



Shire of
Nannup
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Agenda

Council Meeting to be held
on Thursday 23 June 2016
Commencing at 4.15pm

A g e n d a

- 1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**
- 2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**
(previously approved)
- 3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
- 4. PUBLIC QUESTION TIME**
- 5. APPLICATIONS FOR LEAVE OF ABSENCE**
- 6. PETITIONS/DEPUTATIONS/PRESENTATIONS**
- 7. DECLARATIONS OF INTEREST**

The Shire President will read out any declarations received relating to financial, proximity or impartiality interests and ask for any further declarations to be made.

Members should make any declarations at the start of the meeting but may declare an interest before the resolution of any agenda item.

8. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

8.1 That the Minutes of the Ordinary Council Meeting of the Shire of Nannup held in Council Chambers on 26 May 2016 be confirmed as a true and correct record.

8.2 That the Minutes of the Special Council Meeting of the Shire of Nannup held in Council Chambers on 16 June 2016 be confirmed as a true and correct record

- 9. MINUTES OF COUNCIL COMMITTEES**
- 10. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**
- 11. REPORTS BY MEMBERS ATTENDING COMMITTEES**

12. REPORTS OF OFFICERS

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FINANCE & ADMINISTRATION		
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**13. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY
DECISION OF MEETING**

13.1 OFFICERS

13.2 ELECTED MEMBERS

**14. MEETING CLOSED TO THE PUBLIC
(Confidential Items)**

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

**14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE
PUBLIC**

**15. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS
BEEN GIVEN**

16. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

17. CLOSURE OF MEETING

WORKS & SERVICES

AGENDA NUMBER:	12.1
SUBJECT:	Town Oval
LOCATION/ADDRESS:	Shire of Nannup
NAME OF APPLICANT:	Shire of Nannup
FILE REFERENCE:	RES 9185
AUTHOR:	Chris Wade – Manager Infrastructure
REPORTING OFFICER:	Chris Wade – Manager Infrastructure
DISCLOSURE OF INTEREST:	
DATE OF REPORT:	13 June 2016

BACKGROUND:

The Nannup town oval is used for a multitude of organised and non-organised recreational activities throughout the year and in general is maintained to a high standard; though the weather plays a large part in this.

In recent months Council has received several verbal complaints regarding members of the public practising golf on the oval and leaving it in a damaged condition. Officers have also visually observed two people practicing golf (chipping) and removing divots on every shot and not replacing them.

COMMENT:

Officer made a management decision to erect a sign at each end of the oval advising members of the public that practising golf on the oval is no longer permitted. However the erection of the signs has been challenged by a member of the golf club who believes a local law is needed to erect signs similar to this.

Information was sort from The Department of Local Government who advised that as land managers (officers), signs can be erected, but to appease the person seek endorsement from Council and a later date when reviewing local laws it can be considered then.

As a side note the oval also has a sign at each end stating NO UNAUTHORISED VEHICLES ON OVAL.

The erection of the signs does not have any impact on the golf club and players playing on the course who accidentally hit a ball onto the oval. It is purely to stop practising and make a safe environment for other oval users from a risk management perspective.

STATUTORY ENVIRONMENT: Nil.

POLICY IMPLICATIONS: Nil.

FINANCIAL IMPLICATIONS:

STRATEGIC IMPLICATIONS: Nil

RECOMMENDATION:

Council endorse the erection of signage on the town oval on an as needed basis that managers believe necessary and to be followed by notification to Council.

VOTING REQUIREMENTS: Simple Majority

FINANCE & ADMINISTRATION

AGENDA NUMBER:	12.2
SUBJECT:	2016/17 Budget Adoption
LOCATION/ADDRESS:	Nannup
NAME OF APPLICANT:	Shire of Nannup
FILE REFERENCE:	FNC 3
AUTHOR:	Tracie Bishop – Manager Corporate Services
REPORTING OFFICER:	Tracie Bishop – Manager Corporate Services
DISCLOSURE OF INTEREST:	Nil
DATE OF REPORT:	19 June 2016
ATTACHMENTS:	12.2.1 - Budget Schedules 2016/17 12.2.2 – Fees & Charges 2016/17

BACKGROUND:

The 2016/17 Budget is presented to Council for adoption and setting of rating levels.

COMMENT:

Further to the budget workshops and the Draft Budget meeting all changes have been incorporated into this document. The 2016/17 Budget has been prepared to include a 3.98% increase in the rate in the dollar.

A balanced budget with an anticipated \$0 surplus at year end has been prepared and have been converted into the required statutory format for final adoption.

The following recommendations are required by Council to formally adopt the 2016/17 Budget.

STATUTORY ENVIRONMENT:

Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

Section 6.2 of the Local Government Act stipulates that no later than 31 August each financial year or such extended time as the Minister allows each local government is to prepare and adopt by absolute majority in the form and manner prescribed a budget for its municipal fund for the financial year ending on the next following 30 June.

POLICY IMPLICATIONS: Nil.

FINANCIAL IMPLICATIONS:

The financial implication is a rate requirement for 2016/17 of \$1,508,524.

STRATEGIC IMPLICATIONS:

The adoption of the proposed 2016/17 budget is the cornerstone of developing the long term financial sustainability of the Shire.

Council's Corporate Strategic Plan was considered when formulating the budget.

RECOMMENDATION:

That the following proposed recommendations be endorsed by Council.

Recommendation One – Rate in the Dollar and Minimum rates applied:

That Council impose the following Rates & Charges

Rate Type	Minimum Rate in \$	Rate in \$	Yield
GRV	\$820	0.078950	\$ 771,280
UV	\$1050	0.004480	\$ 738,474
			\$1,509,754

Voting Requirements: Absolute Majority

Recommendation Two – Dates for payments in full and by instalments

Pursuant to Section 6.45 of the Local Government Act 1995 and regulations 64(2) of the Local Government (Financial Management) Regulations 1996, Council nominates the following due dates for payment in full by instalments:

- Full Payment and 1st instalment due: 23/09/2016
- 2nd Quarterly Instalment due 23/11/2016
- 3rd Quarterly Instalment due 23/01/2017
- 4th Quarterly Instalment Due 27/03/2017

Voting Requirements: Absolute Majority

Recommendation Three – Interest and Penalties

- Council charge an 11% penalty charge per annum, calculated by simple interest on rates paid after the 35th day of service of the rates notice in accordance with the Local Government Act 1995;
- Council charge a \$5 Administration Fee per remittance notice, per instalment, for rates levied in the 2016/17 financial year in accordance with the Local Government Act 1995;
- Council charge a 5.5% interest charge per annum, calculated by simple interest on instalment payments for rates levied in the 2016/17 financial year in accordance with the Local Government Act 1995;
- Council charge a 5.4% interest charge per annum, calculated by simple interest on deferred rates held after 1 July 2016 in accordance with the requirements stipulated by the Office of State revenue.

Voting Requirements: Absolute Majority

Recommendation Four – Waste Management Levy

1. That Council set the following rate under S66 of the Waste Avoidance and Resource Recovery Act 2007 to cover costs associated with management of the Waste Management Facility for 2016/17:

	Rate in the Dollar	Minimum Rate
GRV	0.000324	\$53
UV	0.000082	\$53

Voting Requirements: Absolute Majority

Recommendation Five – Rubbish Service Charges:

That Council set rubbish service charges at \$220 per service for the 2016/17 year and recycling service charge at \$138.00 per service for the 2016/17 year for all users within the Shire of Nannup.

Voting Requirements: Absolute Majority

Recommendation Six – Fees & Charges:

That Council adopts the 2016/17 Shire of Nannup Schedule of Fees and Charges as per Attachment 4.

Voting Requirements: Absolute Majority

Recommendation Seven – Elected Members Fees and Allowances for 2016/17

1. Pursuant to Section 5.99 of the Local Government Act 1995 and Regulations 34 of the Local Government (Administration) Regulations 1996, Council adopts the following sitting fees for individual meeting attendance:
 - a. Shire President \$150 per Council meeting
 - b. Shire President \$65 per Committee meeting
 - c. Councillors \$130 per Council meeting
 - d. Councillors \$65 per Committee meeting

2. Pursuant to Section 5.99A of the Local Government Act 1995 and regulation 34A and 34AA of the Local Government (Administration) Regulations 1996, Council adopts the following annual allowances for elected members.

a. Travel Allowance

Regular Car	Cents / Km
Up To 1600cc	0.51
1601cc – 2600cc	0.654
Over 2600 Cc	0.91

- b. IT Allowance \$1,300 per annum

3. Pursuant to Section 5.98(5) of the Local Government Act 1995 and Regulation 33 of the Local Government (Administration) Regulations 1996, Council adopts the following annual Local Government Allowance to be paid in addition to the meeting attendance fees:

- a. Shire President \$8,000
- b. Deputy Shire President \$2,000

Voting Requirements: Absolute Majority

Recommendation Eight – Statutory Compliance:

That Council confirms that it is well satisfied with the services and facilities it provides:

- a) Integrate and co-ordinate, as far as practicable, with any provided by the Commonwealth, State or any other public body;
- b) Do not duplicate, to an extent that the Local Government considers inappropriate, services or facilities provided by the Commonwealth, the State or any other body or person, whether public or private and;
- c) Are managed efficiently and effectively.

In accordance with Section 3.18(3) of the Local Government Act 1995.

Voting Requirements: Absolute Majority

Recommendation Nine – Material Variance Reporting 2015/16:

In accordance with Regulation 34(5) of the Local Government Financial Management Regulations 1996 and AASB 1031 Materiality, the level to be used in statements of financial activity in 2016/17 for reporting material variances shall be +/- 10% or \$30,000, whichever is greater.

Voting Requirements: Absolute Majority

Recommendation Ten – Budget Document:

That Council adopt the 2016/17 Shire of Nannup budget as presented. Financial implications being a cash budget inflow of \$1,508,524 and represents a 3.98% increase from previous year.

Voting Requirements: Absolute Majority

AGENDA NUMBER:	12.3
SUBJECT:	Budget Monitoring – May 2016
LOCATION/ADDRESS:	Nannup Shire
NAME OF APPLICANT:	N/A
FILE REFERENCE:	FNC 8
AUTHOR:	Robin Prime – Corporate Services Officer
REPORTING OFFICER:	Tracie Bishop – Manager Corporate Services
DISCLOSURE OF INTEREST:	None
DATE OF REPORT:	26 June 2016
ATTACHMENTS:	12.3.1 – Financial Statements for the period ending 31 May 2016 12.3.2 – Table Showing Detailed Variances for May 2016

BACKGROUND:

Local Government (Financial Management) Regulation 34(1) requires that Council report monthly on the financial activity from all the various operating and capital divisions. Council has adopted a variance threshold of 10% or \$30,000, whichever is the greater on which to report. The statutory statements are appended at Attachment 12.3.1

Whilst this has resulted in all variances of 10% being identified and reported, it only focuses attention on the performance to the month in question and not the likely outturn at the end of the year.

Monthly reporting draws on the flexibility allowed in the Financial Management Regulations to draw attention to likely under and overspends at the end of the year.

COMMENT:

As part of Council's statutory compliance an annual review of the financial budget was completed in February 2016. All trends identified will continue to be monitored throughout the year with only new variances reported each month.

The gross surplus that is anticipated for the end of this financial year is expected to be \$13,237 this is shown in the table following.

OPERATING BY PROGRAM:

General Purpose Funding:

\$23,272 predicted Deficit in this Program.

\$51,000 within interest on investments under received, offset by over received of sundry income of \$12,960 and Penalty Interest of \$4,495. Also counter balanced by savings made in D.O.T Licensing Expenses.

Governance:

\$4,460 predicted Surplus in this Program.

Insurance expense \$9,500 less than budgeted, salaries expense \$5,000 less than budgeted, however offset by higher printer maintenance costs of \$1,100, Accommodation and Travel Expense \$3,500 higher than anticipated, and \$5,000 legal expenses, \$7,500 savings made in IT Costs and \$725 savings in Election Costs.

Law & Order:

\$13,600 predicted Deficit in this Program.

Firebreak contractor \$1,226, Ranger Salaries \$6,000 Ranger Expenses \$9,145 all overspent in expenses, added to by the under received Cockatoo Valley Fire Break fees \$1,000 under received, DFES Reimbursement CESM \$3,000. These overspends and under received offset by over received amounts of Dog Registration Fees of \$2,000, Fines and Penalties \$1,320 and Savings made in Brigade Vehicle Maintenance of \$2,188.

Health:

\$6,466 predicted Surplus in this Program.

General License Fees increase of budget by \$6,466, this is a new fee, not previously accounted for.

Education and Welfare:

\$900 predicted Surplus in this Program.

Heritage trail \$3,200 overspent, Superannuation \$1,800 Overspent, coupled with a seniors Grant never received of \$2,100, all offset by Community Development Officer Savings from Youth Officer \$8,000.

Housing:

\$500 predicted Surplus in this program.

Staff Housing Maintenance \$8,500 under spent, and Rental lease under received by \$8,000.

Community Amenities:

\$74,200 predicted Surplus in this Program.

Positives in each identified area, \$6,300 more in Tip Fees, \$7,400 in Planning Fees, \$500 in Cemetery fees, all offset by lower town planning expenditure of \$60,000.

Recreation & Culture:

\$13,250 predicted Surplus in this Program.

Savings have been identified in Community meeting Room of \$600, Public Parks and Gardens of \$16,000 and Library Salaries of \$6,000. However, offset by over spends in the Old Roads Building of \$3,500 and Foreshore Park of \$4,500.

Transport:

\$7,275 predicted Surplus in this Program.

Street sweeping savings of \$5,000, coupled with an over receive of Sale of Materials of \$2,275.

Economic Services:

\$6,750 predicted Surplus in this Program.

Caravan Park income \$3,000 more than budgeted, Building Permits \$1,500 more than budgeted, coupled with \$3,000 savings on tourist promotion. Small under receive in Septic Tank Application Fees \$440 and Overspend in Australia Day Celebrations \$312.

Other Property & Services:

\$5,300 predicted Surplus in this Program.

Private Works underspend of \$3,300, and Licences underspend of \$2,000.

CAPITAL

Governance:

\$2,000 to be spent acquiring Lot 66 – Laneway linking Walter street to Adam Street, Nannup.

Recreation & Culture:

\$46,990 has been spent upgrading the Community Meeting room.

Economic Services:

\$20,000.00 has been paid to the lessees of the Caravan Park to cover costs associated with building the ablution block and removal of asbestos shed, as per Council Meeting held in October 2015 Item 12.5 resolution 9300.

Attachment 12.3.2 provides detailed breakdowns of income and expenditure incurred within the period 1 July 2015 and 31 May 2016 and the associated annual budgets. These are broken down into five columns. The annual budget within the schedule, the budgeted year to date figures, actual spend to date and variance between budgeted year to date and actual percentage and dollar value. Items highlighted in yellow indicate Capital Expenditure.

	(Surplus)/Deficit \$
Gross (surplus)/deficit expected for the year	
Income – under received	\$13,046
Expenditure – underspent	-\$95,273
Capital	\$68,990
Projected surplus at end of the year	-\$13,237

STATUTORY ENVIRONMENT:

Local Government (Financial Management) Regulation 34(1)(a).

POLICY IMPLICATIONS: Nil.

FINANCIAL IMPLICATIONS: Nil.

STRATEGIC IMPLICATIONS: Nil.

RECOMMENDATION:

It is recommended that the Monthly Financial Statements for the period ending 31 May 2016 be received.

Any surplus realized as at June 30 2016 should be used to offset reserve contribution from AMP required to cover Recreation Centre Capital Fund.

VOTING REQUIREMENTS: Simple Majority

Shire of Nannup
Ordinary Council Meeting Agenda: 23 June 2016

AGENDA NUMBER:	12.4
SUBJECT:	Monthly Accounts for Payment - May 2016
LOCATION/ADDRESS:	Nannup Shire
NAME OF APPLICANT:	N/A
FILE REFERENCE:	FNC 8
AUTHOR:	Tracie Bishop – Manager Corporate Services
REPORTING OFFICER:	Tracie Bishop – Manager Corporate Services
DISCLOSURE OF INTEREST:	None
PREVIOUS MEETING	None
REFERENCE:	
DATE OF REPORT	16 June 2016
ATTACHMENTS:	12.4.1 – Accounts for Payment – May 2016 12.4.2 – Credit Card Transactions – April & May 2016

BACKGROUND:

The Accounts for Payment for the Nannup Shire Municipal Account fund and Trust Account fund to 31 May 2016 as detailed hereunder and noted on the attached schedule, are submitted to Council.

COMMENT:

If Councillors have questions about individual payments prior notice of these questions will enable officers to provide properly researched responses at the Council meeting.

There is currently one corporate credit card in use. A breakdown of this expenditure in the monthly financial report is required to comply with financial regulations. This breakdown is included within the attachments.

Municipal Account

Accounts paid by EFT	8299 - 8388	\$186,241.09
Accounts paid by cheque	20031 – 20043	\$4,898.20
Accounts paid by Direct Debit	DD9597.1 to DD9609.9	\$54,273.64

Sub Total Municipal Account	\$245,412.93
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Trust Account

Accounts paid by cheque	22797 - 22797	\$200.00
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Sub Total Trust Account	\$200.00
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Total Payments	\$245,612.93
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STATUTORY ENVIRONMENT: LG (Financial Management) Regulation 13

POLICY IMPLICATIONS: Nil.

FINANCIAL IMPLICATIONS: As indicated in Schedule of Accounts for Payment.

STRATEGIC IMPLICATIONS: Nil.

RECOMMENDATION:

That the List of Accounts for Payment for the Nannup Shire Municipal Account fund totalling \$245,612.93 for period 1 May 2016 to 31 May 2016 in the attached schedule be endorsed.

VOTING REQUIREMENTS: Simple Majority

**13. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY
DECISION OF MEETING**

13.1 OFFICERS

13.2 ELECTED MEMBERS

13.2.1 "That this council run a public competition for the naming of the new laneway purchased from the Catholic Church"

13.2.2 "That this council seek to construct and seal the CBD Laneway (Rear of Chemist)"

**14. MEETING CLOSED TO THE PUBLIC
(Confidential Items)**

14.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

**14.2 PUBLIC READING OF RESOLUTIONS THAT MAY BE MADE
PUBLIC**

**15. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS
BEEN GIVEN**

16. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

17. CLOSURE OF MEETING



Agenda Attachments

Item	Attach	Title
12.2	1	Budget Schedules 2016/17
	2	Revised Fees & Charges 2016/17
12.3	1	Financial Statements for the period ending 31 May 2016
	2	Table Showing Detailed Variances for May 2016
12.4	1	Accounts for Payment – May 2016
	2	Credit Card Transactions – April & May 2016
13.2	1	Photo of CBD Laneway



**BUDGET
FOR THE YEAR ENDED
30 JUNE 2017**

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

	Note	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Rates	8	1,508,369	1,458,691	1,450,846
Operating Grants, Subsidies and Contributions		1,633,997	920,426	2,287,403
Fees & Charges	13	342,762	330,446	301,236
Service Charges	10	0	13,313	0
Interest Earnings	2(a)	67,801	79,479	104,246
Other Revenue		44,150	77,574	48,150
Total Revenue		3,597,079	2,879,929	4,191,881
Expenses				
Employee Costs		(1,685,355)	(1,543,371)	(1,619,955)
Materials and Contracts		(1,400,350)	(1,228,334)	(1,155,151)
Utility Charges		(94,178)	(100,207)	(96,681)
Depreciation on Non-Current Assets	2(a)	(1,708,889)	(2,431,279)	(2,049,850)
Interest Expenses	2(a)	(4,650)	(7,256)	(8,659)
Insurance Expenses		(183,476)	(157,155)	(174,016)
Other Expenditure		(300)	(1,467)	(300)
Total Expenses		(5,077,198)	(5,469,069)	(5,104,612)
		(1,480,119)	(2,589,140)	(912,731)
Non-Operating Grants, Subsidies and Contributions		1,308,000	2,588,970	3,100,540
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Profit on Asset Disposals	4		0	9,500
Loss on Asset Disposals	4	(18,000)	(43,075)	(15,700)
NET RESULT		(190,119)	(43,075)	2,181,609
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		(190,119)	(43,075)	2,181,609

Fair value adjustments to financial assets at fair value through profit or loss and other comprehensive income is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption. It is anticipated in all instances that any other comprehensive income will relate to non-cash transactions and, as such, have no impact on this budget document. Fair value adjustments relating to the re-measurement of non-current assets through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary. This statement should be read in conjunction with the accompanying notes.

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

	Note	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Revenue				
Governance		0	79	500
General Purpose Funding		2,933,578	2,248,617	3,586,882
Law, Order, Public Safety		194,763	170,249	186,947
Health		7,885	8,835	2,730
Education & Welfare		48,969	29,710	53,830
Housing		31,720	23,579	35,356
Community Amenities		185,237	188,518	150,851
Recreation & Culture		29,446	30,866	28,785
Transport		111,284	105,154	95,000
Economic Services		24,270	46,129	21,000
Other Property & Services		30,000	28,194	30,000
Total Revenue		3,597,152	2,879,930	4,191,881
Expenses Excluding Finance Costs				
Governance		(312,261)	(288,263)	(300,344)
General Purpose Funding		(163,227)	(158,818)	(167,350)
Law, Order, Public Safety		(449,330)	(504,981)	(456,879)
Health		(65,070)	(65,882)	(68,959)
Education & Welfare		(179,946)	(240,616)	(215,868)
Housing		(48,004)	(43,758)	(52,983)
Community Amenities		(509,106)	(384,157)	(491,871)
Recreation & Culture		(630,666)	(570,276)	(581,923)
Transport		(2,647,417)	(2,906,876)	(2,436,634)
Economic Services		(167,768)	(147,677)	(149,516)
Other Property & Services		100,177	(150,509)	(173,626)
Total Expenses		(5,072,618)	(5,461,813)	(5,095,953)
Finance Costs				
Community Amenities		(4,650)	(5,543)	(5,580)
Transport		0	(1,713)	(3,079)
	5	(4,650)	(7,256)	(13,184)
Non-Operating Grants, Subsidies & Contributions				
General Purpose Funding		0	0	721,656
Law, Order & Public Safety		0	0	0
Education & Welfare		0	0	0
Recreation & Culture		0	993,064	879,884
Transport		1,308,000	1,442,785	1,344,000
Economic Services		0	153,121	155,000
		1,308,000	2,588,970	3,100,540
Profit/(Loss) on Disposal of Assets				
Governance		0	(14,745)	(15,700)
Transport	4	(18,000)	(28,330)	9,500
		(18,000)	(43,075)	(6,200)
NET RESULT		(190,119)	(43,245)	2,181,609
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		(190,119)	(43,245)	2,181,609

Fair value adjustments to financial assets at fair value through profit or loss and other comprehensive income is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption. It is anticipated in all instances that any other comprehensive income will relate to non-cash transactions and, as such, have no impact on this budget document. Fair value adjustments relating to the re-measurement of non-current assets through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary. This statement should be read in conjunction with the accompanying notes.

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

	Note	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash Flows from Operating Activities				
Receipts				
Rates		1,508,369	1,458,691	1,450,846
Operating Grants, Subsidies and Contributions		1,633,997	920,426	2,287,403
Fees & Charges		342,762	330,446	301,236
Service Charges		0	13,313	0
Interest Earnings		67,801	79,479	104,246
Other Revenue		44,150	77,574	48,150
Total Receipts		3,597,079	2,879,929	4,191,881
Payments				
Employee Costs		(1,469,937)	(1,352,161)	(1,414,899)
Materials and Contracts		(1,400,350)	(1,228,334)	(1,155,151)
Utility Charges		(94,178)	(100,207)	(96,681)
Insurance Expenses		(183,476)	(157,155)	(174,016)
Interest expenses		(4,616)	(7,614)	(8,625)
Other Expenditure		(300)	(1,467)	(300)
Total Payments		(3,152,857)	(2,846,938)	(2,849,672)
Net Cash Provided by/(Used in) Operating Activities	15(b)	444,222	32,991	1,342,209
Cash Flows from Investing Activities				
Payments for Purchase of Property, Plant & Equipment		(1,563,184)	(1,828,287)	(1,537,884)
Payments for Construction of Infrastructure		(2,675,100)	(2,582,068)	(2,743,561)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies & Contributions used for the Development of Assets		2,388,884	2,588,970	3,100,540
Proceeds from the Sale of Plant & Equipment		183,000	27,636	183,000
Cash Provided by/(Used in) Investing Activities		(1,666,400)	(1,793,749)	(997,905)
Cash Flows from Financing Activities				
Repayment of Debentures		(15,460)	(75,686)	(76,933)
Proceeds from Self- Supporting Loans		14,560	13,313	14,560
Proceeds from New Debentures		0	0	0
Net Cash Provided by/(Used in) Financing Activities		(900)	(62,373)	(62,373)
Net Increase/(Decrease) in Cash Held		(1,223,078)	(1,823,131)	281,931
Cash at Beginning of Year		3,781,922	4,851,955	4,851,955
Cash & Cash Equivalents at End of Year	15(a)	2,558,844	3,028,824	5,133,886

This statement should be read in conjunction with the accompanying notes.

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

	Note	2016/17 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Governance		0	79	500
General Purpose Funding		1,425,137	789,926	2,857,692
Law, Order, Public Safety		194,763	170,249	186,947
Health		7,885	8,835	2,730
Education & Welfare		48,969	29,710	53,830
Housing		31,720	23,579	35,356
Community Amenities		185,237	188,518	150,851
Recreation & Culture		29,446	1,023,930	908,669
Transport		1,419,284	1,547,939	1,439,000
Economic Services		24,270	199,250	176,000
Other Property & Services		30,000	28,194	30,000
Total Revenue		3,396,711	4,010,209	5,841,575
Expenses				
Governance		(312,261)	(303,008)	(316,044)
General Purpose Funding		(163,227)	(158,818)	(167,350)
Law, Order, Public Safety		(449,330)	(504,981)	(456,879)
Health		(65,070)	(65,882)	(68,959)
Education & Welfare		(179,946)	(240,616)	(215,868)
Housing		(48,004)	(43,758)	(52,983)
Community Amenities		(513,756)	(389,700)	(497,451)
Recreation & Culture		(630,666)	(570,276)	(581,923)
Transport		(2,665,417)	(2,951,638)	(2,430,213)
Economic Services		(167,768)	(147,677)	(149,516)
Other Property & Services		100,177	(150,509)	(173,626)
Total Expenses		(5,095,268)	(5,526,863)	(5,110,812)
Net Operating Result Excluding Rates		(1,698,560)	(1,516,654)	730,763

Net Operating Result Excluding Rates		(1,698,560)	(1,516,654)	730,763
Adjustments for Cash Budget Requirements				
Non-Cash Expenditure & Revenue				
(Profit)/Loss on Asset Disposals	4	18,000	43,075	6,200
Depreciation and Amortisation on Assets	2(a)	1,708,889	2,431,279	2,049,850
Leave Provisions		186,747	165,707	190,597
Accruals		28,705	25,145	14,493
Capital Expenditure & Revenue				
Purchase Land Held for Resale		0	0	0
Purchase Land & Buildings	3	0	(1,309,651)	(1,029,884)
Purchase Infrastructure Assets	3	(1,442,7374)	(2,582,068)	(2,743,561)
Purchase Plant & Equipment	3	(154,300)	(483,978)	(508,000)
Purchase Furniture & Equipment	3	(15,600)	(2,135)	0
Proceeds from Disposal of Assets	4	35,000	27,636	183,000
Repayment of Debentures	5	(15,460)	(75,686)	(76,933)
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Repayments		15,460	13,313	14,560
Transfers to Reserves (Restricted Assets)	6	(339,685)	(336,325)	(314,230)
Transfers from Reserves (Restricted Assets)	6	165,100	1,388,554	1,426,961
ADD: Estimated Surplus/(Deficit) July 1 B/fwd	7	0	753,098,	(1,390,362)
LESS: Estimated Surplus/(Deficit) June 30 C/fwd	7	0	0	0
Amount Required to be Raised from General Rates	8	(1,508,441)	(1,458,690)	(1,446,546)

This statement should be read in conjunction with the accompanying notes.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Preparation

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

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

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in 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.

(c) 2016/17 Actual Balances

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

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

(f) Goods and Services Tax

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

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

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

(g) Superannuation

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

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash-on-hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are shown as short term borrowings in current liabilities in the statement of financial position.

(i) 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.

(j) 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.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30TH JUNE 2017

Land Held for Resale

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

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

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

(k) Fixed Assets

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

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

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

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

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

Fair Value Hierarchy

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

(k) Fixed Assets (Continued)

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

The Shire 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, whereas inputs for

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

(k) Fixed Assets (Continued)

which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

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

Land Under Control

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

Upon initial recognition, these assets are recorded at cost in accordance with AASB 116. They are then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note. Whilst they are initially recorded at cost (being fair value at the date of acquisition [deemed cost] as per AASB 116) they are revalued along with other items of Land and Buildings.

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

(k) Fixed Assets (Continued)

Transitional Arrangements

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

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

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

Land Under Roads

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

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

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

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

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

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised; rather, it is recorded in an asset inventory listing.

Assets may also be capitalised where they can be easily grouped and where the total value of the assets so grouped exceeds the \$3,000 threshold.

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

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

Buildings	30 – 100 years	Straight Line
Furniture and Equipment	4 - 20 years	Straight Line
Office Equipment	5 years	Straight Line
Plant and Equipment	5 - 20 years	Straight Line
Sealed roads and streets		
• formation		Not Depreciated
• pavement	80 years	Straight Line
• seal		
- bituminous seals	34 years	Straight Line
- asphalt surfaces	43 years	Straight Line
Kerbs	100 years	Straight Line
Parks & Gardens	50 years	Straight Line
Footpaths - slab	50 years	Straight Line
Water supply piping and drainage systems	75 years	Straight Line

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

Within Infrastructure Assets, pavement and seals, the depreciation rates have been extended from previous years. In both of these layers of infrastructure there remains a portion that will be reused when the actual pavement or seal reach the end of their useful lives. To allow this portion to be included within depreciation the actual timeframe attached to each asset has been extended to therefore lower overall depreciation of this asset.

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

(I) Fair Value of Assets and Liabilities

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

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

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

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (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, 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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

(l) Fair Value of Assets and Liabilities (continued)

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured.

The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

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

Income approach

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

Cost approach

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

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

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

(m) Financial Instruments

Initial Recognition and Measurement

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

(m) Financial Instruments (continued)

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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

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

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

(ii) *Loans and receivables*

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

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

(ii) *Held-to-maturity investments*

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

(m) Financial Instruments (continued)

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

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

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

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

(v) *Financial liabilities*

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

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events 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 instruments, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value is reclassified to profit or loss at this point.

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

(m) Financial Instruments (continued)

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

Derecognition

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

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

(n) Impairment of Assets

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

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

(o) Trade and Other Payables

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

(p) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

(q) Borrowing Costs

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

(r) Provisions

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

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

(s) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle.

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

(t) Comparative Figures

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

(u) 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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

2. REVENUE AND EXPENSES

(a) Net Result

The Net Result includes:

	2016/17	2015/16	2015/16
	Budget	Actual	Budget
	\$	\$	\$
(i) Charging as an Expenses:			
Amortisation			
Capitalised Leased Assets	0	0	0
Auditors Remuneration			
- Audit	10,700	10,130	10,130
- Other Services	7,330	4,967	1,200
	18,030	15,097	11,330
Depreciation			
By Program			
Governance	36,882	31,778	30,372
General Purpose Funding	0	0	0
Law, Order & Public Safety	44,129	88,705	116,658
Health	0	0	0
Education & Welfare	7,780	9,240	15,587
Housing	14,291	16,973	17,500
Community Amenities	11,440	10,147	13,468
Recreation & Culture	110,346	120,414	113,149
Transport	1,306,579	1,889,375	1,384,401
Economic Services	15,437	17,867	17,910
Other Property & Services	162,004	246,779	340,805
	1,708,888	2,431,278	2,049,850
By Class			
Land & Buildings	200,289	215,324	203,896
Furniture and equipment	3,451	8,871	5,592
Plant and equipment	195,735	343,369	427,847
Roads	858,177	1,355,363	1,038,301
Footpaths	20,191	25,647	28,114
Drainage	39,124	50,187	346,100
Bridges	389,087	403,328	
Parks	2,835	29,190	
	1,708,889	2,431,279	2,049,850

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

2. REVENUE AND EXPENSES (cont)

	2016/17 Budget	2015/16 Actual	2015/16 Budget
Net Result (cont)			
Interest Expenses (Finance Costs)			
Debentures (refer Note 5(a))	\$ 4,650	\$ 8,659	\$ 8,659
(a)			
(ii) Crediting as Revenue:			
Interest Earnings			
Investments			
- Reserve Funds	36,685	44,325	22,230
- Other Funds (DOTARS, RTR & General)	10,000	9,031	60,000
- SSL Interest	4,616		
Other Interest Revenue (refer note 11)	16,500	26,123	22,016
	67,801	79,479	104,246

(b) Statement of Objectives

Vision

To foster a community that acknowledges its heritage, values and lifestyles, whilst encouraging sustainable development.

Mission Statement

The Shire of Nannup will deliver quality services, facilities and representation in order to achieve our Vision.

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

2. REVENUE AND EXPENSES (continued)

(b) Statement of Objectives (continued)

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help ensure a safer community.

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

HEALTH

Objective: To provide an operational framework for good community health.

Activities: Food quality, building sanitation and sewage.

EDUCATION AND WELFARE

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

Activities: Operation of pre-school, provision of youth support.

HOUSING

Objective: Help ensure adequate housing.

Activities: Maintenance of staff and rental housing.

COMMUNITY AMENITIES

Objective: Provide services required by the community.

Activities: Rubbish collection services, operation of tip, noise control, administration of the town planning scheme, maintenance of cemetery and maintenance of public conveniences.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

2. REVENUE AND EXPENSES (continued)

(b) Statement of Objectives (continued)

RECREATION AND CULTURE

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

Activities: Maintenance of halls, recreation centre and various reserves; operation of library.

TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, roads, bridges; cleaning of streets, depot maintenance.

ECONOMIC SERVICES

Objective: To help promote the Shire and improve its economic wellbeing.

Activities: Assistance to tourism, area promotion, building control, noxious weeds, vermin control.

OTHER PROPERTY AND SERVICES

Objective: To accurately allocate plant and labour costs across the various programs of Council.

Activities: Private works operations, plant repairs and operations costs.

3. ACQUISITION OF ASSETS

	2016/17 \$
By Program	
<u>Governance</u>	
Land & Buildings	0
Plant & Equipment	0
Furniture & Equipment	15,600
<u>Law, Order & Public Safety</u>	
Land & Buildings	0
Plant & Equipment	9,300
<u>Transport</u>	
Infrastructure Assets - Roads	1,442,737
Plant & Equipment	145,000
Total Assets	<u>1,612,637</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

3. ACQUISITION OF ASSETS (Continued)

By Class

Land Held for Resale	0
Land & Buildings	0
Infrastructure Assets - Roads	1,442,737
Plant & Equipment	154,300
Furniture & Equipment	15,600
Total Assets	<u>1,612,637</u>

4. DISPOSALS OF ASSETS - 2016/17 FINANCIAL YEAR

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

By Program	Net Book Value 2016/17 Budget \$	Sale Price 2016/17 Budget \$	Profit (Loss) 2016/17 Budget \$
<u>Transport</u>			
Ford Transit	22,000	15,000	(7,000)
Ford Ranger	16,000	10,000	(6,000)
Ford Ranger	15,000	10,000	(5,000)
Total Transport	<u>53,000</u>	<u>35,000</u>	<u>(18,000)</u>
Total	<u>53,000</u>	<u>35,000</u>	<u>(18,000)</u>

By Class

Plant & Equipment

Ford Transit	22,000	15,000	(7,000)
Ford Ranger	16,000	10,000	(6,000)
Ford Ranger	15,000	10,000	(5,000)
	<u>53,000</u>	<u>35,000</u>	<u>(18,000)</u>

Summary

Profit on Asset Disposals	0
Loss on Asset Disposals	<u>(18,000)</u>
	<u>(18,000)</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

5. INFORMATION ON BORROWINGS

(a) Repayments - Debentures

Particulars	Principal 01 July 16 \$	New Loans \$	Principal Repayments		Principal		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	30/6/16 Budget \$	30/6/15 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Community Amenities L37 S/S Community Resource Centre ¹	82,435	0	15,460	13,713	66,975	82,435	4,650	5,543
Transport L38 Plant - Grader	0	0	0	62,373	0	62,373	0	2,802
	82,435	0	15,460	76,086	66,975	144,808	4,650	8,345

1. Self supporting loan financed by payments from third parties.

All other loan repayments were financed by general purpose revenue.

(b) New debentures

The Council will not be raising any new debentures in 2016/17.

(c) Unspent Debentures

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

(d) Overdraft

Council does not have an overdraft facility and does not anticipate that an overdraft facility will be required during 2016/17.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

6. RESERVES - CASH BACKED

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Long Service Leave Reserve			
Opening Balance	198,255	189,395	183,923
Amount Set Aside / Transfer to Reserve	25,000	25,000	25,000
Interest Earned	2,768	3,360	2,400
Amount Used / Transfer from Reserve	(19,500)	(19,500)	(19,500)
	206,523	198,255	191,823
Office Equipment Reserve			
Opening Balance	66,516	50,669	50,828
Amount Set Aside / Transfer to Reserve	15,000	15,000	15,000
Interest Earned	740	847	100
Amount Used / Transfer from Reserve	(15,600)	0	0
	66,656	66,516	50,023
Asset Management Reserve			
Opening Balance	446,278	420,020	420,539
Amount Set Aside / Transfer to Reserve	100,000	130,000	130,000
Interest Earned	6,138	4,258	2,500
Amount Used / Transfer from Reserve	(20,000)	(108,000)	(20,000)
	532,416	446,278	533,039
Rates Equalisation Reserve			
Opening Balance	50,440	100,000	100,000
Amount Set Aside / Transfer to Reserve	0	0	0
Interest Earned	1,461	440	0
Amount Used / Transfer from Reserve	0	(50,000)	(50,000)
	51,901	50,440	50,000
Emergency Management Reserve			
Opening Balance	54,431	53,298	53,538
Amount Set Aside / Transfer to Reserve	0	0	0
Interest Earned	779	1,133	500
Amount Used / Transfer from Reserve	0	0	0
	55,210	54,431	54,038
Aged Housing Reserve			
Opening Balance	21,777	21,322	21,777
Amount Set Aside / Transfer to Reserve	0	0	0
Interest Earned	312	455	312
Amount Used / Transfer from Reserve	0	0	0
	22,089	21,777	22,089
Land Fill Site Reserve			
Opening Balance	51,709	41,140	41,235
Amount Set Aside / Transfer to Reserve	20,000	10,000	10,000
Interest Earned	601	569	200
Amount Used / Transfer from Reserve	0	0	0
	72,310	51,709	51,435

Recreation Centre Upgrade Reserve

Opening Balance	3,175	141,080	138,583
Amount Set Aside / Transfer to Reserve	0	0	0
Interest Earned	0	13,095	11,500
Amount Used / Transfer from Reserve	0,	(151,000)	(150,000)
	3,175	3,175	83

Plant & Machinery Reserve

Opening Balance	317,865	506,991	434,488
Amount Set Aside / Transfer to Reserve	123,000	92,000	92,000
Interest Earned	9,471	10,874	1,300
Amount Used / Transfer from Reserve	(110,000)	(292,000)	(292,000)
	340,336	317,865	235,788

Gravel Pit Rehabilitation Reserve

Opening Balance	40,088	20,000	20,007
Amount Set Aside / Transfer to Reserve	20,000	20,000	20,000
Interest Earned	292	88	180
Amount Used / Transfer from Reserve	0	0	0
	60,380	40,088	40,187

Main Street Upgrade Reserve

Opening Balance	207,568	966,416	921,585
Amount Set Aside / Transfer to Reserve	0	0	0
Interest Earned	14,123	9,206	3,350
Amount Used / Transfer from Reserve	0,	(768,054)	(895,461)
	221,691	207,568	29,474

1,632,687	1,458,102	1,257,979
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Summary of Reserve Transfers

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Transfers to Reserves			
Long Service Leave Reserve	27,768	28,360	27,400
Office Equipment Reserve	15,740	15,847	15,100
Asset Management Reserve	106,138	134,258	132,500
Rates Equalisation Reserve	1,461	440	0
Emergency Management Reserve	779	1,133	500
Aged Housing Reserve	312	455	200
Land Fill Site Reserve	20,601	10,569	10,200
Recreation Centre Upgrade Reserve	0	13,095	11,500
Plant & Machinery Reserve	132,471	102,874	93,300
Gravel Pit Rehabilitation Reserve	20,292	20,088	20,180
Main Street Upgrade Reserve	14,123	9,206	3,350
	339,685	336,325	314,230

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<u>Transfers from Reserves</u>			
Long Service Leave Reserve	(19,500)	(19,500)	(19,500)
Office Equipment Reserve	(15,600)	0	0
Asset Management Reserve	(20,000)	(108,000)	(20,000)
Rates Equalisation Reserve	0	(50,000)	(50,000)
Emergency Management Reserve	0	0	0
Aged Housing Reserve	0	0	0
Land Fill Site Reserve	0	0	0
Recreation Centre Upgrade Reserve	0	(151,000)	(150,000)
Plant & Machinery Reserve	(110,000)	(292,000)	(292,000)
Gravel Pit Rehabilitation Reserve	0	0	0
Main Street Upgrade Reserve	0	(768,054)	(895,461)
	<u>(165,100)</u>	<u>(1,388,554)</u>	<u>(1,426,961)</u>

All of the reserve accounts are supported by money held in financial institutions and match the amounts shown as restricted cash of this financial report.

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

Long Service Leave Reserve: An accounting requirement to fund long service leave accumulated by employees.

Office Equipment Reserve: To be used to ensure that the equipment required for Shire administration and the supporting computer system is maintained.

Asset Management Reserve: To provide funding for works to Shire buildings as determined by the Asset Management Plan.

Rates Equalisation Reserve: To provide support to the 2016/17 budget to minimise the impact of the loss of capital grants on the completion of Mowen Road.

Emergency Management Reserve: To provide funding for costs of dealing with local emergencies, where those costs cannot be recovered from another party.

Aged Housing Reserve: to be used to facilitate the development of Aged Housing.

Refuse Site Rehabilitation Reserve: To provide funding for the rehabilitation of the refuse disposal site once it reaches the end of its useful life.

Recreation Centre Reserve: To be used for the construction of stage two the new recreation centre.

Plant Reserve: Used for the purchase of major plant.

Gravel Pit Reserve: to be used for the rehabilitation of the gravel pit at the end of its useful life.

Main Street Upgrade Reserve: To be used to support the project to upgrade stage two the main street of Nannup.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

	Note	2016/17 Budget \$	2015/16 Actual \$
Current Assets			
Cash - Unrestricted	15(a)	891,809	2,289,472
Cash – Restricted	15(a)	1,667,035	1,492,450
Receivables		(182,416)	(2,402,009)
Inventories		0	0
Total Current Assets		2,376,428	1,379,913
Current Liabilities			
Payables & Provisions		709,393	640,561
Net Current Asset Position		1,667,035	739,352
Less: Cash Restricted Reserves	6	1,632,686	1,458,101
Less: Cash Restricted Municipal		34,349	34,349
Estimated Surplus/Deficiency Carried Forward		0	753,098

The estimated surplus/(deficiency) carried forward in the 2016/17 actual column represents the surplus/(deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) carried forward in the 2016/17 budget column represents the surplus/(deficit) carried forward as at 30 June 2016.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in Dollar \$	Number of Properties	Rateable Value \$	2016/17 Rate Revenue \$	2016/17 Interim Rates \$	2016/17 Back Rates \$	2016/17 Total Revenue \$	2015/16 Estimated Total Revenue \$
General Rate								
Gross Rental Valuation	0.078950	412	6,611,776	522,000	0	0	522,000	481,328
Unimproved Valuation	0.004480	206	107,008,000	479,396	0	0	479,396	469,174
Sub Totals		618	113,619,776	1,001,396	0	0	1,001,396	950,502
Minimum Rates	Minimum \$							
Gross Rental Valuation	820	304	1,845,182	249,280	0	0	249,280	270,413
Unimproved Valuation	1050	205	26,430,391	215,250	0	0	215,250	195,332
Sub-Totals		509	28,275,573	464,530	0	0	464,530	465,745
Ex-Gratia Rates							1,465,926	1,416,247
Specified Area Rate (Note 9)							43,828	42,443
Sub Total							0	0
Discounts (Note 12)							1,509,754	1,458,690
Totals							0	0
							1,509,754	1,458,690

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

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

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

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

9. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

No specified area rates will be applied for the year ending 30 June 2017.

10. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

The Shire of Nannup does not propose to impose any service charges for the year ending 30 June 2017.

11. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments that are late. It is estimated that this will generate income of \$12,000.

Three options are available to ratepayers for payment of their rates:

Option 1 – Full Payment

The full amount of rates and charges, including arrears, to be paid on or before 23 September 2016 or 35 days after the issue date of the notice, whichever is the later.

Option 2 – Four Instalments

The first instalment, including arrears to be received on or before 23 September 2016 or 35 days after the issue date of the notice, whichever is later. Subsequent payments to be made at intervals of two months from the date of the first instalment. The cost of the instalment plans will comprise simple interest of 5.5% per annum calculated from the date that the first instalment is due, together with an administration fee of \$5 for each instalment notice (i.e. \$15 in total).

The total revenue from the imposition of the interest and administration charge under this option is estimated to be \$8,400, comprising \$4,500 in interest charges and \$3,900 in administration charges.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

11. INTEREST CHARGES AND INSTALMENTS - 2016/17 FINANCIAL YEAR (Cont)

Option 3 – Payment Plan

Payment plans are agreements entered between ratepayers and The Shire of Nannup which allow ratepayers to pay rates weekly/monthly/fortnightly directly from their chosen bank account. These plans attract \$0 penalty interest and \$0 administration fees thereby collecting no revenue from this option.

Actual instalment dates are as follows:

Instalment 1	23 September 2016
Instalment 2	23 November 2016
Instalment 3	23 January 2017
Instalment 4	27 March 2017

12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS - 2016/17 FINANCIAL YEAR

1. Council Buildings Hire

Currently Council policy ADM7 details the criteria and the list of local organisations for which hire charges for the use of the function room are waived. A copy of this policy can be viewed on request.

2. Incentive Scheme – Rates

The Council does not offer an incentive scheme for the early payment of rates.

3. Discounts

No discount is offered in relation to any rates, service charge or fees and charges.

4. Write Offs

The budget includes sums for the write off of irrecoverable income. A sum of \$100 is budgeted for rates and \$200 for library books.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

13. FEES & CHARGES

	2016/17 Budget \$	2015/16 Actual \$
Governance	0	79
General Purpose Funding	21,852	17,327
Law, Order, Public Safety	7,900	9,328
Health	7,885	8,835
Education and Welfare	7,069	11,187
Housing	31,720	23,579
Community Amenities	180,621	170,116
Recreation and Culture	29,446	30,866
Transport	2,000	3,754
Economic Services	24,270	27,182
Other Property and Services	30,000	28,194
	342,763	330,447

14. ELECTED MEMBERS REMUNERATION

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

	2016/17 Budget \$	2015/16 Actual \$
President's Allowance	8,000	8,000
Deputy President's Allowance	2,000	2,000
Meeting Fees	16,000	9,958
Travelling Expenses	3,000	842
Conference Expenses	12,000	9,000
Councillor Dashboard	5,600	0
Telecommunications Allowance	11,800	8,800
	58,400	38,600

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - Unrestricted	138,711	1,536,374	3,721,889
Cash - Restricted	1,667,035	1,492,450	1,411,997
	1,805,746	3,028,824	5,133,886
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Recreation Centre Reserve	3,175	3,175	83
Long Service Leave Reserve	206,523	198,255	191,823
Plant & Machinery Reserve	340,336	317,865	235,788
Office Equipment Reserve	66,656	66,516	65,928
Main Street Upgrade Reserve	221,691	207,568	29,474
Land Fill Site Reserve	72,310	51,709	51,435
Emergency Management Reserve	55,210	54,431	54,038
Aged Housing Reserve	60,380	40,088	21,618
Asset Management Reserve	22,089	21,777	533,039
Rates Equalisation Reserve	532,416	446,278	50,000
Gravel Pit Reserve	51,901	50,440	40,187
Restricted Assets	34,349	34,349	138,583
	1,667,036	1,492,451	1,411,996

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

15. NOTES TO THE STATEMENT OF CASH FLOWS (Cont)

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

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net Result	(190,119)	(43,245)	2,181,609
Amortisation	0	0	0
Depreciation	1,708,889	2,431,279	2,049,850
(Profit)/Loss on Sale of Assets	18,000	43,075	6,200
(Increase)/Decrease in Receivables	0	0	0
(Increase)/Decrease in Inventories	0	0	0
Increase/(Decrease) in Payables	34	(359)	34
Increase/(Decrease) in Employee Provisions	215,418	191,211	205,056
Grants/Contributions for the Development of Assets	(1,308,000)	(2,588,970)	(3,100,540)
Net Cash from Operating Activities	444,222	32,991	1,342,209

(c) Undrawn Borrowing Facilities

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Credit Standby Arrangements			
Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	0	0	0
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	0	0	0
Loan Facilities			
Total Facilities in Use at Balance Date	66,975	82,435	82,435
Unused Loan Facilities at Balance Date	0	0	0

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017**

16. TRUST FUNDS

Estimated movement in funds held over which the Shire has no control and which are not included in the financial statements are as follows:

	Balance	Estimated	Estimated	Estimated
	1 July 15	Amounts	Amounts	Balance
	\$	Received	Paid	30 Jun 16
	\$	\$	\$	\$
Building and Construction Industry Training Fund Levy	22,386	6,412	0	28,798
Builders Registration Board of WA Levy	19,124	10,730	0	29,854
Bonds	33,632	600	(400)	33,862
Nominations Deposits	80	0	0	80
Recreation Centre Trust Deposits	15,250	26,500	(41,500)	250
	90,472	32,709	(41,900)	92,814

17. MAJOR LAND TRANSACTIONS

Council does not propose to engage in any major land transactions during the 2016/17 financial year.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

**SHIRE OF NANNUP BUDGET
FOR THE YEAR ENDING 30TH JUNE 2017
SUPPLEMENTARY INFORMATION**

OVERVIEW

Introduction

This budget has been developed taking into consideration the Long Term Financial Plan and Corporate Business Plan to ensure sustainability and to meet the expectations of the community. This budget has been developed to achieve a minimum rate increase while ensuring all liabilities are met by Council.

Budget Assumptions

In compiling the base budget an assessment of probable levels of inflation and interest rates has been taken. Reasonable account has been taken of known or anticipated price increases and other committed expenditure. Inflation of 2.0% has been added to the base level of expenditure where confirmed price increases are not known.

Council has a degree of control over the main areas of uncertainty in the budget and should therefore be able to moderate its exposure to significant variations through the decisions taken during the budget process. However, the unpredictability of many of the factors influencing the Council's budget remains a risk and this is addressed through prudent estimates.

There are three major factors affecting the revenue budget:

- (a) The base budget for 2016/17 includes income from fees and charges of approximately \$342,762 however these are not guaranteed.
- (b) Council receives significant income from investment interest. As interest rates decline and grant income falls this has decreased from previous periods. A decrease of \$60,000 has been assumed in the draft 2016/17 budget. This loss of interest earnings is a direct result in capital projects being completed and as such reserve balances lowering.
- (c) Council does not maintain a general level of working balances which can absorb unexpected fluctuations in its income and expenditure. In the event that there are significant adverse variations during the year money would need to be released from other earmarked reserves to cover any shortfall.

In the light of the assumptions made in compiling these estimates and reflected in the recommendation it is considered that the budget as presented is sufficient to meet the liabilities facing the Council during 2016/17.

Changes to the Budget

The Base Budget for 2016/17 represents the cost of carrying out the same level of activity as in 2016/17. After taking into account the costs associated with the removal of capital grant income and including inflationary increases for this financial year the base budget income required lowered from previous year. However, the Base Budget also

needs to be revised to accommodate other inclusions of services and works that will occur throughout the course of this financial year some as permanent inclusions, others as a one off inclusion into the budget. During the Budget workshops a number of projects/options were investigated with the result some off these being eliminated from the 2016/17 budget and others included based on priority and merit. The basis of whether a request was included or excluded is a result of financial constraints and whether or not the expenditure was considered necessary for this upcoming financial period.

Overall, within the budget for 2016/17 there have been savings made wherever possible. Taking all factors into consideration there is a net committed increase of 3.98%

Reserves

The budget process provides an opportunity for Council to assess the adequacy of its reserves. Council maintains a number of Reserves set up for specific purposes.

For the past three years reserve contributions have been made to the Asset Management Reserve to ensure that when required maintenance can be completed on Council's buildings and infrastructure. This continues to be a requirement of Council however it is considered that the previous level of reserve contribution can be lowered for this financial year to ensure that increases to overall budget are minimised as much as possible. Contribution included within the 2016/17 budget is \$100,000 which ensures that this reserve maintains a healthy balance of \$532,416.

The Plant Reserve is also an area of concern. When looking at long term projection based on current levels of reserve contributions each financial year there will come a point in time where the reserve fund will not be sustainable in terms of plant purchases required. In the past few years Council has been fortunate to have capital contribution by way of Mowen Road income which has helped to contribute towards this reserve fund however now that this project has finished all contributions will come from prudent savings and the operating budget each year. For the 2016/17 financial year a contribution of \$123,000 is included which represents an increase of \$31,000 from previous years. This will need to be closely monitored and adjusted in years to come

Funding Corporate Priorities

As part of the 2016/17 business planning process, Council has identified growth within its service areas. The identified projects have been considered and prioritised by Council and reviewed in the budget workshops.

A further three bridges will be included within our insurance schedule for the 2016/17 period. This is in keeping with Council's decision to stage insurance coverage of bridges under the Shire of Nannup's control over a four year period. Overall increase to the budget to cover these three bridges is \$5,801.

To ensure that our caravan parks within the town are compliant money will be spent on firehose reels. These will be used within emergency management of these facilities and is a requirement of the Caravan Parks and Camping Grounds Regulations 16997.

Also within Emergency Management a sum of \$25,000 has been included as an initial contribution to the Rural Numbering System. Rural property numbers are a clear and logical way of locating a property and provide significant benefits to the community. In an emergency, every second counts. A Rural Property Address helps emergency services locate a property more quickly and precisely.

Biosecurity was an area that was considered within the 2016/17 budget. Included is a \$5,000 contribution towards the Feral Pig Program.

There were numerous Community group requests for contributions to ensure that their service could be continued these have all been considered on a case by case basis and wherever possible funding to continue to support these groups has been included within the budget.

A number of smaller items are included in the proposed budget to support existing council services and details of all the proposed changes to the budget are set out in the attachment. After taking these bids into account the overall increase in the budget is 3.98%.

Prospects for the Future

The model underpinning the Long Term Financial Plan (LTFP) demonstrates that rates would need to increase by 3% in 2017/18 and 2% in 2018/19. Based on these projections, current forecasts suggest that the financial position will stabilise from this financial year forward. This projection is made with the assumption that current levels of Federal and State funding for our Roads Programs and Equalisation Grants remain as expected. An annual review of our Long Term Financial Plan will help to identify any areas of concern or savings that can be enacted in the upcoming years. This review of the Long Term Financial Plan is planned for early in the new financial year.

Conclusion

The proposed rate requirement is \$1,508,524, an increase of 3.98% on 2015/16. The budget presented for adoption assumes a balanced budget, in that the Council will not end the 2016/17 financial year with either a surplus or deficit.

While the current projection is that Council is in a stable position and that rate increases should be contained at a level under 4% for upcoming years. This however will need to be monitored and adjusted as required based on funding requirements and projects required in future periods. The proposed 2016/17 budget is considered, after taking all the above factors into account, sufficient to meet the liabilities facing the Council during 2016/17.

SCHEDULE OF FEES & CHARGES

2016/17



LIBRARY

SERVICE	UNIT	STATUTORY	GST	2016/17
HISTORY BOOKS				
History of Nannup (Extracts of minutes etc.)	Each	N	N	\$7.00
War Clouds Over Nannup (Mr. A Hartley)	Each	N	N	\$7.00
Bulk purchase of 10+ books	Each	N	N	\$5.00
Nannup Heritage Trail booklet	Each	N	Y	\$3.00
Overdue Library Book Fee	Per Book	N	Y	\$9.00

ADMINISTRATIVE SERVICES

SERVICE	UNIT	STATUTORY	GST	2016/17
PROPERTIES REPORT (UN BOUND)				
List of All Owners, Address, Property Descriptions etc. - Hard Copy	Each	N	Y	\$129.00
List of All Owners, Address, Property Descriptions etc. - Email	Each	N	Y	\$31.00
COUNCIL MINUTES AND AGENDAS				
Copy of Ordinary Minutes - Hard Copy	Per Year	N	Y	\$245.00
Copy of Ordinary Agendas - Hard Copy	Per Meeting	N	Y	\$28.00
	Per Year	N	Y	\$245.00
	Per Meeting	N	Y	\$28.00
PHOTOCOPIES				
Only Applicable to Community Not-For-Profit Organisations				
A4 Copy	Each	N	Y	\$0.80
A4 Copy Double Sided	Each	N	Y	\$1.00
A3 Copy	Each	N	Y	\$1.00
A3 Copy Double Sided	Each	N	Y	\$1.65
Own Paper Supplied - A4	Each	N	Y	\$0.50
Own Paper Supplied - A4 DOUBLE SIDED	Each	N	Y	\$0.50
Own Paper Supplied - A3	Each	N	Y	\$0.50
Colour Copies - Additional \$0.25 per copy	Each	N	Y	\$0.50
FACSIMILES				
(Sending & Receiving)				
Within W.A.	Per Page	N	Y	\$5.00
Within Australia	Per Page	N	Y	\$7.00

SERVICE		UNIT	STATUTORY	GST	2016/17
Overseas - First Page		Per Page	N	Y	\$21.00
- Each Additional Page		Per Page	N	Y	\$12.00
MISCELLANEOUS ADMINISTRATION					
Production of Misc. Computer Reports, Other					
Information Requiring Dedicated Staff Time		Per 15 Mins	N	Y	\$28.00
		Per Hour	N	Y	\$107.00
Account Enquiries - Rates Only		Per Enquiry	N	Y	\$55.00
Rates Orders & Requisitions - Report of Settlement Agent or like		Per enquiry	N	Y	\$95.00
Freedom of Information Requests (as set by FOI Regulations 1993 Schedule 1)					
- Application for FOI					
- Staff Time Dealing With Application		Per Application	Y	N	\$33.00
		Per Hour (Pro Rata)	Y	N	\$33.00
- Access Time Supervised by Staff		Per Hour (Pro Rata)	Y	N	\$33.00
- Photocopying:					
- Staff Time to Copy Information		Per Hour (Pro Rata)	Y	N	\$33.00
- Cost Per Copy			Y	N	\$0.20

HIRE OF FACILITIES

SERVICE		UNIT	STATUTORY	GST	2016/17
TOWN HALL					
Bond for All Bookings (Except Passive Use)		Per Hire	N	N	\$200.00
Hourly Rate - Active Sporting Event Hire		Per Hour	N	Y	\$25.00
Session Rate - Morning (8 AM - 12 NOON)		Per Session	N	Y	\$66.00
- Afternoon (12 NOON - 5 PM)		Per Session	N	Y	\$66.00
- Evening (After 5PM)		Per Session	N	Y	\$66.00
Daily Rate		Per Day	N	Y	\$130.00
Seasonal Booking Option		Per Term per hour	N	Y	\$212.50
Based on 85% of hour hall hire, 1 hr per week x 10 weeks = (\$25.00 x 10 = \$212.50)					
Social Events Session Rate - Morning (8 AM - 12 NOON)			N	Y	\$86.00
- Afternoon (12 NOON - 5 PM)			N	Y	\$86.00
- Evening (After 5PM)			N	Y	\$86.00
Social Events - Daily Rate			N	Y	\$157.50
Long Term Hire (Passive Use Only) - Two Days		Per Day	N	Y	\$110.00
Surcharge For Alcohol Consumption		Per Session	N	Y	\$57.00
Social events refer to all functions that are not sporting in nature. i.e. Weddings, Birthdays, Funerals, Exhibitions, Auctions, Film nights etc.					
RECREATION HALL					
Bond for All Non-Recreational Bookings		Per Hire	N	N	\$1,000.00
Bond for Recreational Bookings		Per Hire	N	N	\$200.00
Sporting Events - Hourly		Per Hour	N	Y	\$25.00
Sporting Events - Daily		Per Day	N	Y	\$130.00
Seasonal Booking Option - Basketball/Netball/Trapeze		Per Term per hour	N	Y	\$212.50
Based on 85% of hour hall hire, 1 hr per week x 10 weeks = (\$25.00 x 10 = \$212.50)					
Other Functions (Social, Cabaret, Wedding, Overnight Events, etc.) - daily		Per day			\$288.00
Long Term Hire - Two Days		Per Day	N	Y	\$200.00
*Non recreational bookings refer to all social functions that are not sporting in nature. i.e. Weddings, Birthdays, Funerals, Exhibitions, Auctions					

SERVICE		UNIT	STATUTORY	GST	2016/17
SENIORS ROOM – PREVIOUSLY OLD COMMUNITY CENTRE					
Bond for all bookings		Per Hire	N	N	\$200.00
1/2 day hire		1/2 day	N	Y	\$52.00
Full day hire		per day	N	Y	\$105.00
Surcharge For Alcohol Consumption		Per Session	N	Y	\$57.00
COMMUNITY ROOM - PORTION OF OLD COMMUNITY CENTRE					
Bond for all bookings		Per Hire	N	N	\$200.00
1/2 day hire		1/2 day	N	Y	\$50.00
Full day hire		per day	N	Y	\$100.00
Surcharge For Alcohol Consumption		Per Session	N	Y	\$55.00
<i>NB: If both Seniors Room and Community Room booked only one bond to be charged and only one surcharge for alcohol consumption if applicable.</i>					
MISCELLANEOUS EQUIPMENT					
Hire of Trestles		Each	N	Y	\$5.00
Hire of Polypropylene Chairs – Individual		Each	N	Y	\$1.50
Hire of Polypropylene Chairs - Maximum			N	Y	\$140.00
Hire of Public Address (PA) Equipment		Per Day	N	Y	\$25.00
Hire of Projector		Per Hire	N	Y	\$25.00
Bond for projector		Per Hire	N	N	\$250.00
Hire of Nordic Poles		Per Day	N	Y	\$10.00
FOOTBALL / CRICKET OVAL					
Community Sporting Groups		Per Day	N	Y	\$65.00
Other Groups (\$200 Bond Required)		Per Day	N	Y	\$85.00
Seasonal Charge		Per Year	N	Y	\$500.00
Change Rooms		Per Day Per Change Room	N	Y	\$30.00
HOCKEY FIELD					
Community Sporting Groups		Per Day	N	Y	\$65.00
Other Groups (\$165 Bond Required)		Per Day	N	Y	\$65.00
Change Rooms		Per Day Per Change Room	N	Y	\$30.00
TOWN GREENS					
Village Green		Per Day	N	Y	\$65.00
Old Roads Board Building Park		Per Day	N	Y	\$65.00
Event Rubbish Bond		Per Event	N	N	\$550.00

SERVICE		UNIT	STATUTORY	GST	2016/17
OVERFLOW CAMPING AREAS					
No Facilities Required		Per Person	N	Y	\$13.00
Facilities Required (\$250.00 Bond for Group Booking)		Per Person	N	Y	\$14.00
FORESHORE PARK					
Bond for All Bookings		Per Hire	N	Y	\$650.00
ALL FACILITIES - NO POWER					
Not-For-Profit Incorporated Local Community Groups		Per Day	N	Y	\$82.00
All Other Community Groups		Per Day	N	Y	\$325.00
Commercial Use		Per Day	N	Y	\$428.00
ALL FACILITIES					
Not-For-Profit Incorporated Local Community Groups		Per Day	N	Y	\$165.00
All Other Community Groups		Per Day	N	Y	\$845.00
Commercial Use		Per Day	N	Y	\$1,070.00
CONSUMER POLES					
Each Pole		Per Day	N	Y	\$50.00
Note: Actual Cost of the account for the period will be charged when being used for more than just street stalls.					
RAC ELECTRIC CAR RECHARGE FACILITY					
Per Kilowatt Hour			N	Y	\$0.45

FIRE CONTROL

SERVICE		UNIT	STATUTORY	GST	2016/17
Application for Suspension of Prohibited Burning Period					
		Per Application	N	Y	\$485.00
Application for Fire Break Variation					
- One (1) Year		Per Lot Applied For	N	Y	\$107.00
- Five (5) Year		Per Lot Applied For	N	Y	\$270.00
Firebreaks Fine		Each	N	Y	\$255.00
Firebreak Fines – Late Payment Fee		Each	N	Y	\$15.00
Firebreak Fines – Late Payment Court Registration Fee		Each	N	Y	\$51.00
Firebreak Fines – Late Payment Enforcement Certificate Fee		Each	N	Y	\$12.50

ENVIRONMENTAL HEALTH

SERVICE		UNIT	STATUTORY	GST	2016/17
FOOD PREMISES:					
Notification (food street traders, registered elsewhere)		Each	N	N	\$51.00
Registration (food business in Shire)		Each	N	N	\$117.00
Inspection Fee - High/Medium Risk		Each	N	N	\$148.00
Inspection Fee - Low Risk		Each	N	N	\$87.00
Verification Certificate		Each	N	Y	\$56.00
Food Premises Fit Out Approval - High/Medium Risk (Includes Notification)		Each	N	N	\$225.00
Food Premises Fit Out Approval - Low Risk (Includes Notification)		Each	N	N	\$168.00
Follow Up Inspections <30 Mins Officer Time		Each	N	Y	\$56.00
Follow Up Inspections 30 Mins or more Officer Time		Each	N	Y	\$87.00
Food Spoilt (Written Confirmation of Disposal)		Each	N	N	\$97.00
Hairdressing Fit Out Approval		Each	N	Y	\$112.00
Beauty Therapy/Skin Piercing Fit Out Approval		Each	N	Y	\$112.00
Registration - Lodging House		Each	N	Y	\$168.00
Seized Food Analysis		Each	N	Y	\$56.00
Food Sampling Request		Each	N	Y	\$204.00
TEMPORARY FOOD PREMISES (STALL HOLDERS)					
Festival Notification - per event		Each	N	Y	\$31.00
OTHER ENVIRONMENTAL HEALTH CHARGES:					
Section 39 (Liquor Licensing) Certificates		Each	N	N	\$97.00
Noise Monitoring - Non-Complying Event		Each	N	Y	\$560.00
Local Government Report Fee		Each	Y	N	\$153.00
WATER TESTING:					
Bacteriological Testing		Per Test	N	Y	\$138.00
Chemical Testing (Plus Cost of Analysis)		Per Test	N	Y	\$138.00
Regular Water Testing (6 Per Year)		Per Year	N	Y	\$560.00
HEALTH (TREATMENT OF SEWERAGE AND DISPOSAL OF EFFLUENT AND LIQUID WASTE) REGULATIONS 1994					
SEPTIC TANKS:					
Application Fee		Each	Y	Y	\$118.00
Inspection Fee		Each	Y	Y	\$118.00

SERVICE	UNIT	STATUTORY	GST	2016/17
CARAVAN & CAMPING FEES HEALTH ACT 1911 SECTION 344C				
Caravan & Camping Facility Minimum Fee	Per Site	Y	N	\$200.00
Short & Long Stay Caravan Park	Per Site	Y	N	\$6.00
Camp Site	Per Site	Y	N	\$3.00
Overflow Site	Per Site	Y	N	\$1.50
Application for Caravan Annexes or Park Home Approval	Each	Y	N	\$80.00
Transfer of Facility License (Caravan Park/Camp Ground)	Each	Y	N	\$100.00
Temporary License Facility	Each	Y	N	\$100.00
HEALTH (OFFENSIVE TRADES FEES) REGULATIONS 1976:				
Slaughterhouses	Per Application	Y	N	\$285.00
Piggeries	Per Application	Y	N	\$285.00
Artificial Manure Depots	Per Application	Y	N	\$202.00
Bone Mills	Per Application	Y	N	\$163.00
Places for Storing, Drying or Preserving Bones	Per Application	Y	N	\$163.00
Fat Melting, Fat Extraction or Tallow Melting ESTABLISHMENTS	Per Application	Y	N	\$163.00
Butcher Shops & Similar	Per Application	Y	N	\$163.00
Blood Drying	Per Application	Y	N	\$163.00
Gut Scraping, Preparation of Sausage Skins	Per Application	Y	N	\$163.00
Fellmongeries	Per Application	Y	N	\$163.00
Manure Works	Per Application	Y	N	\$202.00
Fish Curing Establishments	Per Application	Y	N	\$202.00
Laundries, Dry Cleaning Establishments	Per Application	Y	N	\$140.00
Bone Merchant Premises	Per Application	Y	N	\$163.00
Flock Factories	Per Application	Y	N	\$163.00
Knackeries	Per Application	Y	N	\$285.00
Poultry Processing Establishments	Per Application	Y	N	\$285.00
Poultry Farming	Per Application	Y	N	\$285.00
Rabbit Farming	Per Application	Y	N	\$285.00
Fish Processing Establishments in which Whole Fish are Cleaned & Prepared	Per Application	Y	N	\$285.00
Shellfish & Crustacean Processing Establishments	Per Application	Y	N	\$285.00
Any Other Offensive Trade Not Specified	Per Application	Y	N	\$285.00

SERVICE				
HEALTH (PUBLIC BUILDINGS) REGULATIONS 1992:				
Inspection of Premises on Request	Per Application	N	Y	\$168.00
Environmental Assessment & Reports on Request	Per Application	N	Y	\$168.00
Public Building Approval <1,000 People	Per Application	N	N	\$268.00
Public Building Approval 1,000 People or more	Per Application	N	N	\$535.00

BUILDING CONTROL

SERVICE				
BUILDING REGULATIONS 2012				
BUILDING PERMIT				
Uncertified Application Class 1 or Class 10 Building/Structure - Minimum Fee	Per Application	Y	N	\$96.00
Uncertified Application Class 1 or Class 10 Building/Structure - Scale Fee	Per Application	Y	N	0.32% of estimated value of building work
Certified Application:	Per Application			
- Class 1 or Class 10 Building/Structure - Minimum Fee	Per Application	Y	N	\$110.00
- Class 1 or Class 10 Building/Structure - Scale Fee	Per Application	Y	N	0.19% of estimated value of building work
- Class 2 to 9 Building/Structure - Minimum Fee	Per Application	Y	N	\$96.00
- Class 2 to 9 Building/Structure - Scale Fee	Per Application	Y	N	0.09% of estimated value of building work
BUILDING PERMIT EXTENSION				
Major Reassessments (Estimated Value of Construction Remaining):				
- Class 1 or Class 10 Building/Structure - Minimum Fee	Per Application	Y	N	\$96.00
- Class 1 or Class 10 Building/Structure - Scale Fee	Per Application	Y	N	0.32% of value of construction
- Class 2 to 9 Building/Structure - Minimum Fee	Per Application	Y	N	\$96.00
- Class 2 to 9 Building/Structure - Scale Fee	Per Application	Y	N	0.19% of value of construction
Extension of Time for Building Approval Certificate	Per Application	Y	N	\$96.00

SERVICE	UNIT	STATUTORY	GST	2016/17
DEMOLITION PERMIT				
Class 1 or Class 10 Building/Structure	Each	Y	N	\$96.00
Class 2 to 9 Building/Structure	Per Storey	Y	N	\$96.00
Extension of Time	Per Application	Y	N	\$96.00
Performance Bond - Site Clean-Up & Verge Including Footpaths	Each	N	N	\$765.00
OCCUPANCY PERMIT & BUILDING APPROVAL CERTIFICATE				
Occupancy Permit for a Completed Building	Each	Y	N	\$96.00
Temporary Permit for Incomplete Building	Each	Y	N	\$96.00
Modification for Additional Use of Building on Temporary Basis	Each	Y	N	\$96.00
Replacement Permit for Permanent Change of Building Use	Each	Y	N	\$96.00
Building Approval Application Certificate (Strata) - Minimum Fee	Per Application	Y	N	\$105.80
Building Approval Application Certificate (Strata) - Scale Fee	Each Strata Unit	Y	N	\$10.60
Occupancy Permit where Unauthorised Work has been done - Minimum Fee	Each	Y	N	\$96.00
Occupancy Permit where Unauthorised Work has been done - Scale Fee	Each	Y	N	0.18% of estimated value of building work
Building Approval Certificate where Unauthorised Work has been done	Each	Y	N	0.38% of estimated value of building work
Replacement Occupancy Certificate for Existing Building	Each	Y	N	\$96.00
Building Approval Certificate where Unauthorised Work has not been done	Each	Y	N	\$65.00
Extension of Time for Occupancy Permit	Each	Y	N	\$96.00
OTHER APPLICATIONS				
Declaration that a Building Standard Does Not Apply	Each	Y	N	\$2,123.00
OTHER BUILDING CHARGES				
Temporary Accommodation Approval	Each	N	Y	\$117.00
Extension of Temporary Accommodation Approval	Each	N	Y	\$117.00
Monthly Building Statistics Report	Per Year	N	Y	\$199.00
	Per Month	N	Y	\$46.00
CROSSOVERS - PERFORMANCE BONDS				
Single crossovers to residential/rural living properties	Each	N	N	\$3,000.00
Double crossovers to residential/rural living properties	Each	N	N	\$6,000.00
Single commercial/industrial crossovers	Each	N	N	\$5,000.00
Double commercial/industrial crossovers	Each	N	N	\$7,500.00

SERVICE	UNIT	STATUTORY	GST	2016/17
CONSTRUCTION TRAINING FUND LEVY (CTF)		Y	N	0.2% of value of construction > \$20,000
BUILDING SERVICES LEVY				
Building or demolition permit - for Works up to \$45,000 (Inc. GST)	Per Application	Y	N	\$61.65
Building or demolition permit - for Works over \$45,000 (Inc GST)	Per Application	Y	N	0.137% of value of work
Occupancy permit or building approval certificate for approved building work under s47, 49, 50 or 52 of the Building Act	Per Application	Y	N	\$61.65
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act - for Works up to \$45,000 (Inc. GST)	Per Application	Y	N	\$123.30
Occupancy permit or building approval certificate for unauthorised building work under s51 of the Building Act - for Works over \$45,000 (Inc. GST)	Per Application	Y	N	0.274% of value of work
BUILDING PLAN SEARCHES AND RESEARCH FEE				
Building Plans	Each	N	N	\$81.00
Provide Copy of Housing Indemnity Insurance Policy	Each	N	N	\$61.00
Copy of Archived Building Plans	Each	N	Y	\$91.00
BUILDING INSPECTION AND REPORTS				
Housing Indemnity Insurance Report	Each	N	Y	\$1,250.00
Building call out fee applies where work for which an inspection is requested, was not ready for inspection	Each	N	Y	\$89.00
Weekend Call Out Fee - Per Hour (Minimum of One Hour)	Per Hour	N	Y	\$179.00

DOG REGISTRATION

SERVICE	UNIT	STATUTORY	GST	2016/17
Sterilised - 1 Year	Each	Y	N	\$20.00
Sterilised - 3 Year	Each	Y	N	\$42.50
Sterilised - Lifetime	Each	Y	N	\$100.00
Unsterilised - 1 Year	Each	Y	N	\$50.00
Unsterilised - 3 Year	Each	Y	N	\$120.00
Unsterilised - Lifetime	Each	Y	N	\$250.00
Pensioner Concession - Sterilised - 1 year	Each	Y	N	\$10.00
Pensioner Concession - Sterilised - 3 year	Each	Y	N	\$21.25
Pensioner Concession - Sterilised - Lifetime	Each	Y	N	\$50.00
Pensioner Concession - Unsterilised - 1 year	Each	Y	N	\$25.00
Pensioner Concession - Unsterilised - 3 year	Each	Y	N	\$60.00
Pensioner Concession - Unsterilised - Lifetime	Each	Y	N	\$125.00

SERVICE	UNIT	STATUTORY	GST	2016/17
Working Dog - sterilised - 1 Year	Each	Y	N	\$5.00
Working Dog - sterilised - 3 Year	Each	Y	N	\$10.60
Working Dog - sterilised - Lifetime	Each	Y	N	\$25.00
Working Dog - Unsterilised - 1 Year	Each	Y	N	\$12.50
Working Dog - Unsterilised - 3 Year	Each	Y	N	\$30.00
Working Dog - Unsterilised - Lifetime	Each	Y	N	\$62.50
Dogs kept in an approved kennel	Per Application	Y	N	\$200.00

*Note registration fees reduced by 50% if registered between 1 June - 31 October each year

**Working Dog concession is equal to 25% of registration payable

CAT REGISTRATION

SERVICE	UNIT	STATUTORY	GST	2016/17
Sterilised - 1 Year	Each	Y	N	\$20.00
Sterilised - 3 Year	Each	Y	N	\$42.50
Pensioner Concession - Sterilised - 1 year	Each	Y	N	\$10.00
Pensioner Concession - Sterilised - 3 year	Each	Y	N	\$21.25
Unsterilised - 1 Year	Each	Y	N	\$50.00
Unsterilised - 3 Year	Each	Y	N	\$120.00
Pensioner Concession - Unsterilised - 1 year	Each	Y	N	\$25.00
Pensioner Concession - Unsterilised - 3 year	Each	Y	N	\$60.00
Lifetime Registration	Each	Y	N	\$100.00
Lifetime Registration - Pensioner	Each	Y	N	\$50.00

*Note registration fees reduced by 50% if registered between 1 June - 31 October each year

IMPOUND FEES – DOGS/CATS

SERVICE	UNIT	STATUTORY	GST	2016/17
Seizure, Impounding and sustenance of dog or cat - first impound in 12 months - Day 1	Each	N	Y	\$50.00
Seizure, Impounding and sustenance of dog or cat - subsequent impounds within 12 months	Each	N	Y	\$70.00
Seizure, Impounding and sustenance of dog or cat -Non business Day	Each	N	Y	\$110.00
Sustenance fee day 2 onwards - Per day, per animal	Each	N	Y	\$35.00
Destruction and Disposal of Dog/Cat	Each	N	Y	Cost of disposal
Disposal of Dog/Cat	Each	N	Y	\$50.00
IMPOUND FEES - LARGE ANIMALS				
Grade 1 (Stallions, Mules, Bulls, Boars over 2 years) - 1st day	Each	N	Y	\$55 + pick up and transport costs
per day thereafter	Each	N	Y	\$20.00
Grade 1a (Stallions, Mules, Bulls, Boars under 2 years of age) - 1st Day	Each	N	Y	\$44 + pick up and transport costs
per day thereafter	Each	N	Y	\$20.00
Grade 2 (Mares, Geldings, Colts, Fillies and Cows) - 1st Day	Each	N	Y	\$44 + pick up and transport costs
per day thereafter	Each	N	Y	\$20.00
Grade 3 (Sheep Goats, Pigs and Lambs) - 1st Day	Each	N	Y	\$44 + pick up and transport costs
per day thereafter	Each	N	Y	\$20.00
Non business hour surcharge all grades: weekends, weekdays between 5.00pm to 7.00am	Each	N	Y	\$15.00
DAMAGE BY TRESPASS BY LARGE ANIMALS				
Trespass in enclosed growing crop of any kind, garden or private enclosed property, public cemetery or public parkland by any grade of large animal	Each	N	Y	\$20 per animal
Trespass into unenclosed paddock or meadow of grass or of stubble by any grade of large animal	Each	N	Y	\$15 per animal
Trespass into any other unenclosed land by any grade of large animal	Each	N	Y	\$10 per animal
NB: No damage is payable in respect of a suckling animal under the age of 6 months running with its mother.				

WASTE MANAGEMENT

SERVICE	UNIT	STATUTORY	GST	2016/17
REFUSE COLLECTION				
Kerbside Rubbish Collection	Per Bin	N	N	\$220.00
Kerbside Recycling Collection	Per Bin	N	N	\$138.00
REFUSE DISPOSAL				
Non-Resident's Pass	Per Pass	N	N	\$69.00
TIP FEES - Non Resident or Non Domestic Refuse				
Small Load <1m ³	Each	N	Y	\$10.00
Large Load > 1m ³	Each	N	Y	\$20.00
Large Trailer >1.8m x 1.2m	Each	N	Y	\$52.00
Small Truck up to 4T	Each	N	Y	\$132.00
Medium Truck 4 - 8T	Each	N	Y	\$207.00
Large Truck 8 - 14T	Each	N	Y	\$264.00
Semi Trailer	Each	N	Y	\$345.00
< 3M ³ Skip Bin	Each	N	Y	\$58.00
3M ³ - 6M ³ Skip Bin	Each	N	Y	\$98.00
6M ³ - 10M ³ Skip Bin	Each	N	Y	\$155.00
> 10M ³ Skip Bin	Each	N	Y	\$207.00
Asbestos	Per M ³	N	Y	\$105.00
Asbestos minimum charge	per load	N	Y	\$57.00
TIP FEES - TYRES/RIMS				
Passenger Tyre	Each	N	Y	\$10.00
Light Truck & 4 x 4 Tyre	Each	N	Y	\$16.00
Truck Tyre	Each	N	Y	\$21.00
Super Single Truck	Each	N	Y	\$26.00
Passenger Tyre On Rim	Each	N	Y	\$16.00
Light Truck & 4 x 4 Tyre On Rim (not split rim)	Each	N	Y	\$21.00
Super Single Truck Tyre On Rim	Each	N	Y	\$42.00
Small Forklift Tyre UP TO 30 cm	Each	N	Y	\$16.00
Medium Forklift Tyre 30cm to 45cm	Each	N	Y	\$21.00
Large Forklift Tyre 45cm to 60cm	Each	N	Y	\$26.00
Solid Forklift Tyre Small TO 30cm	Each	N	Y	\$21.00
Solid Forklift Tyre Medium 30cm to 45cm	Each	N	Y	\$26.00
Solid Forklift Tyre Large 45cm to 60cm	Each	N	Y	\$31.00

SERVICE	UNIT	STATUTORY	GST	2016/17
Solid Forklift Tyre Extra Large 60cm to 1m	Each	N	Y	\$115.00
Solid Forklift Tyre 1m & above (Per Tonne)	Each	N	Y	\$210.00
Tractor Tyre Small UP TO 1m	Each	N	Y	\$42.00
Tractor Tyre Large 1m to 1.5m	Each	N	Y	\$115.00
Tractor Tyre 1.5m to 2.2m	Each	N	Y	\$210.00
Bobcat Tyre	Each	N	Y	\$16.00
Earthmover Tyre Small UP TO 1m	Each	N	Y	\$126.00
Earthmover Tyre Medium 1m to 1.5m	Each	N	Y	\$175.00
Earthmover Tyre Large 1.5m to 2m	Each	N	Y	\$257.00
Grader Tyre	Each	N	Y	\$115.00

DEPOT SERVICES

SERVICE	UNIT	STATUTORY	GST	2016/17
SUPPLY OF AGGREGATE				
Supply of Used Aggregate Ex-Depot - Loaded	Per Trailer	N	Y	\$47.00
Supply of New Aggregate Ex-Depot - Loaded	Per Trailer	N	Y	\$110.00
Only the plant listed below is available for hire. All plant must be hired with an operator				
WEEKDAY HIRE				
4.5T Truck	Per Std Hour	N	Y	\$140.00
14T Truck	Per Std Hour	N	Y	\$178.00
Backhoe	Per Std Hour	N	Y	\$158.00
Grader	Per Std Hour	N	Y	\$204.00
Loader	Per Std Hour	N	Y	\$180.00
Roller	Per Std Hour	N	Y	\$148.00
Tractor	Per Std Hour	N	Y	\$143.00
WEEKEND HIRE				
4.5T Truck	Per Std Hour	N	Y	\$187.00
14T Truck	Per Std Hour	N	Y	\$221.00
Backhoe	Per Std Hour	N	Y	\$206.00
Grader	Per Std Hour	N	Y	\$237.00
Loader	Per Std Hour	N	Y	\$221.00
Roller	Per Std Hour	N	Y	\$221.00
Tractor	Per Std Hour	N	Y	\$211.00

SERVICE	UNIT	STATUTORY	GST	2016/17
OTHER HIRE CHARGES				
Hire of Pig Trailer	Per Std Hour	N	Y	\$68.00
Hire of Float	Per Std Hour	N	Y	\$68.00
LABOUR CHARGES				
Weekday	Per Std Hour	N	Y	\$68.00
Weekend	Per Std Hour	N	Y	\$103.00
OTHER WORKS				
Quotations can be obtained for small jobs. These will be charged at an appropriate hourly rate.				
HIRE OF TEMPORARY FENCING				
Bond		N	N	\$525.00
For Other Local Governments for Extended Periods Only	Per Metre/Week	N	Y	\$20.00
Erected & Dismantled within Nannup Townsite	Per Metre/Week	N	Y	\$20.00
WATER FROM BROCKMAN ST AND DEPOT STAND PIPE:				
Commercial Users	Per K/L	N	Y	\$25.00
Local Residents for Domestic Purposes	Per K/L	N	Y	\$10.00
Heavy Haulage Agreement	Each	N	Y	\$270.00

CEMETERY

SERVICE	UNIT	STATUTORY	GST	2016/17
RIGHT OF BURIAL				
Grant of Exclusive Right of Burial - 25 Year Period	Each	N	Y	\$867.00
Grant of Exclusive Right of Burial Niche Wall/Rose Garden - 25 Year Period	Each	N	Y	\$205.00
Renewal of Grant of Exclusive Right of Burial - 25 Year Period	Each	N	Y	\$153.00
Registration of Transfer of Form of Grant of Right of Burial	Each	N	Y	\$28.00
INTERMENT TO A DEPTH OF 2.1M				
Any Person Ten Years of Age or Older	Each	N	Y	\$1,071.00
Any Person Under Ten Years of Age	Each	N	Y	\$918.00
A Stillborn Child	Each	N	Y	\$612.00
Additional Fee - Interment Without Due Notice	Each	N	Y	\$127.00
Additional Fee - Interment Not in Usual Hours	Each	N	Y	\$127.00
Additional Fee - Interment on a Saturday, Sunday or Public Holiday	Each	N	Y	\$590.00
ASHES				
Interment of Ashes	Each	N	Y	\$255.00
Placement of Ashes Within Niche Wall (includes plaque with standard inscription)	Each	N	Y	\$500.00
Placement of Ashes in Rose Garden (includes plaque with standard inscription & Concrete Base)	Each	N	Y	\$535.00
Placement of Ashes in Rose Garden - No Plaque	Each	N	Y	\$290.00
MEMORIALS				
Dedicated Memorial Rose Bush/Shrub (exclusive family use, maximum of 8) Internments, (Shrub selection to be approved by CEO as per Council plan)				
- Initial Placement (includes plaque with standard inscription & concrete base	Each	N	Y	\$805.00
- Subsequent Single Placements	Each	N	Y	\$408.00
Permission to Erect Headstone, Kerbing or Monument	Each	N	Y	\$51.00
LICENSE FEES				
Undertakers Annual License Fee	Each	N	Y	\$128.00
Undertakers Single License Fee (for one interment)	Each	N	Y	\$41.00

TOWN PLANNING DEVELOPMENT APPLICATIONS

Charge & Comment	STATUTORY	GST	2016/17
Determination of a development application where the estimated cost of the development is:			
a) No more than \$50,000	Y	N	\$147
b) More than \$50,000 but not more than \$500,000	Y	N	0.32% of the estimated cost of the development \$1,700 + 0.257% for every \$1 in excess of \$500,000
c) More than \$500,000 but not more than \$2.5 million	Y	N	\$7,161 + 0.206% for every \$1 in excess of \$2.5M
d) More than \$2.5 million but not more than \$5 million	Y	N	\$12,633 + 0.123% for every \$1 in excess of \$5 million
e) More than \$5 million but not more than \$21.5 million	Y	N	\$34,196
f) More than \$21.5 million	Y	N	
<i>Note: If the development has commenced or being carried out prior to approval, an additional amount, by way of penalty that is twice the amount of the maximum fee payable for determination of the application under Parts (a), (b), (c), (d), (e) and (f) will be added to base rate.</i>			
Single Dwelling (where Planning Approval required)	N	N	\$147
Additions to Single Dwelling (where Planning Approval required)	N	N	\$147
Second Dwelling for Rural Purposes	N	N	\$147
Ancillary Accommodation/Granny Flat/Caretakers Dwelling	N	N	\$147

Notes:

- Applications that are subject to Development Assessment Panels will attract an additional fee at the rate set out in Schedule 1 to the Planning and Development (Development Assessment Panels) Regulations 2011
- Applicants are to provide details of estimated cost of development (includes any car parking, effluent disposal, landscaping features, etc).
- Delegated Authority has been provided to the CEO to determine the value of proposed development. If applicants disagree with the estimate made by the Shire reconsideration can be requested if evidence of the cost of development can be provided. If applicants still dispute the estimated cost determined by the Shire the matter can be referred to the Fees Arbitration Panel (WAPC WAMA) for determination.
- The costs of advertising and any specialist reports will be an additional cost

MISCELLANEOUS DEVELOPMENT APPLICATIONS

Charge & Comment	STATUTORY	GST	2016/17
Extractive Industry Plantations	Y	N	\$739
Relocation of a Building Envelope	N	N	0.32% of the estimated value
Setback Reduction (in addition to other fees)	N	N	\$126
a) For a certificate under Section 5B(2)	N	N	Minimum \$100
b) For a certificate under Section 8A(f) or 9(3)	N	N	Minimum \$100
c) For a Form 7 certificate	N	N	\$0.20 per square metre of building floor area (min \$100)
Sign Application Fee	N	N	\$153

Note: The estimated value of plantations will be calculated at a rate of \$1,300 per hectare of planted area.

1. Applications that are subject to Development Assessment Panels will attract an additional fee at the rate set out in Schedule 1 to the Planning and Development (Development Assessment Panels) Regulations 2011

2. Applicants are to provide details of estimated cost of development (Includes any car parking, effluent disposal, landscaping features, etc).

3. Delegated Authority has been provided to the CEO to determine the value of proposed development. If applicants disagree with the estimate made by the Shire reconsideration can be requested if evidence of the cost of development can be provided. If applicants still dispute the estimated cost determined by the Shire, the matter can be referred to the Fees Arbitration Panel (WAPC WAMA) for determination.

CHANGE OF USE

Charge & Comment	STATUTORY	GST	2016/17
Application for change of use or for change or continuation of a non-conforming use where no new development is occurring	Y	N	\$295
Retail / Shop (use only)	N	N	\$75
Home Occupation (Including cottage industry)	Y	N	\$222
- where home occupation has commenced prior to initial application for approval of home occupation being granted, fee will be actual fee plus penalty of two times fee.			
Extending Conditional Planning Approval/Renewal Fee	Y	N	\$73
- where home occupation renewal application received after expiry date, fee will be actual fee plus penalty of two times fee.			
Bed & Breakfast Accommodation (additional fees if notification required)	N	N	\$315
Farm Stay/Holiday Cottage (in existing residence)	N	N	\$304
Alfresco Dining	N	N	\$3040
Consulting Rooms	N	N	\$194
Light/General/Service/Rural Industry (use only)	N	N	\$75

SCHEME AMENDMENTS/STRUCTURE PLANS

Charge & Comment	STATUTORY	GST	2016/17
Minor Amendment	N	N	\$2,835 per FCT
Major Amendment - determined by CEO	N	N	\$4,960 per FCT
Structure Plan - if previously addressed through scheme amendment	N	N	\$550 per application
Structure Plan - (separate to scheme amendment process)	N	N	\$4,960 per FCT
Revised minor structure plan	N	N	\$550 per application
Revised major structure plan (separate to scheme amendment process) - determined by CEO	N	N	\$2,835 per FCT
Detailed area plans	N	N	\$840 per application
Revised detailed area plans	N	N	\$420 per application

Notes:

1. Details of the calculation used to derive the fee is to be made available to the applicant upon request
2. Any specialist external studies (soil reports, land capability analysis, engineering reports, etc) are to be provided by the applicant at the applicants cost. Such costs are separate to the fees stipulated in this schedule.
3. If an applicant is not satisfied that the fee calculated by the Shire are a reasonable estimate of the service, the matter may be referred to the Fees Arbitration Panel (WAPC, WAMA) for determination.

SUBDIVISIONS

Charge & Comment		STATUTORY	GST	2016/17
Clearance Certificates	Up to 5 lots	Y	N	\$73 per lot
	6 to 195 lots	Y	N	\$35 per lot
	More than 195 lots	Y	N	\$7,393 per application

OTHER PLANNING FEES

Charge & Comment	STATUTORY	GST	2016/17
Issue of zoning certificate	Y	N	\$73 each
Section 40 (Liquor Licensing) Certificate	N	Y	\$78 each
Replying to a property settlement questionnaire	Y	Y	\$73 each
Issue of written planning advice	Y	Y	\$73 each
Certificate of Title Search	N	Y	\$78 each
Road Closure Application	N	Y	\$577 per application
Erection of sign at Information Bay	N	Y	\$78 each
Application for advertising signage	N	Y	\$78 each

PLANNING DOCUMENTS

Charge & Comment	STATUTORY	GST	2016/17
Copy of Local Planning Scheme Text	N	Y	\$78 each
Copy of Local Planning Strategy	N	Y	\$78 each
Copy of Townsite Strategy	N	Y	\$78 each
Copy of Municipal Inventory	N	Y	\$78 each

ADVERTISING/NOTIFICATION OF PROPOSALS (NOT SCHEME AMENDMENTS)

Charge & Comment	STATUTORY	GST	2016/17
Local newspaper advertising	N	N	\$194 per advertisement

Notes:

1. Advertising and/or notification fees are to be paid in addition to any development application fees (as set out in part 1 of this Schedule)
2. Advertising or nearby land owner notification may be required to comply with Council's local planning scheme(s), policies or may be determined as being a requirement of the planning assessment process by Shire Officers.

Prog	Programme Description	COA	Description	Original Budget	YTD Actual	Variance (%)	Variance (\$)	Explanation
05	General Purpose Funding	0001	Rate Levied All Areas	\$1,450,745.00	\$1,458,691.11	-1%	\$-7,946.11	Revaluations Impact. Slight increase in revenue as result
		0001	Non-Payment Penalty	\$-12,000.00	\$-16,494.69	-37%	\$-4,494.69	Results of Ratepayers paying late to year incurring penalty interest and parking in full
		0001	Equilibration Grant	\$500,000.00	\$415,105.00	48%	\$384,895.00	Timing issues will be fully received
		0201	Local Road Grant	\$500,000.00	\$12,034.00	98%	\$287,966.00	Timing issues will be fully received
		0422	Recoverable Expenses	\$10,000.00	\$12,477.46	-25%	\$2,477.46	HM budget impact offset by income received 105730
		0472	Rating Valuations	\$32,350.00	\$30,400.14	68%	\$-21,949.86	Timing issues will be fully expended
		0523	Dept Of Trn. Commission	\$-24,000.00	\$-20,786.59	13%	\$3,213.41	Expected to be under received by \$5,000
		0533	Sundry Income	\$-19,600.00	\$-32,461.69	-65%	\$-12,861.69	Income Exceeds Expectations, various refundable income items
		4802	Write Offs	\$100.00	\$0.00	100%	\$-100.00	No write offs yet for 2015/16 not expected to meet budget
		4872	D.O.T. Licensing Expenses	\$18,156.00	\$10,361.43	40%	\$-7,794.57	Original budget included small portion of MCS wages, not expected to meet budget
		4873	Interest On Investments - General	\$-30,000.00	\$-33,663.63	88%	\$26,536.39	Under allocation expected loss of income of \$25,000
		4883	Interest On Investments - Rtr	\$-30,000.00	\$-35,567.75	81%	\$24,437.25	Under allocation expected loss of income of \$25,000
04	Governance	0112	Election & Poll Expenses	\$2,500.00	\$1,775.14	29%	\$-724.86	Fully expended. Savings made.
		0142	Refreshments & Functions - Council	\$15,205.00	\$12,701.11	16%	\$-2,494.89	Savings anticipated.
		0162	Grants	\$27,700.00	\$24,818.18	10%	\$-2,881.82	Expected to meet budgeted amount.
		0172	Councillor Allowances	\$36,200.00	\$27,830.25	24%	\$-8,369.75	Expected to meet budgeted amount.
		0182	Subscriptions	\$25,547.00	\$21,143.50	17%	\$-4,403.50	Expected to meet budgeted amount.
		0192	Conference Expenses	\$4,100.00	\$3,206.36	23%	\$-893.64	Expected to meet budgeted amount.
		0202	Insurance	\$16,652.00	\$7,196.12	57%	\$-9,455.88	Will be offset by overpayments in other schedules
		0242	A/Lease Exp Admin	\$36,331.00	\$23,196.20	36%	\$-13,134.80	Timing issues will be fully expended
		0272	Salaries (Admin)	\$414,224.00	\$366,027.26	22%	\$-48,196.74	Savings anticipated.
		0332	Transfer To LI Reserve	\$25,000.00	\$0.00	100%	\$-25,000.00	Timing issues will be fully expended
		0353	Contribution To Asset Management Reserve	\$130,000.00	\$0.00	100%	\$-130,000.00	Timing issues will be fully expended
		0354	Transfer To Equipment Reserve	\$15,000.00	\$0.00	100%	\$-15,000.00	Timing issues will be fully expended
		0362	Building & Gains Opn & Mice	\$66,355.00	\$47,480.50	28%	\$-18,874.50	Expected to meet budgeted amount.
		0363	Hire Fees - Shirley Humble Room	\$550.00	\$-75.00	84%	\$475.00	Reduction of income expected, phasing out hiring of Shirley Humble Room in favour of Community Centre.
		0372	Computer Maintenance	\$41,897.00	\$32,427.55	23%	\$-9,469.45	IT Costs lower than anticipated, small overpend in Equipment Repair and Mice absorbed here.
		0392	Telephone	\$14,125.00	\$10,892.37	29%	\$-3,232.63	Expected to meet budgeted amount.
		0402	Equipment Repair & Mice	\$3,150.00	\$5,280.77	-68%	\$2,130.77	Printer Maintenance Costs, higher than anticipated. Expected to exceed budget.
		0412	Postage	\$4,400.00	\$3,009.32	18%	\$-1,390.68	Expected to be on track with budget despite postage cost increase.
		0432	Accommodation And Travel	\$6,000.00	\$9,527.83	-59%	\$3,527.83	Exceeds budget expectations. Currently all vehicle maintenance included. Will be separate line item as at 16/17
		0482	Legal Expenses	\$1,000.00	\$2,921.18	-192%	\$1,921.18	Current legal action will result in overpend.
		0492	Staff Training Expenses	\$5,000.00	\$2,205.86	-37%	\$2,794.14	Timing issues will be fully expended
		0502	Sundry Expenses	\$300.00	\$2,232.45	-744%	\$2,232.45	Exceeds Budget Expectations. \$1,574 offset by Sundry Income, Banking error on behalf of Russellton Agri Services.
		0515	Transfer From Asset Management Reserve	\$-20,000.00	\$34,148.81	271%	\$54,148.81	Higher transfer required overpend - Res Centre & automatic doors at Admin Building
		0532	Donations	\$1,000.00	\$1,005.00	-10%	\$5.00	
		0542	Lt Expense Admin	\$-6,351.08	\$-7,222.33	-14%	\$871.25	Timing issues will be fully expended
		0543	Transfer From Reserve	\$0.00	\$-34,148.81	NA	\$-34,148.81	Will be completed in June 2016
		0544	Vehicle & Plant General Admin	\$11,500.00	\$9,303.00	-401%	\$3,197.00	Vehicles purchased as per budget
		0552	Fringe Benefit Tax	\$19,750.00	\$9,278.00	53%	\$10,472.00	Final PBT Return due in May 2016.
		0635	Contribution From Rate Equilibration Reserve	\$-50,000.00	\$0.00	100%	\$50,000.00	Timing issues will be fully expended
		0652	Prof/Loss Sale Of Assets	\$15,700.00	\$32,864.87	-109%	\$17,164.87	Timing issues will be fully expended
		0693	Income Sale Of Assets	\$15,700.00	\$0.00	100%	\$15,700.00	Timing issues will be fully expended
		0942	Depreciation Councillors	\$445.00	\$632.96	25%	\$-187.96	Timing issues will be fully expended
		0952	Depreciation Admin Buildings	\$29,529.00	\$23,084.09	22%	\$6,444.91	Timing issues will be fully expended
		6221	Freehold Land	\$0.00	\$0.00	NA	\$0.00	Laneway acquisition yet to be spent not in Budget
05	Law, Order, Public Safety	0602	Assistance To Bilo's	\$29,974.00	\$0.00	100%	\$-29,974.00	Offset over various COAs within Law & Order
		0622	Firebreak Inspections	\$10,000.00	\$11,226.36	-12%	\$1,226.36	Fire break Contractor costs overbudget by this amount
		0632	Maintenance Of Fire Breaks	\$12,211.00	\$13,929.36	-14%	\$1,718.36	Slight overpend result of extra works completed
		0633	Strategic Firebreak - Cockatoo Valley (Income)	\$-2,500.00	\$1,408.95	44%	\$1,091.05	Involved all properties in total \$1,550 in May 2016. Expected to be underreceived by \$1,000
		0662	Minor Plant & Equipment < \$1,000	\$500.00	\$6,444.14	-1269%	\$6,344.14	Covered within Operating Grant. Over allie will see reductions in other areas
		0704	Dfes Grant For Cam	\$-79,796.00	\$59,026.63	23%	\$20,190.38	Expected to not meet budget expectations, 70,330 split
		0712	Management Salaries - Fire Break Inspections	\$33,346.00	\$26,804.14	23%	\$7,541.86	Timing issues will be fully expended
		0714	Firebreaks Superannuation	\$3,276.00	\$2,665.46	25%	\$610.54	Timing issues will be fully expended
		0715	Firebreaks Annual Leave Expense	\$2,712.00	\$0.00	100%	\$-2,712.00	Timing issues will be fully expended
		0716	Firebreaks Lt Expense	\$965.00	\$0.00	100%	\$-965.00	Timing issues will be fully expended
		0721	Brigade Training	\$0.00	\$4,484.35	NA	\$4,484.35	Part of RIB Operations Grant Funding
		0722	Community Emergency Services Officer	\$80,447.00	\$69,074.31	14%	\$11,372.69	Timing issues will be fully expended
		0725	Bushfire Coordinator Expenses	\$0.00	\$25,618.12	NA	\$25,618.12	Timing issues will be fully expended
		0731	Capo Superannuation	\$7,569.00	\$6,287.57	17%	\$1,281.43	Fully expended at End of Year
		0732	Fono Annual Leave	\$6,251.00	\$4,338.48	279%	\$1,912.52	Timing issues will be fully expended
		0742	Capo Uniforms	\$500.00	\$0.00	100%	\$-500.00	Uniforms included with DFES
		0753	Cam Training	\$1,200.00	\$3,515.79	-134%	\$2,315.79	Covered within Operating Grant. Over allie will see reductions in other areas
		0763	Mice Plant & Equipment	\$1,500.00	\$0.00	100%	\$-1,500.00	Increases in expected quantity of fires issued. Expected to exceed budget
		0773	Fires	\$-800.00	\$-750.00	-6%	\$50.00	
		0801	Animal Control Salaries	\$7,644.00	\$13,449.87	-77%	\$5,805.87	New Ranger position. Expected to exceed budget.

Item	Programme Description	COA	Description	Original Budget	YTD Actual	Variance (%)	Variance (\$)	Explanation
07	Health	0802	Rangers Expenses	\$6,500.00	\$15,695.57	-143%	\$9,145.57	Over-spend associated with purchase of key pieces of equipment for new Ranger position.
		0803	Animal Control Superannuation	\$817.00	\$1,414.81	70%	\$597.81	Reclassification of position.
		0804	Animal Control Annual Leave Expense	\$675.00	\$0.00	100%	\$675.00	Reclassification of position.
		0805	Animal Control 1st Expense	\$247.00	\$0.00	100%	\$247.00	Reclassification of position.
		0832	Maintenance Of Brigade Vehicles	\$16,981.00	\$14,241.09	13%	\$2,739.91	Under-spend anticipated - less maintenance required this financial year.
		0833	Day Registration Fees	\$2,550.00	\$2,550.00	58%	\$2,550.00	Increase in revenue, direct result of new Ranger.
		0834	Can Registration Fees	\$450.00	\$6,865.46	146%	\$7,245.46	\$7,000 worth of Grant funding refunded. Carry forward for three previous financial years.
		0842	Rec Land & Buildings	\$1,500.00	\$1,308.97	13%	\$191.03	Unmaterial.
		0843	Lines And Penalties	\$1,100.00	\$1,114.14	1%	\$14.14	Increase in expected quantity of fines issued. Expected to exceed budget. Direct result of new Ranger position.
		0852	Clothing & Accessories	\$500.00	\$1,313.01	716%	\$704.01	Funded via FSI Operating Grant.
		0857	Utilities Rates & Taxes	\$1,800.00	\$4,466.53	766%	\$4,766.53	Funded via FSI Operating Grant.
		0877	Other Goods & Services	\$2,000.00	\$2,017.77	31%	\$1,017.77	Funded via FSI Operating Grant.
08	Education & Welfare	0905	See Utilities Rates & Taxes	\$2,800.00	\$2,409.64	14%	\$390.36	Funded via FSI Operating Grant.
		0927	See Insurance	\$1,084.00	\$909.93	34%	\$174.07	Funded via FSI Operating Grant.
		0928	See Motor Plant & Equipment <\$1000	\$0.00	\$1,321.67	NA	\$1,321.67	Funded via FSI Operating Grant.
		0929	See Motor Plant & Equipment	\$0.00	\$3,810.54	NA	\$3,810.54	Funded via FSI Operating Grant.
		0935	See Vehicle Maintenance	\$1,000.00	\$0.00	100%	\$1,000.00	Timing issues will be fully expended.
		0942	Emergency Response	\$0.00	\$411.82	NA	\$411.82	Timing issues will be fully expended.
		0945	See Vehicle Maintenance	\$0.00	\$480.00	NA	\$480.00	Timing issues will be fully expended.
		0955	See Maint Of Land & Buildings	\$0.00	\$480.00	NA	\$480.00	Timing issues will be fully expended.
		0959	See Levy Fees	\$5,276.00	\$1,279.38	76%	\$4,000.00	Funded via FSI Operating Grant.
		0975	See Other Goods & Services	\$116,658.00	\$74,489.83	36%	\$42,168.17	Funded via FSI Operating Grant.
		0982	Depreciation Fire Prevention	\$0.00	\$0.00	NA	\$0.00	Timing issues will be fully expended.
		1259	All Core Exp Health	\$1,669.00	\$0.00	100%	\$1,669.00	Timing issues will be fully expended.
		1263	Health Inspection	\$49,614.00	\$38,614.71	22%	\$10,999.29	Timing issues will be fully expended.
09	Housing	1272	1st Expense Health	\$604.00	\$0.00	100%	\$604.00	Timing issues will be fully expended.
		1282	Superannuation	\$2,008.00	\$1,087.20	46%	\$920.80	Timing issues will be fully expended.
		1322	Health Admin Expenses	\$7,090.00	\$490.00	78%	\$6,600.00	Timing issues will be fully expended.
		1353	Septic Tank Application Fee	\$1,785.00	\$0.00	28%	\$1,785.00	Timing issues will be fully expended. varies from year to year less applications this year.
		1383	General License Fees	\$1,860.00	\$1,101.56	40%	\$758.44	New Fee - not previously accounted for.
		1399	Water Trading Fees	\$0.00	\$123.31	NA	\$123.31	New Fee - not previously accounted for.
		0992	Pre Schools Misc	\$7,714.00	\$8,554.14	-18%	\$1,280.14	Over-spend balanced by under-spend in other areas.
		1007	Family Fun Day Expenses	\$1,100.00	\$7,887.91	620%	\$6,787.91	Over-spend will be balanced by FSC own source funds at end of year.
		1024	Community Earnings Support	\$10,000.00	\$1,205.04	88%	\$8,794.96	Timing issues will be fully expended.
		1063	6645 Sport - Expenditure	\$35,000.00	\$71,033.07	40%	\$36,033.07	Timing issues will be fully expended.
		1065	Heritage Trail	\$0.00	\$9,246.04	NA	\$9,246.04	Timing issues will be fully expended.
		1074	Community Sports Expenditure	\$0.00	\$887.25	NA	\$887.25	Timing issues will be fully expended.
10	Community Amenities	1123	Community Development Grants	\$1,700.00	\$17,410.00	277%	\$15,710.00	Grant Opportunities not known at budget time. Will be fully expended on budgetary movement expected.
		1124	Ride Sport - Income	\$40,000.00	\$0.00	100%	\$40,000.00	Timing issues will be fully expended.
		1132	Youth Programs And Planning	\$5,000.00	\$18,477.77	270%	\$13,477.77	Timing issues will be fully expended.
		1141	Youth Advisory Council Income	\$0.00	\$382.40	NA	\$382.40	Income used to offset spend within this area.
		1159	School Holiday Programs Contributions	\$1,100.00	\$708.94	90%	\$391.06	Timing issues will be fully expended.
		1173	Family Fun Day Income	\$0.00	\$693.00	60%	\$693.00	Timing issues will be fully expended.
		1613	Contributions - Community Bc	\$0.00	\$76,747.10	NA	\$76,747.10	Not reflect on budget. Income used to offset spending.
		1616	Cultural Plan	\$0.00	\$5,247.10	NA	\$5,247.10	Self funded. no impact from rate income.
		1643	Community New Officer	\$5,000.00	\$8,000.00	98%	\$3,000.00	Timing issues will be fully expended.
		1645	See Advertising & Promotion	\$9,170.00	\$8,944.81	11%	\$225.19	Timing issues will be fully expended.
		1647	Cdo Training	\$6,318.00	\$7,124.47	-19%	\$1,206.47	Timing issues will be fully expended.
		1653	Grants - Bidders	\$4,297.00	\$4,638.18	200%	\$341.18	Allocation of youth officer work at highest rate equals higher superannuation payments.
		1664	Community Bus Grant	\$5,960.00	\$0.00	100%	\$5,960.00	Timing issues will be fully expended.
09	Housing	1713	Community Bus Project	\$1,110.00	\$64,518.18	NA	\$63,408.18	Timing issues will be fully expended.
		1722	Depreciation Education	\$15,587.00	\$7,800.41	53%	\$7,786.59	Timing issues will be fully expended.
		1722	Staff Housing Maintenance	\$28,070.00	\$14,682.38	39%	\$13,387.62	Setings expected - less maintenance required.
		1723	Leased Property Expenses	\$0.00	\$71.00	NA	\$71.00	New Expenditure will be monitored closely.
		1728	Rental	\$15,168.00	\$11,168.18	35%	\$3,999.82	Properties not fully leased - income lower.
		1732	Depreciation Staff Housing	\$17,500.00	\$13,810.17	23%	\$3,689.83	Timing issues will be fully expended.
		1892	Loan 37 Interest	\$31.00	\$0.00	100%	\$31.00	Timing issues will be fully expended.
		1962	Postmaster Collection	\$40,000.00	\$45,973.69	15%	\$5,973.69	Timing issues will be fully expended.
		1965	Recycling Collection	\$40,000.00	\$21,424.39	46%	\$18,575.61	Timing issues will be fully expended.
		1772	Rubbish Site Contract	\$117,119.00	\$9,818.85	18%	\$107,300.15	Timing issues will be fully expended.
		1813	Lib Fees	\$8,000.00	\$24,478.22	190%	\$16,478.22	Timing issues will be fully expended.
		1824	Street Bin Pickup	\$14,763.00	\$16,327.32	-11%	\$1,564.32	Income higher than expected, refuse facilities utilized more.
		1824	Transfer To Landfill Site Reserve	\$10,000.00	\$0.00	100%	\$10,000.00	Timing issues will be fully expended.

Prog	Programme Description	CDA	Description	Original Budget	YTD Actual	Variance (\$)	Variance (%)	Explanation
11	Recreation And Culture							
2132	Town Planning Services			\$122,781.00	\$90,163.00	\$32,618.00	59%	Expenditure expected to be lower than anticipated. Anticipated Savings of \$50K
2142	Planning Admin Expenses			\$9,526.00	\$1,689.23	\$7,836.77	83%	Timing issues will be fully expended
2152	Lat Expense			\$0.00	\$0.00	\$0.00	100%	Timing issues will be fully expended
2152	Supernumeration			\$5,212.00	\$3,261.35	\$1,950.65	37%	Timing issues will be fully expended
2172	Town Planning Scheme			\$7,500.00	\$0.00	\$7,500.00	100%	Timing issues will be fully expended
2192	Annual Leave Expenses			\$4,392.00	\$0.00	\$4,392.00	100%	Timing issues will be fully expended
2212	Up Amendment Expenses			\$1,500.00	\$265.57	\$1,234.43	82%	Timing issues will be fully expended
2255	Planning Fees			\$6,300.00	\$14,116.58	\$-7,816.58	-124%	Budget already met. Surplus of \$7,000 anticipated
2302	Cemetery Oper & Mntce-tp			\$14,332.00	\$13,423.67	\$908.33	6%	Savings made, not expected to meet budget.
2332	Public Conveniences			\$42,909.00	\$25,432.11	\$17,476.89	17%	Timing issues will be fully expended
2362	Interest Repayments - Loan 37			\$5,546.12	\$4,834.88	\$711.24	13%	Timing issues will be fully expended
2375	Cemetery Fees			\$50,000.00	\$-9,030.88	\$59,030.88	-22%	Estimation lower than actual, budget near prediction of revenue expected.
2922	Depreciation Expense Refuse			\$4,475.00	\$3,659.58	\$815.42	18%	Timing issues will be fully expended
2932	Depreciation Public Toilets			\$8,993.00	\$8,027.60	\$965.40	11%	Timing issues will be fully expended
1732	Community House			\$1,365.00	\$2,234.94	\$-869.94	-64%	Additional Maintenance required, result overexpnd.
2442	Community Meeting Room			\$3,591.00	\$2,984.65	\$606.35	17%	Underpnd Anticipated, this space not fully utilized this year.
2443	Transfer From Reserve			\$-776,147.00	\$0.00	\$776,147.00	100%	Timing issues will be fully expended
2444	Community Meeting Room			\$0.00	\$46,990.30	\$-46,990.30	NA	Refurbishment of Community Room
2462	Lesser Hall (Supplier Room)			\$1,464.00	\$936.79	\$527.21	39%	Timing issues will be fully expended
2472	Old Roads Board Building			\$1,532.00	\$5,096.41	\$-3,564.41	-233%	Overpnd anticipated, of \$3.5k offset by Parks and Gardens
2482	Bowling Club			\$2,998.00	\$2,505.37	\$492.63	16%	Expected to be met
2492	Cundinup Hall			\$825.00	\$544.65	\$280.35	13%	Timing issues will be fully expended
2502	Carriote Hall			\$513.00	\$435.72	\$77.28	13%	Timing issues will be fully expended
2602	2 Brockman St Upgrade			\$0.00	\$65.41	\$-65.41	NA	Overpnd, absorbed by Parks and Gardens underpnd.
2642	Public Parks Grns & Reser			\$269,441.00	\$195,877.87	\$73,563.13	13%	Savings identified, \$18k anticipated
2842	Rental Community Storage Sheds			\$0.00	\$-600.00	\$600.00	NA	This income not originally identified in budget.
2843	Public Art Maintenance			\$8,908.00	\$9,424.89	\$-516.89	-10%	Slight Overpnd anticipated
2902	Salaries (Lib)			\$15,859.00	\$9,817.25	\$6,041.75	38%	Savings expected - change in staffing levels
2922	Library Office Expenses			\$8,910.00	\$2,634.96	\$6,275.04	73%	Timing issues will be fully expended
2932	Write Off Of Debts			\$200.00	\$0.00	\$200.00	100%	Timing issues will be fully expended
2995	Lost Book Charge			\$-920.00	\$-525.09	\$-394.91	74%	Timing issues will be fully expended
3123	History Of Mannup Income			\$0.00	\$-345.10	\$345.10	NA	Not as many lost books as anticipated in original budget. Therefore income expected not to meet budget.
7043	Rec Centre Hire Fees			\$8,500.00	\$7,205.83	\$1,294.17	15%	Income higher than anticipated \$0.
7053	Town Hall Hire			\$4,500.00	\$7,107.34	\$-2,607.34	-11%	Estimated budget close to actual revenue from this source, expected to be within 10%.
7432	Foreshore Park			\$11,623.00	\$20,132.90	\$-8,509.90	-73%	Higher usage than anticipated
7574	Sale Of Heritage Trail Books			\$0.00	\$-10.92	\$10.92	NA	Overpnd due to PWOs and POC's added to other costs.
7703	Grants			\$0.00	\$-939,772.73	\$939,772.73	NA	Sale of Heritage trail books at front desk. No original budgeted income.
9242	Depreciation Community House			\$1,875.00	\$1,257.29	\$617.71	33%	Timing issues will be fully expended
9292	Depreciation Community Sheds			\$3,125.00	\$2,533.58	\$591.42	19%	Timing issues will be fully expended
9302	Depreciation Carriote Hall			\$1,850.00	\$1,068.72	\$781.28	42%	Timing issues will be fully expended
9322	Depreciation Rec Centre			\$4,341.00	\$49,244.08	\$-44,903.08	-14%	Timing issues will be fully expended
9332	Depreciation Town Hall			\$28,150.00	\$16,138.71	\$11,911.29	39%	Timing issues will be fully expended
9342	Depreciation Parks & Gardens			\$35,758.00	\$10,594.51	\$25,163.49	70%	Timing issues will be fully expended
9362	Depreciation Old Roads Board			\$1,625.00	\$2,252.05	\$-627.05	-39%	Timing issues will be fully expended
12	Transport							
3160	Bridge Maintenance			\$36,316.00	\$28,778.41	\$7,537.59	21%	Budget expected to be met
3221	Mtd Direct Grants			\$-58,000.00	\$-229,400.00	\$171,400.00	-147%	Timing issues will be fully received
3230	Crossovers			\$5,000.00	\$0.00	\$5,000.00	84%	Timing issues will be fully expended
3231	Regional Road Group Grants			\$-192,000.00	\$-152,000.00	\$40,000.00	61%	Timing issues will be fully received
3240	Traffic Signs & Control			\$5,000.00	\$3,905.65	\$1,094.35	22%	Timing issues will be fully expended
3242	Interest On Loan 38			\$0.00	\$1,062.50	\$-1,062.50	NA	Timing issues will be fully received
3261	Roads To Recovery Grant			\$480,000.00	\$-630,765.00	\$1,110,765.00	29%	Timing issues will be fully received
3281	Mtd Bridgework Grant			\$708,000.00	\$-472,000.00	\$1,180,000.00	33%	Timing issues will be fully received
3311	Crossover Contribution			\$-1,000.00	\$0.00	\$1,000.00	100%	Timing issues will be fully received
3341	Mowen Road			\$0.00	\$-60,000.00	\$60,000.00	NA	Not included within original budget, will be fully expended
3420	Lighting Of Streets			\$32,436.00	\$22,114.34	\$10,321.66	31%	Timing issues will be fully expended
3440	Contract Street Sweeping			\$9,000.00	\$4,085.48	\$4,914.52	50%	Savings anticipated
3450	Traffic Counter Placement			\$5,985.80	\$5,113.39	\$872.41	14%	Timing issues will be fully expended
3470	Safety Measures Works			\$5,000.00	\$4,727.77	\$272.23	20%	Timing issues will be fully expended
3480	Gravel Pit Rehabilitation			\$20,000.00	\$0.00	\$20,000.00	100%	End of Year transfers to see this budgetary requirement met.
3572	Purchase Of Minor Equip.			\$6,000.00	\$4,967.18	\$1,032.82	17%	Timing issues will be fully expended
3594	Interest On Loans			\$3,078.61	\$2,775.40	\$303.21	10%	Timing issues will be fully expended
3682	Transfer To Plant Reserve			\$92,000.00	\$400,000.00	\$-308,000.00	-335%	End of Year transfers to see this budgetary requirement met.
3683	Transfer From Plant Reserve			\$-232,000.00	\$-400,000.00	\$168,000.00	-7%	End of Year transfers to see this budgetary requirement met.
4363	Sale Of Material			\$-1,000.00	\$-48,48.07	\$47,48.07	-346%	Budgeted income expected
4388	Income Sale Of Assets			\$-153,000.00	\$0.00	\$153,000.00	100%	Timing issues will be fully received
9372	Depreciation Roads & Footpaths			\$1,384,401.00	\$1,100,004.02	\$284,396.98	21%	Timing issues will be fully expended
9374	Depreciation - Bridges			\$0.00	\$308,748.22	\$-308,748.22	NA	Timing issues will be fully expended

Proj	Programme Description	COA	Activity	Original Budget	YTD Actual	Variance (%)	Variance (\$)	Explanation
13	Economic Services							
1007	Australia Day Celebration			\$1,200.00	\$1,112.22	-6%	\$312.22	Overspend, exceeded budget.
13173	Septic Tank Inspection Fee			\$438.00	\$438.00	20%	\$438.00	Varies from year to year less applications this year.
3566	Transfers From Main Street Reserve			\$0.00	\$0.00	NA	\$0.00	\$400K from 2014/15 and \$400K for Main Street
3565	Transfer From Main Street Reserve			\$0.00	\$0.00	100%	\$0.00	Transfer will occur within EOI Reserve transfers
3663	Quit Forest Rally			\$0.00	\$1,750.00	NA	\$1,750.00	2015/16 Quit Forest Rally yet to be received.
3864	Vladar Centre Upgrade			\$0.00	\$2,576.85	NA	\$2,576.85	Further investigation required CDO to provide explanation.
4094	Vladar Centre Upgrade			\$0.00	\$14,447.11	NA	\$14,447.11	Further investigation required CDO to provide explanation.
3932	Caravan Parks Maintenance			\$1,433.33	\$9,181.47	310%	\$4,568.14	Actual Expenditure to exceed budget
3933	Caravan Parks Income			\$0.00	\$9,181.47	-38%	\$9,181.47	Higher income than anticipated. Will exceed budget expectations
3967	Regional Promotion			\$7,500.00	\$9,644.95	-287%	\$7,168.35	Offset by Tourism Promotion Underspend
3964	Tourism Promotion			\$28,000.00	\$6,712.59	76%	\$11,111.11	Underspend anticipated
4024	Caravan Parks Building Main			\$0.00	\$20,000.00	NA	\$20,000.00	Caravan Park - Our contribution to Abolitions
4052	1st Express Building			\$1,308.99	\$0.00	100%	\$1,308.99	Timing issues will be fully expended
4062	Building Control Salary			\$40,973.00	\$27,677.70	37%	\$44,345.65	Timing issues will be fully expended
4077	Building Control Superannuation			\$4,351.07	\$3,286.92	24%	\$1,964.15	Timing issues will be fully expended
4082	A/Lease Exp Building			\$9,615.92	\$7,846.91	21%	\$1,769.01	Timing issues will be fully expended
4092	Building Control Expenses			\$3,916.00	\$7,552.67	35%	\$1,981.11	Timing issues will be fully expended
4113	Chips & Fries Build Permit			\$11,000.00	\$5,445.45	-79%	\$12,445.45	Expected to exceed Budget Building permits higher than anticipated
9452	Depreciation Caravan Park			\$17,910.00	\$14,016.62	22%	\$1,951.38	Timing issues will be fully expended
14	Other Property And Services							
4092	Private Works - Expenditure			\$26,407.00	\$23,111.35	12%	\$1,295.65	Budget product of estimated annual event work and estimated non-scheduled private work. Works in line with estimate at this stage
4127	1st Express Works			\$28,993.00	\$23,111.35	20%	\$3,881.65	Timing issues will be fully expended
4332	Salaries (Pw)			\$100,917.94	\$77,580.18	23%	\$23,337.76	Timing issues will be fully expended
4352	A/Lease Exp Works			\$80,492.00	\$76,142.73	68%	\$3,349.27	Timing issues will be fully expended
4362	Occupational Super			\$103,342.82	\$87,532.08	15%	\$15,810.74	Timing issues will be fully expended
4402	Sick Leave			\$30,301.36	\$17,440.53	47%	\$12,860.83	Timing issues will be fully expended
4452	Protective Clothing			\$10,000.00	\$7,855.39	21%	\$2,144.61	Timing issues will be fully expended
4462	Occup. Hm. Safety Prgm			\$4,549.00	\$1,602.69	65%	\$2,946.31	Timing issues will be fully expended
4472	Plant Overhead Wages			\$14,451.51	\$11,925.80	17%	\$2,525.71	Timing issues will be fully expended
4482	Tents & Battalies			\$79,700.00	\$20,877.79	30%	\$58,822.21	Timing issues will be fully expended
4492	Leaves			\$20,394.93	\$16,715.09	18%	\$3,679.84	Timing issues will be fully expended
4498	Fuel & Oil			\$215,000.00	\$141,852.46	31%	\$73,147.54	Savings anticipated
4992	Sanitary Tools & Stores			\$4,000.00	\$1,871.00	53%	\$2,129.00	Timing issues will be fully expended
7672	Recruitment Expenses			\$2,000.00	\$229.38	87%	\$1,770.62	Timing issues will be fully expended
9182	Depreciation Works, Phnt			\$29,510.00	\$26,011.77	17%	\$3,498.23	Timing issues will be fully expended
9562	Depreciation Works			\$16,295.00	\$11,406.94	40%	\$4,888.06	Timing issues will be fully expended

Statement of Financial Position
as at 31 MAY 2016

	2015/2016	2014/2015
CURRENT ASSETS		
Cash	2,461,588.99	3,731,828.00
Investments		
Receivables	150,070.96	244,132.08
Stock on Hand	6,240.36	6,240.36
Other	14,129.58	2,671.03
TOTAL CURRENT ASSETS	2,632,029.89	3,984,871.47
CURRENT LIABILITIES		
Borrowings	90,246.12	163,368.60
Creditors & Provisions	397,418.09	529,031.61
Other	81,513.80	126,870.26
TOTAL CURRENT LIABILITIES	569,178.01	819,270.47
NET CURRENT ASSETS	2,062,851.88	3,165,601.00
NON-CURRENT ASSETS		
Receivables		
Property, plant equipment	109,278,041.43	107,989,892.95
Other	2,496,576.94	2,076,528.90
TOTAL NON-CURRENT ASSETS	111,774,618.37	110,066,421.85
NON-CURRENT LIABILITIES		
Borrowings	82,435.02	82,435.02
Creditors and Provisions	<66,638.75>	<63,731.08>
Other	0.00	0.00
TOTAL NON-CURRENT LIABILITIES	15,796.27	18,703.94
NET ASSETS	113,821,673.98	113,213,318.91
EQUITY		
Accumulated Surplus	33,025,822.30	31,892,563.42
Reserves	80,948,927.41	81,496,871.83
TOTAL EQUITY	113,974,749.71	113,389,435.25

Statement of Financial Position
as at 31 MAY 2016

	2015/2016	2014/2015
OTHER UNDEFINED BALANCES		
MUNICIPAL ACCUMULATION AC		
CURRENT ASSETS	72,981.96	86,694.76
CURRENT LIABILITIES		
NON-CURRENT ASSETS		
NON-CURRENT LIABILITIES		
EQUITY		
X		
DEFERRED LIABILITIES		
OTHER FUNDS		
CAPITAL ACCUMULATION ACC		
BALANCE SHEET	80,093.77	89,421.58
TOTAL OTHER UNDEFINED BALANCES	153,075.73	176,116.34

Operating Statement
for the reporting period ended 31 MAY 2016
Functions / Activities of the Municipality

	Original Budget	Authorised Budget	2015/2016	2014/2015	Capital Works 2015/2016	2014/2015
Income Categories						
RATE INCOME						
03 GENERAL PURPOSE FUNDING	1,329,845.00	1,450,745.00	1,458,691.11	1,356,234.25		
RATE INCOME	1,329,845.00	1,450,745.00	1,458,691.11	1,356,234.25		
GRANTS & SUBSIDIES						
03 GENERAL PURPOSE FUNDING	1,194,402.00	1,303,000.00	627,141.00	1,984,185.64		
05 LAW, ORDER, PUBLIC SAFETY	164,835.00	179,847.00	145,920.62	275,467.76		
08 EDUCATION & WELFARE	682.00	750.00	12,517.03	109,519.55		
11 RECREATION AND CULTURE	0.00	0.00	0.00	0.00		
12 TRANSPORT	668,239.00	729,000.00	583,400.00	192,800.00		
GRANTS & SUBSIDIES	2,028,158.00	2,212,597.00	1,368,978.65	2,561,972.95		
FEES AND CHARGES						
03 GENERAL PURPOSE FUNDING	36,113.00	39,400.00	37,656.56	11,112.09		
04 GOVERNANCE	451.00	500.00	79.09	364.56		
05 LAW, ORDER, PUBLIC SAFETY	6,479.00	7,100.00	9,274.04	15,710.33		
07 HEALTH	2,486.00	2,730.00	8,958.02	6,516.31		
08 EDUCATION & WELFARE	6,347.00	6,930.00	9,446.02	6,984.55		
09 HOUSING	32,406.00	35,356.00	22,959.18	13,260.00		
10 COMMUNITY AMENITIES	133,210.00	145,335.00	168,057.89	148,583.54		
11 RECREATION AND CULTURE	26,356.00	15,200.00	15,165.59	21,433.57		
12 TRANSPORT	1,826.00	2,000.00	3,455.07	2,954.14		
13 ECONOMIC SERVICES	19,250.00	21,000.00	26,670.03	68,871.97		
14 OTHER PROPERTY AND SERVICES	27,500.00	30,000.00	28,193.52	54,165.05		
FEES AND CHARGES	292,424.00	305,551.00	329,915.01	349,956.11		
GRANTS & SUBSIDIES - NON OPERATING						
03 GENERAL PURPOSE FUNDING	0.00	0.00	0.00	721,156.00		
05 LAW, ORDER, PUBLIC SAFETY	0.00	0.00	0.00	50,000.00		
08 EDUCATION & WELFARE	38,588.00	42,100.00	55,526.00	<1,150.00>		
11 RECREATION AND CULTURE	787,710.00	859,325.00	937,382.58	607,104.91		
12 TRANSPORT	1,231,989.00	1,344,000.00	960,785.00	1,363,168.47		
13 ECONOMIC SERVICES	142,076.00	155,000.00	172,068.06	0.00		
GRANTS & SUBSIDIES - NON OPERATING	2,200,363.00	2,400,425.00	2,125,761.56	2,740,279.38		
INTEREST EARNED						
03 GENERAL PURPOSE FUNDING	70,125.00	76,500.00	30,009.51	45,811.64		

Operating Statement
for the reporting period ended 31 MAY 2016
Functions / Activities of the Municipality

	Original Budget	Authorised Budget	2015/2016	2014/2015	Capital Works 2015/2016	2014/2015
INTEREST EARNED	70,125.00	76,500.00	30,009.51	45,811.64		
RENTAL INCOME	0.00	0.00	0.00	0.00		
INCOME FROM PRIVATE WORKS	0.00	0.00	0.00	0.00		
FINES AND PENALTIES	0.00	0.00	0.00	0.00		
DONATIONS & CONTRIBUTIONS						
03 GENERAL PURPOSE FUNDING	0.00	0.00	0.00	24,037.60		
08 EDUCATION & WELFARE	0.00	0.00	282.46	2,704.45		
11 RECREATION AND CULTURE	0.00	0.00	0.00	0.00		
12 TRANSPORT	0.00	0.00	0.00	35,000.00		
21 TRUST FUND	0.00	0.00	<15,000.00>	15,250.00		
DONATIONS & CONTRIBUTIONS	0.00	0.00	<14,717.54>	76,992.05		
OTHER INCOME						
03 GENERAL PURPOSE FUNDING	18,414.00	20,100.00	36,283.51	22,856.26		
04 GOVERNANCE	95,777.00	104,500.00	34,148.81	105,210.00		
05 LAW, ORDER, PUBLIC SAFETY	0.00	0.00	0.00	0.00		
08 EDUCATION & WELFARE	40,359.00	44,050.00	4,832.62	39,363.59		
10 COMMUNITY AMENITIES	5,049.00	5,516.00	5,089.68	6,362.96		
11 RECREATION AND CULTURE	723,899.00	789,732.00	14,223.55	273,361.09		
12 TRANSPORT	249,337.00	272,000.00	400,000.00	290,456.52		
13 ECONOMIC SERVICES	820,831.00	895,461.00	699,798.29	107,850.32		
23 RESERVE FUND	0.00	0.00	0.00	6,423.00		
OTHER INCOME	1,953,666.00	2,131,359.00	1,194,376.46	851,883.74		
TOTAL Income Categories	7,874,581.00	8,577,177.00	6,493,014.76	7,983,130.12		

Operating Statement
for the reporting period ended 31 MAY 2016
Functions / Activities of the Municipality

	Original Budget	Authorised Budget	2015/2016	2014/2015	Capital Works 2015/2016	2014/2015
Expenditure Categories						
STORES, MATERIALS & CONTRACTS						
03 GENERAL PURPOSE FUNDING	43,384.00	47,350.00	26,545.86	16,923.71		
04 GOVERNANCE	217,613.00	237,488.00	218,280.87	268,720.89		
05 LAW, ORDER, PUBLIC SAFETY	87,945.00	96,007.00	107,225.48	130,150.29		
07 HEALTH	30,052.00	32,800.00	2,384.22	26,969.58		
08 EDUCATION & WELFARE	55,654.00	65,144.00	116,562.33	125,254.81		
09 HOUSING	13,244.00	14,458.00	3,263.15	14,201.10		
10 COMMUNITY AMENITIES	267,943.00	232,338.00	185,194.45	302,097.70		
11 RECREATION AND CULTURE	66,847.00	72,970.00	63,120.09	54,415.23		
12 TRANSPORT	157,634.00	166,775.00	150,192.95	175,740.74		
13 ECONOMIC SERVICES	35,915.00	35,203.00	32,551.30	71,053.22		
14 OTHER PROPERTY AND SERVICES	303,844.00	333,700.00	250,576.86	307,909.29		
STORES, MATERIALS & CONTRACTS	1,281,291.00	1,398,230.00	1,154,900.56	1,443,442.53		
DEPRECIATION & AMORTISATION						
04 GOVERNANCE	27,630.00	30,112.00	23,717.05	34,066.16		
05 LAW, ORDER, PUBLIC SAFETY	106,931.00	116,658.00	74,389.63	127,919.20		
08 EDUCATION & WELFARE	14,278.00	15,587.00	7,330.41	11,636.96		
09 HOUSING	16,038.00	17,500.00	13,410.17	17,520.44		
10 COMMUNITY AMENITIES	12,131.00	13,468.00	11,687.18	14,613.21		
11 RECREATION AND CULTURE	103,686.00	113,149.00	82,523.04	125,973.80		
12 TRANSPORT	1,269,026.00	1,364,401.00	1,406,772.24	1,634,524.86		
13 ECONOMIC SERVICES	16,412.00	21,810.00	14,008.62	18,707.44		
14 OTHER PROPERTY AND SERVICES	312,389.00	340,805.00	217,438.71	313,823.43		
DEPRECIATION & AMORTISATION	1,678,921.00	2,048,850.00	1,653,247.05	2,498,765.50		
INTEREST & DEBT COSTS						
03 GENERAL PURPOSE FUNDING	0.00	0.00	850.58	8.52		
10 COMMUNITY AMENITIES	5,104.00	5,580.12	4,838.88	6,362.96		
12 TRANSPORT	2,816.00	3,078.61	1,712.90	6,220.54		
INTEREST & DEBT COSTS	7,920.00	8,658.73	7,402.36	12,672.32		
SERVICE & UTILITIES						
03 GENERAL PURPOSE FUNDING	407.00	450.00	2,603.43	1,221.02		
04 GOVERNANCE	22,803.00	24,680.00	16,467.72	20,544.08		
05 LAW, ORDER, PUBLIC SAFETY	4,213.00	4,600.00	10,235.50	7,185.06		
09 HOUSING	5,962.00	6,515.00	6,710.36	5,470.84		
10 COMMUNITY AMENITIES	1,964.00	1,505.00	2,122.17	2,603.57		
11 RECREATION AND CULTURE	13,565.00	14,840.00	15,863.26	17,650.64		
12 TRANSPORT	40,227.00	43,691.00	38,081.64	35,675.62		

Operating Statement
for the reporting period ended 31 MAY 2016
Functions / Activities of the Municipality

	Original Budget	Authorised Budget	2015/2016	2014/2015	Capital Works 2015/2016	2014/2015
13 ECONOMIC SERVICES	649.00	708.00	314.21	13,159.83		
14 OTHER PROPERTY AND SERVICES	0.00	0.00	273.31	0.00		
SERVICE & UTILITIES	89,188.00	97,389.00	97,752.01	103,750.66		
INSURANCE						
03 GENERAL PURPOSE FUNDING	649.00	708.00	675.91	690.28		
04 GOVERNANCE	31,790.00	34,694.00	25,048.45	30,262.21		
05 LAW, ORDER, PUBLIC SAFETY	30,492.00	33,285.00	31,227.50	32,544.45		
07 HEALTH	88.00	100.00	103.85	98.86		
08 EDUCATION & WELFARE	4,653.00	5,090.00	5,288.25	4,961.88		
09 HOUSING	1,914.00	2,097.00	2,362.15	2,043.59		
10 COMMUNITY AMENITIES	2,222.00	2,446.00	2,734.28	2,383.31		
11 RECREATION AND CULTURE	17,479.00	19,132.00	19,286.53	18,646.23		
13 ECONOMIC SERVICES	2,926.00	3,203.33	3,487.25	3,122.47		
14 OTHER PROPERTY AND SERVICES	67,144.00	73,261.10	68,783.18	71,404.60		
INSURANCE	159,357.00	174,016.43	158,993.32	166,157.87		
NON-CASH EXPENSES						
14 OTHER PROPERTY AND SERVICES	<866,294.00>	112,671.00	0.00	0.00		
NON-CASH EXPENSES	<866,294.00>	112,671.00	0.00	0.00		
OTHER EXPENSES						
03 GENERAL PURPOSE FUNDING	88.00	100.00	0.87	0.00		
04 GOVERNANCE	155,806.00	170,000.00	34,148.81	220,000.00		
10 COMMUNITY AMENITIES	9,163.00	10,000.00	0.00	10,000.00		
11 RECREATION AND CULTURE	176.00	200.00	0.00	0.00		
12 TRANSPORT	84,326.00	92,000.00	400,000.00	180,000.00		
14 OTHER PROPERTY AND SERVICES	0.00	0.00	0.00	8,426.38		
21 TRUST FUND	0.00	0.00	0.00	200.00		
22 LOAN FUND	0.00	0.00	2,435.02	696,969.00		
23 RESERVE FUND	0.00	0.00	0.00	717,288.59		
OTHER EXPENSES	145,579.00	272,300.00	416,584.70	1,832,883.97		
INFRASTRUCTURE ASSET COSTS	0.00	0.00	0.00	0.00		
INTERNAL PLANT DEPRECIATION						
04 GOVERNANCE	5,126.00	5,600.00	4,666.48	19.27		
05 LAW, ORDER, PUBLIC SAFETY	2,310.00	2,336.00	1,798.00	570.93		
08 EDUCATION & WELFARE	3,762.00	3,309.00	2,776.59	33.71		
09 HOUSING	0.00	0.00	116.60	503.01		
10 COMMUNITY AMENITIES	4,422.00	4,836.00	4,654.44	991.37		
11 RECREATION AND CULTURE	49,137.00	43,778.00	37,381.71	5,844.05		

Operating Statement
for the reporting period ended 31 MAY 2016
Functions / Activities of the Municipality

	Original Budget	Authorised Budget	2015/2016	2014/2015	Capital Works 2015/2016	2014/2015
12 TRANSPORT	79,970.00	114,893.00	77,076.14	78,046.60		
13 ECONOMIC SERVICES	1,397.00	1,527.00	1,272.45	986.80		
14 OTHER PROPERTY AND SERVICES	<568,601.00>	<620,287.00>	<227,657.85>	<151,791.11>		
INTERNAL PLANT DEPRECIATION	<422,477.00>	<444,308.00>	<97,917.44>	<60,795.37>		
INTERNAL PLANT HIRE						
04 GOVERNANCE	6,369.00	6,952.00	5,793.10	130.49		
05 LAW, ORDER, PUBLIC SAFETY	1,859.00	2,528.00	3,750.38	681.41		
08 EDUCATION & WELFARE	3,025.00	4,108.00	3,480.80	599.62		
09 HOUSING	0.00	0.00	151.85	638.72		
10 COMMUNITY AMENITIES	5,500.00	6,004.00	6,011.29	1,443.53		
11 RECREATION AND CULTURE	3,476.00	54,349.00	46,534.48	12,579.71		
12 TRANSPORT	127,831.00	142,634.00	121,725.91	88,600.49		
13 ECONOMIC SERVICES	1,738.00	1,896.00	1,579.94	1,116.24		
14 OTHER PROPERTY AND SERVICES	4,048.00	4,424.00	<321,134.07>	<173,021.69>		
INTERNAL PLANT HIRE	153,846.00	222,895.00	<132,106.32>	<67,231.48>		
LABOUR OVERHEAD						
03 GENERAL PURPOSE FUNDING	0.00	0.00	342.63	566.02		
04 GOVERNANCE	10,076.00	10,999.00	9,772.53	3,609.53		
05 LAW, ORDER, PUBLIC SAFETY	2,695.00	2,940.00	14,732.01	1,953.58		
08 EDUCATION & WELFARE	4,367.00	4,777.00	4,698.54	1,335.74		
09 HOUSING	0.00	0.00	772.09	1,971.77		
10 COMMUNITY AMENITIES	14,542.00	15,874.00	17,020.86	9,658.42		
11 RECREATION AND CULTURE	59,103.00	64,518.00	61,002.91	42,613.61		
12 TRANSPORT	152,163.00	166,022.00	146,580.79	142,743.82		
13 ECONOMIC SERVICES	2,013.00	2,205.00	2,696.43	6,989.91		
14 OTHER PROPERTY AND SERVICES	<391,776.00>	<427,395.00>	<434,809.62>	<298,973.48>		
LABOUR OVERHEAD	<146,817.00>	<160,060.00>	<177,190.83>	<87,531.08>		
TOTAL Expenditure Categories	2,384,514.00	3,731,642.16	3,301,665.63	5,842,034.92		

Operating Statement
for the reporting period ended 31 MAY 2016
Functions / Activities of the Municipality

	Original Budget	Authorised Budget	2015/2016	2014/2015	Capital Works 2015/2016	2014/2015
PROFIT ON SALE OF ASSETS						
04 GOVERNANCE	0.00	0.00	<19,758.27>	0.00		
12 TRANSPORT	<148,951.00>	<162,500.00>	0.00	<6,613.49>		
PROFIT ON SALE OF ASSETS	<148,951.00>	<162,500.00>	<19,758.27>	<6,613.49>		
LOSS ON SALE OF ASSETS						
04 GOVERNANCE	14,388.00	15,700.00	24,915.87	6,754.43		
12 TRANSPORT	0.00	0.00	9,244.79	34,752.42		
LOSS ON SALE OF ASSETS	14,388.00	15,700.00	34,160.66	41,506.85		
Operating Surplus	5,624,630.00	4,992,334.84	3,176,946.74	<2,106,201.84>		
CHANGE IN NET ASSETS RESULTING FROM OPERATIONS	5,624,630.00	4,992,334.84	3,176,946.74	2,106,201.84		

	Original Budget	Authorised Budget	2015/2016	2014/2015	Capital Works 2015/2016	2014/2015
Inc / Expenditure Analysis Codes Not Shown On The Operating Statement						
EMPLOYEE COSTS						
03 GENERAL PURPOSE FUNDING	15,576.00	16,398.00	9,493.79	26,332.07		
04 GOVERNANCE	501,754.00	547,410.00	432,465.70	500,950.66		
05 LAW, ORDER, PUBLIC SAFETY	129,360.00	141,175.00	130,565.38	177,143.80		
07 HEALTH	21,241.00	23,189.00	37,891.00	26,152.02		
08 EDUCATION & WELFARE	86,427.00	94,321.00	56,240.94	92,378.55		
09 HOUSING	0.00	0.00	1,347.26	4,902.25		
10 COMMUNITY AMENITIES	90,673.00	98,939.00	65,041.66	78,815.44		
11 RECREATION AND CULTURE	97,350.00	106,228.78	93,872.13	118,221.01		
12 TRANSPORT	710,221.00	229,344.80	225,124.17	373,031.50		
13 ECONOMIC SERVICES	48,829.00	53,250.98	38,865.71	111,854.02		
14 OTHER PROPERTY AND SERVICES	326,659.00	356,446.08	275,581.70	350,925.70		
EMPLOYEE COSTS	1,529,120.00	1,667,342.64	1,366,493.44	1,860,707.02		
CAPITAL WORKS FIXED ASSETS						
04 GOVERNANCE	28,875.00	31,500.00	63,303.09	0.00	63,303.09	0.00
08 EDUCATION & WELFARE	0.00	0.00	0.00	0.00		
11 RECREATION AND CULTURE	0.00	0.00	0.00	0.00		
CAPITAL WORKS FIXED ASSETS	28,875.00	31,500.00	63,303.09	0.00		
INCOME FROM SALE OF ASSETS						
04 GOVERNANCE	<13,750.00>	<15,000.00>	27,727.28	<9.03>		
12 TRANSPORT	0.00	0.00	0.00	0.00		
INCOME FROM SALE OF ASSETS	<13,750.00>	<15,000.00>	27,727.28	<9.03>		
NOT USED SCHEDULE 14						
14 OTHER PROPERTY AND SERVICES	0.00	0.00	0.00	0.00		
NOT USED SCHEDULE 14	0.00	0.00	0.00	0.00		
NOT USED SCHEDULE 23 & 21						
21 TRUST FUND	0.00	0.00	<16,134.86>	<15,257.90>		
NOT USED SCHEDULE 23 & 21	0.00	0.00	<16,134.86>	<15,257.90>		
NOT USED SCHEDULE 23 & 21 INC.						
23 RESERVE FUND	0.00	0.00	<34,398.00>	<37,475.53>		

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Operating Statement
for the reporting period ended 31 MAY 2016
Functions / Activities of the Municipality

	Original Budget	Authorised Budget	2015/2016	2014/2015	Capital Works 2015/2016	2014/2015
NOT USED SCHEDULE 23 & 21 INC.	0.00	0.00	<34,398.00>	<37,475.53>		
INTERNAL PLANT OVERHEAD						
11 RECREATION AND CULTURE	37,323.00	0.00	0.00	0.00		
12 TRANSPORT	14,872.00	0.00	0.00	0.00		
INTERNAL PLANT OVERHEAD	52,195.00	0.00	0.00	0.00		
Less : Applicable to Capital Works	28,875.00	31,500.00	63,303.09	0.00		

SHIRE OF NANNUP ACCOUNTS FOR PAYMENT - MAY 2016				
EFT/ Cheque	Date	Name	Invoice Description	Amount
EFT8299	06/05/2016	CIVIC LEGAL	PROFESSIONAL LEGAL FEES	\$ 2,387.00
EFT8300	06/05/2016	BP NANNUP	VBFB DIESEL	\$ 39.19
EFT8301	06/05/2016	NANNUP PHARMACY	STAFF MEDICAL	\$ 60.00
EFT8302	06/05/2016	BUSSELTON AGRICULTURAL SERVICES	ERROR OF ADMINISTRATION ON BEHALF OF ELDERS BUSSEL.	\$ 1,374.00
EFT8303	06/05/2016	BATTERY ALL TYPES	TRUCK REPAIRS	\$ 231.89
EFT8304	06/05/2016	EDGE PLANNING & PROPERTY	PLANNING SERVICES APRIL 2016	\$ 2,615.80
EFT8305	06/05/2016	DEAN GUJA	EH WORK & TRAVEL 13, 27 APRIL & 4 MAY 2016	\$ 2,075.00
EFT8306	06/05/2016	IAN LUSH & ASSOCIATES	EAST NANNUP VBFB SHED CERTIFICATE OF INSPECTION	\$ 1,980.00
EFT8307	06/05/2016	CITY & REGIONAL FUELS	DIESEL SUPPLIES	\$ 10,721.42
EFT8308	06/05/2016	NANNUP DELI	DIESEL SUPPLIES	\$ 28.24
EFT8309	06/05/2016	BUILT RIGHT APPROVALS	EAST NANNUP VBFB SHED CERTIFICATE OF DESIGN COMPLIANCE	\$ 770.00
EFT8310	06/05/2016	OFFICEWORKS	OFFICE SUPPLIES	\$ 177.79
EFT8311	06/05/2016	STANLEE WA	RECOVERABLE RECREATION CENTRE EXPENSES	\$ 396.00
EFT8312	06/05/2016	REBECCA DORANT	YOUTH ACTIVITIES	\$ 311.85
EFT8313	06/05/2016	GEO SHEDS & BARNs	DEPOSIT FOR EAST NANNUP VBFB SHED	\$ 10,392.93
EFT8314	06/05/2016	DOWN SOUTH WINDOW TINT	50% DEPOSIT FOR SUPPLY & FIT TINTED SECURITY FILM TO 34 WINDOWS AT THE REC CENTRE B/BALL COURT	\$ 4,215.00
EFT8315	06/05/2016	ARROW BRONZE	CEMETERY PLAQUE	\$ 253.00
EFT8316	06/05/2016	BUSSELTON REWINDS	REPAIRS TO GENSET	\$ 115.50
EFT8317	06/05/2016	J BLACKWOOD & SON PTY LIMITED	FUEL TANK	\$ 756.80
EFT8318	06/05/2016	CJD EQUIPMENT PTY. LTD.	REPAIRS, SENSOR & TUBE	\$ 1,025.66
EFT8319	06/05/2016	LANDGATE	GRV INTERIM VALS COUNTRY FULL VALUE \$12001-\$100000	\$ 86.95
EFT8320	06/05/2016	TOLL IPEC ROAD EXPRESS PTY LTD	FREIGHT	\$ 163.61
EFT8321	06/05/2016	MALATESTA ROAD PAVING	GOLD GULLY ROAD	\$ 3,753.84
EFT8322	06/05/2016	THE PAPER COMPANY OF AUSTRALIA PTY LTD	COPY PAPER	\$ 92.40
EFT8323	06/05/2016	SYNERGY	DARRADUP VBFB 11/02/2016 - 30/03/2016	\$ 204.25
EFT8324	06/05/2016	SUGAR MOUNTAIN ELECTRICAL SERVICES	APPLICATION TO WESTERN POWER FOR ELECTRICAL CONNECTION, COMPILE ATTACHMENT	\$ 176.00
EFT8325	10/05/2016	GLOBE SIGN COMPANY	FLOOD TREE PLAQUE	\$ 60.50
EFT8326	10/05/2016	MANJIMUP BOUNCY CASTLES	MECHANICAL SURFBOARD NATIONAL YOUTH WEEK	\$ 340.00
EFT8327	10/05/2016	SCOPE BUSINESS IMAGING	PHOTOCOPIER PLAN	\$ 1,147.83
EFT8328	10/05/2016	GRACE RECORDS MANAGEMENT PTY LTD	RECORDS DESTROY	\$ 357.28
EFT8329	10/05/2016	BUSSELTON PEST & WEED CONTROL	WEED CONTROL 11 BRIDGES	\$ 1,089.00
EFT8330	10/05/2016	J BLACKWOOD & SON PTY LIMITED	TRUCK WASH	\$ 72.34
EFT8331	10/05/2016	GEOGRAPHE SAWS & MOWERS	WHEEL ASSEMBLY, TYRE 20 X 8 10 OTR GMSTR, ROLLER	\$ 647.85
EFT8332	10/05/2016	TOLL IPEC ROAD EXPRESS PTY LTD	FREIGHT	\$ 33.94
EFT8333	10/05/2016	K & C HARPER	SUPPLY & INSTALL HOT WATER UNIT IN COMMUNITY HOUSE	\$ 877.14
EFT8334	10/05/2016	NANNUP NEWSAGENCY	POSTAGE APRIL 16	\$ 396.93
EFT8335	10/05/2016	NANNUP EZIWAY SELF SERVICE STORE	REFRESHMENTS AND CLEANING	\$ 422.21
EFT8336	10/05/2016	NANNUP COMMUNITY RESOURCE CENTRE	TELEGRAPH ADVERT MAY 16	\$ 968.00
EFT8337	10/05/2016	PRESTIGE PRODUCTS	PRINTED DOG LITTER BAGS	\$ 491.04
EFT8338	10/05/2016	SYNERGY	ELECTRICITY USAGE	\$ 3,023.70
EFT8339	10/05/2016	WARREN BLACKWOOD WASTE	APRIL 2016 BIN PICKUPS & RECYCLE BINS	\$ 7,448.54
EFT8340	18/05/2016	NANNUP BRIDGE CAFE	CATERING FOR SHIRE MEETING 28/04/2016	\$ 560.00
EFT8341	18/05/2016	SOUTHERN LOCK & SECURITY	SECURITY EQUIPMENT	\$ 269.26
EFT8342	18/05/2016	BATTERY ALL TYPES	HITACHI 18V 3 AH DRILL BATTERY	\$ 520.00
EFT8343	18/05/2016	T J DEPIAZZI & SONS	TRUCK LOAD SAND & POTTING MIX	\$ 752.21
EFT8344	18/05/2016	CITY & REGIONAL FUELS	DIESEL SUPPLIES	\$ 2,237.99
EFT8345	18/05/2016	CG & LI GRIFFIN	13100 TULIP BULBS	\$ 4,712.28
EFT8346	18/05/2016	AUSTRALIAN TAXATION OFFICE	APRIL BAS PAYMENT	\$ 15,602.00
EFT8347	18/05/2016	BUNNINGS- BUSSELTON	MOULDING	\$ 45.63
EFT8348	18/05/2016	BUSSELTON PEST & WEED CONTROL	TERMITE CONTROL 11 BRIDGES	\$ 3,872.00
EFT8349	18/05/2016	TOLL IPEC ROAD EXPRESS PTY LTD	PAPER SUPPLIES	\$ 57.86
EFT8350	18/05/2016	MARGARET RIVER STRUCTURAL ENGINEERING	STRUCTURAL CERTIFICATION - MARKET SHELTERS & STAGE STRUCTURE	\$ 990.00
EFT8351	18/05/2016	METAL ARTWORK CREATIONS	NAME BADGE NORM STEER	\$ 14.30
EFT8352	18/05/2016	SOUTH REGIONAL TAFE	COURSE FEES IONA BUNTAIN-BARRIE TRAINEESHIP	\$ 225.40
EFT8353	18/05/2016	TRADE HIRE	HIRE OF CHERRY PICKER	\$ 374.00
EFT8354	24/05/2016	SOUTHERN LOCK & SECURITY	3 X RESTRICTED KEYS FOR REC CENTRE	\$ 38.40
EFT8355	24/05/2016	BRC - BUILDING SOLUTIONS	LABOUR & MATERIALS VARIOUS WORKS TO SHIRE OFFICES ENTRY	\$ 687.50
EFT8356	24/05/2016	ARTIFEX	MODIFICATIONS TO SoN LOCAL PLANNING SCHEME MAPPING, PDF & E-MAIL	\$ 137.50
EFT8357	24/05/2016	BUSSELTON MULTI SERVICE	REST A WHILE GARDEN PLAQUES	\$ 223.30
EFT8358	24/05/2016	CITY & REGIONAL FUELS	DIESEL SUPPLIES	\$ 2,615.15
EFT8359	24/05/2016	DIRECT OFFICE FURNITURE	3 X METAL FRAME TABLES	\$ 852.00
EFT8360	24/05/2016	ARISIOMMI	PROMOTION NANNUP TERROR TIGER TRAIL	\$ 100.00
EFT8361	24/05/2016	CJD EQUIPMENT PTY. LTD.	SENSOR	\$ 628.34
EFT8362	24/05/2016	TOLL IPEC ROAD EXPRESS PTY LTD	FREIGHT	\$ 24.95
EFT8363	24/05/2016	INSIGHT CCS PTY LTD	OVERCALLS APRIL 2016	\$ 75.08
EFT8364	24/05/2016	NANNUP HARDWARE & AGENCIES	MINICOIL ROPE, BUILDERS BLACK FILM	\$ 1,922.50
EFT8365	24/05/2016	SYNERGY	SES ELECTRICITY USAGE	\$ 431.10
EFT8366	24/05/2016	ST JOHN AMBULANCE	MEMBERSHIPS MAY 2016	\$ 249.00
EFT8367	24/05/2016	WORTHY CONTRACTING	WMF APRIL 2016	\$ 10,083.33
EFT8368	31/05/2016	ROBERT LONGMORE	3 X COUNCIL MEETINGS & 1 X COMMITTEE MEETING	\$ 308.00
EFT8369	31/05/2016	NORMAN STEER	4 X COUNCIL MEETINGS	\$ 352.00
EFT8370	31/05/2016	EDGE PLANNING & PROPERTY	PLANNING SERVICES MAY 2016	\$ 1,339.80
EFT8371	31/05/2016	BUSSELTON MULTI SERVICE	2 X KITCHEN KEYS - TOWN HALL	\$ 13.20
EFT8372	31/05/2016	FIRE RESCUE SAFETY AUSTRALIA	ROPE, SCREWGATE, SLINGS	\$ 2,499.97
EFT8373	31/05/2016	AUSTRALIA'S SOUTHWEST	PARTICIPATION IN WINTER DOWN SOUTH" CAMPAIGN"	\$ 372.90
EFT8374	31/05/2016	CITY & REGIONAL FUELS	DIESEL SUPPLIES	\$ 4,344.76
EFT8375	31/05/2016	OFFICEWORKS	3 X METAL STATIONERY CABINETS	\$ 726.47
EFT8376	31/05/2016	BUNBURY TOYOTA	FIT NEW BULL BAR & SPOTLIGHTS TO COMMUTER BUS	\$ 2,068.00

SHIRE OF NANNUP ACCOUNTS FOR PAYMENT - MAY 2016				
EFT/ Cheque	Date	Name	Invoice Description	Amount
EFT8377	31/05/2016	WASSA'S FORMWORK & CONCRETE	NORTH NANNUP VBFB RE EXTENSION CONCRETE WORKS	\$ 6,984.59
EFT8378	31/05/2016	ASHLEY KIDD	COMBINED METAL INDUSTRIES - WALL FRAMING	\$ 7,156.30
EFT8379	31/05/2016	BUNNINGS- BUSSELTON	BATTERIES, ROPE, BUTTON LOCK, RATCHET TIE DOWN, WHEELIE BINS	\$ 917.66
EFT8380	31/05/2016	LANDGATE	RURAL UV GEN VALS FIRST 500 SHARED	\$ 7,768.20
EFT8381	31/05/2016	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	ESLB FOR 4TH QTR CONTRIBUTION	\$ 7,657.90
EFT8382	31/05/2016	TOLL IPEC ROAD EXPRESS PTY LTD	FREIGHT	\$ 271.73
EFT8383	31/05/2016	K & C HARPER	RENOVATIONS TO SES KITCHEN	\$ 969.87
EFT8384	31/05/2016	MALATESTA ROAD PAVING	SUPPLY & SPRAY BITUMEN & TRUCK AND SPREADER HIRE - CHALWELL ROAD	\$ 16,620.16
EFT8385	31/05/2016	NANNUP HOTEL MOTEL	DINNER & REFRESHMENTS COUNCIL MEETING 26/05/2016	\$ 366.90
EFT8386	31/05/2016	NANNUP COMMUNITY RESOURCE CENTRE	60 X DA A4 B&W PRINTS, 10 X SS A4 B&W PRINTS	\$ 30.50
EFT8387	31/05/2016	STEWART & HEATON CLOTHING CO. PTY LTD	LADIES WILDLAND JACKETS	\$ 324.94
EFT8388	31/05/2016	WORTHY CONTRACTING	WASTE MANAGEMENT CONTRACT	\$ 15,066.33
			Total Municipal Account EFT Payments:	\$ 186,241.09
20031	06/05/2016	MARKETFORCE EXPRESS	ADV PLANT MECHANIC/OPERATOR ARM TIMES & BD TIMES	\$ 275.42
20032	06/05/2016	NANNUP DISTRICT HIGH SCHOOL P & C	BAG O RAGES	\$ 32.00
20033	06/05/2016	ZERO HARM AGRICULTURE	SPRAYING OF BRACHEN FERN	\$ 1,100.00
20034	06/05/2016	SHIRE OF NANNUP	EAST NANNUP VBFB SHED PLANNING FEES AND LEVIES	\$ 294.03
20035	10/05/2016	JOANNE BALL	YOUTH ACTIVITIES	\$ 70.00
20036	10/05/2016	NANNUP DISTRICT HIGH SCHOOL	BANNERS ON THE TERRACE - MATERIAL & PAINT	\$ 411.00
20037	10/05/2016	SHIRE OF NANNUP	ECONOMIC DEVELOPMENT - CATERING	\$ 59.10
20038	18/05/2016	TELSTRA	NORTH NANNUP VBFB 28/03 - 27/04/2016	\$ 49.95
20039	24/05/2016	TELSTRA	DARRADUP VBFB TO 10 JUN 16	\$ 22.21
20040	31/05/2016	TONY DEAN	3 X COUNCIL MEETINGS & 2 X COMMITTEE MEETINGS	\$ 598.00
20041	31/05/2016	CUTTING EDGES	CUTTING EDGES, BOLTS/NUTS, SCARIFIERS	\$ 1,955.86
20042	31/05/2016	SHIRE OF NANNUP	EC DEV	\$ 52.00
20043	31/05/2016	TELSTRA	NANNUP BROOK VBFB	\$ 38.63
			Total Municipal Account Cheque Payments:	\$ 4,898.20
DD9597.1	25/05/2016	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	SUPERANNUATION DEDUCTIONS	\$ 6,332.09
DD9597.2	25/05/2016	LIFETRACK SUPERANNUATION	SUPERANNUATION DEDUCTIONS	\$ 264.76
DD9597.3	25/05/2016	AUSTRALIAN SUPER	SUPERANNUATION DEDUCTIONS	\$ 856.94
DD9597.4	25/05/2016	AMP LIFE LTD	SUPERANNUATION DEDUCTIONS	\$ 66.14
DD9597.5	25/05/2016	HOTPLUS SUPER	SUPERANNUATION DEDUCTIONS	\$ 109.51
DD9597.6	25/05/2016	BONNIE LOCH SUPERANNUATION FUND	SUPERANNUATION DEDUCTIONS	\$ 180.50
DD9598.1	11/05/2016	WA LOCAL GOVERNMENT SUPERANNUATION PLAN	SUPERANNUATION DEDUCTIONS	\$ 6,224.06
DD9598.2	11/05/2016	LIFETRACK SUPERANNUATION	SUPERANNUATION DEDUCTIONS	\$ 275.79
DD9598.3	11/05/2016	AUSTRALIAN SUPER	SUPERANNUATION DEDUCTIONS	\$ 895.89
DD9598.4	11/05/2016	AMP LIFE LTD	SUPERANNUATION DEDUCTIONS	\$ 67.28
DD9598.5	11/05/2016	BONNIE LOCH SUPERANNUATION FUND	SUPERANNUATION DEDUCTIONS	\$ 180.50
DD9609.1	31/05/2016	CORPORATE CREDIT CARD - SHIRE OF NANNUP	CREDIT CARD TRANSACTIONS APRIL & MAY 2016	\$ 953.01
DD9609.2	31/05/2016	WESTNET	WESTNET ACCOUNTS MAY 2016	\$ 154.89
DD9609.3	31/05/2016	WESTERN AUSTRALIAN TREASURY CORPORATION	LOAN 37 MAY 2016 REPAYMENT	\$ 34,173.14
DD9609.4	31/05/2016	CALTEx AUSTRALIA	CALTEx STARCARD APRIL 2016 USAGE	\$ 926.22
DD9609.5	31/05/2016	TELSTRA	TELSTRA MAY 2016	\$ 1,536.81
DD9609.6	31/05/2016	SGFLEET	SGFLEET MAY 2016	\$ 912.31
DD9609.7	31/05/2016	BP AUSTRALIA	BP AUSTRALIA MAY 2016	\$ 163.80
			Total Municipal Account Direct Debit Payments:	\$ 54,273.64
22797	10/05/2016	DISABILITY SERVICES COMMISSION	REFUND OF COMMUNITY CENTRE BOND FOR HIRE ON 18TH APRIL 2016	\$ 200.00
			Total Trust Account Payments:	\$ 200.00
			TOTAL MUNICIPAL PAYMENTS FOR PERIOD	\$ 245,412.93
			TOTAL TRUST PAYMENTS FOR PERIOD	\$ 200.00
			TOTAL PAYMENTS FOR PERIOD	\$ 245,612.93

SHIRE OF NANNUP			
CREDIT CARD TRANSACTIONS -APRIL & MAY 2016			
	Supplier	Description	Amount
30/03/2016	TRYBOOKING.COM	COMM DEV. OFFICER EXPENSES	60.30
31/3/2016	NANNUP BRIDGE CAFÉ	BUDGET LUNCHEON	81.50
05/04/2016	DEPT OF ENVIRONMENT	CLEARING PERMIT	200.00
26/04/2016	HIA LIMITED	NATIONAL CONSTRUCTION CODES	362.00
16/05/2016	NETREGISTRY	WEBSITE LICENSING	47.85
20/05/2016	CITY OF SOUTH PERTH	PARKING MOORE STEPHEN'S WORKSHOP	14.50
20/05/2016	PAGODA RESORT COMO WA	BREAKFAST MOORE STEPHEN'S WORKSHOP	10.14
24/5/2016	FIRE & RESCUE	DARRADUP FIRE BRIGADE EXPENSES	176.72
		<i>Total Credit Card Purchase - Peter Clarke</i>	<i>\$ 953.01</i>

