,000	51,149	13,000	53,507	14,000	55,982	16,000
99-100 Greenham	Yalabee Units (Longer Term Future Uncertain)																					
	<i>Reserve TF/FC</i>	Two units with double beds																				
		Four units with single beds																				
		Units 1-6 water, insurance, gardening, etc	14,217		14,928		15,674		16,458		17,281		18,145		19,052		20,005		21,005		22,055	
		Units 1-6 General Provision	16,000		16,000		16,000		16,000		16,000		16,000		16,000		16,000		16,000		16,000	
	General	Fit exhaust fans in bathroom of each unit																				
	General	Fit small built in robe in each unit																				
	Fixed	Unit 1 (double bed) bathroom upgraded	2,500		2,500				2,500						2,500				2,500			
	Fixed	Unit 2 (single beds)	2,500		2,500				2,500						2,500				2,500			
	Fixed	Unit 3 (single beds)	2,500		2,500				2,500						2,500				2,500			
	Fixed	Unit 4 (single beds)					2,500				2,500		2,500					2,500				2,500
	Fixed	Unit 5 (single beds)					2,500				2,500		2,500					2,500				2,500
	Fixed	Unit 6 (double bed)					2,500				2,500		2,500					2,500				2,500
	Capital	Paint Exterior all units																				
	Capital	Bathroom upgrade, bbq area		5,000		8,000		5,000														
	Capital	Upgrade kitchen							5,000		5,000		5,000		5,000		5,000		5,000		5,000	
		<i>Discuss future use and possible aesthetic improvements</i>																				
		Yalabee TOTAL	37,717	5,000	38,428	8,000	39,174	5,000	39,958	5,000	40,781	5,000	41,645	5,000	42,552	5,000	43,505	5,000	44,505	5,000	45,555	-

Housing Forward Program in Detail 2016/2017 to 2026/2027

LOT	DESIGNATION	WORKED PROPOSED	2016/17		2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26	
			FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP
13 Smith	CHP (Self supporting) 1991																					
	Unit 1 - Front (Singer)																					
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247	
	General	Provision (floor coverings)	4,000		2,500		4,500		4,500		4,500		4,500		4,500		4,500		4,500		4,500	
	Capital	Provision				6,000					7,000					10,000				10,000		
	Unit 2 - Centre (D Styns)																					
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247	
	General	Provision	4,500		2,500		3,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000	
	Capital	Provision					6,000						7,000									10,000
	Unit 3 - Rear (Maier)																					
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247	
	General	Provision	2,500		4,000		4,500		4,000		4,000		4,000		4,000		4,000		4,000		4,000	
	Capital	Provision		6,000						7,000								10,000				
	CHP Total		23,081	6,000	21,685	6,000	25,319	6,000	26,485	7,000	27,185	7,000	27,919	7,000	28,690	10,000	29,499	10,000	30,349	10,000	31,242	10,000
291 Smith	JOINT VENTURE UNITS (Dukin Hollow) 1998																					
	Unit 1 (Wilson)																					
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247	
	General	Provision	4,000		4,500		3,000		4,000		4,000		4,000		4,000		4,000		4,000		4,000	
	Capital	Provision		5,000						8,000						10,000						12,000
	Unit 2 (Thompson)																					
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247	
	General	Provision	4,000		2,500		4,500		5,000		5,000		5,000		5,000		5,000		5,000		5,000	
	Capital	Provision -				5,000					8,000						10,000					
	Unit 3 (Murray)																					
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247	
	General	Provision	4,000		4,500		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000	
	Capital	Provision					5,000		6,000				8,000						10,000			
	Painted internally 2013																					
	JVU Total		24,081	5,000	24,185	5,000	23,819	5,000	25,985	14,000	26,685	8,000	27,419	8,000	28,190	10,000	28,999	10,000	29,849	10,000	30,742	12,000
550 Smith	JOINT VENTURE UNITS (JOHNSON PLACE)																					
	Unit a (Alford)																					
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247	
	General	Provision	2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Provision								8,000						10,000						12,000
	Unit b (Luers)																					
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247	
	General	Provision	4,000		4,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Provision					6,500				8,000						10,000					
	Unit c (Brady)																					
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247	
	General	Provision	3,500		3,500		2,000		2,000		2,000		2,000		2,000		2,000		2,000		2,000	
	Capital	Provision				6,500							8,000						10,000			
	JVU Total		21,581	-	22,185	6,500	19,319	6,500	19,985	8,000	20,685	8,000	21,419	8,000	22,190	10,000	22,999	10,000	23,849	10,000	24,742	12,000

Housing Forward Program in Detail 2016/2017 to 2026/2027

LOT	DESIGNATION	WORKED PROPOSED	2016/17		2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		
			FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	FIXED	CAPITAL	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE
550 Smith	3 Units (Newcarlbeon Niche)																						
	Unit d - (Quinn)																						
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247		
	General	Provision	2,500		4,000		4,500		3,000		3,000		3,000		3,000		3,000		3,000		3,000		
	Capital	Provision		5,000						6,000						10,000							10,000
	Unit e - (Ross)																						
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247		
	General	Provision	2,500		2,500		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		
	Capital	Provision				5,000						6,000						10,000					
	Unit f - (Styns S)																						
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247		
	General	Provision	2,500		2,500		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		
	Capital	Provision						6,000						6,000								10,000	
	Sub Total		19,581	5,000	21,685	5,000	23,819	6,000	22,985	6,000	23,685	6,000	24,419	6,000	25,190	10,000	25,999	10,000	26,849	10,000	27,742	10,000	
95 Greenham	3 Units (Kulja Korner)																						
	Unit 1 - (McTavish)																						
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247		
	General	Provision (water tanks)	2,500		2,500		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		
	Capital	Provision				5,000						6,000						8,000					
	Unit 2 - (Jones)																						
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247		
	General	Provision (water tanks)	2,500		2,500		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		
	Capital	Provision						5,000						6,000								8,000	
	Unit 3 - (Polkinghorne)																						
	Fixed	Water, insurance, etc	4,027		4,228		4,440		4,662		4,895		5,140		5,397		5,666		5,950		6,247		
	General	Provision (water tanks)	2,500		2,500		3,000		3,000		3,000		3,000		3,000		3,000		3,000		3,000		
	Capital	Provision								5,000						6,000							8,000
	Sub Total		19,581	-	20,185	5,000	22,319	5,000	22,985	5,000	23,685	6,000	24,419	6,000	25,190	6,000	25,999	8,000	26,849	8,000	27,742	8,000	
119 - 122 Greenham	CEACA	Council gifted the land to CEACA Ltd																					
	Fixed	Water, insurance, etc																					
	General	Subscriptions		8,000																			
	General	Headworks and units contribution		129,000																			
	Sub Total		137,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GRAND TOTAL			373,742	68,000	248,504	76,500	256,154	67,500	266,712	96,000	273,698	74,000	283,133	80,000	293,039	80,000	303,441	87,000	314,863	90,000	326,331	104,000	

Building Forward Program in Detail 2016/2017 to 2027/2028

STREET	DESIGNATION	WORK PROPOSED	2016/17		2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26	
			MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP
Haig & Allenby	Administration Building 1976																					
	Fixed	General ongoing op - elect, water, Insurance, etc	42,418		44,739		47,201		50,312		52,828		55,469		58,242		61,155		64,212		67,423	
	General Mtce	Building maintenance	14,000		14,500		15,000		15,000		15,000		15,000		15,000		15,000		15,000		15,000	
	Capital	Office Furniture/Equipment		10,000		6,000		6,000		15,000		6,000		6,000		6,000		6,000		6,000		6,000
	Capital	Admin Reno		5,000		6,000		6,000		12,000		6,000		6,000		6,000		6,000		20,000		6,000
			56,418	15,000	59,239	12,000	62,201	12,000	65,312	27,000	67,828	12,000	70,469	12,000	73,242	12,000	76,155	12,000	79,212	26,000	82,423	12,000
Smith	ES Building 2003																					
	Fixed	Operational - elect, water etc	8,096		8,501		8,926		9,372		9,841		10,333		10,849		11,392		11,961		12,560	
	Fixed	Insurance	2,113		2,218		2,329		2,446		2,568		2,568		2,568		2,568		2,568		2,568	
	General Mtce	Provision	2,708		2,843		2,985		3,134		3,291		3,456		3,628		3,810		4,000		4,200	
	Capital	Provision					6,000				5,000				6,000				8,000			
Capital	Extend rear patio past TV equip room		6,000																			
			12,917	6,000	13,562	0	14,240	6,000	14,953	0	15,700	5,000	16,356	0	17,046	6,000	17,770	0	18,530	8,000	19,328	0
Allenby	Koorda Health Centre (2010)																					
	Fixed	Insurance, water etc	13,426		14,097		14,802		15,542		16,319		17,135		17,992		18,892		19,836		20,828	
	General Mtce	Maintenance requirements	18,304		19,219		20,180		21,189		22,248		23,361		24,529		25,755		27,043		28,395	
	Capital	Provision											6,000				5,000					8,000
	Capital	Paint							26,000													
Capital	Replace carpet			5,000																		
			31,730	0	33,316	5,000	34,982	0	36,731	26,000	38,568	0	40,496	6,000	42,521	0	44,647	5,000	46,879	0	49,223	8,000
Ninghan	Early Childhood Centre																					
	Fixed		8,091		8,496		8,920		9,366		9,835		10,326		10,843		11,385		11,954		12,552	
	General Mtce	Nominal maintenance																				
	Capital	Future external cladding Upgrade		9,000		22,000					5,000				5,000				5,000			
			8,091	9,000	8,496	22,000	8,920	0	9,366	0	9,835	5,000	10,326	0	10,843	5,000	11,385	0	11,954	5,000	12,552	0
	Refuse Site																					
	General Mtce		34,813		36,554		38,381		40,300		42,315		44,431		46,653		48,985		51,435		54,006	
	Capital	Extend life current / Create New Site		15,000		10,000		30,000		10,000		10,000		10,000		10,000		10,000		10,000		10,000
			34,813	15,000	36,554	10,000	38,381	30,000	40,300	10,000	42,315	10,000	44,431	10,000	46,653	10,000	48,985	10,000	51,435	10,000	54,006	10,000
Birdwood	Public Toilets 2001																					
	Fixed	Nominal - cleaning, insur., water, elect, etc	19,230		20,192		21,201		22,261		23,374		24,543		25,770		27,059		28,411		29,832	
	Capital	Provision																				
General	Main Bedroom - built in robes					8,000																
			20,000		20,192	0	21,201	8,000	22,261	0	23,374	0	24,543	0	25,770	0	27,059	0	28,411	0	29,832	0
	Cemetery - Koorda																					
	Fixed	Insurance, water etc	13,876		14,570		15,298		16,063		16,866		17,710		18,595		19,525		20,501		21,526	
	Capital	Provision		7,500		5,000		5,000		5,000		5,000		5,000		5,000		5,000		5,000		5,000
			13,876	7,500	14,570	0	15,298	5,000	16,063	0	16,866	5,000	17,710	5,000	18,595	5,000	19,525	5,000	20,501	5,000	21,526	5,000
	Cemetery - Cowcoving																					
	Fixed	Insurance, water etc	1,824		1,915		2,011		2,112		2,217		2,328		2,444		2,567		2,695		2,830	
			1,824	0	1,915	0	2,011	0	2,112	0	2,217	0	2,328	0	2,444	0	2,567	0	2,695	0	2,830	0
Orchard	Drive-In																					
	Fixed	Nominal - insur., water, elect, etc (2000)	7,000		4,899		5,144		5,401		5,671		5,955		6,253		6,565		6,893		7,238	
	Capital	Provision		52,670		10,000		8,000						6,000								8,000
	Screen upgraded 2003, screen & bio box painted 2013			7,000	52,670	4,899	10,000	5,144	8,000	5,401	0	5,671	0	5,955	0	6,253	6,000	6,565	0	6,893	0	7,238

Building Forward Program in Detail 2016/2017 to 2027/2028

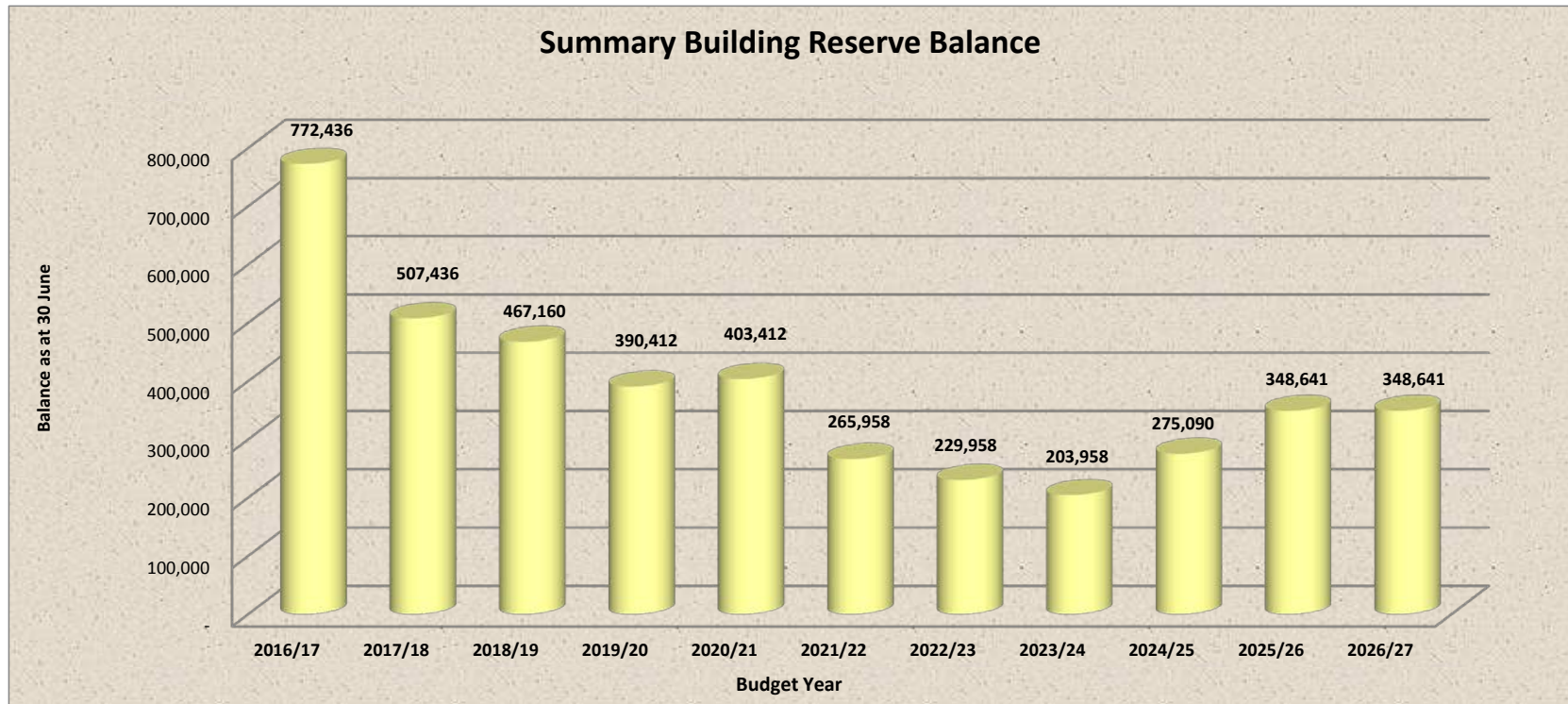
STREET	DESIGNATION	WORK PROPOSED	2016/17		2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26		
			MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	
Smith	TV & Radio Re-transmission	Fixed	8,365		8,783		9,222		9,684		10,168		10,676		11,210		11,770		12,359		12,977		
		Capital							15,000													15,000	
			8,365	0	8,783	0	9,222	0	9,684	15,000	10,168	0	10,676	0	11,210	0	11,770	0	12,359	15,000	12,977	0	
Ningham	Museum & MAD Club	Fixed	4,879		5,123		5,379		5,648		5,930		6,227		6,538		6,865		7,209		7,569		
		General Mtce	551		579		608		638		670		670		670		670		670		670		
		Capital		8,000		5,000		5,000		5,000		5,000		5,000		5,000		5,000		5,000		5,000	5,000
			5,430	8,000	5,702	5,000	5,987	5,000	6,286	5,000	6,600	5,000	6,897	5,000	7,208	5,000	7,535	5,000	7,879	5,000	8,239	5,000	
Scott	Recreation Facility	Fixed	144,976		152,225		159,836		167,828		176,219		185,030		194,282		203,996		214,196		224,905		
		General Mtce	7,525		7,901		8,296		8,710		9,160		9,640		10,160		10,720		11,320		11,960		
		General	8,477		8,901		9,346		9,813		10,304		10,819		11,360		11,928		12,525		13,151		
		Capital																					
		Capital		4,700,000		300,000																	
		Capital																					
					160,978	4,700,000	169,027	300,000	177,478	0	186,351	0	195,323	0	204,649	0	214,442	0	224,724	0	235,520	0	246,856
Scott	Tennis/Basketball/Netball	General									200,000												
		Capital																				300,000	
			0	0	0	0	0	0	0	0	200,000	0	0	0	0	0	0	0	0	0	0	300,000	
Greenham	Bowling Green	Capital															350,000						
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	350,000	0	0	0	0		
Haig	Swimming Pool	Fixed	116,783		122,622		128,753		135,191		141,950		149,048		156,500		164,325		172,542		181,169		
		General	29,643		31,128		32,684		34,318		36,034		36,034		36,034		36,034		36,034		36,034		
		Insurance	9,775		10,261		10,774		11,313		11,879		11,879		11,879		11,879		11,879		11,879		
		Capital		8,000		5,000		10,000				15,000				15,000					15,000		
			156,201	8,000	164,011	5,000	172,211	10,000	180,822	0	189,863	15,000	196,961	0	204,413	15,000	212,238	0	220,455	15,000	229,082	0	
Allenby	Memorial Hall	Fixed	26,366		27,684		29,069		30,522		32,048		33,650		35,333		37,100		38,955		40,902		
		General	3,269		3,433		3,604		3,785		3,974		3,974		3,974		3,974		3,974		3,974		
		Capital		10,000				12,000				15,000						15,000					
		Capital																					
			29,635	10,000	31,117	0	32,673	12,000	34,307	0	36,022	15,000	37,624	0	39,307	0	41,074	15,000	42,929	0	44,876	0	
Railway	Pioneer Hall	Fixed	533		560		588		617		648		680		714		750		787		827		
		General	6,000																				
			6,533	0	560	0	588	0	617	0	648	0	680	0	714	0	750	0	787	0	827	0	
Allenby	Old Guide/Brownie Hall	Fixed	500		500		500		500		500		500		500		500		500		500		
			500	0	500	0	500	0	500	0	500	0	500	0	500	0	500	0	500	0	500	0	

Building Forward Program in Detail 2016/2017 to 2027/2028

STREET	DESIGNATION	WORK PROPOSED	2016/17		2017/18		2018/19		2019/20		2020/21		2021/22		2022/23		2023/24		2024/25		2025/26	
			MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP	MTCE	CAP
Allenby	Volunteer Park																					
	Redevelop																					
	Capital	Improvements					5,000									6,000						8,000
	Capital	Skate Park																				
	Capital	Shade & seating																				
			0	0	0	0	0	5,000	0	0	0	0	0	0	0	6,000	0	0	0	0	0	8,000
	Community Shed (see Recreation Facility)																					
	Fixed	Nominal - Insure etc	10,998		11,548		12,125		12,732		13,368		14,037		14,738		15,475		16,249		17,062	
	Capital	Fit out				5,000				5,000							8,000					
			10,998	0	11,548	5,000	12,125	0	12,732	5,000	13,368	0	14,037	0	14,738	0	15,475	8,000	16,249	0	17,062	0
Railway	Shire Depot																					
	Fixed	Provision maintenance	27,544		28,921		30,367		31,886		33,480		35,154		36,912		38,757		40,695		42,730	
	General	General	9,724		10,210		10,721		11,257		11,819		12,410		13,031		13,682		14,366		15,085	
	Capital	Construction additional storage		5,000		5,000				5,000				5,000				5,000				5,000
			37,268	5,000	39,131	5,000	41,088	0	43,142	5,000	45,299	0	47,564	5,000	49,942	0	52,440	5,000	55,062	0	57,815	5,000
Orchard	Airstrip																					
	Fixed maintenance																					
	Capital	Improvements-seal parking area/ablutions south east corner	11,970		12,569		13,197		13,857		14,550		15,277		16,041		16,843		17,685		18,569	
			11,970	0	12,569	0	13,197	0	13,857	0	14,550	0	15,277	0	16,041	0	16,843	0	17,685	0	18,569	0
Railway	Community Office (Currently Commercial Lease)																					
	Fixed	Insurance, water cleaning etc	2,205		2,315		2,431		2,553		2,680		2,814		2,955		3,103		3,258		3,421	
	General				0		0		0		0		0		0		0		0		0	
	Capital	Upgrade					8,000								10,000							
			2,205	0	2,315	0	2,431	8,000	2,553	0	2,680	0	2,814	0	2,955	10,000	3,103	0	3,258	0	3,421	0
Scott	Caravan Park																					
	Fixed	Op costs - elect, water, clean, garden etc	32,982		34,631		36,363		38,181		40,090		42,094		44,199		46,409		48,729		51,166	
	General	Provision	8,308		8,723		9,160		9,618		10,098		10,603		11,134		11,690		12,275		12,888	
	Upgrade																					
	Capital	Provision				8,000				12,000												12,000
	Capital	Onsite cabins											150,000		120,000							
			41,290	0	43,355	8,000	45,522	0	47,798	12,000	50,188	0	52,698	150,000	55,333	120,000	58,099	0	61,004	0	64,054	12,000
	Industrial Units (Proposed)																					
	Construction	Construction (pending grant funding)		210,000		210,000							20,000									15,000
	Fixed				18,000		18,900		19,845		20,837		21,879		22,973		24,122		25,328		26,594	
			0	210,000	18,000	210,000	18,900	0	19,845	0	20,837	0	21,879	20,000	22,973	0	24,122	0	25,328	0	26,594	15,000
TOTAL			638,042	5,046,170	699,359	597,000	732,290	109,000	768,881	105,000	806,205	272,000	842,544	213,000	880,699	200,000	920,763	65,000	962,830	89,000	1,007,000	388,000

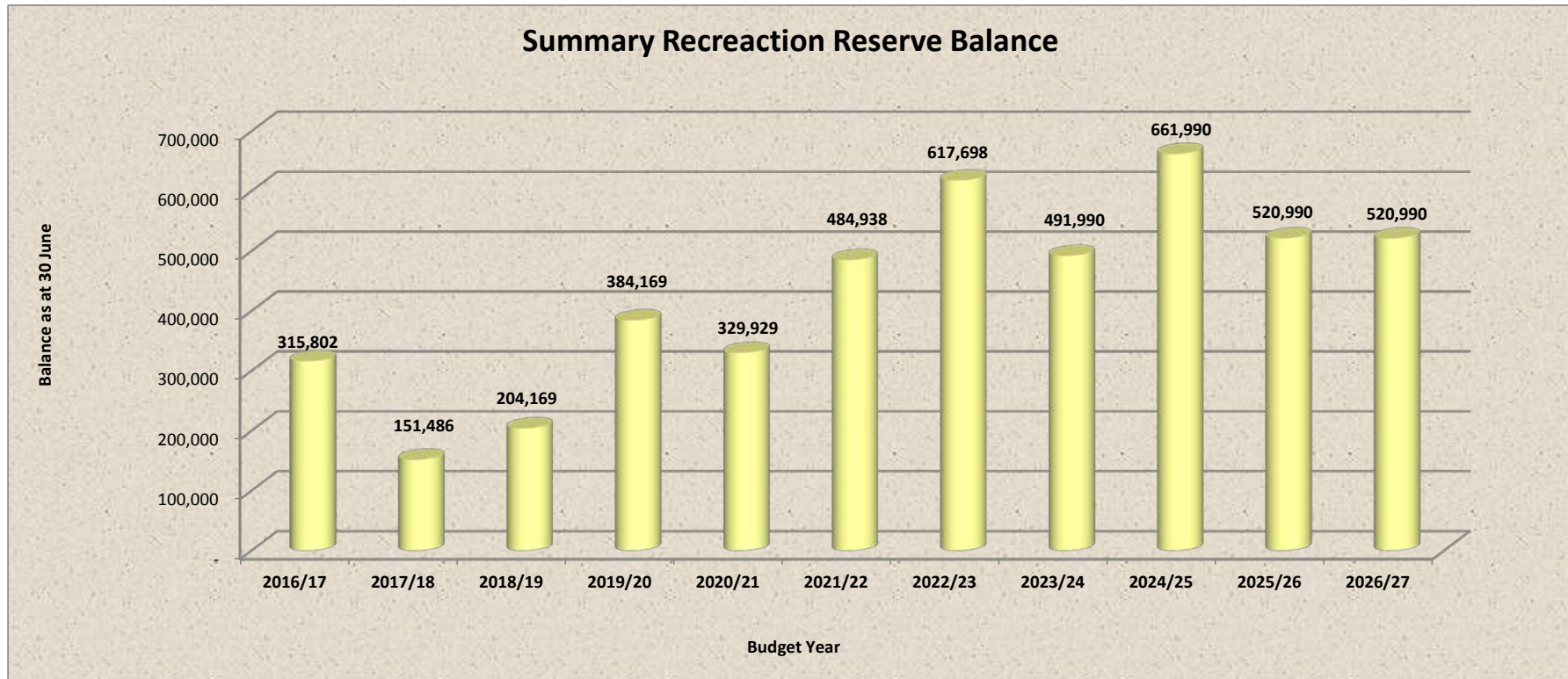
Summary of Building Reserve Funds

Budget Year	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Balance Building Reserve 1st July	1,038,436	772,436	507,436	467,160	390,412	403,412	265,958	229,958	203,958	275,090	348,641
Annual Transfer In	21,000	28,000	35,724	55,252	45,000	63,546	35,000	10,000	97,132	125,551	
Total Building Reserve Funds	1,059,436	800,436	543,160	522,412	435,412	466,958	300,958	239,958	301,090	400,641	348,641
Less Transfers Out	(287,000)	(293,000)	(76,000)	(132,000)	(32,000)	(201,000)	(71,000)	(36,000)	(26,000)	(52,000)	
Balance Building Reserve 30th June	772,436	507,436	467,160	390,412	403,412	265,958	229,958	203,958	275,090	348,641	348,641



Summary of Recreation Reserve Fund

Budget Year	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27
Balance Building Reserve 1st July	1,238,348	315,802	151,486	204,169	384,169	329,929	484,938	617,698	491,990	661,990	520,990
Annual Transfer In	136,035	135,684	87,683	180,000	80,760	155,009	252,760	134,292	170,000	109,000	
Total Building Reserve Funds	1,374,383	451,486	239,169	384,169	464,929	484,938	737,698	751,990	661,990	770,990	520,990
Less Transfers Out	(1,058,581)	(300,000)	(35,000)		(135,000)		(120,000)	(260,000)		(250,000)	
Balance Building Reserve 30th June	315,802	151,486	204,169	384,169	329,929	484,938	617,698	491,990	661,990	520,990	520,990



Acquisition/Construction of Assets 2016 2017

2016-2017	FUNDING SOURCE						
<u>BY REPORTING PROGRAM</u>	Reserves	R4R	Proceeds Sale	Grant	Road Funding	Muni	Project Cost
<u>GOVERNANCE</u>							
<u>GENERAL PURPOSE FUNDING</u>							
<u>LAW, ORDER & PUBLIC SAFETY</u>							
Emergency Services Building	6,000						6,000
<u>HEALTH</u>							
EHO Vehicle			85,000			37,000	122,000
Community/Allied Health							-
<u>EDUCATION & WELFARE</u>							
Early Childhood Centre	9,000						9,000
<u>HOUSING</u>							
Lot 9							-
Lot 68							-
Lot 282	7,000						7,000
Lot 271	20,000						20,000
Lot 274							-
<u>OTHER HOUSING</u>							
Lot 203	5,000						5,000
Lot 204	5,000						5,000
Yalabee	5,000						5,000
CHP Units	6,000						6,000
Joint Venture Units (3)	5,000						5,000
Joint Venture Units (Johnson Place)							-
Units (Kulja Korner)							-
Units (NEWROC)	5,000						5,000
Lot 164 A	5,000						5,000
Lot 164 B	5,000						5,000
<u>COMMUNITY AMENITIES</u>							
Community Bus	65,000		60,000				125,000
New Refuse Site	30,000						30,000
Cemetery						7,500	7,500
<u>RECREATION & CULTURE</u>							
Hall Improvements	10,000						10,000
Pool - Upgrade						8,000	8,000
Volunteer Park							-
Rec Centre Renovation	1,238,581			3,400,000		61,419	4,700,000
TV Retransmission							-
Drive In	10,000			32,935		9,760	52,695
Museum & MAD Club						8,000	8,000
<u>TRANSPORT</u>							
<u>Transport - Plant & Buildings</u>							
Depot Shed						5,000	5,000
W/S Ute	15,000		60,000				75,000
Isuzu Prime Mover (KD 065)	140,000		65,000				205,000
Crew Cab (KD 066)	16,000		18,000				34,000
Crew Cab (KD 064)	16,000		18,000				34,000
Nissan Navara Ute (KD061)							-
Mowers	10,000						10,000

Acquisition/Construction of Assets 2016 2017

2016-2017	FUNDING SOURCE						
<u>BY REPORTING PROGRAM</u>	Reserves	R4R	Proceeds Sale	Grant	Road Funding	Muni	Project Cost
3 Tonne Truck (KD006)	25,000		30,000				55,000
Misc Plant	15,000						15,000
<u>Roads</u>							
As per details page 63					1,524,000		1,524,000
Kerbing	60,000				60,000		120,000
Footpaths	20,000						20,000
<u>ECONOMIC SERVICES</u>							
NRM Office							-
Caravan Park							-
NRM Vehicle							-
Industrial Units							-
<u>OTHER PROPERTY & SERVICES</u>							
Computer Hardware							-
Computer Software							-
Office Furniture							-
Telephone System Admin Office	8,000						8,000
Executive Sedan	15,000		105,000				120,000
Admin Sedan	9,000		17,000				26,000
Office	7,000						7,000
Sub Total	1,792,581	-	458,000	3,432,935	1,584,000	136,679	7,404,195
Plant Reserve	261,000						
Road Reserve	80,000						
Building Reserve	287,000						
TV Retransmission Reserve	-						
Recreation Reserve	1,058,581						
CEACA Reserve	137,000						
IT & Administration Reserve	-						
Community Housing	6,000						
JV Housing	5,000						
JV Housing (Johnson Place)	-						
Community Bus	65,000						
Waste Management	30,000						
Accrued Leave	50,000						
	1,979,581						