



Shire of Dowerin

AGENDA

Special Meeting of Council

FRIDAY 5 AUGUST 2016

At 3:00pm

SHIRE OF DOWERIN

AGENDA FOR THE SPECIAL MEETING OF COUNCIL TO BE HELD ON 5 AUGUST 2016

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- 1. DECLARATION OF OPENING**
- 2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**
- 3. DISCLOSURE OF INTEREST**
- 4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
- 5. PUBLIC QUESTION TIME**
- 6. NEXT MEETING**

The scheduled date for the next Ordinary Council Meeting is 16 August 2016.

- 7. NOTICE OF ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS**
- 8. REPORTS**

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8.1 FINANCE REPORT

8.1.1 ADOPTION OF THE 2016/2017 SCHEDULE OF FEES AND CHARGES

Report Date:	3 August 2016
Location Address:	Shire of Dowerin
Applicant:	NA
File Ref:	
Disclosure of Interest:	The author has no financial interest
Author:	Sonia King – Finance Manager
Attachments:	Attachment 1 – 2016/2017 Schedule of Fees & Charges

Summary

The Shire's proposed Fees and Charges are presented to Council for consideration for the Financial Year 2016/17. The proposal is required to be advertised for a period of seven days. It is proposed that the new fees and charges will become effective from Monday 15 August 2016.

Background

A local government may impose and recover a fee or charge for goods or services it provides. The proposed Fees and Charges have been collated and compiled in consultation with Chief Executive Officer and Management responsible for providing the relevant services to the community and ensuring appropriate levels of income/cost recovery are generated for the Shire. Attached is a Schedule of the proposed Fees and Charges for 2016/17. Fees and charges for 2014/15 and 2015/16 have been included for Council's reference, to highlight the changes considered for next financial year.

Comment

Overall, Fees and Charges in most program areas have increased by approximately 4% from 2015/16 year, with some adjustments made to accommodate inflation, current costs, and/or to ensure consistency across the Shire.

Consultation

Management Team consisting of:

Chief Executive Officer – Andrea Selvey
Works Manager – Steven Geerdink
Finance Manager – Sonia King

Statutory Environment

Local Government Act 1995, Section 6.16, 6.17 and 6.19.
Local Government Act 1995, Section 1.7.

Financial Implications

The revenue raised from fees and charges set by Council will underpin to a degree, its ability to provide services and facilities for the 2016/2017 financial year and into the future.

Strategic Implications

Shire of Dowerin Community Strategic Plan.

Policy Implications

There are no specific policy implications relative to this issue.

Voting Requirement

Absolute Majority required

OFFICER RECOMMENDATION – ITEM 4.1

That Council:

1. Adopt the 2016/2017 Fees & Charges Schedule as per the ATTACHMENT 1.
2. Pursuant to section 53 of the Cemeteries Act 1986 the Council adopts the Fees and Charges for all Cemeteries in the Shire of Dowerin included at page 4 in ATTACHMENT 1.
3. Pursuant to section 53 of the Building Regulations 2012 adopts a swimming pool inspection fee included at page 7 in ATTACHMENT 1.
4. Pursuant to section 67 of the Waste Avoidance and Resources Recovery Act 2007, adopt the following charges for the removal and deposit of domestic and commercial waste included at Page 3 in ATTACHMENT 1.

8.1.2 ADOPTION OF THE 2016/2017 BUDGET

Report Date:	28 July 2016
Location Address:	Shire of Dowerin
Applicant:	NA
File Ref:	
Disclosure of Interest:	Financial Interest as salary and conditions of officers incorporated within the municipal budget.
Author:	Sonia King – Finance Manager Megan Shirt – Local Government Consultant
Attachments:	Attachment 1 – 2016/2017 Schedule of Fees & Charges Attachment 2 - 2016/2017 Draft Budget

Purpose

To consider and adopt the Municipal Fund Budget for the 2016/2017 financial year together with supporting schedules, including imposition of rates and minimum payments, adoption of fees and charges, establishment of new reserve funds, setting of elected members fees for the year and other consequential matters arising from the budget papers.

Background

The draft 2016/2017 budget has been compiled based on the principles contained in the Strategic Community Plan and Corporate Business Plan. The 2016/2017 draft budget has been prepared in accordance with the presentations made to Councillors at the two budget workshops held between in June 2016.

There are no differential general rates proposed by Council.

Details

The budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The main features of the draft budget include:

- The budget has been prepared with a 4.0% rate increase in line with the forward financial plans contained in the Corporate Business Plan. This increase applies to all general rates categories.
- Fees and Charges in most program areas have increased by approximately 4% and are itemised in ATTACHMENT 1. 2016/17 Schedule of Fees & Charges.
- Waste charges are proposed to increase by 4% and are itemised separately in the draft budget.
- Based on the adopted Staff Restructure presented at the July 2016 OMC, there is a proposed increase in staff numbers by 1.1 FTE.
- A capital works programme totalling \$3,596,951 for investment in infrastructure, land and buildings, and vehicles and plant is planned (ATTACHMENT 2 Pg. 22). Expenditure of \$1,123,913 on road infrastructure is a major component of this in line with Council's strategy to increase the investment in road and associated assets. An amount of \$2,473,038 is

provided for land and buildings of which, \$2,462,038 is for the Short Term Accommodation Project which will be developed for operations.

- Loan borrowings of \$785,000 (ATTACHMENT 2 Pg. 23) to fund the Short Term Accommodation Project are proposed.
- There are no new Reserve Accounts proposed.
- An estimated surplus of \$164,258 (ATTACHMENT 2 Pg. 5) is anticipated to be brought forward from 30 June 2016. However this is unaudited and this amount may change. Any change will be addressed as part of a future budget review.
- Principal additional grant funding for the year is estimated from:
 - National Stronger Regions Funding
 - Roads to Recovery

Consultation

While no specific consultation has occurred on the draft 2016/2017 budget, community consultation and engagement has previously occurred during development of the Community Strategic Plan from which the Corporate Business Plan was developed. Public consultation was also undertaken in the development of the STA Project Business Plan.

In addition, extensive internal consultation has occurred between all departments and through briefings and workshops with elected members.

Statutory Environment

LGA S6.2 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Division 5 and 6 of Part 6 of the *Local Government Act 1995* refer to the setting of budgets and raising of rates and charges. *The Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2016/2017 budget as presented is considered to meet statutory requirements.

Policy Implications

The budget is based on the principles contained in the Community Strategic Plan and the Corporate Business Plan.

Financial Implications

Specific financial implications are as outlined in the Detail section of this report and as itemised in the draft 2016/2017 budget attached (ATTACHMENT 2) for adoption.

Strategic Implications

The draft 2016/2017 budget has been developed based on the existing Corporate Business Plan and strategic planning documents adopted by council.

Voting Requirements

Absolute Majority required: Yes for some of the parts of the recommendations.

Comment

The draft 2016/2017 budget continues to deliver on other strategies adopted by the council and maintains a high level of service across all programs while ensuring an increased focus on road and associated infrastructure as well as on renewing all assets at sustainable levels.

Below is a summary of items previously considered for inclusion in the Budget 2016/17:

Plant Replacement Program

The plant replacement program formulated through discussions between the Works Manager and Chief Executive Officer does not include any plant for replacement in the 16/17 financial year.

Fees and Charges

All fees and charges have been revised considering the cost to Council and by comparing the proposed Fee or Charge to that charged by alternative suppliers.

Elected Members Remuneration

Fees and allowances for Elected Members are reviewed in relation to Council Policy – Elected Members Fee, Allowances, Reimbursement and Benefits Policy. There is no increase in allowances or meeting fees for the President and Councillors for 2016/17.

OFFICER RECOMMENDATION TO BE DEBATED AND RESOLVED BY COUNCIL – ITEM 4.2

That:

PART A – MUNICIPAL FUND BUDGET FOR 2016/2017

Pursuant to the provisions of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the council adopt the Municipal Fund Budget as contained in ATTACHMENT 2 of this agenda and the minutes, for the Shire of Dowerin for the 2016/2017 financial year which includes the following:

- Statement of Comprehensive Income by Nature and Type on page 2 showing a net result for that year of \$1,758,073
- Statement of Comprehensive Income by Program on page 3 showing a net result for that year of \$1,758,073
- Statement of Cash Flows on page 4
- Rate Setting Statement on page 5 showing an amount required to be raised from the rates of \$1,191,651
- Notes to and Forming Part of the Budget on pages 6 to 30
- Transfers to/from Reserve Accounts as detailed in page 26

Moved:

Seconded:

Carried:

ABSOLUTE MAJORITY REQUIRED

PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS

1. For The purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, council pursuant to Sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following general rates and minimum payments on Gross Rental and Unimproved Values.

1.1. General Rates

- Residential (GRV) 10.2662 cents in the dollar
- Commercial / Industrial (GRV) 10.2662 cents in the dollar
- Town Rural (GRV) 10.2662 cents in the dollar
- Other Towns (GRV) 10.2662 cents in the dollar
- Rural Farmland (UV) 0.8920 cents in the dollar

1.2. Minimum Payments

- Residential (GRV) \$686
- Commercial / Industrial (GRV) \$686
- Town Rural (GRV) \$686
- Other Towns (GRV) \$200
- Rural Farmland (UV) \$686
- Commercial / Industrial (UV) \$686
- Town Rural (UV) \$686
- Mining (UV) \$200

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

Full payment and first instalment due date	14 September 2016
2 nd half instalment due date	14 March 2017
2 nd quarterly instalment due date	14 November 2016
3 rd quarterly instalment due date	13 January 2017
4 th quarterly instalment due date	14 March 2017

3. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 67 of the *Local Government (Financial Management) Regulations 1996*, council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$4 for each instalment after the initial instalment is paid.

4. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 68 of the *Local Government (Financial Management) Regulations 1996*, council adopts an interest rate of 5.5% where the owner has elected to pay rates and service charges through an instalment option.
6. Pursuant to Section 6.45 of the *Local Government Act 1995* and regulation 70 of the *Local Government (Financial Management) Regulations 1996*, council adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

Moved:

Seconded:

Carried:

ABSOLUTE MAJORITY REQUIRED

PART C – GENERAL FEES AND CHARGES FOR 2016/2017

Pursuant to Section 6.16 of the *Local Government Act 1995*, council adopts the Fees and Charges inclusive of the draft 2016/2017 budget included as ATTACHMENT 1 of this agenda and minutes.

Moved:

Seconded:

Carried:

PART D – OTHER STATUTORY FEES FOR 2016/2017

1. Pursuant to Section 53 of the *Cemeteries Act 1986* the council adopts the Fees and Charges for the Shire of Dowerin Cemetery included in the draft 2016/2017 budget included as ATTACHMENT 1 of this agenda and minutes.
2. Pursuant to Section Regulation 53(2) of the *Building Regulation 2012* the council adopts a swimming pool inspection fee of \$33.00 inclusive of GST.
3. Pursuant to Section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, council adopt the following charges for the removal and deposit of domestic and commercial waste:

3.1. Residential Premises (including recycling)

- | | |
|---|---------|
| • 240ltr bin per weekly collection | \$312pa |
| • 240ltr bin per weekly collection – Minnivale Service | \$156pa |
| • 240ltr bin per weekly collection – Extra Refuse Service | \$156pa |

Moved:

Seconded:

Carried:

SIMPLE MAJORITY

PART E – ELECTED MEMBERS’ FEES AND ALLOWANCES FOR 2016/2017

1. Pursuant to Section 5.99 of the *Local Government Act 1995* and regulation 34 of the *Local Government (Administration) Regulations 1996*, council adopts the following fees and allowances for payment of elected members:

Council Meetings – Councillors	\$185	per meeting
Council Meetings – President	\$250	per meeting
Council Committee Meetings	\$70	per meeting
Allowance - President	\$3,000	pa
Allowance – Deputy President	\$750	pa

Moved:

Seconded:

Carried:

ABSOLUTE MAJORITY REQUIRED

PART F – MATERIAL VARIANCE REPORTING FOR 2016/2017

In accordance with the 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 2016/2017 for reporting material variances shall be 5% or \$5,000, whichever is greater.

Moved:

Seconded:

Carried:

SIMPLE MAJORITY

NOTES TO BUDGET ADOPTION

Not all decisions associated with budget adoption require an ABSOLUTE Majority. The adoption of a budget should not be by a single resolution; rather the budget adoption should be broken-down into various like components as shown above and adopted by several separate motions.

Council may consider adopting some of the above items as a separate report and prior to the formal adoption of the budget.

Such items may be:

1. Adoption of the Fees and Charges (Part C & D)
2. Adoption of Councillor Fees (Part E)
3. Adoption of material variances for reporting (Part F)

- 9. URGENT BUSINESS**
- 10. ITEMS TO BE DISCUSSED BEHIND CLOSED DOORS**
- 11. MEETING CLOSURE**

**SPECIAL MEETING OF COUNCIL
ATTACHMENTS**

**Friday
5 August 2016
3.00pm**



ATTACHMENTS

8.1.1

1. Adoption of the 2016/2017 Schedule of Fees and Charges

8.1.2

2. Adoption of the 2016/2017 Budget

ATTACHMENT 1.

**SHIRE OF DOWERIN
FEES CHARGES 2016/17**

Comparative	
\$	\$

Current Budget Year 2016/17		
\$	GST	

GL	Description	Notes	2014/15	2015/16	Fee Charge	Y	Act or Regulation
Administration							
104430	Supervised Access to Council Records	Per Hour	NA	NA	\$35.00	Y	LG Act 1995 Section 6.16
104230	Photocopying (Bulk) by Staff	Per Hour	NA	NA	\$35.00	Y	LG Act 1995 Section 6.16
104230	Photocopying A4	Per Page	\$0.20	\$0.30	\$0.80	Y	LG Act 1995 Section 6.16
104230	Printing Building Plans	Per Sheet	NA	NA	\$2.00	Y	LG Act 1995 Section 6.16
104430	Copies of Minutes - Council & Committee	Per Copy	NA	NA	\$40.00	Y	LG Act 1995 Section 6.16
168130	District Maps	Each	\$6.00	\$6.00	\$6.00	Y	LG Act 1995 Section 6.16
Freedom of Information							
103730	Application Fee (Statutory)	Payable with Application	\$30.00	\$30.00	\$30.00	Y	WA FOI Act 1992
103730	Access Time by Staff	Per Hour	\$30.00	\$30.00	\$35.00	Y	WA FOI Act 1992
Property Enquiries							
104030	Single Property Enquiry	Per Enquiry	NA	NA	\$35.00	Y	LG Act 1995 Section 6.16
104030	Settlement Agents & Real Estate Agents	Full Requisitions	\$88.00	\$110.00	\$110.00	Y	LG Act 1995 Section 6.16
104030	Settlement Agents & Real Estate Agents	Rates Enquiry Only	NA	NA	\$35.00	Y	LG Act 1995 Section 6.16
Rates, Debtors & ESL Levies							
103930	Administration Fee	Per Instalment Notice	\$4.00	\$4.00	\$4.00		\$6.45 LG Act 1995
101710	Instalment Payment Plan Interest	Local Govt Regs	5.5%	5.5%	5.5%		\$6.45 LG Act 1995
	Overdue Interest - Rates	Per Annum	11%	11%	11%		\$6.45 LG Act 1995
103030	External Debt Collection Administration Fee	Administration Fee	NA	NA	\$25.00		\$6.45 LG Act 1995
	Overdue Interest - ESL	Per Annum	11%	11%	11%		\$6.45 LG Act 1995
	Outstanding Debtor Interest	LGA S6.12	NA	NA	NA		\$6.45 LG Act 1995
	Rates Payments by Special Arrangements	Per Assessment	NA	NA	\$20.00		\$6.45 LG Act 1995
Elected Member Meeting Fees							
102420	Council Meetings - Councillors	Per Meeting	\$185.00	\$185.00	\$185.00		\$5.99 LG Act 1995
102420	Council Meetings - President	Per Meeting	\$250.00	\$250.00	\$250.00		\$5.99 LG Act 1995
102420	Council Committee Meetings	Per Meeting	\$70.00	\$70.00	\$70.00		\$5.99 LG Act 1995
102420	Allowance - President	Per Annum	\$3,000.00	\$3,000.00	\$3,000.00		\$5.99 LG Act 1995
102420	Allowance - Deputy President	Per Annum	\$750.00	\$750.00	\$750.00		\$5.99 LG Act 1995

ATTACHMENT 1.

**SHIRE OF DOWERIN
FEES CHARGES 2016/17**

Fire Prevention

107230	Installing Fire Breaks	Per Application	at cost	at cost	at cost	Y	Bushfires Act 1954
107430	Infringements	Per Infringement	Per Act	Per Act	Per Act	N	Bush Fires Infringement (Re
107230	Rural Street Number Signs with star picket	Per Sign	NA	NA	\$40.00	Y	S6.16 LG Act 1995

Animal Control

108530	Dog Registration - Exemption Application Fee	Per Application			\$100.00	Y	S6.16 LG Act 1995
108530	Dog Surrender Fee (at pound)	Per Dog				Y	S6.16 LG Act 1995
108530	Dog Surrender Fee (pick-up)	Per Dog				Y	S6.16 LG Act 1995
108530	Dog Tag	Per Tag	NA	NA	\$2.00	Y	S6.16 LG Act 1995
108530	Dog Annual Registration - Sterilised Dog/Bitch	Per Year	\$20.00	\$20.00	\$20.00	Y	R 17 Dog Regulations 2013
108530	Dog Annual Registration - Unsterilised Dog/Bitch	Per Year	\$50.00	\$50.00	\$50.00	Y	R 17 Dog Regulations 2013
108530	Dog Three Year Registration - Sterilised Dog/Bitch	Per Three Years	\$42.50	\$42.50	\$42.50	Y	R 17 Dog Regulations 2013
108530	Dog Three Year Registration - Unsterilised Dog/Bitch	Per Three Years	\$120.00	\$120.00	\$120.00	Y	R 17 Dog Regulations 2013
108630	Dog Life Registration	Life	\$100.00	\$100.00	\$100.00	Y	R 17 Dog Regulations 2013
108530	Dog Concession - Working Dogs - 25% of fee	Per Year				Y	R 17 Dog Regulations 2013
108530	Dog Concession - Pensioners - 50% of fee	Per Year				Y	R 17 Dog Regulations 2013
108430	Pound Fees	Per Day	\$15.00	\$15.00	\$15.60	Y	R 17 Dog Regulations 2013
108630	Hire of Cat Trap	Bond	\$20.00	\$20.00	\$20.00	N	S31 Cat Act 2011
108630	Cat Annual Registration - Sterilised Cat	Per Year	\$20.00	\$20.00	\$20.00	Y	Cl 1 Schedule 3 Cat Regulati
108630	Cat Three Year Registration - Sterilised Cat	Per Year	\$42.50	\$42.50	\$42.50	Y	Cl 1 Schedule 3 Cat Regulati
108630	Cat Life Registration	Life	\$100.00	\$100.00	\$100.00	Y	Cl 1 Schedule 3 Cat Regulati
108630	Cat Concession - Pensioners - 50% of fee	Per Year				Y	Cl 1 Schedule 3 Cat Regulati

Abandoned Vehicles

160730	Towing Costs	Cost	NA	NA	at cost	Y	S6.16 LG Act 1995
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Home and Community Care (Statutory)

120030	Transport - Eligible Clients	Per Km	\$0.15	\$0.15	per Act	Y	
115630	Meals on Wheels	Per Meal	\$10.00	\$10.00	per Act	Y	
121030	Gardening Fees	Per Hour	\$8.00	\$8.00	per Act	Y	
116230	Domestic Assistance	Per Hour	\$8.00	\$8.00	per Act	Y	
116430	Personal Care	Per Hour	\$8.00	\$8.00	per Act	Y	
116330	Community Nursing	Per Hour	\$8.00	\$8.00	per Act	Y	
121230	Day Care	Per Hour	\$8.00	\$8.00	per Act	Y	
121230	Gentle Gym - Member	Per Session	\$4.00	\$4.00	per Act	Y	
115530	Gentle Gym - Non Member	Per Session	\$6.00	\$6.00	per Act	Y	

ATTACHMENT 1.

SHIRE OF DOWERIN FEES CHARGES 2016/17

Commercial Rents							
110330	Community Resource Centre	Per Week	\$33.00	\$33.00	\$33.00	Y	
170530	28 Stewart Street	Per Week	\$60.00	\$60.00	\$0.00	Y	
	Dowerin Childcare Centre	Per Week	\$0.00	\$0.00	\$100.00	Y	MOU Discount 100%
136530	Dowerin Events Management Offices	Per Annum	\$1,730.00	\$1,817.00	\$1,889.68	Y	
Residential Rents (GST Input Tax)							
125330	13 Maisey Street - JK Williams Lease	Per Week	\$130.00	\$130.00	\$130.00	Y	Res. Tenancy Act 1987
124330	36 Stacy Street	Per Week	\$90.00	\$95.00	\$100.00	Y	Res. Tenancy Act 1987
124330	43 Stacy Street	Per Week	\$90.00	\$95.00	\$100.00	Y	Res. Tenancy Act 1987
124330	58 Stacy Street	Per Week				Y	Res. Tenancy Act 1987
125330	12 Cottrell Street	Per Week	\$140.00	\$150.00	\$155.00	Y	Res. Tenancy Act 1987
125630	CHP Unit - 1	Per Week	\$90.00	\$90.00	\$95.00	Y	Res. Tenancy Act 1987
125630	CHP Unit - 2	Per Week	\$125.00	\$135.00	\$140.00	Y	Res. Tenancy Act 1987
125630	CHP Unit - 3	Per Week	\$125.00	\$135.00	\$140.00	Y	Res. Tenancy Act 1987
125630	CHP Unit - 4	Per Week	\$105.00	\$115.00	\$120.00	Y	Res. Tenancy Act 1987
125430	18 O'Loghlen Street	Per Week	\$334.75	\$376.43	\$376.43	Y	Res. Tenancy Act 1987
125430	26 O'Loghlen Street	Per Week	\$370.25	\$378.31	\$378.31	Y	Res. Tenancy Act 1987
125730	Independent Living Unit - A	Per Week	\$85.00	\$100.00	\$105.00	Y	Res. Tenancy Act 1987
125730	Independent Living Unit - B	Per Week	\$80.00	\$90.00	\$95.00	Y	Res. Tenancy Act 1987
125730	Independent Living Unit - C	Per Week	\$100.00	\$100.00	\$110.00	Y	Res. Tenancy Act 1987
125730	Independent Living Unit - D	Per Week	\$90.00	\$100.00	\$100.00	Y	Res. Tenancy Act 1987
125230	Stacy Street Unit - 1	Per Week	\$140.00	\$150.00	\$160.00	Y	Res. Tenancy Act 1987
125230	Stacy Street Unit - 2	Per Week	\$90.00	\$95.00	\$100.00	Y	Res. Tenancy Act 1987
125230	Stacy Street Unit - 3	Per Week	\$110.00	\$150.00	\$150.00	Y	Res. Tenancy Act 1987
124330	16 Anderson Street	Per Week	\$90.00	\$95.00	\$100.00	Y	Res. Tenancy Act 1987
124330	18 Anderson Street	Per Week	\$90.00	\$95.00	\$100.00	Y	Res. Tenancy Act 1987
Refuse Collection							
126330	First Weekly Service and Recycling	Per Annum	\$294.00	\$306.00	\$312	N	S.67 WARR Act 2007
126430	Additional Weekly Service	Per Annum	\$147.00	\$153.00	\$156	Y	S.67 WARR Act 2007
126830	Recycling Income	Per Annum	at cost	at cost	at cost	Y	S.67 WARR Act 2007
Sewerage							
128430	Rate	In the dollar	\$0.0588	\$0.0612	\$0.0636	N	S6.32/3/3/5 LG Act 1995
128530	1st Fixture	Per Annum	\$211.00	\$219.00	\$228	N	S6.32/3/3/5 LG Act 1995
128530	Other Fixtures	Per Annum	\$96.00	\$100.00	\$104	N	S6.32/3/3/5 LG Act 1995
128430	Minimum Charge - Residential	Per Annum	\$320.00	\$333.00	\$340	N	S6.32/3/3/5 LG Act 1995
128430	Minimum Charge - Commercial	Per Annum	\$660.00	\$686.00	\$700	N	S6.32/3/3/5 LG Act 1995

ATTACHMENT 1.

SHIRE OF DOWERIN FEES CHARGES 2016/17

128430	Minimum Charge - Vacant Land	Per Annum	\$320.00	\$333.00	\$340	N	S6.32/3/3/5 LG Act 1995
128430	Minimum Charge - Government	Per Annum	\$660.00	\$686.00	\$700	N	S6.32/3/3/5 LG Act 1995
Septic Fees (Statutory)							
128730	Septic System Application	Per Application	\$113.00	\$118.00	\$118.00	N	Health Act 1911
128730	Septic System Inspection	Per Inspection	\$113.00	\$118.00	\$118.00	N	Health Act 1911
128730	Septic System Re-Inspection (if required)	Per Inspection	\$113.00	\$118.00	\$118.00	N	LG Act 1995 Section 6.16
128730	WA Health Department Administration Fee	Per Application	NA	NA	\$51.00	N	Health Act 1911
Offensive Trade (Fees) Regulations 1976							
	Any Offensive Trade Not Specified	Per Registration	NA	NA	Per Act	N	Health Act 1911
	Poultry Farming	Per Registration	NA	NA	Per Act	N	Health Act 1911
Public Trading Licence Fees							
	Stall-holders, Trading in Public Places, Hawkers - Application Fee	Per Application	NA	NA	\$50.00	Y	LG Act Consolidated Local L
	Stall-holders, Trading in Public Places, Hawkers - Licence Fee	Per Day	NA	NA	\$150.00	N	LG Act Consolidated Local L
	Food Vendors Permit	Per Application	\$85.00	\$90.00	\$93.00	N	Food Act Section 140
	Registration of Accommodation	Per Registration	NA	NA	\$50.00	Y	Health Act Section 344C
	Registration of Caravan Park	Per Registration	NA	NA	\$50.00	Y	CP &CG Regs Sch 3 Div 1 Cl
	Noise Regulation 18 Application	Per Application	NA	NA	\$50.00	Y	EP Noise Reg 1997 18 (6)
	Alfresco Dining - Application Fee	Per Application	NA	NA	\$50.00	N	LG Act 1995 Section 6.16
	Alfresco Dining - Renewal and Transfer Fee	Per Renewal/Transfer	NA	NA	\$50.00	N	LG Act 1995 Section 6.16
Cemetery							
132330	Single Internment	Per Internment	\$525.00	\$545.00	\$560.00	Y	Cemeteries Act 1986
132330	Double Internment - Extra 600mm depth	Per Internment	\$100.00	\$100.00	\$104.00	Y	Cemeteries Act 1986
132330	Grant of Right of Burial Fee	Per Application	\$60.00	\$65.00	\$67.00	Y	Cemeteries Act 1986 Sectio
132330	Niche Wall - Single Niche	Per Application	\$125.00	\$130.00	\$135.00	Y	Cemeteries Act 1986
132330	Nichel Wall - Double Niche	Per Application	\$230.00	\$230.00	\$235.00	Y	Cemeteries Act 1986
132330	Niche Wall - Grant Right Burial Fee	Per Application	\$60.00	\$65.00	\$67.00	Y	Cemeteries Act 1986
132330	Niche Wall - Plaques	Per Plaque	at cost	at cost	at cost	Y	Cemeteries Act 1986
132330	Grave Site Reservation	Per Application	\$30.00	\$35.00	\$36.00	Y	Cemeteries Act 1986
132330	Niche Wall Reservation	Per Application	\$30.00	\$30.00	\$31.00	Y	Cemeteries Act 1986
132330	Erect Monument Fee	Per Application	\$40.00	\$40.00	\$42.00	Y	Cemeteries Act 1986 Sectio
132330	Reopening of Grave	Per Application	\$520.00	\$525.00	\$545.00	Y	Cemeteries Act 1986
Protection of Environment							
129830	Tree Planter Hire	Per Day	\$100.00	\$100.00	\$100.00	Y	

ATTACHMENT 1.

SHIRE OF DOWERIN FEES CHARGES 2016/17

Community Bus Hire							
132230	Ordinary Hire - plus fuel	Per Km	\$0.70	\$0.70	\$0.70	Y	LG Act 1995 Section 6.16
132230	Seniors Hire - plus fuel	Per Km	\$0.53	\$0.53	\$0.53	Y	LG Act 1995 Section 6.16
Building Hire							
133330	Town & Lesser Hall - Standard to Per Day Max	Per Hour	\$10.00	\$11.00	\$11.44	Y	LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Standard	Per Day	\$60.00	\$65.00	\$67.60	Y	LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Function	Per Event	\$170.00	\$180.00	\$187.20	Y	LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Function - Local Groups	Per Event	\$75.00	\$80.00	\$83.20	Y	LG Act 1995 Section 6.16
133330	Town & Lesser Hall - Function - School Groups	Per Event	NC	NC	NC	Y	LG Act 1995 Section 6.16
161900	Town & Lesser Hall - Function Bond	Per Event	\$500.00	\$550.00	\$550.00	Y	LG Act 1995 Section 6.16
103730	Council Chambers	Per Day	NA	NA	\$100.00	Y	LG Act 1995 Section 6.16
Recreation Centre							
136330	Badminton	Per Hour	\$9.00	\$10.00	\$10.40	Y	LG Act 1995 Section 6.16
136330	Squash	Per Hour	\$9.00	\$10.00	\$10.40	Y	LG Act 1995 Section 6.16
136330	Indoor Courts	Per Hour	\$9.00	\$10.00	\$10.40	Y	LG Act 1995 Section 6.16
132730	Minnivale Campsite Donations	NA	NA	NA	NA	NA	LG Act 1995 Section 6.16
132730	Caravan Site - RV Friendly (Field Days & Minnivale)	Per 48 Hours	NC	NC	NC	NA	LG Act 1995 Section 6.16
132730	Caravan Site - Caravan Clubs	Per Night	\$10.00	\$11.00	\$11.44	Y	LG Act 1995 Section 6.16
132730	Caravan Site - Contractors	Per Night	\$15.00	\$16.00	\$16.64	Y	LG Act 1995 Section 6.16
Annual Sporting Club Fees							
136330	Football Club	Per Annum	\$3,620.00	\$3,765.00	\$3,915.00	Y	LG Act 1995 Section 6.16
136330	Cricket Club	Per Annum	\$1,014.00	\$1,055.00	\$1,097.00	Y	LG Act 1995 Section 6.16
136330	Hockey Club	Per Annum	\$650.00	\$676.00	\$703.00	Y	LG Act 1995 Section 6.16
136330	Basketball	Per Annum	\$1,014.00	\$1,055.00	\$1,097.00	Y	LG Act 1995 Section 6.16
136330	Badminton	Per Annum	\$1,014.00	\$1,055.00	\$1,097.00	Y	LG Act 1995 Section 6.16
136330	Netball	Per Annum	\$510.00	\$530.00	\$555.00	Y	LG Act 1995 Section 6.16
Swimming Pool Charges							
134330	Adults	Per Visit	\$3.00	\$3.50	\$3.50	Y	LG Act 1995 Section 6.16
134330	Children	Per Visit	\$3.00	\$3.50	\$3.50	Y	LG Act 1995 Section 6.16
134330	Season Tickets - Family	Per Season	\$120.00	\$130.00	\$130.00	Y	LG Act 1995 Section 6.16
134330	Season Tickets - Single	Per Season	\$70.00	\$75.00	\$75.00	Y	LG Act 1995 Section 6.16
All Hours Gym Membership Fees							
137430	Adult - 1 Year	Per Annum	\$150.00	\$160.00	\$170.00	Y	LG Act 1995 Section 6.16
137430	Student - 1 Year	Per Annum	\$75.00	\$80.00	\$85.00	Y	LG Act 1995 Section 6.16
137430	Concession/Senior - 1 Year	Per Annum	\$75.00	\$80.00	\$85.00	Y	LG Act 1995 Section 6.16
137430	Adult - 3 Months	Per 3 Months	\$150.00	\$160.00	\$80.00	Y	LG Act 1995 Section 6.16

ATTACHMENT 1.

SHIRE OF DOWERIN FEES CHARGES 2016/17

137430	Student - 3 Months	Per 3 months	\$75.00	\$80.00	\$40.00	Y	LG Act 1995 Section 6.16
137430	Concession/Senior - 3 Months	Per Annum	\$75.00	\$80.00	\$40.00	Y	LG Act 1995 Section 6.16
137430	Replacement Card Fee	Per Card	\$30.00	\$30.00	\$30.00	Y	LG Act 1995 Section 6.16
Souvenirs							
168330	Dowerin Wrapping Paper	Per Item	\$1.00	\$1.00	\$1.00	Y	LG Act 1995 Section 6.16
168330	Pioneer Pathway Tea Towel	Per Item	\$10.00	\$10.00	\$10.00	Y	LG Act 1995 Section 6.16
168330	Shire of Dowerin Polo Shirt - Black	Per Item	\$30.00	\$30.00	\$30.00	Y	LG Act 1995 Section 6.16
168330	Rusty Jigsaw Puzzle	Per Item	\$10.00	\$10.00	\$10.00	Y	LG Act 1995 Section 6.16
168330	Rusty Key Ring	Per Item	\$5.00	\$5.00	\$5.00	Y	LG Act 1995 Section 6.16
168330	Dowerin Rose Coasters	Per Item	\$3.00	\$3.00	\$3.00	Y	LG Act 1995 Section 6.16
168330	Rusty Hat Pin	Per Item	\$5.00	\$5.00	\$5.00	Y	LG Act 1995 Section 6.16
History Books							
139330	Tin Dog Hard Cover	Per Item	\$22.00	\$22.00	\$22.00	Y	LG Act 1995 Section 6.16
139330	Tin Dog Soft Cover	Per Item	\$11.00	\$11.00	\$11.00	Y	LG Act 1995 Section 6.16
139330	History of Dowerin - Gwen Freind	Per Item	\$6.00	\$6.00	\$6.00	Y	LG Act 1995 Section 6.16
Vehicle Number Plates							
164930	Special Issues Plates - DOT Fee \$200.00	Per Pair	\$45.00	\$45.00	\$50.00	Y	
Building Permits (Statutory)							
169330	Building Permit Application Fee - Minimum	Per Application	\$92.00	\$92.00	\$96.00	N	(s.16(1)) Building Act 2011
169330	Inspection of Pool Enclosures	Per Inspection	NA	NA	\$57.45	N	Reg 53
169230	Swimming Pool Inspection Fee	Per Application	NA	NA	\$33.00	Y	Building Regulations
169230	Planning Application Fee - Minimum	Per Application	\$139.00	\$147.00	\$150.00	N	WAPC
163700	BCITF Levy	Per Construction	0.2%	0.2%	0.2%	N	
161700	BSL Fee - Minimum	Per Application	\$40.50	\$61.65	\$61.65	N	
169330	Planing Charges	Per Development	at cost	at cost	at cost	Y	
Private Works							
173330	House Sand Pad		\$3,500.00	\$3,700.00		Y	LG Act 1995 Section 6.16
173330	Standard Crossover Installation	50% contribution by Council	NA	NA	\$1,250.00	Y	LG Act 1995 Section 6.16
173330	Non Standard Crossover Installation	Cost minus Council contribution up to \$400	NA	NA	\$400.00	Y	LG Act 1995 Section 6.16
	Standpipe Water Fee	Per kl	NA	NA	\$5.00	Y	LG Act 1995 Section 6.16
Trust	Standpipe Bond	Per Use	NA	NA	\$50.00	Y	LG Act 1995 Section 6.16

ATTACHMENT 1.**SHIRE OF DOWERIN
FEES CHARGES 2016/17**

Plant Hire - Wet							
173330	Grader	Per Hour	\$180.00	\$187.00	\$194.00	Y	LG Act 1995 Section 6.16
173330	Front End Loader	Per Hour	\$160.00	\$166.00	\$172.00	Y	LG Act 1995 Section 6.16
173330	Skid Steer	Per Hour	\$135.00	\$140.00	\$145.00	Y	LG Act 1995 Section 6.16
173330	Tip Truck - 3 tonne	Per Hour	\$120.00	\$125.00	\$130.00	Y	LG Act 1995 Section 6.16
173330	Tip Truck - 10 tonne	Per Hour	\$140.00	\$146.00	\$150.00	Y	LG Act 1995 Section 6.16
173330	Multi-tyre Roller	Per Hour	\$140.00	\$146.00	\$150.00	Y	LG Act 1995 Section 6.16
173330	Low Loader	Per Hour	\$140.00	\$146.00	\$150.00	Y	LG Act 1995 Section 6.16
173330	Concrete Mixer	Per Half Day	\$80.00	\$90.00	\$93.00	Y	LG Act 1995 Section 6.16
Materials & Supplies							
173330	Sand and Gravel (ex Depot)	Per Cubic Metre	\$21.00	\$21.00	\$22.00	Y	LG Act 1995 Section 6.16
173330	Rock Dust (ex Depot)	Per Cubic Metre	NA	NA	\$38.00	Y	LG Act 1995 Section 6.16
173330	Sale of Mulch (pick up)	Per Cubic Metre	\$0.00	\$0.00	\$0.00	Y	LG Act 1995 Section 6.16
Labour Hire							
173330	Works Supervisor	Per Hour	\$105.00	\$105.00	\$109.20		LG Act 1995 Section 6.16
173330	Plant Operator	Per Hour	\$75.00	\$75.00	\$78.00	Y	LG Act 1995 Section 6.16

SHIRE OF DOWERIN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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SHIRE OF DOWERIN
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	1,211,651	1,163,541	1,144,163
Operating grants, subsidies and contributions		1,871,634	1,360,972	980,616
Fees and charges	14	286,061	282,796	542,811
Sewerage charges	10	132,227	127,877	134,284
Interest earnings	2(a)	61,500	56,997	72,492
Other revenue	2(a)	35,106	64,814	19,700
		<u>3,598,179</u>	<u>3,056,997</u>	<u>2,894,066</u>
Expenses				
Employee costs		(1,493,710)	(1,456,004)	(1,228,797)
Materials and contracts		(856,178)	(789,027)	(717,066)
Utility charges		(147,160)	(143,945)	(133,450)
Depreciation on non-current assets	2(a)	(1,112,647)	(1,106,437)	(1,107,536)
Interest expenses	2(a)	(44,659)	(23,951)	(22,401)
Insurance expenses		(146,402)	(143,817)	(150,365)
Other expenditure		(113,350)	(228,027)	(66,243)
		<u>(3,914,106)</u>	<u>(3,891,208)</u>	<u>(3,425,858)</u>
		(315,927)	(834,211)	(531,792)
Non-operating grants, subsidies and contributions		2,074,000	1,239,077	1,001,352
Profit on asset disposals	6	0	98,293	78,519
Loss on asset disposals	6	0	(171)	(9,475)
Loss on revaluation of non current assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		1,758,073	502,988	538,604
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,758,073</u>	<u>502,988</u>	<u>538,604</u>

Notes:

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

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

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

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

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

	NOTE	2016/17 Budget	2015/16 Actual	2015/16 Budget
		\$	\$	\$
Revenue (Refer Notes 1,2,8,10 to 14)				
Governance		8,525	158,715	39,050
General purpose funding		2,570,551	1,884,918	1,902,893
Law, order, public safety		24,150	24,984	26,000
Health		259,000	265,870	255,022
Education and welfare		129,894	116,505	94,549
Housing		128,256	126,918	136,077
Community amenities		228,327	223,859	217,584
Recreation and culture		80,700	92,057	49,052
Transport		146,100	140,139	153,303
Economic services		12,176	11,546	10,536
Other property and services		10,500	11,484	10,000
		<u>3,598,179</u>	<u>3,056,995</u>	<u>2,894,066</u>
Expenses Excluding Finance Costs (Refer Notes 1, 2 & 15)				
Governance		(505,037)	(642,963)	(336,666)
General purpose funding		(134,898)	(94,565)	(91,972)
Law, order, public safety		(81,231)	(80,633)	(84,515)
Health		(310,563)	(315,974)	(313,334)
Education and welfare		(170,271)	(137,197)	(128,270)
Housing		(175,349)	(162,702)	(163,559)
Community amenities		(310,220)	(311,450)	(311,867)
Recreation and culture		(704,429)	(683,291)	(611,122)
Transport		(1,283,028)	(1,212,991)	(1,182,152)
Economic services		(183,454)	(180,230)	(175,755)
Other property and services		(10,967)	(45,258)	(4,245)
		<u>(3,869,447)</u>	<u>(3,867,254)</u>	<u>(3,403,457)</u>
Finance Costs (Refer Notes 2 & 7)				
Recreation and culture		(16,605)	(20,651)	(19,065)
Economic services		(28,054)	(3,301)	(3,336)
		<u>(44,659)</u>	<u>(23,952)</u>	<u>(22,401)</u>
Non-operating Grants, Subsidies and Contributions				
Transport		874,000	1,239,077	1,001,352
Economic services		1,200,000	0	0
		<u>2,074,000</u>	<u>1,239,077</u>	<u>1,001,352</u>
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Housing		0	0	(5,000)
Transport		0	98,122	74,044
		<u>0</u>	<u>98,122</u>	<u>69,044</u>
NET RESULT		<u>1,758,073</u>	<u>502,988</u>	<u>538,604</u>
Total other comprehensive income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,758,073</u>	<u>502,988</u>	<u>538,604</u>

Notes:

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

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

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

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

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

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,218,983	1,145,780	1,144,163
Operating grants, subsidies and contributions		2,175,308	1,060,289	1,183,342
Fees and charges		282,387	281,115	328,479
Service charges		132,227	127,877	128,033
Interest earnings		61,500	56,997	71,236
Goods and services tax		217,378	232,072	0
Other revenue		35,106	64,814	43,811
		<u>4,122,889</u>	<u>2,968,944</u>	<u>2,899,064</u>
Payments				
Employee costs		(1,531,843)	(1,456,004)	(1,467,443)
Materials and contracts		(969,252)	(801,148)	(590,307)
Utility charges		(147,160)	(143,945)	(133,450)
Interest expenses		(74,659)	(23,951)	(22,401)
Insurance expenses		(146,402)	(143,817)	(150,365)
Goods and services tax		(196,791)	(283,357)	0
Other expenditure		(113,350)	(228,027)	(31,832)
		<u>(3,179,457)</u>	<u>(3,080,249)</u>	<u>(2,395,798)</u>
Net cash provided by (used in) operating activities	3(b)	<u>943,432</u>	<u>(111,305)</u>	<u>503,266</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(2,473,038)	(680,871)	(809,388)
Payments for construction of infrastructure	5	(1,123,913)	(1,227,752)	(1,369,637)
Non-operating grants, subsidies and contributions used for the development of assets		2,074,000	1,239,077	1,001,352
Proceeds from sale of plant & equipment	6	0	149,859	302,900
Net cash provided by (used in) investing activities		<u>(1,522,951)</u>	<u>(519,687)</u>	<u>(874,773)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(113,357)	(81,815)	(81,815)
Advances to community groups		0	0	0
Proceeds from self supporting loans		23,002	22,272	22,272
Proceeds from new debentures	7	785,250	0	0
Net cash provided by (used in) financing activities		<u>694,895</u>	<u>(59,543)</u>	<u>(59,543)</u>
Net increase (decrease) in cash held		115,376	(690,536)	(431,050)
Cash at beginning of year		<u>1,884,497</u>	<u>2,575,033</u>	<u>2,660,850</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>1,999,873</u></u>	<u><u>1,884,497</u></u>	<u><u>2,229,800</u></u>

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

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

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	164,258	572,629	783,180
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		8,525	158,715	39,050
General purpose funding		1,378,900	740,760	758,730
Law, order, public safety		24,150	24,984	26,000
Health		259,000	265,870	255,022
Education and welfare		129,894	116,505	94,549
Housing		128,256	126,918	136,077
Community amenities		228,327	223,859	217,584
Recreation and culture		80,700	92,057	49,052
Transport		146,100	238,432	231,822
Economic services		12,176	11,546	10,536
Other property and services		10,500	11,484	10,000
		<u>2,406,528</u>	<u>2,011,130</u>	<u>1,828,422</u>
Expenditure from operating activities	1,2			
Governance		(505,037)	(642,963)	(336,666)
General purpose funding		(134,898)	(94,565)	(91,972)
Law, order, public safety		(81,231)	(80,633)	(84,515)
Health		(310,563)	(315,974)	(313,334)
Education and welfare		(170,271)	(137,197)	(128,270)
Housing		(175,349)	(162,702)	(168,559)
Community amenities		(310,220)	(311,450)	(311,867)
Recreation and culture		(721,034)	(703,942)	(630,187)
Transport		(1,283,028)	(1,213,162)	(1,186,627)
Economic services		(211,508)	(183,531)	(179,091)
Other property and services		(10,967)	(45,258)	(4,245)
		<u>(3,914,106)</u>	<u>(3,891,377)</u>	<u>(3,435,333)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	0	(98,122)	(69,044)
Loss on revaluation of non current assets		0	0	0
Depreciation on assets	2(a)	1,112,647	1,106,437	1,107,536
Movement in employee benefit provisions (non-current)		0	(53,646)	0
Amount attributable to operating activities		<u>(230,673)</u>	<u>(352,949)</u>	<u>214,761</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		2,074,000	1,239,077	1,001,352
Purchase land held for resale	5	0	0	
Purchase property, plant and equipment	5	(2,473,038)	(680,871)	(809,388)
Purchase and construction of infrastructure	5	(1,123,913)	(1,227,752)	(1,369,637)
Proceeds from disposal of assets	6	0	149,859	302,900
Amount attributable to investing activities		<u>(1,522,951)</u>	<u>(519,687)</u>	<u>(874,773)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(113,357)	(81,815)	(81,815)
Proceeds from new debentures	7	785,250	0	0
Proceeds from self supporting loans		23,002	22,272	22,272
Transfers to cash backed reserves (restricted assets)	9	(432,922)	(173,191)	(486,608)
Transfers from cash backed reserves (restricted assets)	9	300,000	125,470	62,000
Amount attributable to financing activities		<u>561,973</u>	<u>(107,264)</u>	<u>(484,151)</u>
Budgeted deficiency before general rates		<u>(1,191,651)</u>	<u>(979,901)</u>	<u>(1,144,163)</u>
Estimated amount to be raised from general rates	8	1,191,651	1,144,158	1,144,163
Net current assets at end of financial year - surplus/(deficit)	4	<u>(0)</u>	<u>164,258</u>	<u>0</u>

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

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

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

The Local Government Reporting Entity

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

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

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

(b) 2015/16 Actual Balances

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

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

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

(e) Goods and Services Tax (GST)

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

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

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

(f) Superannuation

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Cash and Cash Equivalents

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

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

(h) Trade and Other Receivables

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

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

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

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

Revaluation

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

Land Under Roads

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Depreciation

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

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

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

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

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised.

(k) Fair Value of Assets and Liabilities

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

Fair Value is the price that 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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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.

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.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Income approach

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

Cost approach

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

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

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

(l) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

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

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

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

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

Derecognition

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

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

(m) Impairment of Assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

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

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

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

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

Other Long-Term Employee Benefits

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Borrowing Costs

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

(q) Provisions

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

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

(r) Leases

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

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

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

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

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

(s) Interests in Joint Arrangements

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(t) Current and Non-Current Classification

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

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

2. REVENUES AND EXPENSES	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	16,700	10,500	16,700
Other services	0	900	0
Depreciation By Program			
Governance	19,767	19,463	23,463
Law, order, public safety	52,346	52,272	57,409
Health	9,487	9,420	10,175
Education and welfare	15,187	15,167	3,620
Housing	73,709	73,614	75,092
Community amenities	38,081	37,946	41,156
Recreation and culture	226,848	226,486	177,308
Transport	453,369	452,793	496,428
Economic services	24,004	23,974	19,661
Other property and services	199,849	195,302	203,224
	<u>1,112,647</u>	<u>1,106,437</u>	<u>1,107,536</u>
Depreciation By Asset Class			
Buildings	294,057	293,686	220,670
Furniture & Equipment	26,424	26,266	28,911
Vehicles & Plant	260,368	255,519	305,711
Tools & Equipment	6,835	6,670	9,177
Infrastructure - Roads	392,172	391,674	409,933
Infrastructure - Footpaths	11,151	11,137	12,465
Infrastructure - Drainage	15,561	15,541	15,541
Infrastructure - Sewerage	13,019	13,002	13,002
Infrastructure - Signs	15,621	15,601	15,496
Infrastructure - Parks & Ovals	71,295	71,205	70,494
Infrastructure - Street Lighting	6,144	6,136	6,136
	<u>1,112,647</u>	<u>1,106,437</u>	<u>1,107,536</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 7(a)</i>)	44,659	23,952	22,401
	<u>44,659</u>	<u>23,952</u>	<u>22,401</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	52,500	47,721	56,236
- Other funds	1,000	935	8,000
Other interest revenue (<i>refer note 12</i>)	8,000	8,341	7,000
	<u>61,500</u>	<u>56,997</u>	<u>71,236</u>
(iii) Other Revenue			
Reimbursements and recoveries	15,106	43,192	0
Other	20,000	21,622	19,700
	<u>35,106</u>	<u>64,814</u>	<u>19,700</u>

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

COMMUNITY VISION

A thriving rural community which will be a lifestyle choice for generations, a preferred location for business development and a recognised leader in environmental management.

The Shire's Strategic Community plan provides the following Key Themes.

Community - A Strong, Healthy and Safe Community

Economic - A Strong and Diverse Local Economy

Environment - To have a Sustainable Natural and Built Environment that meets our community's needs, now and in the future

Local Government Leadership - A Vibrant and Progressive Community lead by an Innovative Council. This budget provides projects and programs to progress Community aspirations.

GOVERNANCE

Activities:

Administration and operation of facilities and services to elected members of Council. Other costs

GENERAL PURPOSE FUNDING

Activities:

Rates including income and expenses relating to the imposition of rates.

General purpose government grants and interest earnings.

LAW, ORDER, PUBLIC SAFETY

Activities:

Supervision and enactment of various Local Laws, fire prevention, animal control and community crime prevention.

HEALTH

Activities:

Environmental health services including food quality, pest control, inspection of buildings, and food premises. Home and community care services and meals on wheels services.

EDUCATION AND WELFARE

Activities:

Care for the aged, community nursing.

Maintenance costs Community Resource Centre.

HOUSING

Activities:

Maintenance of staff and other rental housing including Community Housing Project units operated by joint venture with Homeswest.

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Activities:

Rubbish collection & recycling services, operation of disposal sites, administration and operation of the Dowerin townsite sewerage scheme, administration of the town planning scheme, operation of Dowerin and Minnivale public cemeteries, maintenance to public toilets, Dowerin community bus.

RECREATION AND CULTURE

Activities:

Maintenance of various halls and sports pavilions, parks and gardens, sports playing surface areas and reserves (including football oval, hockey oval, grassed tennis courts, bowling greens and golf course). Contribution to the operation of the public library

TRANSPORT

Activities:

Construction and maintenance of streets, roads, footpaths, drainage, signs. Maintenance of street trees. Lighting of streets. Maintenance of works depot. Purchase of road plant.

ECONOMIC SERVICES

Activities:

Regulation of tourism, area promotion, building control, saleyards, noxious weeds, vermin. Assistance with administration and infrastructure of Dowerin Field Days.

OTHER PROPERTY & SERVICES

Activities:

Private Works. Plant repairs and operation. Engineering and Administration overheads. Material stocks.

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

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Cash - unrestricted	14,038	31,584	0
Cash - restricted	<u>1,985,835</u>	<u>1,852,913</u>	<u>2,229,800</u>
	<u><u>1,999,873</u></u>	<u><u>1,884,497</u></u>	<u><u>2,229,800</u></u>

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

Leave Reserve	154,664	101,780	170,088
Plant Reserve	227,500	92,264	92,800
Sewerage Asset Preservation Reserve	1,056,330	951,502	946,709
Land & Building Reserve	93,007	20,494	59,192
Swimming Pool Reserve	64,907	32,000	0
Recreation Facilities Reserve	183,398	178,345	208,964
Community Housing Project Reserve	46,943	45,649	54,791
Community Bus Reserve	41,391	40,250	44,390
Economic Development Reserve	24,474	315,534	572,366
All hours Gym Reserve	5,278	5,132	10,350
Bowling Green Replacement Reserve	54,769	47,425	47,569
Tennis Court Replacement Reserve	<u>33,176</u>	<u>22,538</u>	<u>22,581</u>
	<u><u>1,985,835</u></u>	<u><u>1,852,913</u></u>	<u><u>2,229,800</u></u>

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

Net result	1,758,073	502,988	538,604
Depreciation	1,112,647	1,106,437	1,107,536
(Profit)/loss on sale of asset	0	(98,122)	(69,044)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	324,710	(319,671)	17,269
(Increase)/decrease in inventories	(75,000)	77,136	0
Increase/(decrease) in payables	(64,865)	(140,996)	(75,084)
Increase/(decrease) in employee provisions	(38,133)	0	(14,663)
Grants/contributions for the development of assets	<u>(2,074,000)</u>	<u>(1,239,077)</u>	<u>(1,001,352)</u>
Net Cash from Operating Activities	<u><u>943,432</u></u>	<u><u>(111,305)</u></u>	<u><u>503,266</u></u>

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

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

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank overdraft limit	60,000	60,000	0
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	0
Credit card balance at balance date	(2,500)	(5,967)	0
Total Amount of Credit Unused	<u>72,500</u>	<u>69,033</u>	<u>0</u>
Loan Facilities			
Loan facilities in use at balance date	<u>1,168,383</u>	<u>496,490</u>	<u>0</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2016/17 Budget \$	2015/16 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

CURRENT ASSETS

Cash - unrestricted	3(a)	14,038	31,584
Cash - restricted reserves	3(a)	1,985,835	1,852,913
Receivables		125,036	449,746
Inventories		18,668	(56,332)
		<u>2,143,577</u>	<u>2,277,911</u>

LESS: CURRENT LIABILITIES

Trade and other payables		(81,335)	(146,200)
Short term borrowings		0	0
Long term borrowings		(85,012)	(85,012)
Provisions		(178,187)	(216,320)
		<u>(344,534)</u>	<u>(447,532)</u>

Unadjusted net current assets

1,799,043 **1,830,379**

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates.

These differences are disclosed as adjustments below.

Adjustments

Less: Cash - restricted reserves	3(a)	(1,985,835)	(1,852,913)
Less: Current loans - clubs / institutions		0	0
Add: Current portion of debentures		85,012	85,012
Add: Current liabilities not expected to be cleared at end of year		(52,884)	0
Add: Cash Backed Leave Reserve		154,664	101,780
Adjusted net current assets - surplus/(deficit)		<u>(0)</u>	<u>164,258</u>

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

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											2016/17 Budget Total \$	2015/16 Actual Total \$
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Housing \$	Community amenities \$	Recreation And Culture \$	Transport \$	Economic services \$	Other Property and Services \$		
<i>Property, Plant and Equipment</i>													
Buildings	0	0	0	0	0	11,000	0	0	0	2,462,038	0	2,473,038	211,662
Furniture & Equipment	0	0	0	0	0	0	0	0	0	0	0		3,500
Vehicles & Plant	0	0	0	0	0	0	0	0	0	0	0		465,709
	0	0	0	0	0	11,000	0	0	0	2,462,038	0	2,473,038	680,871
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,123,913	0	0	1,123,913	1,225,093
Infrastructure - Signs	0	0	0	0	0	0	0	0	0	0	0		2,659
	0	0	0	0	0	0	0	0	1,123,913	0	0	1,123,913	1,227,752
Total Acquisitions	0	0	0	0	0	11,000	0	0	1,123,913	2,462,038	0	3,596,951	1,908,623

6. DISPOSALS OF ASSETS

It is not anticipated that the Shire will dispose of any assets during 2016/2017.

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

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

Particulars	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
Recreation and Culture								
Loan 97 - Community Club	412,632		62,003	59,543	350,629	412,632	16,605	20,651
Economic Services								
Loan 99 - Accommodation		785,250	28,352	0	756,898	0	25,448	0
	412,632	785,250	90,355	59,543	1,107,527	412,632	42,053	20,651
Self Supporting Loans								
Loan 98 - Dowerin Events	83,858		23,002	22,272	60,856	83,858	2,606	3,301
	83,858	0	23,002	22,272	60,856	83,858	2,606	3,301
	496,490	785,250	113,357	81,815	1,168,383	496,490	44,659	23,952

All debenture repayments will be financed by general purpose revenue.

(b) New Debentures - 2016/17

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Short Term Accommodation	785,250	WATC	Debenture	20	290,748	3.27%	785,250	0
					290,748		785,250	0

(c) Unspent Debentures

The Shire has no unspent debenture funds as at 30th June 2016, nor is it expected to have unspent debentures funds as at 30th June 2017.

(d) Overdraft

Council has an overdraft facility of \$60,000 with the National Australia Bank to assist with short term liquidity requirements. It is not anticipated that this facility will be required to be utilised in 2016/17.

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

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$ cents	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
Differential general rate or general rate								
GRV - Residential	10.2662	131	1,116,024	114,573	0	0	114,573	110,832
GRV - Commercial/Industrial	10.2662	18	316,540	32,497	0	0	32,497	31,247
GRV - Town Rural	10.2662	10	87,048	8,937	0	0	8,937	8,593
GRV - Other Towns	10.2662	1	2,130	219	0	0	219	210
UV - Rural Farmland	0.0089	239	104,841,500	935,186	0	0	935,186	900,336
Sub-Totals		399	106,363,242	1,091,411	0	0	1,091,411	1,051,218
Minimum payment	Minimum \$							
GRV - Residential	686	51	236,988	34,986	0	0	34,986	33,000
GRV - Commercial/Industrial	686	15	55,169	10,290	0	0	10,290	9,900
GRV - Town Rural	686	17	65,500	11,662	0	0	11,662	11,220
GRV - Other Towns	200	18	5,529	3,600	0	0	3,600	2,160
UV - Rural Farmland	686	50	2,569,800	34,300	0	0	34,300	31,680
UV - Commercial/Industrial	686	4	400	2,744	0	0	2,744	2,640
UV - Town Rural	686	3	65,500	2,058	0	0	2,058	1,980
UV - Mining Tenement	200	3	5,867	600	0	0	600	360
Sub-Totals		161	3,004,753	100,240	0	0	100,240	92,940
Discounts (Note 13)							0	0
Total amount raised from general rates							1,191,651	1,144,158
Ex- Gratia Rates							20,000	19,383
Specified area rates (Note 8b)							0	0
Total Rates							1,211,651	1,163,541

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

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

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

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

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

8(b). SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

The Shire of Dowerin does not impose a specified area rate as prescribed under the Local Government Act WA.

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

9. CASH BACKED RESERVES

	2016/17 Budget					2015/16 Actual					2015/16 Budget				
	Opening Balance	Transfer to	Interest	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Interest	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Interest	Transfer (from)	Closing Balance
	\$	\$		\$	\$	\$	\$		\$	\$	\$	\$		\$	\$
Leave Reserve	101,780	50,000	2,884	0	154,664	155,425	0	4,109	(57,753)	101,780	155,425	10,000	4,663	0	170,088
Plant Reserve	92,264	132,621	2,614	0	227,500	150,291	0	3,973	(62,000)	92,264	150,291	0	4,509	(62,000)	92,800
Sewerage Asset Preservation Reserve	951,502	77,869	26,960	0	1,056,330	851,521	77,470	22,510	0	951,502	851,521	67,872	27,316	0	946,709
Land & Building Reserve	20,494	71,932	581	0	93,007	19,966	0	528	0	20,494	19,966	38,500	726	0	59,192
Swimming Pool Reserve	32,000	32,000	907	0	64,907	0	32,000	0	0	32,000	0	0	0	0	0
Recreation Facilities Reserve	178,345	0	5,053	0	183,398	173,751	0	4,593	0	178,345	173,751	30,000	5,213	0	208,964
Community Housing Project Reserve	45,649	0	1,293	0	46,943	44,474	0	1,176	0	45,649	44,474	9,000	1,317	0	54,791
Community Bus Reserve	40,250	0	1,140	0	41,391	39,214	0	1,037	0	40,250	39,214	4,000	1,176	0	44,390
Economic Development Reserve	315,534	0	8,940	(300,000)	24,474	312,977	0	8,274	(5,717)	315,534	312,977	250,000	9,389	0	572,366
All hours Gym Reserve	5,132	0	145	0	5,278	5,000	0	132	0	5,132	5,000	5,000	350	0	10,350
Bowling Green Replacement Reserve	47,425	6,000	1,344	0	54,769	40,358	6,000	1,067	0	47,425	40,358	6,000	1,211	0	47,569
Tennis Court Replacement Reserve	22,538	10,000	639	0	33,176	12,215	10,000	323	0	22,538	12,215	10,000	366	0	22,581
	1,852,913	380,422	52,500	(300,000)	1,985,835	1,805,192	125,470	47,721	(125,470)	1,852,913	1,805,192	430,372	56,236	(62,000)	2,229,800

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

Purpose of the reserve

Leave Reserve	- to be used to fund annual and long service leave requirements.
Plant Reserve	- to be used to fund the purchase of future plant acquisitions and major repairs.
Sewerage Asset Preservation Reserve	- to be used to preserve sewerage assets
Land & Building Reserve	- for future purchase and renewal of Council land & building assets.
Swimming Pool Reserve	- to be used for the maintenance and or renewal of the swimming pool
Recreation Facilities Reserve	- to be used for the proposed construction of multi purpose sports centre.
Community Housing Project Reserve	- to be used for contribution to joint venture aged units project and singles accommodation.
Community Bus Reserve	- to be used for part funding of the replacement of the community bus.
Economic Development Reserve	- to provide for future funding for development opportunities in the community.
All hours Gym Reserve	- to be used for the replacement of the gym equipment
Bowling Green Replacement Reserve	- to be used for the replacement of the bowling greens
Tennis Court Replacement Reserve	- to be used for the replacement of the tennis courts

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

10. SEWERAGE CHARGES - 2016/17 FINANCIAL YEAR

	Rate in \$	Number of Properties \$	Rateable Value \$	2016/17 Budgeted Revenue \$	Budget to be applied to costs \$	2015/16 Actual Revenue \$
General Charge						
Residential	6.6778	163	1,371,240	91,569	91,569	88,377
Commercial/Industrial	6.6778	12	236,696	15,806	15,806	17,819
Minimum						
Residential	340	10	14,040	3,400	3,400	2,970
Commercial/Industrial	700	12	70,428	8,400	8,400	6,120
Vacant Land	340	5	5,460	1,700	1,700	1,650
Government	700	2	0	1,400	1,400	1,360
Total Charges		204	1,697,864	122,275	122,275	118,296
Fixtures						
1st Fixture	228	14		3,192	3,192	3,080
Other Fixtures	104	65		6,760	6,760	6,500
Total Fixtures Charges		79	0	9,952	9,952	9,580
		283	1,697,864	132,227	132,227	127,876

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

The Shire of Dowerin does not impose a service charge as prescribed under the Local Government Act WA.

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

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

Payment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Payment in Full - Option 1				
	14/09/2016	0	0	0
Payment by Instalment - Option 2				
1st Instalment	14/09/2016	\$4.00	5.50%	11%
2nd Instalment	14/03/2017	\$4.00	5.50%	11%
Payment by Instalment - Option 3				
1st Instalment	14/09/2016	\$4.00	5.50%	11%
2nd Instalment	14/11/2016	\$4.00	5.50%	11%
3rd Instalment	13/01/2017	\$4.00	5.50%	11%
4th Instalment	14/03/2017	\$4.00	5.50%	11%

	2016/17 Budget Revenue \$	2015/16 Actual \$
Interest on Unpaid Rates & Instalments	8,000	8,341
Charges on Instalment Plan	900	848
Interest on Unpaid Debtors	0	0
	8,900	9,189

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

No discounts are offered for early payment of rates.

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

14. FEES & CHARGES REVENUE	2016/17 Budget \$	2015/16 Actual \$
Governance	25	25
General purpose funding	3,400	3,048
Law, order, public safety	1,950	2,002
Health	18,400	18,235
Education and welfare	1,760	1,620
Housing	128,256	125,065
Community amenities	95,200	92,391
Recreation and culture	27,400	32,609
Transport	600	630
Economic services	6,570	3,804
Other property and services	2,500	3,367
	<u>286,061</u>	<u>282,796</u>

15. ELECTED MEMBERS REMUNERATION	2016/17 Budget \$	2015/16 Actual \$
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The following fees, expenses and allowances were paid to council members and/or the Mayor/President.

Meeting fees	21,250	22,010
Mayor/President's allowance	3,000	3,000
Deputy Mayor/President's allowance	750	750
Travelling expenses	0	0
Telecommunications expenses/allowance	2,000	978
	<u>27,000</u>	<u>26,738</u>

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

16. TRUST FUNDS

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

Detail	Balance 1-Jul-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-17 \$
Housing Bonds	3,506	0	0	3,506
Key Deposits	610	0	0	610
Tidy Towns	2,818	0	0	2,818
Hacc vehicle	2,025	0	0	2,025
Building Deposits	10,000	0	0	10,000
AROC Funds	101,543	0	(101,543)	(0)
Hacc Fundraising	2,509	0	0	2,509
Recreation Steering Committee	23,359	0	(23,359)	0
Other Deposits	2,358	0	0	2,358
	<u>148,728</u>	<u>0</u>	<u>(124,902)</u>	<u>23,826</u>