




**MINUTES
ORDINARY COUNCIL MEETING**

26 JULY 2016

**COUNCIL CHAMBERS
THE SHIRE OF NARROGIN
89 EARL STREET
NARROGIN WA 6312**

These minutes were confirmed at the Ordinary Council Meeting held on 9 August 2016

Signed:  Date 9/8/2016
(Presiding Member at the meeting at which minutes were confirmed)

Council Minutes are 'Unconfirmed' until they have been adopted at the following meeting of Council.

ORDINARY COUNCIL MEETING MINUTES

26 JULY 2016

1. OFFICIAL OPENING/ANNOUNCEMENT OF VISITORS

7.33 pm – Commissioner Yuryevich declared the meeting open.

2. RECORD OF ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE

Commissioners

Commissioner R Yuryevich AM RFD (Chairperson)

Commissioner G Ballard

Commissioner L Ballard

Staff

Mr A Cook – Chief Executive Officer

Mr T Evans – Executive Manager Technical & Rural Services

Ms R Hawkins – Finance Manager

Ms C Thompson – Executive Assistant

Absent

Mr A Awang – Executive Manager Development & Regulator Services

Mr C Bastow – Director Corporate & Community Services

Visitors

Mrs D Hughes-Owen

Miss R Jensen

Mrs F Page

Mr F Page

Mr B Seale

Mr C Bartron

Mr A Paternoster

Mr G Rasmussen

Mr M Lloyd

Ms P Young

Mr K Barry

3. DECLARATION OF INTEREST BY ELECTED MEMBERS AND COUNCIL EMPLOYEES IN MATTERS INCLUDED IN THE MEETING AGENDA

Commissioner L Ballard declared an interest in item 10.2.089. The nature of his interest was Financial.

Commissioner G Ballard declared an interest in item 10.2.089. The nature of his interest was Financial.

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5. PUBLIC QUESTION TIME

7.34 pm – Public Question time commenced

Mr A Paternoster – Narrogin

1. Summary of Question

In regard to the parking area to the rear of the Town Hall and given the pot-hole damage to the surface and to the kerbing would the Commissioners give consideration to *repairing and maintaining the damaged area*?

Summary of Response

Commissioner Yuryevich read the response prepared by Mr Evans – “The car parking area referred to by Mr Paternoster has already been identified by Council Officers, along with other areas within the Narrogin CBD, as areas/assets that are in need of upgrading.”

2. Summary of Question

In regard to the parking area to the rear of the Town Hall and given the pot hole damage to the surface and to the kerbing would the Commissioners give consideration to *liaising with the adjoining owns with a view to those owners carrying out repairs to any similarly damaged area of their land*?

Summary of Response

Commissioner Yuryevich read the response prepared by Mr Evans – “The area has multiple owners and as such creates potential issues in liaising with and coordinating works”.

3. Summary of Question

In regard to the parking area to the rear of the Town Hall and given the pot hole damage to the surface and to the kerbing would the Commissioners give consideration to *the steps that may be involved to prevent future damage including the use of bollards which will restrict access by heavy vehicles such as trucks*?

Summary of Response

Commissioner Yuryevich read the response prepared by Mr Evans – “The required works to this area and car park referred to by Mr Paternoster has not been included in the 2016/17 budget however these two locations will be strongly recommended to Council for the 2017/18 budget for upgrading following planning and consultation with landowners that will be facilitated within this financial year”.

4. Summary of Question

Will the Shire of Narrogin be able assist a PHD student with access to information it may have regarding its 2011 application to become a Super Town to assist her thesis into local government in Western Australia?

Summary of Response

The CEO responded that should the records be available we will be able to assist the student.

Mr B Seale – Narrogin

1. Summary of Question

Will Council consider earlier release of the proposed budget in future years to allow time to read and absorb such a large document?

Summary of Response

The Manager of Finance advised, that although the budget is large, it is actually the full working document that has been included in agenda. The relevant pages requiring adoption is the Statutory Section – which is only around 20 pages.

Commissioner Yuryevich also stated later in the meeting that a file note would be created to allow additional access to the public prior to adoption for the next financial year.

2. Summary of Question

Will Council consider deferring item 10.2.089 until the full Council is elected?

Summary of Response

Commissioner Yuryevich clarified that the agenda item will trigger an administrative action by providing a letter to the Minister for exemption under the Act which will then allow persons who have disclosed an interest to participate and vote and will be returned to Council where this can be considered.

3. Summary of Question

Will Council consider modifying its existing procedure for enquiries from the Community seeking to purchase land assets in the Townsite so that purchasers have sufficient time to make a decision whether to proceed with a purchase?

Summary of Response

Commissioner Yuryevich clarified the procedure with Mr Seale – that he is indeed questioning the procedure when a prospective purchaser wants to enquire about outstanding issues with a property. Commissioner Yuryevich asked the CEO to comment. The procedure being discussed is an “Orders and Requisition” which can be applied for by anyone as long as the fee is paid. This information is often sought by agents and solicitors settling properties on behalf of purchasers but can be applied for by any person at anytime if the property is for sale.

Mr C Bartron – Narrogin

1. Summary of Question

Will council consider publishing a status report to be made available to the public on the progress of projects and decisions made by Council?

Summary of Response

The CEO responded that the idea has merit and there is scope to consider it, however the detail and amount of ongoing projects would be too lengthy to publish in the paper.

Mr K Barry – Narrogin

1. Summary of Question

Mr Barry opened his question by stating accusations to officers of the local government. The Chairman asked Mr Barry to be civil if he wished to continue.

The question asked was: Why did attending officers at Pauline Young's business premises not know the required distance for placing objects on a footpath?

Summary of Response

Commissioner Yuryevich explained that it is the responsibility of local governments to protect public access ways and keep them safe for the residents and asked the CEO to make a comment. The CEO responded that we currently do not have a policy hence the response given to Ms Young by myself and the other visiting officer, Mr Awang. The policy is being formulated and it is to be presented to Council in due course. Commissioner Yuryevich explained that the officers were in fact protecting the operator of the shop because if an incident occurred with an item on the public access way legal action could be instigated by the injured person.

7.58 pm – The Presiding Person declared Public Question Time closed and noted that no questions have been taken on notice.

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COUNCIL RESOLUTION 0714.108 AND OFFICER'S RECOMMENDATION

Moved: Commissioner L Ballard

Seconded: Commissioner G Ballard

That Council:

Accept the minutes of the Ordinary Council Meeting held 12 July 2016 and be confirmed as an accurate record of proceedings.

CARRIED 3/0

8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION

Meaning of and CAUTION concerning Council's "In Principle" support:

When Council uses this expression it means that: (a) Council is generally in favour of the proposal BUT is not yet willing to give its consent; and (b) Importantly, Council reserves the right to (and may well) either decide against the proposal or to formally support it but with restrictive conditions or modifications.

Therefore, whilst you can take some comfort from Council's "support" you are clearly at risk if you act upon it before Council makes its actual (and binding) decision and communicates that to you in writing.

Disclaimer:

"Warning - Verbal Information & Advice: Given the inherent unreliability and uncertainty that surrounds verbal communication, the Shire strongly recommends that, if a matter is of importance to you, then you should NOT act upon or otherwise rely upon any VERBAL information or advice you receive from the Shire unless it is first confirmed in writing."

9. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

Nil

10. MATTERS WHICH REQUIRE DECISIONS

10.1	DEVELOPMENT AND TECHNICAL SERVICES.....	7
10.2	CORPORATE AND COMMUNITY SERVICES.....	8
10.2.086	LIST OF ACCOUNTS FOR ENDORSEMENT – JUNE 2016 ...	8
10.2.087	MONTHLY FINANCIAL REPORTS – JUNE 2016	19
10.2.088	2016/17 ANNUAL BUDGET	55
10.2.089	DRAFT POLICY – ELECTED MEMBERS RECOGNITION OF SERVICE.....	233
10.2.090	POLICY – PUBLIC QUESTION TIME.....	236

10.1 DEVELOPMENT AND TECHNICAL SERVICES

Nil reports

10.2 CORPORATE AND COMMUNITY SERVICES

10.2.086 LIST OF ACCOUNTS FOR ENDORSEMENT – JUNE 2016

File Reference: 12.1.1
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 12 July 2016
Author: Tienneke Lester - Finance Officer Accounts

Attachments

- List of Accounts for Endorsement – June 2016

Summary

Council is requested to endorse the payments as presented in the List of Accounts for Endorsement – June 2016.

Background

Pursuant to *Local Government Act 1995 Section 6.8 (2)(b)*, where expenditure has been incurred by a local government, it is to be reported to the next ordinary meeting of Council.

Comment

The attached "List of Accounts for Endorsement – June 2016" is presented to Council for endorsement. Below is a summary of activity.

Total Creditor Payments June 2016	\$624,364.70
Total Payroll Payments June 2016	\$267,197.84
Total Payments June 2016	\$891,562.54
Percentage paid by EFT June 2016	59%
Percentage paid by Cheque June 2016	11%
Percentage paid by Payroll June 2016	30%
Percentage of Local Suppliers & Wages paid June 2016	56%
Dollar Value spent with Local Suppliers June 2016	\$233,971.19
Percentage of Non-Local Suppliers June 2016	44%

Please note 'F' is fully funded, 'PF' is partially funded, 'R' is reimbursements and 'I' is insurance claims

Consultation

Rhona Hawkins, Manager of Finance

Statutory Environment

Local Government Financial Regulations (1996) (as amended) 22, 32, and 34 apply.

Policy Implications

Nil

Financial Implications

All expenditure has been approved via adoption of the 2015/16 Annual Budget, or resulting from a Council Motion for a budget amendment.

Strategic Implications

Nil

Voting Requirements

Simple Majority

COUNCIL RESOLUTION 0714.109 AND OFFICER'S RECOMMENDATION

Moved: Commissioner G Ballard

Seconded: Commissioner L Ballard

That Council:

Endorse the payments as presented in the List of Accounts for Endorsement for the month of June 2016 for the Municipal Fund totalling \$891,562.54.

CARRIED 3/0

List of Accounts for Endorsement June 2016

	Chq/EFT	Date	Name	Description	Amount	Type	Fund
1	EFT5676	02/06/2016	Easifleet	EMPLOYEE COSTS Novated Lease Toni Reitmajer	-882.04		R
2	EFT5677	03/06/2016	Colin John Bastow	DCCS REIMBURSEMENT Electricity 22/1/14 - 24/3/14	-455.30	L	
3	EFT5678	03/06/2016	Madyson Maree Rafferty	Mixed Netball Umpire Wages 2012	-42.64	L	
4	EFT5679	03/06/2016	Robert Gass	Rates refund for assessment A242200 45 Homer Street NARROGIN 6312	-120.00	L	R
5	EFT5680	03/06/2016	Kelly Nelissen	REIMBURSEMENT CLEANER TOWN HALL Cleaning Hand Wash	-19.55	L	
6	EFT5681	03/06/2016	Sarah Kain	LIBRARY REIMBURSEMENT Paint for School Holiday Activities	-13.00	L	
7	EFT5682	03/06/2016	Coles Supermarket	COLES ACCOUNT Various Department May 2016	-1406.99	L	PF
8	EFT5683	03/06/2016	Geoff Perkins Farm Machinery Centre	NHC HOME MAINTENANCE Blades for Mower and Cords for Whipper Snipper	-94.53	L	F

9	EFT5684	03/06/2016	Duke of York Hotel	OLOPS SEMC Accommodation for the Residents of Yarloop for Presentation of their Experience for the AWARE Public Information Session	-200.00	L	
10	EFT5685	03/06/2016	Ixom Operations Pty Ltd	NRLC FREIGHT CHLORINE 920kg Service Fee 01/05/16 - 31/05/16	-348.50		
11	EFT5686	03/06/2016	Bob Waddell	OTHGOV MERGER Consulting Assistance with System Configuration	-3960.00		F
12	EFT5687	03/06/2016	W.A. Police Strategic Prevention Unit	NHC STAFF Volunteer Police Checks E. Wnuk	-14.80		F
13	EFT5688	03/06/2016	Market Creations Pty Ltd	OTHGOV MERGER Letter Head and With Compliment Prints and IT Office 365 Subscription	-1370.05		
14	EFT5689	03/06/2016	Upper Great Southern Hockey	OTHGUL EVENT Sponsorship International Hockey Match	-550.00		
15	EFT5690	03/06/2016	Narrogin Bargain Barn	LIBRARY EXPENSES Purchase Mobile Print Trolley	-300.00	L	
16	EFT5691	03/06/2016	Quick Corporate	ADMIN and NHC STATIONERY May 2016	-1362.41		PF
17	EFT5692	03/06/2016	Rebecca Stevens	REIMBURSEMENT NHC Application Lerner's Permit	-74.10	L	F
18	EFT5693	03/06/2016	Tuff Stuff Washrooms	VARIOUS PUBLIC TOILETS Maintenance	-1411.11		
19	EFT5694	03/06/2016	Unicare Health	NHC AGEOTHER JUNIPER COMMUNITY Provide Wheelchair, Accessories and Freight	-1056.20		F
20	EFT5695	03/06/2016	Anittel Pty Ltd	ADMIN SERVER UPGRADE Windows Server 2012, Office Pro Plus 2016	-10875.00		F
21	EFT5696	10/06/2016	Best Office Systems	ADMIN PHOTOCOPIER Black Copies May 2016	-1150.94	L	
22	EFT5697	10/06/2016	Narrogin Packaging	Cleaning Products Various Department 11/05/16	-775.88	L	
23	EFT5698	10/06/2016	Australia Post	POSTAGE Various Department May 2016	-604.35		PF
24	EFT5699	10/06/2016	Narrogin Fruit Market	OTHGOV REFRESHMENT Milk 06/05/16	-28.15	L	
25	EFT5700	10/06/2016	Courier Australia	HEALTH FREIGHT 24/05/16	-9.65		
26	EFT5701	10/06/2016	Cafe 27	OTHGOV REFRESHMENT Catering for Council Meeting 24/5/2016	-330.00	L	
27	EFT5702	10/06/2016	Frank Weston & Co	NHC BUILDING MAINTENANCE 75x75 meter Duragal Angle	-47.92	L	F
28	EFT5703	10/06/2016	Parry's Pty Ltd	Ranger PPE Embroidery	-84.45	L	
29	EFT5704	10/06/2016	Narrogin Earthmoving & Concrete Pty Ltd Atf The Mcnab Family Trust	ROAD MAINTENANCE SEAL Install Concrete Buffers on Forrest St	-4819.54	L	
30	EFT5705	10/06/2016	Narrogin Newsagency	NHC NEWSPAPERS May 2016	-53.66	L	F
31	EFT5706	10/06/2016	IT Vision	MERGER Amalgamation of Rates & Project Management & Rates Training for T. Reitmajer	-16426.30		
32	EFT5707	10/06/2016	Narrogin and District Senior Citizens Centre	NHC HIRE Senior Citizen Hall 11and 25 May 2016	-420.00	L	F
33	EFT5708	10/06/2016	Allans Bobcat and Truck Hire	NRLC MINOR ASSET PURCHASE Gas Tank Brick Wall, NCP Maintenance Shed Pad & Fill Sand and Cemetery Grave Digging	-15426.00	L	
34	EFT5709	10/06/2016	Austral Mercantile Collections Pty Ltd	RATES DEBTS COLLECTION May 2016	-5966.75		
35	EFT5710	10/06/2016	Upper Great Southern Hockey	NRLC MINOR ASSET Concrete to Surrounding New Children's Playground	-4902.15	L	
36	EFT5711	10/06/2016	T Yuen Construction	TOWN HALL BUILDING MAINTENANCE ARTSPACE Repair Fallen Ceiling in Storeroom	-3348.21	L	

37	EFT5712	10/06/2016	Marketforce Pty Ltd	MEMBERS ADVERTISEMENT WA 04/05/16 Local Government Notices Proposed Local Laws 2016	-2625.01		
38	EFT5713	10/06/2016	Narrogin Petals & Bloom Florist	CONDOLENCE FLOWERS Warburton Family and Gary Smith	-120.00	L	
39	EFT5714	10/06/2016	Upper Great Southern Family Support Association Inc.	ADMIN ARCHIVE DISPOSAL Confidential Bin Shredding 01/09/2015	-396.00	L	
40	EFT5715	10/06/2016	YMCA of Perth Inc.	NRLC SALARIES Annual Leave Payment as per Agreement (M Firman & E Hart)	-1293.39		F
41	EFT5716	10/06/2016	AMPAC Debt Recovery Pty Ltd	RATES REIMBURSEMENT DEBT COLLECTION Ampac Expenses May 2016	-3688.05		R
42	EFT5717	10/06/2016	Allworks Civil	ROAD MAINTENANCE Line Marking at Forrest St, Narrakine Rd & Various Sites	-5060.00	L	
43	EFT5718	10/06/2016	Narrogin Guardian Pharmacy	WORKS HEALTH Flu Vaccinations 2016	-29.95	L	
44	EFT5719	10/06/2016	Western Australian Cricket Association	CLAYTON ROAD OVAL MAINTENANCE Soil for Cricket Pitch	-660.00		
45	EFT5720	10/06/2016	Museum Australia Incorporated	OTHCVL EVENT REMEMBERING THEM Extra Design and Print Costs for Printing Banners	-1558.00		
46	EFT5721	10/06/2016	Wheatbelt Regional Development Council Inc.	REGIONAL TALENT PROGRAM Coaching Support Program	-500.00		
47	EFT5722	17/06/2016	Easifleet	EMPLOYEE COSTS Novated Lease Toni Reitmajer	-882.04		R
48	EFT5723	17/06/2016	Best Office Systems	ADMIN STATIONERY Flyer and Invitation Paper	-78.00	L	
49	EFT5724	17/06/2016	Great Southern Fuels	Monthly Fuel Account Various Department May 2016	-6803.45	L	PF
50	EFT5725	17/06/2016	South West Print Group	ADMIN STATIONERY Window and Plain Faced Envelopes	-829.00		
51	EFT5726	17/06/2016	Narrogin Retravisio	MEMBERS Expenses 20L Kitchen Urn	-329.00	L	
52	EFT5727	17/06/2016	E & H Staphorst	NGN219 Toyota Camry (NHC) (P14) CATS Vehicle 15000kms Service	-142.56		F
53	EFT5728	17/06/2016	Narrogin Auto Electrics	NGN12158 Twin Vibrating Roller Transport (P30) Rewired and Tested Rear Lamp	-357.25	L	
54	EFT5729	17/06/2016	Knightline Computers	ADMIN IT Wireless Backup to Town Hall	-1539.60	L	
55	EFT5730	17/06/2016	Narrogin Carpets & Curtains	TOWN HALL BUILDING MAINTENANCE Repair Curtains at Lessor Hall	-50.00	L	
56	EFT5731	17/06/2016	Cafe 27	ADMIN TRAINING Infringement Synergy Training Lunch 8-9/6/2016	-132.00	L	
57	EFT5732	17/06/2016	Landgate	PLANNING ENQUIRY Lot 1721 Hale Road	-166.22		
58	EFT5733	17/06/2016	Susan Farrell	COUNCIL LAUNDRY Linen 14/06/16	-40.00	L	
59	EFT5734	17/06/2016	Ballards of Narrogin	ANIMAL POUND SUSTENANCE Dog Food 20kg	-70.00	L	
60	EFT5735	17/06/2016	Road Signs Australia - Bibby Financial Services Australia Pty Ltd	SIGNS MAINTENANCE Signs for Depot, Parking on Verge and Bus Zone School Days.	-151.80		
61	EFT5736	17/06/2016	Narrogin Electrical Services	OLOPS CCTV MAINTENANCE Locate Faults and Changing Transmitters	-4468.20	L	
62	EFT5737	17/06/2016	IT Vision	OTHGOV MERGER Upgrade Synergy	-1294.70		
63	EFT5738	17/06/2016	Thing-A-Me-Bobs	ADMIN OFFICE BUILDING MAINTENANCE Mirror for bathroom	-55.99	L	
64	EFT5739	17/06/2016	Mechanical & Diesel Services	NGN10179 Mercedes Sprinter (NHC) (P11)Repair Brakes and Drivers Seat Belt	-1321.05	L	F
65	EFT5740	17/06/2016	Great Southern Waste Disposal	REFUSE COLLECTION May 2016	-57238.89	L	
66	EFT5741	17/06/2016	RJ Smith Engineering	ADMIN WATER 8 x 15L 6/6/16	-136.00	L	

67	EFT5742	17/06/2016	WA Country Health Service	NHC MOW for April 2016 1 Course x 126, 2 Courses x 194	-3104.20		F
68	EFT5743	17/06/2016	Public Transport Authority	TRANSWA TICKETS May 2016	-966.63		R
69	EFT5744	17/06/2016	Kelsie Enterprises T/as Kel's Tyres	NO4234 1999 Honda ATV (WORKS) (P20) Fitting New Tyres	-55.00	L	
70	EFT5745	17/06/2016	Farmworks Rural Pty Ltd	OTHGOV MERGER Farm Gate with Brooker Fitting and Ezyslot Steel Strainer	-237.60	L	
71	EFT5746	17/06/2016	T-Quip	NGN677 Toro Zero Turn Ride on Mower (P59) Freight Belts and Roller	-280.10		
72	EFT5747	17/06/2016	Boral Asphalt	ROAD MAINTENANCE HAVELOCK STREET Pre Mix for Patching	-4455.00		
73	EFT5748	17/06/2016	Nicholls Bus & Coach Service	990NGN Mitsubishi Bus Fuso Rosa (NHC) (P56) Motor Vehicle Inspection Heavy Initial	-202.85	L	F
74	EFT5749	17/06/2016	Bob Waddell	OTHGOV MERGER Consulting Assistance with System Configuration	-7161.00		F
75	EFT5750	17/06/2016	Jason Signmakers	PRIVATE WORKS SIGNAGE Blue Sign for Elliott Street (Narrogin Art Group)	-107.80		
76	EFT5751	17/06/2016	Signs Plus	ADMIN STATIONERY Shire New Name Badges	-759.00		
77	EFT5752	17/06/2016	Raeco	LIBRARY STATIONERY DVD Cases and Tapes	-485.88		
78	EFT5753	17/06/2016	Narrogin Gymnastics Club	NRLC KIDSPORT VOUCHERS	-125.00	L	F
79	EFT5754	17/06/2016	Market Creations Pty Ltd	MEMBERS ADVERTISEMENT Chamber of Commerce Directory 2016/17	-1062.00		
80	EFT5755	17/06/2016	Upper Great Southern Hockey	REGIONAL TALENT PROGRAM WORKSHOP Run by UGSHA / Hockey Australia	-1000.00	L	F
81	EFT5756	17/06/2016	Marketforce Pty Ltd	ROAD MAINTENANCE ADVERTISING NO 9/6/16 Technical Officer Position	-353.50		
82	EFT5757	17/06/2016	Melchiorre Plumbing & Gas	MUNICIPAL POWER HOUSE BUILDING MAINTENANCE Repair Stand Pipe	-332.98	L	
83	EFT5758	17/06/2016	Earl Street Surgery	ADMIN RECRUITMENT Pre-Employment Medical for Cassandra Barker	-132.00	L	
84	EFT5759	17/06/2016	Community West	NHC TRAINING Infection Control Training 20/6/2016	-2346.81		F
85	EFT5760	17/06/2016	Upper Great Southern Family Support Association Inc.	ADMIN ARCHIVE DISPOSAL Back Office Files 29/02/16	-445.50		
86	EFT5761	17/06/2016	Graham John Mundy	TOWN HALL BUILDING MAINTENANCE Seal Windows, Doors and Fireplace at Art Storage Room	-802.50	L	
87	EFT5762	17/06/2016	Waves Netball Club	NRLC KIDSPORT VOUCHERS	-446.70		F
88	EFT5763	17/06/2016	Reface Industries Pty Ltd	LIBRARY OFFICE EQUIPMENT MAINTENANCE Annual service for Disc Cleaning Machine	-379.07		
89	EFT5764	17/06/2016	Maggie Signs & Decals	OTHGOV MERGER Silos Logos for Entry Statements	-3597.00	L	
90	EFT5765	17/06/2016	Fegan Building Surveying	BUILDING Contract Building Surveyor Certificate of Design Compliance x 4	-1408.00		R
91	EFT5766	17/06/2016	Civic Legal	TAFE Site Professional Fees May 2016	-990.00		
92	EFT5767	17/06/2016	J & D Rural Fencing	TAFE SITE REMEDIATION WORKS Balance of Fencing	-3363.25		
93	EFT5768	17/06/2016	Booktopia Pty Ltd	LIBRARY BOOK PURCHASES Local Stock	-272.70		
94	EFT5769	17/06/2016	Azhar Awang	REIMBURSEMENT EMDRS TELEPHONE (Internet) Mar - Apr 2016	-89.00	L	
95	EFT5770	17/06/2016	Balloon World	LIBRARY PRINTING 250 Printed Balloons	-283.50		

96	EFT5771	17/06/2016	MJB Industries Pty Ltd	DRAINAGE MAINTENANCE FEDERAL STREET Supply Long Box Culverts and Slab Bases	-12981.10		
97	EFT5772	17/06/2016	ASB Marketing	OTHGOV CIVIC FUNCTION Coffee Mug with new Shire Logo	-665.28		
98	EFT5773	23/06/2016	Best Office Systems	LIBRARY PHOTOCOPIER Black and Colour Copies May 2016	-49.50	L	
99	EFT5774	23/06/2016	Knightline Computers	ADMIN IT Support Upgrading PC and Fixing IT Issues	-2071.35	L	
100	EFT5775	23/06/2016	MAKIT Narrogin Hardware	WASTE FACILITIES BUILDING MAINTENANCE Padlocks for Master Key System	-359.40	L	
101	EFT5776	23/06/2016	Susan Farrell	COUNCIL LAUNDRY Linen 17/06/16	-40.00	L	
102	EFT5777	23/06/2016	LGnet	ADMIN ADVERTISING LG Net 02/06/16 - 17/06/16 Technical Officer	-330.00		
103	EFT5778	23/06/2016	Garrett's Carpet Cleaning	LIBRARY CLEANING Carpets and Chairs	-748.00		
104	EFT5779	23/06/2016	Darren Long Consulting	OTHGOV MERGER 50% Fee for Long Term Financial Plan	-12540.00		F
105	EFT5780	23/06/2016	Anittel Pty Ltd	ADMIN SERVER UPDATE Window Server 2012 R2 Govt OLP Level 2 Processor	-961.32		
106	EFT5781	29/06/2016	Best Office Systems	ADMIN PRINTING Flyer and Invitation Paper	-280.00	L	
107	EFT5782	29/06/2016	Ray White Narrogin	EMDRS STAFF HOUSING RENTAL 46 Doney Street 29/06/16 - 26/07/16	-1206.07	L	
108	EFT5783	29/06/2016	Narrogin Packaging	NHC PERSONAL CARE Envirocare, Heavy Duty Foil and 500ml Containers	-144.60	L	F
109	EFT5784	29/06/2016	Narrogin Carpets & Curtains	TOWN HALL MAINTENANCE Transitional Slips from Supper Room to Lesser Hall and Undercover Walkway	-100.00	L	
110	EFT5785	29/06/2016	Narrogin Earthmoving & Concrete Pty Ltd Atf The Mcnab Family Trust	TAFE SITE REMEDIATION UPGRADE Rehabilitation Keally Street	-4972.63	L	
111	EFT5786	29/06/2016	Aaron Joseph Cook	REIMBURSEMENT CEO Contractual Expenses Rent June 2016	-2000.00	L	
112	EFT5787	29/06/2016	Narrogin Meals On Wheels	NHC MOW x 326 May 2016	-567.24	L	F
113	EFT5788	29/06/2016	Narrogin Betta Home Living	NCP MINOR ASSET REPLACEMENT Euromaid Gas Cookware Must have Flame Failure to All Burners	-649.00	L	
114	EFT5789	29/06/2016	Commandacom.	ADMIN TELEPHONE System Rental 27/07/16 - 27/10/16	-1646.70		
115	EFT5790	29/06/2016	Council On The Ageing (W.A.) Inc.	NHC SUBSCRIPTIONS COTAWA Membership Annual Fees July 2016 - June 2017	-65.00		F
116	EFT5791	29/06/2016	Narrogin Removals & Storage	OTHGOV MERGER STORAGE Unit 55 Archive Facility Hire 17/05/15 - 17/02/16	-2120.00	L	
117	EFT5792	29/06/2016	Livingstone International Pty Ltd	NHC PPE Facemasks and Paper towels	-224.62		F
118	EFT5793	29/06/2016	Market Creations Pty Ltd	ADMIN IT Active Directory Avaya Account Configuration	-137.50		
119	EFT5794	29/06/2016	Venue Technical Services	TOWN HALL MINOR ASSET REPLACEMENT Upgrade of Sound Equipment and Postage	-565.35		
120	EFT5795	29/06/2016	Upper Great Southern Hockey	OTHCUL EVENTS Sponsorship International Hockey Game from the Road Safety Commission	-5500.00		F
121	EFT5796	29/06/2016	Mulgrew Automotive	NGN10179 Mercedes Sprinter (NHC) (P11) Pits Check for Annual Licensing	-93.00	L	F
122	EFT5797	29/06/2016	Educational Experience	LIBRARY OFFICE EXPENSES Art and Craft Aprons, Bags, Brushes	-397.43		

123	EFT5798	29/06/2016	Wheatbelt Regional Cricket Council	REGIONAL TALENT DEVELOPMENT Southern Wheatbelt RTD Official Support Funding	-600.00		
124	EFT5799	29/06/2016	Quick Corporate	ADMIN STATIONERY June 2016	-3643.91		
125	EFT5800	29/06/2016	YMCA Perth - Narrogin Leisure Centre	OLOPS LOCAL EMERGENCY AWARENESS Hire of YMCA on 19/5/16 for LEMC Seminar	-684.50	L	
126	EFT5801	29/06/2016	Wayne Gill	REIMBURSEMENT NHC Workplace PPE Home Maintenance	-110.50	L	F
127	EFT5802	29/06/2016	Tudor House	OTHGOV MERGER PROMOTIONAL MATERIAL Flagpole Flags for Shire	-1405.00		F
128	EFT5803	29/06/2016	The Honda Shop	NO4234 Honda ATV (WORKS) (P20) Parts for Honda	-608.50		
129	EFT5804	29/06/2016	ASB Marketing	OTHGOV MERGER Function Promotional New Shire Logo on Cups & Lids	-1595.00		F
130	EFT5805	29/06/2016	University of Western Australia	LIBRARY BOOK PURCHASES Wesfarmers, Boomtown 2050 and The Children	-60.00		
131	EFT5806	29/06/2016	Northstar Asset Trust T/A Artistralia Pty Ltd	OTHGUL INDIGENOUS CULTURE EVENTS NAIDOC Week Movie Screening and Freight	-357.50		
132	EFT5807	29/06/2016	Mister Magnets	OLOPS ADVERTISING DL Magnets for Ratepayers Fire Management x 4,000	-1938.00		
133	EFT5808	29/06/2016	Craig Harkin	REIMBURSEMENT WORKS Staff Medical Pre-Employment	-132.00	L	
134	EFT5809	30/06/2016	Best Office Systems	ADMIN STATIONERY Clean Paper Sensor and Reposition the Folding Tray	-70.00		
135	EFT5810	30/06/2016	Narrogin Packaging	Cleaning Products Various Department 23/05/16	-311.30	L	
136	EFT5811	30/06/2016	Leigh Ballard	MEMBERS ALLOWANCES 01/04/16 - 30/06/16	-10025.00	L	
137	EFT5812	30/06/2016	Courier Australia	FREIGHT Various Department 17/06/16	-71.53		
138	EFT5813	30/06/2016	MAKIT Narrogin Hardware	HARDWARE Various Department 04/04/16	-460.90	L	
139	EFT5814	30/06/2016	Cafe 27	OTHGOV REFRESHMENT Budget Meeting Catering 19/06/16	-527.50	L	
140	EFT5815	30/06/2016	Frank Weston & Co	OTHGOV MERGER Entry Statement Posts	-236.28	L	
141	EFT5816	30/06/2016	Ballards of Narrogin	ANIMAL POUND Food 20kg	-70.00	L	
142	EFT5817	30/06/2016	Anderson, Munro & Wyllie	OTHGOV AUDIT Completing Year Ending June 2016	-7969.50		
143	EFT5818	30/06/2016	Moore Stephens (WA) Pty Ltd/ in2balance	ADMIN CONSULTANT Completion of Shire of Narrogin and Review of Town of Narrogin FBT Return 2015/16 and Recommendation of Merge Entity FBT Return 2016/17	-1452.00		
144	EFT5819	30/06/2016	Narrogin Electrical Services	ROAD MAINTENANCE Repair Federal Street and Foot Bridge Lights	-1208.61	L	
145	EFT5820	30/06/2016	David Arthur Russell	MEMBERS ALLOWANCES 01/04/16 - 30/06/16	-2250.00	L	
146	EFT5821	30/06/2016	Arthur Reginald Paternoster	DEPUTY MAYOR ALLOWANCES 01/04/16 - 30/06/16	-3406.22	L	
147	EFT5822	30/06/2016	Jan Elizabeth McKenzie	MEMBERS ALLOWANCES 01/04/16 - 30/06/16	-2250.00	L	
148	EFT5823	30/06/2016	Michael Gerard Kain	MEMBERS ALLOWANCES 01/04/16 - 30/06/16	-2250.00	L	
149	EFT5824	30/06/2016	Kulker Plumbing Service	NCP MAINTENANCE Dig Up and Seal Off Water Pipe for New Shed	-102.65		
150	EFT5825	30/06/2016	RJ Smith Engineering	NHC UPGRADE Build 7 x 4 Trailer	-5456.00	L	F
151	EFT5826	30/06/2016	Ashley Blyth Tree Lopping	TREES PRUNING Lop and Stump Trees on Fox Street	-3740.00	L	

152	EFT5827	30/06/2016	Bob Waddell	OTHGOV MERGER Assistance with System Configuration	-5082.00		F
153	EFT5828	30/06/2016	Jason Signmakers	TAFE REMEDIATION Illegal Dumping Signs	-264.00		F
154	EFT5829	30/06/2016	Flames Netball Club	NRLC KIDSPORT VOUCHERS 13 Applications	-2440.00		F
155	EFT5830	30/06/2016	P.H & K.E Gow	DRAINAGE MAINTENANCE Survey for Drain Levels	-561.00		
156	EFT5831	30/06/2016	Narrogin Bargain Barn	ADMIN FURNITURE Corner Workstation Banksia, Desk Eclipse and Delivery	-610.00	L	
157	EFT5832	30/06/2016	Department of Human Services	Payroll deductions	-1281.24		
158	EFT5833	30/06/2016	Paul Marcel Schutz	MEMBERS ALLOWANCES 01/04/16 - 30/06/16	-2250.00	L	
159	EFT5834	30/06/2016	Colin John Ward	MEMBERS ALLOWANCES 01/04/16 - 30/06/16	-2250.00	L	
160	EFT5835	30/06/2016	Clive Malcolm Bartron	MEMBERS ALLOWANCES 01/04/16 - 30/06/16	-2250.00	L	
161	EFT5836	30/06/2016	Cuballing Netball Club	NRLC KIDSPORT VOUCHERS 21 Applications	-2907.00		F
162	EFT5837	30/06/2016	Fegan Building Surveying	BUILDING Contract Building Surveyor Certificates of Design Compliance	-1732.50		
163	EFT5838	30/06/2016	YMCA Perth - Narrogin Leisure Centre	NRLC MINOR ASSET Sponsorship for International Hockey Event	-5500.00		F
164	EFT5839	30/06/2016	Easifleet	EMPLOYEE COSTS Novated Lease Toni Reitmajer	-882.04		R
165	EFT5840	30/06/2016	Murray John Fisher	MEMBERS ALLOWANCES 01/04/16 - 30/06/16	-2250.00	L	
166	EFT5841	30/06/2016	Wren Oil	REFUSE SITE WASTE DISPOSAL Collection and Disposal of 3100 litre of Waste Oil	-187.00		
167	EFT5842	30/06/2016	Ghecko Embroidery	WORKS UNIFORMS New Shire Logos on 20 Jackets	-165.00		
168	EFT5843	30/06/2016	M & V Ranieri Building Contractors	LIBRARY UPGRADE Stage 1 Building Renovations Works	-79387.00		
169	EFT5844	30/06/2016	Verbal Judo Australia	RANGER TRAINING Verbal Judo Tactical Communications for Ranger	-440.00		
170	EFT5845	30/06/2016	Katanning Land Conservation District Committee	TAFE SITE REMEDIATION Environmental Management Plan for Lot 1545 Keally St	-660.00		F
171	EFT5846	30/06/2016	CSE Crosscom Pty Ltd	OTHGOV MERGER Relocation of Communication Equipment to Admin Building	-2918.30		F
172	EFT5847	30/06/2016	Cherished Imagery by Prema	OTHGOV MERGER New Website Local Photography	-550.00		F
173	EFT5848	30/06/2016	Sport Medicine Australia	REC OFFICER Club Development and Department of Sport and Recreation Contribution to Sports Trainers Course	-1800.00		
174	EFT5849	30/06/2016	Best Office Systems	ADMIN, NHC and LIBRARY PHOTOCOPIER Black and Colour Copies 23/05/16 - 23/06/16	-2662.10	L	PF
175	EFT5850	30/06/2016	Narrogin Packaging	Cleaning Products Various Department 02/06/16	-372.45	L	
176	EFT5851	30/06/2016	Knightline Computers	REC OFFICER IT Technal Work to Fix Faults on 2 Computers	-285.00	L	
177	EFT5852	30/06/2016	MAKIT Narrogin Hardware	MACKIE PARK TOILET NC and PT Master Key Padlocks	-431.20	L	
178	EFT5853	30/06/2016	Cafe 27	OTHGOV REFRESHMENT Catering for Council Meeting 28/06/16	-375.00	L	

179	EFT5854	30/06/2016	Narrogin Earthmoving & Concrete Pty Ltd Atf The Mcnab Family Trust	OTHGOV MERGER Concrete for New Entry Statements	-381.70	L	F
180	EFT5855	30/06/2016	Ballards of Narrogin	NCP CAMPERS KITCHEN Gas Refill 45kg 18/6/16	-234.00	L	
181	EFT5856	30/06/2016	Road Signs Australia - Bibby Financial Services Australia Pty Ltd	OTHGOV MERGER Shire of Narrogin Sign for Admin Building	-198.00		F
182	EFT5857	30/06/2016	Moore Stephens (WA) Pty Ltd/ in2balance	OTHGOV MERGER Extract Data from Ratebook Online 03/05/16	-6600.00		F
183	EFT5858	30/06/2016	Narrogin Betta Home Living	LIBRARY OFFICE EXPENSES TCL 48 Smart TV"	-576.00	L	
184	EFT5859	30/06/2016	Narrogin and District Senior Citizens Centre	NHC HIRE Senior Citizen Hall 8 and 22 June 2016	-420.00	L	F
185	EFT5860	30/06/2016	Narrogin Glass & Quick Fit Windscreens	NRLC MAINTENANCE Repairs Kiosk Roller Shutter	-55.00	L	
186	EFT5861	30/06/2016	WA Country Health Service	NHC MOW for May 2016 1 Course x 117, 2 Courses x 236	-4144.80		F
187	EFT5862	30/06/2016	W.A. Police Strategic Prevention Unit	NHC STAFF Volunteer Police Checks A. Pollard	-29.60		F
188	EFT5863	30/06/2016	Market Creations Pty Ltd	ADMIN IT Active Directory Avaya Account Configuration	-275.00		
189	EFT5864	30/06/2016	Austral Mercantile Collections Pty Ltd	RATES DEBTS COLLECTION June 2016	-1657.04		
190	EFT5865	30/06/2016	Marketforce Pty Ltd	OTHGOV ADVERTISING NO 23 & 30/06/16 Public Invitation for 1 July Event	-1317.47		
191	EFT5866	30/06/2016	Construction Industry Training Fund	BUILDING BCITF Levy March - June 2016	-138.78		
192	EFT5867	30/06/2016	Department Of Commerce Building Commission	BUILDING BSL Collections March - June 2016	-453.20		
193	EFT5868	30/06/2016	United Security Enforcement Corporation	LIBRARY BUILDING SECURITY Call Out	-245.19		
194	EFT5869	30/06/2016	Afi Branding Solutions Pty Ltd	TOUR PROMOTION BANNERS Teardrop and Fix Crossbase	-2040.97		
195	EFT5870	30/06/2016	Michele Flynn	REIMBURSEMENT NHC Medical and Application for F Class	-261.10	L	F
196	EFT5871	30/06/2016	ASB Marketing	UNIFORM ORDER Various Department as per attached Spreadsheet	-12329.91		
197	EFT5872	30/06/2016	Rivonia Nominees Pty Ltd T/A MSC Safe Co	NHC MINOR ASSET Platinum Urban Safe U5	-1564.00		F
198	DD1552.1	03/06/2016	Telstra	TELEPHONE Mobiles Various May 2016	-2222.08		PF
199	DD1553.1	03/06/2016	Origin Energy Retail Limited	NRLC LPG Bulk Supply 18/05/16	-6366.15		
200	DD1569.1	17/06/2016	Telstra	TELEPHONE Landlines Various June 2016	-2270.84		PF
201	DD1569.2	17/06/2016	Synergy	ELECTRICITY Various Department June 2016	-19568.40		
202	DD1575.1	07/06/2016	Origin Energy Retail Limited	NCP LPG Bulk Supply 4/6/16	-267.95		
203	DD1583.1	28/06/2016	Synergy	ELECTRICITY Various Department Apr - June 2016	-16102.50		PF
204	DD1583.2	28/06/2016	Water Corporation	WATER CORPORATION Various Department June 2016	-11460.61		PF
205	DD1601.1	30/06/2016	Origin Energy Retail Limited	NRLC LPG Bulk Supply 24/06/16	-2241.05		
206	DD1608.1	30/06/2016	Telstra	TELEPHONE Mobiles Various June 2016	-985.37		PF
207	DD1608.2	30/06/2016	Water Corporation	WATER CORP WASTE WATER TREATMENT WATER Apr - June 2016	-2.16		
208	DD1608.3	30/06/2016	Origin Energy Retail Limited	NRLC LPG Bulk Supply 29/06/16	-1268.65		
209	45354	10/06/2016	Town of Narrogin - Petty Cash-Admin	ADMIN - Petty Cash Recoup 16/03/16 to 8/06/16	-263.00		

210	45355	10/06/2016	Narrogin Homecare - Petty Cash	NHC PETTY CASH May 2016	-194.90		F
211	45356	17/06/2016	Town Of Narrogin	TRANSWA COMMISSION May 2016	-187.27	L	
212	45357	28/06/2016	Department of Transport	FLEET VEHICLE REGISTRATION 2016/2017 (TON)	-9598.80		
213	45358	29/06/2016	Department of Transport	VEHICLE REGISTRATION 2016/2017 (SON)	-6705.65		
214	45359	30/06/2016	Narrogin Earthmoving & Concrete Pty Ltd Atf The Mcnab Family Trust	FOOTPATHS UPGRADE Supply and Install Concrete Footpath on Forrest Street	-50820.00	L	F
215	45360	30/06/2016	Lions Club of Narrogin	OTHGOV FUNCTIONS MEMBERS Attendance at Lions Club Annual Dinner Deputy Mayor Paternoster	-60.00	L	
216	45361	29/06/2016	Town of Narrogin - Petty Cash-Admin	REIMBURSEMENT CATS Petty Cash meals	-240.00	L	
217	45362	29/06/2016	Town of Narrogin - Petty Cash-Admin	PETTY CASH - Admin	-299.95	L	
218	45363	30/06/2016	Town Of Narrogin	BUILDING BCITF Commission March - June 2016	-16.50	L	
219	45364	30/06/2016	Howard & Heaver Pty Ltd T/as H & H Architects	TOWNSCAPE Plan Grant expenditure to Consultant Architect	-14594.95		PF
220	45365	30/06/2016	Howard & Heaver Pty Ltd T/as H & H Architects	TOWNSCAPE Plan Grant expenditure to Consultant Architect	-14594.95		PF
221	DD1594.1	01/06/2016	AustralianSuper	Superannuation contributions	-376.33		
222	DD1594.2	01/06/2016	Onepath Custodians Pty Ltd	Superannuation contributions	-158.91		
223	DD1594.3	01/06/2016	Sunsuper	Superannuation contributions	-242.98		
224	DD1594.4	01/06/2016	MLC MasterKey	Superannuation contributions	-186.35		
225	DD1594.5	01/06/2016	ANZ Australian Staff Superannuation Scheme	Superannuation contributions	-155.45		
226	DD1594.6	01/06/2016	Care Super	Superannuation contributions	-76.20		
227	DD1594.7	01/06/2016	Colonial First State	Superannuation contributions	-183.71		
228	DD1594.8	01/06/2016	Media Super	Superannuation contributions	-166.25		
229	DD1594.9	01/06/2016	Host Plus	Payroll deductions	-50.23		
230	DD1595.1	15/06/2016	AustralianSuper	Superannuation contributions	-353.03		
231	DD1595.2	15/06/2016	MLC Nominees	Payroll deductions	-271.00		
232	DD1595.3	15/06/2016	BT Super For Life	Superannuation contributions	-306.32		
233	DD1595.4	15/06/2016	Onepath Custodians Pty Ltd	Superannuation contributions	-119.18		
234	DD1595.5	15/06/2016	Sunsuper	Superannuation contributions	-194.38		
235	DD1595.6	15/06/2016	MLC MasterKey	Superannuation contributions	-149.08		
236	DD1595.7	15/06/2016	ANZ Australian Staff Superannuation Scheme	Superannuation contributions	-115.82		
237	DD1595.8	15/06/2016	Care Super	Superannuation contributions	-110.62		
238	DD1595.9	15/06/2016	ANZ Super Advantage	Superannuation contributions	-53.34		
239	DD1596.1	27/06/2016	AustralianSuper	Superannuation contributions	-376.97		
240	DD1596.2	27/06/2016	Commonwealth Bank	Superannuation contributions	-286.83		
241	DD1596.3	27/06/2016	BT Super For Life	Superannuation contributions	-532.13		
242	DD1596.4	27/06/2016	MLC Nominees	Payroll deductions	-271.00		
243	DD1596.5	27/06/2016	Onepath Custodians Pty Ltd	Superannuation contributions	-179.82		
244	DD1596.6	27/06/2016	Macquarie Super Accumulator	Superannuation contributions	-68.58		
245	DD1596.7	27/06/2016	Sunsuper	Superannuation contributions	-242.98		
246	DD1596.8	27/06/2016	MLC MasterKey	Superannuation contributions	-186.35		

247	DD1596.9	27/06/2016	ANZ Australian Staff Superannuation Scheme	Superannuation contributions	-96.52		
248	DD1596.15	27/06/2016	Media Super	Superannuation contributions	-166.25		
249	DD1596.16	27/06/2016	Rest Superannuation	Superannuation contributions	-156.29		
250	DD1596.17	27/06/2016	Qsuper	Superannuation contributions	-165.30		
251	DD1596.18	27/06/2016	AMP Life Limited	Superannuation contributions	-182.69		
252	DD1596.19	27/06/2016	Statewide Superannuation Trust	Superannuation contributions	-127.02		
253	DD1596.20	27/06/2016	Australian Ethical Superannuation	Superannuation contributions	-932.10		
254	DD1596.21	27/06/2016	St Andrews Retirement Plan	Superannuation contributions	-50.29		
255	DD1596.22	27/06/2016	Host Plus	Superannuation contributions	-270.76		
256	DD1596.23	27/06/2016	Rearden Campbell Superannuation Fund	Superannuation contributions	-184.11		
257	DD1596.24	27/06/2016	Colonial First State Investments	Superannuation contributions	-9.53		
258	DD1596.25	27/06/2016	Concept One Superannuation Plan	Superannuation contributions	-196.52		
259	DD1596.26	27/06/2016	Hesta Superannuation	Superannuation contributions	-120.91		
					-624364.70		

Pay date	Nett Paid			
		Cheque Total	\$97,575.97	11%
		EFT Total	\$526,788.73	59%
1/06/2016	\$ 92,071.37	Payroll Total	\$267,197.84	30%
15/06/2016	\$ 80,565.46	Total	<u><u>\$891,562.54</u></u>	
29/06/2016	\$ 94,561.01			
Total	<u><u>\$ 267,197.84</u></u>			
PF	Partially Funded	Local Suppliers	\$233,971.19	26%
R	Reimbursement	Employees	\$267,197.84	30%
I	Insurance			
PRB	Partially Reimbursement			
L	Local Supplier			

10.2.087 MONTHLY FINANCIAL REPORTS – JUNE 2016

File Reference: 12.8.1
Disclosure of Interest: Nil
Applicant: Nil
Previous Item Nos: Nil
Date: 21 July 2016
Author: Rhona Hawkins – Manager Finance

Attachments

- Monthly Financial Report for the period ended 30 June 2016

Background

Council is requested to review the June 2016 Monthly Financial Reports.

Summary

In accordance with the *Local Government Financial Management Regulations (1996), Regulation 34*, the Town is to prepare a monthly Statement of Financial Activity for approval by Council.

Comment

The June 2016 Monthly Financial Reports are presented for review and it is noted that the end of year procedures have not been finalised therefore this is subject to change.

Consultation

Colin Bastow, Director of Corporate and Community Services

Statutory Environment

Local Government Financial Regulations (1996) (as amended) 22, 32, and 34 apply.

Policy Implications

Nil

Financial Implications

All expenditure has been approved via adoption of the 2015/16 Annual Budget, or resulting from a Council Motion for a budget amendment.

Strategic Implications

Nil

Voting Requirements

Simple Majority

COUNCIL RESOLUTION 0714.110 AND OFFICER'S RECOMMENDATION

Moved: Commissioner L Ballard

Seconded: Commissioner G Ballard

That Council:

Receive the June 2016 Monthly Financial Reports as presented.

**CARRIED 3/0
BY ABSOLUTE MAJORITY**



MONTHLY FINANCIAL REPORT

FOR THE PERIOD ENDED 30 JUNE 2016

TABLE OF CONTENTS

Statement of Financial Activity by Nature and Type

Statement of Financial Activity by Statutory Reporting Program

Note 1	Significant Accounting Policies
Note 2	Graphical Representation
Note 3	Surplus/(Deficit) Position
Note 4	Cash and Investments
Note 5	Major Variances
Note 6	Budget Amendments
Note 7	Receivables
Note 8	Rating Information
Note 9	Grants
Note 10	Cash Backed Reserves
Note 11	Capital Disposals and Acquisitions
Note 12	Trust
Note 13	Information on Borrowings

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

TOWN OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Nature or Type)
FOR THE PERIOD ENDED 30 JUNE 2016

	Note	Adopted Annual Budget	Revised Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 300%	
Operating Revenues		\$	\$	\$	\$	\$	%	
Grants, Subsidies and Contributions	9	2,314,125	2,314,125	2,314,125	2,476,657	162,532	7%	
Profit on Asset Disposal	11	4,130	4,130	4,130	1,214	(2,916)	(240%)	▲
Fees and Charges		1,404,129	1,404,129	1,404,129	1,690,451	286,323	17%	▲
Interest Earnings		131,800	131,800	131,800	235,561	103,761	44%	▲
Other Revenue		155,000	155,000	155,000	139,325	(15,675)	(11%)	
Total (Excluding Rates)		4,009,184	4,009,184	4,009,184	4,543,208	534,024		
Operating Expense								
Employee Costs		(3,930,336)	(3,930,336)	(3,930,336)	(3,586,191)	344,145	10%	▲
Materials and Contracts		(3,724,392)	(3,724,392)	(3,724,392)	(4,265,140)	(540,748)	(13%)	▲
Utilities Charges		(669,822)	(669,822)	(669,822)	(616,068)	53,754	9%	
Depreciation (Non-Current Assets)		(1,324,892)	(1,324,892)	(1,324,892)	(1,272,069)	52,823	4%	
Interest Expenses		(44,846)	(44,846)	(44,846)	(44,168)	678	2%	
Insurance Expenses		(187,334)	(187,334)	(187,334)	(192,862)	(5,528)	(3%)	
Loss on Asset Disposal	11	(63,735)	(63,735)	(63,735)	(85,722)	(21,987)	(26%)	
Other Expenditure		(215,034)	(215,034)	(215,034)	(301,252)	(86,218)	(29%)	▲
Total		(10,160,390)	(10,160,390)	(10,160,390)	(10,363,472)	(203,082)		
Funding Balance Adjustment								
Add Back Depreciation		1,324,892	1,324,892	1,324,892	1,272,069	(52,823)	(4%)	
Adjust (Profit)/Loss on Asset Disposal	11	59,605	59,605	59,605	84,508	24,903	29%	
Movement in Leave Reserve (Added Back)		0	0	0	8,572	8,572	100%	
Net Operating (Ex. Rates)		(4,766,709)	(4,766,709)	(4,766,709)	(4,455,115)	311,594		
Capital Revenues								
Grants, Subsidies and Contributions	9	869,088	869,088	869,088	6,042,754	5,173,666	86%	▲
Proceeds from Disposal of Assets	11	247,000	247,000	247,000	205,159	(41,841)	(20%)	▼
Proceeds from New Debentures	13	450,000	450,000	450,000	450,000	0	0%	
Proceeds from Sale of Investments		0	0	0	0	0		
Proceeds from Advances		0	0	0	0	0		
Self-Supporting Loan Principal		0	0	0	0	0		
Transfer from Reserves	10	2,906,885	2,906,885	2,906,885	2,572,930	(333,955)	(13%)	▼
Total		4,472,973	4,472,973	4,472,973	9,270,843	4,797,870		
Capital Expenses								
Land Held for Resale	10	0	0	0	0	0		
Land and Buildings	11	(1,247,879)	(1,247,879)	(1,247,879)	(399,221)	848,658	213%	▼
Plant and Equipment	11	(589,848)	(589,848)	(589,848)	(538,174)	51,674	10%	
Furniture and Equipment	11	(63,000)	(63,000)	(63,000)	(35,574)	27,426	77%	▼
Infrastructure Assets - Roads	11	(459,252)	(459,252)	(459,252)	(461,801)	(2,549)	(1%)	
Infrastructure Assets - Footpaths	11	(50,000)	(50,000)	(50,000)	(46,200)	3,800	8%	
Infrastructure Assets - Drainage	11	(50,000)	(50,000)	(50,000)	(41,753)	8,247	20%	
Infrastructure Assets - Parks & Ovals	11	0	0	0	0	0		
Infrastructure Assets - Townscape	11	0	0	0	0	0		
Infrastructure Assets - Other	11	(1,308,472)	(1,308,472)	(1,308,472)	(472,675)	835,797	177%	▼
Purchase of Investments		0	0	0	0	0		
Repayment of Debentures	13	(144,809)	(144,809)	(144,809)	(146,339)	(1,530)	(1%)	
Advances to Community Groups		0	0	0	0	0		
Transfer to Reserves	10	(733,990)	(733,990)	(733,990)	(1,882,160)	(1,148,170)	(61%)	▲
Total		(4,647,250)	(4,647,250)	(4,647,250)	(4,023,897)	623,353		
Net Capital		(174,277)	(174,277)	(174,277)	5,246,946	5,421,223		
Total Net Operating + Capital		(4,940,986)	(4,940,986)	(4,940,986)	791,831	5,732,817		
Rate Revenue		3,293,160	3,293,160	3,293,160	3,298,531	5,371	0%	
Opening Funding Surplus(Deficit)		1,647,827	1,650,598	1,650,598	1,650,598	0	0%	
Closing Funding Surplus(Deficit)	3	1	2,772	2,772	5,740,960	5,738,188		

TOWN OF NARROGIN
STATEMENT OF FINANCIAL ACTIVITY
(Statutory Reporting Program)
FOR THE PERIOD ENDED 30 JUNE 2016

Note	Adopted Annual Budget	Revised Annual Budget 4	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a) 3	Var. % (b)-(a)/(b) 300%	Var
Operating Revenues	\$	\$	\$	\$	\$	%	
Governance	5,100	5,100	5,100	444,905	439,805	99%	▲
General Purpose Funding	783,915	783,915	783,915	910,358	126,443	14%	▲
Law, Order and Public Safety	31,500	31,500	31,500	41,007	9,507	23%	
Health	7,500	7,500	7,500	5,324	(2,176)	(41%)	
Education and Welfare	1,402,564	1,402,564	1,402,564	6,657,601	5,255,037	79%	▲
Housing	7,800	7,800	7,800	8,700	900	10%	
Community Amenities	974,121	974,121	974,121	1,100,030	125,909	11%	▲
Recreation and Culture	922,139	922,139	922,139	432,840	(489,299)	(113%)	▼
Transport	459,156	459,156	459,156	528,928	69,772	13%	▲
Economic Services	231,401	231,401	231,401	273,117	41,716	15%	▲
Other Property and Services	53,076	53,076	53,076	183,152	130,076	71%	▲
Total (Excluding Rates)	4,878,272	4,878,272	4,878,272	10,585,962	5,707,690		
Operating Expense							
Governance	(1,658,132)	(1,658,132)	(1,658,132)	(1,514,381)	143,751	9%	
General Purpose Funding	(166,081)	(166,081)	(166,081)	(183,898)	(17,817)	(10%)	
Law, Order and Public Safety	(261,860)	(261,860)	(261,860)	(247,895)	13,965	6%	
Health	(125,838)	(125,838)	(125,838)	(100,225)	25,613	26%	▼
Education and Welfare	(1,503,469)	(1,503,469)	(1,503,469)	(2,509,842)	(1,006,373)	(40%)	▲
Housing	0	0	0	(279)	(279)	(100%)	
Community Amenities	(1,261,878)	(1,261,878)	(1,261,878)	(1,090,146)	171,732	16%	▼
Recreation and Culture	(2,567,973)	(2,567,973)	(2,567,973)	(2,516,499)	51,474	2%	
Transport	(1,517,366)	(1,517,366)	(1,517,366)	(1,357,491)	159,876	12%	▼
Economic Services	(1,017,699)	(1,017,699)	(1,017,699)	(809,338)	208,361	26%	▼
Other Property and Services	(80,093)	(80,093)	(80,093)	(33,478)	46,615	139%	▼
Total	(10,160,390)	(10,160,390)	(10,160,390)	(10,363,473)	(203,082)		
Funding Balance Adjustment							
Add back Depreciation	1,324,892	1,324,892	1,324,892	1,272,069	(52,823)	(4%)	
Adjust (Profit)/Loss on Asset Disposal	59,605	59,605	59,605	84,508	24,903	29%	
Movement in Leave Reserve (Added Back)	0	0	0	8,572	8,572	100%	
Net Operating (Ex. Rates)	(3,897,621)	(3,897,621)	(3,897,621)	1,587,639	5,485,261		
Capital Revenues							
Proceeds from Disposal of Assets	247,000	247,000	247,000	205,159	(41,841)	(20%)	▼
Proceeds from New Debentures	450,000	450,000	450,000	450,000	0	0%	
Proceeds from Sale of Investments	0	0	0	0	0		
Proceeds from Advances	0	0	0	0	0		
Self-Supporting Loan Principal	0	0	0	0	0		
Transfer from Reserves	2,906,885	2,906,885	2,906,885	2,572,930	(333,955)	(13%)	▼
Total	3,603,885	3,603,885	3,603,885	3,228,089	(375,796)		
Capital Expenses							
Land and Buildings	(1,247,879)	(1,247,879)	(1,247,879)	(399,221)	848,658	213%	▼
Plant and Equipment	(589,848)	(589,848)	(589,848)	(538,174)	51,674	10%	
Furniture and Equipment	(63,000)	(63,000)	(63,000)	(35,574)	27,426	77%	▼
Infrastructure Assets - Roads	(459,252)	(459,252)	(459,252)	(461,801)	(2,549)	(1%)	
Infrastructure Assets - Footpaths	(50,000)	(50,000)	(50,000)	(46,200)	3,800	8%	
Infrastructure Assets - Drainage	(50,000)	(50,000)	(50,000)	(41,753)	8,247	20%	
Infrastructure Assets - Other	(1,308,472)	(1,308,472)	(1,308,472)	(472,675)	835,797	177%	▼
Repayment of Debentures	(144,809)	(144,809)	(144,809)	(146,339)	(1,530)	(1%)	
Transfer to Reserves	(733,990)	(733,990)	(733,990)	(1,882,160)	(1,148,170)	(61%)	▲
Total	(4,647,250)	(4,647,250)	(4,647,250)	(4,023,897)	623,353		
Net Capital	(1,043,365)	(1,043,365)	(1,043,365)	(795,808)	247,557		
Total Net Operating + Capital	(4,940,986)	(4,940,986)	(4,940,986)	791,831	5,732,818		
Rate Revenue	3,293,160	3,293,160	3,293,160	3,298,531	5,371	0%	
Opening Funding Surplus(Deficit)	1,647,827	1,650,598	1,650,598	1,650,598	0	0%	
Closing Funding Surplus(Deficit)	1	2,772	2,772	5,740,961	5,738,189		

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES

financial activity are:

(a) Basis of Accounting

This statement is a special purpose financial report, prepared in accordance with applicable Australian Accounting Standards, other mandatory professional reporting requirements and the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

(b) The Local Government Reporting Entity

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

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

All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

(c) Rounding Off Figures

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

(d) Rates, Grants, Donations and Other Contributions

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

(e) Goods and Services Tax

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

(f) Cash and Cash Equivalents

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

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

(g) Trade and Other Receivables

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

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

(h) Inventories

General

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

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

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Land Held for Resale

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

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

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

(i) Fixed Assets

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

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

(j) Depreciation of Non-Current Assets

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

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

Buildings	50 to 100 years
Furniture and Equipment	10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years

Capitalisation Threshold

Plant, Property and Equipment (excluding Buildings) items to \$5,000 or greater, and Building and Infrastructure items to \$10,000 or greater.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Trade and Other Payables

provided to the local government 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 and are usually paid within 30 days of recognition.

(l) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave,

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

be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

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

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

(m) Interest-bearing Loans and Borrowings

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

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

(n) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable capitalised as part of the cost of the particular asset.

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

(o) Current and Non-Current Classification

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

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications

Rates

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

Operating Grants, Subsidies and Contributions

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

Non-Operating Grants, Subsidies and Contributions

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

Profit on Asset Disposal

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

Fees and Charges

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

Service Charges

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

Interest Earnings

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

Other Revenue / Income

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

Employee Costs

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

Materials and Contracts

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

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Nature or Type Classifications (Continued)

Utilities (Gas, Electricity, Water, etc.)

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

Insurance

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

Loss on asset disposal

Loss on the disposal of fixed assets.

Depreciation on non-current assets

Depreciation expense raised on all classes of assets.

Interest expenses

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

Other expenditure

Statutory fees, taxes, provision for bad debts, member's fees or levies including WA Fire Brigade Levy and State taxes. Donations and subsidies made to community groups.

(q) Statement of Objectives

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

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

GOVERNANCE

Members of Council, Civic Functions, Executive Support, Human Resources & Payroll, Security Services, Administration Support, Records Management, Information Technology and Financial Control.

GENERAL PURPOSE FUNDING

All Rate Revenue and Penalties, General Purpose Grant, Pensioners Deferred Rates Grant and Interest Revenue.

LAW, ORDER, PUBLIC SAFETY

Fire Prevention, Animal Control, General Ranger Services, Emergency Services.

HEALTH

Maternal and Infant Health, Preventative Services (Immunisation), Inspections, Pest Control.

HOUSING

The Town does not have any staff or other residential housing.

COMMUNITY AMENITIES

Sanitation Household Refuse, Refuse Site, Sewerage, Protection of the Environment, Town Planning, Cemeteries, Bus Shelters.

RECREATION AND CULTURE

Public Halls and Civic Centres, Aquatic Centre, Beaches, Recreation Grounds (Active and Passive), Arts, Leisure Development, Libraries, Museum, Arts Centre.

TRANSPORT

Road Maintenance, Footpaths, Bridges, Street Trees, Street Lighting, Cycle ways, Vehicle Crossovers, Depots, Parking.

ECONOMIC SERVICES

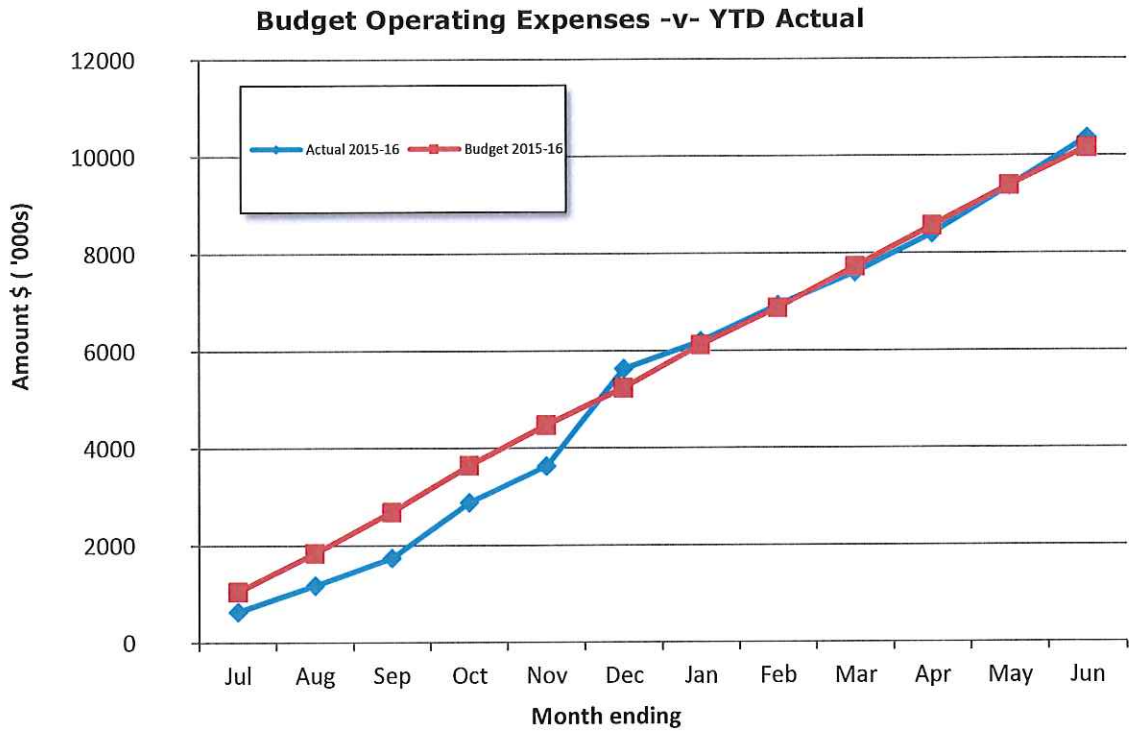
Rural Services, Tourism, Building Control, Economic Development.

OTHER PROPERTY & SERVICES

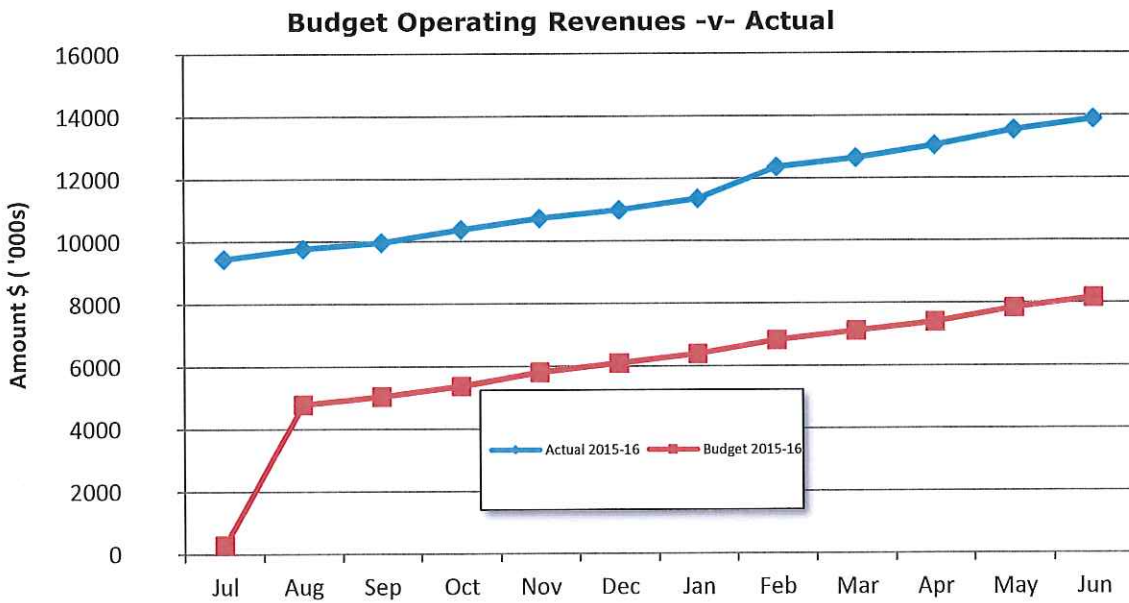
Private Works, Stocks and Miscellaneous Items.

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016**

Note 2 - Graphical Representation - Source Statement of Financial Activity



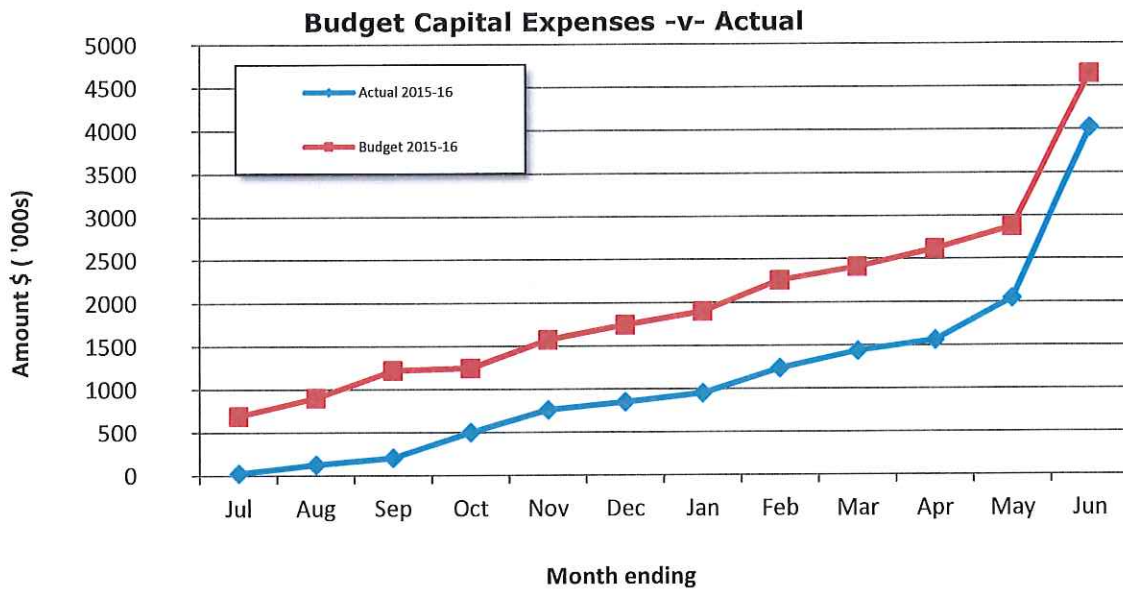
Comments/Notes - Operating Expenses



Comments/Notes - Operating Revenues

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 2 - Graphical Representation - Source Statement of Financial Activity

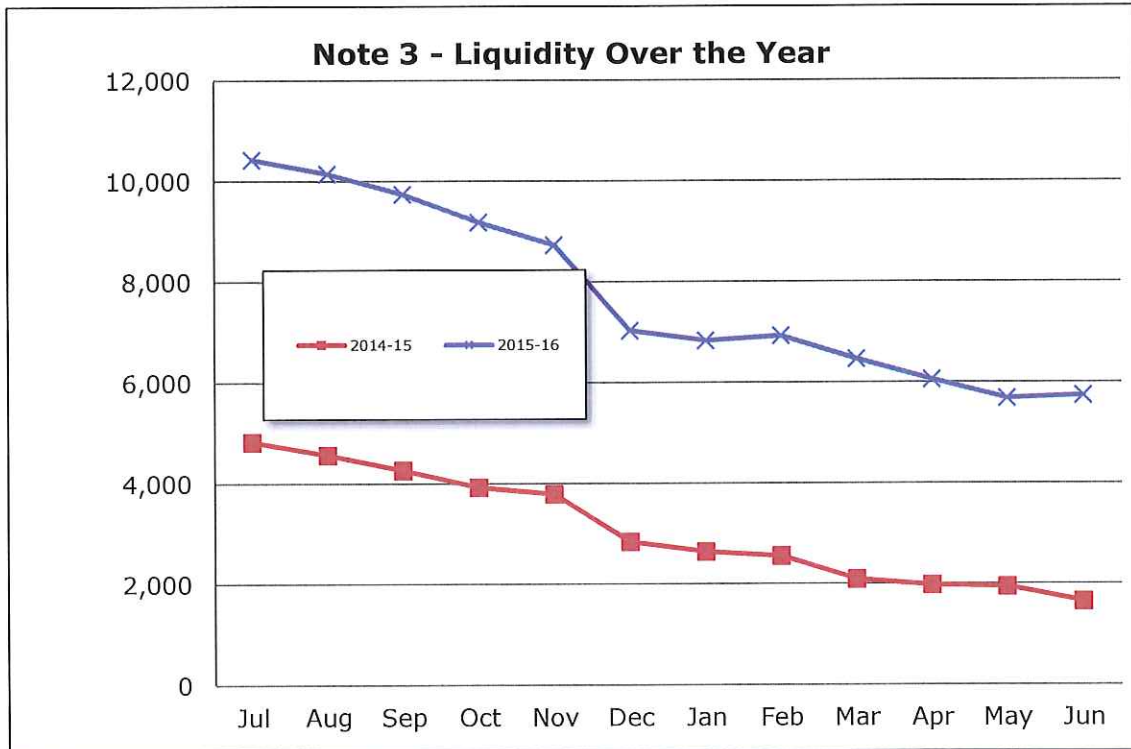


Comments/Notes - Capital Expenses

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 3: SURPLUS/(DEFICIT) POSITION

		Positive=Surplus (Negative=Deficit)		
		30/06/2016	31/05/2016	30/06/2015
Note		This Period	Last Period	Same Period Last Year
		\$	\$	\$
Current Assets				
4	Cash Unrestricted	5,657,719	5,433,627	1,667,714
4	Cash Restricted	3,477,030	4,269,588	4,167,800
7	Receivables - Rates and Rubbish, ESL, Excess Rates	303,772	273,468	224,471
7	Receivables -Other	358,434	355,698	808,640
		9,796,955	10,332,381	6,868,625
Less: Current Liabilities				
	Payables	(465,628)	(266,320)	(928,320)
	Loan Liability	1,530	(19,364)	(144,809)
	Provisions	(448,020)	(448,020)	(448,020)
		(912,119)	(733,704)	(1,521,149)
Net Current Asset Position		8,884,837	9,598,677	5,347,476
Less: Cash Restricted		(2,467,800)	(4,269,588)	(4,167,800)
Add Back: Component of Leave Liability not Required to be funded		334,685	334,053	326,113
Add Back: Current Loan Liability		(1,530)	19,364	144,809
Adjustment for Trust Transactions Within Muni		(2)	(2)	0
Net Current Funding Position		6,750,190	5,682,504	1,650,598



Comments - Net Current Funding Position

The Net Current Funding Position above includes Karinya Grant funds of \$4,006,328. The adjusted position is therefore \$2,743,862.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 4: CASH AND INVESTMENTS

Interest Rate	Unrestricted		Restricted		Trust		Total		Institution	Maturity Date
	\$	\$	\$	\$	\$	\$	Amount \$			
1.95%	1,648,651						1,648,651	NAB	On-Call	
	1,200						1,200			
	150						150			
	100						100			
	0						0			
	100						100			
	100						100			
	300						300			
	200						200			
	350						350			
	240						240			
1.50%					91,797		91,797	NAB	On-Call	
								NAB		
2.65%	4,006,328	0					4,006,328	NAB	31/03/2016	
		3,477,030					3,477,030			
							0			
							0			
	5,657,719	3,477,030			91,797		9,226,547			

(a) Cash Deposits

- Municipal Account
- Cash Floats - Admin
- Library
- Homecare
- NRLC - Till 1
- Refuse Site
- Caravan Park
- Petty Cash - Admin
- Library
- Homecare
- CATS
- Reserve Account
- Trust Account

(b) Term Deposits

- Karinya Grant - Restricted
- Reserve Term Deposit

(c) Investments

Total

Comments/Notes - Investments

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.1 OPERATING REVENUE (EXCLUDING RATES) - PROGRAM

All variances will be adjusted subject final end of year procedures.

5.1.1 GOVERNANCE

Permanent - Reimbursement income higher than anticipated due to Shire of Cuballing reimbursement for LG Dinner and CEO purchase of mobile phone.

5.1.2 GENERAL PURPOSE FUNDING

Permanent - Reimbursement of debt collection is higher than anticipated.

5.1.3 LAW, ORDER AND PUBLIC SAFETY

Permanent - Fire prevention fines and penalties higher than expected.

5.1.4 HEALTH

Permanent - Regulatory Fees and Charges and Penalties are lower than anticipated for this time of year.

5.1.5 EDUCATION AND WELFARE

Permanent - Grant Funding for the Dementia Wing at Narrogin Cottage Homes was not included in the budget.

5.1.6 HOUSING

Nil

5.1.7 COMMUNITY AMENITIES

Nil

5.1.8 RECREATION AND CULTURE

Timing - Budget for grant income was loaded into Synergy and spread across twelve months.

5.1.9 TRANSPORT

Timing - Regional Road Group and R2R Grant payments have not been received as per budget.

5.1.10 ECONOMIC SERVICES

Permanent - Building Licence fees are higher than expected.

5.1.11 OTHER PROPERTY AND SERVICES

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.2 OPERATING EXPENSES - PROGRAM

All variances will be adjusted subject final end of year procedures.

5.2.1 GOVERNANCE

Timing - Expenditure on Structural Reform (Merger) lower than anticipated.

5.2.2 GENERAL PURPOSE FUNDING

Permanent - Annual and Long Service Leave payout for previous Finance Officer - Rates.

Permanent - Debt collection expenses are higher than anticipated but offset by income reimbursement.

5.2.3 LAW, ORDER AND PUBLIC SAFETY

Timing - ESL payable on Town Buildings has not be paid as yet.

Timing - Fire Prevention salaries and wages is lower than expected.

Timing - Maintenance at the Animal Pound has occurred earlier than expected.

5.2.4 HEALTH

Timing - Health Salaries and Wages lower than budgetted.

5.2.5 EDUCATION AND WELFARE

Timing - Expenditure under the Home and Community Care Program is lower than anticipated.

Timing - Expenditure under the Home Care Packages is lower than anticipated.

5.2.6 HOUSING

Nil

5.2.7 COMMUNITY AMENITIES

Timing - Waste disposal expenditure is lower than expected due to not receiving the Contractors invoices prior to closing off for the month.

Timing - Townscape expenditure has not occurred as per budget.

5.2.8 RECREATION AND CULTURE

Timing - Depreciation has not been calculated as expected this matter will be investigated.

Timing - General maintenance is lower than expected.

5.2.9 TRANSPORT

Timing - Maintenance expenditure on Roads is lower than anticipated.

5.2.10 ECONOMIC SERVICES

Timing - Caravan Park maintenance is lower than expected.

Timing - TAFE Project expenditure is lower than expected.

5.2.11 OTHER PROPERTY AND SERVICES

Timing - due to Public Works Overheads and Plate Operation Costs this will be rectified.

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016**

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.3 CAPITAL REVENUE

All variances will be adjusted subject final end of year procedures.

5.3.1 PROCEEDS FROM DISPOSAL OF ASSETS

Nil

5.3.2 PROCEEDS FROM NEW DEBENTURES

Nil

5.3.3 PROCEEDS FROM SALE OF INVESTMENT

Nil

5.3.4 PROCEEDS FROM ADVANCES

Nil

5.3.5 SELF-SUPPORTING LOAN PRINCIPAL

Nil

5.3.6 TRANSFER FROM RESERVES (RESTRICTED ASSETS)

Timing - Reserve transfers will be completed as part of the end of year processes.

**TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016**

Note 5: MAJOR VARIANCES

Comments/Reason for Variance

5.4 CAPITAL EXPENSES

All variances will be adjusted subject final end of year procedures.

5.4.1 LAND HELD FOR RESALE

Nil

5.4.2 LAND AND BUILDINGS

Nil

5.4.3 PLANT AND EQUIPMENT

Nil

5.4.4 TOOLS

Nil

5.4.5 FURNITURE AND EQUIPMENT

Nil

5.4.6 INFRASTRUCTURE ASSETS - ROADS

Nil

5.4.7 INFRASTRUCTURE ASSETS - FOOTPATHS

Nil

5.4.9 INFRASTRUCTURE ASSETS - DRAINAGE

Nil

5.4.10 INFRASTRUCTURE ASSETS - PARKS AND OVALS

Nil

5.4.11 INFRASTRUCTURE ASSETS - OTHER

Nil

5.4.12 PURCHASES OF INVESTMENT

Nil

5.4.13 REPAYMENT OF DEBENTURES

Nil

5.4.14 ADVANCES TO COMMUNITY GROUPS

Nil

5.4.15 TRANSFER TO RESERVES (RESTRICTED ASSETS)

Timing - Reserve transfers will be completed as part of the end of year processes.

5.5 OTHER ITEMS

Nil

5.5.1 RATE REVENUE

Nil

5.5.2 OPENING FUNDING SURPLUS(DEFICIT)

Nil

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 6: BUDGET AMENDMENTS / VARIATION TO SURPLUS / (DEFICIT)
 Amendments to original budget since budget adoption. Surplus / (Deficit)

Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
Budget Adoption Variation between adopted budget opening position and actual		Opening Surplus (Deficit) Opening Surplus (Deficit) Opening Surplus (Deficit)	\$	\$ 2,771	\$	\$ 2,772
Closing Funding Surplus (Deficit)			0	2,771	0	2,772

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 7: RECEIVABLES

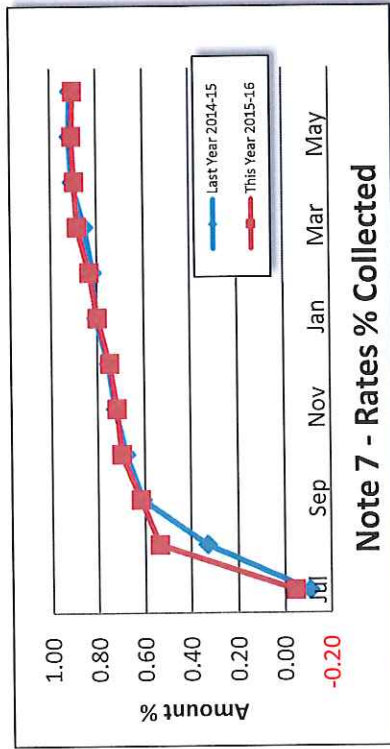
Receivables - Rates and Rubbish

Previous Year	
Rates Levied this year (YTD)	(Note 8)
Movement in Excess Rates	
Domestic Refuse Collection Charges	
Domestic Services (Additional)	
Commercial Collection Charge	
Commercial Collection Charge (Additional)	
Total Rates and Rubbish (YTD)	
Less Collections to date	
Equals Outstanding	
Net Rates Collectable	
% Collected	

Current	30/06/16
\$	330,637
	3,292,120
	6,412
	388,867
	3,406
	41,280
	44,604
	3,776,689
	(3,697,388)
	409,938
	90.02%

Pensioner Deferred Rates	(101,595)
Pensioner Deferred ESL	(4,570)
	(106,166)
Total Rates and Rubbish, ESL, Excess Rates	303,772

(Note 3)



Comments/Notes - Receivables Rates and Rubbish

Receivables - Sundry Debtors

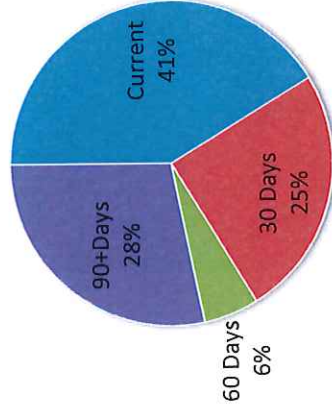
Current	30 Days	60 Days	90+Days
\$	\$	\$	\$
141,950	85,434	19,006	96,932
			343,322

Total Outstanding

Amounts shown above include GST (where applicable)

Rates Pensioner Rebate Claims	3,430
GST Input	51,682
Provision For Doubtful Debts	(40,000)
Total Receivables - Other (Note 3)	358,434

Note 7 - Accounts Receivable
(non-rates)



Comments/Notes - Receivables General

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
For the Period Ended 30 June 2016

Note 8: RATING INFORMATION	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Amended Budget Rate Revenue \$	Amended Budget Interim Rate \$	Amended Budget Back Rate \$	Amended Budget Total Revenue \$
RATE TYPE											
General Rate	0.10057	1,943	28,275,680	2,843,685	2,777	0	2,846,462	2,843,685	2,362	0	2,845,047
GRV	0.77937	1	1,328	1,035	(1,035)	0	0	1,035	0	0	1,035
UV - Mining Tenement		1,944	28,277,008	2,844,720	1,742	0	2,846,462	2,844,720	2,362	0	2,847,082
Sub-Totals											
Minimum Payment											
GRV	1,006	443	3,264,542	445,658	0	0	445,658	445,658	420	0	445,078
UV - Mining Tenement	1,006	0	0	0	0	0	0	0	0	0	0
Sub-Totals		443	3,264,542	445,658	0	0	445,658	445,658	420	0	445,078
Total Rates Levied (Note 7)											
Discounts							3,292,120				3,293,160
Rates Adjustments							0				0
Movement in Excess Rates							6,412				0
Amount from General Rates							3,298,532				3,293,160
Ex Gratia Rates							0				350
Specified Area Rates							0				0
Totals							3,298,532				3,293,510

Comments - Rating Information

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 9: GRANTS AND CONTRIBUTIONS

Program/Details	Provider	Approval (Yes/No)	2015-16 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status	
						Received	Not Received
GENERAL PURPOSE FUNDING			\$	\$	\$	\$	\$
RATES - Reimbursement of Debt Collection Costs (Inc GST)		Yes	0	(80)	(80)	8,243	(8,323)
RATES - Reimbursement of Debt Collection Costs (Exc GST)		Yes	(10,000)	(23,817)	(33,817)	(46,875)	13,058
GENGRANT - Financial Assistance Grant - General	Grants Commission (Untied)	Yes	(549,320)		(549,320)	(541,285)	(8,035)
GENGRANT - Financial Assistance Grant - Roads	Grants Commission (Roads)	Yes	(70,595)		(70,595)	(70,579)	(16)
MEMBERS							
MEMBERS - Reimbursements	Reimbursements	Yes	0	(1,123)	(1,123)	(1,123)	(0)
OTHER GOVERNANCE							
OTHGOV - Reimbursements	Reimbursements	Yes	(5,000)	(28,179)	(33,179)	(36,485)	3,306
OTHGOV - Grant Funding - Council		Yes	0	0	0	0	0
OTHGOV - Grant Funding - Council		Yes	0	(400,000)	(400,000)	(400,000)	0
LAW, ORDER, PUBLIC SAFETY							
FIRE - Reimbursements	FESA (SES)	Yes	0	0	0	0	0
ESL - SES Subsidy (Operating) Grant	FESA (SES Subsidy)	Yes	(6,000)		(6,000)	(5,400)	(600)
OLOPS - LEMC Contribution		Yes	(5,000)		(5,000)	(5,000)	0
OLOPS - State Emergency Management Grants		Yes	0	(10,000)	(10,000)	(10,000)	0
EDUCATION & WELFARE							
HACC - Recurrent Grant Funding	Dept. of Health & Ageing	Yes	(828,371)		(828,371)	(840,797)	12,426
HACC - Contributions & Donations	Dept. of Health & Ageing	Yes	0	(3,636)	(3,636)	(3,636)	0
HACC - Other Grants	Dept. of Health & Ageing	Yes	0	(697)	(697)	(697)	(0)
CHCP - Recurrent Grant Funding	Dept. of Health & Ageing	Yes	(203,000)		(203,000)	(145,553)	(57,447)
CHCP - Reimbursements	Dept. of Health & Ageing	Yes		(967)	(967)	(967)	(0)
CHSP - Recurrent Grant Funding	Bethanie Care	Yes	(80,000)		(80,000)	(170,301)	90,301
AGEDSNRS - Reimbursements	Reimbursements	Yes	(2,075)		(2,075)	(436)	(1,639)
AGEDOTHER - Baptist Care Contributions	Neurodegenerative Conditions Co-ordinating Care Program	Yes	(9,000)		(9,000)	0	(9,000)

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 9: GRANTS AND CONTRIBUTIONS

Program/Details		Provider	Approval (Yes/No)	2015-16 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status	
							Received	Not Received
				\$	\$	\$	\$	\$
AGEDOTHER - PATS Voucher Income		Neurodegenerative Conditions Co-ordinating Care Program	Yes	(2,000)	(2,000)	(2,000)	(2,048)	48
AGEDOTHER - CATS Contributions & Donations (inc GST)		Dept. of Veterans Affairs/CATS Travel Rebate	Yes	(4,000)	(4,000)	(4,000)	(30)	(3,970)
AGEDOTHER - CATS Contributions & Donations (inc GST)		Donations	Yes	0	(2,500)	(2,500)	(4,500)	2,000
AGEOTHER - Commonwealth Carers Respite Fees & Charges		Fees	Yes	(2,827)	(2,827)	(2,827)	0	(2,827)
AGEOTHER - Juniper Community Income		Juniper Community Income	Yes	(32,000)	(32,000)	(32,000)	(24,106)	(7,894)
AGEDOTHER - Grant Funding		Juniper Community Income	Yes	0	(6,337,000)	(6,337,000)	(5,206,328)	(1,130,672)
AGEDOTHER - Aged Friendly Communities Regional Grant		Juniper Community Income	Yes	(16,666)	(10,000)	(26,666)	(56,667)	30,001
WELFARE - Contributions & Donations		Donations	Yes	(550)	(550)	(550)	0	(550)
WELFARE - Grants		Donations	Yes	(110,000)	(110,000)	(110,000)	(455)	(109,545)
WELFARE - Grants		Donations	Yes	0	(42,000)	(42,000)	(42,000)	0
COMMUNITY AMENITIES								
SAN - Contributions & Donations		Shire of Narrogin	Yes	(12,000)	(12,000)	(12,000)	(12,300)	300
SAN - Reimbursements		Shire of Narrogin	Yes	0	(3,692)	(3,692)	(3,692)	(0)
COM AMEN - Contributions & Donations		Shire of Narrogin (incl Toilets)	Yes	(8,700)	(3,752)	(12,452)	(16,802)	4,350
COM AMEN - Grants		Shire of Narrogin (incl Toilets)	Yes	(27,771)	(27,771)	(27,771)	(27,772)	1
RECREATION AND CULTURE								
HALLS - Reimbursements		Reimbursements	Yes	(230)	(210)	(440)	(4,840)	4,400
HALLS - Contributions & Donations		Shire of Narrogin	Yes	(15,200)	(15,200)	(15,200)	(16,200)	1,000
NRRC - Pool Subsidy		Dept Sport and Recreation	Yes	0	0	0	(32,000)	32,000
NRRC - Reimbursements		Reimbursements	Yes	0	(10,040)	(10,040)	(9,637)	(403)
NRRC - Contributions & Donations		Shire of Narrogin	Yes	(39,500)	(39,500)	(39,500)	(40,328)	828
REC - Grants - Kids Sports		Dept Sport and Recreation	Yes	(35,000)	(35,000)	(35,000)	(35,000)	0
REC - Grants - Regional Talent Program		Dept Sport and Recreation	Yes	(29,000)	(29,000)	(29,000)	(25,000)	(4,000)
REC - Reimbursements - Other Recreation		Reimbursements	Yes	(61,980)	(61,980)	(61,980)	(71,609)	9,629
REC - Grants - Other Recreation		Dept Sport and Recreation	Yes	(20,000)	(3,056)	(23,056)	(24,556)	1,500
REC - Grants - Other Recreation		Dept Sport and Recreation	Yes	(200,000)	(200,000)	(200,000)	0	(200,000)

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 9: GRANTS AND CONTRIBUTIONS

Program/Details	Provider	Approval (Yes/No)	2015-16 Budget	Variations Additions (Deletions)	Revised Grant	Recoup Status	
						Received	Not Received
REC - Contributions & Donations	Shire Contribution	Yes	\$ (38,600)		\$ (38,600)	\$ (39,100)	\$ 500
REC - Contributions & Donations	Shire Contribution	Yes	(400,000)		(400,000)	0	(400,000)
LIB - Reimbursements Lost Books	Reimbursements	Yes	(500)		(500)	0	(500)
LIB - Contributions & Donations	Reimbursements	Yes	(37,000)		(37,000)		0
LIB - Contributions & Donations	Reimbursements	Yes	0	(16)	(16)	(37)	21
LIB - Grant - Regional Library Services	State Government	Yes	(5,000)		(5,000)	5,061	(10,061)
LIB - Other Grants		Yes	0	5,061	5,061	(4,300)	9,361
HERITAGE - Contributions & Donations		Yes	(4,000)		(4,000)	(4,000)	0
OTHCUL - Contributions & Donations - Other Culture	Shire of Narrogin	Yes	(4,000)		(4,000)	(8,500)	4,500
OTHCUL - Grants - Other Culture		Yes	0		0	(1,000)	1,000
OTHCUL - Grants - Other Culture	Arts Storage Grant	Yes	0	(18,392)	(18,392)	(38,058)	19,666
OTHCUL - Grant Narrogin Litter Twitter Project		Yes	0	0	0	0	0
TRANSPORT							
ROADC - Regional Road Group Grants (MRWA)	Main Roads WA (RRG)	Yes	(123,088)		(123,088)	(138,748)	15,660
ROADC - Roads to Recovery Grant	Roads to Recovery	Yes	(146,000)		(146,000)	(213,120)	67,120
ROADM - Direct Road Grant (MRWA)	Main Roads WA (Direct/Lights)	Yes	(31,500)	(2,700)	(34,200)	(34,200)	0
ROADM - Street Lighting Subsidy	Main Roads WA (Direct/Lights)	Yes	(5,000)		(5,000)	(5,020)	20
ECONOMIC SERVICES							
ECONOM - Reimbursements	Reimbursements	Yes	(2,740)		(2,740)	310	(3,050)
OTHER PROPERTY AND SERVICES							
PWO - Other Reimbursements	Reimbursements	Yes	0	(2,418)	(2,418)	(1,193)	(1,225)
ADMIN - Reimbursements	Reimbursements	Yes	0	(1,236)	(1,236)	(4,378)	3,142
SAL - Reimbursement - Workers Compensation	Reimbursements	Yes	0	(7,626)	(7,626)	(32,076)	24,450
TOTALS			(3,183,213)	(6,908,076)	(10,091,289)	(8,482,118)	(1,609,171)

Comments - Grants and Contributions

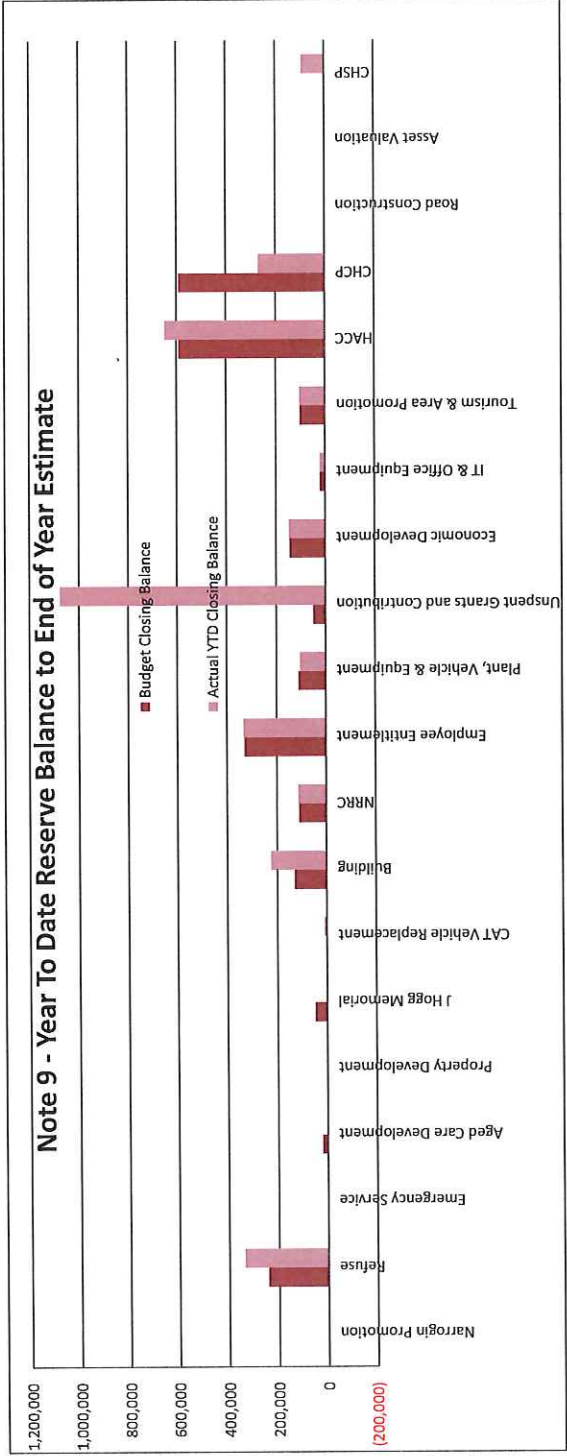
The above table of grants and contributions is not exhaustive but does contain that activity deemed important enough for inclusion in this table.

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 10: Cash Backed Reserve.

Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Transfer out Reference	Budget Closing Balance	Actual YTD Closing Balance
Narrogin Promotion	0	0	0	0	0	0	0		\$	\$
Refuse	329,707	3,852	8,682	0	0	0	0		242,559	338,389
Emergency Service	12,945	151	329	0	0	91,000	0		0	0
Aged Care Development	723,880	9,765	19,123	0	281,460	13,096	13,275		0	(1)
Property Development	0	0	0	0	0	712,990	1,024,463		20,655	(0)
J Hogg Memorial	82,787	967	2,198	0	0	35,000	84,985		48,754	0
CAT Vehicle Replacement	8,842	103	219	0	0	6,000	61		2,945	9,000
Building	281,792	3,292	7,473	0	0	155,000	65,000		130,084	224,265
NRRC	109,410	1,278	2,857	0	0	0	0		110,688	112,267
Employee Entitlement	326,113	3,810	8,572	0	0	0	0		329,923	334,685
Plant, Vehicle & Equipment	342,821	4,005	9,012	0	0	236,752	247,849		110,074	103,984
Unspent Grants and Contribution	1,687,047	19,711	44,509	0	466,339	1,657,047	1,122,064		49,711	1,075,831
Economic Development	142,454	1,664	3,736	0	0	0	0		144,118	146,190
IT & Office Equipment	20,000	234	550	0	0	0	0		20,234	20,550
Tourism & Area Promotion	100,000	1,168	2,638	590,812	648,263	0	0		101,168	102,638
HACC	0	0	0	590,812	283,950	0	0		590,812	648,263
CHCP	0	0	0	0	0	0	15,233		590,812	268,717
Road Construction	0	0	0	0	0	0	0		0	0
Asset Valuation	0	0	0	0	92,250	0	0		0	0
CHSP	0	0	0	0	0	0	0		0	0
	4,167,798	50,000	109,898	1,181,624	1,772,262	2,906,885	2,572,930		2,492,537	3,477,028

Note 9 - Year To Date Reserve Balance to End of Year Estimate



TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 11: CAPITAL DISPOSALS AND ACQUISITIONS

Actual			Disposals				Current Budget This Year			Variance (Under)Over
Cost	Accum Depr	Proceeds	Profit (Loss)	Original Budget	Revised Budget	YTD Budget	Actual			
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
48,784	4,063	35,455	(9,266)	40,000	40,000	40,000	35,454.55	(4,545)	▼	
35,684	3,568	24,628	(7,487)	27,000	27,000	27,000	24,628.41	(2,372)	▼	
29,655	2,470	16,818	(10,367)	20,000	20,000	20,000	16,818.18	(3,182)	▼	
18,750	4,866	12,273	(1,611)	10,000	10,000	10,000	12,272.73	2,273	▲	
23,909	2,188	13,636	(8,085)	14,000	14,000	14,000	13,636.36	(364)	▼	
31,116	3,896	22,349	(4,870)	27,500	27,500	27,500	22,349.45	(5,151)	▼	
39,600	9,512	5,227	(24,861)	20,000	20,000	20,000	5,227.27	(14,773)	▼	
32,995	6,992	20,000	(6,003)	18,000	18,000	18,000	20,000.00	2,000	▲	
25,455	5,307	16,364	(3,784)	20,000	20,000	20,000	16,363.64	(3,636)	▼	
19,913	4,315	11,364	(4,234)	20,000	20,000	20,000	11,363.64	(8,636)	▼	
0	1,214	0	1,214	0	0	0	0.00	0	↑↑↑	
			0	0	0	0	0.00	0	↑↑↑	
21,588	1,975	14,744	(4,869)	16,500	16,500	16,500	14,743.64	(1,756)	▼	
17,000	4,414	12,301	(285)	14,000	14,000	14,000	12,301.27	(1,699)	▼	
344,447	54,780	205,159	(84,508)	247,000	247,000	247,000	205,159.14	(41,841)		

Comments - Capital Disposal

Contributions Information			Summary Acquisitions					Current Budget			
Grants	Reserves	Borrowing	Total	Original Budget	Revised Budget	YTD Budget	Actual	This Year		Variance	
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	(Under)Over	
0	0	0	0	0	0	0	0	0	0	0	TTT
0	0	0	0	1,247,879	1,247,879	1,247,879	399,221	0	0	(848,658)	▼
0	0	0	0	589,848	589,848	589,848	538,174	0	0	(51,674)	▼
0	0	0	0	63,000	63,000	63,000	35,574	0	0	(27,426)	▼
0	0	0	0	459,252	459,252	459,252	461,801	0	0	2,549	▲
0	0	0	0	50,000	50,000	50,000	46,200	0	0	(3,800)	▼
0	0	0	0	50,000	50,000	50,000	41,753	0	0	(8,247)	▼
0	0	0	0	0	0	0	0	0	0	0	TTT
0	0	0	0	0	0	0	0	0	0	0	TTT
0	0	0	0	1,308,472	1,308,472	1,308,472	472,675	0	0	(835,797)	▼
0	0	0	0	3,768,451	3,768,451	3,768,451	1,995,397	0	0	(1,773,054)	▼

Comments - Capital Acquisitions

	Contributions			Current Budget					Variance (Under)Over		
	Grants	Reserves		Borrowing	Total	This Year					
		Original Budget	Revised Budget			YTD Budget	Actual				
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
OTHGOV - Capital Administration Building											
Administration Building (Capital)	0					450,000	450,000	450,000	160,123	(289,877)	▼
Building Renovation Administration	0					300,000	300,000	300,000	0	(300,000)	▼
Records Storage Shed	0					20,000	20,000	20,000	0	(20,000)	▼
ANIMAL - Building (Capital)											
Animal Pound Building (Capital)	0					15,000	15,000	15,000	19,565	4,565	▲
WELFARE - Building (Capital)											
Disability Toilet - Changing Places	0					140,000	140,000	140,000	0	(140,000)	▼
SAN - Building (Capital)											
Regional Tip Site	0					80,000	80,000	80,000	0	(80,000)	▼
COM AMEN - Building (Capital) - Other Community Amenities											
	0					0	0	0	0	0	↑↑↑
HALLS - Building (Capital)											
Town Hall (Federal St) Building Capital	0					20,500	20,500	20,500	36,349	15,849	▲
NRRC - Building (Capital)											
	0					0	0	0	0	0	↑↑↑
REC - Other Rec Facilities Building (Capital)											
Clayton Road Oval Buildings Capital	0					20,000	20,000	20,000	21,987	1,987	▲
Bannister Street Oval Buildings Capital	0					7,000	7,000	7,000	2,326	(4,674)	▼
LIB - Building (Capital)											
Library Building (Capital)	0					50,379	50,379	50,379	91,263	40,884	▲
AERO - Building (Capital)											
Fairway Depot Building (Capital)	0					70,000	70,000	70,000	62,034	(7,966)	▼
AERO - Building (Capital)											
	0					0	0	0	0	0	↑↑↑
TOUR - Building (Capital)											
Caravan Park Renovations	0					75,000	75,000	75,000	5,573	(69,427)	▼
Totals	0	0	0	0	0	1,247,879	1,247,879	1,247,879	399,221	(848,658)	

Contributions			Current Budget This Year					Variance (Under) Over
Grants	Reserves	Borrowing	Total	Original Budget	Revised Budget	YTD Budget	Actual	
\$	\$	\$	\$	\$	\$	\$	\$	\$
				25,000	25,000	25,000	15,935	(9,065)
				10,000	10,000	10,000	0	(10,000)
				8,000	8,000	8,000	0	(8,000)
				20,000	20,000	20,000	19,639	(361)
0	0	0	0	63,000	63,000	63,000	35,574	(27,426)

Furniture & Equipment

OTHGOV - Capital Furniture & Equipment
 Corporate Additional Server
 CHCP - Furniture & Equipment (Capital)
 Mobile Works Solution (HACC)
 LIB - Furniture & Equipment (Capital)
 Library Front Counter
 Library Solar Power & Heating

			Current Budget					
Contributions			This Year					
Grants	Reserves	Borrowing	Total	Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	50,000	50,000	50,000	46,200	(3,800)
				50,000	50,000	50,000	46,200	(3,800)
				Totals				

			Current Budget					
Contributions			This Year					
Grants	Reserves	Borrowing	Total	Original Budget	Revised Budget	YTD Budget	Actual	Variance (Under)Over
\$	\$	\$	\$	\$	\$	\$	\$	\$
0	0	0	0	50,000	50,000	50,000	16,427	(33,573)
				0	0	0	13,525	13,525
				0	0	0	11,801	11,801
				50,000	50,000	50,000	41,753	(8,247)
				Totals				

Contributions				Current Budget				Variance (Under)/Over
Grants	Reserves	Borrowing	Total	Original Budget	This Year		Actual	
					Revised Budget	YTD Budget		
\$	\$	\$	\$	\$	\$	\$	\$	\$
				108,872	108,872	108,872	115,779	6,907
				11,000	11,000	11,000	4,039	(6,961)
				50,000	50,000	50,000	0	(50,000)
				0	0	0	0	0
				50,000	50,000	50,000	0	(50,000)
				8,600	8,600	8,600	0	(8,600)
				6,500	6,500	6,500	5,549	(951)
				20,000	20,000	20,000	19,500	(500)
				400,000	400,000	400,000	0	(400,000)
				0	0	0	0	0
				10,000	10,000	10,000	9,921	(79)
				30,000	30,000	30,000	25,119	(4,881)
				11,000	11,000	11,000	0	(11,000)
				25,000	25,000	25,000	36,545	11,545
				60,000	60,000	60,000	66,218	6,218
				7,500	7,500	7,500	7,500	(0)
				35,000	35,000	35,000	0	(35,000)
				10,000	10,000	10,000	11,650	1,650
				16,000	16,000	16,000	7,423	(8,578)
				334,000	334,000	334,000	0	(334,000)
				35,000	35,000	35,000	86,454	51,454
				10,000	10,000	10,000	14,558	4,558
				40,000	40,000	40,000	37,556	(2,444)
				20,000	20,000	20,000	18,066	(1,934)
				10,000	10,000	10,000	6,798	(3,202)
0	0	0	0	1,308,472	1,308,472	1,308,472	472,675	(835,797)

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 12: TRUST FUND

Not included in this statement are as follows:

Trust Items	Opening Balance 1-Jul-15	Amount Received	Amount Paid	Closing Balance 30-Jun-16
	\$	\$	\$	\$
DoT Licensing	0	0	0	0
TransWA	0	0	0	0
Councillor Nomination Fees	0	320	(320)	0
Cultural Development	4,820	0	(4,820)	0
Public Open Space Bonds	49,560	23,039	0	72,599
Trust Other	250	250	0	500
BSL Levy	0	0	0	0
BCITF Levy	0	0	0	0
Crossover/Footpath	8,150	7,150	(50)	15,250
Town Hall Facility Bonds	3,175	2,425	(2,150)	3,450
Musical Society	300	0	(300)	0
Narrogin Abattoir Committee	480	0	(480)	0
Meat Inspection	1,990	0	(1,990)	0
	68,725	33,184	(10,110)	91,799

TOWN OF NARROGIN
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2016

Note 13: INFORMATION ON BORROWINGS

Debt Repayments	Principal		New		Principal		Principal		Interest			
	1-Jul-15	2015-16 Budget \$	Loans		Repayments		Outstanding		Repayments			
			2015-16 Actual \$	2015-16 Actual \$	2015-16 Budget \$	2015-16 Actual \$	2015-16 Budget \$	2015-16 Actual \$	2015-16 Actual \$			
Governance												
Loan 125 - Corporate Software & Server Upgrade	136,333	0	0	0	43,952	43,952	92,381	92,381	4,177	4,246		
Loan 128 - Administration Building Upgrade	0	450,000	450,000	0	0	0	450,000	450,000	0	0		
Recreation & Culture												
Loan 121B - Narrogin Regional Recreation Complex	398,598	0	0	0	41,157	41,157	357,441	357,441	21,314	21,499		
Loan 126 - Town Hall Renovations	233,370	0	0	0	25,420	26,950	207,950	206,420	8,765	7,238		
Economic Services												
Loan 124 - Commercial Property	65,323	0	0	0	24,983	24,983	40,340	40,340	3,532	3,693		
Loan 127 - Industrial Land Purchase	159,841	0	0	0	9,297	9,297	150,544	150,544	7,058	7,493		
	993,465	450,000	450,000		144,809	146,339	1,298,656	1,297,126	44,846	44,169		

(SS) Self supporting loan financed by payments from third parties.
(SAR) Self Supporting Loan where financed by combination of Specified Area Rate and payment from third parties.
All other loan repayments are to be financed by general purpose revenue.

10.2.088 2016/17 ANNUAL BUDGET

File Reference:	12.4.1
Disclosure of Interest:	Nil
Applicant:	Nil
Previous Item No:	Nil
Date:	21 July 2016
Author:	Colin Bastow Director of Corporate & Community Services

Attachments

- 2016/17 Draft Budget
- 2016/17 Draft Schedule of Fees and Charges.
- Submission from Mr B Seale about the Shire proposed Differential Rating.

Summary

Council is requested to consider the adoption of the Shire's 2016/17 Budget and Schedule of Fees and Charges.

Background

The 2016/17 Draft Budget has now been balanced and converted into the statutory format since the joint Elected Members' budget workshop which was held on the 19 June 2016. The Shire has again used the Moore Stephens budget template to produce its statutory budget document, as it has become a de facto industry standard for WA local governments.

Council is required to adopt the Shire's 2016/17 Budget by 31 August 2015, however the Minister of Local Government may approve an extension if an application is received before this date.

The Shire is currently working on the formatting of the introduction section of the official budget document, although this section has been included in a Draft format for Council's information.

Comment

It is a pleasure to present Council a balanced 2016/17 Draft Budget document for consideration.

An overview of the 2016/17 Draft Budget is as follows:

Merger

Considerable time has been spent on merging the Town and Shire of Narrogin's financial data/information to produce a combined budget. The Shire property database now includes the combined assessments from the previous Town and Shire of Narrogin. This allows for all future rate modelling to be undertaken in SynergySoft.

It should be noted that the Shire's 2016/17 Budget includes the combined income and expenditure from the merged Town and Shire of Narrogin. This may cause some confusion when trying to compare past budgeted figures of the Shire or Town of Narrogin.

To assist with this issue the Shire statutory budget document will contain two 2015/16 actual figures. One of the actuals will be from the Town and the other will be a combination of the Town and Shire's actuals.

Rating

The Shire proposes to introduce differential rating for the first time to allow the rates of the ratepayers of the former Shire of Narrogin to gradually increase over a 10 year period. Council is required to consider any submissions received from the general public during the required advertising period before setting a differential rate. One submission was received from Mr B Seale (See Attachment) who was in support of the Shire introducing a differential rate for Gross Rental Valuations (GRV).

It is proposed that rate income will be increased by a general increase of 3.5% as well as the agreed annual parity increase. The individual parity percentage increases have been listed in the resolution for the Commissioners' information.

In accordance with the memorandum of understanding (MOU) between the former Town and Shire of Narrogin, it was agreed to phase in the additional rate increase to allow the rural ward GRV ratepayers to gradually achieve parity with the urban ward GRV ratepayers. The rural UV rated properties had been benchmarked to the Shire of Wagin's UV rated properties.

The proposed rate in the dollar and minimum payments are compliant with the MOU.

Refuse Collection Charges

The household/commercial/special refuse collection charges have been increased by around 2.5%.

The Shire has reduced the recycling charge for the rural ward from \$85.00 per collection to only \$79.50 per collection.

The purchase of land for a regional refuse site has not been included in the Draft Budget, however if the regional refuse site progress to the stage when the purchase of land is required this can be funded from Reserves.

Loans

A new loan for \$350,000 has been proposed to fund the purchase/construction of accommodation units at the Narrogin Caravan Park. It is expected that the increased income generated from renting these new units will offset the costs associated with the repayment of this loan. Currently the Shire does not have any onsite accommodation at the Narrogin Caravan Park.

Two additional loans will be recorded in the Shire's financial statements due to the merger. Loans 49 (Narrogin Regional Leisure Centre) has an outstanding balance of \$9,972, while Loan 51 (Shire Depot) balance is \$67,621.

Reserves

There are two new reserve accounts included in the Draft Budget. The Valuation Reserve has been setup to ensure funding is available for the regular revaluation of assets including infrastructure such as roads and playgrounds. While the Roadworks Reserve is required due to the merger as the previous Shire of Narrogin had a Road Construction Reserve.

The Shire will receive an additional \$820,209 of Reserve Funding from the merger.

Employees

In addition to the former Shire of Narrogin staff becoming employees of the new Shire of Narrogin, the following new positions have been included in the Draft Budget:

- Trainee Administration Officer
- Trainee Outside Worker
- Part-time Grants Officer (previously budgeted but not appointed)
- Part-time Regulatory Officer (Ranger)

Salary and wages is expected to increase by 3.0%.

Utility Costs

The Town is expecting that utility costs will be increased by the State Government by 2.5% above the estimated inflation rate.

Insurance

The merger has resulted in the significant savings in insurance costs because of the reduction in the number of liability insurance policies that are now required.

The Shire was required to take out a one-off special liability policy that cost \$23,000 to cover any claims that may be made against the previous Shire of Narrogin.

New Services

The Shire does not anticipate delivering any new major services.

Significant Projects

Below is a list of significant projects that has been included in the 2016/17 Draft Budget:

Project	\$
CLGF Grant Projects	\$358,484
Administration Building Extensions	\$311,000
Skate Park Upgrade	\$413,585
Administration Building Renovations	\$405,500
Regional Road Groups Roadworks	\$474,014
Roads to Recovery Roadworks	\$627,360
Road Works Council Funded	\$868,268
Flood Damage Repair	\$430,972
Disability Toilet	\$96,000
Local Roadworks	\$1,120,450
Refuse Site Upgrade "Waste Streaming"	\$148,000
Cemetery Upgrades	\$110,000
Town Hall Upgrades Various	\$72,500
Leisure Centre Upgrades Various	\$148,000
Playground Equipment Various Locations	\$75,000
Library Upgrade Various	\$68,000
Caravan Park Upgrades	\$48,000
Caravan Park Chalets Purchase	\$350,000
Total Project Costs	\$6,125,133

The above projects are funded from various sources including loan, grants and reserve accounts.

Elected Members Allowances

Elected members allowances will remain the same as the 2016/17 financial year. However there is a reduction in the total allowance paid due to the fact that there will be no elected members until the October 2016 elections, and in addition, the payments from the former Shire cease.

Schedule of Fees and Charges

Generally the fees and charges have been adjusted for inflation. However there are a number of new charges but these are considered minor in nature.

The hire charge for the Town Hall by Not for Profit Groups, Ratepayer and Residents has been significantly reduced to encourage greater usage of the Hall.

Budget Wish List

The following items had been removed or adjusted by senior officers to present Council with a balanced budget:

Job No	Description	From	To	(Reduce) /Increase
	Corporate Server	\$50,000	\$30,000	(\$20,000)
IO032	Town Hall Furniture	\$20,000	\$0	(\$20,000)
PE046	ATV Bike	\$14,000	\$0	(\$14,000)
FPC01	Footpaths	\$50,000	\$40,000	(\$10,000)
	Playground - Northwood St	\$50,000	\$0	(\$50,000)
IO028	Heritage Trail	\$11,000		(\$11,000)
BC190	Library Upgrade	\$95,000	\$60,000	(\$35,000)
	Depot Security	\$40,000	\$15,000	(\$25,000)
FDC01	Flood Damage	\$100,000	\$50,000	(\$50,000)
	Old Office Upgrade	\$80,000	\$40,000	(\$40,000)
FDC01	Flood Damage	\$50,000	\$0	(\$50,000)
				(\$325,000)
Changes To Roads				
IR005	Gordon Street	\$7,923	\$0	(\$7,923)
IR038	Argus Street	\$8,525		(\$8,525)
IR061	Palmer Street	\$16,725		(\$16,725)
IR205	Whimbin Rock Road	\$49,465		(\$49,465)
IR207	Wagin-Wickepin Road	\$64,909		(\$64,909)
				(\$147,547)
	Total Reduction			(\$472,547)

Other projects/activities may have had their original budget requested amounts varied during the review of the draft budget by Senior Officers; however the item has remained within the draft budget.

Consultation

- Senior Employees,
- Middle Management Staff, and
- Elected Members (Shire & Town).

Statutory Environment

Local Government Act 1995

The Local Government Act Section 6.2 (1) 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, in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June. An Absolute Majority is required.

The statutory budget is prepared in accordance with the following:

- *Local Government Act 1995*
- *Local Government (Financial Management) Regulations 1996*
- Australian Accounting Standards, and
- Shire Policies & Procedures.

Local Government (Financial Management) Regulations 1996

Section 34(5) requires each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Policy Implications

Nil

Financial Implication

The adoption of the 2016/17 Draft Budget will allow the Town to collect rates and other fees & charges as well as expend funds on approved services and capital items.

Strategic Implications

Council's strategic outcomes are provided for in the 2016/17 annual budget.

The Shire had considered its Corporate Business and Community Strategic Plans during the preparation of the 2016/17 Budget.

Voting Requirements

Absolute Majority

COUNCIL RESOLUTION 0714.111 AND OFFICER'S RECOMMENDATION

Moved: Commissioner L Ballard

Seconded: Commissioner G Ballard

That Council:

After considering the Shire's Corporate Business and Strategic Community Plans and the submission received from the community with regards to the Shire proposal to levy differential rates, approve the following items in the Shire's 2016/17 Budget:

1. Rates & Charges

- a. Impose the following gross rental valuations (GRV) differential rate in the dollar:
 - i. Urban \$0.10409 (this represents a 3.5% rate increase from the 2015/16 financial year);
 - ii. Rural \$0.056866 (this represents a 3.5% general rate and a 6.92% parity increase from the 2015/16 financial year).
- b. The purpose for imposing differential rates for GRV properties was to allow for parity in the rate in the dollar between the merged local government's ratepayers over a 10 year period.
- c. Impose the following GRV minimum payments:
 - i. Urban \$1,041 (3.5% rate increase);
 - ii. Rural \$643 (3.5% general rate and a 5.48% parity increase).
- d. Impose a general rate in the dollar of \$0.005693, apply for calculation of rate assessments on all rateable unimproved valuations (UV), (this represents a 3.5% general rate and a 3.21% parity increase).
- e. Set a minimum rate at \$646 per assessment for unimproved valuations (this represents a 3.5% general rate and a 5.48% parity increase from the 2015/16 financial year).
- f. A minimum payment has been set on the basis that all rate payers must make a reasonable contribution to the cost of the Shire services/facilities.
- g. Due and instalment dates for rate payments:
 - i. Date of Service 29 July 2016;
 - ii. Due Date 2 September 2016;
 - iii. First Instalment 2 September 2016;
 - iv. Second Instalment 3 November 2016;
 - v. Third Instalment 5 January 2017;
 - vi. Fourth Instalment 9 March 2017.
- h. Impose a penalty interest of 11% on rate arrears, service charge arrears.
- i. Impose an interest rate of 5.5% to be charged on the balance of rates paid under the statutory instalment option.
- j. Impose an administration fee of \$36.00 for the four (Statutory) instalment option.

- k. Impose an administration fee for the following ad hoc rate payment arrangements:
 - i. Free (1-2 Instalments);
 - ii. \$12.00 (2 to 5 instalments); and
 - iii. \$36.00 (greater than 5 instalments).

2. Refuse Charges

- a. Set a domestic refuse collection charge of \$215 per annum per 240 litre bin for residential properties for the financial year ended 30 June 2017.
- b. Set a commercial refuse collection charge of \$220 per annum, per 240 litre bin service for the first service and \$241 for all additional refuse collection services thereafter, for the financial year ended 30 June 2017.
- c. Set a special refuse service collection charge of \$323 per annum, per 240 litre bin service for the financial year ended 30 June 2017.
- d. Set a domestic recycling collection service at \$79.50, per 240 litre bin service.
- e. Impose penalty interest of 11% on refuse collection arrears.

3. Council Allowances (Elected Member Allowances are pro rata due to the commissioners holding office 3.5 months)

a.	Members' Allowances	
	i.	President \$13,333
	ii.	Other Elected Members (8x) \$5,666 each
b.	President's Allowance	\$12,333
c.	Deputy President's Allowance	\$3,083
d.	Communication Allowance	
	i.	President \$1,066
	ii.	Other Elected Members (8x) \$334 each
e.	Commissioners	
	i.	Commissioner Chairman \$25,000
	ii.	Commissioner Other (2x) \$15,000 each

4. Schedule of Fees and Charges

- a. The 2016/17 Schedule of Fees and Charges as presented effective on 1 August 2016.
- b. Adopt a maximum interest charge of eleven percent (11%) per annum to be applied to any monies (other than rates or service charges) owing to the Local Government for a period of sixty (60) days or longer
- c. Impose an administration fee for the following ad hoc payment arrangements for Sundry Debtors:
 - i. Free (1-2 Instalments),
 - ii. \$12.00 (2 to 5 instalments), and
 - iii. \$36.00 (greater than 5 instalments).

5. Loans

Approve a new loan for \$350,000 for the purchase/construction of accommodation units at the Narrogin Caravan Park. The term of the loan is to be for 10 years.

6. Reserves

- a. Approve the creation of an Asset Valuation Reserve account for the purpose of setting aside funding for future asset valuations.
- b. Approve the creation of a Roadworks Reserve account for the purpose of setting aside funding for future roadworks and flood emergency.

7. 2016/17 Budget Document

Adopt the 2016/17 Budget document as presented.

8. Material Variance

Adopt the rate/amount of 10% or \$10,000, whichever the highest, as the material variance level in the statement of financial activity for the 2016/17 financial year.

**CARRIED 3/0
BY ABSOLUTE MAJORITY**

ANNUAL BUDGET 2016/17

ADOPTED 26 JULY 2016
FOR PERIOD ENDING 30 JUNE 2017

BUDGET FOR THE YEAR ENDING 30 JUNE 2017

The Shire of Narrogin certifies that this is a true and correct copy of the Annual Budget 2016/17 adopted by Council on Tuesday, 26 July 2016 and used the following rates in the dollar for the Rates generation.

RATES INFORMATION

Gross Rental Valuation Area

Rate Category	Rate in the \$	Minimum Rate
GRV Urban	0.104090	\$1,041
GRV Rural	0.056866	\$643
UV General	0.005693	\$643

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 reasonable contribution to the cost of the Local Government's services and facilities.

All land (except exempt land) in the Shire of Narrogin is rated according to its Gross Rental Value (GRV) or on the Unimproved Value (UV) basis.

A minimum Rate of \$1,041 for GRV and \$643 for UV (excluding rubbish collection and the Waste Avoidance and Resource Recovery Act charge) is imposed in respect of any rateable land in accordance with *Local Government Act 1995 section 6.35 (1-6)*.

Due to the Merger of the Town and Shire of Narrogin a Memorandum of Understanding was endorsed by both Councils to ensure that the new rating system was implemented over a period of time being 10 years to affected previous Shire of Narrogin ratepayers. The increases are to ensure that all GRV properties will have the same rate in the dollar applied at the completion of the 10 year period and all UV properties will increase to the assessed difference in the UV rates applied in Shire of Wagin as of the 2014/15 and the Shire of Narrogin in 2014/15. This difference is to also be applied over a period of 10 years and is termed the Parity Increase.

The increases of UV and GRV are to be applied on top of the natural increase of the Council. Please note that the Parity increase works to keep the natural increase lower.

Waste Avoidance and Resource Recovery Act Rate (Tip Site Maintenance)

Section 66 of *The Waste Avoidance and Resource Recovery Act* allows Local Governments to levy a rate for the costs associated with rubbish tip maintenance

The object of this rate is to ensure costs in relation to the maintenance and servicing of the refuse site within the Shire are equally distributed within the Shire ratepayers.

A receptacle charge rate has been set at \$215, plus \$79.50 recycling receptacle charge within the GRV and UV valuation areas throughout the Shire. The commercial rubbish charge rate has been set at \$220 for the initial bin and \$241.00 for an additional bin. The special rubbish charge rate for 2016/17 is \$323.

Administration & Interest Charge for Rates & Service Charges

- a) Where no instalment option is indicated, penalty interest will begin to accrue at the rate of 11% on all Rates that remain unpaid 35 days after the date of issue. Where an instalment option is indicated, interest will begin to accrue at the rate of 11% pa on any instalment payment that remains unpaid after the due date of the instalment, until such time as the instalment is paid.
- b) Instalments: Rates payable by instalments is again offered, at the cost of \$12 per instalment after the initial payment, ie: \$36 in total. In addition to the administration charge, an interest rate of 5.5% (simple interest) will also be charged on the 2nd, 3rd and 4th instalments which will be evenly spread over the four instalments and clearly illustrated on the Rate Notice.
- c) Payment Arrangement Administration Fee: Ratepayers that are experiencing financial hardship may apply to enter into an agreed payment arrangement. The fee to administer these arrangements are:

i.	1 - 2 payments	-	\$0
ii.	3 - 5 payments	-	\$12
iii.	Greater than 5 payments	-	\$36

STATEMENT OF ADOPTION

The Shire of Narrogin's Budget for the year ending 30 June 2017 as contained in this document was adopted by the Council at an Ordinary Meeting held on 26 July 2016.

ELECTED MEMBERS

The Shire of Narrogin is a corporate body currently consisting of a three commissioners until 15 October 2016 when an extraordinary election will be held for eight Elected Member positions, and a publicly elected Shire President. The Elected Members elect the Deputy Mayor every two years.

Current Members	Retires October
<ul style="list-style-type: none">• Independent Commissioner Mr Ron Yuryevich	2016
<ul style="list-style-type: none">• Commissioner Mr Leigh Ballard	2016
<ul style="list-style-type: none">• Commissioner Mr Geoff Ballard	2016

Elections are held biennially on the third Saturday in October and the next ordinary election is to be facilitated in October 2017. These elections are subject to electoral procedures as governed by the *Local Government Act 1995*. Voting at these elections is not compulsory and the 2016 election will be conducted by a postal election run by the Electoral Commission.

Council Meetings are held on the second and fourth Tuesday of each month and are open to the public. Minutes of the meetings are available on the Shire of Narrogin website www.narrogin.wa.gov.au. An Annual Meeting of Electors is held each financial year. A notice regarding this meeting is published in the local paper.



ELECTED MEMBERS

Below are the appointed Commissioners for the Shire of Narrogin, at the time of adopting this budget document. The Commissioners are nominated to sit on a number of committees during their period of office.

Independent Commissioner Mr Ron Yuryevich



Committees

- Audit Committee

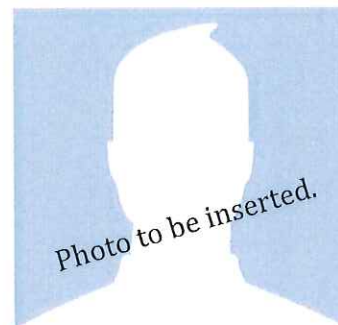
Commissioner Mr Leigh Ballard



Committees

- Audit Committee
- Local Emergency Management Committee
- Narrogin Safe Town/Roadwise Committee
- Narrogin Airport Committee
- Development Advisory Panel
- Central Country Zone WALGA
- Wheatbelt South Regional Roads Group
- Narrogin Chamber of Commerce
- Narrogin Cottage Homes Committee
- Regional Waste Management Group

Commissioner Mr Geoff Ballard



Committees

- Audit Committee
- Local Emergency Management Committee
- Development Advisory Panel
- Central Country Zone WALGA
- Wheatbelt South Regional Roads Group
- Narrogin Agricultural College Advisory Committee
- Narrogin Chamber of Commerce
- Regional Waste Management Group

CHIEF EXECUTIVE OFFICER'S REPORT



The Annual Budget 2016/17 has been prepared following consultation with previous elected members of both the Town and Shire of Narrogin and the appointed Commissioners and senior staff through workshops and includes the Plan and other associated strategic documents. This first budget for the new entity has had complications in its preparation due to the merging of two very different budgets and assessing the end of financial year position which greatly affects the starting position and amount of rates required to be raised. This initial budget is conservative, however, makes allocations for the required changes to the organisation and provision for capital projects.

The budget has been prepared with a “natural” rate increase of 3.5% demonstrating Council’s commitment to keeping increases low. Please note that for the former Shire rate payers there is an additional “Parity” increase, as per the merger Memorandum of Understanding. More details are provided under Rates Information.

Some of the significant projects that have been included in the Annual Budget 2016/17 are listed over.

There are many other exciting projects and developments that will occur throughout the year and I urge you to make contact with the Shire of Narrogin’s Administration Office on 9890 0900 for further information. Copies of the Annual Budget 2016/17 are available from the Administration Office or you can download a copy from the Shire’s website www.narrogin.wa.gov.au.

It is with pleasure that I present the Annual Budget 2016/17 that was adopted by Council on 26 July 2016. I look forward to continuing to bring substantial positive change and improvements to our great community.

Aaron Cook
Chief Executive Officer

SIGNIFICANT PROJECTS 2016/2017

Project	\$	
CLGF Grant Projects	\$358,484	F/IP
Administration Building Extensions	\$311,000	IP
Skate Park Upgrade	\$413,585	FG
Administration Building Renovations	\$405,500	F/IP
Regional Road Groups Roadworks	\$474,014	F
Roads to Recovery Roadworks	\$627,360	F
Road Works Council Funded	\$868,268	
Flood Damage Repair	\$430,972	F
Disability Toilet	\$96,000	FG
Local Roadworks	\$1,120,450	
Refuse Site Upgrade "Waste Streaming"	\$148,000	F
Cemetery Upgrades	\$110,000	
Town Hall Upgrades Various	\$72,500	
Leisure Centre Upgrades Various	\$148,000	
Playground Equipment Various Locations	\$75,000	
Library Upgrade Various	\$68,000	
Caravan Park Upgrades	\$48,000	
Caravan Park Chalets Purchase	\$350,000	
Total Project Cost	\$6,125,133	

(Funded or Partial Funded "F", Grant Dependent "G", In Progress "IP")

SHIRE OF NARROGIN
BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	5
Rate Setting Statement	6
Notes to and Forming Part of the Budget	7 to 36
Supplementary Information	TBC

SHIRE OF NARROGIN
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	4,510,697	4,304,298	4,291,693
Operating grants, subsidies and contributions		3,702,902	3,127,836	3,103,092
Fees and charges	14	1,659,720	2,620,144	3,198,574
Service charges	11	0	0	0
Interest earnings	2(a)	182,100	280,517	158,567
Other revenue	2(a)	138,584	177,942	155,000
		<u>10,194,003</u>	<u>10,510,737</u>	<u>10,906,926</u>
Expenses				
Employee costs		(5,015,674)	(4,679,319)	(5,179,895)
Materials and contracts		(4,169,323)	(5,273,407)	(5,442,555)
Utility charges		(705,537)	(648,109)	(711,822)
Depreciation on non-current assets	2(a)	(2,299,553)	(1,791,503)	(2,352,987)
Interest expenses	2(a)	(75,851)	(50,735)	(52,996)
Insurance expenses		(283,943)	(325,025)	(309,834)
Other expenditure		(3,653,696)	(353,576)	(202,967)
		<u>(16,203,577)</u>	<u>(13,121,674)</u>	<u>(14,253,056)</u>
		<u>(6,009,574)</u>	<u>(2,610,937)</u>	<u>(3,346,130)</u>
Non-operating grants, subsidies and contributions		1,721,744	7,011,316	1,760,834
Profit on asset disposals	6	1,500	3,569	6,730
Loss on asset disposals	6	(306,206)	(186,715)	(180,985)
Loss on revaluation of non current assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(4,592,536)	4,217,233	(1,759,551)
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>(4,592,536)</u>	<u>4,217,233</u>	<u>(1,759,551)</u>

Notes:

SHIRE OF NARROGIN
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		96,100	44,905	5,100
General purpose funding		6,993,945	5,732,775	5,627,312
Law, order, public safety		35,797	60,234	54,150
Health		7,500	7,547	9,500
Education and welfare		1,282,486	1,404,773	1,402,564
Housing		13,000	25,850	26,000
Community amenities		978,119	1,165,901	1,033,666
Recreation and culture		149,895	427,349	352,139
Transport		291,404	969,287	1,942,732
Economic services		248,194	282,364	241,251
Other property and services		116,663	389,752	212,514
		<u>10,213,103</u>	<u>10,510,737</u>	<u>10,906,928</u>
Expenses Excluding Finance Costs Refer Notes 1, 2 & 15)				
Governance		(1,681,222)	(1,619,251)	(1,786,844)
General purpose funding		(177,867)	(215,383)	(202,281)
Law, order, public safety		(427,553)	(301,292)	(327,957)
Health		(194,492)	(134,140)	(172,738)
Education and welfare		(5,492,981)	(2,500,856)	(1,489,826)
Housing		(31,874)	(12,856)	(14,525)
Community amenities		(1,430,177)	(1,200,149)	(1,435,453)
Recreation and culture		(2,658,252)	(2,696,657)	(2,750,460)
Transport		(3,275,900)	(3,327,806)	(4,712,738)
Economic services		(748,107)	(866,822)	(1,079,109)
Other property and services		(28,401)	(194,317)	(228,130)
		<u>(16,146,826)</u>	<u>(13,069,529)</u>	<u>(14,200,061)</u>
Finance Costs (Refer Notes 2 & 9)				
Recreation and culture		(30,409)	(30,200)	(31,566)
Transport		(4,767)	(6,511)	(6,662)
Economic services		(22,490)	(11,186)	(10,590)
Other property and services		0	0	0
		<u>(75,851)</u>	<u>(52,143)</u>	<u>(52,995)</u>
Non-operating Grants, Subsidies and Contributions				
Governance		0	400,000	0
Education and welfare		24,000	5,252,828	0
Recreation and culture		274,460	38,058	600,000
Transport		1,423,284	1,320,429	1,160,832
		<u>1,721,744</u>	<u>7,011,315</u>	<u>1,760,832</u>

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

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 6)				
Governance		(8,500)	(16,753)	(12,561)
Law, order, public safety		0	(10,367)	(8,428)
Education and welfare		(19,100)	(9,696)	(14,493)
Community amenities		(5,500)	0	0
Transport		(8,646)	(141,177)	(135,140)
Economic services		(253,860)	0	0
Other property and services		(9,100)	(5,154)	(3,633)
		<u>(304,706)</u>	<u>(183,147)</u>	<u>(174,255)</u>
Loss on				
Revaluation Of Non Current Assets		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		(4,592,536)	4,217,233	(1,759,551)
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><u>(4,592,536)</u></u>	<u><u>4,217,233</u></u>	<u><u>(1,759,551)</u></u>

**SHIRE OF NARROGIN
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		4,814,219	4,237,762	4,357,492
Operating grants, subsidies and contributions		4,079,317	3,830,967	3,139,105
Fees and charges		1,659,720	2,620,144	3,495,272
Service charges		0	0	0
Interest earnings		182,100	280,517	158,567
Goods and services tax		702,836	547,164	1,053,569
Other revenue		138,584	177,942	155,000
		<u>11,576,776</u>	<u>11,694,496</u>	<u>12,359,005</u>
Payments				
Employee costs		(5,090,633)	(4,530,944)	(5,170,895)
Materials and contracts		(3,693,549)	(5,832,180)	(5,891,031)
Utility charges		(705,537)	(648,109)	(711,822)
Interest expenses		(78,226)	(54,228)	(55,943)
Insurance expenses		(283,943)	(325,025)	(309,834)
Goods and services tax		(1,350,000)	(971,477)	(1,168,126)
Other expenditure		(3,653,696)	(353,576)	(202,968)
		<u>(14,855,584)</u>	<u>(12,715,539)</u>	<u>(13,510,619)</u>
Net cash provided by (used in) operating activities	3(b)	<u>(3,278,808)</u>	<u>(1,021,043)</u>	<u>(1,151,614)</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	(2,501,939)	(1,795,297)	(2,780,477)
Payments for construction of infrastructure	5	(3,728,356)	(3,501,780)	(4,563,970)
Non-operating grants, subsidies and contributions used for the development of assets		1,721,744	7,011,316	1,760,834
Proceeds from sale of plant & equipment	6	598,145	360,431	443,000
Net cash provided by (used in) investing activities		<u>(3,910,406)</u>	<u>2,074,670</u>	<u>(5,140,613)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of debentures	7	(221,310)	(194,267)	(194,267)
Advances to community groups		0	0	0
Proceeds from self supporting loans		0	0	0
Proceeds from new debentures	7	350,000	450,000	450,000
Net cash provided by (used in) financing activities		<u>128,690</u>	<u>255,733</u>	<u>255,733</u>
			360,431	
Net increase (decrease) in cash held		(7,060,524)	1,309,360	(6,036,494)
Cash at beginning of year		10,182,102	8,872,742	8,871,418
Cash and cash equivalents at the end of the year	3(a)	<u>3,121,578</u>	<u>10,182,102</u>	<u>2,834,924</u>

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

**SHIRE OF NARROGIN
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	6,316,076	3,475,545	3,472,769
Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)	1,2			
Governance		96,100	44,905	5,100
General purpose funding		2,483,248	1,428,477	1,335,619
Law, order, public safety		35,797	60,234	54,150
Health		7,500	7,547	9,500
Education and welfare		1,282,486	1,404,773	1,402,564
Housing		13,000	25,850	26,000
Community amenities		978,119	1,165,901	1,033,666
Recreation and culture		149,895	427,349	352,139
Transport		291,404	972,856	1,948,900
Economic services		249,694	282,364	241,251
Other property and services		116,663	389,752	213,076
		<u>5,703,906</u>	<u>6,210,008</u>	<u>6,621,965</u>
Expenditure from operating activities	1,2			
Governance		(1,707,907)	(1,640,250)	(1,803,582)
General purpose funding		(177,867)	(215,383)	(202,281)
Law, order, public safety		(427,553)	(311,659)	(336,385)
Health		(194,492)	(134,140)	(172,738)
Education and welfare		(5,512,081)	(2,510,552)	(1,504,319)
Housing		(31,874)	(12,856)	(14,525)
Community amenities		(1,435,677)	(1,200,149)	(1,435,453)
Recreation and culture		(2,688,661)	(2,726,857)	(2,782,026)
Transport		(3,289,313)	(3,479,063)	(4,860,708)
Economic services		(1,025,957)	(878,008)	(1,089,699)
Other property and services		(37,501)	(199,471)	(232,325)
		<u>(16,528,883)</u>	<u>(13,308,388)</u>	<u>(14,434,041)</u>
Operating activities excluded from budget				
(Profit)/Loss on asset disposals	6	304,706	183,146	174,255
Loss on revaluation of non current assets		0	0	0
Movements in Accrued Interest		0	0	(573)
Movements in Employee Benefits			508,586	9,000
Depreciation on assets	2(a)	2,299,553	1,791,503	2,352,987
Amount attributable to operating activities		<u>(1,904,642)</u>	<u>(1,139,600)</u>	<u>(1,803,638)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,721,744	7,011,316	1,760,834
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(2,501,939)	(1,795,297)	(2,780,477)
Purchase and construction of infrastructure	5	(3,728,356)	(3,501,780)	(4,563,970)
Proceeds from disposal of assets	6	598,145	360,431	443,000
Amount attributable to investing activities		<u>(3,910,406)</u>	<u>2,074,670</u>	<u>(5,140,613)</u>
FINANCING ACTIVITIES				
Repayment of debentures	7	(221,310)	(194,267)	(194,267)
Proceeds from new debentures	7	350,000	448,470	450,000
Proceeds from self supporting loans		0	0	0
Transfers to cash backed reserves (restricted assets)	9	(295,737)	(1,919,466)	(773,260)
Transfers from cash backed reserves (restricted assets)	9	1,471,398	2,741,971	3,170,085
Amount attributable to financing activities		<u>1,304,351</u>	<u>1,076,708</u>	<u>2,652,558</u>
Budgeted deficiency before general rates		<u>(4,510,697)</u>	<u>2,011,778</u>	<u>(4,291,693)</u>
Estimated amount to be raised from general rates	8	4,510,697	4,304,298	4,291,693
Net current assets at end of financial year - surplus/(deficit)	4	<u>0</u>	<u>6,316,076</u>	<u>0</u>

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

SHIRE OF NARROGIN
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 NARROGIN
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 NARROGIN
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 NARROGIN
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	40 to 100 years
Furniture and Equipment	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	40 years
Water supply piping & drainage systems	50 to 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 or revaluation on items under the capitalisation threshold will not be capitalised. Rather, it is recorded on an asset inventory listing.

Plant, property and equipment (excluding buildings) \$5,000 or greater, and buildings and infrastructure items to \$10,000 or greater.

(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 NARROGIN
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 (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

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 NARROGIN
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 NARROGIN
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 NARROGIN
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 NARROGIN
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 NARROGIN
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 NARROGIN
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.

(w) Merger

On 1 July 2016 the Shire (formerly known as the Town of Narrogin) had merged with the former Shire of Narrogin. The Shire was the continuing entity while the former Shire of Narrogin ceased to operate after the 30 June 2016.

As per the Local Government (Constitution) Regulations 1998 the Shire is required to take over all the former Shire of Narrogin's assets, liabilities, employees etc.

To provide a more meaningful comparison to the 2015/16 Actuals. The Shire has combined the former Town and Shire of Narrogin 2015/16 Actuals and Budget in this budget document.

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

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The net result includes:			
(i) Charging as an expense:			
Auditors remuneration			
Audit services	30,750	35,122	37,250
Other services	0	0	0
Depreciation By Program			
Governance	27,092	27,107	31,266
General purpose funding	0	0	0
Law, order, public safety	19,656	47,292	45,700
Health	0	0	0
Education and welfare	37,553	37,573	37,740
Housing	8,015	8,025	8,025
Community amenities	11,718	11,969	14,140
Recreation and culture	514,195	514,434	516,732
Transport	1,088,840	922,730	1,508,640
Economic services	50,452	50,480	43,577
Other property and services	542,032	171,893	147,167
	<u>2,299,553</u>	<u>1,791,503</u>	<u>2,352,987</u>
Depreciation By Asset Class			
Land and buildings	629,510	490,430	644,138
Furniture and equipment	70,637	55,031	72,278
Plant and equipment	540,019	420,710	552,567
Roads	894,479	696,858	915,264
Footpaths	40,303	31,398	41,239
Drainage	71,285	55,535	72,941
Other	53,320	41,541	54,560
	<u>2,299,553</u>	<u>1,791,503</u>	<u>2,352,987</u>
Interest Expenses (Finance Costs)			
- Debentures (refer note 7(a))	75,851	50,735	52,996
Other	0	0	0
	<u>75,851</u>	<u>50,735</u>	<u>52,996</u>
(ii) Crediting as revenues:			
Interest Earnings			
Investments			
- Reserve funds	75,000	123,127	64,270
- Other funds	52,000	95,930	52,497
Other interest revenue (refer note 12)	55,100	61,460	41,800
	<u>182,100</u>	<u>280,517</u>	<u>158,567</u>
(iii) Other Revenue			
Reimbursements and recoveries	0	0	0
Other	138,584	177,942	155,000
	<u>138,584</u>	<u>177,942</u>	<u>155,000</u>

**SHIRE OF NARROGIN
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

Prosperity and growth as a regional centre.

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provisions of infrastructure and services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer community.

Activities:

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

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

Inspect food outlets and their control, noise control and waste disposal compliance.

EDUCATION AND WELFARE

Objective:

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

Activities:

Preschool and other education, children and youth services, elderly and disadvantaged, senior citizens services.

HOUSING

Objective:

To provide housing to senior employees.

Activities:

Provision of staff housing.

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

To provide recreational and cultural services to the community.

Activities:

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

TRANSPORT

Objective:

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

Activities:

Construct and maintenance of roads, streets, footpaths, depots parking facilities. Purchase of plant and equipment.

ECONOMIC SERVICES

Objective:

To promote the Town and its economic wellbeing.

Activities:

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

OTHER PROPERTY & SERVICES

Objective:

To monitor and control the Town's overheads operation accounts and town planning scheme.

Activities:

Private works operation, plant repair and operation costs, administration overheads, community development overheads and gross salary and wages.

SHIRE OF NARROGIN
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	0	1,581,658	0
Cash - restricted	3,121,578	8,600,444	2,834,924
	<u>3,121,578</u>	<u>10,182,102</u>	<u>2,834,924</u>

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

Refuse Reserve (*)	329,663	420,327	324,671
Emergency Services Reserve	0	0	0
Aged Care Development Reserve	0	0	132,661
J Hogg Memorial Reserve	0	0	48,754
Community Assisted Transport (CATS) Vehicle Rej	3,657	9,000	2,945
Building Reserve (*)	135,902	231,855	137,688
Employee Entitlement Reserve (*)	416,167	368,990	433,340
Plant, Vehicle & Equipment Reserve (*)	388,340	312,879	319,601
Economic Development Reserve	148,741	146,190	144,118
Narrogin Regional Leisure Centre (NRLC) Reserve	180,471	147,890	133,018
Tourism & Area Promotion reserve	54,429	102,638	101,168
HACC Reserve	649,577	648,263	590,812
CHCP Reserve	259,407	268,717	93,178
CHSP Reserve	93,860	92,250	0
It & Office Equipment Reserve (*)	15,684	35,072	34,787
Roadwork Reserve (**)	337,226	437,336	288,472
Asset Valuation Reserve	30,000	0	0
Karinya Cottage Homes Development	0	4,006,328	0
Unspent Grants & Contributions Reserve	78,453	1,075,831	49,711
Unspent Loan	0	289,877	0
	<u>3,121,577</u>	<u>8,593,443</u>	<u>2,834,924</u>

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

Net result	(4,592,536)	4,217,233	(1,759,551)
Depreciation	2,299,553	1,791,503	2,352,987
(Profit)/loss on sale of asset	304,706	183,146	174,255
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	732,773	530,923	432,079
(Increase)/decrease in inventories	8,828	0	8,828
Increase/(decrease) in payables	(310,388)	(711,080)	(608,382)
Increase/(decrease) in employee provisions	0	(21,453)	9,002
Grants/contributions for the development of assets	(1,721,744)	(7,011,315)	(1,760,832)
Net Cash from Operating Activities	<u>(3,278,808)</u>	<u>(1,021,043)</u>	<u>(1,151,614)</u>

**SHIRE OF NARROGIN
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	400,000	400,000	400,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	20,000	20,000
Credit card balance at balance date	0	0	0
Total Amount of Credit Unused	<u>415,000</u>	<u>420,000</u>	<u>420,000</u>
Loan Facilities			
Loan facilities in use at balance date	<u>1,504,939</u>	<u>1,376,249</u>	<u>1,298,656</u>
Unused loan facilities at balance date	<u>0</u>	<u>289,877</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)	1,581,658	1,581,658
Cash - restricted reserves	3(a)	8,600,444	8,600,444
Receivables		627,984	627,984
Inventories		8,828	8,828
		<u>10,818,914</u>	<u>10,818,914</u>

LESS: CURRENT LIABILITIES

Trade and other payables		(371,675)	(371,675)
Accrued Expenses		(2,286)	(2,286)
Long term borrowings		1,530	1,530
Provisions		(200,627)	(200,627)
		<u>(573,058)</u>	<u>(573,058)</u>

Unadjusted net current assets

10,245,856 **10,245,856**

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)	(4,297,240)	(4,297,240)
Add: Current portion of debentures		(1,530)	(1,530)
Add: Current liabilities not expected to be cleared at end of year		368,990	368,990
Adjusted net current assets - surplus/(deficit)		<u>6,316,076</u>	<u>6,316,076</u>

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

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											2015/16 Actual Total \$	
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$		2016/17 Budget Total \$
<u>Property, Plant and Equipment</u>													
Land and buildings	716,500	0	15,000	0	96,000	20,000	0	202,500	0	810,939	80,000	1,940,939	586,038
Furniture and equipment	50,000	0	0	0	10,000	0	0	8,000	0	6,000	0	74,000	35,574
Plant and equipment	88,000	0	0	0	48,000	0	38,000	70,000	163,000	30,000	50,000	487,000	1,173,685
	854,500	0	15,000	0	154,000	20,000	38,000	280,500	163,000	846,939	130,000	2,501,939	1,795,297
<u>Infrastructure</u>													
Roads	0	0	0	0	0	0	0	0	2,637,621	0	0	2,637,621	2,941,152
Footpaths	0	0	0	0	0	0	0	0	50,000	0	0	50,000	46,200
Drainage	0	0	0	0	0	0	0	0	65,000	0	0	65,000	41,753
Parks and ovals	0	0	0	0	0	0	0	20,000	0	0	0	20,000	0
Other	0	0	5,000	0	0	0	308,000	546,585	12,000	84,150	0	955,735	472,675
	0	0	5,000	0	0	0	308,000	566,585	2,764,621	84,150	0	3,728,356	3,501,780
<u>Land Held for Resale</u>													
Land Held for Resale	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Acquisitions	854,500	0	20,000	0	154,000	20,000	346,000	847,085	2,927,621	931,089	130,000	6,230,295	5,297,077

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:
- Statement of Estimated Capital Expenditure for the Period 1 July 2016 to 30 June 2017

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

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	2016/17 Budget		
	Net Book Value \$	Sale Proceeds \$	Profit Loss \$
Governance			
CEO Vehicle (1NGN)	42,500	38,000	0 (4,500)
DCCS Vehicle (ONGN)	31,500	27,500	0 (4,000)
Education & Welfare			
Toyota Camry Altise (HACC) (NGN847)	21,500	10,000	0 (11,500)
Toyota Camry Altise (CATS) (NGN219)	21,600	14,000	0 (7,600)
Staff Housing			
Community Amenities			
EMDRS Vehicle (NGN00)	30,500	25,000	0 (5,500)
Transport			
EMTRS Vehicle (ONO)	45,360	43,600	0 (1,760)
MO Vehicle (NO01)	37,031	34,545	0 (2,486)
Tipper Ute	14,400	10,000	0 (4,400)
Economic Services			
Pool Vehicle (BS) (NGN2)	13,500	15,000	1,500 0
Old Power Station Site	605,360	350,000	0 (255,360)
Other Property & Services			
MF Vehicle (002NGN)	21,200	16,500	0 (4,700)
MLC Vehicle (NGN0)	18,400	14,000	0 (4,400)
	902,851	598,145	1,500 (306,206)

By Class	2016/17 Budget			
	53320 Value \$	Sale Proceeds \$	Profit \$	Loss \$
Land and Buildings				
Old Power Station Site	605,360	350,000	0	(255,360)
	605,360	350,000	0	(255,360)
Plant and Equipment				
CEO Vehicle (1NGN)	42,500	38,000	0	(4,500)
DCCS Vehicle (0NGN)	31,500	27,500	0	(4,000)
Toyota Camry Altise (HACC) (NGN847)	21,500	10,000	0	(11,500)
Toyota Camry Altise (CATS) (NGN219)	21,600	14,000	0	(7,600)
EMDRS Vehicle (NGN00)	30,500	25,000	0	(5,500)
EMTRS Vehicle (0NO)	45,360	43,600	0	(1,760)
MO Vehicle (NO01)	37,031	34,545	0	(2,486)
Tipper Ute	14,400	360,431	0	(4,400)
Pool Vehicle (BS) (NGN2)	13,500	15,000	1,500	0
MF Vehicle (002NGN)	21,200	16,500	0	(4,700)
MLC Vehicle (NGN0)	18,400	14,000	0	(4,400)
	297,491	598,576	1,500	(50,846)
	902,851	948,576	1,500	(306,206)

SHIRE OF NARROGIN
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 \$
	Governance								
125	Corporate Software & Server Upgrade	92,381	0	45,428	43,952	46,953	92,381	3,289	4,177
128	Administration Building Extension	450,000	0	39,784	0	410,216	450,000	14,896	0
	Recreation and culture								
49	Narrogin Regional Leisure Centre (*)	9,972	0	9,972	19,066	0	9,972	322	322
121B	Narrogin Regional Leisure Centre	357,441	0	43,526	41,157	313,915	357,441	20,961	20,637
126	Town Hall Renovations	207,950	0	26,411	25,420	181,539	207,950	9,126	8,765
	Transport								
51	Shire Depot (*)	67,621	0	32,617	30,392	35,004	67,621	4,767	6,244
	Economic services								
124	Commercial Property	40,340	0	13,854	24,983	26,486	40,340	14,863	3,532
127	Industrial Land	150,544	0	9,718	9,297	140,826	150,544	7,627	7,058
129	Accommodation Units	0	350,000	0	0	350,000	0	0	0
		1,376,249	350,000	221,310	194,267	1,504,939	1,376,249	75,851	50,735

(*) Loans was transferred to the Shire on the 1 July 2016 as a result of the merger.

All debenture repayments will be financed by general purpose revenue.

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

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
129 Accommodation Units (NCP)	350,000	WATC	Debenture	10	50,798	2.65%	350,000	0
					50,798		350,000	0

(c) Unspent Debentures

The Shire had an unspent loan of \$289,877 for Loan 128 at the 30 June 2016, however this loan is expected to be fully expended by the 30 June 2017.

(d) Overdraft

The Town has not utilised an overdraft facility during the 2014/15 financial year although an overdraft facility of \$400,000 with the National Australia Bank does exist. It is not anticipated that this facility will be required to be utilised during 2016/17.

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

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
Differential general rate								
GRV								
Urban	0.104090	1,689	28,365,972	2,952,614	0	0	2,952,614	2,834,753
Rural	0.056866	63	1,108,380	63,029	0	0	63,029	57,081
General Rate								
UV	0.005693	367	165,526,000	942,340	0	0	942,340	880,302
Sub-Totals		2,119	195,000,352	3,957,983	0	0	3,957,983	3,772,136
Minimum payment	Minimum \$							
GRV								
Urban	\$1,041	442	4,554,640	460,122	0	0	460,122	452,070
Rural	\$643	35	276,139	22,505	0	0	22,505	9,292
UV	\$643	109	8,376,100	70,087	0	0	70,087	70,800
Sub-Totals		586	13,206,879	552,714	0	0	552,714	532,162
Discounts (Note 13)							0	0
Total amount raised from general rates							4,510,697	4,304,298
Specified area rates (Note 10)							0	0
Total Rates							4,510,697	4,304,298

SHIRE OF NARROGIN
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 Narrogin is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Narrogin.

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.

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

Differential General Rate

Description	Characteristics	Objects	Reasons
GRV Urban	Properties that had former been located in the Town of Narrogin	To allow the Shire to impose a higher rate in the Urban Ward ratepayers to all the phasing in of rate parity with Urban Ward ratepayers.	During the merger negotiations between the Shire and Town of Narrogin, it was agreed that the former Shire Rate Payers will be allowed a 10 year period to achieve rating parity with the formers Town of Narrogin Rate Payers.
GRV Rural	Properties that had former been located in the Shire of Narrogin.	To allow the Shire to set a lower rate in the dollar to Rural Ward ratepayers to allow for the phasing in of rating parity over a 10 year period.	During the merger negotiations between the Shire and Town of Narrogin, it was agreed that the former Shire Rate Payers will be allowed a 10 year period to achieve rating parity with the formers Town of Narrogin Rate Payers.

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

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

Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV Urban	Properties that had former been located in the Town of Narrogin	To allow the Shire to impose a higher rate in the Urban Ward ratepayers to all the phasing in of rate parity with Urban Ward ratepayers.	During the merger negotiations between the Shire and Town of Narrogin, it was agreed that the former Shire Rate Payers will be allowed a 10 year period to achieve rating parity with the formers Town of Narrogin Rate Payers.
GRV Rural	Properties that had former been located in the Shire of Narrogin.	To allow the Shire to set a lower rate in the dollar to Rural Ward ratepayers to allow for the phasing in of rating parity over a 10 year period.	During the merger negotiations between the Shire and Town of Narrogin, it was agreed that the former Shire Rate Payers will be allowed a 10 year period to achieve rating parity with the formers Town of Narrogin Rate Payers.

8(b). REASON FOR CHANGE TO ADVERTISED DIFFERENTIAL RATES & MINIMUM PAYMENTS

The Shire had advertised its intention to levy the following differential rates:

GRV Urban	Rate in the dollar Minimum Payment	\$0.104593 \$1,046.00
GRV Rural	Rate in the dollar Minimum Payment	\$0.057515 \$621.00

The above advertised rating figures had been based on a 4.0% general rate increase.

As the Shire was able to identify additional income and savings during budget deliberations, the advertised rate increase of 4.0% was reduced by 0.5%. The GRV Rural minimum payment was increased to be consistent with the requirements of the merger's Memorandum of Understanding (MOU) with regards to rating.

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

9. CASH BACKED RESERVES

	2016/17 Budget			2015/16 Actual			2015/16 Budget					
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Refuse Reserve (*)	420,327	7,336	(98,000)	329,663	410,609	9,718	0	420,327	410,609	5,062	(91,000)	324,671
Emergency Services Reserve	0	0	0	0	12,945	329	(13,274)	0	12,945	151	(13,096)	0
Aged Care Development Reserve	0	0	0	0	723,880	300,583	(1,024,463)	0	835,886	9,765	(712,990)	132,661
J Hogg Memorial Reserve	0	0	0	0	82,787	2,198	(84,985)	0	82,787	967	(35,000)	48,754
Community Assisted Transport (CATS)												
Vehicle Replacement Reserve	9,000	157	(5,500)	3,657	8,842	219	(61)	9,000	8,842	103	(6,000)	2,945
Building Reserve (*)	231,855	54,047	(150,000)	135,902	289,286	7,569	(65,000)	231,855	289,286	3,402	(155,000)	137,688
Employee Entitlement Reserve (*)	368,990	47,177	0	416,167	418,150	19,722	(68,882)	368,990	418,150	15,190	0	433,340
Plant, Vehicle & Equipment Reserve (*)	312,879	75,461	0	388,340	632,998	12,730	(332,849)	312,879	632,998	8,355	(321,752)	319,601
Economic Development Reserve	146,190	2,551	0	148,741	142,454	3,736	0	146,190	142,454	1,664	0	144,118
Narrogin Regional Leisure Centre (NRLC) Reserve	147,890	32,581	0	180,471	129,635	18,255	0	147,890	129,635	16,583	(13,200)	133,018
Tourism & Area Promotion reserve	102,638	1,791	(50,000)	54,429	100,000	2,638	0	102,638	100,000	1,168	0	101,168
HACC Reserve	648,263	11,314	(10,000)	649,577	0	648,263	0	648,263	0	590,812	0	590,812
CHCP Reserve	268,717	4,690	(14,000)	259,407	0	283,950	(15,233)	268,717	0	93,178	0	93,178
CHSP Reserve	92,250	1,610	0	93,860	0	92,250	0	92,250	0	0	0	0
It & Office Equipment Reserve (*)	35,072	612	(20,000)	15,684	34,338	734	0	35,072	34,338	449	0	34,787
Roadwork Reserve (**)	437,336	7,633	(107,743)	337,226	446,772	5,724	(15,160)	437,336	446,772	6,700	(165,000)	288,472
Asset Valuation Reserve	0	30,000	0	30,000	0	0	0	0	0	0	0	0
Unspent Grants & Contributions Reserve	1,075,831	18,777	(1,016,155)	78,453	1,687,047	510,848	(1,122,064)	1,075,831	1,687,047	19,711	(1,657,047)	49,711
	4,297,238	295,737	(1,471,398)	3,121,577	5,119,743	1,919,466	(2,741,971)	4,297,238	5,231,749	773,260	(3,170,085)	2,834,924

(*) additional reserve funds have been transferred into these reserve account from the previous Shire of Narrogin.

(**) reserve account is from the previous Shire of Narrogin

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

9. CASH BACKED RESERVES (Continued)

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

Purpose of the reserve Refuse Reserve (*)	To fund infrastructure development and rehabilitation costs associated with the Town's tip site as well as the purchase and development of a regional waste facility.
Emergency Services Reserve	To fund the replacement and/or purchase of emergency service plant, property and equipment. (Closed)
Aged Care Development Reserve	To support the delivery of home/aged care services within the district including the purchase of plant and equipment and the relocation of Jessie house.
J Hogg Memorial Reserve	This Reserve was established from funds bequeathed to the Town by the Late Jessie Hogg. The purpose of this reserve is to fund community infrastructure development/enhancements. (Closed)
Community Assisted Transport (CATS) Vehicle Replacement Reserve	To fund the replacement /change over of the CATS vehicle.
Building Reserve (*)	To support the acquisition, upgrade or enhancements of buildings within the district.
Employee Entitlement Reserve (*)	To fund current and past employee's leave entitlements and redundancy payouts.
Plant, Vehicle & Equipment Reserve (*) Economic Development Reserve Narrogin Regional Leisure Centre (NRLC) Reserve	To support the purchase/replacement of motor vehicles, and heavy plant and equipment. To fund economic development projects that will benefit the district.
Tourism & Area Promotion reserve	To fund YMCA additional maintenance works as well as acquisitions, upgrades and enhancement of the building, major plant & equipment items. For the purpose of tourism & district promotion activities, significant events and festivals which includes banner poles, entry statements and outdoor digital screens.
HACC Reserve	To store unspent H.A.C.C grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
CHCP Reserve	To store unspent C.H.C.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects the#VALUE!
CHSP Reserve	To store unspent C.H.S.P grant funds that can fund the purchase of assets, payout of Homecare employee entitlements and other projects that have been approved by the Funding Body.
It & Office Equipment Reserve (*) Roadwork Reserve (**) Asset Valuation Reserve Unspent Grants & Contributions Reserve	To fund the purchase and upgrade of computer equipment, software and office equipment. To fund roadworks and flood emergency. To fund asset valuations. To store unspent grants and contributions. Funds can only be expended on items that have been approved by the relevant grant agreement.

All reserve accounts do not have an anticipated expiry date as they are intended to be ongoing.

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

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

The Shire does not plan to impose a specified area rate.

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

The Shire does not plan to impose a service charge.

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

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
1st Instalment	2/09/2016	0	0.00%	11%
2nd Instalment	3/11/2016	12	5.50%	11%
3rd Instalment	5/01/2017	12	5.50%	11%
4th Instalment	9/03/2017	12	5.50%	11%

	2016/17 Budget 53,320 \$	2015/16 Actual \$
Instalment Plan Admin Charge Revenue	20,000	21,368
Instalment Plan Interest Earned	18,000	14,717
Unpaid Rates Interest Earned	31,100	40,568
Deferred Pensioner Interest	6,000	6,175
	75,100	82,828

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

The Shire does not propose to offer an early rates payment discount.

The Shire will offer an early rate payment incentive scheme valued at \$3,000.

1st Prize will be valued at \$1,000,
2nd Prize will be to the value of \$500 , and
3rd to 17th Prize will be to the value of \$100 each.

SHIRE OF NARROGIN
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	100	7,298
General purpose funding	25,900	25,641
Law, order, public safety	19,400	19,163
Health	7,500	7,547
Education and welfare	111,365	158,881
Housing	13,000	25,850
Community amenities	975,119	1,098,341
Recreation and culture	30,975	37,606
Transport	152,504	721,372
Economic services	247,194	269,111
Other property and services	76,663	249,334
	<u>1,659,720</u>	<u>2,620,144</u>

15. ELECTED MEMBERS REMUNERATION	2016/17 Budget \$	2015/16 Actual \$
---	----------------------------------	----------------------------------

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

Meeting fees	58,667	86,000
Mayor/President's allowance	12,333	18,500
Deputy Mayor/President's allowance	3,083	4,624
Travelling expenses	5,000	4
Telecommunications allowance	3,733	5,349
	<u>82,816</u>	<u>114,477</u>

Due to the merger, the Shire will be operating with Commissioners until the October 2016 Elections.

SHIRE OF NARROGIN
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 \$
Cultural Development	4,820	0	0	4,820
Public Open Space Bonds	72,599	0	0	72,599
Cross Over/Footpath	15,250	6,000	(21,250)	0
Music Society	300	0	0	300
Narrogin Abattoir Committee	480	0	0	480
Meat Inspection	1,990	0	0	1,990
Key Bond	3,450	0	0	3,450
Other	500	0	0	500
	<u>99,389</u>	<u>6,000</u>	<u>(21,250)</u>	<u>84,139</u>

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

17. MAJOR LAND TRANSACTIONS

The Shire does not anticipate undertaking any major land transactions.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

The Shire does not anticipate undertaking any major trading undertakings.

19. INTERESTS IN JOINT ARRANGEMENTS

The Shire does not have any joint arrangements with another organisation.



SHIRE OF NARROGIN
SCHEDULES 2 TO 14
(By Program)
FOR THE PERIOD ENDED 30 JUNE 2017

TABLE OF CONTENTS

Schedule 2 - General Fund Summary
Schedule 3 - General Purpose Funding
Schedule 4 - Governance
Schedule 5 - Law, Order, Public Safety
Schedule 7 - Health
Schedule 8 - Education & Welfare
Schedule 9 - Housing
Schedule 10 - Community Amenities
Schedule 11 - Recreation & Culture
Schedule 12 - Transport
Schedule 13 - Economic Services
Schedule 14 - Other Property & Services

SHIRE OF NARRAGIN
SCHEDULE 02 - GENERAL FUND SUMMARY
Financial Statement for Period Ended
30 June 2017

	15/16 Adopted Budget		15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
MUNICIPAL FUND								
OPERATING								
03 General Purpose Funding	4,077,075.00	166,081.00	4,077,075.00	166,081.00	4,208,889.27	183,898.49	6,983,944.95	177,867.00
04 Governance	5,100.00	1,658,132.00	5,100.00	1,658,132.00	444,905.34	1,514,381.13	96,100.00	1,707,906.57
05 Law, Order, Public Safety	31,500.00	281,860.00	31,500.00	281,860.00	41,007.44	247,865.22	35,797.00	427,552.57
06 Health	7,500.00	125,838.00	7,500.00	125,838.00	5,324.00	100,225.38	7,500.00	194,491.80
07 Education & Welfare	1,402,564.00	1,503,469.00	1,402,564.00	1,503,469.00	6,657,600.81	2,509,841.97	1,287,386.00	5,492,981.33
08 Housing	7,800.00	(0.01)	7,800.00	(0.01)	8,700.00	278.70	13,000.00	31,874.02
10 Community Amenities	974,120.70	1,261,878.20	974,120.70	1,261,878.20	1,100,030.15	1,090,146.14	978,119.00	1,435,677.47
11 Recreation & Culture	922,139.00	2,567,973.42	922,139.00	2,567,973.42	432,839.86	2,516,498.94	424,355.00	2,688,861.12
12 Transport	459,156.00	1,517,366.48	459,156.00	1,517,366.48	528,828.13	1,357,480.62	1,714,688.00	3,289,312.77
13 Economic Services	231,401.00	1,017,699.00	231,401.00	1,017,699.00	273,116.82	809,338.22	249,694.00	1,025,956.81
14 Other Property & Services	53,076.00	80,093.00	53,076.00	80,093.00	183,151.54	33,477.76	116,663.00	37,501.07
TOTAL - OPERATING	8,171,431.70	10,160,390.09	8,171,431.70	10,160,390.09	13,884,493.36	10,363,472.57	11,917,246.95	16,509,782.53
CAPITAL								
03 General Purpose Funding	0.00	50,000.00	0.00	50,000.00	0.00	109,898.05	0.00	75,000.00
04 Governance	450,000.00	925,452.00	450,000.00	925,452.00	450,000.00	300,086.95	0.00	1,060,449.00
05 Law, Order, Public Safety	13,096.00	63,096.00	13,096.00	63,096.00	13,274.56	66,641.41	17,626.00	20,000.00
07 Health	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
08 Education & Welfare	748,990.00	995,862.00	748,990.00	995,862.00	1,099,756.86	1,471,611.38	101,500.00	154,000.00
09 Housing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,000.00
10 Community Amenities	191,000.00	206,100.00	191,000.00	206,100.00	0.00	9,588.57	199,747.00	346,000.00
11 Recreation & Culture	211,115.00	1,185,956.00	211,115.00	1,185,956.00	149,985.40	509,989.94	64,693.00	956,994.00
12 Transport	376,752.00	1,031,504.00	376,752.00	1,031,504.00	247,849.00	992,480.43	107,743.00	3,000,236.00
13 Economic Services	490,026.00	139,280.00	490,026.00	139,280.00	0.00	64,717.25	503,089.00	954,861.00
14 Other Property & Services	875,906.00	50,000.00	875,906.00	50,000.00	1,122,063.61	509,872.22	827,000.00	130,000.00
TOTAL - CAPITAL	3,356,885.00	4,647,250.00	3,356,885.00	4,647,250.00	3,022,929.43	4,023,896.20	1,821,398.00	6,747,342.00
Less Depreciation Written Back								
Less Profit/Loss Written Back								
Movement in Employee Entitlements Reserve Cash								
Movement in Deferred Pensioner Rates								
Movement in Deferred Pensioner ESL								
Movement in Non Current LSL Provision								
Adjustment in Fixed Assets								
Rounding Adjustment								
Plus Proceeds from Sale of Assets								
TOTAL REVENUE & EXPENDITURE	11,528,316.70	14,807,640.09	11,528,316.70	14,807,640.09	16,907,422.79	14,387,368.77	13,738,644.95	23,257,124.53
Surplus/Deficit July 1st B/Fwd	1,647,827.00	13,419,013.09	1,650,599.00	13,419,013.09	18,761,966.30	13,021,006.07	20,651,365.95	20,651,365.53
Surplus/Deficit C/Fwd	13,419,013.70	13,419,013.70	13,419,013.70	13,419,013.70	18,761,966.30	5,740,960.23	20,651,365.95	20,651,365.95

SHIRE OF NARROGIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
 Financial Statement for Period Ended
 30 June 2017

PROGRAMME SUMMARY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Rate Revenue and Administration		127,846.00		155,900.33		141,148.00
General Purpose Funding		0.00		0.00		0.00
Investment Activity		20,885.00		14,079.19		15,000.00
Other General Purpose Funding		17,350.00		13,918.97		21,719.00
OPERATING REVENUE						
Rate Revenue and Administration	3,366,960.00		3,417,583.26		4,615,610.95	
General Purpose Funding	619,915.00		611,864.00		2,251,134.00	
Investment Activity	90,000.00		179,352.01		127,000.00	
Other General Purpose Funding	200.00		90.00		200.00	
SUB-TOTAL	4,077,075.00	166,081.00	4,208,889.27	183,898.49	6,993,944.95	177,867.00
CAPITAL EXPENDITURE						
Rate Revenue and Administration		0.00		0.00		0.00
General Purpose Funding		0.00		0.00		0.00
Investment Activity		50,000.00		109,898.05		75,000.00
Other General Purpose Funding		0.00		0.00		0.00
CAPITAL REVENUE						
Rate Revenue and Administration	0.00		0.00		0.00	
General Purpose Funding	0.00		0.00		0.00	
Investment Activity	0.00		0.00		0.00	
Other General Purpose Funding	0.00		0.00		0.00	
SUB-TOTAL	0.00	50,000.00	0.00	109,898.05	0.00	75,000.00
TOTAL - PROGRAMME SUMMARY	4,077,075.00		4,208,889.27	293,796.54	6,993,944.95	252,867.00

SHIRE OF NARROGIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2017

RATE REVENUE AND ADMINISTRATION

OPERATING EXPENDITURE

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
2030100 RATES - Salaries & Wages		65,479.00		81,631.54		55,568.00
2030101 RATES - Superannuation		10,149.00		8,773.61		8,613.00
2030102 RATES - Workers Comp Insurance		2,129.00		2,129.10		1,818.00
2030103 RATES - Allowances		318.00		0.00		325.00
2030104 RATES - Training & Development		1,500.00		495.00		1,500.00
2030105 RATES - Rates Incentive Scheme		2,000.00		1,818.18		3,000.00
2030106 RATES - Valuation Expenses		2,000.00		827.06		12,500.00
2030107 RATES - Debt Collection Expenses		15,000.00		39,094.86		20,000.00
2030108 RATES - Title/Company Searches		250.00		243.76		250.00
2030109 RATES - Postage/Freight		0.00		0.00		0.00
2030110 RATES - Printing and Stationery		3,000.00		0.00		5,000.00
2030111 RATES - Doubtful Debts Expense		0.00		0.00		0.00
2030112 RATES - Rates Write Off		0.00		74.59		0.00
2030113 RATES - Expensed Minor Asset Purchases		0.00		0.00		0.00
2030114 RATES - Other Expenses Relating To Rates		0.00		0.00		0.00
2030191 RATES - Loss on Disposal of Assets		0.00		0.00		0.00
2030192 RATES - Depreciation		0.00		0.00		0.00
2030199 RATES - Administration Allocated		26,021.00		20,812.63		32,574.00

OPERATING REVENUE

3030100 RATES - Rates Levied - GRV	3,290,995.00		3,292,119.83		2,952,614.00
3030101 RATES - Rates Levied - UV	1,035.00		0.00		1,005,369.00
3030105 RATES - Minimum Rates Levied - GRV	0.00		0.00		460,122.00
3030106 RATES - Minimum Rates Levied - UV	0.00		0.00		92,592.00
3030110 RATES - Interim Rates Levied - GRV	780.00		0.00		0.00
3030111 RATES - Interim Rates Levied - UV	0.00		0.00		0.00
3030115 RATES - Back Rates Levied - GRV	0.00		0.00		0.00
3030116 RATES - Back Rates Levied - UV	0.00		0.00		0.00
3030120 RATES - Ex-Gratia Rates (CBH, etc.)	350.00		0.00		7,113.95
3030121 RATES - Discount on Rates Levied	0.00		0.00		0.00
3030122 RATES - Movement in Excess Rates	0.00		6,411.55		0.00
3030125 RATES - Penalty Interest Received	25,000.00		35,089.56		30,000.00
3030126 RATES - Instalment Interest Received	13,500.00		14,024.50		18,000.00
3030127 RATES - Pensioner Deferred Interest Received	2,500.00		6,174.76		6,000.00
3030128 RATES - Instalment Admin Fee Received	14,000.00		20,948.00		20,000.00
3030129 RATES - Account Enquiry Charges	8,000.00		4,182.75		5,000.00
3030130 RATES - Reimbursement of Debt Collection Costs (Inc GST)	0.00		(8,242.73)		0.00
3030131 RATES - Reimbursement of Debt Collection Costs (Exc GST)	10,000.00		46,875.04		18,000.00
3030132 RATES - Special Payment Arrangement	800.00		0.00		800.00
3030133 RATES - Other Income Relating To Rates	0.00		0.00		0.00
3030190 RATES - Profit on Disposal of Assets	0.00		0.00		0.00

SUB-TOTAL TO PROGRAMME SUMMARY

	3,366,960.00	127,846.00	3,417,583.26	155,900.33	4,615,610.95	141,148.00
--	--------------	------------	--------------	------------	--------------	------------

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL TO PROGRAMME SUMMARY

	0.00	0.00	0.00	0.00	0.00	0.00
--	------	------	------	------	------	------

TOTAL - RATE REVENUE AND ADMINISTRATION

	3,366,960.00	127,846.00	3,417,583.26	155,900.33	4,615,610.95	141,148.00
--	--------------	------------	--------------	------------	--------------	------------

SHIRE OF NARROGIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2017

GENERAL PURPOSE FUNDING	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2030200 GENGRANT - Grants Consultant		0.00		0.00		0.00
2030299 GENGRANT - Administration Allocated		0.00		0.00		0.00
OPERATING REVENUE						
3030200 GENGRANT - Financial Assistance Grant - General	549,320.00		541,285.00		1,689,730.00	
3030201 GENGRANT - Financial Assistance Grant - Roads	70,595.00		70,579.00		561,404.00	
3030202 GENGRANT - Royalties for Regions - CLGF (Individual)	0.00		0.00		0.00	
3030203 GENGRANT - Royalties for Regions - CLGF (Regional)	0.00		0.00		0.00	
SUB-TOTAL TO PROGRAMME SUMMARY	619,915.00	0.00	611,864.00	0.00	2,251,134.00	0.00
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00		0.00	0.00	0.00
TOTAL - GENERAL PURPOSE FUNDING	619,915.00	0.00	611,864.00	0.00	2,251,134.00	0.00

SHIRE OF NARROGIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2017

INVESTMENT ACTIVITY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2030300 INVEST - Bank Fees and Charges (Inc GST)		20,000.00		0.00		0.00
2030301 INVEST - Bank Fees and Charges (Exc GST)		885.00		14,079.19		15,000.00
2030302 INVEST - Interest on Overdraft		0.00		0.00		0.00
2030399 INVEST - Administration Allocated		0.00		0.00		0.00
OPERATING REVENUE						
3030300 INVEST - Interest Earned - Reserve Funds	50,000.00		109,898.05		75,000.00	
3030301 INVEST - Interest Earned - Municipal Funds	40,000.00		69,453.96		52,000.00	
SUB-TOTAL TO PROGRAMME SUMMARY	90,000.00	20,885.00	179,352.01	14,079.19	127,000.00	15,000.00
CAPITAL EXPENDITURE						
4030350 INVEST - Transfer Interest To Reserve		50,000.00		109,898.05		75,000.00
CAPITAL REVENUE						
5030150 INVEST - Transfers From Reserve	0.00		0.00		0.00	
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	50,000.00		109,898.05	0.00	75,000.00
TOTAL - INVESTMENT ACTIVITY	90,000.00	70,885.00	179,352.01	123,977.24	127,000.00	90,000.00

SHIRE OF NARROGIN
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Financial Statement for Period Ended
30 June 2017

OTHER GENERAL PURPOSE FUNDING	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2030400 GENFUND - Rounding		0.00		43.86		0.00
2030499 GENFUND - Administration Allocated		17,350.00		13,875.11		21,719.00
OPERATING REVENUE						
3030400 GENFUND - Commissions	0.00		0.00		0.00	
3030401 GENFUND - Contributions & Donations	0.00		0.00		0.00	
3030403 GENFUND - Grant Funding	0.00		0.00		0.00	
3030404 GENFUND - Special Payment Arrangement Fee	100.00		90.00		100.00	
3030405 GENFUND - Penalty Interest - Sundry Debtors	100.00		0.00		100.00	
SUB-TOTAL TO PROGRAMME SUMMARY	200.00	17,350.00	90.00	13,918.97	200.00	21,719.00
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL TO PROGRAMME SUMMARY	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER GENERAL PURPOSE FUNDING	200.00		90.00	13,918.97	200.00	21,719.00

Annual Budget 2016-17
Schedule 3 - General Purpose Funding

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Rates Revenue & Administration										
Operating Expenditure										
2030100	RATES - Salaries & Wages				3000 Employee Costs - Salaries & Wages	\$65,479.00	\$65,479.00	\$61,631.54	\$55,568.00	Finance Officer Rates - including Leave expenses
2030101	RATES - Superannuation				3001 Employee Costs - Superannuation	\$10,149.00	\$10,149.00	\$8,773.61	\$8,613.00	Superannuation including co-contribution
2030102	RATES - Workers Comp Insurance				3002 Employee Costs - Workers Comp Insurance	\$2,129.00	\$2,129.00	\$2,129.10	\$1,818.00	Workers Compensation Premium
2030103	RATES - Allowances				3003 Employee Costs - Other	\$318.00	\$318.00	\$0.00	\$325.00	Finance Officer Rates Uniform \$325
2030104	RATES - Training & Development				3003 Employee Costs - Other	\$1,500.00	\$1,500.00	\$495.00	\$1,500.00	Finance Officer Rates Training including Support Officers
2030105	RATES - Rates Incentive Scheme				3704 Other Expenditure	\$2,000.00	\$2,000.00	\$1,818.18	\$3,000.00	Incentive for Early Payment of Rates by Ratepayers (1st - \$1,000, 2nd - \$500, 15 x \$100)
2030106	RATES - Valuation Expenses				3109 Valuation Expenses	\$2,000.00	\$2,000.00	\$827.05	\$12,500.00	Valuations UV \$10,500, GRV \$2,000, (next GRV Reval 2018/19)
2030107	RATES - Debt Collection Expenses				3107 Legal Advice	\$15,000.00	\$15,000.00	\$39,094.86	\$20,000.00	Costs associated with the collection of outstanding Rates and Charges
2030108	RATES - Title/Company Searches				3100 Contractors & Consultants	\$250.00	\$250.00	\$243.76	\$250.00	
2030110	RATES - Printing and Stationery				3103 Printing & Stationery	\$3,000.00	\$3,000.00	\$0.00	\$5,000.00	Printed Rates/Instalment/Final Notices etc
2030112	RATES - Rates Write Off				3702 Bad and Doubtful Debts Expense	\$0.00	\$0.00	\$74.59	\$0.00	
2030199	RATES - Administration Allocated				9900 Admin Costs Allocated/Recovered	\$26,021.00	\$26,021.00	\$20,812.63	\$32,574.00	
Operating Income										
3030100	RATES - Rates Levied - GRV				1000 General Rates	-\$3,290,995.00	-\$3,290,995.00	-\$3,292,119.83	-\$2,952,614.00	GRV Rates Levied by Council - 3.5% increase (Initial Rate Run)
3030101	RATES - Rates Levied - UV				1000 General Rates	-\$1,035.00	-\$1,035.00	\$0.00	-\$1,005,369.00	UV Rates Levied by Council - 3.5% increase
3030105	RATES - Minimum Rates Levied - GRV				1000 General Rates	\$0.00	\$0.00	\$0.00	-\$460,122.00	Minimum GRV Rates Levied by Council - 3.5% increase
3030106	RATES - Minimum Rates Levied - UV				1000 General Rates	\$0.00	\$0.00	\$0.00	-\$92,592.00	Minimum UV Rates Levied by Council - 3.5% increase
3030110	RATES - Interim Rates Levied - GRV				1000 General Rates	-\$780.00	-\$780.00	\$0.00	-\$7,113.95	GRV Interim Rates charged after initial Rate Run
3030120	RATES - Ex-Gratia Rates (CBH, etc.)				1002 Ex-Gratia Rates	-\$350.00	-\$350.00	\$0.00	-\$7,113.95	CBH Rates on Railway Land and previous Shire
3030122	RATES - Movement in Excess Rates				1000 General Rates	\$0.00	\$0.00	-\$6,411.55	\$0.00	Penalty Interest imposed on outstanding Rates
3030125	RATES - Penalty Interest Received				1502 Interest on Rates and Debtors	-\$25,000.00	-\$25,000.00	-\$35,089.56	-\$30,000.00	Interest charged on Instalment Plans
3030126	RATES - Instalment Interest Received				1502 Interest on Rates and Debtors	-\$13,500.00	-\$13,500.00	-\$14,024.50	-\$18,000.00	
3030127	RATES - Pensioner/Deferred Interest Received				1502 Interest on Rates and Debtors	-\$2,500.00	-\$2,500.00	-\$6,174.76	-\$6,000.00	Interest claimed from Office of State Revenue (OSR)
3030128	RATES - Instalment Admin Fee Received				1304 Fees & Charges - Other	-\$14,000.00	-\$14,000.00	-\$20,948.00	-\$20,000.00	Instalment Fee to offset the cost of operating an Instalment Plan - \$11 per instalment x 3
3030129	RATES - Account Enquiry Charges				1304 Fees & Charges - Other	-\$8,000.00	-\$8,000.00	-\$4,182.75	-\$5,000.00	Property Enquiries/Real Estate Agents (EAS)
3030130	RATES - Reimbursement of Debt Collection Costs (I)				1103 Reimbursement Income - Operating	\$0.00	\$0.00	\$8,242.73	\$0.00	
3030131	RATES - Reimbursement of Debt Collection Costs (E)				1103 Reimbursement Income - Operating	-\$10,000.00	-\$10,000.00	-\$46,875.04	-\$18,000.00	Debt Collection costs that have been added to the land or recovered
3030132	RATES - Special Payment Arrangement				1304 Fees & Charges - Other	-\$800.00	-\$800.00	\$0.00	-\$800.00	Administration Fees for payments by Direct Debit
General Purpose Grants										
Operating Expenditure										
Operating Income										
3030200	GENGRANT - Financial Assistance Grant - General				1100 Operating Grants - State Government	-\$549,320.00	-\$549,320.00	-\$541,285.00	-\$1,689,739.00	Federal Financial Assistance Grant Scheme (FAG) - Unlited
3030201	GENGRANT - Financial Assistance Grant - Roads				1100 Operating Grants - State Government	-\$70,595.00	-\$70,595.00	-\$70,579.00	-\$65,140.00	Federal Financial Assistance Grant Scheme (FAG) - Roads Unlited
Investment Activity										
Operating Expenditure										
2030300	INVEST - Bank Fees and Charges (Inc GST)				3703 Statutory Fees and Taxes	\$20,000.00	\$20,000.00	\$0.00	\$0.00	Bank Fees and Charges including Token Fee (investigate Bhat charges)
2030301	INVEST - Bank Fees and Charges (Exc GST)				3703 Statutory Fees and Taxes	\$885.00	\$885.00	\$14,079.19	\$15,000.00	Bank Fees and Charges
Operating Income										
3030300	INVEST - Interest Earned - Reserve Funds				1501 Interest Earned on Reserve Funds	-\$50,000.00	-\$50,000.00	-\$109,898.05	-\$75,000.00	Interest from Reserve Term Deposits and Bank Accounts
3030301	INVEST - Interest Earned - Municipal Funds				1500 Interest Earned on Municipal Funds	-\$40,000.00	-\$40,000.00	-\$69,453.96	-\$52,000.00	Interest from Muni Term Deposits and Bank Accounts
Other General Purpose Funding										
Operating Expenditure										
2030400	GENFUND - Rounding				3704 Other Expenditure	\$0.00	\$0.00	\$43.86	\$0.00	
2030499	GENFUND - Administration Allocated				9900 Admin Costs Allocated/Recovered	\$17,350.00	\$17,350.00	\$13,875.11	\$21,719.00	
Operating Income										
3030404	GENFUND - Special Payment Arrangement Fee				1304 Fees & Charges - Other	-\$100.00	-\$100.00	-\$90.00	-\$100.00	Fee for arrangement to pay Sundry Debtors via Direct Debit (not Rates)
3030405	GENFUND - Penalty Interest - Sundry Debtors				1502 Interest on Rates and Debtors	-\$100.00	-\$100.00	\$0.00	-\$100.00	Interest applied to late payment of Sundry Debtors

SHIRE OF NARROGIN
SCHEDULE 04 - GOVERNANCE
 Financial Statement for Period Ended
 30 June 2017

PROGRAMME SUMMARY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Members of Council		602,450.00		559,168.65		671,237.18
Other Governance		1,055,682.00		955,212.48		1,036,669.39
<u>OPERATING REVENUE</u>						
Members of Council	100.00		1,360.18		100.00	
Other Governance	5,000.00		443,545.16		96,000.00	
SUB-TOTAL	5,100.00	1,658,132.00	444,905.34	1,514,381.13	96,100.00	1,707,906.57
<u>CAPITAL EXPENDITURE</u>						
Members of Council		0.00		0.00		0.00
Other Governance		925,452.00		300,086.95		1,060,449.00
<u>CAPITAL REVENUE</u>						
Members of Council	0.00		0.00		0.00	
Other Governance	450,000.00		450,000.00		0.00	
SUB-TOTAL	450,000.00	925,452.00	450,000.00	300,086.95	0.00	1,060,449.00
TOTAL - PROGRAMME SUMMARY	455,100.00	2,583,584.00	894,905.34	1,814,468.08	96,100.00	2,768,355.57

SHIRE OF NARROGIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
30 June 2017

MEMBERS OF COUNCIL	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2040100 MEMBERS - Salaries & Wages		189,166.00		186,523.03		201,825.00
2040101 MEMBERS - Superannuation		28,847.00		28,892.26		30,273.00
2040102 MEMBERS - Workers Comp Insurance		6,137.00		6,416.36		6,575.00
2040103 MEMBERS - Allowances		500.00		349.45		500.00
2040104 MEMBERS - Training & Development		4,500.00		459.09		4,500.00
2040105 MEMBERS - Fringe Benefits Tax (FBT)		11,000.00		0.00		10,500.00
2040106 MEMBERS - Members Travelling		5,000.00		4.55		5,000.00
2040107 MEMBERS - Members Conference/Training Expenses		17,000.00		11,589.84		17,000.00
2040108 MEMBERS - President's Allowance		18,500.00		18,500.00		12,333.00
2040109 MEMBERS - Deputy President's Allowance		4,625.00		4,624.88		3,083.00
2040110 MEMBERS - Members Sitting Fees		86,000.00		86,000.90		113,667.00
2040111 MEMBERS - Communications Allowance		5,600.00		5,349.10		3,733.00
2040112 MEMBERS - Election Expenses		17,000.00		6,089.34		25,000.00
2040113 MEMBERS - Subscriptions & Publications		23,109.00		42,058.41		26,925.00
2040114 MEMBERS - Members - Insurance		3,656.00		3,655.90		4,647.60
2040115 MEMBERS - Printing & Stationery		500.00		409.10		500.00
2040116 MEMBERS - Advertising & Promotions		7,000.00		13,614.81		10,000.00
2040117 MEMBERS - Expensed Minor Asset Purchases		20,000.00		18,108.00		21,000.00
2040118 MEMBERS - Chambers Operating Expenses		0.00	Jobs	0.00		0.00
2040119 MEMBERS - Chambers Building Maintenance		0.00	Jobs	138.32		309.00
2040120 MEMBERS - Donations to Community Groups		5,000.00		3,210.01		5,000.00
2040121 MEMBERS - Information Systems		3,500.00		0.00		7,000.00
2040122 MEMBERS - Act, Texts & Diaries		0.00		0.00		0.00
2040123 MEMBERS - CEO Motor Vehicle Expenses		10,921.00		10,272.82		10,107.58
2040124 MEMBERS - CEO Communication Expenses		3,800.00		2,521.25		2,700.00
2040125 MEMBERS - Other Expenses		2,000.00		4,472.86		4,000.00
2040126 MEMBERS - General Office Expenses		2,500.00		1,153.62		2,500.00
2040191 MEMBERS - Loss on Disposal of Asset		0.00		0.00		0.00
2040192 MEMBERS - Depreciation		0.00		0.00		0.00
2040197 MEMBERS - Community Services Allocated		35,224.00		27,341.17		42,612.00
2040198 MEMBERS - Staff Housing Costs Allocated		30,641.00		28,850.85		23,930.00
2040199 MEMBERS - Administration Allocated		60,724.00		48,562.73		76,017.00
OPERATING REVENUE						
3040100 MEMBERS - Contributions & Donations	0.00		0.00		0.00	
3040101 MEMBERS - Council Chamber Hire	100.00		237.27		100.00	
3040102 MEMBERS - Reimbursements	0.00		1,122.91		0.00	
3040103 MEMBERS - Grant Funding - Members	0.00		0.00		0.00	
3040190 MEMBERS - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	100.00	602,450.00	1,360.18	559,168.65	100.00	671,237.18
CAPITAL EXPENDITURE						
4040150 MEMBERS - Capital Furniture & Equipment		0.00		0.00		0.00
4040155 MEMBERS - Capital Plant & Equipment		0.00		0.00		0.00
4040160 MEMBERS - Capital Building		0.00	Jobs	0.00		0.00
4040165 MEMBERS - Transfer To Reserve		0.00		0.00		0.00
CAPITAL REVENUE						
5040150 MEMBERS - Proceeds on Disposal of Assets	0.00		0.00		0.00	
5040151 MEMBERS - Realisation on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - MEMBERS OF COUNCIL	100.00	602,450.00	1,360.18	559,168.65	100.00	671,237.18

SHIRE OF NARROGIN
SCHEDULE 04 - GOVERNANCE
Financial Statement for Period Ended
30 June 2017

OTHER GOVERNANCE

OPERATING EXPENDITURE

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
2040200 OTHGOV - Salaries & Wages		202,938.00		195,455.08		201,713.00
2040201 OTHGOV - Superannuation		23,363.00		18,543.32		23,472.00
2040202 OTHGOV - Workers Comp Insurance		6,370.00		6,370.90		6,379.00
2040203 OTHGOV - Allowances		620.00		650.00		650.00
2040204 OTHGOV - Training & Development		15,000.00		4,633.11		15,000.00
2040205 OTHGOV - Recruitment		200.00		0.00		200.00
2040206 OTHGOV - Fringe Benefits Tax (FBT)		7,500.00		0.00		7,700.00
2040207 OTHGOV - Civic Functions, Refreshments & Receptions		25,000.00		23,416.79		25,000.00
2040208 OTHGOV - Public Relations Expense		2,076.00		443.52		2,000.00
2040209 OTHGOV - Indigenous Affairs		0.00		0.00		0.00
2040210 OTHGOV - Audit Fees		28,250.00		25,021.25		30,750.00
2040211 OTHGOV - DCCS Motor Vehicle Expenses		9,077.00		6,864.53		6,166.19
2040212 OTHGOV - DCCS Communication Expenses		1,500.00		1,491.04		1,500.00
2040213 OTHGOV - Information Systems		0.00		563.64		0.00
2040214 OTHGOV - Printing & Stationery		500.00		132.50		500.00
2040215 OTHGOV - Insurance		1,219.00		1,218.63		1,549.20
2040216 OTHGOV - Legal Expenses		5,000.00		1,443.22		5,000.00
2040217 OTHGOV - Expensed Minor Asset Purchases		350.00		0.00		350.00
2040218 OTHGOV - General Office Expenses		2,000.00		1,736.10		2,000.00
2040219 OTHGOV - Interest on Loan 125		4,177.00		4,245.96		3,289.00
2040220 OTHGOV - Structural Reform (Merger)		571,576.00		499,406.62		581,490.00
2040221 OTHGOV - Other Consultancy - Strategic		3,000.00		0.00		30,000.00
2040222 OTHGOV - Other Consultancy - Statutory		48,800.00		37,770.85		0.00
2040223 OTHGOV - LGIS Risk Expenditure		0.00		0.00		0.00
2040224 OTHGOV - Interest on Loan 128		0.00		0.00		14,896.00
2040230 OTHGOV - Merger Salaries & Wages		3,848.00		38,092.17		0.00
2040231 OTHGOV - Merger Superannuation		366.00		1,111.50		0.00
2040232 OTHGOV - Merger Workers Comp Insurance		119.00		0.00		0.00
2040291 OTHGOV - Loss on Disposal of Assets		12,561.00		16,753.14		8,500.00
2040292 OTHGOV - Depreciation		31,266.00		27,106.91		27,092.00
2040298 OTHGOV - Staff Housing Allocated		22,981.00		21,929.07		8,894.00
2040299 OTHGOV - Administration Allocated		26,025.00		20,812.63		32,579.00

OPERATING REVENUE

3040200 OTHGOV - Contributions & Donations	0.00		0.00		0.00	
3040201 OTHGOV - Reimbursements	5,000.00		36,484.75		5,000.00	
3040202 OTHGOV - Grant Funding - Council	0.00		400,000.00		91,000.00	
3040203 OTHGOV - Charges - Photocopying / Faxing	0.00		7,060.41		0.00	
3040204 OTHGOV - Charges - Sale Of Electoral Rolls, Minutes, Local	0.00		0.00		0.00	
3040205 OTHGOV - Charges - Secretarial Services	0.00		0.00		0.00	
3040206 OTHGOV - Sundry Income - Other Governance	0.00		0.00		0.00	
3040290 OTHGOV - Profit on Disposal of Assets	0.00		0.00		0.00	

SUB-TOTAL

	5,000.00	1,055,682.00	443,545.16	955,212.48	96,000.00	1,036,669.39
--	-----------------	---------------------	-------------------	-------------------	------------------	---------------------

CAPITAL EXPENDITURE

4040250 OTHGOV - Capital Furniture & Equipment		25,000.00		15,934.51		50,000.00
4040255 OTHGOV - Capital Plant & Equipment		86,500.00		80,077.29		88,000.00
4040260 OTHGOV - Capital Administration Building		770,000.00		160,123.11		716,500.00
4040265 OTHGOV - Transfer To Reserve		0.00		0.00		120,737.00
4040270 OTHGOV - Loan 125 Principal Repayments		43,952.00		43,952.04		45,428.00
4040271 OTHGOV - Loan 128 Principal Repayments		0.00		0.00		39,784.00

CAPITAL REVENUE

5040250 OTHGOV - Proceeds on Disposal of Assets	67,000.00		60,082.96		65,500.00	
5040251 OTHGOV - Realisation on Disposal of Assets	(67,000.00)		(60,082.96)		(65,500.00)	
5040255 OTHGOV - New Loan Borrowings	450,000.00		450,000.00		0.00	
5040260 OTHGOV - Transfer From Reserves	0.00		0.00		0.00	

SUB-TOTAL

	450,000.00	925,452.00	450,000.00	300,086.95	0.00	1,060,449.00
--	-------------------	-------------------	-------------------	-------------------	-------------	---------------------

TOTAL - OTHER GOVERNANCE

	455,000.00	1,981,134.00	893,545.16	1,255,299.43	96,000.00	2,097,118.39
--	-------------------	---------------------	-------------------	---------------------	------------------	---------------------

Annual Budget 2016-17

Schedule 4 - Governance

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Members Of Council										
	Operating Expenditure									
2040100	MEMBERS - Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$189,166.00	\$189,166.00	\$186,523.03	\$201,825.00	CEO Salary
2040101	MEMBERS - Superannuation			3001	Employee Costs - Superannuation	\$28,847.00	\$28,847.00	\$28,892.26	\$30,273.00	CEO Superannuation
2040102	MEMBERS - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$6,137.00	\$6,137.00	\$6,416.36	\$6,575.00	CEO Workers Compensation Insurance
2040103	MEMBERS - Allowances			3003	Employee Costs - Other	\$4,500.00	\$5,000.00	\$349.45	\$500.00	CEO Allowances excluding Housing Rental
2040104	MEMBERS - Training & Development			3003	Employee Costs - Other	\$4,500.00	\$4,500.00	\$459.09	\$4,500.00	CEO Training and Professional Development
2040105	MEMBERS - Fringe Benefits Tax (FBT)			3003	Employee Costs - Other	\$11,000.00	\$11,000.00	\$0.00	\$10,500.00	CEO FBT on Vehicle and other benefits
2040106	MEMBERS - Members Travelling			3700	Members Fees	\$5,000.00	\$5,000.00	\$4.55	\$5,000.00	Allowance for Travel
2040107	MEMBERS - Members Conference/Training Expenses			3700	Members Fees	\$17,000.00	\$17,000.00	\$11,589.84	\$17,000.00	Including LG Week, Elected Member Training, including accommodation and attendance
2040108	MEMBERS - President's Allowance			3700	Members Fees	\$18,500.00	\$18,500.00	\$18,500.00	\$12,333.00	(Maximum Annual Allowance \$18,500)
2040109	MEMBERS - Deputy President's Allowance			3700	Members Fees	\$4,525.00	\$4,525.00	\$4,624.88	\$3,083.00	\$3,083 (Maximum Annual Allowance 25% of President's Allowance \$4,625)
2040110	MEMBERS - Members Sitting Fees			3700	Members Fees	\$86,000.00	\$86,000.00	\$86,000.90	\$113,667.00	\$58,667 (Maximum Annual Allowance 8 x \$8,500 plus President \$20,000) Commissioner \$25,000, Commissioners 2 x \$15,000
2040111	MEMBERS - Communications Allowance			3700	Members Fees	\$5,600.00	\$5,600.00	\$5,349.10	\$3,733.00	(Maximum Annual Allowance Councillors 8 x \$500, President \$1,600)
2040112	MEMBERS - Election Expenses			3111	Other Materials & Contracts	\$17,000.00	\$17,000.00	\$6,089.34	\$25,000.00	Postal Election 2016
2040113	MEMBERS - Subscriptions & Publications			3105	Subscriptions, Publications, Legislation	\$23,109.00	\$23,109.00	\$42,058.41	\$26,925.00	WALGA Subs \$10,503, Council Connect \$5,000, Employee Relations \$6170, Local Laws \$590, Governance \$512 (LG Act), Wheatbelt Railway Alliance \$500, Central Zone Membership \$3,500, Chamber of Commerce \$150 (some of these costs were captured in Admin Overheads previous financial year)
2040114	MEMBERS - Members - Insurance			3600	Insurance - Premiums	\$3,656.00	\$3,656.00	\$3,655.90	\$4,647.60	
2040115	MEMBERS - Printing & Stationery			3103	Printing & Stationery	\$500.00	\$500.00	\$409.10	\$500.00	
2040116	MEMBERS - Advertising & Promotions			3108	Advertising	\$7,000.00	\$7,000.00	\$13,614.81	\$10,000.00	
2040117	MEMBERS - Expensed Minor Asset Purchases			3111	Other Materials & Contracts	\$20,000.00	\$20,000.00	\$18,108.00	\$21,000.00	Chamber Tables \$11,000, Furniture \$10,000
2040119	MEMBERS - Chambers Building Maintenance	BM001	Chambers Bui	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$52.00	\$116.00	
2040119	MEMBERS - Chambers Building Maintenance	BM001	Chambers Bui	3101	Material/Stock Purchased	\$0.00	\$0.00	\$0.00	\$77.00	
2040119	MEMBERS - Chambers Building Maintenance	BM001	Chambers Bui	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$86.32	\$116.00	
2040120	MEMBERS - Donations to Community Groups			9700	Donations, Subsidies & Assistance to Commu	\$5,000.00	\$5,000.00	\$3,210.01	\$5,000.00	
2040121	MEMBERS - Information Systems			3111	Other Materials & Contracts	\$3,500.00	\$3,500.00	\$0.00	\$7,000.00	Tablets x 9 = \$6,000, Maintenance \$1,000
2040123	MEMBERS - CEO Motor Vehicle Expenses			9400	Plant Operating Costs Allocated	\$10,921.00	\$10,921.00	\$10,272.82	\$10,107.58	
2040124	MEMBERS - CEO Communication Expenses			3104	Communication Expenses	\$3,800.00	\$3,800.00	\$2,521.25	\$2,700.00	CEO Mobile
2040125	MEMBERS - Other Expenses			3111	Other Materials & Contracts	\$2,000.00	\$2,000.00	\$4,472.86	\$4,000.00	
2040126	MEMBERS - General Office Expenses			3111	Other Materials & Contracts	\$2,500.00	\$2,500.00	\$1,153.62	\$2,500.00	
2040197	MEMBERS - Community Services Allocated			9700	Community Services Allocated/Recovered	\$35,224.00	\$35,224.00	\$27,341.17	\$42,612.00	
2040198	MEMBERS - Staff Housing Costs Allocated			9800	Staff Housing Allocated/Recovered	\$30,641.00	\$30,641.00	\$28,850.85	\$23,930.00	CEO House Costs/Income Allocated here.
2040199	MEMBERS - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$60,724.00	\$60,724.00	\$48,562.73	\$76,017.00	
3040101	MEMBERS - Council Chamber Hire			1302	Fees & Charges - Facility Hire	-\$1,100.00	-\$1,100.00	-\$237.27	-\$100.00	
3040102	MEMBERS - Reimbursements			1103	Reimbursement Income - Operating	\$0.00	\$0.00	-\$1,122.91	\$0.00	Advertising Rebate
Other Governance										
	Operating Expenditure									
2040200	OTHGOV - Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$202,938.00	\$202,938.00	\$195,455.08	\$201,713.00	
2040201	OTHGOV - Superannuation			3001	Employee Costs - Superannuation	\$23,363.00	\$23,363.00	\$18,543.32	\$23,472.00	

COA	Description	Job	Description	IE	Incl/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	15/17 Annual Budget	Explanation
2040202	OTHGOV - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$6,370.00	\$6,370.00	\$6,370.90	\$6,379.00	
2040203	OTHGOV - Allowances			3003	Employee Costs - Other	\$620.00	\$620.00	\$650.00	\$650.00	Uniform DCCS & EA 2 x \$325
2040204	OTHGOV - Training & Development			3003	Employee Costs - Other	\$15,000.00	\$15,000.00	\$4,633.11	\$15,000.00	DCCS \$3,500, EA \$1,500, Corporate Training \$6,000, Symmetrysoft \$4,000
2040205	OTHGOV - Recruitment			3003	Employee Costs - Other	\$200.00	\$200.00	\$0.00	\$200.00	
2040206	OTHGOV - Fringe Benefits Tax (FBT)			3003	Employee Costs - Other	\$7,500.00	\$7,500.00	\$0.00	\$7,700.00	DCCS Fringe Benefit Tax
2040207	OTHGOV - Civic Functions, Refreshments & Receipt			3101	Materials/Stock Purchased	\$0.00	\$0.00	\$609.17	\$0.00	
2040207	OTHGOV - Civic Functions, Refreshments & Receipt			3111	Other Materials & Contracts	\$25,000.00	\$25,000.00	\$22,807.62	\$25,000.00	Council Meetings and Functions \$15,000, Farewells/Welcomes \$5,000, Merger Activities \$5,000
2040208	OTHGOV - Public Relations Expense			3111	Other Materials & Contracts	\$2,076.00	\$2,076.00	\$443.52	\$2,000.00	
2040210	OTHGOV - Audit Fees			3100	Contractors & Consultants	\$28,250.00	\$28,250.00	\$25,021.25	\$30,750.00	Annual Audit \$26,000, Pensioner Rebate \$250, R2R \$1,000, CLGF \$1,000, Other \$1,500
2040211	OTHGOV - DCCS Motor Vehicle Expenses			9400	Plant Operating Costs Allocated	\$9,077.00	\$9,077.00	\$6,864.53	\$6,166.19	
2040212	OTHGOV - DCCS Communication Expenses			3104	Communication Expenses	\$1,500.00	\$1,500.00	\$1,491.04	\$1,500.00	DCCS Mobile
2040213	OTHGOV - Information Systems			3111	Other Materials & Contracts	\$0.00	\$0.00	\$563.64	\$0.00	
2040214	OTHGOV - Printing & Stationery			3103	Printing & Stationery	\$500.00	\$500.00	\$132.50	\$500.00	
2040215	OTHGOV - Insurance			3600	Insurance - Premiums	\$1,219.00	\$1,219.00	\$1,218.63	\$1,549.20	
2040216	OTHGOV - Legal Expenses			3107	Legal Advice	\$5,000.00	\$5,000.00	\$1,443.22	\$5,000.00	Contingency
2040217	OTHGOV - Expensed Minor Asset Purchases			3111	Other Materials & Contracts	\$350.00	\$350.00	\$0.00	\$350.00	Chair \$350
2040218	OTHGOV - General Office Expenses			3111	Other Materials & Contracts	\$2,000.00	\$2,000.00	\$1,736.10	\$2,000.00	
2040219	OTHGOV - Interest on Loan 125			3500	Interest Expense - Loans	\$4,177.00	\$4,177.00	\$4,245.96	\$2,000.00	Includes the Guarantee Fee
2040220	OTHGOV - Structural Reform (Merger)			3001	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$11,831.25	\$0.00	
2040220	OTHGOV - Structural Reform (Merger)			3001	Employee Costs - Superannuation	\$0.00	\$0.00	\$3,729.64	\$0.00	
2040220	OTHGOV - Structural Reform (Merger)			3100	Contractors & Consultants	\$0.00	\$0.00	\$287,899.10	\$0.00	
2040220	OTHGOV - Structural Reform (Merger)			3111	Other Materials & Contracts	\$571,576.00	\$571,576.00	\$185,946.63	\$558,130.00	Total Merger Funds \$467,000 + \$91,000 + \$130 Accounts Payable Carried Forward
2040220	OTHGOV - Structural Reform (Merger)			3600	Insurance - Premiums	\$0.00	\$0.00	\$0.00	\$23,360.00	Management Liability (one off payment for Old Shine Entity)
2040221	OTHGOV - Other Consultancy - Strategic			3100	Contractors & Consultants	\$3,000.00	\$3,000.00	\$0.00	\$30,000.00	Design, Plan, Business Case for the relocation of Jessie House (NHC)
2040222	OTHGOV - Other Consultancy - Statutory			3100	Contractors & Consultants	\$48,800.00	\$48,800.00	\$9,425.00	\$0.00	
2040224	OTHGOV - Interest on Loan 128			3500	Interest Expense - Loans	\$0.00	\$0.00	\$28,345.85	\$0.00	
2040230	OTHGOV - Merger Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$3,848.00	\$3,848.00	\$31,727.71	\$14,896.00	Includes the Guarantee Fee
2040231	OTHGOV - Merger Superannuation			3001	Employee Costs - Superannuation	\$366.00	\$366.00	\$1,111.50	\$0.00	Merger Officer
2040232	OTHGOV - Merger Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$119.00	\$119.00	\$0.00	\$0.00	
2040232	OTHGOV - Loss on Disposal of Assets			3300	Loss on Asset Disposal	\$12,561.00	\$12,561.00	\$16,753.14	\$8,500.00	
2040232	OTHGOV - Depreciation			3400	Depreciation - Ex Asset Register	\$31,266.00	\$31,266.00	\$27,106.91	\$27,092.00	From Depreciation Budget
2040238	OTHGOV - Staff Housing Allocated			9800	Staff Housing Allocated/Recovered	\$22,981.00	\$22,981.00	\$21,929.07	\$8,894.00	DCCS House Costs/Income Allocated here.
2040239	OTHGOV - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$26,025.00	\$26,025.00	\$20,812.63	\$32,579.00	
3040201	OTHGOV - Reimbursements			1103	Reimbursement Income - Operating	-\$5,000.00	-\$5,000.00	-\$36,484.75	-\$5,000.00	Rebate for Good Claims History (Insurance)
3040202	OTHGOV - Grant Funding - Council			1100	Operating Grants - State Government	\$0.00	\$0.00	\$0.00	-\$91,000.00	Merger Final Payment \$91,000
3040202	OTHGOV - Grant Funding - Council			1200	Capital Grants - State Government	\$0.00	\$0.00	-\$400,000.00	\$0.00	CLGF R4R Regional in Unspent Grants
3040203	OTHGOV - Charges - Photocopying / Faxing			1304	Fees & Charges - Other	\$0.00	\$0.00	-\$7,060.41	\$0.00	

SHIRE OF NARROGIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2017

PROGRAMME SUMMARY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		34,421.00		30,109.07		92,280.20
Emergency Services Levy		7,724.00		5,573.60		27,408.00
Animal Control		138,040.00		131,112.06		155,736.41
Other Law, Order & Public Safety		81,675.00		81,100.49		152,127.95
<u>OPERATING REVENUE</u>						
Fire Prevention	500.00		227.27		550.00	
Emergency Services Levy	10,700.00		10,320.24		20,347.00	
Animal Control	15,300.00		15,371.93		14,800.00	
Other Law, Order & Public Safety	5,000.00		15,088.00		100.00	
SUB-TOTAL	31,500.00	261,860.00	41,007.44	247,895.22	35,797.00	427,552.57
<u>CAPITAL EXPENDITURE</u>						
Fire Prevention		0.00		0.00		0.00
Emergency Services Levy		0.00		0.00		0.00
Animal Control		50,000.00		51,865.31		20,000.00
Other Law, Order & Public Safety		13,096.00		14,776.10		0.00
<u>CAPITAL REVENUE</u>						
Fire Prevention	0.00		0.00		0.00	
Emergency Services Levy	0.00		0.00		17,626.00	
Animal Control	0.00		0.00		0.00	
Other Law, Order & Public Safety	13,096.00		13,274.56		0.00	
SUB-TOTAL	13,096.00	63,096.00	13,274.56	66,641.41	17,626.00	20,000.00
TOTAL - PROGRAMME SUMMARY	44,596.00	324,956.00	54,282.00	314,536.63	53,423.00	447,552.57

SHIRE OF NARROGIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2017

FIRE PREVENTION	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2050100 FIRE - Salaries & Wages		6,469.00		6,382.05		11,463.00
2050101 FIRE- Superannuation		1,003.00		934.23		1,707.00
2050102 FIRE- Workers Comp Insurance		210.00		210.90		373.00
2050104 FIRE- Training & Development		1,500.00		1,154.16		1,500.00
2050105 FIRE- Protective Clothing		200.00		0.00		200.00
2050106 FIRE- Other Employee Costs		0.00		0.00		0.00
2050109 FIRE - Sundry Expenditure		0.00		0.00		0.00
2050110 FIRE - Fire Prevention/Burning/Control		950.00		662.95		37,869.00
2050111 FIRE - Cost of Fire Units Disposed		0.00		0.00		0.00
2050112 FIRE - Expensed Minor Asset Purchases		0.00		0.00		0.00
2050113 FIRE - ESL Payable on Town Buildings		5,520.00		5,671.04		6,000.00
2050114 FIRE - Insurance		1,219.00		1,218.63		11,449.20
2050115 FIRE - Relief Ranger Services		0.00		0.00		0.00
2050191 FIRE - Loss on Disposal of Asset		0.00		0.00		0.00
2050192 FIRE - Depreciation		0.00		0.00		0.00
2050199 FIRE - Administration Allocated		17,350.00		13,875.11		21,719.00
OPERATING REVENUE						
3050100 FIRE - Fines and Penalties	500.00		227.27		500.00	
3050101 FIRE - Charges - Fire Prevention	0.00		0.00		0.00	
3050102 FIRE - Contributions and Donations	0.00		0.00		0.00	
3050103 FIRE - Reimbursements	0.00		0.00		50.00	
3050104 FIRE - Grants	0.00		0.00		0.00	
3050190 FIRE - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	500.00	34,421.00	227.27	30,109.07	550.00	92,280.20
CAPITAL EXPENDITURE						
4050150 FIRE - Furniture & Equipment (Capital)		0.00		0.00		0.00
4050155 FIRE - Plant & Equipment (Capital)		0.00		0.00		0.00
4050160 FIRE - Building (Capital)		0.00		0.00		0.00
CAPITAL REVENUE						
5050150 FIRE - Proceeds on Disposal of Assets	0.00		0.00		0.00	
5050151 FIRE - Realisation on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - FIRE PREVENTION	500.00	34,421.00	227.27	30,109.07	550.00	92,280.20

SHIRE OF NARROGIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2017

EMERGENCY SERVICES LEVY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2050200 ESL - SES Subsidy Expenditure		7,724.00		5,573.60		7,128.00
2050210 ESL - BFB Minor Asset Purchases		0.00		0.00		0.00
2050211 ESL - BFB Plant and Equipment Maintenanc		0.00		0.00		0.00
2050212 ESL - BFB General Expenses		0.00		0.00		20,280.00
2050213 ESL - BFB Building Maintenance		0.00		0.00		0.00
OPERATING REVENUE						
3050200 ESL - ESL - Admin Fee/Commission	4,000.00		4,000.00		4,000.00	
3050201 ESL - SES Subsidy (Operating) Grant	6,000.00		5,400.00		1,730.00	
3050202 ESL - SES Capital Grant	0.00		0.00		0.00	
3050203 ESL - ESL - Non-Payment Penalty Interest	700.00		920.24		1,000.00	
3050204 ESL - Bush Fires Subsidy (Operating) Grant	0.00		0.00		13,617.00	
3050205 ESL - Bush Fires Capital Grant	0.00		0.00		0.00	
SUB-TOTAL	10,700.00	7,724.00	10,320.24	5,573.60	20,347.00	27,408.00
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
5050250 ESL - Transfer from Reserve	0.00		0.00		17,626.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	17,626.00	0.00
TOTAL - EMERGENCY SERVICES LEVY	10,700.00		10,320.24	5,573.60	37,973.00	27,408.00

SHIRE OF NARROGIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2017

ANIMAL CONTROL

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2050300 ANIMAL - Salaries & Wages		44,585.00		48,721.61		76,685.00
2050301 ANIMAL - Superannuation		6,911.00		6,538.98		11,425.00
2050302 ANIMAL - Workers Comp Insurance		1,450.00		1,450.90		2,496.00
2050303 ANIMAL - Allowances		0.00		0.00		0.00
2050304 ANIMAL - Training & Development		4,500.00		4,423.39		4,500.00
2050305 ANIMAL - Protective Clothing		1,000.00		995.47		1,000.00
2050306 ANIMAL - Other Employee Costs		0.00		53.00		0.00
2050307 ANIMAL - Motor Vehicle Expenses		8,348.00		6,750.12		0.00
2050308 ANIMAL - Telephone/Mobile		500.00		1,665.45		2,000.00
2050309 ANIMAL - Printing & Stationery		600.00		705.58		1,000.00
2050310 ANIMAL - Expensed Minor Asset Purchases		3,000.00		352.13		2,000.00
2050311 ANIMAL - Animal Destruction		500.00		379.09		500.00
2050312 ANIMAL - Animal Pound Maintenance Jobs		3,000.00		5,418.88		12,559.00
2050313 ANIMAL - Animal Pound Operations Jobs		1,370.00		985.99		1,370.61
2050314 ANIMAL - Relief Ranger Services		25,295.00		17,372.43		3,007.00
2050315 ANIMAL - Insurance (Other Than Buildings)		1,828.00		1,827.96		2,323.80
2050391 ANIMAL - Loss on Disposal of Assets		8,428.00		10,366.54		0.00
2050392 ANIMAL - Depreciation		700.00		2,291.91		2,291.00
2050399 ANIMAL - Administration Allocated		26,025.00		20,812.63		32,579.00
OPERATING REVENUE						
3050300 ANIMAL - Pound Fees	100.00		595.45		600.00	
3050301 ANIMAL - Animal Registration Fees	12,000.00		11,629.49		12,000.00	
3050302 ANIMAL - Fines and Penalties	2,000.00		1,000.00		1,000.00	
3050303 ANIMAL - Animal Destruction Fees	100.00		0.00		100.00	
3050304 ANIMAL - Hire of Ranger Services	1,000.00		2,101.54		1,000.00	
3050305 ANIMAL - Other Fees & Charges	100.00		45.45		100.00	
SUB-TOTAL	15,300.00	138,040.00	15,371.93	131,112.06	14,800.00	155,736.41
CAPITAL EXPENDITURE						
4050350 ANIMAL - Furniture & Equipment (Capital)		0.00		0.00		0.00
4050355 ANIMAL - Plant & Equipment (Capital)		35,000.00		32,300.00		0.00
4050360 ANIMAL - Building (Capital)		15,000.00		19,565.31		15,000.00
4050365 ANIMAL - Infrastructure Other (Capital)		0.00		0.00		5,000.00
CAPITAL REVENUE						
5050350 ANIMAL - Proceeds on Disposal of Assets Jobs	20,000.00		16,818.18		0.00	
5050351 ANIMAL - Realisation on Disposal of Assets	(20,000.00)		(16,818.18)		0.00	
SUB-TOTAL	0.00	50,000.00	0.00	51,865.31	0.00	20,000.00
TOTAL - ANIMAL CONTROL	15,300.00	188,040.00	15,371.93	182,977.37	14,800.00	175,736.41

SHIRE OF NARROGIN
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Financial Statement for Period Ended
30 June 2017

OTHER LAW, ORDER, PUBLIC SAFETY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2050400 OLOPS - Salaries & Wages		19,682.00		18,938.66		28,771.00
2050401 OLOPS - Superannuation		2,646.00		2,602.38		4,847.00
2050402 OLOPS - Workers Comp Insurance		629.00		629.10		952.00
2050403 OLOPS - Allowances		0.00		0.00		0.00
2050404 OLOPS - Training & Development		0.00		0.00		0.00
2050405 OLOPS - Protective Clothing		0.00		0.00		0.00
2050406 OLOPS - Other Employee Costs		0.00		0.00		0.00
2050407 OLOPS - Motor Vehicle Expenses		0.00		5,086.89		16,538.76
2050408 OLOPS - LEMC Support		10,000.00		5,880.00		10,000.00
2050409 OLOPS - CCTV Maintenance		3,500.00		4,062.00		20,000.00
2050410 OLOPS - Insurance		1,948.00		2,034.96		2,445.37
2050411 OLOPS - Community Safety Audit		0.00		0.00		0.00
2050412 OLOPS - Crime Prevention Strategies		0.00		0.00		0.00
2050413 OLOPS - Expensed Minor Asset Purchases		0.00		0.00		0.00
2050414 OLOPS - Relief Ranger Services		0.00		0.00		0.00
2050415 OLOPS - Advertising		1,500.00		1,761.82		1,500.00
2050416 OLOPS - Sundry Expenditure		0.00		160.00		0.00
2050417 OLOPS - SEMC Local Emergency Awareness		0.00		3,226.53		19,466.82
2050491 OLOPS - Loss on Disposal of Assets		0.00		0.00		0.00
2050492 OLOPS - Depreciation		17,375.00		17,374.77		17,365.00
2050497 OLOPS - Community Services Allocated		7,045.00		5,468.27		8,523.00
2050499 OLOPS - Administration Allocated		17,350.00		13,875.11		21,719.00
OPERATING REVENUE						
3050400 OLOPS - Impounded Vehicles Fees	0.00		88.00		100.00	
3050401 OLOPS - Community and Crime Prevention	0.00		0.00		0.00	
3050402 OLOPS - LEMC Contribution	5,000.00		5,000.00		0.00	
3050403 OLOPS - State Emergency Management Gr.	0.00		10,000.00		0.00	
SUB-TOTAL	5,000.00	81,675.00	15,088.00	81,100.49	100.00	152,127.95
CAPITAL EXPENDITURE						
4050450 OLOPS - Furniture & Equipment (Capital) - (0.00		0.00		0.00
4050455 OLOPS - Plant & Equipment (Capital) - OLO Jobs		13,096.00		14,776.10		0.00
4050460 OLOPS - Transfer To Reserve		0.00		0.00		0.00
CAPITAL REVENUE						
5050450 OLOPS - Transfer From Reserve	13,096.00		13,274.56		0.00	
SUB-TOTAL	13,096.00	13,096.00	13,274.56	14,776.10	0.00	0.00
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY	18,096.00	94,771.00	28,362.56	95,876.59	100.00	152,127.95

Annual Budget 2016-17

Schedule 5 - Law, Order, Public Safety

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Fire Prevention										
Operating Expenditure										
2050100	FIRE - Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$6,469.00	\$6,469.00	\$6,307.35	\$11,463.00	
2050101	FIRE - Superannuation			3001	Employee Costs - Superannuation	\$1,003.00	\$1,003.00	\$934.23	\$1,707.00	
2050102	FIRE - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$210.00	\$210.00	\$210.90	\$373.00	
2050104	FIRE - Training & Development			3003	Employee Costs - Other	\$1,500.00	\$1,500.00	\$1,154.16	\$1,500.00	Training for Bush Fire Control
2050105	FIRE - Protective Clothing			3003	Employee Costs - Other	\$200.00	\$200.00	\$0.00	\$200.00	Bush Fire Protective Clothing
2050110	FIRE - Fire Prevention/Burning/Control	W001		3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	\$2,888.00	Preventative Burning that is charged to the Ratepayer - Firebreaks etc
2050110	FIRE - Fire Prevention/Burning/Control	W001		3111	Other Materials & Contracts	\$950.00	\$950.00	\$992.33	\$950.00	Advertising for Annual Notices/App Officers \$450, Donation to Local Brigade \$500
2050110	FIRE - Fire Prevention/Burning/Control	W001		9300	Labour Overheads Allocated	\$0.00	\$0.00	\$0.00	\$2,894.00	
2050110	FIRE - Fire Prevention/Burning/Control	W001		9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$270.62	\$31,137.00	
2050113	FIRE - ESL - Payable on Town Buildings			3111	Other Materials & Contracts	\$5,520.00	\$5,520.00	\$5,671.04	\$6,000.00	Emergency Services Levy payable on Town Buildings
2050114	FIRE - Insurance			3600	Insurance - Premiums	\$1,219.00	\$1,219.00	\$1,218.63	\$11,449.20	
2050199	FIRE - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$17,350.00	\$17,350.00	\$13,875.11	\$21,719.00	
Operating Income										
3050100	FIRE - Fines and Penalties			1301	Fees & Charges - Fines & Penalties	-\$500.00	-\$500.00	-\$527.27	-\$500.00	Bush Fire related infractions eg Fire Breaks
3050103	FIRE - Reimbursements			1103	Reimbursement Income - Operating	\$0.00	\$0.00	\$0.00	-\$50.00	
Emergency Services Levy										
Operating Expenditure										
2050200	ESL - SES Subsidy Expenditure			3704	Other Expenditure	\$7,724.00	\$7,724.00	\$5,573.60	\$4,690.00	FESA SES Subsidy - \$5,440 less Vehicle Registration/Insurance
2050200	ESL - SES Subsidy Expenditure			9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$0.00	\$2,438.00	SES Subsidy less Vehicle/Trailer Registration \$300, Insurance \$600 (includes Depn \$1,888 not recoverable)
2050212	ESL - BFB General Expenses			3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	\$20,280.00	Bush Fire Grant expenditure \$20,280
Operating Income										
3050200	ESL - ESL - Admin Fee/Commission			1700	Commissions Received	-\$4,000.00	-\$4,000.00	-\$4,000.00	-\$4,000.00	ESL Admin Fee
3050201	ESL - SES Subsidy (Operating) Grant			1100	Operating Grants - State Government	-\$6,000.00	-\$6,000.00	-\$5,400.00	-\$1,730.00	FESA SES Subsidy - \$5,440 less unspent 2014/15 \$3,710 = \$1,730
3050203	ESL - ESL - Non-Payment Penalty Interest			1502	Interest on Rates and Debtors	-\$700.00	-\$700.00	-\$820.24	-\$1,000.00	ESL Penalty Interest
3050204	ESL - Bush Fires Subsidy (Operating) Grant			1100	Operating Grants - State Government	\$0.00	\$0.00	\$0.00	-\$13,617.00	FESA Grant (Shire)
Animal Control										
Operating Expenditure										
2050300	ANIMAL - Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$44,585.00	\$44,585.00	\$48,721.61	\$76,685.00	
2050301	ANIMAL - Superannuation			3001	Employee Costs - Superannuation	\$6,911.00	\$6,911.00	\$6,538.98	\$11,425.00	
2050302	ANIMAL - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$1,450.00	\$1,450.00	\$1,450.90	\$2,496.00	
2050304	ANIMAL - Training & Development			3003	Employee Costs - Other	\$4,500.00	\$4,500.00	\$4,423.39	\$4,500.00	Ranger Training and Professional Development \$1,500 (inc WA Rangers Assoc Membership), Backup Training \$3,000
2050305	ANIMAL - Protective Clothing			3003	Employee Costs - Other	\$1,000.00	\$1,000.00	\$995.47	\$1,000.00	Ranger Protective Clothing
2050306	ANIMAL - Other Employee Costs			3003	Employee Costs - Other	\$0.00	\$0.00	\$53.00	\$0.00	
2050307	ANIMAL - Motor Vehicle Expenses			9400	Plant Operating Costs Allocated	\$8,348.00	\$8,348.00	\$6,750.12	\$0.00	
2050308	ANIMAL - Telephone/Mobile			3103	Communication Expenses	\$500.00	\$500.00	\$1,663.45	\$2,000.00	Ranger Mobile \$2,000
2050309	ANIMAL - Printing & Stationery			3103	Printing & Stationery	\$600.00	\$600.00	\$705.58	\$1,000.00	Printing costs for renewal forms etc
2050310	ANIMAL - Expensed Minor Asset Purchases			3100	Contractors & Consultants	\$3,000.00	\$3,000.00	\$0.00	\$0.00	
2050310	ANIMAL - Expensed Minor Asset Purchases			3102	Postage & Freight	\$0.00	\$0.00	\$11.22	\$0.00	
2050310	ANIMAL - Expensed Minor Asset Purchases			3111	Other Materials & Contracts	\$0.00	\$0.00	\$340.91	\$2,000.00	Replacement Furniture \$1,000, Minor Equipment \$1,000
2050311	ANIMAL - Animal Destruction			3111	Other Materials & Contracts	\$500.00	\$500.00	\$379.09	\$500.00	Animal Destruction
2050312	ANIMAL - Animal Pound Maintenance	BM030		3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$2,078.66	\$3,466.00	
2050312	ANIMAL - Animal Pound Maintenance	BM030		9100	Materials/Stock Purchased	\$0.00	\$0.00	\$0.00	\$2,314.00	
2050312	ANIMAL - Animal Pound Maintenance	BM030		3111	Other Materials & Contracts	\$3,000.00	\$3,000.00	\$335.57	\$3,000.00	Solar lighting and general building maintenance
2050312	ANIMAL - Animal Pound Maintenance	BM030		9300	Labour Overheads Allocated	\$0.00	\$0.00	\$2,818.65	\$3,473.00	
2050312	ANIMAL - Animal Pound Maintenance	BM030		9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$186.00	\$306.00	
2050313	ANIMAL - Animal Pound Operations	BO030		3600	Insurance - Premiums	\$70.00	\$70.00	\$70.00	\$70.61	
2050313	ANIMAL - Animal Pound Operations	BO030		9111	Other Materials & Contracts	\$1,300.00	\$1,300.00	\$506.88	\$1,300.00	Food for animal sustenance \$1,200, Cleaning products \$100

COA	Description	Job	Description	IE	Incl/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
2050314	ANIMAL - Relief Ranger Services			3000	Employee Costs - Salaries & Wages	\$9,413.00	\$9,413.00	\$7,363.18	\$1,502.00	Staff costs other than Ranger
2050314	ANIMAL - Relief Ranger Services			9300	Labour Overheads Allocated	\$15,656.00	\$15,656.00	\$9,989.60	\$1,505.00	
2050314	ANIMAL - Relief Ranger Services			9400	Plant Operating Costs Allocated	\$226.00	\$226.00	\$39.65	\$0.00	
2050315	ANIMAL - Insurance (Other Than Buildings)			3600	Insurance - Premiums	\$1,828.00	\$1,828.00	\$1,827.96	\$2,323.80	
2050391	ANIMAL - Loss on Disposal of Assets			3300	Loss on Asset Disposal	\$6,428.00	\$8,428.00	\$10,366.54	\$0.00	
2050392	ANIMAL - Depreciation			3400	Depreciation - Ex Asset Register	\$700.00	\$700.00	\$2,291.91	\$2,291.00	From Depreciation Budget
2050399	ANIMAL - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$26,025.00	\$26,025.00	\$20,812.63	\$32,579.00	
Operating Income										
3050300	ANIMAL - Pound Fees			1304	Fees & Charges - Other	-\$100.00	-\$100.00	-\$595.45	-\$600.00	
3050301	ANIMAL - Animal Registration Fees			1304	Fees & Charges - Other	-\$12,000.00	-\$12,000.00	-\$11,629.49	-\$12,000.00	Dot and Cat Renewals
3050302	ANIMAL - Fines and Penalties			1301	Fees & Charges - Fines & Penalties	-\$2,000.00	-\$2,000.00	-\$1,000.00	-\$1,000.00	Animal Control Related Infringements
3050303	ANIMAL - Animal Destruction Fees			1304	Fees & Charges - Other	-\$100.00	-\$100.00	\$0.00	-\$100.00	Animal Destruction Fees
3050304	ANIMAL - Hire of Ranger Services			1304	Fees & Charges - Other	-\$1,000.00	-\$1,000.00	-\$2,101.54	-\$1,000.00	Charge for the use of the Town's Ranger by other local governments
3050305	ANIMAL - Other Fees & Charges			1304	Fees & Charges - Other	-\$100.00	-\$100.00	-\$45.45	-\$100.00	Nominal fee for anti-barking devices
Other Law, Order & Public Safety										
Operating Expenditure										
2050400	O.L.O.P.S - Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$19,682.00	\$19,682.00	\$18,938.66	\$28,771.00	
2050401	O.L.O.P.S - Superannuation			3001	Employee Costs - Superannuation	\$2,646.00	\$2,646.00	\$2,602.38	\$4,847.00	
2050402	O.L.O.P.S - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$629.00	\$629.00	\$629.10	\$952.00	
2050407	O.L.O.P.S - Motor Vehicle Expenses			9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$5,096.89	\$16,538.76	
2050408	O.L.O.P.S - LEMC Support			3111	Other Materials & Contracts	\$10,000.00	\$10,000.00	\$5,880.00	\$10,000.00	LEMC Support Officer
2050410	O.L.O.P.S - CCTV Maintenance			3111	Other Materials & Contracts	\$3,500.00	\$3,500.00	\$4,062.00	\$20,000.00	CCTV Repairs \$15,000, Maintenance \$5,000
2050410	O.L.O.P.S - Insurance			3600	Insurance - Premiums	\$1,948.00	\$1,948.00	\$2,034.96	\$2,445.37	From Property Insurance and Liability Insurance Budget
2050415	O.L.O.P.S - Advertising			3108	Advertising	\$1,500.00	\$1,500.00	\$1,761.82	\$1,500.00	
2050416	O.L.O.P.S - Sundry Expenditure			3111	Other Materials & Contracts	\$0.00	\$0.00	\$180.00	\$0.00	
2050417	O.L.O.P.S - SEMC Local Emergency Awareness			3111	Other Materials & Contracts	\$0.00	\$0.00	\$3,226.53	\$19,466.82	\$381.82 Accounts Payable Carry Forward plus \$19085
2050492	O.L.O.P.S - Depreciation			3400	Depreciation - Ex Asset Register	\$17,375.00	\$17,375.00	\$17,374.77	\$17,365.00	From Depreciation Budget
2050497	O.L.O.P.S - Community Services Allocated			9700	Community Services Allocated/Recovered	\$7,045.00	\$7,045.00	\$5,488.27	\$8,523.00	
2050499	O.L.O.P.S - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$17,350.00	\$17,350.00	\$13,875.11	\$21,719.00	
Operating Income										
3050400	O.L.O.P.S - Impounded Vehicles Fees			1301	Fees & Charges - Fines & Penalties	\$0.00	\$0.00	-\$88.00	-\$100.00	
3050402	O.L.O.P.S - LEMC Contribution			1102	Contribution Income - Operating	-\$5,000.00	-\$5,000.00	-\$5,000.00	\$0.00	

SHIRE OF NARROGIN
SCHEDULE 07 - HEALTH
 Financial Statement for Period Ended
 30 June 2017

PROGRAMME SUMMARY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Preventative Services - Meat Inspection		0.00		0.00		0.00
Health Inspection and Administration		125,838.00		100,225.38		194,491.80
Preventative Services - Pest Control		0.00		0.00		0.00
OPERATING REVENUE						
Preventative Services - Meat Inspection	0.00		0.00		2,000.00	
Health Inspection and Administration	7,500.00		5,324.00		5,500.00	
Preventative Services - Pest Control	0.00		0.00		0.00	
SUB-TOTAL	7,500.00	125,838.00	5,324.00	100,225.38	7,500.00	194,491.80
CAPITAL EXPENDITURE						
Preventative Services - Meat Inspection		0.00		0.00		0.00
Health Inspection and Administration		0.00		0.00		0.00
Preventative Services - Pest Control		0.00		0.00		0.00
CAPITAL REVENUE						
Preventative Services - Meat Inspection	0.00		0.00		0.00	
Health Inspection and Administration	0.00		0.00		0.00	
Preventative Services - Pest Control	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PROGRAMME SUMMARY	7,500.00	125,838.00	5,324.00	100,225.38	7,500.00	194,491.80

SHIRE OF NARROGIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2017

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
PREVENTIVE SERVICES - MEAT INSPECTION						
OPERATING EXPENDITURE						
2070200 MEAT - Salaries & Wages		0.00		0.00		0.00
2070201 MEAT - Superannuation		0.00		0.00		0.00
2070202 MEAT - Workers Comp Insurance		0.00		0.00		0.00
2070203 MEAT- Allowances		0.00		0.00		0.00
2070204 MEAT- Training & Development		0.00		0.00		0.00
2070205 MEAT- Other Employee Expenses		0.00		0.00		0.00
2070206 MEAT- Expensed Minor Asset Purchases		0.00		0.00		0.00
2070207 MEAT- Legal Expenses		0.00		0.00		0.00
2070208 MEAT- Communication Expenses		0.00		0.00		0.00
2070209 MEAT- Insurance Expenses		0.00		0.00		0.00
2070292 MEAT- Depreciation		0.00		0.00		0.00
2070298 MEAT- Staff Housing Costs Allocated		0.00		0.00		0.00
2070299 MEAT- Administration Allocated		0.00		0.00		0.00
OPERATING REVENUE						
3070200 MEAT- Contributions & Donations	0.00		0.00		0.00	
3070201 MEAT- Reimbursements	0.00		0.00		0.00	
3070202 MEAT- Fees & Charges	0.00		0.00		2,000.00	
3070203 MEAT- Grants	0.00		0.00		0.00	
3070204 MEAT- Other Income	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	2,000.00	0.00
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PREVENTIVE SERVICES - MEAT INSPECTION	0.00	0.00	0.00	0.00	2,000.00	0.00

SHIRE OF NARROGIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2017

HEALTH INSPECTION & ADMIN	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2070300 HEALTH - Salaries & Wages		80,594.00		63,754.94		131,951.00
2070301 HEALTH - Superannuation		7,656.00		6,473.27		13,804.00
2070302 HEALTH - Workers Comp Insurance		2,485.00		2,485.46		4,129.00
2070303 HEALTH - Allowances		300.00		325.00		325.00
2070304 HEALTH - Training & Development		1,500.00		1,435.91		1,500.00
2070305 HEALTH - Other Employee Expenses		0.00		0.00		0.00
2070306 HEALTH - Expensed Minor Asset Purchases		350.00		0.00		380.00
2070307 HEALTH - Legal Expenses		0.00		0.00		0.00
2070308 HEALTH - Contract EHO		0.00		0.00		0.00
2070309 HEALTH - Analytical Expenses		3,000.00		1,365.00		3,500.00
2070310 HEALTH - Control Expenses		1,500.00		1,504.05		3,500.00
2070311 HEALTH - Communication Expenses		600.00		241.16		500.00
2070312 HEALTH - Insurance Expenses		1,828.00		1,827.96		2,323.80
2070392 HEALTH - Depreciation		0.00		0.00		0.00
2070398 HEALTH - Staff Housing Costs Allocated		0.00		0.00		0.00
2070399 HEALTH - Administration Allocated		26,025.00		20,812.63		32,579.00
OPERATING REVENUE						
3070300 HEALTH - Health Regulatory Licenses	1,000.00		1,094.00		1,000.00	
3070301 HEALTH - Health Regulatory Fees and Charges	3,500.00		3,130.00		3,000.00	
3070302 HEALTH - Health Regulatory Fines and Penalties	3,000.00		1,100.00		1,500.00	
3070303 HEALTH - Health Officer Services Charged Out	0.00		0.00		0.00	
3070304 HEALTH - Contributions & Donations	0.00		0.00		0.00	
3070305 HEALTH - Reimbursements	0.00		0.00		0.00	
3070306 HEALTH - Grants	0.00		0.00		0.00	
3070307 HEALTH - Other Income	0.00		0.00		0.00	
SUB-TOTAL	7,500.00	125,838.00	5,324.00	100,225.38	5,500.00	194,491.80
CAPITAL EXPENDITURE						
4070350 HEALTH - Furniture & Equipment (Capital)		0.00		0.00		0.00
4070355 HEALTH - Plant & Equipment (Capital)		0.00		0.00		0.00
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - HEALTH INSPECTION & ADMIN	7,500.00	125,838.00	5,324.00	100,225.38	5,500.00	194,491.80

SHIRE OF NARROGIN
SCHEDULE 07 - HEALTH
Financial Statement for Period Ended
30 June 2017

PREVENTIVE SERVICES - PEST CONTROL

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2070400 PEST - Salaries & Wages		0.00		0.00		0.00
2070401 PEST - Superannuation		0.00		0.00		0.00
2070402 PEST - Workers Comp Insurance		0.00		0.00		0.00
2070403 PEST - Allowances		0.00		0.00		0.00
2070404 PEST - Training & Development		0.00		0.00		0.00
2070405 PEST - Other Employee Expenses		0.00		0.00		0.00
2070406 PEST - Expensed Minor Asset Purchases		0.00		0.00		0.00
2070407 PEST - Legal Expenses		0.00		0.00		0.00
2070408 PEST - Communication Expenses		0.00		0.00		0.00
2070409 PEST - Insurance Expenses		0.00		0.00		0.00
2070492 PEST - Depreciation		0.00		0.00		0.00
2070498 PEST - Staff Housing Costs Allocated		0.00		0.00		0.00
2070499 PEST - Administration Allocated		0.00		0.00		0.00
OPERATING REVENUE						
3070400 PEST - Contributions & Donations	0.00		0.00		0.00	
3070401 PEST - Reimbursements	0.00		0.00		0.00	
3070402 PEST - Fees & Charges	0.00		0.00		0.00	
3070403 PEST - Grants	0.00		0.00		0.00	
3070404 PEST - Other Income	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PREVENTIVE SERVICES - PEST CONTROL	0.00	0.00	0.00	0.00	0.00	0.00

Annual Budget 2016-17
Schedule 7 - Health

COA	Description	Job	Description	IE	Incl/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
	Preventative Services - Meat Inspection									
	Operating Expenditure									
	Operating Income									
3070202	MEAT- Fees & Charges			1304	Fees & Charges - Other	\$0.00	\$0.00	\$0.00	-\$2,000.00	
	Preventative Services - Inspection/Admin									
	Operating Expenditure									
2070300	HEALTH - Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$60,594.00	\$80,594.00	\$63,754.94	\$131,951.00	EHO, EMDRS (20%) and Admin Officer (18%) allocation
2070301	HEALTH - Superannuation			3001	Employee Costs - Superannuation	\$7,656.00	\$7,656.00	\$6,473.27	\$13,804.00	
2070302	HEALTH - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$2,485.00	\$2,485.00	\$2,485.46	\$4,129.00	
2070303	HEALTH - Allowances			3003	Employee Costs - Other	\$300.00	\$300.00	\$325.00	\$325.00	EHO Protective Clothing
2070304	HEALTH - Training & Development			3003	Employee Costs - Other	\$1,500.00	\$1,500.00	\$1,435.91	\$1,500.00	EHO Training and Development
2070306	HEALTH - Expensed Minor Asset Purchases			3111	Other Materials & Contracts	\$350.00	\$350.00	\$0.00	\$380.00	Sound Meter \$380
2070309	HEALTH - Analytical Expenses			3111	Other Materials & Contracts	\$3,000.00	\$3,000.00	\$1,365.00	\$3,500.00	Analytical Expenses
2070310	HEALTH - Control Expenses			3111	Other Materials & Contracts	\$1,500.00	\$1,500.00	\$1,504.05	\$3,500.00	Food Control Expenses \$1,500, Mazzia Larviciding \$2,000
2070311	HEALTH - Communication Expenses			3104	Communication Expenses	\$600.00	\$600.00	\$241.16	\$500.00	EHO Telephone contingency
2070312	HEALTH - Insurance Expenses			3600	Insurance - Premiums	\$1,828.00	\$1,828.00	\$1,827.96	\$2,323.80	
2070399	HEALTH - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$26,025.00	\$26,025.00	\$20,812.63	\$32,579.00	
	Operating Income									
3070300	HEALTH - Health Regulatory Licenses			1300	Fees & Charges - Licences	-\$1,000.00	-\$1,000.00	-\$1,094.00	-\$1,000.00	Nominal Fee
3070301	HEALTH - Health Regulatory Fees and Charges			1304	Fees & Charges - Other	-\$3,500.00	-\$3,500.00	-\$3,130.00	-\$3,000.00	Food and Health Act Registration Fees
3070302	HEALTH - Health Regulatory Fines and Penalties			1301	Fees & Charges - Fines & Penalties	-\$3,000.00	-\$3,000.00	-\$1,100.00	-\$1,500.00	EHO Services to other: Local Governments
	Preventative Services - Pest Control									
	Operating Expenditure									
	Operating Income									

SHIRE OF NARROGIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2017

PROGRAMME SUMMARY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Pre-School		10,253.00		8,332.94		12,661.20
Home and Community Care (HACC)		909,589.00		793,559.09		901,041.12
Commonwealth Home Care Packages (CHCP)		215,509.00		154,987.08		131,427.10
Commonwealth Home Support Program (CHSP)		111,790.00		163,421.04		223,926.20
Aged & Disability - Senior Citz Centre		51,316.00		46,569.83		59,022.20
Aged & Disability - Other		145,825.00		1,306,220.83		4,092,262.80
Other Welfare		59,187.00		36,751.16		72,640.71
OPERATING REVENUE						
Pre-School	3,255.00		0.00		3,255.00	
Home and Community Care (HACC)	904,581.00		950,650.95		904,081.00	
Commonwealth Home Care Packages (CHCP)	215,500.00		163,099.82		99,005.00	
Commonwealth Home Support Program (CHSP)	80,500.00		178,229.57		212,645.00	
Aged & Disability - Senior Citz Centre	5,375.00		436.00		500.00	
Aged & Disability - Other	82,803.00		5,322,729.92		43,900.00	
Other Welfare	110,550.00		42,454.55		24,000.00	
SUB-TOTAL	1,402,564.00	1,503,469.00	6,657,600.81	2,509,841.97	1,287,386.00	5,492,981.33
CAPITAL EXPENDITURE						
Pre-School		0.00		0.00		0.00
Home and Community Care (HACC)		619,812.00		957,252.09		24,000.00
Commonwealth Home Care Packages (CHCP)		103,178.00		283,950.00		10,000.00
Commonwealth Home Support Program (CHSP)		0.00		92,250.00		0.00
Aged & Disability - Senior Citz Centre		0.00		0.00		0.00
Aged & Disability - Other		132,872.00		138,159.29		24,000.00
Other Welfare		140,000.00		0.00		96,000.00
CAPITAL REVENUE						
Pre-School	0.00		0.00		0.00	
Home and Community Care (HACC)	702,990.00		1,024,463.00		14,000.00	
Commonwealth Home Care Packages (CHCP)	10,000.00		15,233.00		10,000.00	
Commonwealth Home Support Program (CHSP)	0.00		0.00		0.00	
Aged & Disability - Senior Citz Centre	0.00		0.00		0.00	
Aged & Disability - Other	6,000.00		60.86		5,500.00	
Other Welfare	30,000.00		0.00		72,000.00	
SUB-TOTAL	748,990.00	995,862.00	1,039,756.86	1,471,611.38	101,500.00	154,000.00
TOTAL - PROGRAMME SUMMARY	2,151,554.00	2,499,331.00	7,697,357.67	3,981,453.35	1,388,886.00	5,646,981.33

SHIRE OF NARROGIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2017

PRE-SCHOOL	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2080100 PRE-SCHOOL - Building Operating Expenses		0.00		0.00		0.00
2080101 PRE-SCHOOL - Building Maintenance		0.00		0.00		0.00
2080102 PRE-SCHOOL - Insurance (Other Than Buildings)		1,219.00		1,218.63		1,549.20
2080103 PRE-SCHOOL - School Donation		0.00		0.00		0.00
2080191 PRE-SCHOOL - Loss on Disposal of Assets		0.00		0.00		0.00
2080192 PRE-SCHOOL - Depreciation		0.00		0.00		0.00
2080197 PRE-SCHOOL - Community Services Allocated		4,697.00		3,645.50		5,682.00
2080199 PRE-SCHOOL - Administration Allocated		4,337.00		3,468.81		5,430.00
OPERATING REVENUE						
3080100 PRE-SCHOOL - Fees & Charges	3,255.00		0.00		3,255.00	
3080101 PRE-SCHOOL - Grant Funding	0.00		0.00		0.00	
3080103 PRE-SCHOOL - Contributions & Donations	0.00		0.00		0.00	
3080104 PRE-SCHOOL - Reimbursements	0.00		0.00		0.00	
3080120 PRE-SCHOOL - Other Income	0.00		0.00		0.00	
3080190 PRE-SCHOOL - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	3,255.00	10,253.00	0.00	8,332.94	3,255.00	12,661.20
CAPITAL EXPENDITURE						
4080160 PRE-SCHOOL - Building (Capital)				0.00		0.00
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PRE-SCHOOL	3,255.00	10,253.00	0.00	8,332.94	3,255.00	12,661.20

SHIRE OF NARROGIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2017

HOME AND COMMUNITY CARE (HACC)	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
2080300 HACC - Salaries & Wages		55,436.00		64,375.79		55,316.00
2080301 HACC - Superannuation		5,544.00		9,124.02		8,160.00
2080302 HACC - Workers Comp Insurance		15,418.00		15,571.81		15,742.00
2080303 HACC - Allowances		0.00		0.00		0.00
2080304 HACC - Training & Development		10,000.00		12,636.82		12,026.91
2080305 HACC - Recruitment		0.00		0.00		0.00
2080306 HACC - Occupational Health & Safety		0.00		9.09		0.00
2080307 HACC - Fringe Benefits Tax (FBT)		6,000.00		0.00		6,000.00
2080308 HACC - Leave (All Staff)		0.00		0.00		0.00
2080310 HACC - Advertising & Promotions		2,000.00		516.74		1,000.00
2080311 HACC - Subscriptions & Memberships		4,533.00		2,147.10		2,270.00
2080312 HACC - Security System		2,000.00		2,180.72		1,230.00
2080313 HACC - Information Systems		1,500.00		3,708.60		4,000.00
2080314 HACC - Motor Vehicles Expenses		21,500.00		52,016.63		60,937.00
2080315 HACC - Office Equipment Mtce		2,000.00		6,741.68		7,000.00
2080316 HACC - Telephones / Mobiles		3,000.00		3,100.53		3,000.00
2080317 HACC - Printing & Stationery		7,500.00		2,047.34		7,500.00
2080318 HACC - Expensed Minor Asset Purchases		2,000.00		1,341.82		2,000.00
2080319 HACC - Travel & Accommodation		500.00		919.04		1,000.00
2080320 HACC - General Office Expenses		4,000.00		4,703.55		500.00
2080321 HACC - Insurance (Other than Bldgs & W/Comp)		1,219.00		1,218.63		1,549.20
2080322 HACC - Sundry Expenditure		1,500.00		1,271.46		1,500.00
2080330 HACC - Building Electricity		10,450.00		0.00		10,450.00
2080331 HACC - Building Water		5,145.00		7,674.25		7,850.00
2080332 HACC - Building Insurance		1,539.00		1,615.95		1,554.01
2080333 HACC - Building Maintenance		10,420.00		3,639.48		12,002.00
2080334 HACC - Building Rates		3,500.00		0.00		3,500.00
2080335 HACC - Audit Fees		1,000.00		500.00		1,000.00
2080340 HACC - Customer Services Expenses		168,200.00	Jobs	89,607.83		86,200.00
2080341 HACC - Assessments Expenses		22,500.00	Jobs	4,618.41		22,500.00
2080342 HACC - Counselling & Support Expenses		220.00	Jobs	0.00		220.00
2080343 HACC - Person Care Expenses		22,500.00	Jobs	20,546.00		22,500.00
2080344 HACC - Domestic Assistance Expenses (Home Help)		144,498.00	Jobs	127,610.58		145,598.00
2080345 HACC - Social Support Expenses		31,750.00	Jobs	29,590.98		31,750.00
2080346 HACC - Home Maintenance Expenses		40,600.00	Jobs	43,109.10		40,600.00
2080347 HACC - Transport Services Expense		26,417.00	Jobs	26,051.45		11,000.00
2080348 HACC - Centre Based Day Care Expenses		151,800.00	Jobs	145,571.79		152,300.00
2080349 HACC - Respite Care Expenses		5,500.00	Jobs	2,002.93		5,500.00
2080350 HACC - Client Care Coordination Expenses		6,930.00	Jobs	46.29		6,930.00
2080351 HACC - Meals on Wheels Expenses		26,750.00	Jobs	38,440.47		39,550.00
2080352 HACC - Other Food Services		5,500.00	Jobs	5,076.23		5,500.00
2080391 HACC - Loss on Disposal of Assets		4,983.00		1,611.43		11,500.00
2080392 HACC - Depreciation		0.00		0.00		0.00
2080397 HACC - Community Services Allocated		0.00		3,645.50		0.00
2080399 HACC - Administration Allocated		73,737.00		58,969.05		92,306.00

SHIRE OF NARROGIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2017

HOME AND COMMUNITY CARE (HACC) (Continued)	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
3080300 HACC - Recurrent Grant Funding	828,371.00		840,797.00		828,371.00	
3080301 HACC - Non-Recurrent Grant Funding	0.00		0.00		0.00	
3080302 HACC - User Charges - Domestic Assistance	24,000.00		28,906.00		24,000.00	
3080303 HACC - User Charges - Personal Care	1,510.00		4,710.15		1,510.00	
3080304 HACC - User Charges - Centre Based Day Care	17,500.00		21,023.44		17,500.00	
3080305 HACC - User Charges - Social Support	3,700.00		6,981.82		3,000.00	
3080306 HACC - User Charges - Transport	3,000.00		8,428.35		3,000.00	
3080307 HACC - User Charges - Home Maintenance	3,000.00		2,404.92		3,000.00	
3080308 HACC - User Charges - Other	0.00		0.00		0.00	
3080309 HACC - Contributions & Donations	0.00		3,636.37		1,000.00	
3080310 HACC - Reimbursements	0.00		0.00		0.00	
3080311 HACC - Other Grants	0.00		696.84		0.00	
3080312 HACC - Other Income	1,000.00		191.36		200.00	
3080313 HACC - User Charges - Meals on Wheels	22,500.00		32,874.70		22,500.00	
3080314 HACC - User Charges - Other Food Services	0.00		0.00		0.00	
3080315 HACC - User Charges - CSIA	0.00		0.00		0.00	
3080390 HACC - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	904,581.00	909,589.00	950,650.95	793,559.09	904,081.00	901,041.12
CAPITAL EXPENDITURE						
4080350 HACC - Furniture & Equipment (Capital)		0.00		0.00		0.00
4080355 HACC - Plant & Equipment (Capital)	Jobs	29,000.00		27,529.09		24,000.00
4080360 HACC - Building (Capital)	Jobs	0.00		0.00		0.00
4080370 HACC - Transfers To Reserve		590,812.00		929,723.00		0.00
CAPITAL REVENUE						
5080350 HACC - Proceeds on Disposal of Assets	Jobs	10,000.00		12,272.73		10,000.00
5080351 HACC - Realisation on Disposal of Assets		(10,000.00)		(12,272.73)		(10,000.00)
5080352 HACC - Transfers From Reserve		702,990.00		1,024,463.00		14,000.00
SUB-TOTAL		702,990.00		1,024,463.00		14,000.00
TOTAL - HOME AND COMMUNITY CARE (HACC)		1,607,571.00		1,750,811.18		918,081.00
		1,529,401.00		1,975,113.95		925,041.12

SHIRE OF NARROGIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2017

COMMONWEALTH HOME CARE PACKAGES (CHCP)	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
2080400 CHCP - Salaries & Wages		35,000.00		3,021.60		10,000.00
2080401 CHCP - Superannuation		3,500.00		5,002.98		1,450.00
2080402 CHCP - Workers Comp Insurance		6,119.00		4,185.46		1,939.00
2080403 CHCP - Allowances		0.00		0.00		0.00
2080404 CHCP - Training & Development		2,000.00		1,961.73		2,200.00
2080405 CHCP - Recruitment		500.00		0.00		500.00
2080406 CHCP - Occupational Health & Safety		300.00		0.00		300.00
2080407 CHCP - Fringe Benefits Tax (FBT)		0.00		0.00		0.00
2080410 CHCP - Advertising & Promotions		0.00		0.00		0.00
2080411 CHCP - Subscriptions & Memberships		0.00		0.00		0.00
2080412 CHCP - Security System		0.00		0.00		0.00
2080413 CHCP - Information Systems		4,639.00		3,096.54		4,000.00
2080414 CHCP - Motor Vehicles Expenses		13,657.00		10,793.44		12,355.90
2080415 CHCP - Office Equipment Mtce		2,000.00		0.00		2,000.00
2080416 CHCP - Telephones / Mobiles		1,000.00		1,165.00		1,200.00
2080417 CHCP - Printing & Stationery		1,000.00		0.00		200.00
2080418 CHCP - Expensed Minor Asset Purchases		0.00		0.00		0.00
2080419 CHCP - Travel & Accommodation		0.00		0.00		0.00
2080420 CHCP - General Office Expenses		500.00		13.64		500.00
2080421 CHCP - Insurance (Other than Bldgs & W/Comp)		1,219.00		1,218.63		1,549.20
2080422 CHCP - Audit Fees		1,000.00		0.00		1,000.00
2080423 CHCP - Sundry Expenditure		0.00		0.00		0.00
2080430 CHCP - Building Electricity		0.00		0.00		0.00
2080431 CHCP - Building Water		0.00		0.00		0.00
2080432 CHCP - Building Insurance		0.00		0.00		0.00
2080433 CHCP - Building Maintenance		500.00		150.91		200.00
2080434 CHCP - Building Rates		0.00		0.00		0.00
2080440 CHCP - Customer Services Expenses	Jobs	14,200.00		8,354.30		6,765.00
2080441 CHCP - Assessments Expenses	Jobs	1,100.00		4,297.69		1,095.00
2080442 CHCP - Personal Care Expenses	Jobs	44,300.00		35,901.68		22,955.00
2080443 CHCP - Domestic Assistance Expenses (Home Help)	Jobs	16,450.00		16,612.39		8,613.00
2080444 CHCP - Social Support Expenses	Jobs	13,750.00		14,925.80		8,213.00
2080445 CHCP - Home Maintenance Expenses	Jobs	4,800.00		1,249.02		1,780.00
2080446 CHCP - Transport Services Expense	Jobs	2,200.00		4,687.58		2,190.00
2080447 CHCP - Centre Based Day Care Expenses	Jobs	8,200.00		1,256.59		1,820.00
2080448 CHCP - Client Care Coordination Expenses	Jobs	11,550.00		12,633.97		6,023.00
2080449 CHCP - Food Services	Jobs	0.00		0.00		0.00
2080491 CHCP - Loss on Disposal of Assets		0.00		0.00		0.00
2080492 CHCP - Depreciation		0.00		0.00		0.00
2080497 CHCP - Community Services Allocated		0.00		3,645.50		0.00
2080499 CHCP - Administration Allocated		26,025.00		20,812.63		32,579.00

SHIRE OF NARROGIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2017

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
COMMONWEALTH HOME CARE PACKAGES (CHCP) (Continued)						
OPERATING REVENUE						
3080400 CHCP - Recurrent Grant Funding	203,000.00		145,553.37		86,505.00	
3080401 CHCP - Non-Recurrent Grant Funding	0.00		0.00		0.00	
3080402 CDC - User Charges	12,500.00		16,579.62		12,500.00	
3080403 CHCP - Contributions & Donations	0.00		0.00		0.00	
3080404 CHCP - Reimbursements	0.00		966.83		0.00	
3080405 CHCP - Other Grants	0.00		0.00		0.00	
3080406 CHCP - Other Income	0.00		0.00		0.00	
3080490 CHCP - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	215,500.00	215,509.00	163,099.82	154,987.08	99,005.00	131,427.10
CAPITAL EXPENDITURE						
4080450 CHCP - Furniture & Equipment (Capital) Jobs		10,000.00		0.00		10,000.00
4080455 CHCP - Plant & Equipment (Capital) Jobs		0.00		0.00		0.00
4080460 CHCP - Building (Capital) Jobs		0.00		0.00		0.00
4080470 CHCP - Transfers To Reserve		93,178.00		283,950.00		0.00
CAPITAL REVENUE						
5080450 CHCP - Proceeds on Disposal of Assets Jobs	0.00		0.00		0.00	
5080451 CHCP - Realisation on Disposal of Assets	0.00		0.00		0.00	
5080452 CHCP - Transfers From Reserve	10,000.00		15,233.00		10,000.00	
SUB-TOTAL	10,000.00	103,178.00	15,233.00	283,950.00	10,000.00	10,000.00
TOTAL - COMMONWEALTH HOME CARE PACKAGES (CHCP)	225,500.00	318,687.00	178,332.82	438,937.08	109,005.00	141,427.10

SHIRE OF NARROGIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2017

COMMONWEALTH HOME SUPPORT PROGRAM (CHSP)	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
2080500 CHSP - Salaries & Wages		10,000.00		47,690.54		58,500.00
2080501 CHSP - Superannuation		1,000.00		1,590.82		4,930.00
2080502 CHSP - Workers Comp Insurance		2,366.00		1,988.19		4,612.00
2080503 CHSP - Allowances		0.00		0.00		0.00
2080504 CHSP - Training & Development		1,000.00		138.41		2,000.00
2080505 CHSP - Recruitment		0.00		0.00		0.00
2080506 CHSP - Occupational Health & Safety		0.00		0.00		0.00
2080507 CHSP - Fringe Benefits Tax (FBT)		0.00		0.00		0.00
2080510 CHSP - Advertising & Promotions		0.00		0.00		500.00
2080511 CHSP - Subscriptions & Memberships		0.00		0.00		0.00
2080512 CHSP - Security System		0.00		0.00		0.00
2080513 CHSP - Information Systems		500.00		1,102.00		4,200.00
2080514 CHSP - Motor Vehicles Expenses		0.00		0.00		0.00
2080515 CHSP - Office Equipment Mtce		0.00		0.00		0.00
2080516 CHSP - Telephones / Mobiles		1,295.00		2,246.09		4,300.00
2080517 CHSP - Printing & Stationery		0.00		0.00		0.00
2080518 CHSP - Expensed Minor Asset Purchases		0.00		0.00		0.00
2080519 CHSP - Travel & Accommodation		0.00		0.00		0.00
2080520 CHSP - General Office Expenses		0.00		0.00		2,000.00
2080521 CHSP - Insurance (Other than Bldgs & W/Comp)		1,219.00		1,218.63		1,549.20
2080522 CHSP - General Expenditure		1,500.00		711.06		4,500.00
2080530 CHSP - Building Electricity		0.00		0.00		0.00
2080531 CHSP - Building Water		0.00		0.00		0.00
2080532 CHSP - Building Insurance		0.00		0.00		0.00
2080533 CHSP - Building Maintenance		2,000.00		0.00		0.00
2080534 CHSP - Building Rates		0.00		0.00		0.00
2080540 CHSP - Customer Services Expenses		5,620.00	Jobs	1,203.60		26,599.00
2080541 CHSP - Respite Care Expenses		56,000.00	Jobs	76,237.62		76,750.00
2080591 CHSP - Loss on Disposal of Assets		0.00		0.00		0.00
2080592 CHSP - Depreciation		11,940.00		11,773.47		11,767.00
2080597 CHSP - Community Services Allocated		0.00		3,645.50		0.00
2080599 CHSP - Administration Allocated		17,350.00		13,875.11		21,719.00
OPERATING REVENUE						
3080500 CHSP - Recurrent Grant Funding	80,000.00		170,301.09		207,645.00	
3080501 CHSP - Non-Recurrent Grant Funding	0.00		0.00		0.00	
3080502 CHSP - User Charges	500.00		7,928.48		5,000.00	
3080503 CHSP - Contributions & Donations	0.00		0.00		0.00	
3080504 CHSP - Reimbursements	0.00		0.00		0.00	
3080505 CHSP - Other Grants	0.00		0.00		0.00	
3080506 CHSP - Other Income	0.00		0.00		0.00	
3080590 CHSP - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	80,500.00	111,790.00	178,229.57	163,421.04	212,645.00	223,926.20

SHIRE OF NARROGIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2017

COMMONWEALTH HOME SUPPORT PROGRAM (CHSP) (Continued)		15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>CAPITAL EXPENDITURE</u>							
4080550 CHSP - Furniture & Equipment (Capital)	Jobs		0.00		0.00		0.00
4080555 CHSP - Plant & Equipment (Capital)	Jobs		0.00		0.00		0.00
4080560 CHSP - Building (Capital)	Jobs		0.00		0.00		0.00
4080570 CHSP - Transfers To Reserve			0.00		92,250.00		0.00
<u>CAPITAL REVENUE</u>							
5080550 CHSP - Proceeds on Disposal of Assets	Jobs	0.00		0.00		0.00	
5080551 CHSP - Realisation on Disposal of Assets		0.00		0.00		0.00	
5080552 CHSP - Transfers From Reserve		0.00		0.00		0.00	
SUB-TOTAL		0.00	0.00	0.00	92,250.00	0.00	0.00
TOTAL - COMMONWEALTH HOME SUPPORT PROGRAM (CHSP)		80,500.00	111,790.00	178,229.57	255,671.04	212,645.00	223,926.20

SHIRE OF NARROGIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2017

		15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
		Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
AGED & DISABILITY - SENIOR CITZ CENTRE							
OPERATING EXPENDITURE							
2080600 AGEDSNRS - Building Operating Expenses	Jobs		1,500.00		1,835.54		3,536.00
2080601 AGEDSNRS - Building Maintenance	Jobs		1,500.00		945.09		1,500.00
2080602 AGEDSNRS - Insurance (Other Than Buildings)			1,219.00		1,218.63		1,549.20
2080691 AGEDSNRS - Loss on Disposal of Assets			0.00		0.00		0.00
2080692 AGEDSNRS - Depreciation			25,050.00		25,049.96		25,036.00
2080697 AGEDSNRS - Community Services Allocated			4,697.00		3,645.50		5,682.00
2080699 AGEDSNRS - Administration Allocated			17,350.00		13,875.11		21,719.00
OPERATING REVENUE							
3080600 AGEDSNRS - Fees & Charges		3,300.00		0.00		0.00	
3080601 AGEDSNRS - Grant Funding		0.00		0.00		0.00	
3080602 AGEDSNRS - Contributions & Donations		0.00		0.00		0.00	
3080603 AGEDSNRS - Reimbursements		2,075.00		436.00		500.00	
3080604 AGEDSNRS - Other Income		0.00		0.00		0.00	
3080690 AGEDSNRS - Profit on Disposal of Assets		0.00		0.00		0.00	
SUB-TOTAL		5,375.00	51,316.00	436.00	46,569.83	500.00	59,022.20
CAPITAL EXPENDITURE							
4080650 AGEDSNRS - Building (Capital)	Jobs		0.00		0.00		0.00
CAPITAL REVENUE							
SUB-TOTAL		0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - AGED & DISABILITY - SENIOR CITZ CENTRE		5,375.00	51,316.00	436.00	46,569.83	500.00	59,022.20

SHIRE OF NARROGIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2017

AGED & DISABILITY - OTHER	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2080700 AGEDOTHER - Salaries & Wages		0.00		0.00		0.00
2080701 AGEDOTHER - Superannuation		0.00		213.33		0.00
2080702 AGEDOTHER - Workers Comp Insurance		1,347.00		1,220.00		1,226.00
2080703 AGEDOTHER - Allowances		0.00		0.00		0.00
2080704 AGEDOTHER - Training & Development		0.00		0.00		0.00
2080705 AGEDOTHER - Recruitment		0.00		0.00		0.00
2080706 AGEDOTHER - Occupational Health & Safety		0.00		0.00		0.00
2080707 AGEDOTHER - Fringe Benefits Tax (FBT)		0.00		0.00		0.00
2080708 AGEDOTHER - Motor Vehicle Expenses (CATS Program)		12,680.00		8,921.35		8,253.80
2080710 AGEDOTHER - Neurodegenerative Salaries & Wages		0.00		2,287.70		0.00
2080711 AGEDOTHER - Neurodegenerative Superannuation		0.00		189.32		0.00
2080712 AGEDOTHER - Neurodegenerative Motor Vehicle Expenses		0.00		0.00		0.00
2080715 AGEDOTHER - Veterans Homecare Salaries & Wages		6,000.00		8,483.14		6,000.00
2080716 AGEDOTHER - Veterans Homecare Superannuation		500.00		0.00		570.00
2080717 AGEDOTHER - Veterans Homecare General Expenditure		183.00		0.00		0.00
2080720 AGEDOTHER - Baptist Care Salaries & Wages		7,800.00		0.00		0.00
2080721 AGEDOTHER - Baptist Care Superannuation		780.00		150.35		0.00
2080722 AGEDOTHER - Baptist Care Training & Development		178.00		0.00		0.00
2080723 AGEOTHER - Commonwealth Carers Respite Salaries & Wages		1,000.00		6,247.72		10,300.00
2080724 AGEOTHER - Commonwealth Carers Respite Superannuation		95.00		0.00		979.00
2080725 AGEOTHER - Commonwealth Carers Respite General Expenditure		500.00		0.00		500.00
2080726 AGEOTHER - Juniper Community Salaries & Wages		70,000.00		15,700.83		23,200.00
2080727 AGEOTHER - Juniper Community Superannuation		6,650.00		0.00		2,204.00
2080728 AGEOTHER - Juniper Community General Expenditure		500.00		2,579.95		500.00
2080729 AGEOTHER - Juniper Community Community Expenses		1,762.00		1,369.05		1,762.00
2080730 AGEOTHER - Juniper Community Motor Vehicle Expenses		3,500.00		0.00		0.00
2080750 AGEDOTHER - Aged Friendly Communities Regional		20,000.00		50,000.00		20,000.00
2080760 AGEDOTHER - CATS Communication		500.00		0.00		500.00
2080761 AGEDOTHER - CATS Driver Meals		2,340.00		773.18		2,340.00
2080770 AGEDOTHER - Karinya Dementia Wing		0.00		1,200,000.00		4,006,328.00
2080791 AGEDOTHER - Loss on Disposal of Assets		9,510.00		8,084.91		7,600.00
OPERATING REVENUE						
3080700 AGEDOTHER - Baptist Care Contributions	9,000.00		0.00		0.00	
3080701 AGEDOTHER - CATS Fees & Charges	9,500.00		8,808.19		9,000.00	
3080702 AGEDOTHER - CATS Grants	0.00		0.00		0.00	
3080703 AGEDOTHER - Veterans Homecare Fees & Charges	6,810.00		6,879.67		6,900.00	
3080704 AGEDOTHER - Veterans Homecare Grants	0.00		0.00		0.00	
3080705 AGEDOTHER - Neurodegenerative Fees & Charges	0.00		2,925.00		0.00	
3080706 AGEDOTHER - Neurodegenerative Grants	0.00		0.00		0.00	
3080707 AGEDOTHER - PATS Voucher Income	2,000.00		2,047.70		2,000.00	
3080708 AGEDOTHER - Community Based Day Care (CBDC)	0.00		3,580.00		0.00	
3080710 AGEOTHER - CATS Contributions & Donations (inc GST)	4,000.00		4,530.00		2,000.00	
3080711 AGEOTHER - CATS Contributions & Donations (Ex GST)	0.00		200.00		0.00	
3080713 AGEOTHER - Commonwealth Carers Respite Fees & Charge	2,827.00		6,658.98		0.00	
3080720 AGEOTHER - Juniper Community Income	32,000.00		24,105.67		24,000.00	
3080725 AGEDOTHER - Grant Funding	0.00		5,206,328.07		0.00	
3080750 AGEDOTHER - Aged Friendly Communities Regional Grant	16,666.00		56,666.64		0.00	
3080790 AGEDOTHER - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	82,803.00	145,825.00	5,322,729.92	1,306,220.83	43,900.00	4,092,262.80
CAPITAL EXPENDITURE						
4080750 AGEDOTHER - Plant & Equipment (Capital)		24,000.00		22,379.80		24,000.00
4080755 AGEDOTHER - Transfer to Reserves		0.00		0.00		0.00
4080756 AGEDOTHER - Infrastructure Other (Capital)		108,872.00		115,779.49		0.00
CAPITAL REVENUE						
5080750 AGEDOTHER - Proceeds on Disposal of Assets		14,000.00		13,636.36		14,000.00
5080751 AGEDOTHER - Realisation on Disposal of Assets		(14,000.00)		(13,636.36)		(14,000.00)
5080755 AGEDOTHER - Transfer from Reserves		6,000.00		60.86		5,500.00
SUB-TOTAL	6,000.00	132,872.00	60.86	138,159.29	5,500.00	24,000.00
TOTAL - AGED & DISABILITY - OTHER	88,803.00	278,697.00	5,322,790.78	1,444,380.12	49,400.00	4,116,262.80

SHIRE OF NARROGIN
SCHEDULE 08 - EDUCATION & WELFARE
Financial Statement for Period Ended
30 June 2017

OTHER WELFARE	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2080800 WELFARE - DAIP		0.00		0.00		0.00
2080801 WELFARE - Youth Services		0.00		0.00		0.00
2080802 WELFARE - Insurance		1,884.00		1,883.96		2,380.71
2080803 WELFARE - Grant General Expenses		0.00		545.45		0.00
2080891 WELFARE - Loss on Disposal of Assets		0.00		0.00		0.00
2080892 WELFARE - Depreciation		750.00		749.94		750.00
2080897 WELFARE - Community Services Allocated		30,528.00		12,759.18		36,931.00
2080899 WELFARE - Administration Allocated		26,025.00		20,812.63		32,579.00
OPERATING REVENUE						
3080800 WELFARE - Contributions & Donations	550.00		0.00		0.00	
3080801 WELFARE - Reimbursements	0.00		0.00		0.00	
3080802 WELFARE - Grants	110,000.00		42,454.55		24,000.00	
3080803 WELFARE - Other Income	0.00		0.00		0.00	
3080890 WELFARE - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	110,550.00	59,187.00	42,454.55	36,751.16	24,000.00	72,640.71
CAPITAL EXPENDITURE						
4080850 WELFARE - Building (Capital)		140,000.00		0.00		96,000.00
4080870 WELFARE - Transfer to Reserves		0.00		0.00		0.00
CAPITAL REVENUE						
5080855 WELFARE - Transfer from Reserves	30,000.00		0.00		72,000.00	
SUB-TOTAL	30,000.00	140,000.00	0.00	0.00	72,000.00	96,000.00
TOTAL - OTHER WELFARE	140,550.00	199,187.00	42,454.55	36,751.16	96,000.00	168,640.71

Annual Budget 2016-17
Schedule 8 - Education & Welfare

COA	Description	Job	Description	IE	Incr/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
	Pre-School									
	Operating Expenditure									
2080102	PRE-SCHOOL - Insurance (Other Than Buildings)					\$1,219.00	\$1,219.00	\$1,218.63	\$1,549.20	
2080197	PRE-SCHOOL - Community Services Allocated					\$4,697.00	\$4,697.00	\$3,645.50	\$5,692.00	
2080199	PRE-SCHOOL - Administration Allocated					\$4,337.00	\$4,337.00	\$3,468.81	\$5,430.00	
	Operating Income									
2080100	PRE-SCHOOL - Fees & Charges					-\$3,255.00	-\$3,255.00	\$0.00	-\$3,255.00	
	Home & Community Care (HACC)									
	Operating Expenditure									
2080300	HACC - Salaries & Wages					\$55,436.00	\$55,436.00	\$64,375.79	\$55,316.00	
2080301	HACC - Superannuation					\$5,544.00	\$5,544.00	\$9,124.02	\$9,160.00	
2080302	HACC - Workers Comp Insurance					\$15,418.00	\$15,418.00	\$15,571.81	\$15,742.00	
2080304	HACC - Training & Development					\$0.00	\$0.00	\$192.87	\$0.00	
2080304	HACC - Training & Development					\$10,000.00	\$10,000.00	\$12,484.15	\$12,026.91	Training also includes Travel to Training plus \$26,91 Accounts Payable Carried Forward
2080306	HACC - Occupational Health & Safety					\$0.00	\$0.00	\$9.09	\$6,000.00	MCC Fringe Benefits Tax
2080307	HACC - Fringe Benefits Tax (FBT)					\$6,000.00	\$6,000.00	\$0.00	\$1,000.00	Includes allocation for Consumer Directed Care and WAAF
2080310	HACC - Advertising & Promotions					\$2,000.00	\$2,000.00	\$16.74	\$2,270.00	APRA \$180, COTA VA \$60, GGJ Consultants \$350, Agnet & Community Services \$1,570, Australian Ageing \$40, Aged Care Insist \$70
2080311	HACC - Subscriptions & Memberships					\$4,533.00	\$4,533.00	\$2,147.10	\$0.00	Security System Monitoring and Call Outs
2080312	HACC - Security System					\$0.00	\$0.00	\$81.82	\$1,230.00	
2080313	HACC - Information Systems					\$2,000.00	\$2,000.00	\$2,098.90	\$4,000.00	Security/Fax/Internet Line \$1,000, Internet \$1,000
2080314	HACC - Motor Vehicles Expenses					\$1,500.00	\$1,500.00	\$3,708.60	\$4,000.00	
2080314	HACC - Motor Vehicles Expenses					\$21,500.00	\$21,500.00	\$51,465.06	\$60,937.00	
2080314	HACC - Motor Vehicles Expenses					\$0.00	\$0.00	\$550.57	\$0.00	
2080314	HACC - Motor Vehicles Expenses					\$2,000.00	\$2,000.00	\$5,741.68	\$7,000.00	Photocopier Rental \$1,800, Maintenance \$3,500,
2080316	HACC - Telephones / Mobiles					\$9,000.00	\$9,000.00	\$3,100.53	\$3,000.00	Telephone rental \$1,000, Landline \$2,000
2080317	HACC - Printing & Stationery					\$7,500.00	\$7,500.00	\$2,047.34	\$7,500.00	
2080318	HACC - Expended Minor Asset Purchases					\$2,000.00	\$2,000.00	\$1,341.82	\$2,000.00	Allocation for Minor Furniture Replacement
2080319	HACC - Travel & Accommodation					\$500.00	\$500.00	\$919.04	\$1,000.00	Travel for Domestic Assistance (not Training)
2080320	HACC - General Office Expenses					\$0.00	\$0.00	\$195.13	\$500.00	
2080320	HACC - General Office Expenses					\$4,000.00	\$4,000.00	\$4,508.42	\$500.00	
2080321	HACC - Insurance (Other than Bligs & W/Comp)					\$1,219.00	\$1,219.00	\$1,218.63	\$1,549.20	
2080322	HACC - Sundry Expenditure					\$1,500.00	\$1,500.00	\$1,271.46	\$1,500.00	Contingency for Sundry Expenses
2080330	HACC - Building Electricity					\$10,450.00	\$10,450.00	\$0.00	\$10,450.00	
2080330	HACC - Building Electricity					\$5,145.00	\$5,145.00	\$7,674.25	\$7,850.00	
2080332	HACC - Building Insurance					\$1,539.00	\$1,539.00	\$1,615.95	\$1,554.01	
2080333	HACC - Building Maintenance					\$0.00	\$0.00	\$4.30	\$0.00	
2080334	HACC - Building Maintenance					\$10,420.00	\$10,420.00	\$3,635.18	\$12,002.00	General Building Maintenance
2080335	HACC - Audit Fees					\$3,500.00	\$3,500.00	\$0.00	\$3,500.00	Home Care Building Rates
2080340	HACC - Customer Services Expenses					\$159,000.00	\$159,000.00	\$85,299.12	\$77,000.00	
2080340	HACC - Customer Services Expenses					\$7,700.00	\$7,700.00	\$0.00	\$7,700.00	
2080340	HACC - Customer Services Expenses					\$500.00	\$500.00	\$0.00	\$500.00	
2080340	HACC - Customer Services Expenses					\$500.00	\$500.00	\$0.00	\$500.00	
2080340	HACC - Customer Services Expenses					\$500.00	\$500.00	\$0.00	\$500.00	
2080341	HACC - Assessments Expenses					\$20,000.00	\$20,000.00	\$4,245.54	\$20,000.00	
2080341	HACC - Assessments Expenses					\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	
2080342	HACC - Counselling & Support Expenses					\$600.00	\$600.00	\$0.00	\$500.00	
2080342	HACC - Counselling & Support Expenses					\$200.00	\$200.00	\$0.00	\$200.00	
2080343	HACC - Person Care Expenses					\$20,000.00	\$20,000.00	\$19,635.26	\$20,000.00	
2080343	HACC - Person Care Expenses					\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	
2080343	HACC - Person Care Expenses					\$500.00	\$500.00	\$500.00	\$500.00	
2080344	HACC - Domestic Assistance Expenses (Home Help)					\$120,000.00	\$120,000.00	\$104,212.24	\$120,000.00	

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
2080440	CHCP - Customer Services Expenses	CHCP002	CHCP Customer Services Supel	3001	Employee Costs - Superannuation	\$1,200.00	\$1,200.00	\$0.00	\$665.00	
2080440	CHCP - Customer Services Expenses	CHCP004	CHCP Customer Services Conti	3100	Contractors & Consultants	\$500.00	\$500.00	\$0.00	\$1,000.00	
2080440	CHCP - Customer Services Expenses	CHCP005	CHCP Customer Services Othe	3111	Other Materials & Contracts	\$500.00	\$500.00	\$0.00	\$1,000.00	
2080441	CHCP - Assessments Expenses	CHCP010	CHCP Assessments Salaries	3000	Employee Costs - Salaries & Wages	\$1,000.00	\$1,000.00	\$4,297.69	\$1,000.00	
2080441	CHCP - Assessments Expenses	CHCP011	CHCP Assessments Superann	3001	Employee Costs - Superannuation	\$100.00	\$100.00	\$0.00	\$95.00	
2080442	CHCP - Personal Care Expenses	CHCP002	CHCP Personal Care Superann	3000	Employee Costs - Salaries & Wages	\$40,000.00	\$40,000.00	\$30,115.56	\$19,000.00	
2080442	CHCP - Personal Care Expenses	CHCP031	CHCP Personal Care Superann	3001	Employee Costs - Superannuation	\$4,000.00	\$4,000.00	\$0.00	\$3,655.00	
2080442	CHCP - Personal Care Expenses	CHCP032	CHCP Personal Care Protective	3111	Other Materials & Contracts	\$200.00	\$200.00	\$399.50	\$300.00	
2080443	CHCP - Domestic Assistance Expenses (Home Help)	CHCP040	CHCP Domestic Assistance Sal	3000	Employee Costs - Salaries & Wages	\$12,500.00	\$12,500.00	\$11,670.34	\$7,500.00	
2080443	CHCP - Domestic Assistance Expenses (Home Help)	CHCP041	CHCP Domestic Assistance Sup	3001	Employee Costs - Superannuation	\$1,250.00	\$1,250.00	\$0.00	\$713.00	
2080443	CHCP - Domestic Assistance Expenses (Home Help)	CHCP042	CHCP Domestic Assistance Oth	3111	Other Materials & Contracts	\$1,500.00	\$1,500.00	\$0.00	\$100.00	
2080443	CHCP - Domestic Assistance Expenses (Home Help)	CHCP043	CHCP Domestic Assistance Exp	3111	Other Materials & Contracts	\$300.00	\$300.00	\$0.00	\$100.00	
2080443	CHCP - Domestic Assistance Expenses (Home Help)	CHCP044	CHCP Domestic Assistance Cot	3111	Other Materials & Contracts	\$500.00	\$500.00	\$0.00	\$100.00	
2080443	CHCP - Domestic Assistance Expenses (Home Help)	CHCP048	CHCP Domestic Assistance Oth	3111	Other Materials & Contracts	\$400.00	\$400.00	\$0.00	\$100.00	
2080444	CHCP - Social Support Expenses	CHCP060	CHCP Social Support Salaries	3000	Employee Costs - Salaries & Wages	\$12,500.00	\$12,500.00	\$13,547.74	\$7,500.00	
2080444	CHCP - Social Support Expenses	CHCP061	CHCP Social Support Superann	3001	Employee Costs - Superannuation	\$1,250.00	\$1,250.00	\$0.00	\$713.00	
2080445	CHCP - Home Maintenance Expenses	CHCP070	CHCP Home Vice Salaries	3000	Employee Costs - Salaries & Wages	\$4,000.00	\$4,000.00	\$1,206.48	\$1,000.00	
2080445	CHCP - Home Maintenance Expenses	CHCP071	CHCP Home Vice Superannu	3001	Employee Costs - Superannuation	\$400.00	\$400.00	\$0.00	\$380.00	
2080445	CHCP - Home Maintenance Expenses	CHCP072	CHCP Home Vice Protective C	3111	Other Materials & Contracts	\$100.00	\$100.00	\$0.00	\$100.00	
2080445	CHCP - Home Maintenance Expenses	CHCP073	CHCP Home Vice Chemicals &	3003	Employee Costs - Other	\$300.00	\$300.00	\$0.00	\$300.00	
2080446	CHCP - Home Maintenance Expenses	CHCP080	CHCP Transport Salaries	3000	Employee Costs - Salaries & Wages	\$2,000.00	\$2,000.00	\$4,687.68	\$2,000.00	
2080446	CHCP - Home Maintenance Expenses	CHCP081	CHCP Transport Superannuati	3001	Employee Costs - Superannuation	\$200.00	\$200.00	\$0.00	\$190.00	
2080446	CHCP - Home Maintenance Expenses	CHCP090	CHCP CBD Salaries	3000	Employee Costs - Salaries & Wages	\$6,000.00	\$6,000.00	\$885.50	\$1,000.00	
2080447	CHCP - Centre Based Day Care Expenses	CHCP091	CHCP CBD Superannuation	3001	Employee Costs - Superannuation	\$200.00	\$200.00	\$0.00	\$570.00	
2080447	CHCP - Centre Based Day Care Expenses	CHCP092	CHCP CBD Equipment & Furr	3111	Other Materials & Contracts	\$1,000.00	\$1,000.00	\$0.00	\$250.00	
2080447	CHCP - Centre Based Day Care Expenses	CHCP098	CHCP CBD Other Expenses	3111	Other Materials & Contracts	\$1,000.00	\$1,000.00	\$0.00	\$0.00	
2080448	CHCP - Client Care Coordination Expenses	CHCP120	CHCP Client Care Coordination	3000	Employee Costs - Salaries & Wages	\$10,500.00	\$10,500.00	\$12,633.97	\$5,500.00	
2080448	CHCP - Client Care Coordination Expenses	CHCP121	CHCP Client Care Coordination	3001	Employee Costs - Superannuation	\$1,050.00	\$1,050.00	\$0.00	\$523.00	
2080497	CHCP - Community Services Allocated			9700	Community Services Allocated/Recovered	\$0.00	\$0.00	\$3,645.50	\$0.00	
2080499	CHCP - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$26,025.00	\$26,025.00	\$20,812.63	\$32,579.00	
Operating Income										
3080400	CHCP - Recurrent Grant Funding			1101	Operating Grants - Commonwealth	-\$203,000.00	-\$203,000.00	-\$145,553.37	-\$86,505.00	
3080402	COG - User Charges			1304	Fees & Charges - Other	-\$12,500.00	-\$12,500.00	-\$16,579.62	-\$12,500.00	
3080404	CHCP - Reimbursements			1103	Reimbursement Income - Operating	\$0.00	\$0.00	-\$566.83	\$0.00	
Operating Expenditure										
2080500	CHSP - Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$10,000.00	\$10,000.00	\$47,680.54	\$9,500.00	
2080501	CHSP - Superannuation			3001	Employee Costs - Superannuation	\$1,000.00	\$1,000.00	\$1,590.82	\$4,930.00	
2080502	CHSP - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$2,366.00	\$2,366.00	\$1,988.19	\$4,612.00	
2080504	CHSP - Training & Development			3003	Employee Costs - Other	\$1,000.00	\$1,000.00	\$138.41	\$2,000.00	
2080510	CHSP - Advertising & Promotions			3108	Advertising	\$0.00	\$0.00	\$0.00	\$500.00	
2080513	CHSP - Information Systems			3111	Other Materials & Contracts	\$500.00	\$500.00	\$1,102.00	\$4,200.00	
2080516	CHSP - Telephones / Mobiles			3104	Communication Expenses	\$1,295.00	\$1,295.00	\$2,246.09	\$4,300.00	
2080520	CHSP - General Office Expenses			3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	\$2,000.00	
2080521	CHSP - Insurance (Other than Bldgs & W/Comp)			3600	Insurance - Premiums	\$1,219.00	\$1,219.00	\$1,218.63	\$1,549.20	
2080522	CHSP - General Expenditure			3111	Other Materials & Contracts	\$1,500.00	\$1,500.00	\$711.06	\$4,500.00	
2080533	CHSP - Building Maintenance			3111	Other Materials & Contracts	\$2,000.00	\$2,000.00	\$0.00	\$0.00	
2080540	CHSP - Customer Services Expenses			CHSP001	CHSP Customer Services Salari	\$4,200.00	\$4,200.00	\$623.23	\$24,200.00	
2080540	CHSP - Customer Services Expenses			CHSP002	CHSP Customer Services Supel	\$420.00	\$420.00	\$0.00	\$395.00	
2080540	CHSP - Customer Services Expenses			CHSP003	CHSP Customer Services Prote	\$1,000.00	\$1,000.00	\$0.00	\$2,000.00	
2080541	CHSP - Respite Care Expenses			CHSP010	CHSP Respite Care Salaries	\$50,000.00	\$50,000.00	\$68,780.84	\$70,000.00	
2080541	CHSP - Respite Care Expenses			CHSP011	CHSP Respite Care Superannu	\$5,000.00	\$5,000.00	\$0.00	\$4,750.00	
2080541	CHSP - Respite Care Expenses			CHSP013	CHSP Respite Care Cleaning S	\$1,000.00	\$1,000.00	\$0.00	\$2,000.00	
2080592	CHSP - Depreciation			3400	Depreciation - Ex Asset Register	\$11,940.00	\$11,940.00	\$11,773.47	\$11,767.00	From Depreciation Budget
2080599	CHSP - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$0.00	\$0.00	\$3,645.50	\$0.00	
2080599	CHSP - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$17,350.00	\$17,350.00	\$13,875.11	\$21,719.00	
Operating Income										
3080500	CHSP - Recurrent Grant Funding			1101	Operating Grants - Commonwealth	-\$80,000.00	-\$80,000.00	-\$170,301.09	-\$207,645.00	
3080502	CHSP - User Charges			1304	Fees & Charges - Other	-\$500.00	-\$500.00	-\$7,928.48	-\$5,000.00	
Age & Disability - Senior Citizens Centres										
Operating Expenditure										
2080600	AGEDSNRS - Building Operating Expenses			BO080	Senior Citizen Centre Building C	\$1,500.00	\$1,500.00	\$200.00	\$1,935.00	
2080600	AGEDSNRS - Building Operating Expenses			BO080	Senior Citizen Centre Building C	\$0.00	\$0.00	\$1,635.54	\$1,600.00	
2080601	AGEDSNRS - Building Maintenance			BM080	Senior Citizen Centre Building M	\$1,500.00	\$1,500.00	\$945.09	\$1,500.00	
2080602	AGEDSNRS - Insurance (Other Than Buildings)			3600	Insurance - Premiums	\$1,219.00	\$1,219.00	\$1,218.63	\$1,549.20	
2080692	AGEDSNRS - Depreciation			3400	Depreciation - Ex Asset Register	\$25,050.00	\$25,050.00	\$25,049.96	\$25,035.00	From Depreciation Budget
2080697	AGEDSNRS - Community Services Allocated			9700	Community Services Allocated/Recovered	\$4,697.00	\$4,697.00	\$3,645.50	\$5,682.00	
2080699	AGEDSNRS - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$17,350.00	\$17,350.00	\$13,875.11	\$21,719.00	

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
	Operating Income									
3080600	AGEDSNRS - Fees & Charges								\$0.00	
3080603	AGEDSNRS - Reimbursements								-\$500.00	
	Acct & Disability - Other									
	Operating Expenditure									
2080701	AGEDOTHER - Superannuation									
2080702	AGEDOTHER - Workers Comp Insurance									
2080708	AGEDOTHER - Motor Vehicle Expenses (CATS Program)									
2080710	AGEDOTHER - Neurodegenerative Salaries & Wages									
2080711	AGEDOTHER - Neurodegenerative Superannuation									
2080715	AGEDOTHER - Veterans Homecare Salaries & Wages									
2080716	AGEDOTHER - Veterans Homecare Superannuation									
2080717	AGEDOTHER - Veterans Homecare General Expenditure									
2080720	AGEDOTHER - Baptist Care Salaries & Wages									
2080721	AGEDOTHER - Baptist Care Superannuation									
2080722	AGEDOTHER - Baptist Care Training & Development									
2080723	AGEDOTHER - Commonwealth Carers Respite Salaries & Wage									
2080724	AGEDOTHER - Commonwealth Carers Respite Superannuation									
2080725	AGEDOTHER - Commonwealth Carers Respite General Expendit									
2080726	AGEDOTHER - Juniper Community Salaries & Wages									
2080727	AGEDOTHER - Juniper Community Superannuation									
2080728	AGEDOTHER - Juniper Community General Expenditure									
2080729	AGEDOTHER - Juniper Community Community Expenses									
2080730	AGEDOTHER - Juniper Community Motor Vehicle Expenses									
2080750	AGEDOTHER - Aged Friendly Communities Regional									
2080760	AGEDOTHER - CATS Communication									
2080761	AGEDOTHER - CATS Driver Meals									
2080770	AGEDOTHER - Karinya Dementia Wing									
2080770	AGEDOTHER - Karinya Dementia Wing									
2080781	AGEDOTHER - Loss on Disposal of Assets									
	Operating Income									
3080700	AGEDOTHER - Baptist Care Contributions									
3080701	AGEDOTHER - CATS Fees & Charges									
3080703	AGEDOTHER - Veterans Homecare Fees & Charges									
3080705	AGEDOTHER - Neurodegenerative Fees & Charges									
3080707	AGEDOTHER - PATS Voucher Income									
3080710	AGEDOTHER - CATS Contributions & Donations (inc GST)									
3080711	AGEDOTHER - CATS Contributions & Donations (EX GST)									
3080713	AGEDOTHER - Commonwealth Carers Respite Fees & Charges									
3080720	AGEDOTHER - Juniper Community Income									
3080725	AGEDOTHER - Grant Funding									
3080750	AGEDOTHER - Aged Friendly Communities Regional Grant									
	Other Vendors									
	Operating Expenditure									
2080802	WELFARE - Insurance									
2080892	WELFARE - Depreciation									
2080897	WELFARE - Community Services Allocated									
2080899	WELFARE - Administration Allocated									
	Operating Income									
3080800	WELFARE - Contributions & Donations									
3080802	WELFARE - Grants									
3080802	WELFARE - Grants									

SHIRE OF NARROGIN
SCHEDULE 09 - HOUSING
 Financial Statement for Period Ended
 30 June 2017

PROGRAMME SUMMARY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Staff Housing		(0.01)		278.70		31,874.02
<u>OPERATING REVENUE</u>						
Staff Housing	7,800.00		8,700.00		13,000.00	
SUB-TOTAL	7,800.00	(0.01)	8,700.00	278.70	13,000.00	31,874.02
<u>CAPITAL EXPENDITURE</u>						
Staff Housing		0.00		0.00		20,000.00
<u>CAPITAL REVENUE</u>						
Staff Housing	0.00	0.00	0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL - PROGRAMME SUMMARY	7,800.00	(0.01)	8,700.00	278.70	13,000.00	51,874.02

SHIRE OF NARROGIN
SCHEDULE 09 - HOUSING
Financial Statement for Period Ended
30 June 2017

STAFF HOUSING	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2090100 STF HOUSE - Rental Property Expenses		67,927.99		65,189.55		47,519.20
2090102 STF HOUSE - Staff Housing Building Operations		0.00		278.70		4,993.82
2090103 STF HOUSE - Staff Housing Building Maintenance		0.00		0.00		6,500.00
2090191 STF HOUSE - Loss on Disposal of Assets		0.00		0.00		0.00
2090192 STF HOUSE - Depreciation		0.00		0.00		8,015.00
2090199 STF HOUSE - Administration Allocated		8,675.00		6,937.57		10,860.00
Recovered amounts						
2090198 STF HOUSE - Staff Housing Costs Recovered		(76,603.00)		(72,127.12)		(46,014.00)
OPERATING REVENUE						
3090101 STF HOUSE - Contributions & Donations	0.00		0.00		0.00	
3090102 STF HOUSE - Staff Rental Reimbursements	7,800.00		8,700.00		13,000.00	
3090106 STF HOUSE - Grant Income	0.00		0.00		0.00	
3090190 STF HOUSE - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	7,800.00	(0.01)	8,700.00	278.70	13,000.00	31,874.02
CAPITAL EXPENDITURE						
4090150 STF HOUSE - Building (Capital)		0.00		0.00		20,000.00
4090155 STF HOUSE - Land (Capital)		0.00		0.00		0.00
CAPITAL REVENUE						
5090150 STF HOUSE - Proceeds on Disposal of Assets	0.00		0.00		0.00	
5090151 STF HOUSE - Realisation on Disposal of Assets	0.00		0.00		0.00	
5090155 STF HOUSE - New Loan Borrowings	0.00		0.00		0.00	
5090160 STF HOUSE - Transfer from Reserves	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL - STAFF HOUSING	7,800.00	(0.01)	8,700.00	278.70	13,000.00	51,874.02

Annual Budget 2016-17

Schedule 9 - Housing

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Staff Housing										
	Operating Expenditure									
2090100	STF HOUSE - Rental Property Expenses	BO100	CEO Staff Hol 3111		Other Materials & Contracts	\$20,800.00	\$20,800.00	\$24,000.00	\$24,000.00	CEO House
2090100	STF HOUSE - Rental Property Expenses	BO100	CEO Staff Hol 3200		Electricity	\$3,000.00	\$3,000.00	\$186.55	\$1,500.00	CEO House
2090100	STF HOUSE - Rental Property Expenses	BO100	CEO Staff Hol 3201		Gas	\$1,000.00	\$1,000.00	\$2,159.42	\$2,355.00	CEO House
2090100	STF HOUSE - Rental Property Expenses	BO100	CEO Staff Hol 3202		Water	\$500.00	\$500.00	\$689.87	\$500.00	CEO House
2090100	STF HOUSE - Rental Property Expenses	BO100	CEO Staff Hol 3600		Insurance - Premiums	\$609.33	\$609.33	\$609.32	\$774.60	CEO House
2090100	STF HOUSE - Rental Property Expenses	BO101	**Use BO110 3111		Other Materials & Contracts	\$18,200.00	\$18,200.00	\$17,590.32	\$0.00	Now BO110/BM110
2090100	STF HOUSE - Rental Property Expenses	BO101	**Use BO110 3200		Electricity	\$3,000.00	\$3,000.00	\$1,035.25	\$0.00	Now BO110
2090100	STF HOUSE - Rental Property Expenses	BO101	**Use BO110 3201		Gas	\$500.00	\$500.00	\$0.00	\$0.00	Now BO110
2090100	STF HOUSE - Rental Property Expenses	BO101	**Use BO110 3600		Insurance - Premiums	\$609.33	\$609.33	\$609.32	\$0.00	Now BO110
2090100	STF HOUSE - Rental Property Expenses	BO102	EMDRS Staff 3111		Other Materials & Contracts	\$15,600.00	\$15,600.00	\$15,600.00	\$15,600.00	EMDRS House
2090100	STF HOUSE - Rental Property Expenses	BO102	EMDRS Staff 3200		Electricity	\$3,000.00	\$3,000.00	\$408.10	\$1,500.00	EMDRS House
2090100	STF HOUSE - Rental Property Expenses	BO102	EMDRS Staff 3201		Gas	\$500.00	\$500.00	\$0.00	\$500.00	EMDRS House
2090100	STF HOUSE - Rental Property Expenses	BO102	EMDRS Staff 3202		Water	\$0.00	\$0.00	\$13.66	\$15.00	EMDRS House
2090100	STF HOUSE - Rental Property Expenses	BO102	EMDRS Staff 3600		Insurance - Premiums	\$609.33	\$609.33	\$609.31	\$774.60	EMDRS House
2090102	STF HOUSE - Staff Housing Building Operations	BO110	13 Hough St - 3200		Electricity	\$0.00	\$0.00	\$278.70	\$1,500.00	DCCS House
2090102	STF HOUSE - Staff Housing Building Operations	BO110	13 Hough St - 3202		Water	\$0.00	\$0.00	\$0.00	\$2,000.00	DCCS House
2090102	STF HOUSE - Staff Housing Building Operations	BO110	13 Hough St - 3600		Insurance - Premiums	\$0.00	\$0.00	\$0.00	\$1,493.82	DCCS House
2090103	STF HOUSE - Staff Housing Building Operations	BM110	13 Hough St - 3700		Contractors & Consultants	\$0.00	\$0.00	\$0.00	\$6,500.00	DCCS House
2090192	STF HOUSE - Depreciation		3400		Depreciation - Ex Asset Register	\$0.00	\$0.00	\$0.00	\$8,075.00	From Depreciation Budget (Not re-allocated)
2090198	STF HOUSE - Staff Housing Costs Recovered		9800		Staff Housing Allocated/Recovered	-\$76,603.00	-\$76,603.00	-\$72,127.12	-\$46,014.00	
2090199	STF HOUSE - Administration Allocated		9900		Admin Costs Allocated/Recovered	\$8,675.00	\$8,675.00	\$6,937.57	\$10,860.00	Not re-allocated
Operating Income										
3090102	STF HOUSE - Staff Rental Reimbursements		1303		Fees & Charges - Rental/Lease/Hire Income	-\$7,800.00	-\$7,800.00	-\$8,700.00	-\$5,200.00	CEO House
3090102	STF HOUSE - Staff Rental Reimbursements	SR100	Staff Rental - 1303		Fees & Charges - Rental/Lease/Hire Income	\$0.00	\$0.00	\$0.00	-\$2,600.00	DCCS House
3090102	STF HOUSE - Staff Rental Reimbursements	SR110	Staff Rental - 1303		Fees & Charges - Rental/Lease/Hire Income	\$0.00	\$0.00	\$0.00	-\$5,200.00	DCCS House
3090102	STF HOUSE - Staff Rental Reimbursements	SR102	Staff Rental - 1303		Fees & Charges - Rental/Lease/Hire Income	\$0.00	\$0.00	\$0.00		EMDRS House

SHIRE OF NARROGIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2017

PROGRAMME SUMMARY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Sanitation - Household Refuse		687,065.26		670,788.34		788,470.69
Sanitation - Other		89,437.00		69,694.27		126,880.78
Sewerage		124,367.83		116,160.10		95,863.38
Urban Stormwater Drainage		37,187.11		14,686.72		14,367.80
Town Planning & Regional Development		65,036.00		45,784.37		178,736.82
Other Community Amenities		258,785.00		173,032.34		231,358.00
OPERATING REVENUE						
Sanitation - Household Refuse	549,660.70		552,368.57		613,131.00	
Sanitation - Other	301,141.00		416,888.90		274,888.00	
Sewerage	30,200.00		13,250.37		25,200.00	
Urban Stormwater Drainage	0.00		0.00		0.00	
Town Planning & Regional Development	18,500.00		30,464.49		22,500.00	
Other Community Amenities	74,619.00		87,057.82		42,400.00	
SUB-TOTAL	974,120.70	1,261,878.20	1,100,030.15	1,090,146.14	978,119.00	1,435,677.47
CAPITAL EXPENDITURE						
Sanitation - Household Refuse		141,000.00		4,039.09		148,000.00
Sanitation - Other				0.00		0.00
Sewerage		50,000.00		0.00		50,000.00
Urban Stormwater Drainage		0.00		0.00		0.00
Town Planning & Regional Development		0.00		0.00		38,000.00
Other Community Amenities		15,100.00		5,549.48		110,000.00
CAPITAL REVENUE						
Sanitation - Household Refuse	141,000.00		0.00		148,000.00	
Sanitation - Other	0.00		0.00		0.00	
Sewerage	50,000.00		0.00		50,000.00	
Urban Stormwater Drainage	0.00		0.00		0.00	
Town Planning & Regional Development	0.00		0.00		0.00	
Other Community Amenities	0.00		0.00		1,747.00	
SUB-TOTAL	191,000.00	206,100.00	0.00	9,588.57	199,747.00	346,000.00
TOTAL - PROGRAMME SUMMARY	1,165,120.70	1,467,978.20	1,100,030.15	1,099,734.71	1,177,866.00	1,781,677.47

SHIRE OF NARROGIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2017

SANITATION - HOUSEHOLD REFUSE

OPERATING EXPENDITURE

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
2100100 SAN - Waste Collection		89,787.00		130,532.42		112,660.00
2100101 SAN - Waste Disposal		266,393.00		209,281.59		232,955.00
2100102 SAN - Waste Recycling		143,697.00		151,077.29		158,763.00
2100103 SAN - Regional Waste		5,000.00		5,000.00		5,000.00
2100104 SAN - Building Operations		3,884.00		2,589.70		2,854.15
			Jobs			
2100105 SAN - Building Maintenance		500.00		5,278.90		8,940.00
2100106 SAN - General Tip Maintenance		97,481.26		102,141.78		166,614.82
2100107 SAN - Insurance (Other Than Buildings)		2,129.00		2,128.96		2,627.73
2100191 SAN - Loss on Disposal of Assets		0.00		0.00		0.00
2100192 SAN - Depreciation		120.00		319.91		320.00
2100199 SAN - Administration Allocated		78,074.00		62,437.79		97,736.00
			Jobs			

OPERATING REVENUE

3100100 SAN - Domestic Refuse Collection Charges	390,390.00		388,866.64		445,265.00	
3100101 SAN - Domestic Services (Additional)	3,570.00		3,406.48		3,655.00	
3100102 SAN - Contributions & Donations	12,000.00		12,300.00		0.00	
3100103 SAN - Reimbursements	0.00		3,691.62		3,000.00	
3100104 SAN - Grants	0.00		0.00		0.00	
3100105 SAN - Domestic Recycling Service	143,700.70		143,625.30		160,351.00	
3100106 SAN - Domestic Recycling Services (additional)	0.00		0.00		0.00	
3100107 SAN - Domestic Additional Pick Up	0.00		478.53		860.00	
3100190 SAN - Profit on Disposal of Assets	0.00		0.00		0.00	

SUB-TOTAL

	549,660.70	687,065.26	552,368.57	670,788.34	613,131.00	788,470.69
--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

CAPITAL EXPENDITURE

4100150 SAN - Furniture & Equipment (Capital)		0.00		0.00		0.00
4100160 SAN - Building (Capital)		80,000.00		0.00		0.00
4100165 SAN - Infrastructure Other (Capital)		61,000.00		4,039.09		148,000.00
4100170 SAN - Transfer to Reserves		0.00		0.00		0.00
			Jobs			

CAPITAL REVENUE

5100150 SAN - Transfer from Reserves	141,000.00		0.00		148,000.00	
--------------------------------------	------------	--	------	--	------------	--

SUB-TOTAL

	141,000.00	141,000.00	0.00	4,039.09	148,000.00	148,000.00
--	-------------------	-------------------	-------------	-----------------	-------------------	-------------------

TOTAL - SANITATION - HOUSEHOLD REFUSE

	690,660.70	828,065.26	552,368.57	674,827.43	761,131.00	936,470.69
--	-------------------	-------------------	-------------------	-------------------	-------------------	-------------------

SHIRE OF NARROGIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2017

SANITATION - OTHER	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2100200 SANOTH - Waste Collection		37,388.00		28,069.12		39,254.78
2100201 SANOTH - Waste Disposal		0.00		0.00		0.00
2100202 SANOTH - Waste Recycling		0.00		0.00		0.00
2100203 SANOTH - Purchase of Street Bins		0.00		0.00		20,000.00
2100204 SANOTH - Purchase of Bins (Sulo and Other)		0.00		0.00		0.00
2100205 SANOTH - Keep Australia Beautiful Council (KABC) Expendit Jobs		0.00		0.00		2,469.00
2100291 SANOTH - Loss on Disposal of Assets		0.00		0.00		0.00
2100292 SANOTH - Depreciation		0.00		0.00		0.00
2100299 SANOTH - Administration Allocated		52,049.00		41,625.15		65,157.00
OPERATING REVENUE						
3100200 SANOTH - Commercial Collection Charge	41,495.00		41,280.00		42,460.00	
3100201 SANOTH - Commercial Collection Charge (Additional)	68,204.00		44,604.00		45,790.00	
3100202 SANOTH - Commercial Tipping Charge	90,000.00		204,068.10		60,000.00	
3100203 SANOTH - Non-Rateable Collection Charge	36,570.00		35,314.00		36,499.00	
3100204 SANOTH - Non Rateable Collection Charge (Additional)	64,872.00		37,886.31		38,114.00	
3100205 SANOTH - Sale of Sulo Bins	0.00		0.00		0.00	
3100206 SANOTH - Non-Rateable Additional Pick Up	0.00		30,210.00		30,685.00	
3100207 SANOTH - Commercial Additional Pick Up	0.00		23,526.49		21,340.00	
3100290 SANOTH - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	301,141.00	89,437.00	416,888.90	69,694.27	274,888.00	126,880.78
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - SANITATION - OTHER	301,141.00	89,437.00	416,888.90	69,694.27	274,888.00	126,880.78

SHIRE OF NARROGIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2017

SEWERAGE	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2100300 SEW - Waste Water Treatment		124,167.83		116,133.37		95,703.38
2100391 SEW - Loss on Disposal of Assets		0.00		0.00		0.00
2100392 SEW - Depreciation		200.00		26.73		160.00
2100399 SEW - Administration Allocated		0.00		0.00		0.00
OPERATING REVENUE						
3100300 SEW - Waste Water Charges	30,200.00		13,250.37		25,200.00	
3100301 SEW - Septic Tank Inspection Fees	0.00		0.00		0.00	
3100390 SEW - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	30,200.00	124,367.83	13,250.37	116,160.10	25,200.00	95,863.38
CAPITAL EXPENDITURE						
4100350 SEW - Infrastructure Other (Capital)		50,000.00		0.00		50,000.00
CAPITAL REVENUE						
5100350 SEW - Transfer from Reserves	50,000.00		0.00		50,000.00	
SUB-TOTAL	50,000.00	50,000.00	0.00	0.00	50,000.00	50,000.00
TOTAL - SEWERAGE	80,200.00		13,250.37	116,160.10	75,200.00	145,863.38

SHIRE OF NARROGIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2017

URBAN STORMWATER DRAINAGE	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2100401 STORM - Stormwater Drainage Maintenance		37,187.11		14,686.72		14,367.80
2100492 STORM - Depreciation		0.00		0.00		0.00
2100499 STORM - Administration Allocated		0.00		0.00		0.00
OPERATING REVENUE						
SUB-TOTAL	0.00	37,187.11	0.00	14,686.72	0.00	14,367.80
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - URBAN STORMWATER DRAINAGE	0.00	37,187.11	0.00	14,686.72	0.00	14,367.80

Jobs

SHIRE OF NARROGIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2017

TOWN PLANNING & REG. DEVELOP.	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2100600 PLAN - Salaries & Wages		28,297.00		18,747.51		98,265.00
2100601 PLAN - Superannuation		2,688.00		2,202.74		13,141.00
2100602 PLAN - Workers Comp Insurance		873.00		872.72		3,156.00
2100603 PLAN - Allowances		0.00		325.00		325.00
2100604 PLAN - Training & Development		0.00		0.00		0.00
2100605 PLAN - Recruitment		0.00		0.00		0.00
2100606 PLAN - Occupational Health & Safety		0.00		0.00		0.00
2100607 PLAN - Fringe Benefits Tax (FBT)		0.00		0.00		0.00
2100610 PLAN - Contract Town Planning		10,000.00		3,192.54		10,000.00
2100611 PLAN - Advertising		2,000.00		878.79		2,000.00
2100612 PLAN - Insurance		1,828.00		1,827.96		2,323.80
2100613 PLAN - Subscription & Memberships		2,000.00		3,862.00		0.00
2100614 PLAN - Motor Vehicle Expenses		0.00		0.00		9,117.02
2100691 PLAN - Loss on Disposal of Assets		0.00		0.00		5,500.00
2100698 PLAN - Staff Housing Costs Allocated		0.00		0.00		13,190.00
2100699 PLAN - Administration Allocated		17,350.00		13,875.11		21,719.00
OPERATING REVENUE						
3100600 PLAN - Planning Application Fees	12,500.00		18,291.00		12,500.00	
3100601 PLAN - Reimbursements	0.00		0.00		0.00	
3100602 PLAN - Contributions & Donations	0.00		0.00		0.00	
3100603 PLAN - Grants	0.00		0.00		0.00	
3100604 PLAN - Consultant Fees	0.00		0.00		0.00	
3100605 PLAN - Orders & Requisitions	6,000.00		12,173.49		10,000.00	
SUB-TOTAL	18,500.00	65,036.00	30,464.49	45,784.37	22,500.00	178,736.82
CAPITAL EXPENDITURE						
4100655 PLAN - Plant & Equipment Jobs		0.00		0.00		38,000.00
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	38,000.00
TOTAL - TOWN PLANNING & REG. DEVELOP.	18,500.00	65,036.00	30,464.49	45,784.37	22,500.00	216,736.82

SHIRE OF NARROGIN
SCHEDULE 10 - COMMUNITY AMENITIES
Financial Statement for Period Ended
30 June 2017

OTHER COMMUNITY AMENITIES	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2100800 COM AMEN - Cemetery Maintenance/Operations		112,464.00		67,126.05		87,950.21
2100802 COM AMEN - Public Conveniences Operations		53,855.00		44,977.15		65,202.79
2100803 COM AMEN - Public Conveniences Maintenance		19,000.00		8,803.55		23,501.00
2100804 COM AMEN - Other Community Amenity Maintenance		0.00		0.00		0.00
2100805 COM AMEN - Townscape		44,771.00		29,236.28		21,747.00
2100891 COM AMEN - Loss on Disposal of Assets		0.00		0.00		0.00
2100892 COM AMEN - Depreciation		11,345.00		9,014.20		11,238.00
2100899 COM AMEN - Administration Allocated		17,350.00		13,875.11		21,719.00
OPERATING REVENUE						
3100800 COM AMEN - Cemetery Fees (Burial)	35,748.00		41,542.76		40,000.00	
3100801 COM AMEN - Cemetery Fees (Niche Wall & Rose Garden)	1,400.00		0.00		1,400.00	
3100802 COM AMEN - Cemetery Fees (Monuments)	1,000.00		941.81		1,000.00	
3100803 COM AMEN - Contributions & Donations	8,700.00		16,801.75		0.00	
3100804 COM AMEN - Reimbursements	0.00		0.00		0.00	
3100805 COM AMEN - Grants	27,771.00		27,771.50		0.00	
3100890 COM AMEN - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	74,619.00	258,785.00	87,057.82	173,032.34	42,400.00	231,358.00
CAPITAL EXPENDITURE						
4100850 COM AMEN - Building (Capital) - Other Community Amenities		0.00		0.00		0.00
4100860 COM AMEN - Infrastructure Other (Capital) - Other Communi		15,100.00		5,549.48		110,000.00
CAPITAL REVENUE						
510085 PLAN - Transfer from Reserve	0		0		1747	
SUB-TOTAL	0.00	15,100.00	0.00	5,549.48	1,747.00	110,000.00
TOTAL - OTHER COMMUNITY AMENITIES	74,619.00	273,885.00	87,057.82	178,581.82	44,147.00	341,358.00

Annual Budget 2016-17

Schedule 10 - Community Amenities



COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Sanitation - Household										
Operating Expenditure										
2100100	SAN - Waste Collection							\$130,532.42	\$112,660.00	Collection x 1897 @ 0.937 x 52 weeks + 217 @ 1.88 x 52 weeks
2100101	SAN - Waste Disposal					\$89,787.00	\$89,787.00	\$561.00	\$561.00	
2100101	SAN - Waste Disposal					\$0.00	\$0.00	\$266,393.00	\$222,955.00	Landfill Site \$222,955.20, Bulk Recycle \$10,000
2100102	SAN - Waste Recycling					\$266,393.00	\$266,393.00	\$150,877.29	\$158,763.00	Recycling 1947 @ \$3.04 x 26 fortnights + 156 @ \$3.15 x 26 fortnights
2100102	SAN - Waste Recycling					\$0.00	\$0.00	\$200.00	\$200.00	
2100103	SAN - Regional Waste					\$5,000.00	\$5,000.00	\$5,000.00	\$5,000.00	Contribution to the joint venture
2100104	SAN - Building Operations	BO120	Waste Facilities Building Operations			\$2,550.00	\$2,550.00	\$335.52	\$1,450.00	Waste Management Licence \$800, Staff Refreshments \$250, General expenses \$400
2100104	SAN - Building Operations	BO120	Waste Facilities Building Operations			\$1,000.00	\$1,000.00	\$859.77	\$1,000.00	
2100104	SAN - Building Operations	BO120	Waste Facilities Building Operations			\$300.00	\$300.00	\$427.78	\$370.00	
2100104	SAN - Building Operations	BO120	Waste Facilities Building Operations			\$34.00	\$34.00	\$84.00	\$34.15	
2100105	SAN - Building Maintenance	BM120	Waste Facilities Building Maintenance			\$0.00	\$0.00	\$4,393.18	\$2,599.00	
2100105	SAN - Building Maintenance	BM120	Waste Facilities Building Maintenance			\$0.00	\$0.00	\$0.00	\$1,736.00	
2100105	SAN - Building Maintenance	BM120	Waste Facilities Building Maintenance			\$500.00	\$500.00	\$504.75	\$2,000.00	Building Maintenance \$2000
2100105	SAN - Building Maintenance	BM120	Waste Facilities Building Maintenance			\$0.00	\$0.00	\$380.97	\$2,605.00	
2100106	SAN - General Tip Maintenance	WO10	Tip Maintenance			\$75,890.19	\$75,890.19	\$69,331.75	\$91,308.00	Tip Attendant \$91,308
2100106	SAN - General Tip Maintenance	WO10	Tip Maintenance			\$7,213.00	\$7,213.00	\$606.12	\$7,317.32	
2100106	SAN - General Tip Maintenance	WO10	Tip Maintenance			\$2,165.00	\$2,165.00	\$2,165.46	\$2,200.00	
2100106	SAN - General Tip Maintenance	WO10	Tip Maintenance			\$0.00	\$0.00	\$6,000.00	\$8,000.00	
2100106	SAN - General Tip Maintenance	WO10	Tip Maintenance			\$2,250.00	\$2,250.00	\$5,545.80	\$5,000.00	Tip Passes \$2,200, Contingency \$2,800
2100106	SAN - General Tip Maintenance	WO10	Tip Maintenance			\$9,421.07	\$9,421.07	\$17,928.27	\$21,010.00	
2100106	SAN - General Tip Maintenance	WO10	Tip Maintenance			\$542.00	\$542.00	\$554.13	\$830.00	
2100106	SAN - General Tip Maintenance	WO10	Tip Maintenance			\$0.00	\$0.00	\$0.00	\$7,682.00	
2100106	SAN - General Tip Maintenance	WO10A	Highbury Tip Maintenance			\$0.00	\$0.00	\$0.00	\$5,997.50	
2100106	SAN - General Tip Maintenance	WO10A	Highbury Tip Maintenance			\$0.00	\$0.00	\$0.00	\$7,698.00	
2100106	SAN - General Tip Maintenance	WO10A	Highbury Tip Maintenance			\$0.00	\$0.00	\$0.00	\$9,972.00	
2100107	SAN - Insurance (Other Than Buildings)					\$2,129.00	\$2,129.00	\$2,128.96	\$2,627.73	From Property Insurance Budget & Liability Insurance Budget
2100192	SAN - Depreciation					\$120.00	\$120.00	\$319.91	\$320.00	From Depreciation Budget
2100199	SAN - Administration Allocated					\$78,074.00	\$78,074.00	\$82,437.79	\$97,736.00	
Operating Income										
3100100	SAN - Domestic Refuse Collection Charges					-\$390,390.00	-\$390,390.00	-\$388,866.64	-\$445,265.00	Domestic Services 2,071 x \$215
3100101	SAN - Domestic Services (Additional)					-\$3,570.00	-\$3,570.00	-\$3,406.48	-\$3,655.00	Additional Domestic Services 17 x \$215
3100102	SAN - Contributions & Donations					-\$12,000.00	-\$12,000.00	-\$12,300.00	\$0.00	Shire of Narrogin Contribution Rubbish Tip Passes
3100103	SAN - Reimbursements					\$0.00	\$0.00	-\$3,691.62	-\$3,000.00	DrumMaster
3100105	SAN - Domestic Recycling Service					-\$143,700.70	-\$143,700.70	-\$143,625.30	-\$160,351.00	Domestic Recycling Services 2,017 x \$79.50
3100107	SAN - Domestic Additional Pick Up					\$0.00	\$0.00	-\$478.53	-\$860.00	Domestic Additional Pickups
Sanitation - Other										
Operating Expenditure										
2100200	SANOTH - Waste Collection					\$37,388.00	\$37,388.00	\$28,069.12	\$39,254.78	Waste Collection 806 @ \$0.9366 x 52 weeks
2100203	SANOTH - Purchase of Street Bins					\$0.00	\$0.00	\$0.00	\$20,000.00	Bin Surrounds CBD
2100205	SANOTH - Keep Australia Beautiful Council (KABC) IW015					\$0.00	\$0.00	\$0.00	\$578.00	
2100205	SANOTH - Keep Australia Beautiful Council (KABC) IW015					\$0.00	\$0.00	\$0.00	\$1,000.00	
2100205	SANOTH - Keep Australia Beautiful Council (KABC) IW015					\$0.00	\$0.00	\$0.00	\$579.00	
2100205	SANOTH - Keep Australia Beautiful Council (KABC) IW015					\$0.00	\$0.00	\$0.00	\$312.00	
2100299	SANOTH - Administration Allocated					\$52,049.00	\$52,049.00	\$41,625.15	\$65,157.00	
Operating Income										
3100200	SANOTH - Commercial Collection Charge					-\$41,495.00	-\$41,495.00	-\$41,280.00	-\$42,460.00	Commercial Refuse Services 193 x \$220
3100201	SANOTH - Commercial Collection Charge (Additional)					-\$68,204.00	-\$68,204.00	-\$44,604.00	-\$45,790.00	Additional Commercial Refuse Services 190 x \$241
3100202	SANOTH - Commercial Tipping Charge					-\$90,000.00	-\$90,000.00	-\$204,065.10	-\$60,000.00	Commercial Tip Fees \$60,000
3100203	SANOTH - Non-Rateable Collection Charge					-\$36,570.00	-\$36,570.00	-\$35,314.00	-\$36,499.00	Non-Rateable Refuse Services 113 x \$323 (Other LGS)
3100204	SANOTH - Non-Rateable Collection Charge (Additor)					-\$64,872.00	-\$64,872.00	-\$37,886.31	-\$68,114.00	Additional Non-Rateable Refuse Services 118 x \$523 (Other LGS)
3100206	SANOTH - Non-Rateable Additional Pick Up					\$0.00	\$0.00	-\$30,210.00	-\$30,605.00	Special Rubbish \$5 x \$23
3100207	SANOTH - Commercial Additional Pick Up					\$0.00	\$0.00	-\$23,526.49	-\$21,340.00	Commercial Rubbish 97 x \$220

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Sewerage General										
Operating Expenditure										
2100300	SEW - Waste Water Treatment	W020	Waste Water Treatment		3000 Employee Costs - Salaries & Wages	\$25,929.34	\$25,929.34	\$20,620.85	\$19,927.00	
2100300	SEW - Waste Water Treatment	W020	Waste Water Treatment		3100 Contractors & Consultants	\$0.00	\$0.00	\$7,137.42	\$1,335.00	
2100300	SEW - Waste Water Treatment	W020	Waste Water Treatment		3111 Other Materials & Contracts	\$30,200.00	\$30,200.00	\$32,161.64	\$33,024.00	Chemicals \$20,000, Hardware/Equip \$2,500, Licence Fee \$200, Contractors \$2,500, Parts \$5,000.
2100300	SEW - Waste Water Treatment	W020	Waste Water Treatment		3200 Electricity	\$13,000.00	\$13,000.00	\$15,629.32	\$16,780.00	
2100300	SEW - Waste Water Treatment	W020	Waste Water Treatment		3202 Water	\$160.00	\$160.00	\$38.67	\$100.00	
2100300	SEW - Waste Water Treatment	W020	Waste Water Treatment		3600 Insurance - Premiums	\$1,936.00	\$1,936.00	\$1,936.96	\$2,432.38	
2100300	SEW - Waste Water Treatment	W020	Waste Water Treatment		9300 Labour Overheads Allocated	\$43,127.49	\$43,127.49	\$31,826.41	\$19,969.00	
2100300	SEW - Waste Water Treatment	W020	Waste Water Treatment		9400 Plant Operating Costs Allocated	\$9,815.00	\$9,815.00	\$6,452.88	\$2,136.00	
2100392	SEW - Depreciation				3400 Depreciation - Ex Asset Releaser	\$200.00	\$200.00	\$26.73	\$160.00	From Depreciation Budget
Operating Income										
3100300	SEW - Waste Water Charges				1304 Fees & Charges - Other	-\$30,200.00	-\$30,200.00	-\$13,250.37	-\$25,200.00	NS-16 \$20,000, Narrogin Primary \$2,500, East Narrogin Primary \$2,700, Narrogin Raching \$
Urban Stormwater Drainage										
Operating Expenditure										
2100401	STORM - Stormwater Drainage Maintenance	W030	Stormwater Drainage Maintenance		3000 Employee Costs - Salaries & Wages	\$11,337.98	\$11,337.98	\$2,521.13	\$2,888.00	
2100401	STORM - Stormwater Drainage Maintenance	W030	Stormwater Drainage Maintenance		3111 Other Materials & Contracts	\$0.00	\$0.00	\$4,114.95	\$5,500.00	
2100401	STORM - Stormwater Drainage Maintenance	W030	Stormwater Drainage Maintenance		3600 Insurance - Premiums	\$1,828.00	\$1,828.00	\$1,827.96	\$2,323.80	
2100401	STORM - Stormwater Drainage Maintenance	W030	Stormwater Drainage Maintenance		9300 Labour Overheads Allocated	\$18,658.13	\$18,658.13	\$4,175.76	\$2,894.00	
2100401	STORM - Stormwater Drainage Maintenance	W030	Stormwater Drainage Maintenance		9400 Plant Operating Costs Allocated	\$5,163.00	\$5,163.00	\$2,047.02	\$762.00	
Town Planning & Regional Development										
Operating Expenditure										
2100600	PLAN - Salaries & Wages				3000 Employee Costs - Salaries & Wages	\$28,287.00	\$28,287.00	\$18,747.51	\$98,265.00	
2100601	PLAN - Superannuation				3001 Employee Costs - Superannuation	\$2,688.00	\$2,688.00	\$2,202.74	\$13,141.00	
2100602	PLAN - Workers Comp Insurance				3002 Employee Costs - Workers Comp Insurance	\$973.00	\$973.00	\$872.72	\$3,156.00	
2100603	PLAN - Allowances				3003 Employee Costs - Other	\$0.00	\$0.00	\$325.00	\$325.00	Uniform
2100610	PLAN - Contract Town Planning				3100 Contractors & Consultants	\$10,000.00	\$10,000.00	\$49.20	\$10,000.00	Contract Town Planning
2100610	PLAN - Contract Town Planning				3111 Other Materials & Contracts	\$0.00	\$0.00	\$3,143.34		
2100611	PLAN - Advertising				3108 Advertising	\$2,000.00	\$2,000.00	\$878.79	\$2,000.00	
2100612	PLAN - Insurance				3600 Insurance - Premiums	\$1,828.00	\$1,828.00	\$1,827.96	\$2,323.80	
2100613	PLAN - Subscription & Memberships				3105 Subscriptions, Publications, Legislation	\$2,000.00	\$2,000.00	\$3,862.00	\$0.00	
2100814	PLAN - Motor Vehicle Expenses				9400 Plant Operating Costs Allocated	\$0.00	\$0.00	\$0.00	\$9,117.02	
2100851	PLAN - Loss on Disposal of Assets				3300 Loss on Asset Disposal	\$0.00	\$0.00	\$0.00	\$5,500.00	ENDRS Vehicle
2100858	PLAN - Staff Housing Costs Allocated				9000 Staff Housing Allocated/Recovered	\$0.00	\$0.00	\$0.00	\$13,150.00	ENDRS Housing Costs
2100899	PLAN - Administration Allocated				9900 Admin Costs Allocated/Recovered	\$17,350.00	\$17,350.00	\$13,875.11	\$17,719.00	
Operating Income										
3100600	PLAN - Planning Application Fees				1304 Fees & Charges - Other	-\$12,500.00	-\$12,500.00	-\$18,291.00	-\$12,500.00	
3100605	PLAN - Orders & Requisitions				1304 Fees & Charges - Other	-\$6,000.00	-\$6,000.00	-\$12,173.49	-\$10,000.00	Property Sale Enquiries
Other Community Amenities										
Operating Expenditure										
2100800	COM AMEN - Cemetery Maintenance/Operations	W040	Cemetery Maintenance/Operations		3000 Employee Costs - Salaries & Wages	\$21,076.00	\$21,076.00	\$12,061.20	\$24,201.00	
2100800	COM AMEN - Cemetery Maintenance/Operations	W040	Cemetery Maintenance/Operations		3111 Other Materials & Contracts	\$23,500.00	\$23,500.00	\$4,272.36	\$5,700.00	
2100800	COM AMEN - Cemetery Maintenance/Operations	W040	Cemetery Maintenance/Operations		3202 Water	\$500.00	\$500.00	\$84.01	\$100.00	
2100800	COM AMEN - Cemetery Maintenance/Operations	W040	Cemetery Maintenance/Operations		3600 Insurance - Premiums	\$1,948.00	\$1,948.00	\$1,947.96	\$2,445.21	
2100800	COM AMEN - Cemetery Maintenance/Operations	W040	Cemetery Maintenance/Operations		9300 Labour Overheads Allocated	\$35,056.00	\$35,056.00	\$19,939.66	\$24,252.00	
2100800	COM AMEN - Cemetery Maintenance/Operations	W040	Cemetery Maintenance/Operations		9400 Plant Operating Costs Allocated	\$10,384.00	\$10,384.00	\$8,602.17	\$2,332.00	
2100800	COM AMEN - Cemetery Maintenance/Operations	W041	Cemetery Grave Digging		3000 Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$3,954.80	\$6,931.00	
2100800	COM AMEN - Cemetery Maintenance/Operations	W041	Cemetery Grave Digging		3100 Contractors & Consultants	\$20,000.00	\$20,000.00	\$3,218.16	\$4,107.00	
2100800	COM AMEN - Cemetery Maintenance/Operations	W041	Cemetery Grave Digging		3111 Other Materials & Contracts	\$0.00	\$0.00	\$3,952.60	\$6,000.00	
2100800	COM AMEN - Cemetery Maintenance/Operations	W041	Cemetery Grave Digging		9300 Labour Overheads Allocated	\$0.00	\$0.00	\$6,527.75	\$6,946.00	
2100800	COM AMEN - Cemetery Maintenance/Operations	W041	Cemetery Grave Digging		9400 Plant Operating Costs Allocated	\$0.00	\$0.00	\$2,565.34	\$4,936.00	
2100802	COM AMEN - Public Conveniences Operations	BO130	Mackie Park Public Toilets and Office		3000 Employee Costs - Salaries & Wages	\$5,974.38	\$5,974.38	\$6,552.84	\$6,958.00	
2100802	COM AMEN - Public Conveniences Operations	BO130	Mackie Park Public Toilets and Office		3111 Other Materials & Contracts	\$4,500.00	\$4,500.00	\$3,016.68	\$4,500.00	
2100802	COM AMEN - Public Conveniences Operations	BO130	Mackie Park Public Toilets and Office		3600 Insurance - Premiums	\$657.00	\$657.00	\$657.00	\$663.72	
2100802	COM AMEN - Public Conveniences Operations	BO131	Narrogin Park Public Toilets Operatid		3000 Employee Costs - Salaries & Wages	\$5,974.38	\$5,974.38	\$6,162.84	\$6,958.00	
2100802	COM AMEN - Public Conveniences Operations	BO131	Narrogin Park Public Toilets Operatid		3100 Contractors & Consultants	\$3,000.00	\$3,000.00	\$1,978.56	\$3,000.00	
2100802	COM AMEN - Public Conveniences Operations	BO131	Narrogin Park Public Toilets Operatid		3600 Insurance - Premiums	\$203.00	\$203.00	\$203.00	\$204.78	
2100802	COM AMEN - Public Conveniences Operations	BO132	Smith St Public Toilets (Coles Carpark)		3000 Employee Costs - Salaries & Wages	\$5,974.38	\$5,974.38	\$6,174.61	\$6,958.00	
2100802	COM AMEN - Public Conveniences Operations	BO132	Smith St Public Toilets (Coles Carpark)		3111 Other Materials & Contracts	\$6,000.00	\$6,000.00	\$1,704.59	\$3,000.00	General Maintenance \$3,000
2100802	COM AMEN - Public Conveniences Operations	BO132	Smith St Public Toilets (Coles Carpark)		3600 Insurance - Premiums	\$0.00	\$0.00	\$1,244.23	\$950.00	
2100802	COM AMEN - Public Conveniences Operations	BO132	Smith St Public Toilets (Coles Carpark)		9400 Plant Operating Costs Allocated	\$141.00	\$141.00	\$141.00	\$142.16	
2100802	COM AMEN - Public Conveniences Operations	BO133	Harris St Public Toilets (Museum) Op		3000 Employee Costs - Salaries & Wages	\$5,974.38	\$5,974.38	\$6,144.57	\$6,958.00	

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
2100802	COM AMEN - Public Conveniences Operations	BO133	Harris St Public Toilets (Museum) Op	3111	Other Materials & Contracts	\$3,000.00	\$3,000.00	\$1,563.48	\$3,000.00	
2100802	COM AMEN - Public Conveniences Operations	BO133	Harris St Public Toilets (Museum) Op	3600	Insurance - Premiums	\$63.00	\$63.00	\$63.00	\$63.23	
2100802	COM AMEN - Public Conveniences Operations	BO134	Lions Park Public Toilets Operations	3111	Other Materials & Contracts	\$5,974.38	\$5,974.38	\$6,453.03	\$6,958.00	
2100802	COM AMEN - Public Conveniences Operations	BO134	Lions Park Public Toilets Operations	3600	Insurance - Premiums	\$3,000.00	\$3,000.00	\$1,546.90	\$3,000.00	
2100802	COM AMEN - Public Conveniences Operations	BO135	May St Public Toilets Operations	3100	Insurance - Premiums	\$100.00	\$100.00	\$100.00	\$101.18	
2100802	COM AMEN - Public Conveniences Operations	BO135	May St Public Toilets Operations	3600	Employee Costs - Salaries & Wages	\$3,319.10	\$3,319.10	\$0.00	\$0.00	
2100802	COM AMEN - Public Conveniences Operations	BO137	Cemetery Public Toilets Operations	3202	Water	\$0.00	\$0.00	\$1,270.80	\$1,390.00	
2100802	COM AMEN - Public Conveniences Operations	BO137	Cemetery Public Toilets Operations	3600	Insurance - Premiums	\$0.00	\$0.00	\$0.00	\$26.99	
2100802	COM AMEN - Public Conveniences Operations	BO138	Highbury Public Toilets Operations	3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	\$7,500.00	
2100802	COM AMEN - Public Conveniences Operations	BO138	Highbury Public Toilets Operations	3200	Electricity	\$0.00	\$0.00	\$0.00	\$300.00	
2100802	COM AMEN - Public Conveniences Operations	BO138	Highbury Public Toilets Operations	3202	Water	\$0.00	\$0.00	\$0.00	\$150.00	
2100802	COM AMEN - Public Conveniences Operations	BO138	Highbury Public Toilets Operations	3600	Insurance - Premiums	\$0.00	\$0.00	\$0.00	\$375.65	
2100802	COM AMEN - Public Conveniences Operations	BO139	Nornans Lake Hall Public Toilets Ops	3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	\$2,000.00	
2100802	COM AMEN - Public Conveniences Operations	BO139	Nornans Lake Hall Public Toilets Ops	3600	Insurance - Premiums	\$0.00	\$0.00	\$0.00	\$45.09	
2100803	COM AMEN - Public Conveniences Maintenance	BM130	Mackie Park Public Toilets and Office	3101	Materials/Stock Purchased	\$0.00	\$0.00	\$171.50	\$144.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM130	Mackie Park Public Toilets and Office	3111	Other Materials & Contracts	\$4,000.00	\$4,000.00	\$3,291.81	\$4,000.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM130	Mackie Park Public Toilets and Office	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$17.52	\$6.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM130	Mackie Park Public Toilets and Office	9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$284.70	\$145.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM131	Gnarroin Park Public Toilets Mainteni	3100	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$298.25	\$462.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM131	Gnarroin Park Public Toilets Mainteni	3101	Materials/Stock Purchased	\$0.00	\$0.00	\$0.00	\$309.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM131	Gnarroin Park Public Toilets Mainteni	3111	Other Materials & Contracts	\$4,000.00	\$4,000.00	\$157.03	\$4,000.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM131	Gnarroin Park Public Toilets Mainteni	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$495.11	\$463.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM131	Gnarroin Park Public Toilets Mainteni	9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$181.05	\$48.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM132	Smith St Public Toilets (Coles Carpat	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$272.25	\$606.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM132	Smith St Public Toilets (Coles Carpat	3100	Contractors & Consultants	\$0.00	\$0.00	\$300.00	\$0.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM132	Smith St Public Toilets (Coles Carpat	3101	Materials/Stock Purchased	\$0.00	\$0.00	\$0.00	\$405.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM132	Smith St Public Toilets (Coles Carpat	9300	Labour Overheads Allocated	\$4,000.00	\$4,000.00	\$595.73	\$4,000.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM132	Smith St Public Toilets (Coles Carpat	9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$451.94	\$608.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM133	Smith St Public Toilets (Coles Carpat	9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$99.06	\$40.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM133	Harris St Public Toilets (Museum) Ma	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$218.25	\$433.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM133	Harris St Public Toilets (Museum) Ma	3101	Other Materials & Contracts	\$0.00	\$0.00	\$1,306.79	\$290.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM133	Harris St Public Toilets (Museum) Ma	9300	Labour Overheads Allocated	\$4,000.00	\$4,000.00	\$362.30	\$434.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM133	Harris St Public Toilets (Museum) Ma	9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$30.48	\$12.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM134	Lions Park Public Toilets Maintenance	3111	Other Materials & Contracts	\$3,000.00	\$3,000.00	\$269.76	\$3,000.00	
2100803	COM AMEN - Public Conveniences Maintenance	BM134	Lions Park Public Toilets Maintenance	3400	Depreciation - Ex Asset Register	\$11,345.00	\$11,345.00	\$9,014.20	\$11,238.00	From Depreciation Budget.
2100892	COM AMEN - Administration Allocated			5900	Admin Costs Allocated/Recovered	\$17,350.00	\$17,350.00	\$13,875.11	\$21,719.00	
2100805	COM AMEN - Townscape			3100	Contractors & Consultants	\$44,771.00	\$44,771.00	\$29,236.28	\$21,747.00	Townscape Plan Council Contribution \$17,000, WDC Balance of Grant \$1,747
	Operating Income									
3100900	COM AMEN - Cemetery Fees (Burial)			1304	Fees & Charges - Other	-\$35,748.00	-\$35,748.00	-\$41,542.76	-\$40,000.00	
3100901	COM AMEN - Cemetery Fees (Niche Wall & Rose G			1304	Fees & Charges - Other	-\$1,400.00	-\$1,400.00	\$0.00	-\$1,400.00	
3100902	COM AMEN - Cemetery Fees (Monuments)			1304	Fees & Charges - Other	-\$1,000.00	-\$1,000.00	-\$941.81	-\$1,000.00	
3100903	COM AMEN - Contributions & Donations			1102	Contribution Income - Operating	-\$8,700.00	-\$8,700.00	-\$16,801.75	\$0.00	
3100905	COM AMEN - Grants			1100	Operating Grants - State Government	-\$27,771.00	-\$27,771.00	-\$27,771.50	\$0.00	

SHIRE OF NARROGIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2017

PROGRAMME SUMMARY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Public Halls and Civic Centres		217,231.00		196,905.84		262,215.96
Narrogin Regional Recreation Complex		1,068,053.39		1,079,048.29		1,013,693.99
Other Recreation & Sport		698,785.20		759,691.78		739,883.86
Healthy Lifestyles Program		0.00		4.15		0.00
Libraries		313,972.31		262,729.85		351,352.56
Heritage		25,208.00		25,373.95		49,663.81
Other Culture		244,723.52		192,745.08		271,850.93
OPERATING REVENUE						
Public Halls and Civic Centres	39,405.00		48,178.95		26,415.00	
Narrogin Regional Recreation Complex	39,500.00		81,988.62		31,000.00	
Other Recreation & Sport	787,734.00		201,082.62		356,440.00	
Healthy Lifestyles Program	0.00		0.00		0.00	
Libraries	47,500.00		49,910.49		10,500.00	
Heritage	4,000.00		4,000.00		0.00	
Other Culture	4,000.00		47,679.18		0.00	
SUB-TOTAL	922,139.00	2,567,973.42	432,839.86	2,516,498.94	424,355.00	2,688,661.12
CAPITAL EXPENDITURE						
Public Halls and Civic Centres		65,920.00		82,799.41		98,911.00
Narrogin Regional Recreation Complex		441,157.00		41,156.54		231,498.00
Other Recreation & Sport		600,500.00		275,142.35		538,585.00
Healthy Lifestyles Program		0.00		0.00		0.00
Libraries		78,379.00		110,901.64		68,000.00
Heritage		0.00		0.00		20,000.00
Other Culture		0.00		0.00		0.00
CAPITAL REVENUE						
Public Halls and Civic Centres	0.00		0.00		0.00	
Narrogin Regional Recreation Complex	0.00		0.00		0.00	
Other Recreation & Sport	146,115.00		84,985.40		64,693.00	
Healthy Lifestyles Program	0.00		0.00		0.00	
Libraries	65,000.00		65,000.00		0.00	
Heritage	0.00		0.00		0.00	
Other Culture	0.00		0.00		0.00	
SUB-TOTAL	211,115.00	1,185,956.00	149,985.40	509,999.94	64,693.00	956,994.00
TOTAL - PROGRAMME SUMMARY	1,133,254.00	3,753,929.42	582,825.26	3,026,498.88	489,048.00	3,645,655.12

SHIRE OF NARROGIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2017

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
PUBLIC HALLS AND CIVIC CENTRES						
OPERATING EXPENDITURE						
2110100 HALLS - Town Halls and Public Bldg Operations		79,619.00		67,384.49		78,109.96
2110101 HALLS - Town Halls and Public Bldg Maintenance		22,229.00		17,954.66		36,601.00
2110105 HALLS - Loan 126 Interest Repayments		8,765.00		7,237.86		9,126.00
2110191 HALLS - Loss on Disposal of Assets		0.00		0.00		0.00
2110192 HALLS - Depreciation		64,155.00		70,757.02		85,914.00
2110197 HALLS - Community Services Allocated		16,438.00		12,759.18		19,886.00
2110199 HALLS - Administration Allocated		26,025.00		20,812.63		32,579.00
OPERATING REVENUE						
3110100 HALLS - Narrogin Town Hall Hire	4,000.00		6,980.10		6,000.00	
3110101 HALLS - JHCC Hire	0.00		0.00		0.00	
3110102 HALLS - Lease/Rental Income	19,975.00		20,158.85		19,975.00	
3110103 HALLS - Grants	0.00		0.00		0.00	
3110104 HALLS - Reimbursements	230.00		4,840.00		440.00	
3110105 HALLS - Contributions & Donations	15,200.00		16,200.00		0.00	
3110190 HALLS - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	39,405.00	217,231.00	48,178.95	196,905.84	26,415.00	262,215.96
CAPITAL EXPENDITURE						
4110150 HALLS - Furniture & Equipment (Capital)		0.00		0.00		0.00
4110160 HALLS - Building (Capital)		20,500.00		36,349.38		72,500.00
4110165 HALLS - Infrastructure Other (Capital)		20,000.00		19,500.00		0.00
4110170 HALLS - Loan 126 Principal Repayments		25,420.00		26,950.03		26,411.00
CAPITAL REVENUE						
5110153 HALLS - Transfers From Reserve	0.00		0.00		0.00	
SUB-TOTAL	0.00	65,920.00	0.00	82,799.41	0.00	98,911.00
TOTAL - PUBLIC HALLS AND CIVIC CENTRES	39,405.00	283,151.00	48,178.95	279,705.25	26,415.00	361,126.96

SHIRE OF NARROGIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2017

NARROGIN REGIONAL RECREATION COMPLEX	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2110200 NRRC - Salaries & Wages		0.00		21,173.58		0.00
2110201 NRRC - Superannuation		0.00		0.00		0.00
2110202 NRRC - Workers Comp Insurance		0.00		0.00		0.00
2110203 NRRC - Allowances		0.00		0.00		0.00
2110204 NRRC - Training & Development		0.00		0.00		0.00
2110205 NRRC - Occupational Health & Safety		0.00		0.00		0.00
2110206 NRRC - Recruitment		0.00		0.00		0.00
2110207 NRRC - Travel & Accommodation		0.00		0.00		0.00
2110208 NRRC - Other Employee Expenses		0.00		0.00		0.00
2110209 NRRC - Advertising & Promotions		0.00		0.00		0.00
2110210 NRRC - Consultancy		0.00		750.00		0.00
2110211 NRRC - Cleaning		0.00		64.13		0.00
2110212 NRRC - Security System		0.00		0.00		0.00
2110213 NRRC - Information Technology		0.00		0.00		0.00
2110214 NRRC - Office Equipment Maintenance		0.00		0.00		0.00
2110215 NRRC - Printing & Stationery		0.00		0.00		0.00
2110216 NRRC - Telephone/Mobiles		0.00		381.17		380.00
2110217 NRRC - Postage & Freight		0.00		9.26		0.00
2110218 NRRC - General Kiosk Supplies		0.00		0.00		0.00
2110219 NRRC - Coffee Machine Supplies		0.00		0.00		0.00
2110220 NRRC - Publications & Subscriptions		0.00		0.00		0.00
2110221 NRRC - Pest Control		0.00		0.00		0.00
2110222 NRRC - Oxygen Bottle Rental		0.00		0.00		0.00
2110223 NRRC - General Office Expenses		0.00		668.95		0.00
2110224 NRRC - Expensed Minor Asset Purchases		20,000.00		22,610.87		20,000.00
2110225 NRRC - General Area Maintenance		0.00		3,020.90		0.00
2110226 NRRC - Indoor Pool Maintenance		0.00		16.70		0.00
2110227 NRRC - Outdoor Pool Maintenance		0.00		0.00		0.00
2110228 NRRC - Squash Courts Area Maintenance		0.00		0.00		0.00
2110229 NRRC - Indoor Courts Area Maintenance		0.00		0.00		0.00
2110230 NRRC - Outdoor Netball Courts Area Maintenance		0.00		0.00		0.00
2110231 NRRC - Gymnasium Area Maintenance		0.00		0.00		0.00
2110232 NRRC - Hockey Pitch Area Maintenance		0.00		0.00		0.00
2110233 NRRC - Creche Area Maintenance		0.00		0.00		0.00
2110234 NRRC - Leased Area Maintenance		0.00		0.00		0.00
2110240 NRRC - Chemicals		0.00		3,909.41		4,000.00
2110241 NRRC - Utility - Electricity		185,000.00		172,824.86		185,000.00
2110242 NRRC - Utility - Gas		144,000.00		121,964.38		140,000.00
2110243 NRRC - Utility - Water		40,000.00		36,995.85		37,500.00
2110244 NRRC - Grounds Maintenance		36,057.39	Jobs	106,864.10		25,287.27
2110245 NRRC - Insurance		30,435.00		30,434.96		31,263.72
2110250 NRRC - Programs - Child Care		0.00		0.00		0.00
2110251 NRRC - Programs - Swim School		0.00		0.00		0.00
2110252 NRRC - Programs - Fitness Class		0.00		0.00		0.00
2110253 NRRC - Programs - Mixed Netball		0.00		0.00		0.00
2110254 NRRC - Programs - Gym		0.00		0.00		0.00
2110260 NRRC - Loan 121B Interest Repayments		21,314.00		21,499.08		20,961.00
2110261 NRRC - Loan 49 Interest Repayments		0.00		0.00		322.00
2110265 NRRC - Contract Management Expense		253,200.00		252,737.10		260,000.00
2110266 NRRC - Consultant Outdoor Pool Inspection		0.00		0.00		0.00
2110267 NRRC - Pre Paid Memberships		0.00		(47.10)		0.00
2110291 NRRC - Loss on Disposal of Assets		0.00		0.00		0.00

SHIRE OF NARROGIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2016

NARROGIN REGIONAL RECREATION COMPLEX	Revised Budget		YTD Actual		Forecast Actual	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE (Continued)						
2110292 NRRC - Depreciation		324,675.00		272,587.02		272,438.00
2110297 NRRC - Community Services Allocated		4,697.00		3,645.50		5,682.00
2110299 NRRC - Administration Allocated		8,675.00		6,937.57		10,860.00
OPERATING REVENUE						
3110200 NRRC - Entry Fees - Aquatic	0.00		0.00		0.00	
3110201 NRRC - Entry Fees - Stadium	0.00		0.00		0.00	
3110202 NRRC - Entry Fees - Hockey	0.00		0.00		0.00	
3110203 NRRC - Entry Fees - Squash	0.00		0.00		0.00	
3110204 NRRC - Entry Fees - Gym	0.00		23.55		0.00	
3110205 NRRC - Entry Fees - Badminton	0.00		0.00		0.00	
3110206 NRRC - Entry Fees - Netball	0.00		0.00		0.00	
3110207 NRRC - Entry Fees - Basketball	0.00		0.00		0.00	
3110208 NRRC - Entry Fees - Other	0.00		0.00		0.00	
3110209 NRRC - After Hours Charge	0.00		0.00		0.00	
3110210 NRRC - Sales - Kiosk	0.00		0.00		0.00	
3110211 NRRC - Sales - Coffee Machine	0.00		0.00		0.00	
3110215 NRRC - Hire Fees	0.00		0.00		0.00	
3110216 NRRC - Registration Fees - Nominations	0.00		0.00		0.00	
3110217 NRRC - User Fees - Child Care	0.00		0.00		0.00	
3110218 NRRC - User Fees - Fitness Classes	0.00		0.00		0.00	
3110220 NRRC - Leases/Rentals	0.00		0.00		0.00	
3110225 NRRC - Pool Subsidy	0.00		32,000.00		30,000.00	
3110228 NRRC - Grants	0.00		0.00		0.00	
3110229 NRRC - Reimbursements	0.00		9,636.66		1,000.00	
3110230 NRRC - Contributions & Donations	39,500.00		40,328.41		0.00	
3110290 NRRC - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	39,500.00	1,068,053.39	81,988.62	1,079,048.29	31,000.00	1,013,693.99
CAPITAL EXPENDITURE						
4110250 NRRC - Furniture & Equipment (Capital)		0.00		0.00		0.00
4110255 NRRC - Plant & Equipment (Capital)		0.00		0.00		70,000.00
4110260 NRRC - Building (Capital)		0.00		0.00		50,000.00
4110265 NRRC - Infrastructure Other (Capital)		400,000.00		0.00		28,000.00
4110270 NRRC - Transfers to Reserve		0.00		0.00		30,000.00
4110275 NRRC - Loan 121B Principal Repayments		41,157.00		41,156.54		43,526.00
4110276 NRRC - Loan 49 Principal Repayments		0.00		0.00		9,972.00
CAPITAL REVENUE						
5110250 NRRC - Proceeds on Disposal of Assets	0.00		0.00		0.00	
5110251 NRRC - Realisation on Disposal of Assets	0.00		0.00		0.00	
5110253 NRRC - Transfers from Reserve	0.00		0.00		0.00	
SUB-TOTAL	0.00	441,157.00	0.00	41,156.54	0.00	231,498.00
TOTAL - NARROGIN REGIONAL RECREATION COMPLEX	39,500.00	1,509,210.39	81,988.62	1,120,204.83	31,000.00	1,245,191.99

SHIRE OF NARROGIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2017

OTHER RECREATION & SPORT	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2110300 REC - Parks & Gardens Maintenance/Operations		114,129.00		142,679.47		150,403.48
2110301 REC - Town Oval Maintenance/Operations		147,166.00		152,365.58		166,379.46
2110302 REC - Sundry Dry Parks/Reserves Maintenance/Operations		127,211.20		135,103.74		82,244.96
2110306 REC - Playground Equipment & Furniture Mtce		0.00		1,397.58		1,051.00
2110307 REC - Artillery Gun Renovations		2,500.00		2,565.00		10,000.00
2110308 REC - Community Garden Projects		7,777.00		5,038.25		4,146.52
2110309 REC - Narrogin Racecourse Track Mtce		10,000.00		5,574.67		10,983.00
2110310 REC - Kids Sport		37,712.00		20,477.75		17,734.00
2110311 REC - Regional Talent Program Expense	Jobs	43,990.00		36,687.48		8,211.09
2110312 REC - Insurance Premiums		1,828.00		1,827.96		2,323.80
2110313 REC - Expensed Minor Asset Purchases		0.00		409.09		0.00
2110314 REC - Other Rec Facilities Building Operations	Jobs	13,837.00		24,988.89		27,147.55
2110315 REC - Other Rec Facilities Building Maintenance	Jobs	0.00		17,111.16		10,032.00
2110316 REC OFFICER - Salaries & Wages		17,261.00		15,849.44		16,622.00
2110317 REC OFFICER - Superannuation		1,640.00		2,131.95		1,579.00
2110318 REC OFFICER - Workers Compensation		532.00		532.72		516.00
2110319 REC OFFICER - Rent		2,500.00		2,000.00		2,500.00
2110320 REC OFFICER - General Expenditure		1,418.00		3,655.01		1,418.00
2110321 REC OFFICER - Telephone/Mobile		600.00		511.96		600.00
2110322 REC OFFICER - Information Technology		210.00		2,164.48		210.00
2110325 REGIONAL TALENT - Salaries & Wages		3,641.00		0.00		3,448.00
2110326 REGIONAL TALENT - Superannuation		346.00		0.00		328.00
2110327 REGIONAL TALENT - Workers Comp Insurance		112.00		378.18		107.00
2110330 REC - Consultants		9,500.00		0.00		10,000.00
2110391 REC - Loss on Disposal of Assets		0.00		0.00		0.00
2110392 REC - Depreciation		102,300.00		145,025.14		147,567.00
2110397 REC - Community Services Allocated		35,225.00		27,341.17		42,613.00
2110399 REC - Administration Allocated		17,350.00		13,875.11		21,719.00
OPERATING REVENUE						
3110300 REC - Sport Leases and Rentals		0.00		0.00		0.00
3110301 REC - Oval/Reserve Hire		0.00		0.00		0.00
3110302 REC - Annual Sporting Group Hire		3,154.00		454.55		0.00
3110303 REC - Grants - Kids Sports		35,000.00		35,000.00		0.00
3110304 REC - Grants - Regional Talent Program		29,000.00		25,000.00		0.00
3110305 REC - Reimbursements - Other Recreation		61,980.00		71,608.54		61,980.00
3110306 REC - Grants - Other Recreation		220,000.00		24,555.89		294,460.00
3110307 REC - Contributions & Donations		438,600.00		39,100.00		0.00
3110308 REC - Other Fees & Charges		0.00		5,363.64		0.00
3110390 REC - Profit on Disposal of Assets		0.00		0.00		0.00
SUB-TOTAL	787,734.00	698,785.20	201,082.62	759,691.78	356,440.00	739,883.86
CAPITAL EXPENDITURE						
4110350 REC - Plant & Equipment (Capital)		0.00		0.00		0.00
4110355 REC - Other Rec Facilities Building (Capital)		27,000.00		24,313.76		0.00
4110360 REC - Infrastructure Parks & Gardens (Capital)		0.00		0.00		20,000.00
4110365 REC - Infrastructure Other (Capital)		573,500.00		250,828.59		518,585.00
CAPITAL REVENUE						
5110350 REC - Proceeds on Disposal of Assets	Jobs	0.00		0.00		0.00
5110351 REC - Realisation on Disposal of Assets		0.00		0.00		0.00
5110353 REC - Transfers From Reserve		146,115.00		84,985.40		64,693.00
SUB-TOTAL	146,115.00	600,500.00	84,985.40	275,142.35	64,693.00	538,585.00
TOTAL - OTHER RECREATION & SPORT	933,849.00	1,299,285.20	286,068.02	1,034,834.13	421,133.00	1,278,468.86

SHIRE OF NARROGIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2017

HEALTHY LIFESTYLES PROGRAM	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2110400 NHLP - Healthy Life Styles Employee Expenses		0.00		0.00		0.00
2110401 NHLP - Healthy Lifestyles General Operations Expenses		0.00		4.15		0.00
2110402 NHLP - Health Lifestyles Project Expenses		0.00		0.00		0.00
2110403 NHLP - Insurance		0.00		0.00		0.00
2110404 NHLP - Utilities		0.00		0.00		0.00
2110497 NHLP - Community Services Allocated		0.00		0.00		0.00
2110499 NHLP - Administration Allocated		0.00		0.00		0.00
OPERATING REVENUE						
3110400 NHLP - Grant - Healthy Lifestyles	0.00		0.00		0.00	
3110401 NHLP - Fees & Charges	0.00		0.00		0.00	
3110402 NHLP - Reimbursements	0.00		0.00		0.00	
3110403 NHLP - Contributions & Donations	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	4.15	0.00	0.00
CAPITAL EXPENDITURE						
4110450 NHLP - Infrastructure Other (Capital)		0.00		0.00		0.00
CAPITAL REVENUE						
5110450 Transfer from Unspent Grants (NHLP)	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - HEALTHY LIFESTYLES PROGRAM	0.00	0.00	0.00	4.15	0.00	0.00

SHIRE OF NARROGIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2017

LIBRARIES	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2110500 LIB - Salaries & Wages		160,339.00		147,047.73		160,905.00
2110501 LIB - Superannuation		15,232.00		13,085.73		15,507.00
2110502 LIB - Workers Comp Insurance		4,942.00		4,941.82		4,998.00
2110503 LIB - Allowances		954.00		137.00		700.00
2110504 LIB - Training & Development		2,500.00		144.00		2,500.00
2110505 LIB - Occupational Health & Safety		500.00		250.00		500.00
2110506 LIB - Recruitment		0.00		0.00		0.00
2110507 LIB - Travel & Accommodation		0.00		0.00		0.00
2110508 LIB - Fringe Benefits Tax (FBT)		1,000.00		0.00		0.00
2110509 LIB - Cleaning		3,320.00		1,091.84		0.00
2110510 LIB - Information Technology		11,445.00		7,063.17		8,700.00
2110511 LIB - Motor Vehicle Expenses		5,191.00		3,562.18		3,171.00
2110512 LIB - Office Equipment Maintenance		5,750.00		2,665.44		5,750.00
2110513 LIB - Printing & Stationery		3,000.00		985.76		3,120.92
2110514 LIB - Subscriptions & Memberships		3,000.00		2,468.82		4,400.00
2110515 LIB - Library Expensed Minor Asset Purchases		4,500.00		3,477.72		1,500.00
2110516 LIB - Telephone/Mobiles		1,100.00		948.27		1,100.00
2110517 LIB - Postage & Freight		1,000.00		2,837.90		4,000.00
2110518 LIB - Book Purchases		4,000.00		783.06		2,000.00
2110519 LIB - Lost Books		1,000.00		1,134.92		1,500.00
2110520 LIB - Local History		0.00		0.00		0.00
2110521 LIB - Event Catering		1,000.00		0.00		1,000.00
2110522 LIB - General Office Expenses		6,000.00		8,971.27		8,124.52
2110523 LIB - Other Expenses		0.00		4,495.00		2,150.00
2110524 LIB - Finding My Career		0.00		0.00		0.00
2110525 LIB - Minor Asset Purchases		0.00		0.00		2,800.00
2110530 LIB - Library Building Operations	Jobs	10,326.00		9,045.85		17,257.12
2110531 LIB - Library Building Maintenance	Jobs	34,031.31		18,499.19		58,814.00
2110591 LIB - Loss on Disposal of Assets		0.00		0.00		0.00
2110592 LIB - Depreciation		7,817.00		8,280.55		8,276.00
2110597 LIB - Community Services Allocated		0.00		0.00		0.00
2110599 LIB - Administration Allocated		26,025.00		20,812.63		32,579.00
OPERATING REVENUE						
3110500 LIB - Fees & Charges		4,500.00		3,354.82		4,500.00
3110501 LIB - Fines & Penalties		500.00		471.16		500.00
3110502 LIB - Reimbursements Lost Books		500.00		0.00		500.00
3110503 LIB - Contributions & Donations		37,000.00		37,036.90		5,000.00
3110504 LIB - Grant - Regional Library Services		5,000.00		(5,060.91)		0.00
3110505 LIB - Other Grants		0.00		4,300.00		0.00
3110506 LIB - Grant - Regional Library Services (ex GST)		0.00		9,808.52		0.00
3110590 LIB - Profit on Disposal of Assets		0.00		0.00		0.00
SUB-TOTAL	47,500.00	313,972.31	49,910.49	262,729.85	10,500.00	351,352.56
CAPITAL EXPENDITURE						
4110550 LIB - Furniture & Equipment (Capital)	Jobs	28,000.00		19,639.09		8,000.00
4110555 LIB - Plant & Equipment (Capital)	Jobs	0.00		0.00		0.00
4110560 LIB - Building (Capital)	Jobs	50,379.00		91,262.55		60,000.00
4110565 LIB - Infrastructure Other (Capital)	Jobs	0.00		0.00		0.00
CAPITAL REVENUE						
5110550 LIB - Proceeds on Disposal of Assets	Jobs	0.00		0.00		0.00
5110551 LIB - Realisation on Disposal of Assets		0.00		0.00		0.00
5110552 LIB - Transfers From Reserve		65,000.00		65,000.00		0.00
SUB-TOTAL	65,000.00	78,379.00	65,000.00	110,901.64	0.00	68,000.00
TOTAL - LIBRARIES	112,500.00	392,351.31	114,910.49	373,631.49	10,500.00	419,352.56

SHIRE OF NARROGIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2017

HERITAGE	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2110600 HERITAGE - Building Operations		10,908.00		8,864.97		8,374.08
2110601 HERITAGE - Building Maintenance		3,000.00		9,469.77		32,980.27
2110602 HERITAGE - Other Assets Maintenance/Operations		967.00		967.00		2,976.46
2110650 HERITAGE - Salaries and Wages		3,848.00		1,205.85		3,848.00
2110651 HERITAGE - Superannuation		366.00		0.00		366.00
2110652 HERITAGE - Workers Comp Insurance		119.00		118.18		119.00
2110653 HERITAGE - Expensed Minor Asset Purchases		6,000.00		4,748.18		1,000.00
2110691 HERITAGE - Loss on Disposal of Assets		0.00		0.00		0.00
2110692 HERITAGE - Depreciation		0.00		0.00		0.00
2110697 HERITAGE - Community Services Allocated		0.00		0.00		0.00
2110699 HERITAGE - Administration Allocated		0.00		0.00		0.00
OPERATING REVENUE						
3110600 HERITAGE - Musuem Lease Income	0.00		0.00		0.00	
3110601 HERITAGE - Fees & Charges	0.00		0.00		0.00	
3110602 HERITAGE - Reimbursements	0.00		0.00		0.00	
3110603 HERITAGE - Contributions & Donations	4,000.00		4,000.00		0.00	
3110604 HERITAGE - Grants	0.00		0.00		0.00	
3110690 HERITAGE - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	4,000.00	25,208.00	4,000.00	25,373.95	0.00	49,663.81
CAPITAL EXPENDITURE						
4110660 HERITAGE - Building (Capital)		0.00		0.00		20,000.00
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	20,000.00
TOTAL - HERITAGE	4,000.00	25,208.00	4,000.00	25,373.95	0.00	69,663.81

SHIRE OF NARROGIN
SCHEDULE 11 - RECREATION & CULTURE
Financial Statement for Period Ended
30 June 2017

OTHER CULTURE	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2110800 OTHCUL - Indigenous Cultural Events		5,000.00		1,389.65		6,454.55
2110801 OTHCUL - Australia Day		2,800.00		3,478.56		2,800.00
2110802 OTHCUL - Christmas Lights		39,833.52		23,231.17		15,000.00
2110803 OTHCUL - Reconciliation Week		0.00		0.00		0.00
2110804 OTHCUL - Naidoc		0.00		0.00		0.00
2110805 OTHCUL - Festival & Events		8,000.00		6,416.45		8,300.00
2110806 OTHCUL - Community Arts		5,700.00		1,962.12		2,000.00
2110810 OTHCUL - Community Chest		17,000.00		8,050.00		25,000.00
2110811 OTHCUL - Insurance		3,563.00		3,562.61		4,394.38
2110812 OTHCUL - Medical Students		4,000.00		3,000.00		0.00
2110813 OTHCUL - ANZAC Day		2,500.00		1,439.31		7,500.00
2110814 OTHCUL - School Award		500.00		68.18		500.00
2110815 OTHCUL - Rev Heads		7,500.00		2,000.00		7,500.00
2110816 OTHCUL - Spring Festival		7,500.00		2,000.00		8,000.00
2110817 OTHCUL - Narrogin Show		7,500.00		1,700.00		9,500.00
2110818 OTHCUL - Carols by Candlelight		500.00		0.00		7,500.00
2110819 OTHCUL - Wine & Art Festival		7,500.00		2,000.00		7,500.00
2110820 OTHCUL - Event/Project Promotion		1,000.00		0.00		1,000.00
2110821 OTHCUL - Event/Festival Matching Funding		5,200.00		21,740.45		5,200.00
2110822 OTHCUL - John Curtin Weekend Volunteers		1,000.00		336.36		0.00
2110823 OTHCUL - Art Collection Valuation		0.00		0.00		0.00
2110824 OTHCUL - Arts Narrogin		5,000.00		5,000.00		20,000.00
2110825 OTHCUL - Other Grant Expenditure		9,000.00		299.64		0.00
2110826 OTHCUL - Artwork Storage		18,068.00		36,918.91		1,000.00
2110827 OTHCUL - Artwork Purchases		2,500.00		2,681.82		0.00
2110828 OTHCUL - Hockey Annual Event		0.00		0.00		7,500.00
2110850 OTHCUL - Salaries and Wages		0.00		0.00		20,446.00
2110851 OTHCUL - Superannuation		0.00		0.00		1,942.00
2110852 OTHCUL - Workers Comp Insurance		0.00		0.00		634.00
2110892 OTHCUL - Depreciation		0.00		0.00		0.00
2110897 OTHCUL - Community Services Allocated		57,534.00		44,657.22		69,601.00
2110899 OTHCUL - Administration Allocated		26,025.00		20,812.63		32,579.00
OPERATING REVENUE						
3110800 OTHCUL - Contributions & Donations - Other Culture	4,000.00		8,500.00		0.00	
3110801 OTHCUL - Reimbursements - Other Culture	0.00		121.18		0.00	
3110802 OTHCUL - Grants - Other Culture	0.00		39,058.00		0.00	
3110803 OTHCUL - Fees & Charges	0.00		0.00		0.00	
3110804 OTHCUL - Grant Narrogin Litter Twitter Project	0.00		0.00		0.00	
SUB-TOTAL	4,000.00	244,723.52	47,679.18	192,745.08	0.00	271,850.93
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - OTHER CULTURE	4,000.00	244,723.52	47,679.18	192,745.08	0.00	271,850.93



Annual Budget 2016-17
Schedule 11 - Recreation & Culture

COA	Description	Job	Description	IE	Incl/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Public Halls And Civic Centres										
	Operating Expenditure									
2110100	HALLS - Town Halls and Public Bldg Operations	BO150	Town Hall (Federal SN) Building Operations	3000	Employee Costs - Salaries & Wages	\$4,145.00	\$4,145.00	\$1,698.64	\$3,772.00	
2110100	HALLS - Town Halls and Public Bldg Operations	BO150	Town Hall (Federal SN) Building Operations	3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	\$0.00	Security \$7260
2110100	HALLS - Town Halls and Public Bldg Operations	BO150	Town Hall (Federal SN) Building Operations	3104	Communication Expenses	\$2,800.00	\$2,800.00	\$2,335.43	\$2,890.00	Landline ADSL \$1,070, Security Line \$500, Wireless Internet \$1,290
2110100	HALLS - Town Halls and Public Bldg Operations	BO150	Town Hall (Federal SN) Building Operations	3111	Other Materials & Contracts	\$4,200.00	\$4,200.00	\$4,038.93	\$4,470.00	Products \$1,000, Chemicals \$500, Sanitary Units \$1,400, APPA Licence \$430
2110100	HALLS - Town Halls and Public Bldg Operations	BO150	Town Hall (Federal SN) Building Operations	3200	Electricity	\$6,923.00	\$6,923.00	\$7,008.14	\$7,400.00	
2110100	HALLS - Town Halls and Public Bldg Operations	BO150	Town Hall (Federal SN) Building Operations	3201	Gas	\$970.00	\$970.00	\$208.64	\$300.00	
2110100	HALLS - Town Halls and Public Bldg Operations	BO150	Town Hall (Federal SN) Building Operations	3600	Insurance - Premiums	\$3,500.00	\$3,500.00	\$3,545.25	\$3,500.00	Inc. Moveable Lift \$150
2110100	HALLS - Town Halls and Public Bldg Operations	BO151	Railway Institute Hall & Office Building Operations	3111	Other Materials & Contracts	\$0.00	\$0.00	\$972.40	\$1,000.00	
2110100	HALLS - Town Halls and Public Bldg Operations	BO151	Railway Institute Hall & Office Building Operations	3202	Water	\$4,230.00	\$4,230.00	\$1,919.24	\$2,500.00	
2110100	HALLS - Town Halls and Public Bldg Operations	BO152	John Higgins Community Complex Building Operations	3600	Insurance - Premiums	\$6,072.00	\$6,072.00	\$5,945.03	\$6,371.45	
2110100	HALLS - Town Halls and Public Bldg Operations	BO152	John Higgins Community Complex Building Operations	3200	Electricity	\$16,805.00	\$16,805.00	\$10,610.14	\$10,000.00	
2110100	HALLS - Town Halls and Public Bldg Operations	BO152	John Higgins Community Complex Building Operations	3201	Gas	\$1,000.00	\$1,000.00	\$203.64	\$300.00	
2110100	HALLS - Town Halls and Public Bldg Operations	BO152	John Higgins Community Complex Building Operations	3600	Insurance - Premiums	\$500.00	\$500.00	\$0.00	\$500.00	
2110100	HALLS - Town Halls and Public Bldg Operations	BO153	Highbury Hall Building Operations	3111	Other Materials & Contracts	\$3,562.00	\$3,562.00	\$3,824.97	\$3,597.03	
2110100	HALLS - Town Halls and Public Bldg Operations	BO153	Highbury Hall Building Operations	3201	Gas	\$0.00	\$0.00	\$0.00	\$100.00	
2110100	HALLS - Town Halls and Public Bldg Operations	BO153	Highbury Hall Building Operations	3202	Water	\$0.00	\$0.00	\$0.00	\$800.00	
2110100	HALLS - Town Halls and Public Bldg Operations	BO153	Highbury Hall Building Operations	3600	Insurance - Premiums	\$0.00	\$0.00	\$0.00	\$1,157.57	
2110100	HALLS - Town Halls and Public Bldg Operations	BO153	Highbury Hall Building Operations	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	\$100.00	
2110100	HALLS - Town Halls and Public Bldg Operations	BO154	Nomans Lake Hall Building Operations	3600	Insurance - Premiums	\$0.00	\$0.00	\$0.00	\$978.14	
2110100	HALLS - Town Halls and Public Bldg Operations	BO154	Nomans Lake Hall Building Operations	3000	Employee Costs - Salaries & Wages	\$5,379.00	\$5,379.00	\$1,016.42	\$2,865.00	External Cleaning \$1,000, Piano Tuning \$500, Vacuating Acoustic Drapes \$500, General Mt \$10,000
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM150	Town Hall (Federal SN) Building Maintenance	3111	Other Materials & Contracts	\$5,000.00	\$5,000.00	\$14,099.43	\$13,973.00	
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM150	Town Hall (Federal SN) Building Maintenance	9300	Labour Overheads Allocated	\$8,946.00	\$8,946.00	\$1,671.61	\$8,885.00	
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM150	Town Hall (Federal SN) Building Maintenance	9400	Piant. Operating Costs Allocated	\$404.00	\$404.00	\$152.10	\$58.00	
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM151	Railway Institute Hall & Office Building Maintenance	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$13.50	\$29.00	
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM151	Railway Institute Hall & Office Building Maintenance	3111	Other Materials & Contracts	\$600.00	\$600.00	\$210.82	\$1,531.00	
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM151	Railway Institute Hall & Office Building Maintenance	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$22.41	\$29.00	
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM152	John Higgins Community Complex Building Maintenance	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$159.67	\$347.00	
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM152	John Higgins Community Complex Building Maintenance	3111	Other Materials & Contracts	\$2,000.00	\$2,000.00	\$336.00	\$2,336.00	
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM152	John Higgins Community Complex Building Maintenance	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$7.64	\$347.00	
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM152	John Higgins Community Complex Building Maintenance	9400	Piant. Operating Costs Allocated	\$0.00	\$0.00	\$0.00	\$100.00	
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM153	Highbury Hall Building Maintenance	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	\$100.00	
2110101	HALLS - Town Halls and Public Bldg Maintenance	BM154	Nomans Lake Hall Building Maintenance	3500	Interest Expense - Loans	\$8,765.00	\$8,765.00	\$7,237.96	\$9,126.00	Includes the Guarantee Fee
2110105	HALLS - Loan 726 Interest Repayments			3400	Depreciation - Ex Asset Register	\$64,155.00	\$64,155.00	\$70,757.02	\$65,914.00	From Depreciation Budget
2110192	HALLS - Depreciation			9700	Community Services Allocated/Recovered	\$16,438.00	\$16,438.00	\$12,759.18	\$19,886.00	
2110197	HALLS - Community Services Allocated			9900	Admin. Costs Allocated/Recovered	\$26,025.00	\$26,025.00	\$20,812.63	\$26,579.00	
2110199	HALLS - Administration Allocated			1302	Fees & Charges - Facility Hire	-\$4,000.00	-\$4,000.00	-\$6,980.10	-\$6,000.00	
3110102	HALLS - Narrogin Town Hall Hire			1303	Fees & Charges - Rental/Lease/Hire Income	-\$19,975.00	-\$19,975.00	-\$20,158.85	-\$19,975.00	
3110104	HALLS - Reimbursements			1103	Reimbursement Income - Operating	-\$230.00	-\$230.00	-\$4,840.00	-\$4,400.00	
3110105	HALLS - Contributions & Donations			1102	Contribution Income - Operating	-\$15,200.00	-\$15,200.00	-\$16,200.00	\$0.00	
Narrogin Regional Recreation Complex										
	Operating Expenditure									
2110200	NRRRC - Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$21,173.58	\$0.00	
2110210	NRRRC - Consultancy			3100	Contractors & Consultants	\$0.00	\$0.00	\$750.00	\$0.00	
2110211	NRRRC - Cleaning			3111	Other Materials & Contracts	\$0.00	\$0.00	\$64.13	\$380.00	
2110216	NRRRC - Telephone/Mobiles			3104	Communication Expenses	\$0.00	\$0.00	\$361.17	\$0.00	
2110217	NRRRC - Postage & Freight			3102	Postage & Freight	\$0.00	\$0.00	\$9.26	\$0.00	
2110223	NRRRC - General Office Expenses			3111	Other Materials & Contracts	\$0.00	\$0.00	\$668.95	\$0.00	
2110224	NRRRC - Expensed Minor Asset Purchases			3110	Contractors & Consultants	\$20,000.00	\$20,000.00	\$22,610.87	\$20,000.00	Seating for Stadium
2110225	NRRRC - General Area Maintenance			3100	Contractors & Consultants	\$0.00	\$0.00	\$2,172.00	\$0.00	
2110225	NRRRC - General Area Maintenance			3101	Materials/Stock Purchased	\$0.00	\$0.00	\$43.84	\$0.00	
2110225	NRRRC - General Area Maintenance			3111	Other Materials & Contracts	\$0.00	\$0.00	\$805.26	\$0.00	
2110226	NRRRC - Indoor Pool Maintenance			3100	Contractors & Consultants	\$0.00	\$0.00	\$16.70	\$0.00	
2110240	NRRRC - Chemicals			3111	Other Materials & Contracts	\$0.00	\$0.00	\$3,909.41	\$4,000.00	Monthly Service Fee for Chlorine Gas Bottles

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
2110511	LIB - Motor Vehicle Expenses			9400	Plant Operating Costs Allocated	\$5,191.00	\$5,191.00	\$3,562.18	\$3,171.00	What will happen to pool vehicle
2110512	LIB - Office Equipment Maintenance			3110	Contractors & Consultants	\$0.00	\$0.00	\$1,188.25	\$1,188.25	
2110512	LIB - Office Equipment Maintenance			3111	Other Materials & Contracts	\$5,750.00	\$5,750.00	\$1,477.19	\$5,750.00	Photocopier Rental \$1,800, Maintenance \$3,500, Toner & Ink \$450
2110513	LIB - Printing & Stationery			3103	Printing & Stationery	\$3,000.00	\$3,000.00	\$885.76	\$3,120.92	\$3,000 plus \$20.92 Accounts Payable Carried Forward
2110514	LIB - Subscriptions & Memberships			3105	Subscriptions, Publications, Legislation	\$3,000.00	\$3,000.00	\$2,468.82	\$4,400.00	Computer School Net \$1,400, Tutoring Australia \$1,400, Newspapers \$800, Mags \$1,000
2110515	LIB - Library Expensed Minor Asset Purchases			3111	Other Materials & Contracts	\$4,500.00	\$4,500.00	\$3,477.72	\$1,500.00	Minor purchases
2110516	LIB - Telephone/Mobiles			3104	Communication Expenses	\$1,000.00	\$1,000.00	\$946.27	\$1,000.00	
2110517	LIB - Postage & Freight			3102	Postage & Freight	\$1,000.00	\$1,000.00	\$2,637.80	\$4,000.00	State Library Freight \$2,000, Postage and Freight \$2,000
2110518	LIB - Book Purchases			3111	Other Materials & Contracts	\$4,000.00	\$4,000.00	\$783.05	\$2,000.00	Local Stock
2110519	LIB - Lost Books			3100	Contractors & Consultants	\$0.00	\$0.00	\$371.00	\$0.00	
2110519	LIB - Lost Books			3111	Other Materials & Contracts	\$1,000.00	\$1,000.00	\$763.92	\$1,500.00	Lost Books
2110521	LIB - Event Catering			3111	Other Materials & Contracts	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	Regional Meeting \$1,000
2110522	LIB - General Office Expenses			3111	Other Materials & Contracts	\$6,000.00	\$6,000.00	\$8,971.27	\$8,124.52	Art and craft and book processing materials, Water, Stationery, Staff Amenities plus \$124.52 Accounts Payable Carried Forward
2110523	LIB - Other Expenses			3003	Employee Costs - Other	\$0.00	\$0.00	\$120.00	\$0.00	Activities \$2,000, Fire Equipment Mtc \$150
2110523	LIB - Other Expenses			3111	Other Materials & Contracts	\$0.00	\$0.00	\$4,375.00	\$2,150.00	Computer chairs \$1,000, Lecture \$800, Shelving \$1,200
2110526	LIB - Minor Asset Purchases			3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	\$1,710.00	
2110530	LIB - Library Building Operations			3104	Communication Expenses	\$0.00	\$0.00	\$0.00	\$0.00	
2110530	LIB - Library Building Operations			3111	Other Materials & Contracts	\$210.00	\$210.00	\$76.55	\$3,200.00	Products \$1,500, Chemicals \$500, Sanitary Units \$200, Carpet Cleaning \$2,000
2110530	LIB - Library Building Operations			3200	Electricity	\$5,210.00	\$5,210.00	\$4,331.04	\$5,210.00	
2110530	LIB - Library Building Operations			3202	Water	\$500.00	\$500.00	\$232.30	\$500.00	
2110530	LIB - Library Building Operations			3600	Insurance - Premiums	\$4,406.00	\$4,406.00	\$4,405.86	\$4,927.12	
2110531	LIB - Library Building Maintenance			3000	Employee Costs - Salaries & Wages	\$6,272.48	\$6,272.48	\$4,336.42	\$15,018.00	
2110531	LIB - Library Building Maintenance			3101	Materials/Stock Purchased	\$0.00	\$0.00	\$0.00	\$11,534.00	
2110531	LIB - Library Building Maintenance			3111	Other Materials & Contracts	\$9,000.00	\$9,000.00	\$2,570.46	\$16,977.00	
2110531	LIB - Library Building Maintenance			9300	Labour Overheads Allocated	\$17,432.83	\$17,432.83	\$7,198.47	\$15,049.00	
2110531	LIB - Library Building Maintenance			9400	Plant Operating Costs Allocated	\$1,326.00	\$1,326.00	\$4,393.84	\$236.00	
2110531	LIB - Library Building Maintenance			3400	Depreciation - Ex Asset Remainder	\$7,817.00	\$7,817.00	\$8,280.55	\$8,276.00	From Depreciation Budget
2110539	LIB - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$26,025.00	\$26,025.00	\$32,579.00	\$32,579.00	
3110500	LIB - Fees & Charges			1304	Fees & Charges - Other	-\$4,500.00	-\$4,500.00	-\$3,354.82	-\$4,500.00	Lost Books
3110501	LIB - Fines & Penalties			1301	Fees & Charges - Fines & Penalties	-\$500.00	-\$500.00	-\$471.16	-\$500.00	Reimbursements from State Library
3110502	LIB - Reimbursements Lost Books			1103	Reimbursement Income - Operating	\$0.00	\$0.00	\$0.00	-\$500.00	State of Chabaling \$5,000 (No longer a contribution from Shire of Narrogin)
3110503	LIB - Contributions & Donations			1102	Contribution Income - Operating	-\$37,000.00	-\$37,000.00	-\$37,000.00	-\$37,000.00	
3110503	LIB - Contributions & Donations			1104	Donation Income - Operating	\$0.00	\$0.00	-\$36.90	\$0.00	
3110504	LIB - Grant - Regional Library Services			1100	Operating Grants - State Government	-\$5,000.00	-\$5,000.00	\$5,060.91	\$0.00	
3110505	LIB - Other Grants			1100	Operating Grants - State Government	\$0.00	\$0.00	-\$4,300.00	\$0.00	
3110506	LIB - Grant - Regional Library Services (ex GST)			1100	Operating Grants - State Government	\$0.00	\$0.00	-\$9,808.52	\$0.00	
Heritage										
Operating Expenditure										
2110600	HERITAGE - Building Operations			3600	Insurance - Premiums	\$2,505.00	\$2,505.00	\$2,505.00	\$2,541.91	
2110600	HERITAGE - Building Operations			3104	Communication Expenses	\$0.00	\$0.00	\$413.50	\$415.00	
2110600	HERITAGE - Building Operations			3111	Other Materials & Contracts	\$5,000.00	\$5,000.00	\$283.95	\$0.00	
2110600	HERITAGE - Building Operations			3200	Electricity	\$927.00	\$927.00	\$919.37	\$927.00	
2110600	HERITAGE - Building Operations			3202	Water	\$0.00	\$0.00	\$1,974.94	\$1,990.00	
2110600	HERITAGE - Building Operations			3600	Insurance - Premiums	\$2,476.00	\$2,476.00	\$2,476.00	\$2,500.17	
2110601	HERITAGE - Building Maintenance			3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$1,809.00	\$2,310.00	
2110601	HERITAGE - Building Maintenance			3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	\$20,000.00	Museum Conservation Plan \$20,000
2110601	HERITAGE - Building Maintenance			3101	Materials/Stock Purchased	\$0.00	\$0.00	\$0.00	\$1,543.00	Artefacts \$1,000
2110601	HERITAGE - Building Maintenance			3111	Other Materials & Contracts	\$3,000.00	\$3,000.00	\$5,677.27	\$5,677.27	Museum Building Maintenance
2110601	HERITAGE - Building Maintenance			9300	Labour Overheads Allocated	\$0.00	\$0.00	\$1,955.46	\$2,315.00	
2110601	HERITAGE - Building Maintenance			9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$3,002.94	\$1,935.00	
2110602	HERITAGE - Other Assets Maintenance/Operations			3111	Other Materials & Contracts	\$0.00	\$0.00	\$2,662.37	\$2,000.00	Structural Maintenance Auct \$2,000
2110602	HERITAGE - Other Assets Maintenance/Operations			3600	Insurance - Premiums	\$943.00	\$943.00	\$943.00	\$952.15	
2110602	HERITAGE - Other Assets Maintenance/Operations			3000	Employee Costs - Salaries & Wages	\$24.00	\$24.00	\$24.31	\$24.31	
2110651	HERITAGE - Superannuation			3001	Employee Costs - Superannuation	\$3,848.00	\$3,848.00	\$1,205.65	\$3,848.00	
2110652	HERITAGE - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$366.00	\$366.00	\$0.00	\$366.00	
2110653	HERITAGE - Expensed Minor Asset Purchases			3111	Other Materials & Contracts	\$5,000.00	\$6,000.00	\$119.00	\$1,000.00	Contingency
3110603	HERITAGE - Contributions & Donations			1102	Contribution Income - Operating	-\$4,000.00	-\$4,000.00	-\$4,000.00	\$0.00	

COA	Description	Job	Description	IE	Ino/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Other Culture										
Operating Expenditure										
2110800	OTHCU - Indigenous Cultural Events					\$0.00	\$0.00	\$727.27		
2110800	OTHCU - Indigenous Cultural Events			3100	Contractors & Consultants	\$5,000.00	\$5,000.00	\$662.38	\$6,454.55	Reconciliation Week and NAIDOC renamed Indigenous Cultural Events plus \$1,454.55 Accounts Payable Carried Forward
2110801	OTHCU - Australia Day			3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$2,789.24	\$2,800.00	Advertising \$500, General \$2,300 (Food, Hire, Entertainment)
2110801	OTHCU - Australia Day			3111	Other Materials & Contracts	\$0.00	\$0.00	\$418.32	\$0.00	
2110801	OTHCU - Australia Day			9300	Labour Overheads Allocated	\$0.00	\$0.00	\$19.00	\$0.00	
2110801	OTHCU - Australia Day			9400	Pilgrimage Overheads Allocated	\$0.00	\$0.00	\$4,508.17	\$0.00	
2110802	OTHCU - Christmas Lights			3000	Employee Costs - Salaries & Wages	\$7,149.30	\$7,149.30	\$1,694.55	\$5,000.00	Contractor to setup and remove lights
2110802	OTHCU - Christmas Lights			3100	Contractors & Consultants	\$5,000.00	\$5,000.00	\$9,171.54	\$10,000.00	Purchase of new lights \$5,000, Contingency \$5,000
2110802	OTHCU - Christmas Lights			9300	Labour Overheads Allocated	\$11,891.22	\$11,891.22	\$7,485.27	\$0.00	
2110802	OTHCU - Christmas Lights			9400	Pilgrimage Overheads Allocated	\$793.00	\$793.00	\$1,370.64	\$0.00	
2110805	OTHCU - Festival & Events			3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$786.50	\$0.00	
2110805	OTHCU - Festival & Events			3111	Other Materials & Contracts	\$8,000.00	\$8,000.00	\$5,920.36	\$8,300.00	Thank A Volunteer \$1,500, Disability Awareness Week \$1,000, Youth Week \$4,500, Opening of Memorial (Railway Immigrant Camp) \$1,300
2110805	OTHCU - Festival & Events			9300	Labour Overheads Allocated	\$0.00	\$0.00	\$309.59	\$0.00	
2110806	OTHCU - Community Arts			3100	Contractors & Consultants	\$700.00	\$700.00	\$249.09	\$0.00	
2110806	OTHCU - Community Arts			3111	Other Materials & Contracts	\$5,000.00	\$5,000.00	\$1,713.03	\$2,000.00	
2110810	OTHCU - Community Arts			3701	Donations, Subsidies & Assistance to Communi	\$17,000.00	\$17,000.00	\$8,050.00	\$25,000.00	Eligible Community Groups
2110811	OTHCU - Insurance			3600	Insurance - Premiums	\$3,563.00	\$3,563.00	\$3,562.61	\$4,394.38	From Property Insurance and Liability Insurance Budget.
2110812	OTHCU - Medical Students			3701	Donations, Subsidies & Assistance to Communi	\$4,000.00	\$4,000.00	\$3,000.00	\$0.00	Not required
2110813	OTHCU - ANZAC Day			3100	Contractors & Consultants	\$0.00	\$0.00	\$654.55	\$2,000.00	
2110813	OTHCU - ANZAC Day			3111	Other Materials & Contracts	\$2,500.00	\$2,500.00	\$784.76	\$5,500.00	In-kind Plant and labour
2110814	OTHCU - School Award			3701	Donations, Subsidies & Assistance to Communi	\$500.00	\$500.00	\$68.18	\$500.00	School Award 5 x \$100
2110815	OTHCU - Rev Heads			3100	Contractors & Consultants	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	
2110815	OTHCU - Rev Heads			3111	Other Materials & Contracts	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	In-kind Plant and labour
2110816	OTHCU - Spring Festival			3100	Contractors & Consultants	\$2,000.00	\$2,000.00	\$2,000.00	\$2,500.00	
2110816	OTHCU - Spring Festival			3111	Other Materials & Contracts	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	In-kind Plant and labour
2110817	OTHCU - Narrogin Show			3100	Contractors & Consultants	\$2,000.00	\$2,000.00	\$0.00	\$4,000.00	
2110817	OTHCU - Narrogin Show			3111	Other Materials & Contracts	\$5,500.00	\$5,500.00	\$1,700.00	\$5,500.00	In-kind Plant and labour
2110818	OTHCU - Carols by Candlelight			3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	\$2,000.00	
2110818	OTHCU - Carols by Candlelight			3111	Other Materials & Contracts	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	In-kind Plant and labour
2110819	OTHCU - Wine & Art Festival			3100	Contractors & Consultants	\$5,500.00	\$5,500.00	\$0.00	\$5,500.00	Wine and Art Festival
2110820	OTHCU - Event/Project Promotion			3111	Other Materials & Contracts	\$1,000.00	\$1,000.00	\$0.00	\$1,000.00	Marketing/Partnership of Events
2110821	OTHCU - Event/Festival Matching Funding			3701	Donations, Subsidies & Assistance to Communi	\$5,200.00	\$5,200.00	\$15,500.00	\$5,200.00	Youth Scholarship \$1,000 to Borroo, General \$3,500 (Catering, materials, supplies), Promotion \$500, Signage \$200
2110822	OTHCU - John Curdin Weekend Volunteers			3701	Donations, Subsidies & Assistance to Communi	\$1,000.00	\$1,000.00	\$0.00	\$0.00	Not required
2110824	OTHCU - Arts Narrogin			3111	Other Materials & Contracts	\$5,000.00	\$5,000.00	\$5,000.00	\$20,000.00	Admin Support Nexis Gallery
2110825	OTHCU - Other Grant Expenditure	L7001	Narrogin Litter Twitter Project	3111	Other Materials & Contracts	\$9,000.00	\$9,000.00	\$299.64	\$0.00	
2110825	OTHCU - Other Grant Expenditure	L7002	Narrogin Litter Twitter Extension Project	3111	Other Materials & Contracts	\$9,000.00	\$9,000.00	\$0.00	\$0.00	
2110826	OTHCU - Atwork Storage			3111	Other Materials & Contracts	\$18,068.00	\$18,068.00	\$36,918.91	\$1,000.00	
2110827	OTHCU - Atwork Storage			3111	Other Materials & Contracts	\$2,500.00	\$2,500.00	\$2,681.82	\$0.00	Not required
2110828	OTHCU - Atwork Storage			3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	\$2,000.00	
2110828	OTHCU - Atwork Storage			3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	\$5,500.00	In-kind Plant and labour
2110828	OTHCU - Hockey Annual Event			3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	\$20,446.00	
2110851	OTHCU - Salaries and Wages			3001	Employee Costs - Superannuation	\$0.00	\$0.00	\$0.00	\$1,942.00	
2110852	OTHCU - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$0.00	\$0.00	\$0.00	\$634.00	
2110897	OTHCU - Community Services Allocated			9700	Community Services Allocated/Recovered	\$57,534.00	\$57,534.00	\$44,657.22	\$69,601.00	
2110899	OTHCU - Administration Allocated			9900	Admin. Costs Allocated/Recovered	\$26,025.00	\$26,025.00	\$20,872.63	\$32,579.00	
Operating Income										
3110800	OTHCU - Contributions & Donations - Other Culture			1102	Contribution Income - Operating	-\$4,000.00	-\$4,000.00	-\$8,500.00	\$0.00	
3110801	OTHCU - Reimbursements - Other Culture			1103	Reimbursement Income - Operating	\$0.00	\$0.00	-\$121.18	\$0.00	
3110802	OTHCU - Grants - Other Culture			1100	Operating Grants - State Government	\$0.00	\$0.00	-\$1,000.00	\$0.00	
3110802	OTHCU - Grants - Other Culture			1200	Capital Grants - State Government	\$0.00	\$0.00	-\$38,058.00	\$0.00	

SHIRE OF NARROGIN
SCHEDULE 12 - TRANSPORT
 Financial Statement for Period Ended
 30 June 2017

PROGRAMME SUMMARY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
Construction - Roads, Streets, Bridges and Depots		0.00		0.00		0.00
Maintenance - Roads, Streets, Bridges and Depots		1,433,613.48		1,248,989.31		3,214,666.77
Road Plant Purchases		24,058.00		43,752.04		8,646.00
Aerodromes		5,000.00		7,795.33		12,000.00
Transport Licensing		54,695.00		56,953.94		54,000.00
OPERATING REVENUE						
Construction - Roads, Streets, Bridges and Depots	269,088.00		351,868.00		1,423,284.00	
Maintenance - Roads, Streets, Bridges and Depots	36,500.00		40,634.09		138,900.00	
Road Plant Purchases	3,568.00		1,213.88		0.00	
Aerodromes	0.00		0.00		2,504.00	
Transport Licensing	150,000.00		135,212.16		150,000.00	
SUB-TOTAL	459,156.00	1,517,366.48	528,928.13	1,357,490.62	1,714,688.00	3,289,312.77
CAPITAL EXPENDITURE						
Construction - Roads, Streets, Bridges and Depots		679,252.00		663,901.97		2,812,238.00
Maintenance - Roads, Streets, Bridges and Depots		0.00		0.00		0.00
Road Plant Purchases		352,252.00		318,578.46		218,000.00
Aerodromes				0.00		0.00
Transport Licensing		0.00		0.00		0.00
CAPITAL REVENUE						
Construction - Roads, Streets, Bridges and Depots	140,000.00		0.00		107,743.00	
Maintenance - Roads, Streets, Bridges and Depots	0.00		0.00		0.00	
Road Plant Purchases	236,752.00		247,849.00		0.00	
Aerodromes	0.00		0.00		0.00	
Transport Licensing	0.00		0.00		0.00	
SUB-TOTAL	376,752.00	1,031,504.00	247,849.00	982,480.43	107,743.00	3,030,238.00
TOTAL - PROGRAMME SUMMARY	835,908.00	2,548,870.48	776,777.13	2,339,971.05	1,822,431.00	6,319,550.77

SHIRE OF NARROGIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
30 June 2017

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOT						
<u>OPERATING EXPENDITURE</u>						
<u>OPERATING REVENUE</u>						
3120100 ROADC - Regional Road Group Grants (MRWA)	123,088.00		138,748.00		474,014.00	
3120101 ROADC - Roads to Recovery Grant	146,000.00		213,120.00		626,041.00	
3120102 ROADC - Black Spot Grant	0.00		0.00		0.00	
3120103 ROADC - Flood Damage Income	0.00		0.00		323,229.00	
3120110 ROADC - Other Contrib. & Donations - Roads/Streets	0.00		0.00		0.00	
3120111 ROADC - Other Reimbursements - Roads/Streets	0.00		0.00		0.00	
3120112 ROADC - Other Grants - Roads/Streets	0.00		0.00		0.00	
3120113 ROADC - Other Contrib. & Donations - Footpaths	0.00		0.00		0.00	
3120114 ROADC - Other Reimbursements - Footpaths	0.00		0.00		0.00	
3120115 ROADC - Other Grants - Footpaths	0.00		0.00		0.00	
3120116 ROADC - Other Contrib. & Donations - Depots	0.00		0.00		0.00	
3120117 ROADC - Other Reimbursements - Depots	0.00		0.00		0.00	
3120118 ROADC - Other Grants - Depots	0.00		0.00		0.00	
SUB-TOTAL	269,088.00	0.00	351,868.00	0.00	1,423,284.00	0.00
<u>CAPITAL EXPENDITURE</u>						
4120145 ROADC - Infrastructure Other (Capital) Jobs		50,000.00	52,114.26		12,000.00	
4120150 ROADC - Furniture & Equipment (Capital)		0.00	0.00		0.00	
4120155 ROADC - Plant & Equipment (Capital) Jobs		0.00	0.00		15,000.00	
4120160 ROADC - Building (Capital) Jobs		70,000.00	62,034.00		0.00	
4120165 ROADC - Roads (Capital) - Council Funded Jobs		123,440.00	47,220.30		868,268.00	
4120166 ROADC - Roads (Capital) - Roads to Recovery Jobs		151,180.00	212,640.90		627,360.00	
4120167 ROADC - Roads (Capital) - Regional Road Group Jobs		184,632.00	201,939.39		711,021.00	
4120168 ROADC - Roads (Capital) - Black Spot Jobs		0.00	0.00		0.00	
4120169 ROADC - Roads (Capital) - Flood Damage Jobs		0.00	0.00		430,972.00	
4120170 ROADC - Loan 51 Principal Repayments		0.00	0.00		32,617.00	
4120175 ROADC - Footpaths (Capital) Jobs		50,000.00	46,200.00		50,000.00	
4120180 ROADC - Drainage (Capital) Jobs		50,000.00	41,753.12		65,000.00	
4120185 ROADC - Transfers To Reserve		0.00	0.00		0.00	
<u>CAPITAL REVENUE</u>						
5120150 ROADC - Transfers From Reserve	140,000.00		0.00		107,743.00	
SUB-TOTAL	140,000.00	679,252.00	0.00	663,901.97	107,743.00	2,812,238.00
TOTAL - CONSTRUCTION - STREETS, ROADS, BRIDGES & DEPOT	409,088.00	679,252.00	351,868.00	663,901.97	1,531,027.00	2,812,238.00

SHIRE OF NARROGIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
30 June 2017

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOT						
OPERATING EXPENDITURE						
2120200 ROADM - Road Maintenance		196,488.90		169,773.07		1,120,264.95
2120201 ROADM - Flood Damage Maintenance		0.00		0.00		0.00
2120202 ROADM - Bridge Maintenance		2,500.00		1,966.00		21,244.36
2120203 ROADM - Drainage Maintenance		18,249.46		28,953.29		135,295.00
2120204 ROADM - Footpath Maintenance		69,780.13		50,280.14		95,104.00
2120205 ROADM - Verge Maintenance		80,611.00		100,971.15		176,876.00
2120206 ROADM - Street Sweeping		75,236.34		64,329.38		100,648.00
2120207 ROADM - Signs & Traffic Control Expenses		25,721.46		9,544.22		88,407.00
2120208 ROADM - Street Lighting Maintenance/Operations		97,457.00		98,712.90		107,000.00
2120209 ROADM - Litter Control		86,400.00		2,070.00		20,957.00
2120210 ROADM - Street Tree Maintenance	Jobs	112,424.53		122,324.29		114,617.00
2120211 ROADM - Consultancy/ RSA / Roman II		0.00		0.00		0.00
2120212 ROADM - Rural Road Numbering Program		0.00		0.00		2,578.00
2120213 ROADM - Depot Building Operations	Jobs	15,256.00		18,492.60		28,798.46
2120214 ROADM - Depot Building Maintenance	Jobs	34,107.66		42,623.17		64,651.00
2120215 ROADM - Workshop/Depot Expensed Equipment		12,500.00		12,403.65		22,725.00
2120216 ROADM - Crossover Council Contribution		875.00		175.00		175.00
2120217 ROADM - Loan 51 Interest Repayments		0.00		0.00		4,767.00
2120291 ROADM - Loss on Disposal of Assets		0.00		0.00		0.00
2120292 ROADM - Depreciation		588,656.00		512,495.34		1,088,840.00
2120299 ROADM - Administration Allocated		17,350.00		13,875.11		21,719.00
OPERATING REVENUE						
3120200 ROADM - Direct Road Grant (MRWA)	31,500.00		34,200.00		133,900.00	
3120201 ROADM - Road Contribution Income	0.00		0.00		0.00	
3120206 ROADM - Street Lighting Subsidy	5,000.00		5,020.45		5,000.00	
3120208 ROADM - Sale of Scrap	0.00		0.00		0.00	
3120209 ROADM - Reimbursements	0.00		1,413.64		0.00	
3120290 ROADM - Profit on Sale of Assets	0.00		0.00		0.00	
SUB-TOTAL	36,500.00	1,433,613.48	40,634.09	1,248,989.31	138,900.00	3,214,666.77
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - MAINTENANCE - STREETS, ROADS, BRIDGES & DEPOT	36,500.00	1,433,613.48	40,634.09	1,248,989.31	138,900.00	3,214,666.77

SHIRE OF NARROGIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
30 June 2017

ROAD PLANT PURCHASES	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2120391 PLANT - Loss on Disposal of Assets		24,058.00		43,752.04		8,646.00
OPERATING REVENUE						
3120390 PLANT - Profit on Disposal of Assets	3,568.00		1,213.88		0.00	
SUB-TOTAL	3,568.00	24,058.00	1,213.88	43,752.04	0.00	8,646.00
CAPITAL EXPENDITURE						
4120350 PLANT - Plant & Equipment (Capital)		352,252.00		318,578.46		148,000.00
4120355 PLANT - Transfers To Reserve		0.00		0.00		70,000.00
CAPITAL REVENUE						
5120350 PLANT - Proceeds on Disposal of Assets	105,500.00		75,304.00		88,145.00	
5120351 PLANT - Realisation on Disposal of Assets	(105,500.00)		(75,304.00)		(88,145.00)	
5120352 PLANT - Transfers from Reserve	236,752.00		247,849.00		0.00	
SUB-TOTAL	236,752.00	352,252.00	247,849.00	318,578.46	0.00	218,000.00
TOTAL - ROAD PLANT PURCHASES	240,320.00	376,310.00	249,062.88	362,330.50	0.00	226,646.00

SHIRE OF NARROGIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
30 June 2017

AERODROMES	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2120400 AERO - Airstrip & Grounds Maintenance/Operations		5,000.00		7,795.33		12,000.00
2120404 AERO - Expensed Minor Asset Purchases		0.00		0.00		0.00
2120405 AERO - Other Expenses Relating To Aerodromes		0.00		0.00		0.00
2120491 AERO - Loss on Disposal of Assets		0.00		0.00		0.00
2120492 AERO - Depreciation		0.00		0.00		0.00
2120499 AERO - Administration Allocated		0.00		0.00		0.00
OPERATING REVENUE						
3120400 AERO - Airport Landing Charges and Fees	0.00		0.00		2,504.00	
3120402 AERO - Contributions & Donations - Aerodromes	0.00		0.00		0.00	
3120403 AERO - Reimbursements - Aerodromes	0.00		0.00		0.00	
3120404 AERO - Grants - Aerodromes	0.00		0.00		0.00	
3120405 AERO - Other Income Relating to Aerodromes	0.00		0.00		0.00	
3120490 AERO - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	0.00	5,000.00	0.00	7,795.33	2,504.00	12,000.00
CAPITAL EXPENDITURE						
4120450 AERO - Furniture & Equipment (Capital)		0.00		0.00		0.00
4120455 AERO - Plant & Equipment (Capital)		0.00		0.00		0.00
4120460 AERO - Building (Capital)		0.00		0.00		0.00
4120466 AERO - Infrastructure Other (Capital) - Aerodromes		0.00		0.00		0.00
CAPITAL REVENUE						
5120450 AERO - Proceeds on Disposal of Assets	0.00		0.00		0.00	
5120451 AERO - Realisation on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - AERODROMES	0.00	5,000.00	0.00	7,795.33	2,504.00	12,000.00

SHIRE OF NARROGIN
SCHEDULE 12 - TRANSPORT
Financial Statement for Period Ended
30 June 2017

TRANSPORT LICENSING

OPERATING EXPENDITURE

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
2120500 LICENSING - Salaries & Wages		48,583.00		50,175.97		47,956.00
2120501 LICENSING - Superannuation		4,615.00		5,281.61		4,556.00
2120502 LICENSING - Workers Comp Insurance		1,497.00		1,496.36		1,488.00
2120503 LICENSING - Allowances		0.00		0.00		0.00
2120504 LICENSING - Training & Development		0.00		0.00		0.00
2120505 LICENSING - Occupational Health & Safety		0.00		0.00		0.00
2120506 LICENSING - Recruitment		0.00		0.00		0.00
2120507 LICENSING - Travel & Accommodation		0.00		0.00		0.00
2120510 LICENSING - Postage & Freight		0.00		0.00		0.00

OPERATING REVENUE

3120500 LICENSING - Transport Licensing Commission	150,000.00		135,212.16		150,000.00	
3120501 LICENSING - Contributions & Donations	0.00		0.00		0.00	
3120502 LICENSING - Reimbursements	0.00		0.00		0.00	
3120503 LICENSING - Grants	0.00		0.00		0.00	
3120504 LICENSING - Other Income Relating to Licensing	0.00		0.00		0.00	

SUB-TOTAL

	150,000.00	54,695.00	135,212.16	56,953.94	150,000.00	54,000.00
--	------------	-----------	------------	-----------	------------	-----------

CAPITAL EXPENDITURE

CAPITAL REVENUE

SUB-TOTAL

	0.00	0.00	0.00	0.00	0.00	0.00
--	------	------	------	------	------	------

TOTAL - TRANSPORT LICENSING

	150,000.00	54,695.00	135,212.16	56,953.94	150,000.00	54,000.00
--	------------	-----------	------------	-----------	------------	-----------

Annual Budget 2016-17
Schedule 12 - Transport



COA	Description	Job	Description	IE	Incr/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Construction - Streets, Roads, Bridges & Depots										
Operating Income										
3120100	ROADC - Regional Road Group Grants (MRWA)									
3120101	ROADC - Roads to Recovery Grant									
3120103	ROADC - Flood Damage Income									
Maintenance - Streets, Roads, Bridges & Depots										
Operating Expenditure										
2120200	ROADM - Road Maintenance	RM161	Laneway Maint 3000	Employee Costs - Salaries & Wages		\$0.00	\$0.00	\$5,821.56	\$0.00	
2120200	ROADM - Road Maintenance	RM161	Laneway Maint 9300	Labour Overheads Allocated		\$0.00	\$0.00	\$9,663.82	\$0.00	
2120200	ROADM - Road Maintenance	RM161	Laneway Maint 9400	Plant Operating Costs Allocated		\$0.00	\$0.00	\$5,183.28	\$0.00	
2120200	ROADM - Road Maintenance	RM162	Carpark Maint 3000	Employee Costs - Salaries & Wages		\$0.00	\$0.00	\$6,213.57	\$0.00	
2120200	ROADM - Road Maintenance	RM162	Carpark Maint 9300	Labour Overheads Allocated		\$0.00	\$0.00	\$10,150.27	\$0.00	
2120200	ROADM - Road Maintenance	RM162	Carpark Maint 9400	Plant Operating Costs Allocated		\$0.00	\$0.00	\$3,101.98	\$0.00	
2120200	ROADM - Road Maintenance	RMGEN	Road Maintn 3000	Employee Costs - Salaries & Wages		\$50,679.78	\$50,679.78	\$22,783.19	\$210,007.00	
2120200	ROADM - Road Maintenance	RMGEN	Road Maintn 3100	Contractors & Consultants		\$5,000.00	\$5,000.00	\$5,800.76	\$40,925.00	
2120200	ROADM - Road Maintenance	RMGEN	Road Maintn 3111	Other Materials & Contracts		\$40,000.00	\$40,000.00	\$28,458.91	\$146,367.73	
2120200	ROADM - Road Maintenance	RMGEN	Road Maintn 9300	Labour Overheads Allocated		\$84,294.14	\$84,294.14	\$36,278.03	\$210,375.00	
2120200	ROADM - Road Maintenance	RMGEN	Road Maintn 9400	Plant Operating Costs Allocated		\$16,515.00	\$16,515.00	\$51,586.22	\$512,586.22	
2120202	ROADM - Bridge Maintenance	BRMGEN	Bridge Mainte 3000	Employee Costs - Salaries & Wages		\$0.00	\$0.00	\$0.00	\$78.00	
2120202	ROADM - Bridge Maintenance	BRMGEN	Bridge Mainte 3100	Contractors & Consultants		\$2,500.00	\$2,500.00	\$1,966.00	\$8,000.00	Bridge Repairs
2120202	ROADM - Bridge Maintenance	BRMGEN	Bridge Mainte 3111	Other Materials & Contracts		\$0.00	\$0.00	\$0.00	\$2,087.36	
2120202	ROADM - Bridge Maintenance	BRMGEN	Bridge Mainte 3600	Insurance - Premiums		\$0.00	\$0.00	\$0.00	\$579.00	
2120202	ROADM - Bridge Maintenance	BRMGEN	Bridge Mainte 9300	Labour Overheads Allocated		\$2,568.07	\$2,568.07	\$7,989.19	\$32,923.00	
2120203	ROADM - Drainage Maintenance	DMGEN	Drainage Maint 3000	Employee Costs - Salaries & Wages		\$3,000.00	\$3,000.00	\$510.00	\$27,409.00	
2120203	ROADM - Drainage Maintenance	DMGEN	Drainage Maint 3100	Contractors & Consultants		\$5,000.00	\$5,000.00	\$3,599.28	15,800	Accounts Payable Carried Forward \$5,400
2120203	ROADM - Drainage Maintenance	DMGEN	Drainage Maint 3111	Other Materials & Contracts		\$4,271.39	\$4,271.39	\$13,081.56	\$32,992.00	
2120203	ROADM - Drainage Maintenance	DMGEN	Drainage Maint 9300	Labour Overheads Allocated		\$3,410.00	\$3,410.00	\$4,077.83	\$26,171.00	
2120203	ROADM - Drainage Maintenance	DMGEN	Drainage Maint 9400	Plant Operating Costs Allocated		\$20,567.00	\$20,567.00	\$15,959.60	\$24,375.00	
2120204	ROADM - Footpath Maintenance	FPW01	Footpath Maint 3000	Employee Costs - Salaries & Wages		\$7,000.00	\$7,000.00	\$2,397.71	\$34,880.00	Incl \$5,000 for Roadbase Footpath Narraikine Road to Federal Street and \$15,000 for Laneway Closure
2120204	ROADM - Footpath Maintenance	FPW01	Footpath Maint 3111	Other Materials & Contracts		\$34,209.13	\$34,209.13	\$26,203.98	\$24,425.00	
2120204	ROADM - Footpath Maintenance	FPW01	Footpath Maint 9400	Labour Overheads Allocated		\$8,004.00	\$8,004.00	\$4,641.97	\$11,424.00	
2120205	ROADM - Verge Maintenance	VERGE	Verge Mainte 3000	Employee Costs - Salaries & Wages		\$25,305.00	\$25,305.00	\$29,302.85	\$40,403.00	
2120205	ROADM - Verge Maintenance	VERGE	Verge Mainte 3100	Contractors & Consultants		\$0.00	\$0.00	\$2,540.00	\$0.00	
2120205	ROADM - Verge Maintenance	VERGE	Verge Mainte 3111	Other Materials & Contracts		\$5,000.00	\$5,000.00	\$4,088.61	\$22,000.00	
2120205	ROADM - Verge Maintenance	VERGE	Verge Mainte 9300	Labour Overheads Allocated		\$42,089.00	\$42,089.00	\$48,104.87	\$40,487.00	
2120205	ROADM - Verge Maintenance	VERGE	Verge Mainte 9400	Plant Operating Costs Allocated		\$8,217.00	\$8,217.00	\$16,934.82	\$7,796.00	
2120205	ROADM - Verge Maintenance	KERB	Kerb Mainte 3000	Employee Costs - Salaries & Wages		\$0.00	\$0.00	\$0.00	\$10,974.00	
2120205	ROADM - Verge Maintenance	KERB	Kerb Mainte 3100	Contractors & Consultants		\$0.00	\$0.00	\$3,503.00	\$0.00	
2120205	ROADM - Verge Maintenance	KERB	Kerb Mainte 3111	Other Materials & Contracts		\$0.00	\$0.00	\$0.00	\$34,000.00	
2120205	ROADM - Verge Maintenance	KERB	Kerb Mainte 9300	Labour Overheads Allocated		\$0.00	\$0.00	\$0.00	\$10,997.00	
2120205	ROADM - Verge Maintenance	KERB	Kerb Mainte 9400	Plant Operating Costs Allocated		\$0.00	\$0.00	\$0.00	\$6,716.00	
2120206	ROADM - Street Sweeping	SWEEP	Street Sweep 3000	Employee Costs - Salaries & Wages		\$16,661.00	\$16,661.00	\$13,422.54	\$24,866.00	
2120206	ROADM - Street Sweeping	SWEEP	Street Sweep 3111	Other Materials & Contracts		\$5,000.00	\$5,000.00	\$0.00	\$5,000.00	
2120206	ROADM - Street Sweeping	SWEEP	Street Sweep 9300	Labour Overheads Allocated		\$27,712.34	\$27,712.34	\$19,796.39	\$24,917.00	
2120206	ROADM - Street Sweeping	SWEEP	Street Sweep 9400	Plant Operating Costs Allocated		\$25,863.00	\$25,863.00	\$31,110.45	\$45,865.00	
2120207	ROADM - Signs & Traffic Control Expenses	SIGNS	Signs & Traffi 3000	Employee Costs - Salaries & Wages		\$5,500.93	\$5,500.93	\$2,068.62	\$16,462.00	
2120207	ROADM - Signs & Traffic Control Expenses	SIGNS	Signs & Traffi 3111	Other Materials & Contracts		\$10,000.00	\$10,000.00	\$9,502.94	\$48,600.00	
2120207	ROADM - Signs & Traffic Control Expenses	SIGNS	Signs & Traffi 9300	Labour Overheads Allocated		\$9,149.53	\$9,149.53	\$3,453.90	\$16,496.00	
2120207	ROADM - Signs & Traffic Control Expenses	SIGNS	Signs & Traffi 9400	Plant Operating Costs Allocated		\$1,071.00	\$1,071.00	\$538.76	\$6,849.00	

COA	Description	Job	Description	IE	Incl/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
2120208	ROADM - Street Lighting Maintenance/Operations			3100	Contractors & Consultants	\$0.00	\$0.00	\$224.00		
2120208	ROADM - Street Lighting Maintenance/Operations			3200	Electricity	\$97,457.00	\$97,457.00	\$98,488.90	\$107,000.00	
2120209	ROADM - Litter Control			3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	\$1,444.00	
2120209	ROADM - Litter Control			3100	Contractors & Consultants	\$25,000.00	\$25,000.00	\$0.00	\$18,000.00	Parks, Gardens and Street Bins \$18,000
2120209	ROADM - Litter Control			3101	Materials/Stock Purchased	\$0.00	\$0.00	\$2,070.00	\$0.00	
2120209	ROADM - Litter Control			3111	Other Materials & Contracts	\$61,400.00	\$61,400.00	\$0.00	\$0.00	Street Bins (incl. previously allocated to this account)
2120209	ROADM - Litter Control			9300	Labour Overheads Allocated	\$0.00	\$0.00	\$0.00	\$1,447.00	
2120209	ROADM - Litter Control			9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$0.00	\$66.00	
2120210	ROADM - Street Tree Maintenance			3000	Employee Costs - Salaries & Wages	\$20,717.96	\$20,717.96	\$30,850.37	\$32,403.00	
2120210	ROADM - Street Tree Maintenance			3200	Contractors & Consultants	\$22,000.00	\$22,000.00	\$8,174.00	\$0.00	
2120210	ROADM - Street Tree Maintenance			3300	Materials & Contracts	\$31,000.00	\$31,000.00	\$15,933.76	\$21,000.00	Street Trees \$10,000, Maintenance \$11,000
2120210	ROADM - Street Tree Maintenance			9300	Labour Overheads Allocated	\$34,459.57	\$34,459.57	\$50,794.62	\$32,471.00	
2120210	ROADM - Street Tree Maintenance			9400	Plant Operating Costs Allocated	\$4,247.00	\$4,247.00	\$16,581.54	\$28,743.00	
2120212	ROADM - Rural Road Numbering Program			3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	\$289.00	
2120212	ROADM - Rural Road Numbering Program			3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	\$2,000.00	
2120212	ROADM - Rural Road Numbering Program			9300	Labour Overheads Allocated	\$0.00	\$0.00	\$0.00	\$289.00	
2120212	ROADM - Rural Road Numbering Program			9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$0.00	\$1,000.00	
2120213	ROADM - Depot Building Operations			BO210	Fairway Depo 3111 Other Materials & Contracts	\$0.00	\$0.00	\$0.00	\$1,000.00	
2120213	ROADM - Depot Building Operations			BO210	Fairway Depo 3200 Electricity	\$8,000.00	\$8,000.00	\$13,618.50	\$100.00	
2120213	ROADM - Depot Building Operations			BO210	Fairway Depo 3202 Water	\$4,000.00	\$4,000.00	\$1,618.13	\$100.00	
2120213	ROADM - Depot Building Operations			BO210	Fairway Depo 3600 Insurance - Premiums	\$3,256.00	\$3,256.00	\$3,255.97	\$3,873.00	
2120213	ROADM - Depot Building Operations			BO211	Lydeker Depo 3111 Other Materials & Contracts	\$0.00	\$0.00	\$0.00	\$2,000.00	
2120213	ROADM - Depot Building Operations			BO211	Lydeker Depo 3200 Electricity	\$0.00	\$0.00	\$0.00	\$14,860.00	
2120213	ROADM - Depot Building Operations			BO211	Lydeker Depo 3201 Gas	\$0.00	\$0.00	\$0.00	\$100.00	
2120213	ROADM - Depot Building Operations			BO211	Lydeker Depo 3202 Water	\$0.00	\$0.00	\$0.00	\$3,000.00	
2120213	ROADM - Depot Building Operations			BO211	Lydeker Depo 3600 Insurance - Premiums	\$0.00	\$0.00	\$0.00	\$3,765.46	
2120214	ROADM - Depot Building Maintenance			BM210	Fairway Depo 3000 Employee Costs - Salaries & Wages	\$9,051.90	\$9,051.90	\$13,035.14	\$0.00	
2120214	ROADM - Depot Building Maintenance			BM210	Fairway Depo 3111 Other Materials & Contracts	\$10,000.00	\$10,000.00	\$3,824.28	\$1,653.00	
2120214	ROADM - Depot Building Maintenance			BM210	Fairway Depo 9300 Labour Overheads Allocated	\$15,055.76	\$15,055.76	\$21,508.44	\$0.00	
2120214	ROADM - Depot Building Maintenance			BM210	Fairway Depo 9400 Plant Operating Costs Allocated	\$0.00	\$0.00	\$3,820.24	\$0.00	
2120214	ROADM - Depot Building Maintenance			BM211	Lydeker Depo 3000 Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	\$15,018.00	
2120214	ROADM - Depot Building Maintenance			BM211	Lydeker Depo 3111 Other Materials & Contracts	\$0.00	\$0.00	\$0.00	\$18,000.00	Sea Containers x 3 \$12,000, Shade House \$6,000
2120214	ROADM - Depot Building Maintenance			BM211	Lydeker Depo 9300 Labour Overheads Allocated	\$0.00	\$0.00	\$396.89	\$15,049.00	
2120214	ROADM - Depot Building Maintenance			BM211	Lydeker Depo 9400 Plant Operating Costs Allocated	\$0.00	\$0.00	\$14,931.00	\$22,725.00	Expendable Tools \$13,600, Minor Plant Purchases \$9,000, \$225 Accounts Payable Carried Forward
2120215	ROADM - Workshop/Depot Expensed Equipment			3111	Other Materials & Contracts	\$12,500.00	\$12,500.00	\$12,403.65	\$175.00	Council Crossover Contribution \$175 x 1
2120216	ROADM - Crossover Council Contribution			3111	Other Materials & Contracts	\$875.00	\$875.00	\$175.00	\$4,767.00	Includes the Guarantee Fee
2120217	ROADM - Loan \$1 Interest Repayments			3500	Interest Expense - Loans	\$0.00	\$0.00	\$0.00	\$1,089,840.00	From Depreciation Budget
2120292	ROADM - Depreciation			3400	Depreciation - Ex Asset Register	\$588,656.00	\$588,656.00	\$512,495.34	\$21,719.00	
2120299	ROADM - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$17,350.00	\$17,350.00	\$13,875.11	\$0.00	
Operating Income										
3120200	ROADM - Direct Road Grant (MRWA)			1100	Operating Grants - State Government	-\$31,500.00	-\$31,500.00	-\$34,200.00	-\$133,900.00	Direct Road Grant Shire \$97,266, Town \$36,634
3120206	ROADM - Street Lighting Subsidy			1100	Operating Grants - State Government	-\$5,000.00	-\$5,000.00	-\$5,020.45	-\$5,000.00	Street Lighting Subsidy \$5,000
3120209	ROADM - Reimbursements			1103	Reimbursement Income - Operating	\$0.00	\$0.00	-\$1,473.64	\$0.00	
Road Plant Purchases										
Operating Expenditure										
2120391	PLANT - Loss on Disposal of Assets			3300	Loss on Asset Disposal	\$24,058.00	\$24,058.00	\$43,752.04	\$8,646.00	
3120390	PLANT - Profit on Disposal of Assets			1600	Profit on Asset Disposal	-\$3,568.00	-\$3,568.00	-\$1,213.86	\$0.00	
Aerodromes										
Operating Expenditure										
2120400	AERO - Airstrip & Grounds Maintenance/Operations	W140	Airstrip & Groi 3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$1,135.35	\$3,985.00	-\$1,388.02	
2120400	AERO - Airstrip & Grounds Maintenance/Operations	W140	Airstrip & Groi 3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	\$0.00	\$1,820.00	
2120400	AERO - Airstrip & Grounds Maintenance/Operations	W140	Airstrip & Groi 3111	Other Materials & Contracts	\$5,000.00	\$5,000.00	\$3,816.00	\$268.02	\$3,994.00	
2120400	AERO - Airstrip & Grounds Maintenance/Operations	W140	Airstrip & Groi 3600	Insurance - Premiums	\$0.00	\$0.00	\$0.00	\$0.00	\$1,864.37	
2120400	AERO - Airstrip & Grounds Maintenance/Operations	W140	Airstrip & Groi 9300	Labour Overheads Allocated	\$0.00	\$0.00	\$1,864.37	\$615.60	\$2,071.00	
2120400	AERO - Airstrip & Grounds Maintenance/Operations	W140	Airstrip & Groi 9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$0.00	\$0.00	-\$2,504.00	
Operating Income										
2120400	AERO - Airport Landing Charges and Fees			1304	Fees & Charges - Other	\$0.00	\$0.00	\$0.00	\$0.00	

COA	Description	Job	Description	IE	Incl/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Transport Licensing										
Operating Expenditure										
2120500	LICENSING - Salaries & Wages					\$48,583.00	\$48,583.00	\$50,175.97	\$47,956.00	
2120501	LICENSING - Superannuation			3001	Employee Costs - Superannuation	\$4,615.00	\$4,615.00	\$5,281.61	\$4,556.00	
2120502	LICENSING - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$1,497.00	\$1,497.00	\$1,496.36	\$1,488.00	
Operating Income										
3120500	LICENSING - Transport Licensing Commission			1700	Commissions Received	-\$150,000.00	-\$150,000.00	-\$135,212.16	-\$150,000.00	Transport Licensing Commission

SHIRE OF NARROGIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
30 June 2017

PROGRAMME SUMMARY	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Rural Services		98,155.00		54,136.77		107,412.80
Tourism and Area Promotion		307,898.00		228,381.41		352,400.53
Building Control		118,010.00		122,542.98		152,315.80
Saleyards		839.00		3,319.06		3,834.34
Economic Development		0.00		0.00		0.00
Other Economic Services		492,797.00		400,958.00		409,993.34
<u>OPERATING REVENUE</u>						
Rural Services	0.00		0.00		0.00	
Tourism and Area Promotion	127,946.00		165,110.08		150,000.00	
Building Control	57,550.00		47,369.58		47,910.00	
Saleyards	0.00		0.00		0.00	
Economic Development	0.00		0.00		0.00	
Other Economic Services	45,905.00		60,637.16		51,784.00	
SUB-TOTAL	231,401.00	1,017,699.00	273,116.82	809,338.22	249,694.00	1,025,956.81
<u>CAPITAL EXPENDITURE</u>						
Rural Services		0.00		0.00		0.00
Tourism and Area Promotion		105,000.00		30,437.29		551,089.00
Building Control		0.00		0.00		30,000.00
Saleyards		0.00		0.00		0.00
Economic Development		0.00		0.00		0.00
Other Economic Services		34,280.00		34,279.96		373,572.00
<u>CAPITAL REVENUE</u>						
Rural Services	0.00		0.00		0.00	
Tourism and Area Promotion	95,000.00		0.00		503,089.00	
Building Control	0.00		0.00		0.00	
Saleyards	0.00		0.00		0.00	
Economic Development	0.00		0.00		0.00	
Other Economic Services	395,026.00		0.00		0.00	
SUB-TOTAL	490,026.00	139,280.00	0.00	64,717.25	503,089.00	954,661.00
TOTAL - PROGRAMME SUMMARY	721,427.00	1,156,979.00	273,116.82	874,055.47	752,783.00	1,980,617.81

SHIRE OF NARROGIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
30 June 2017

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
RURAL SERVICES						
OPERATING EXPENDITURE						
2130180 RURAL - Salaries and Wages		32,212.00		0.00		31,019.00
2130181 RURAL - Superannuation		3,060.00		0.00		2,947.00
2130182 RURAL - Workers Comp Insurance		993.00		992.72		962.00
2130185 RURAL - General Office Expenses		2,000.00		0.00		2,000.00
2130186 RURAL - Noxious Weed Control		0.00		0.00		0.00
2130190 RURAL - Insurance Premiums		1,828.00		1,827.97		2,323.80
2130192 RURAL - Depreciation		0.00		0.00		0.00
2130197 RURAL - Community Services Allocated		11,742.00		9,113.78		14,204.00
2130198 RURAL - Asset Depreciation		20,295.00		21,389.67		21,378.00
2130199 RURAL - Administration Allocated		26,025.00		20,812.63		32,579.00
OPERATING REVENUE						
3130100 RURAL - Fees & Charges	0.00		0.00		0.00	
3130101 RURAL - Contributions & Donations	0.00		0.00		0.00	
3130102 RURAL - Reimbursements	0.00		0.00		0.00	
3130103 RURAL - Grants	0.00		0.00		0.00	
3130104 RURAL - Other Income Relating to Rural Services	0.00		0.00		0.00	
SUB-TOTAL	0.00	98,155.00	0.00	54,136.77	0.00	107,412.80
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - RURAL SERVICES	0.00	98,155.00	0.00	54,136.77	0.00	107,412.80

SHIRE OF NARROGIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
30 June 2017

TOURISM & AREA PROMOTION	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2130200 TOUR - Public Relations & Area Promotion		28,500.00		17,111.46		28,500.00
2130201 TOUR - Subscriptions & Memberships		500.00		0.00		500.00
2130202 TOUR - Flag Replacement		0.00		0.00		0.00
2130203 TOUR - Caravan Park General Maintenance/Operations	Jobs	196,113.00		131,217.57		204,790.34
2130204 TOUR - Caravan Park Building Operations	Jobs	5,562.00		1,963.82		5,805.18
2130205 TOUR - Caravan Park Building Maintenance	Jobs	0.00		3,160.92		5,527.00
2130206 TOUR - Visitor Centre Contribution		15,000.00		15,000.00		30,000.00
2130210 TOUR - Expensed Minor Asset Purchases GEN		0.00		0.00		0.00
2130211 TOUR - Loan 129 Interest Repayments		0.00		0.00		0.00
2130291 TOUR - Loss on Disposal of Assets		0.00		0.00		0.00
2130292 TOUR - Depreciation		23,282.00		29,089.89		29,074.00
2130297 TOUR - Community Services Allocated		12,916.00		10,025.12		15,625.00
2130299 TOUR - Administration Allocated		26,025.00		20,812.63		32,579.00
OPERATING REVENUE						
3130200 TOUR - Caravan Park Fees	127,946.00		151,605.54		150,000.00	
3130201 TOUR - Contributions & Donations	0.00		0.00		0.00	
3130202 TOUR - Reimbursements (Inc GST)	0.00		0.00		0.00	
3130203 TOUR - Grants	0.00		0.00		0.00	
3130204 TOUR - Other Income Relating to Tourism & Area Promotion	0.00		54.54		0.00	
3130205 TOUR - Reimbursements (Exc GST)	0.00		13,450.00		0.00	
3130290 TOUR - Profit on Disposal of Assets	0.00		0.00		0.00	
SUB-TOTAL	127,946.00	307,898.00	165,110.08	228,381.41	150,000.00	352,400.53
CAPITAL EXPENDITURE						
4130150 TOUR - Transfers to Reserve		0.00		0.00		0.00
4130250 TOUR - Furniture & Equipment (Capital)	Jobs	0.00		0.00		6,000.00
4130255 TOUR - Plant & Equipment (Capital)	Jobs	0.00		0.00		0.00
4130260 TOUR - Building (Capital)	Jobs	75,000.00		5,573.31		460,939.00
4130265 TOUR - Infrastructure Other (Capital)	Jobs	30,000.00		24,863.98		84,150.00
4130270 TOUR - Loan 129 Principal Repayments		0.00		0.00		0.00
CAPITAL REVENUE						
5130150 TOUR - Transfer From Reserve	95,000.00		0.00		153,089.00	
5130250 TOUR - Proceeds on Disposal of Assets	0.00		0.00		0.00	
5130251 TOUR - Realisation on Disposal of Assets	0.00		0.00		0.00	
5130255 TOUR - New Loan Borrowings	0.00		0.00		350,000.00	
SUB-TOTAL	95,000.00	105,000.00	0.00	30,437.29	503,089.00	551,089.00
TOTAL - TOURISM & AREA PROMOTION	222,946.00	412,898.00	165,110.08	258,818.70	653,089.00	903,489.53

SHIRE OF NARROGIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
30 June 2017

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
BUILDING CONTROL						
OPERATING EXPENDITURE						
2130300 BUILD - Salaries & Wages		69,317.00		56,715.16		67,816.00
2130301 BUILD - Superannuation		6,585.00		5,598.38		6,759.00
2130302 BUILD - Workers Comp Insurance		2,137.00		2,136.36		2,113.00
2130303 BUILD - Allowances		318.00		201.41		325.00
2130304 BUILD - Training & Development		5,000.00		4,884.87		9,500.00
2130305 BUILD - Occupational Health & Safety		600.00		131.32		300.00
2130306 BUILD - Recruitment		0.00		0.00		0.00
2130307 BUILD - Travel & Accommodation		0.00		0.00		0.00
2130308 BUILD - Fringe Benefits Tax (FBT)		0.00		0.00		0.00
2130309 BUILD - Other Employee Expenses		0.00		0.00		0.00
2130310 BUILD - Contract Building Control Services		0.00		0.00		0.00
2130311 BUILD - Printing & Stationery		1,000.00		778.66		1,500.00
2130312 BUILD - Telephones/Mobiles		1,700.00		129.45		500.00
2130313 BUILD - General Office Expenses		1,000.00		437.27		1,000.00
2130314 BUILD - Expensed Minor Asset Purchases		0.00		0.00		500.00
2130315 BUILD - Motor Vehicle Expenses		0.00		857.78		0.00
2130316 BUILD - Insurance		1,828.00		1,827.97		2,323.80
2130317 BUILD - Information Systems		500.00		0.00		0.00
2130318 BUILD - Subscriptions & Memberships		2,000.00		2,080.00		2,100.00
2130319 BUILD - Contract Building Surveyor		0.00		25,951.72		25,000.00
2130391 BUILD - Loss on Disposal of Assets		0.00		0.00		0.00
2130392 BUILD - Depreciation		0.00		0.00		0.00
2130399 BUILD - Administration Allocated		26,025.00		20,812.63		32,579.00
OPERATING REVENUE						
3130300 BUILD - Building License Fees	15,000.00		22,272.96		25,000.00	
3130301 BUILD - Commission - BSL & BCITF	1,000.00		112.50		500.00	
3130302 BUILD - Private S/Pool Inspection Fees	1,550.00		1,903.56		1,910.00	
3130303 BUILD - Building Officer Charge Out Income	32,000.00		18,196.95		15,000.00	
3130304 BUILD - Building Officer Vehicle Charge Out Income	8,000.00		4,883.61		4,000.00	
3130390 BUILD - Profit on Disposal of Assets	0.00		0.00		1,500.00	
SUB-TOTAL	57,550.00	118,010.00	47,369.58	122,542.98	47,910.00	152,315.80
CAPITAL EXPENDITURE						
4130350 BUILD - Plant & Equipment		0.00		0.00		30,000.00
CAPITAL REVENUE						
5130350 BUILD - Proceeds on Disposal of Assets	0.00		0.00		15,000.00	
5130351 BUILD - Realisation on Disposal of Assets	0.00		0.00		(15,000.00)	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	30,000.00
TOTAL - BUILDING CONTROL	57,550.00	118,010.00	47,369.58	122,542.98	47,910.00	182,315.80

SHIRE OF NARROGIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
30 June 2017

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
SALEYARDS						
OPERATING EXPENDITURE						
2130400 SALEYARDS - Building Operations		839.00		1,051.73		1,082.34
2130401 SALEYARDS - Building Maintenance		0.00		2,267.33		2,752.00
2130492 SALEYARDS - Depreciation		0.00		0.00		0.00
2130497 SALEYARDS - Community Services Allocated		0.00		0.00		0.00
2130499 SALEYARDS - Administration Allocated		0.00		0.00		0.00
OPERATING REVENUE						
3130400 SALEYARDS - Fees & Charges	0.00		0.00		0.00	
3130401 SALEYARDS - Contributions & Donations	0.00		0.00		0.00	
3130402 SALEYARDS - Reimbursements	0.00		0.00		0.00	
3130403 SALEYARDS - Grants	0.00		0.00		0.00	
3130404 SALEYARDS - Other Income	0.00		0.00		0.00	
SUB-TOTAL	0.00	839.00	0.00	3,319.06	0.00	3,834.34
CAPITAL EXPENDITURE						
4130460 SALEYARDS - Building (Capital)		0.00		0.00		0.00
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - SALEYARDS	0.00	839.00	0.00	3,319.06	0.00	3,834.34

SHIRE OF NARROGIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
30 June 2017

ECONOMIC DEVELOPMENT	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - ECONOMIC DEVELOPMENT	0.00	0.00	0.00	0.00	0.00	0.00

SHIRE OF NARROGIN
SCHEDULE 13 - ECONOMIC SERVICES
Financial Statement for Period Ended
30 June 2017

OTHER ECONOMIC SERVICES	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2130600 ECONOM - Subscriptions & Memberships		100.00		605.00		0.00
2130601 ECONOM - TAFE Expenses		0.00		0.00		0.00
2130602 ECONOM - TAFE Land Assembly		399,688.00	Jobs	328,070.54		0.00
2130604 ECONOM - Other Expenditure		0.00		0.00		0.00
2130606 ECONOM - Building Operations		6,989.00	Jobs	6,301.80		9,985.54
2130607 ECONOM - Building Maintenance		46,500.00	Jobs	31,473.88		65,000.00
2130608 ECONOM - Telephone/Mobiles		0.00		0.00		0.00
2130609 ECONOM - Loan 124 Interest Repayments		3,532.00		3,692.66		14,863.00
2130610 ECONOM - Loan 127 Interest Repayments		7,058.00		7,492.93		7,627.00
2130611 ECONOM - Insurance Other Than Buildings		1,828.00		1,827.97		2,323.80
2130612 ECONOM - Expensed Minor Asset Purchases		0.00		0.00		0.00
2130613 ECONOM - Standpipe Maintenance/Operations		0.00		150.71		21,500.00
2130691 ECONOM - Loss on Disposal of Assets		0.00		0.00		255,360.00
2130692 ECONOM - Depreciation		0.00		0.00		0.00
2130697 ECONOM - Community Services Allocated		14,090.00		10,936.18		17,045.00
2130699 ECONOM - Administration Allocated		13,012.00		10,406.33		16,289.00
OPERATING REVENUE						
3130600 ECONOM - Commercial Property Lease income	43,165.00			60,947.26		50,784.00
3130601 ECONOM - Contributions & Donations	0.00			0.00		0.00
3130602 ECONOM - Reimbursements	2,740.00			(310.10)		1,000.00
3130603 ECONOM - Grants	0.00			0.00		0.00
3130604 ECONOM - Other Fees & Charges	0.00			0.00		0.00
3130605 ECONOM - TransWA Commission	0.00			0.00		0.00
3130606 ECONOM - Other Income	0.00			0.00		0.00
3130607 ECONOM - Standpipe Income	0.00			0.00		0.00
SUB-TOTAL	45,905.00	492,797.00		60,637.16		400,958.00
CAPITAL EXPENDITURE						
4130550 ECONOM - Transfer to Reserve		0.00		0.00		0.00
4130650 ECONOM - Building (Capital)		0.00	Jobs	0.00		350,000.00
4130670 ECONOM - Loan 124 Principal Repayments		24,983.00		24,982.97		13,854.00
4130671 ECONOM - Loan 127 Principal Repayments		9,297.00		9,296.99		9,718.00
4130675 ECONOM - Transfers to Reserve		0.00		0.00		0.00
CAPITAL REVENUE						
5130650 ECONOM - Transfers From Reserve	395,026.00			0.00		0.00
5130660 ECONOM - Proceeds on Disposal of Assets	0.00			0.00		350,000.00
5130661 ECONOM - Realisation on Disposal of Assets	0.00			0.00		(350,000.00)
SUB-TOTAL	395,026.00	34,280.00		0.00		34,279.96
TOTAL - OTHER ECONOMIC SERVICES	440,931.00	527,077.00		60,637.16		435,237.96
						51,784.00
						783,565.34



Annual Budget 2016-17

Schedule 13 - Economic Services

COA	Description	Job	Description	IE	Incl/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Rural Services										
2130180	RURAL - Salaries and Wages			3000	Employee Costs - Salaries & Wages	\$32,212.00	\$22,212.00	\$0.00	\$31,019.00	New position for Grant development and Business planning
2130181	RURAL - Superannuation			3001	Employee Costs - Superannuation	\$3,060.00	\$3,060.00	\$0.00	\$2,947.00	
2130182	RURAL - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$993.00	\$993.00	\$992.72	\$962.00	
2130185	RURAL - General Office Expenses			3111	Other Materials & Contracts	\$2,000.00	\$2,000.00	\$0.00	\$2,000.00	Establishment costs for new position above
2130190	RURAL - Insurance Premiums			3600	Insurance - Premiums	\$1,828.00	\$1,828.00	\$1,827.97	\$1,827.97	
2130197	RURAL - Community Services Allocated/Recovered			9700	Admin. Costs Allocated/Recovered	\$11,742.00	\$11,742.00	\$9,113.78	\$14,204.00	
2130198	RURAL - Administration Allocated			9900	Admin. Costs Allocated/Recovered	\$26,025.00	\$26,025.00	\$20,812.63	\$32,579.00	
2130198	RURAL - Asset Depreciation			3400	Depreciation - Ex. Asset Register	\$20,295.00	\$20,295.00	\$21,389.67	\$21,378.00	From Depreciation Budget
Operating Income										
Tourism and Area Promotion										
2130200	TOUR - Public Relations & Area Promotion			3100	Contractors & Consultants	\$0.00	\$0.00	\$754.09		
2130200	TOUR - Public Relations & Area Promotion			3111	Other Materials & Contracts	\$28,500.00	\$28,500.00	\$16,199.37	\$28,500.00	Promotional Banners \$7,000, Chamber of Commerce Vouchers \$2,500, Additional Advertising \$5,000, TON Mobile App \$5,000, CoC directory \$4,000, Promolon Caravan Park \$5,000
2130201	TOUR - Subscriptions & Memberships			3105	Subscriptions, Publications, Legislation	\$500.00	\$500.00	\$0.00	\$500.00	Caretakers Wages, Cleaners wages (includes Rental and Travel Allowance)
2130203	TOUR - Caravan Park General Maintenance/Operations	W150	Caravan Park General Maintenance/Operations	3000	Employee Costs - Salaries & Wages	\$68,142.00	\$68,142.00	\$71,562.71	\$95,237.00	Caretakers Wages, Cleaners wages (includes Rental and Travel Allowance)
2130203	TOUR - Caravan Park General Maintenance/Operations	W150	Caravan Park General Maintenance/Operations	3001	Employee Costs - Superannuation	\$6,473.00	\$6,473.00	\$639.24	\$7,731.00	Caretakers Superannuation (NB: Cleaners superannuation going to account 2140216 under PWOs)
2130203	TOUR - Caravan Park General Maintenance/Operations	W150	Caravan Park General Maintenance/Operations	3100	Contractors & Consultants	\$0.00	\$0.00	\$1,510.00	\$0.00	
2130203	TOUR - Caravan Park General Maintenance/Operations	W150	Caravan Park General Maintenance/Operations	3104	Communication Expenses	\$1,600.00	\$1,600.00	\$1,186.30	\$2,920.00	Mobile Phone \$1,000, 3G Data Plan \$600, Internet \$1,320
2130203	TOUR - Caravan Park General Maintenance/Operations	W150	Caravan Park General Maintenance/Operations	3111	Other Materials & Contracts	\$41,090.00	\$41,090.00	\$18,787.47	\$47,259.64	Tree Lopping \$2,000, Carpet \$4,500, Chairs, Tables, Fringe & Gardening Equip \$5,000, Visitor Parking \$2,000, Painting \$2,000, Grounds Maintenance \$6,000, Building Maintenance \$6,000, Bins, \$5,720, Recycling \$360, Cleaning Products \$3,500, Chemicals \$1,000, Sanitary Units \$100, 3 x Washing Machines \$7,000
2130203	TOUR - Caravan Park General Maintenance/Operations	W150	Caravan Park General Maintenance/Operations	3200	Electricity	\$25,965.00	\$25,965.00	\$24,238.08	\$25,965.00	
2130203	TOUR - Caravan Park General Maintenance/Operations	W150	Caravan Park General Maintenance/Operations	3201	Gas	\$5,200.00	\$5,200.00	\$2,067.31	\$3,000.00	
2130203	TOUR - Caravan Park General Maintenance/Operations	W150	Caravan Park General Maintenance/Operations	3202	Water	\$7,500.00	\$7,500.00	\$8,526.96	\$8,000.00	
2130203	TOUR - Caravan Park General Maintenance/Operations	W150	Caravan Park General Maintenance/Operations	3600	Insurance - Premiums	\$1,828.00	\$1,828.00	\$1,827.97	\$2,335.96	
2130203	TOUR - Caravan Park General Maintenance/Operations	W150	Caravan Park General Maintenance/Operations	9300	Labour Overheads Allocated	\$21,915.00	\$21,915.00	\$991.87	\$8,682.00	
2130203	TOUR - Caravan Park General Maintenance/Operations	W150	Caravan Park General Maintenance/Operations	9400	Plant Overheads Allocated	\$15,400.00	\$15,400.00	-\$130.34	\$3,659.75	
2130204	TOUR - Caravan Park Building Operations	BO230	Caravan Park Ablution Block (NEW) Building Operations	3600	Insurance - Premiums	\$554.00	\$554.00	\$559.50	\$559.50	
2130204	TOUR - Caravan Park Building Operations	BO231	Caravan Park Ablution Block (OLD) Building Operations	3600	Insurance - Premiums	\$429.00	\$429.00	\$429.00	\$433.64	
2130204	TOUR - Caravan Park Building Operations	BO232	Caravan Park Transportable Residence Building Operations	3111	Other Materials & Contracts	\$4,000.00	\$4,000.00	\$0.00	\$4,000.00	
2130204	TOUR - Caravan Park Building Operations	BO232	Caravan Park Transportable Residence Building Operations	3201	Gas	\$203.00	\$203.00	\$203.00	\$204.90	
2130204	TOUR - Caravan Park Building Operations	BO233	Caravan Park Barn Shed Building Operations	3600	Insurance - Premiums	\$91.00	\$91.00	\$91.00	\$91.87	
2130204	TOUR - Caravan Park Building Operations	BO234	Caravan Park Campers Kitchen Building Operations	3201	Gas	\$250.00	\$250.00	\$651.82	\$480.00	
2130204	TOUR - Caravan Park Building Operations	BO234	Caravan Park Campers Kitchen Building Operations	3600	Insurance - Premiums	\$35.00	\$35.00	\$35.00	\$35.26	
2130205	TOUR - Caravan Park Building Maintenance	BM230	Caravan Park Ablution Block (NEW) Building Maintenance	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$340.81	\$404.00	
2130205	TOUR - Caravan Park Building Maintenance	BM230	Caravan Park Ablution Block (NEW) Building Maintenance	3101	Materials/Stock Purchased	\$0.00	\$0.00	\$0.00	\$270.00	
2130205	TOUR - Caravan Park Building Maintenance	BM230	Caravan Park Ablution Block (NEW) Building Maintenance	3111	Other Materials & Contracts	\$0.00	\$0.00	\$671.09	\$1,000.00	
2130205	TOUR - Caravan Park Building Maintenance	BM230	Caravan Park Ablution Block (NEW) Building Maintenance	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$571.10	\$405.00	
2130205	TOUR - Caravan Park Building Maintenance	BM231	Caravan Park Ablution Block (OLD) Building Maintenance	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$84.47	\$95.00	
2130205	TOUR - Caravan Park Building Maintenance	BM231	Caravan Park Ablution Block (OLD) Building Maintenance	3101	Materials/Stock Purchased	\$0.00	\$0.00	\$0.00	\$85.00	
2130205	TOUR - Caravan Park Building Maintenance	BM231	Caravan Park Ablution Block (OLD) Building Maintenance	3111	Other Materials & Contracts	\$0.00	\$0.00	\$400.00	\$1,000.00	
2130205	TOUR - Caravan Park Building Maintenance	BM231	Caravan Park Ablution Block (OLD) Building Maintenance	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$709.13	\$897.00	
2130205	TOUR - Caravan Park Building Maintenance	BM232	Caravan Park Transportable Residence Building Maintenance	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	\$29.00	
2130205	TOUR - Caravan Park Building Maintenance	BM232	Caravan Park Transportable Residence Building Maintenance	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$0.00	\$29.00	
2130205	TOUR - Caravan Park Building Maintenance	BM234	Caravan Park Campers Kitchen Building Maintenance	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$52.00	\$0.00	
2130205	TOUR - Caravan Park Building Maintenance	BM234	Caravan Park Campers Kitchen Building Maintenance	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$66.32	\$0.00	
2130206	TOUR - Visitor Centre Contribution			3701	Donations, Subsidies & Assistance to Commu	\$15,000.00	\$15,000.00	\$15,000.00	\$30,000.00	Dyanira Visitor Centre Donation
2130292	TOUR - Depreciation			3400	Depreciation - Ex Asset Register	\$23,282.00	\$23,282.00	\$29,089.89	\$29,074.00	From Depreciation Budget
2130297	TOUR - Community Services Allocated			9700	Community Services Allocated/Recovered	\$12,916.00	\$12,916.00	\$10,025.12	\$15,625.00	
2130299	TOUR - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$26,025.00	\$26,025.00	\$20,812.63	\$32,579.00	

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	15/17 Annual Budget	Explanation
Operating Income										
3130200	TOUR - Caravan Park Fees			1303	Fees & Charges - Rental/Lease/Hire Income					
3130204	TOUR - Other Income Relating to Tourism & Area Pr			1304	Fees & Charges - Other					
						\$-127,946.00	\$-127,946.00	\$-151,605.54	\$-150,000.00	
						\$0.00	\$0.00	\$-54.54		
Ending Control										
Operating Expenditure										
2130300	BUILD - Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$69,317.00	\$69,317.00	\$56,715.16	\$67,616.00	
2130301	BUILD - Superannuation			3001	Employee Costs - Superannuation	\$6,595.00	\$6,595.00	\$5,598.38	\$6,759.00	
2130302	BUILD - Workers Comp Insurance			3002	Employee Costs - Workers Comp Insurance	\$2,137.00	\$2,137.00	\$2,136.36	\$2,113.00	
2130303	BUILD - Allowances			3003	Employee Costs - Other	\$318.00	\$318.00	\$201.41	\$325.00	
2130303	BUILD - Allowances			3003	Employee Costs - Other	\$5,000.00	\$5,000.00	\$4,884.87	\$9,500.00	Uniform 1 x \$25
2130304	BUILD - Training & Development			3003	Employee Costs - Other	\$600.00	\$600.00	\$131.32	\$500.00	Training for Trainee Building Surveyor \$2,500 and Stud. Cost \$7,000
2130311	BUILD - Occupational Health & Safety			3103	Printing & Stationery	\$1,700.00	\$1,700.00	\$1,778.66	\$1,500.00	PPE Equipment
2130312	BUILD - Printing & Stationery			3104	Communication Expenses	\$1,000.00	\$1,700.00	\$1,294.45	\$500.00	Building envelope print
2130317	BUILD - Telephones/Mobiles			3111	Other Materials & Contracts	\$1,000.00	\$1,000.00	\$437.27	\$1,000.00	
2130313	BUILD - General Office Expenses			3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	\$500.00	Camera \$500
2130314	BUILD - Expensed Minor Asset Purchases			9400	Plant/Operating Costs Allocated	\$0.00	\$0.00	\$857.78	\$0.00	
2130315	BUILD - Motor Vehicle Expenses			3600	Insurance - Premiums	\$1,828.00	\$1,828.00	\$1,827.97	\$2,323.80	
2130316	BUILD - Insurance			3111	Other Materials & Contracts	\$500.00	\$500.00	\$0.00	\$0.00	
2130317	BUILD - Information Systems			3105	Subscriptions, Publications, Legislation	\$2,000.00	\$2,000.00	\$2,080.00	\$2,100.00	Online BCA Subscription
2130318	BUILD - Subscriptions & Memberships			3100	Contractors & Consultants	\$0.00	\$0.00	\$25,951.72	\$25,000.00	Contract Building Surveyor - Certificate of Design Compliance
2130319	BUILD - Contract Building Surveyor			9800	Admin Costs Allocated/Recovered	\$28,025.00	\$28,025.00	\$20,812.63	\$32,579.00	
2130399	BUILD - Administration Allocated									
Operating Income										
3130300	BUILD - Building License Fees			1304	Fees & Charges - Other	\$-15,000.00	\$-15,000.00	\$-22,272.96	\$-25,000.00	
3130301	BUILD - Commission - BSL & BCITF			1700	Commissions Received	\$-1,000.00	\$-1,000.00	\$-112.50	\$-500.00	BSL \$250, BCITF \$2500
3130302	BUILD - Private Pool Inspection Fees			1304	Fees & Charges - Other	\$-1,550.00	\$-1,550.00	\$-1,803.56	\$-1,910.00	Swimming Pool Inspection 133 x \$14.36
3130303	BUILD - Building Officer Charge Out Income			1304	Fees & Charges - Other	\$-32,000.00	\$-32,000.00	\$-18,186.95	\$-15,000.00	
3130304	BUILD - Building Officer Vehicle Charge Out Income			1304	Fees & Charges - Other	\$-8,000.00	\$-8,000.00	\$-4,883.61	\$-4,000.00	
3130390	BUILD - Profit on Disposal of Assets			1600	Profit on Asset Disposal	\$0.00	\$0.00	\$0.00	\$-1,500.00	
Salaries & Markets										
Operating Expenditure										
2130400	ISALEYARDS - Building Operations	BO240	Sale Yard (Showmen's) Toilets Building Operations	3201	Gas	\$0.00	\$0.00	\$212.73	\$235.00	
2130400	ISALEYARDS - Building Operations	BO240	Sale Yard (Showmen's) Toilets Building Operations	3600	Insurance - Premiums	\$200.00	\$200.00	\$202.35	\$200.00	
2130400	ISALEYARDS - Building Operations	BO241	Sale Yard Shed Building Operations	3600	Insurance - Premiums	\$639.00	\$639.00	\$644.99	\$644.99	
2130401	ISALEYARDS - Building Maintenance	BM240	Sale Yard (Showmen's) Toilets Building Maintenance	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$33.75	\$87.00	
2130401	ISALEYARDS - Building Maintenance	BM240	Sale Yard (Showmen's) Toilets Building Maintenance	3101	Materials/Stock Purchased	\$0.00	\$0.00	\$0.00	\$58.00	
2130401	ISALEYARDS - Building Maintenance	BM240	Sale Yard (Showmen's) Toilets Building Maintenance	3111	Other Materials & Contracts	\$0.00	\$0.00	\$2,177.55	\$2,520.00	
2130401	ISALEYARDS - Building Maintenance	BM240	Sale Yard (Showmen's) Toilets Building Maintenance	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$56.03	\$87.00	
Other Economic Services										
Operating Expenditure										
2130600	ECONOM - Subscriptions & Memberships			3105	Subscriptions, Publications, Legislation	\$100.00	\$100.00	\$665.00	\$0.00	
2130602	ECONOM - TAFE Land Assembly	LB023	TAFE Site Remediation Works	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$21,480.37	\$0.00	
2130602	ECONOM - TAFE Land Assembly	LB023	TAFE Site Remediation Works	3100	Contractors & Consultants	\$0.00	\$0.00	\$76,003.94	\$0.00	
2130602	ECONOM - TAFE Land Assembly	LB023	TAFE Site Remediation Works	3111	Other Materials & Contracts	\$132,688.00	\$132,688.00	\$95,024.75	\$0.00	
2130602	ECONOM - TAFE Land Assembly	LB023	TAFE Site Remediation Works	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$2,162.58	\$0.00	
2130602	ECONOM - TAFE Land Assembly	LB025	TAFE Stage 3	9400	Plant/Operating Costs Allocated	\$0.00	\$0.00	\$1,148.25	\$0.00	
2130606	ECONOM - Building Operations	BO250	Westpac Building Operations	3111	Other Materials & Contracts	\$267,000.00	\$267,000.00	\$120,540.00	\$0.00	
2130606	ECONOM - Building Operations	BO251	Municipal Power House Building Operations	3600	Insurance - Premiums	\$1,250.00	\$1,250.00	\$1,250.00	\$1,262.24	
2130606	ECONOM - Building Operations	BO251	Municipal Power House Building Operations	3202	Water	\$4,405.00	\$4,405.00	\$1,684.05	\$1,000.00	
2130606	ECONOM - Building Operations	BO251	Municipal Power House Building Operations	3600	Insurance - Premiums	\$0.00	\$0.00	\$2,023.75	\$1,000.00	
2130606	ECONOM - Building Operations	BO253	Old Shire Depot - Feispar St - Building Operations	3111	Other Materials & Contracts	\$1,334.00	\$1,334.00	\$1,334.00	\$1,346.65	
2130606	ECONOM - Building Operations	BO253	Old Shire Depot - Feispar St - Building Operations	3600	Insurance - Premiums	\$0.00	\$0.00	\$0.00	\$5,000.00	
2130606	ECONOM - Building Operations	BO253	Old Shire Depot - Feispar St - Building Operations	3600	Insurance - Premiums	\$0.00	\$0.00	\$0.00	\$285.33	
2130607	ECONOM - Building Operations	BM250	Westpac Building Maintenance	3111	Other Materials & Contracts	\$1,500.00	\$1,500.00	\$0.00	\$0.00	
2130607	ECONOM - Building Operations	BM251	Municipal Power House Building Maintenance	3100	Contractors & Consultants	\$45,000.00	\$45,000.00	\$31,472.88	\$0.00	
2130607	ECONOM - Building Operations	BM253	Old Shire Depot - Feispar St - Building Maintenance	3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	\$5,000.00	Detailed Site Investigation for Contamination
2130609	ECONOM - Loan 124 Interest Repayments			3500	Interest Expense - Loans	\$3,532.00	\$3,532.00	\$3,692.66	\$14,863.00	Includes the Guarantee Fee
2130610	ECONOM - Loan 127 Interest Repayments			3500	Interest Expense - Loans	\$7,058.00	\$7,058.00	\$7,492.93	\$7,627.00	Includes the Guarantee Fee
2130611	ECONOM - Insurance Other Than Buildings	WI155	Standline Maintenance/Operations	3600	Insurance - Premiums	\$1,828.00	\$1,828.00	\$1,827.97	\$2,323.80	
2130613	ECONOM - Standline Maintenance/Operations			3202	Water	\$0.00	\$0.00	\$150.71	\$0.00	
2130691	ECONOM - Loss on Disposal of Assets			3300	Loss on Asset Disposal	\$0.00	\$0.00	\$0.00	\$255,360.00	
2130697	ECONOM - Community Services Allocated			9700	Community Services Allocated/Recovered	\$14,090.00	\$14,090.00	\$10,936.18	\$17,045.00	
2130699	ECONOM - Administration Allocated			9900	Admin Costs Allocated/Recovered	\$13,012.00	\$13,012.00	\$10,406.33	\$16,289.00	
Operating Income										
3130600	ECONOM - Commercial Property Lease Income			1303	Fees & Charges - Rental/Lease/Hire Income	\$-43,165.00	\$-43,165.00	\$-60,947.26	\$-50,784.00	
3130602	ECONOM - Reimbursements			1103	Reimbursement Income - Operating	\$-2,740.00	\$-2,740.00	\$310.00	\$-1,000.00	

SHIRE OF NARROGIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
 Financial Statement for Period Ended
 30 June 2017

PROGRAMME SUMMARY	15/16 Revised Budget		15/16 YTD Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE								
Private Works		80,093.00		80,093.00		137,229.13		37,502.00
Public Works Overheads		0.00		0.00		(167,243.06)		0.00
Plant Operation Costs		0.00		0.00		(69,620.68)		0.00
Plant Depreciation Costs		0.00		0.00		0.00		0.00
Administration Overheads		0.00		0.00		110,569.06		(0.47)
Community Services Overheads		0.00		0.00		6,441.84		(0.46)
Salaries and Wages		0.00		0.00		16,101.47		0.00
Town Planning Schemes		0.00		0.00		0.00		0.00
Stock, Fuels & Oils		0.00		0.00		0.00		0.00
Unclassified		0.00		0.00		0.00		0.00
OPERATING REVENUE								
Private Works	52,514.00		52,514.00		131,809.21		76,663.00	
Public Works Overheads	0.00		0.00		1,192.96		0.00	
Plant Operation Costs	0.00		0.00		0.00		40,000.00	
Plant Depreciation Costs	0.00		0.00		0.00		0.00	
Administration Overheads	0.00		0.00		18,072.99		0.00	
Community Services Overheads	562.00		562.00		0.00		0.00	
Salaries and Wages	0.00		0.00		32,076.38		0.00	
Land/Subdivision Development	0.00		0.00		0.00		0.00	
Stock, Fuels & Oils	0.00		0.00		0.00		0.00	
Unclassified	0.00		0.00		0.00		0.00	
SUB-TOTAL	53,076.00	80,093.00	53,076.00	80,093.00	183,151.54	33,477.76	116,663.00	37,501.07
CAPITAL EXPENDITURE								
Private Works		0.00		0.00		0.00		0.00
Public Works Overheads		0.00		0.00		0.00		0.00
Plant Operation Costs		0.00		0.00		0.00		0.00
Plant Depreciation Costs		0.00		0.00		0.00		0.00
Administration Overheads		25,000.00		25,000.00		489,298.22		105,000.00
Community Services Overheads		25,000.00		25,000.00		19,574.00		25,000.00
Salaries and Wages		0.00		0.00		0.00		0.00
Land/Subdivision Development		0.00		0.00		0.00		0.00
Stock, Fuels & Oils		0.00		0.00		0.00		0.00
Unclassified		0.00		0.00		0.00		0.00
CAPITAL REVENUE								
Private Works	0.00		0.00		0.00		0.00	
Public Works Overheads	0.00		0.00		0.00		0.00	
Plant Operation Costs	0.00		0.00		0.00		0.00	
Plant Depreciation Costs	0.00		0.00		0.00		0.00	
Administration Overheads	875,906.00		875,906.00		1,122,063.61		827,000.00	
Community Services Overheads	0.00		0.00		0.00		0.00	
Salaries and Wages	0.00		0.00		0.00		0.00	
Land/Subdivision Development	0.00		0.00		0.00		0.00	
Stock, Fuels & Oils	0.00		0.00		0.00		0.00	
Unclassified	0.00		0.00		0.00		0.00	
SUB-TOTAL	875,906.00	50,000.00	875,906.00	50,000.00	1,122,063.61	508,872.22	827,000.00	130,000.00
TOTAL - PROGRAMME SUMMARY	928,982.00	130,093.00	928,982.00	130,093.00	1,305,215.15	542,349.98	943,663.00	167,501.07

SHIRE OF NARROGIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2017

PRIVATE WORKS	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2140100 PRIVATE - Private Works Expenses		43,293.00		105,095.99		37,502.00
2140150 PRIVATE - Private Works Prepaid		36,800.00		32,133.14		0.00
2140199 PRIVATE - Administration Allocated		0.00		0.00		0.00
OPERATING REVENUE						
3140100 PRIVATE - Private Works Income	52,514.00		131,809.21		76,663.00	
SUB-TOTAL	52,514.00	80,093.00	131,809.21	137,229.13	76,663.00	37,502.00
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PRIVATE WORKS	52,514.00	80,093.00	131,809.21	137,229.13	76,663.00	37,502.00

Jobs
Jobs

SHIRE OF NARROGIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2017

PUBLIC WORKS OVERHEADS	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2140200 PWO - EMTRS - Salaries & Wages		181,603.00		100,399.87		286,750.00
2140201 PWO - EMTRS - Superannuation		17,254.00		14,099.46		36,079.00
2140202 PWO - EMTRS - Workers Compensation		5,889.00		5,598.18		9,146.00
2140203 PWO - EMTRS - Allowances		930.00		131.32		975.00
2140204 PWO - EMTRS - Training & Development		6,500.00		411.64		6,500.00
2140205 PWO - EMTRS - Occupational Health & Safety		0.00		0.00		0.00
2140206 PWO - EMTRS - Recruitment		1,000.00		4,563.11		1,000.00
2140207 PWO - EMTRS - Travel & Accommodation		0.00		0.00		0.00
2140208 PWO - EMTRS - Fringe Benefits Tax (FBT)		7,000.00		0.00		13,000.00
2140209 PWO - EMTRS - Other Employee Expenses		0.00		0.00		0.00
2140210 PWO - EMTRS - Motor Vehicle Expenses		10,616.00		7,861.66		10,302.00
2140215 PWO - WORKS - Wages Administration Hours		84,518.00		83,710.09		104,827.00
2140216 PWO - WORKS - Superannuation		67,438.00		60,749.00		145,499.00
2140217 PWO - WORKS - Sick Pay		10,253.00		11,882.99		28,216.00
2140218 PWO - WORKS - Annual Leave		43,254.00		39,157.14		110,514.00
2140219 PWO - WORKS - Public Holidays		20,501.00		17,689.23		56,432.00
2140220 PWO - WORKS - Long Service Leave		0.00		0.00		0.00
2140221 PWO - WORKS - RDO's		0.00		0.00		0.00
2140222 PWO - WORKS - Allowances		0.00		0.00		0.00
2140223 PWO - WORKS - Recruitment		2,500.00		798.87		2,500.00
2140224 PWO - WORKS - Travel & Accommodation		0.00		136.36		0.00
2140225 PWO - WORKS - Training & Development		8,000.00	Jobs	10,211.25		49,964.00
2140226 PWO - WORKS - OHS and Toolbox Meetings		0.00	Jobs	2,922.20		30,182.00
2140227 PWO - WORKS - Protective Clothing		8,500.00		7,371.95		24,000.00
2140228 PWO - WORKS - Workers Compensation Insurance		21,642.00		19,768.19		33,861.00
2140229 PWO - WORKS - Fringe Benefits Tax (FBT)		7,000.00		0.00		13,500.00
2140230 PWO - Insurances (Except Workers Comp)		4,875.00		4,874.57		6,196.80
2140231 PWO - Printing & Stationery		1,500.00		101.82		1,500.00
2140232 PWO - Information Systems		2,500.00		1,603.73		9,320.00
2140233 PWO - Engineering & Technical Support		0.00		0.00		0.00
2140234 PWO - Expensed Minor Asset Purchases		350.00		0.00		350.00
2140235 PWO - Subscriptions & Memberships		5,262.00		5,262.11		5,600.00
2140236 PWO - Telephone / Mobiles		6,600.00		5,969.00		10,500.00
2140237 PWO - General Office Expenses		1,400.00		884.30		9,800.00
2140238 PWO - Motor Vehicle Costs		10,447.50		9,643.18		47,379.82
2140292 PWO - Depreciation		0.00		0.00		0.00
2140298 PWO - Staff Housing Costs Allocated		22,981.00		21,638.11		0.00
2140299 PWO - Administration Allocated		65,062.00		52,031.52		81,446.00
Recovered amounts						
2140293 PWO - Less - Allocated to Works (PWO's)		(625,375.50)		(656,713.91)		(1,135,339.62)
OPERATING REVENUE						
3140200 PWO - Long Service Leave Recoup	0.00		0.00		0.00	
3140201 PWO - Other Reimbursements	0.00		1,192.96		0.00	
SUB-TOTAL	0.00	0.00	1,192.96	(167,243.06)	0.00	0.00
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PUBLIC WORKS OVERHEADS	0.00	0.00	1,192.96	(167,243.06)	0.00	0.00

SHIRE OF NARROGIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2017

PLANT OPERATION COSTS	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2140300 POC - Internal Plant Repairs - Wages & O/Head		21,780.00		12,933.35		266,380.00
2140301 POC - Parts & Repairs		81,320.00		62,897.37		229,931.45
2140302 POC - Fuels and Oils		107,000.00		61,324.92		215,855.00
2140303 POC - Tyres and Tubes		21,550.00		5,562.58		38,150.00
2140306 POC - Licences/Registrations		8,106.00		15,514.50		13,964.00
2140307 POC - Insurance		23,980.00		27,553.71		50,786.47
2140308 POC - Expendable Tools / Consumables		8,890.00		220.32		0.00
2140309 POC - Other Expenses		0.00		0.00		0.00
2140492 POC - Depreciation		72,631.00		103,650.01		496,281.00
Recovered amounts						
2140394 POC - LESS Plant Operation Costs Allocated to Works		(345,257.00)		(359,277.44)		(1,311,347.92)
OPERATING REVENUE						
3140300 POC - Fuel Tax Credits Grant Scheme	0.00		0.00		40,000.00	
3140301 POC - Reimbursements	0.00		0.00		0.00	
3140302 POC - Sale of Scrap	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	(69,620.68)	40,000.00	0.00
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PLANT OPERATION COSTS	0.00	0.00	0.00	(69,620.68)	40,000.00	0.00

SHIRE OF NARROGIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2017

PLANT DEPRECIATION COSTS	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
<i>Recovered amounts</i>						
2140495 PDEPN - LESS Plant Depreciation Costs Allocated to Works		0.00		0.00		0.00
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - PLANT DEPRECIATION COSTS	0.00	0.00	0.00	0.00	0.00	0.00

SHIRE OF NARROGIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2017

ADMINISTRATION OVERHEADS

OPERATING EXPENDITURE

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
2140500 ADMIN - Salaries & Wages		392,651.00		367,150.77		518,810.00
2140501 ADMIN - Superannuation		42,790.00		38,380.46		54,697.00
2140502 ADMIN - Workers Compensation		12,257.00		11,491.82		16,248.00
2140503 ADMIN - Allowances		3,816.00		3,712.00		9,037.95
2140504 ADMIN - Training & Development		15,000.00		9,766.17		19,563.64
2140505 ADMIN - Occupational Health & Safety		20,672.00		14,501.30		26,366.00
2140506 ADMIN - Recruitment		5,000.00		2,188.31		5,000.00
2140507 ADMIN - Travel & Accommodation		0.00		0.00		0.00
2140508 ADMIN - Fringe Benefits Tax (FBT)		11,000.00		0.00		10,000.00
2140509 ADMIN - Other Employee Expenses		0.00		0.00		0.00
2140510 ADMIN - Motor Vehicle Expenses		10,060.00		8,206.70		6,654.59
2140515 ADMIN - Building Operations	Jobs	32,652.00		19,135.25		42,514.69
2140516 ADMIN - Building Maintenance	Jobs	76,796.00		19,184.58		30,043.00
2140517 ADMIN - Insurances (Other than Bld and W/Comp)		7,168.00		8,962.49		9,009.66
2140518 ADMIN - Printing & Stationery		22,000.00		23,846.17		30,000.00
2140519 ADMIN - Postage and Freight		9,000.00		5,170.25		10,000.00
2140520 ADMIN - Advertising		0.00		0.00		0.00
2140521 ADMIN - Subscriptions and Memberships		5,100.00		5,795.00		3,035.00
2140522 ADMIN - Office Equipment Mlce		28,700.00		12,708.93		35,500.00
2140523 ADMIN - Information Systems		100,599.00		89,109.33		144,122.00
2140524 ADMIN - Expensed Minor Asset Purchases		2,100.00		1,040.86		3,100.00
2140525 ADMIN - Telephone / Mobiles		30,400.00		21,807.73		34,400.00
2140526 ADMIN - General Office Expenses		6,200.00		101,614.97		12,000.00
2140527 ADMIN - Records Management		2,000.00		937.17		6,000.00
2140528 ADMIN - Consultants		5,000.00		2,880.00		5,000.00
2140530 ADMIN - Title Searches		0.00		0.00		0.00
2140531 ADMIN - Legal Expenses		0.00		0.00		0.00
2140532 ADMIN - Bad Debts Expense		0.00		0.00		0.00
2140533 ADMIN - Doubtful Debts Expense		0.00		16,909.89		0.00
2140591 ADMIN - Loss on Disposal of Assets		4,195.00		4,868.62		9,100.00
2140592 ADMIN - Depreciation		22,335.00		14,953.48		45,751.00
2140598 ADMIN - Admin Staff Housing Costs Allocated		0.00		0.00		0.00

Recovered amounts

2140599 ADMIN - Administration Overheads Recovered		(867,491.00)		(693,753.19)		(1,085,953.00)
--	--	--------------	--	--------------	--	----------------

OPERATING REVENUE

3140500 ADMIN - Fringe Benefits Tax Refunded	0.00		0.00		0.00	
3140501 ADMIN - WALGA Advertising Rebate	0.00		0.00		0.00	
3140502 ADMIN - LGIS Good Claims Rebate	0.00		0.00		0.00	
3140503 ADMIN - Fees & Charges	0.00		1,395.45		0.00	
3140504 ADMIN - Contributions & Donations	0.00		0.00		0.00	
3140505 ADMIN - Reimbursements	0.00		4,377.54		0.00	
3140506 ADMIN - Grants	0.00		0.00		0.00	
3140507 ADMIN - Other Income Relating to Administration	0.00		0.00		0.00	
3140508 ADMIN - Reimbursements (No GST)	0.00		12,300.00		0.00	
3140590 ADMIN - Profit on Disposal of Assets	0.00		0.00		0.00	

SUB-TOTAL

	0.00	0.00	18,072.99	110,569.06	0.00	(0.47)
--	------	------	-----------	------------	------	--------

CAPITAL EXPENDITURE

4140560 ADMIN - Building (Capital)	Jobs	0.00		0.00		80,000.00
4140570 ADMIN - Transfers To Reserve		0.00		466,339.11		0.00
4140580 ADMIN - Furniture & Equipment (Capital)	Jobs	0.00		0.00		0.00
4140585 ADMIN - Plant and Equipment (Capital)	Jobs	25,000.00		22,959.11		25,000.00

CAPITAL REVENUE

5140550 ADMIN - Proceeds on Disposal of Assets	Jobs	16,500.00		14,743.64		16,500.00
5140551 ADMIN - Realisation on Disposal of Assets		(16,500.00)		(14,743.64)		(16,500.00)
5140560 ADMIN - Transfers From Reserve		875,906.00		1,122,063.61		827,000.00

SUB-TOTAL

	875,906.00	25,000.00	1,122,063.61	489,298.22	827,000.00	105,000.00
--	------------	-----------	--------------	------------	------------	------------

TOTAL - ADMINISTRATION OVERHEADS

	875,906.00	25,000.00	1,140,136.60	599,867.28	827,000.00	104,999.53
--	------------	-----------	--------------	------------	------------	------------

SHIRE OF NARROGIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2017

COMMUNITY SERVICES OVERHEADS	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2140600 COMMUNITY - Salaries & Wages		151,613.00		126,845.97		187,777.00
2140601 COMMUNITY - Superannuation		20,762.00		17,802.29		24,565.00
2140602 COMMUNITY - Workers Compensation		4,853.00		4,849.09		6,015.00
2140603 COMMUNITY - Allowances		636.00		325.00		650.00
2140604 COMMUNITY - Training & Development		2,500.00		1,288.41		2,550.00
2140605 COMMUNITY - Occupational Health & Safety		0.00		0.00		0.00
2140606 COMMUNITY - Recruitment		1,000.00		0.00		1,000.00
2140607 COMMUNITY - Travel & Accommodation		0.00		0.00		0.00
2140608 COMMUNITY - Fringe Benefits Tax (FBT)		8,000.00		0.00		8,000.00
2140609 COMMUNITY - Other Employee Expenses		0.00		481.00		0.00
2140610 COMMUNITY - Motor Vehicle Expenses		6,046.00		5,566.34		4,326.74
2140615 COMMUNITY - Insurances (Other than Bld and W/Comp)		1,828.00		1,827.97		2,323.80
2140616 COMMUNITY - Printing & Stationery		500.00		0.00		500.00
2140617 COMMUNITY - Postage and Freight		0.00		0.00		0.00
2140618 COMMUNITY - Advertising		0.00		0.00		0.00
2140619 COMMUNITY - Subscriptions and Memberships		805.00		0.00		1,115.00
2140620 COMMUNITY - Office Equipment Mtce		0.00		22.05		0.00
2140621 COMMUNITY - Information Systems		0.00		0.00		0.00
2140622 COMMUNITY - Expensed Minor Asset Purchases		0.00		0.00		0.00
2140623 COMMUNITY - Telephone / Mobiles		1,240.00		1,673.93		1,475.00
2140624 COMMUNITY - General Office Expenses		350.00		0.00		350.00
2140691 COMMUNITY - Loss on Disposal of Assets		0.00		284.94		0.00
2140692 COMMUNITY - Depreciation		0.00		0.00		0.00
2140696 COMMUNITY - Administraion Costs Allocated		34,700.00		27,749.12		43,438.00
2140698 COMMUNITY - Admin Staff Housing Costs Allocated		0.00		0.00		0.00
Recovered amounts						
2140699 COMMUNITY - Community Services Overheads Recovered		(234,833.00)		(182,274.27)		(284,086.00)
OPERATING REVENUE						
3140600 COMMUNITY - Fees & Charges	0.00		0.00		0.00	
3140601 COMMUNITY - Contributions & Donations	0.00		0.00		0.00	
3140602 COMMUNITY - Reimbursements	0.00		0.00		0.00	
3140603 COMMUNITY - Grants	0.00		0.00		0.00	
3140604 COMMUNITY - Other Income Relating to Community	0.00		0.00		0.00	
3140690 COMMUNITY - Profit on Disposal of Assets	562.00		0.00		0.00	
SUB-TOTAL	562.00	0.00	0.00	6,441.84	0.00	(0.46)
CAPITAL EXPENDITURE						
4140650 COMMUNITY - Furniture & Equipment (Capital)		0.00		0.00		0.00
4140655 COMMUNITY - Plant & Equipment (Capital)		25,000.00	Jobs	19,574.00		25,000.00
4140660 COMMUNITY - Building (Capital)		0.00		0.00		0.00
4140670 COMMUNITY - Transfers To Reserve		0.00		0.00		0.00
CAPITAL REVENUE						
5140650 COMMUNITY - Proceeds on Disposal of Assets	14,000.00		Jobs	12,301.27	14,000.00	
5140651 COMMUNITY - Realisation on Disposal of Assets	(14,000.00)			(12,301.27)	(14,000.00)	
5140652 COMMUNITY - Transfers From Reserve	0.00			0.00	0.00	
SUB-TOTAL	0.00	25,000.00	0.00	19,574.00	0.00	25,000.00
TOTAL - COMMUNITY SERVICES OVERHEADS	562.00	25,000.00	0.00	26,015.84	0.00	24,999.54

SHIRE OF NARROGIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2017

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
SALARIES & WAGES						
<u>OPERATING EXPENDITURE</u>						
2140700 SAL - Gross Salary and Wages		3,580,357.00		3,217,786.54		3,580,357.00
2140701 SAL - Less Salaries & Wages Allocated		(3,580,357.00)		(3,233,218.31)		(3,580,357.00)
2140702 SAL - Salary Sacrifice Superannuation		0.00		0.00		0.00
2140703 SAL - Workers Compensation Expense		0.00		31,533.24		0.00
2140704 SAL - Unallocated Salaries & Wages		0.00		0.00		0.00
<u>OPERATING REVENUE</u>						
3140700 SAL - Reimbursement - Workers Compensation	0.00		32,076.38		0.00	
SUB-TOTAL	0.00	0.00	32,076.38	16,101.47	0.00	0.00
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - SALARIES & WAGES	0.00	0.00	32,076.38	16,101.47	0.00	0.00

SHIRE OF NARROGIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2017

TOWN PLANNING SCHEMES	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - TOWN PLANNING SCHEMES	0.00	0.00		0.00	0.00	0.00

SHIRE OF NARROGIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2017

	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
STOCK, FUELS & OILS						
<u>OPERATING EXPENDITURE</u>						
2140800 STOCK - Stock Take Variance Expense Account		0.00		0.00		0.00
<u>OPERATING REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
<u>CAPITAL EXPENDITURE</u>						
4140850 STOCK - Stock Received Control		0.00		0.00		0.00
4140851 STOCK - Purchase of Stock Materials		0.00		0.00		0.00
4140852 STOCK - Stock Allocated to Works and Plant		0.00		0.00		0.00
4140853 STOCK - Stock Take Variance Control		0.00		0.00		0.00
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - STOCK, FUELS & OILS	0.00	0.00	0.00	0.00	0.00	0.00

SHIRE OF NARROGIN
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Financial Statement for Period Ended
30 June 2017

UNCLASSIFIED	15/16 Revised Budget		15/16 YTD Actual		16/17 Annual Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
2141000 UNCLASS - Unclassified Expenditure		0.00		0.00		0.00
OPERATING REVENUE						
3141000 UNCLASS - Unclassified Income	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL EXPENDITURE						
4141050 UNCLASS - Transfers To Reserve		0.00		0.00		0.00
CAPITAL REVENUE						
5141050 UNCLASS - Transfers From Reserve	0.00		0.00		0.00	
SUB-TOTAL	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL - UNCLASSIFIED	0.00	0.00	0.00	0.00	0.00	0.00

Annual Budget 2016-17

Schedule 14 - Other Property & Services

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Private Works										
Operating Expenditure										
2140100	Private Works - Budget Purposes On	3000	Private Works - Budget Purposes On	3000	Employee Costs - Salaries & Wages	\$11,432.00	\$11,432.00	\$0.00	\$3,090.00	
2140100	Private Works - Budget Purposes On	3111	Private Works - Budget Purposes On	3111	Other Materials & Contracts	\$5,000.00	\$5,000.00	\$0.00	\$30,000.00	
2140100	Private Works - Budget Purposes On	9300	Private Works - Budget Purposes On	9300	Labour Overheads Allocated	\$19,014.00	\$19,014.00	\$0.00	\$3,097.00	
2140100	Private Works - Budget Purposes On	9400	Private Works - Budget Purposes On	9400	Plant Operating Costs Allocated	\$7,847.00	\$7,847.00	\$0.00	\$1,315.00	
2140100	Private Works - Budget Purposes On	3100	Private Works - Budget Purposes On	3100	Contractors & Consultants	\$0.00	\$0.00	\$11,716.00	\$0.00	
2140100	Private Works - Budget Purposes On	3111	Private Works - Budget Purposes On	3111	Other Materials & Contracts	\$16,000.00	\$16,000.00	\$30,772.00	\$0.00	
2140150	Private Works - Prepaid	3000	Private Works - Prepaid	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$360.00	\$0.00	
2140150	Private Works - Prepaid	3111	Private Works - Prepaid	3111	Other Materials & Contracts	\$20,800.00	\$20,800.00	\$0.00	\$0.00	
2140150	Private Works - Prepaid	9300	Private Works - Prepaid	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$37.60	\$0.00	
2140150	Private Works - Prepaid	9400	Private Works - Prepaid	9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$405.54	\$0.00	
2140100	Private Works Income			1304	Fees & Charges - Other	-\$52,514.00	-\$52,514.00	-\$131,609.21	-\$76,603.00	Private Works
Public Works Overheads										
Operating Expenditure										
2140200	PWO - EMTRS - Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$181,603.00	\$181,603.00	\$100,399.87	\$286,750.00	
2140201	PWO - EMTRS - Superannuation			3001	Employee Costs - Superannuation	\$17,254.00	\$17,254.00	\$14,099.46	\$36,079.00	
2140202	PWO - EMTRS - Workers Compensation			3002	Employee Costs - Workers Comp Insurance	\$5,689.00	\$5,689.00	\$5,598.18	\$9,146.00	
2140203	PWO - EMTRS - Allowances			3003	Employee Costs - Other	\$930.00	\$930.00	\$131.32	\$975.00	Uniform Allowance
2140204	PWO - EMTRS - Training & Development			3003	Employee Costs - Other	\$6,600.00	\$6,600.00	\$411.64	\$6,500.00	EMTRS AQ Depot, Depot Storeman (2 x \$1,600.1 x \$3,300)
2140206	PWO - EMTRS - Recruitment			3003	Employee Costs - Other	\$1,000.00	\$1,000.00	\$4,663.11	\$1,000.00	EMTRS AQ Depot, Depot Storeman
2140208	PWO - EMTRS - Fringe Benefits Tax (FBT)			3000	Employee Costs - Other	\$7,000.00	\$7,000.00	\$0.00	\$13,000.00	EMTRS FBT
2140210	PWO - EMTRS - Motor Vehicle Expenses			9400	Plant Operating Costs Allocated	\$10,616.00	\$10,616.00	\$7,681.66	\$10,302.00	EMTRS Vehicle operating costs (From the Plant Maintenance Budget)
2140215	PWO - WORKS - Wages Administration Hours			3000	Employee Costs - Salaries & Wages	\$84,518.00	\$84,518.00	\$73,186.80	\$145,499.00	
2140215	PWO - WORKS - Wages Administration Hours			9300	Labour Overheads Allocated	\$0.00	\$0.00	\$52,468.00	\$0.00	
2140216	PWO - WORKS - Superannuation			3000	Employee Costs - Superannuation	\$67,438.00	\$67,438.00	\$60,749.00	\$128,216.00	
2140217	PWO - WORKS - Sick Pay			3001	Employee Costs - Salaries & Wages	\$10,253.00	\$10,253.00	\$11,892.99	\$28,276.00	
2140218	PWO - WORKS - Annual Leave			3000	Employee Costs - Salaries & Wages	\$43,254.00	\$43,254.00	\$39,157.14	\$110,514.00	
2140219	PWO - WORKS - Public Holidays			3000	Employee Costs - Salaries & Wages	\$20,501.00	\$20,501.00	\$17,689.23	\$56,432.00	
2140223	PWO - WORKS - Recruitment			3003	Employee Costs - Other	\$2,500.00	\$2,500.00	\$798.87	\$2,500.00	Works
2140224	PWO - WORKS - Travel & Accommodation			3003	Employee Costs - Other	\$0.00	\$0.00	\$136.36	\$0.00	
2140225	PWO - WORKS - Training & Development			3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$414.00	\$5,776.00	
2140225	PWO - WORKS - Training & Development			3003	Employee Costs - Other	\$8,000.00	\$8,000.00	\$0.00	\$0.00	New under account 2140227
2140225	PWO - WORKS - Training & Development			3111	Other Materials & Contracts	\$0.00	\$0.00	\$9,797.25	\$38,400.00	
2140225	PWO - WORKS - Training & Development			9300	Labour Overheads Allocated	\$0.00	\$0.00	\$0.00	\$5,788.00	
2140226	PWO - WORKS - Training & Development			3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$2,338.21	\$15,018.00	
2140226	PWO - WORKS - OHS and Toolbox Meetings			3111	Other Materials & Contracts	\$0.00	\$0.00	\$59.90	\$0.00	
2140226	PWO - WORKS - OHS and Toolbox Meetings			9300	Labour Overheads Allocated	\$0.00	\$0.00	\$379.74	\$15,049.00	
2140226	PWO - WORKS - OHS and Toolbox Meetings			9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$116.45	\$115.00	
2140227	PWO - WORKS - Protective Clothing			3003	Employee Costs - Other	\$8,500.00	\$8,500.00	\$7,371.95	\$24,000.00	24 x \$1,000
2140228	PWO - WORKS - Workers Compensation Insurance			3003	Employee Costs - Other	\$0.00	\$0.00	\$0.00	\$33,861.00	NB: Some Salaried Staff Workers Comp goes here
2140228	PWO - WORKS - Workers Compensation Insurance			3003	Employee Costs - Other	\$21,642.00	\$21,642.00	\$19,768.19	\$0.00	NB: Some Salaried Staff Workers Comp goes here
2140229	PWO - WORKS - Fringe Benefits Tax (FBT)			3003	Employee Costs - Other	\$7,000.00	\$7,000.00	\$0.00	\$13,500.00	Use IE Code 3002
2140230	PWO - Insurances (Except Workers Comp)			3600	Insurance - Premiums	\$4,875.00	\$4,875.00	\$4,874.67	\$6,196.80	Works Foreman FBT
2140231	PWO - Printing & Stationery			3103	Printing & Stationery	\$1,500.00	\$1,500.00	\$1,090.71	\$1,500.00	
2140232	PWO - Information Systems			3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	\$1,500.00	Westnet Internet \$1,320, RAMM Asset Management Software \$8,000
2140232	PWO - Information Systems			3111	Other Materials & Contracts	\$2,600.00	\$2,600.00	\$613.02	\$350.00	New chair
2140234	PWO - Expenses Minor Asset Purchases			3111	Other Materials & Contracts	\$650.00	\$650.00	\$0.00	\$350.00	ROMANS Subscription
2140235	PWO - Subscriptions & Memberships			3105	Subscriptions, Publications, Legislation	\$5,262.00	\$5,262.00	\$5,282.11	\$5,600.00	Landline Depo \$1,400, Mobile EMTRS, MO & WF \$4,200, Mobiles Works Crew \$4,200
2140236	PWO - Telephone / Mobiles			3104	Communication Expenses	\$6,600.00	\$6,600.00	\$5,969.00	\$9,800.00	Photocopier \$5,500, Radio \$5,000, Milk, Tea & Coffee, Morning Tea, Other Sturdy \$4,500
2140237	PWO - General Office Expenses			3111	Other Materials & Contracts	\$1,400.00	\$1,400.00	\$884.30	\$47,379.82	Foreman's Vehicle (P26), Jessie (P0184)
2140238	PWO - Motor Vehicle Costs			9400	Plant Operating Costs Allocated	\$10,447.50	\$10,447.50	\$9,643.18	-\$1,735,339.62	
2140239	PWO - Less - Allocated to Works (PWO's)			9800	Staff Housing Allocated/Recovered	-\$625,375.50	-\$625,375.50	-\$656,713.91	\$0.00	
2140239	PWO - Less - Allocated to Works (PWO's)			9800	Staff Housing Allocated/Recovered	\$22,981.00	\$22,981.00	\$21,638.11	\$0.00	
2140239	PWO - Administration Allocated			9800	Admin Costs Allocated/Recovered	\$65,062.00	\$65,062.00	\$52,031.52	\$81,446.00	
2140201	PWO - Other Reimbursements			1103	Reimbursement Income - Operating	\$0.00	\$0.00	-\$1,192.96	\$0.00	

COA	Description	Job	Description	IE	Incl/Excl Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
	Plant Operating Costs									
	Operating Expenditure									
2140300	POC - Internal Plant Repairs - Wages & O/Head					\$8,178.00	\$8,178.00	\$12,081.88	\$133,049.00	
2140300	POC - Internal Plant Repairs - Wages & O/Head					\$13,602.00	\$13,602.00	\$851.47	\$133,331.00	
2140301	POC - Parts & Repairs					\$0.00	\$0.00	\$9,898.81		
2140301	POC - Parts & Repairs					\$81,320.00	\$81,320.00	\$1,874.76	\$229,931.45	Ranger Vehicle Nudgebar \$2100, Spotlight \$1500, Seatcovers/floormats \$600
2140302	POC - Tyres and Tubes					\$107,000.00	\$107,000.00	\$61,324.32	\$215,655.00	
2140303	POC - Licences/Registrations					\$21,550.00	\$21,550.00	\$5,962.58	\$38,150.00	
2140303	POC - Tyres and Tubes					\$8,106.00	\$8,106.00	\$15,514.50	\$13,364.00	
2140307	POC - Insurance					\$23,980.00	\$23,980.00	\$27,553.71	\$50,786.47	
2140308	POC - Expendable Tools / Consumables					\$8,890.00	\$8,890.00	\$220.32	\$0.00	Now under account
2140492	POC - Depreciation					\$72,631.00	\$72,631.00	\$103,650.01	\$496,281.00	From Plant Maintenance Budget
2140384	POC - LESS Plant Operation Costs Allocated to Wo					-\$345,257.00	-\$345,257.00	-\$311,347.92	\$1,311,347.92	
Operating Income						\$0.00	\$0.00	\$0.00	\$0.00	
3140300	POC - Fuel Tax Credits Grant Scheme					\$0.00	\$0.00	\$0.00	-\$40,000.00	
	Plant Depreciation									
	Operating Expenditure									
	Administration Overheads									
	Operating Expenditure									
2140500	ADMIN - Salaries & Wages					\$392,651.00	\$392,651.00	\$367,150.77	\$518,810.00	
2140501	ADMIN - Superannuation					\$42,790.00	\$42,790.00	\$39,380.46	\$54,597.00	
2140502	ADMIN - Workers Compensation					\$12,257.00	\$12,257.00	\$11,491.82	\$16,248.00	
2140503	ADMIN - Allowances					\$3,816.00	\$3,816.00	\$3,712.00	\$9,037.95	Uniforms 12 x \$225, \$5,137.95 Accounts Payable Carried Forward
2140504	ADMIN - Training & Development					\$15,000.00	\$15,000.00	\$9,766.17	\$19,563.64	\$19,563.64 Accounts Payable Carried forward
2140505	ADMIN - Occupational Health & Safety					\$20,672.00	\$20,672.00	\$14,501.30	\$26,366.00	Regional Risk Coordinator \$14,082 & \$5,284, Contingency \$5,000, Staff Support \$2,000
2140506	ADMIN - Recruitment					\$5,000.00	\$5,000.00	\$2,188.31	\$5,000.00	MF FBT allocation
2140508	ADMIN - Fringe Benefits Tax (FBT)					\$11,000.00	\$11,000.00	\$0.00	\$10,000.00	
2140510	ADMIN - Motor Vehicle Expenses					\$10,060.00	\$10,060.00	\$8,206.70	\$6,654.59	MF Vehicle Operating costs (From the Plant Maintenance Budget)
2140515	ADMIN - Building Operations					\$6,000.00	\$6,000.00	\$0.00	\$2,500.00	Security Administration \$2,500
2140515	ADMIN - Building Operations					\$4,050.00	\$4,050.00	\$2,207.09	\$13,480.00	Carpet cleaning \$3,000, Sanitation bins \$250, Products \$2,400, Chemicals \$600, Other \$350, Recycling Bin \$900, Bins (4) \$880, Shire Building Major Clean \$5,000, APPRA \$430
2140515	ADMIN - Building Operations					\$15,455.00	\$15,455.00	\$10,594.02	\$11,000.00	
2140515	ADMIN - Building Operations					\$2,500.00	\$2,500.00	\$1,810.40	\$2,000.00	
2140515	ADMIN - Building Operations					\$4,058.00	\$4,058.00	\$4,048.91	\$4,098.40	
2140515	ADMIN - Building Operations					\$0.00	\$0.00	\$0.00	\$500.00	Security History Hall \$500
2140515	ADMIN - Building Operations					\$150.00	\$150.00	\$156.96	\$200.00	
2140515	ADMIN - Building Operations					\$100.00	\$100.00	\$98.87	\$100.00	
2140515	ADMIN - Building Operations					\$399.00	\$399.00	\$399.00	\$342.38	
2140515	ADMIN - Building Operations					\$0.00	\$0.00	\$0.00	\$1,000.00	Security Shire Building \$1,000
2140515	ADMIN - Building Operations					\$0.00	\$0.00	\$0.00	\$500.00	
2140515	ADMIN - Building Operations					\$0.00	\$0.00	\$0.00	\$500.00	
2140515	ADMIN - Building Operations					\$0.00	\$0.00	\$0.00	\$5,793.90	
2140516	ADMIN - Building Maintenance					\$4,470.00	\$4,470.00	\$4,038.60	\$4,332.00	
2140516	ADMIN - Building Maintenance					\$0.00	\$0.00	\$0.00	\$2,893.00	
2140516	ADMIN - Building Maintenance					\$61,564.00	\$61,564.00	\$5,179.74	\$16,531.00	Airconditioner Service \$1,500, Solar Power Service \$1,000, General Mtc \$2,000, Roof Cleaning \$5,000
2140516	ADMIN - Building Maintenance					\$0.00	\$0.00	\$6,567.19	\$4,341.00	
2140516	ADMIN - Building Maintenance					\$557.00	\$557.00	\$2,966.16	\$675.00	
2140516	ADMIN - Building Maintenance					\$2,648.00	\$2,648.00	\$1,125	\$289.00	
2140516	ADMIN - Building Maintenance					\$500.00	\$500.00	\$0.00	\$0.00	
2140516	ADMIN - Building Maintenance					\$500.00	\$500.00	\$389.14	\$193.00	
2140516	ADMIN - Building Maintenance					\$500.00	\$500.00	\$53.82	\$0.00	Telephone - Alarm
2140516	ADMIN - Building Maintenance					\$0.00	\$0.00	\$18.68	\$289.00	
2140516	ADMIN - Building Maintenance					\$557.00	\$557.00	\$0.00	\$0.00	
2140517	ADMIN - Insurances (Other than Bld and W/Comp)					\$7,168.00	\$7,168.00	\$6,962.49	\$9,009.66	From Property Insurance and Liability Insurance Budget
2140518	ADMIN - Printing & Stationery					\$22,000.00	\$22,000.00	\$23,846.17	\$30,000.00	Various stationary items for Admin
2140519	ADMIN - Postage and Freight					\$9,000.00	\$9,000.00	\$5,170.25	\$10,000.00	General Postage \$7,000, Rates \$3,000
2140521	ADMIN - Subscriptions and Memberships					\$5,100.00	\$5,100.00	\$5,795.00	\$3,035.00	WALGA Tax \$1,385, IT Vision User Group \$650, Contingency \$1,000
2140522	ADMIN - Office Equipment Mice					\$0.00	\$0.00	\$721.74	\$0.00	
2140523	ADMIN - Information Systems					\$0.00	\$0.00	\$11,987.19	\$35,500.00	Photocopier \$21,000 (3), Telephone Systems \$6,500, Ink & Toner \$6,000, General Repairs \$2,000

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
2140523	ADMIN - Information Systems			3111	Other Materials & Contracts	\$100,599.00	\$100,599.00	\$75,500.60	\$144,122.00	Refer to information technology worksheet
2140524	ADMIN - Expensed Minor Asset Purchases			3111	Other Materials & Contracts	\$2,100.00	\$2,100.00	\$1,040.86	\$3,100.00	4 x Chairs, 2 tables
2140525	ADMIN - Telephone / Mobiles			3104	Communication Expenses	\$30,400.00	\$30,400.00	\$21,807.73	\$34,400.00	Landline \$15,200 & \$4,500, Command A. Com \$4,800, Maintenance/Support \$2,000, Mobile Phone Handset Replacement Program \$7,900
2140526	ADMIN - General Office Expenses			3103	Printing & Stationery	\$0.00	\$0.00	\$7,217.40	\$12,000.00	Includes Bullied Water, morning tea supplies etc for Admin office
2140526	ADMIN - General Office Expenses			3111	Other Materials & Contracts	\$6,200.00	\$6,200.00	\$4,397.97	\$5,000.00	Increased for archive disposal / shredding, offsite storage unit \$2,000
2140527	ADMIN - Records Management			3111	Other Materials & Contracts	\$2,000.00	\$2,000.00	\$937.17	\$5,000.00	Support for Manager, Other financial and compliance returns
2140528	ADMIN - Consultants			3100	Contractors & Consultants	\$5,000.00	\$5,000.00	\$2,680.00	\$5,000.00	
2140533	ADMIN - Doubtful Debts Expense			3702	Bad and Doubtful Debts Expense	\$0.00	\$0.00	\$16,909.89	\$9,100.00	
2140591	ADMIN - Loss on Disposal of Assets			3300	Loss on Asset Disposal	\$4,195.00	\$4,195.00	\$4,868.62	\$4,195.00	
2140592	ADMIN - Depreciation			3400	Depreciation - Ex Asset Register	\$22,335.00	\$22,335.00	\$14,953.48	\$45,751.00	From Depreciation Budget
2140599	ADMIN - Administration Overheads Recovered			9900	Admin Costs Allocated/Recovered	-\$867,491.00	-\$867,491.00	-\$693,753.19	-\$1,085,953.00	
Operating Income						\$0.00	\$0.00	-\$1,395.45	\$0.00	
3140503	ADMIN - Fees & Charges			1304	Fees & Charges - Other	\$0.00	\$0.00	-\$4,377.54	\$0.00	
3140505	ADMIN - Reimbursements			1103	Reimbursement Income - Operating	\$0.00	\$0.00		\$0.00	
Community Services Overheads										
Operating Expenditure						\$151,613.00	\$151,613.00	\$126,845.97	\$187,777.00	
2140600	COMMUNITY - Salaries & Wages			3000	Employee Costs - Salaries & Wages	\$20,762.00	\$20,762.00	\$17,802.29	\$24,565.00	
2140601	COMMUNITY - Superannuation			3001	Employee Costs - Superannuation	\$4,653.00	\$4,653.00	\$4,849.89	\$5,075.00	
2140602	COMMUNITY - Workers Compensation			3002	Employee Costs - Workers Comp Insurance	\$636.00	\$636.00	\$325.00	\$650.00	Uniforms 2 x \$325
2140603	COMMUNITY - Allowances			3003	Employee Costs - Other	\$1,000.00	\$1,000.00	\$1,288.41	\$2,550.00	Training x 2 (Admin Support/M.L.C), P.L.A. State Conference \$550
2140604	COMMUNITY - Training & Development			3003	Employee Costs - Other	\$8,000.00	\$8,000.00	\$0.00	\$8,000.00	Fringe Benefit Tax M.L.C
2140605	COMMUNITY - Recruitment			3003	Employee Costs - Other	\$0.00	\$0.00	\$481.00	\$0.00	
2140609	COMMUNITY - Other Employee Expenses			3003	Employee Costs - Other	\$5,046.00	\$5,046.00	\$5,566.54	\$4,326.74	
2140610	COMMUNITY - Motor Vehicle Expenses			9400	Plant Operating Costs Allocated	\$1,828.00	\$1,828.00	\$1,827.97	\$2,323.80	Nominal Fee
2140615	COMMUNITY - Insurance (Other than Bld and W/C)			3600	Insurance - Premiums	\$805.00	\$805.00	\$0.00	\$1,115.00	Parcs & Leisure Corporate 2 \$665, Circuit West \$250, CANWA \$200
2140616	COMMUNITY - Printing & Stationery			3103	Printing & Stationery	\$0.00	\$0.00	\$22.05	\$0.00	
2140619	COMMUNITY - Subscriptions and Memberships			3105	Subscriptions, Publications, Legislation	\$0.00	\$0.00	\$0.00	\$0.00	
2140620	COMMUNITY - Office Equipment/Mice			3111	Other Materials & Contracts	\$1,240.00	\$1,240.00	\$1,673.93	\$1,475.00	Mobile
2140623	COMMUNITY - Telephone / Mobiles			3104	Communication Expenses	\$350.00	\$350.00	\$284.94	\$350.00	Chair \$350
2140624	COMMUNITY - General Office Expenses			3111	Other Materials & Contracts	\$0.00	\$0.00	\$27,749.12	\$43,438.00	
2140691	COMMUNITY - Loss on Disposal of Assets			3300	Loss on Asset Disposal	\$34,700.00	\$34,700.00	\$27,749.12	\$43,438.00	
2140695	COMMUNITY - Administration Costs Allocated			9900	Admin Costs Allocated/Recovered	-\$234,633.00	-\$234,633.00	-\$182,274.27	-\$284,086.00	
2140699	COMMUNITY - Community Services Overheads Recovered			9700	Community Services Allocated/Recovered	-\$562.00	-\$562.00	\$0.00	\$0.00	
Operating Income						\$0.00	\$0.00		\$0.00	
3140630	COMMUNITY - Profit on Disposal of Assets			1600	Profit on Asset Disposal		-\$562.00	\$0.00	\$0.00	
Salaries And Wages										
Operating Expenditure						\$3,580,357.00	\$2,996,496.00	\$3,217,786.54	\$3,580,357.00	
2140700	SAL - Gross Salary and Wages			3000	Employee Costs - Salaries & Wages	-\$3,580,357.00	-\$2,996,496.00	-\$3,233,218.31	-\$3,580,357.00	
2140701	SAL - Less Salaries & Wages Allocated			3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$31,553.24		
2140703	SAL - Workers Compensation Expense			3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00			
Operating Income						\$0.00	\$0.00	-\$32,076.38	\$0.00	
3140700	SAL - Reimbursement - Workers Compensation			1103	Reimbursement Income - Operating		\$0.00			
Stock Fuels & Oils										
Operating Expenditure										
Operating Expenditure										
Operating Expenditure										
Operating Expenditure										

SHIRE OF NARROGIN

CAPITAL WORKS & NEW ASSETS - SOURCE OF FUNDING

FOR THE PERIOD ENDED 30 JUNE 2017

Program Job	GL	NEW BUDGET TOTAL	Capital Grants & Contribs.	Royalties for Regions CLG	Royalties for Regions Super Towns	Royalties for Regions MWP/RDS	Restricted Monies [Prior Grants]	RRGroup	MRWA Direct Grant	Roads to Recovery	FAGS Grant - Rd Formula component	Restricted Monies [Prior Grants]	Other Specific Contribs.	Loan Funds	Reserves	Sale of Assets	Council Funds				
4	BC001		Governance Members of Council MEMBERS - Capital Furniture & Equipment MEMBERS - Capital Plant & Equipment Chambers Building (Capital) Other Governance OTHGOV - Loan 125 Principal Repayments 4040271 OTHGOV - Loan 128 Principal Repayments 4040250 Corporate Software Upgrade & Server PA001C 1NGN CEO Vehicle PA006C 1NGN DCCS Vehicle 4040265 Administration Building (Capital) BC010 Administration Renovation Administration LB011 Building Renovation Administration Total - Governance															0 0 0 45,428 39,784 30,000 12,000 10,500 311,000 405,500 939,712			
				4040150	0															0	
				4040155	0															0	
				4040160	0															0	
				4040270	45,428															45,428	
				4040271	39,784															39,784	
				4040250	50,000													20,000		30,000	
				PA001C	10,500														38,000		12,000
				PA006C	38,000														27,500		10,500
				BC010	311,000													300,000		11,000	311,000
				LB011	405,500																105,500
			0	0	0	0	0	0	0	0	0	0	0	0	320,000	65,500	554,212				
5	BC020		Law, Order & Public Safety Fire Prevention FIRE - Furniture & Equipment (Capital) 4050150 FIRE - Plant & Equipment (Capital) 4050155 Fire Prevention Building (Capital) 4050160 Animal Control 4050360 Animal Pound Building (Capital) BC030 Animal Pound Exercise Area IO035 Other Law, Order & Public Safety 4050460 OLOPS - Furniture & Equipment (Capital) - OLOPS Total - Law, Order & Public Safety															0 0 0 0 15,000 5,000 0 20,000			
				4050150	0															0	
				4050155	0															0	
				4050160	0															0	
				4050360	15,000															15,000	
			0	0	0	0	0	0	0	0	0	0	0	0	0	0	20,000				
7			Health Preventative Services - Inspection/Admin 4070350 HEALTH - Furniture & Equipment (Capital) 4070355 HEALTH - Plant & Equipment (Capital) Total - Health															0 0 0 0			
				4070350	0															0	
				4070355	0															0	
					0															0	
8	BC040		Education and Welfare Pre-School 4080160 Child Care Centre Building (Capital) BC040 Home & Community Care (HACC) 4080350 HACC - Furniture & Equipment (Capital) 4080355 Trailer Enclosed (HACC) BC060 HACC - Building (Capital) 4080360 Commonwealth Home Care Packages (CACP) FE023 Mobile Works Solution (HACC) PA044B NGN839 CHCP Vehicle BC060 CHCP - Building (Capital) 4080460 Commonwealth Home Support Program (CHSP) 4080550 CHSP - Furniture & Equipment (Capital) BC070 CHSP - Plant & Equipment (Capital) 4080555 CHSP - Building (Capital) LB001 Aged & Disability - Senior Citizens Centres BC080 Senior Citizens Building Re-roofing 4080650 Senior Citizen Centre Building (Capital) 4080650																0 0 0 0 0 10,000 24,000 0 0 15,000 0 0 0 0 0 0 0 0		
				4080160	0															0	
				4080350	0															0	
				4080355	0															0	
				4080360	0															0	
				4080450	10,000															10,000	
				PA044B	24,000															24,000	
				BC060	0															0	
				4080550	15,000															15,000	
				4080555	0															0	
4080560	0															0					
4080650	0															0					
4080650	0															0					
4080650	0															0					

SHIRE OF NARROGIN

CAPITAL WORKS & NEW ASSETS - SOURCE OF FUNDING

FOR THE PERIOD ENDED 30 JUNE 2017

Program Job	GL	NEW BUDGET TOTAL	Capital Grants & Contribs.	Royalties for Regions CLGF	Royalties for Regions Super Towns	Royalties for Regions (M/W/P/ RDS)	Restricted Monies [Prior Grants]	RR Group	MRWA Direct Grant	Roads to Recovery	FAGS Grant - Rd Formula component	Restricted Monies [Prior Grants]	Other Specific Contribs.	Loan Funds	Reserves	Sale of Assets	Council Funds	
PA014D IO016 BC090	Aged & Disability - Other NGN219 CATS Vehicle Aged Disability Access Upgrade Other Welfare Disability Toilet - Changing Places	24,000 0 96,000	4,500 24,000 28,500	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	5,500 42,000 71,500	10,000	14,000 30,000 44,000	
9	Housing Staff Housing Executive Staff Housing Staff Housing Building (Capital)	0 20,000 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 0 0	0 20,000 0	
10	Community Amenities Sanitation - Household Refuse Site Transfer Station Waste Facilities Building (Capital) White Road Refuse Site Upgrade Sewerage Waste Water Treatment Facility Town Planning and Regional Development NGN00 EMDRS Vehicle 2016 Other Community Amenities	148,000 0 0 50,000 38,000	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	0 0 0 0 0	50,000 50,000	25,000	98,000 0 0 0 0 13,000
PA002C BC130 BC131 BC132 BC133 BC134 BC135 IO026	Mackie Park Public Toilets and Office Capital Gnarroin Park Public Toilets Capital Smith St Public Toilets (Coles Carpark) Capital Harris St Public Toilets (Museum) Capital Lions Park Public Toilets Capital Cemetery Toilets - Capital Cemetery Upgrade	0 0 0 0 0 110,000 346,000	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	0 0 0 0 0 0 0	100,000	25,000	0 0 0 0 0 110,000 221,000
11	Recreation & Culture Public Halls, Civic Centres HALLS - Loan 126 Principal Repayments Town Hall (Federal St) Building Capital Railway Institute Hall & Office Building Capital John Higgins Community Complex Building Capital Narrogin Regional Recreation Complex NRRC - Loan 121B Principal Repayments NRRC - Loan 49 Principal Repayments NRRC Alconditioner NRRC Replacement Capital Items NRRC Building (Capital) NRRC Infrastructure Other (Capital) Other Recreation & Sport MLC Vehicle Thomas Hogg Oval Buildings Capital Velodrome Buildings Capital Clayton Road Oval Buildings Capital Bannister Street Oval Buildings Capital Dr Stuart Mainland Pavilion (Tennis Club) Bldg Ca	26,411 72,500 0 0 43,526 9,972 0 70,000 50,000 28,000 0 0 0 0 0 0	0 0 0 0 0 0 0 10,000 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	26,411 72,500 0 0 43,526 9,972 0 70,000 50,000 28,000 0 0 0 0 0 0	

SHIRE OF NARROGIN
CAPITAL WORKS & NEW ASSETS - SOURCE OF FUNDING

FOR THE PERIOD ENDED 30 JUNE 2017

Program Job	GL	NEW BUDGET TOTAL	Capital Grants & Contribs.	Royalties for Regions CLGF	Royalties for Regions Super Towns	Royalties for Regions MWIP/RDS	RR Group	MRWA Direct Grant	Roads to Recovery	FAGS Grant - Rd Formula component	Restricted Monies [Prior Grants]	Other Specific Contribs.	Loan Funds	Reserves	Sale of Assets	Council Funds
BC175	4110355	0														0
IO172	4110380	10,000														10,000
IO036	4110380	10,000														10,000
IO013	4110385	10,000														10,000
IO018	4110365	10,000														10,000
IO019	4110365	5,125														5,125
IO020	4110365	408,460	274,460											57,391		76,609
IO021	4110365	0														0
IO064	4110385	15,000														15,000
IO068	4110385	45,000														45,000
IO070	4110385	15,000														15,000
IO300	4110365	10,000														10,000
HL-100	4110450	0														0
BC190	4110560	60,000														60,000
FE021	4110550	8,000														8,000
BC200	4110660	0														0
BC201	4110660	20,000														20,000
		926,934	284,460	0	0	0	0	0	0	0	0	0	0	57,391	0	585,143
Total - Recreation & Culture																
12																
IO014	4120145	12,000														12,000
PE048	4120150	0														0
BC210	4120160	15,000														15,000
BC211	4120160	0														0
IO023	4120170	32,617														32,617
IO023	4120145	0														0
IR010	4120165	87,356														87,356
IR015	4120165	25,745														25,745
IR025	4120165	39,576														39,576
IR028	4120165	31,764														31,764
IR033	4120165	29,444														29,444
IR056	4120165	12,133														12,133
IR060	4120165	14,675														14,675
IR112	4120165	9,345														9,345
IR206	4120165	25,227														25,227
IR210	4120165	64,526														64,526
IR213	4120165	32,263														32,263
IR215	4120165	73,127														73,127
IR216	4120165	105,950														105,950
IR263	4120165	112,552														112,552
IR292	4120165	13,695														13,695
IR303	4120165	35,768														35,768
IR309	4120165	45,405														45,405
IR311	4120165	51,042														51,042
IR356	4120165	40,420														40,420
R2R030	4120166	18,255														18,255
R2R047	4120166	74,349							74,349							0
		72,483							72,483							0

SHIRE OF NARROGIN

CAPITAL WORKS & NEW ASSETS - SOURCE OF FUNDING

FOR THE PERIOD ENDED 30 JUNE 2017

Program Job	GL	NEW BUDGET TOTAL	Capital Grants & Contribs.	Royalties for Regions CLGF	Royalties for Regions Super Towns	Royalties for Regions MWP/RDS	Restricted Monies [Prior grants]	RRGroup	MRWA Direct Grant	Roads to Recovery	FAGS Grant - Rd Formula component	Restricted Monies [Prior Grants]	Other Specific Contribs.	Loan Funds	Reserves	Sale of Assets	Council Funds
LB235	4130260	92,939													92,939		0
IO033	4130265	24,000															24,000
IO012	4130285	60,150													60,150		0
PA003C	4130350	30,000														15,000	15,000
BC240	4130460	0															0
BC241	4130460	0															0
	4130670	13,854															13,854
BC250	4130671	9,718															9,718
LB028	4130650	0															0
	4130650	350,000														350,000	0
		954,661														365,000	86,572
14																	
BC262	4140560	80,000															40,000
PA047C	4140585	25,000															8,500
	4140650	0															0
PA004C	4140655	25,000															11,000
	4140660	0															0
		130,000															59,500
		6,451,605															2,880,138
		6,451,605															
		0															
		0															
		312,960															
		312,960															
		0															
		0															
		627,360															
		627,360															
		0															
		474,014															
		474,014															
		0															
		0															
		1,424,603															
		1,424,603															
		0															
		0															
		899,723															
		899,723															
		584,181															
		584,181															
		323,229															
		323,229															
		0															
		0															
		350,000															
		350,000															
		0															
		0															
		1,424,603															
		1,424,603															
		0															
		0															
		4,714,042															
		4,714,042															

OVERALL TOTALS
 Total Funding 6,451,605
 Variance 0
 CAPITAL - OTHER GRANTS NEW 312,960 C/FWD 0
 CAPITAL - ROAD GRANT FUNDING NEW 1,424,603 C/FWD 0
 CAPITAL - COUNCIL FUNDING 4,714,042



Annual Budget 2016-17

Capital Projects

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
General Purpose Funding										
Investment Activity										
4030350	INVEST - Transfer Interest To Reserve			8000	Transfers to Reserves From Muni	\$50,000.00	\$50,000.00	\$109,898.05	75,000.00	Interest from Reserve, Investments and Bank Accounts
Capital Income										
Governance										
Members of Council										
Capital Expenditure										
Other Governance										
4040250	OTHGOV - Capital Furniture & Equipment	FED01	Corporate Software Upgrade & Server	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	50,000.00	
4040250	OTHGOV - Capital Furniture & Equipment	FED20	Corporate Additional Server	5000	Non Operating Expenses	\$25,000.00	\$25,000.00	\$15,934.51	0.00	
4040255	OTHGOV - Capital Plant & Equipment	PA001B	1NGN CEO Vehicle	5000	Non Operating Expenses	\$49,000.00	\$49,000.00	\$46,357.97	0.00	
4040255	OTHGOV - Capital Plant & Equipment	PA001C	1NGN CEO Vehicle	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	50,000.00	
4040255	OTHGOV - Capital Plant & Equipment	PA005B	0NGN DCCS Vehicle	5000	Non Operating Expenses	\$37,500.00	\$37,500.00	\$33,719.32	0.00	
4040255	OTHGOV - Capital Plant & Equipment	PA005C	0NGN DCCS Vehicle	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	38,000.00	
4040260	OTHGOV - Capital Administration Building	BC010	0NGN DCCS Vehicle	5000	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	311,000.00	Carried Forward Council Chamber construction (Admin Building) (Loan)
4040260	OTHGOV - Capital Administration Building	BC010	Administration Building (Capital)	5000	Non Operating Expenses	\$450,000.00	\$450,000.00	\$160,123.11	0.00	
4040260	OTHGOV - Capital Administration Building	LB011	Building Renovation Administration	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	405,500.00	12/13 CLGF (Local) \$110,000, Merger Funding \$110,000, Including Fit Out (2 x Airconditioners \$5,000, Carpet \$20,000, Painting \$20,000, Concrete Path \$15,000, Rear Entry Signage Enclosure \$35,000, General \$10,000)
4040260	OTHGOV - Capital Administration Building	LB011	Building Renovation Administration	5000	Non Operating Expenses	\$300,000.00	\$300,000.00	\$0.00	0.00	
4040260	OTHGOV - Capital Administration Building	LB026	Records Storage Shed	5000	Non Operating Expenses	\$20,000.00	\$20,000.00	\$0.00	0.00	
4040265	OTHGOV - Transfer To Reserve			8000	Transfers to Reserves From Muni	\$0.00	\$0.00	\$0.00	120,737.00	Asset Valuation Reserve (New) \$30,000, Building Reserve \$50,000, Employee Entitlement Reserve \$66,316
4040270	OTHGOV - Loan 125 Principal Repayments			8000	Loan Principal Repayments	\$43,952.00	\$43,952.00	\$43,952.04	45,428.00	
4040271	OTHGOV - Loan 128 Principal Repayments			6000	Loan Principal Repayments	\$0.00	\$0.00	\$0.00	39,784.00	
Capital Income										
5040250	OTHGOV - Proceeds on Disposal of Assets	PR027	Proceeds on Disposal - CEO Vehicle	2000	Proceeds on Asset Disposal	\$40,000.00	-\$40,000.00	-\$35,454.55	0.00	
5040250	OTHGOV - Proceeds on Disposal of Assets	PR028	Proceeds on Disposal - DCCS Vehicle	2000	Proceeds on Asset Disposal	-\$27,000.00	-\$27,000.00	-\$24,628.41	0.00	
5040250	OTHGOV - Proceeds on Disposal of Assets	PD001B	Proceeds on Disposal - CEO Vehicle	2000	Proceeds on Asset Disposal	\$0.00	\$0.00	\$0.00	38,000.00	
5040250	OTHGOV - Proceeds on Disposal of Assets	PD005B	Proceeds on Disposal - DCCS Vehicle	2000	Proceeds on Asset Disposal	\$0.00	\$0.00	\$0.00	27,900.00	
5040255	OTHGOV - Realisation on Disposal of Assets			2100	Realisation on Asset Disposal	\$67,000.00	\$67,000.00	\$60,082.98	65,500.00	
5040255	OTHGOV - New Loan Borrowings			2200	Proceeds From New Debentures	-\$450,000.00	-\$450,000.00	-\$450,000.00	0.00	
Law, Order & Public Safety										
Emergency Services Levy										
5050250	ESL - Transfer from Reserve			2400	Transfers from Reserves to Muni	\$0.00	\$0.00	\$0.00	-\$17,628.00	SES 2015/16 Subsidy \$1,340, SEMC 2015/16 \$9,066, BFB 2015/16 Subsidy \$7,000 (ex Share)
Fire Prevention										
Animal Control										
4050355	ANIMAL - Plant & Equipment (Capital)	PA007B	NGN417 RO Vehicle 2015	5000	Non Operating Expenses	\$35,000.00	\$35,000.00	\$32,300.00	0.00	
4050360	ANIMAL - Building (Capital)	BC030	Animal Pound Building (Capital)	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$2,863.07	0.00	
4050360	ANIMAL - Building (Capital)	BC030	Animal Pound Building (Capital)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	15,000.00	Internal Fitout and Finishes
4050360	ANIMAL - Building (Capital)	BC030	Animal Pound Building (Capital)	5000	Non Operating Expenses	\$15,000.00	\$15,000.00	\$13,340.00	0.00	
4050360	ANIMAL - Building (Capital)	BC030	Animal Pound Building (Capital)	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$3,533.74	0.00	
4050360	ANIMAL - Building (Capital)	BC030	Animal Pound Building (Capital)	9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$28.50	0.00	
4050365	ANIMAL - Infrastructure Other (Capital)	IO035	Animal Pound Exercise Area	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	5,000.00	Exercise Area and Fencing
Capital Income										
5050350	ANIMAL - Proceeds on Disposal of Assets	PR007	Proceeds on Disposal - Ranger Vehicle	2000	Proceeds on Asset Disposal	-\$20,000.00	-\$20,000.00	-\$16,119.18	0.00	
5050351	ANIMAL - Realisation on Disposal of Assets			2100	Realisation on Asset Disposal	\$20,000.00	\$20,000.00	\$16,618.18	0.00	
Other Law, Order & Public Safety										
Capital Expenditure										
4050455	IOLOPS - Plant & Equipment (Capital) - OLOPS	PE045	Emergency Generator	5000	Non Operating Expenses	\$13,096.00	\$13,096.00	\$14,776.10	0.00	
5050450	IOLOPS - Transfer From Reserve			2400	Transfers from Reserves to Muni	-\$13,096.00	-\$13,096.00	-\$13,274.56	0.00	

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
	Health									
	Preventative Services - Inspection/Admin									
	Capital Expenditure									
	Education & Welfare									
	Pre-School									
	Capital Expenditure									
	Home & Community Care (HACC)									
	Capital Expenditure									
	4080355 HACC - Plant & Equipment (Capital)	PE040	Trailer Enclosed (HACC)	5000	Non Operating Expenses	\$5,000.00	\$5,000.00	\$4,560.00	0.00	
	4080355 HACC - Plant & Equipment (Capital)	PA044A	NGN839 2015 Nissan Altima ST (CHCP)	5000	Non Operating Expenses	\$24,000.00	\$24,000.00	\$22,545.45	0.00	
	4080355 HACC - Plant & Equipment (Capital)	PA044B	NGN839 CHCP Vehicle	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	24,000.00	
	4080370 HACC - Transfers To Reserve			8000	Transfers to Reserves From Muni	\$590,812.00	\$590,812.00	\$929,723.00	0.00	
	Capital Income									
	5080350 HACC - Proceeds on Disposal of Assets	PR038	Proceeds on Disposal - Toyota Camry Altise	2000	Proceeds on Asset Disposal	-\$10,000.00	-\$10,000.00	-\$12,272.73	0.00	
	5080350 HACC - Proceeds on Disposal of Assets	PD044A	Proceeds on Disposal - Toyota Altise 839	2000	Proceeds on Asset Disposal	\$0.00	\$0.00	\$0.00	-10,000.00	
	5080351 HACC - Realisation on Disposal of Assets			2100	Realisation on Asset Disposal	\$10,000.00	\$10,000.00	\$12,272.73	10,000.00	
	5080352 HACC - Transfers from Reserve			2400	Transfers from Reserves to Muni	-\$702,990.00	-\$702,990.00	-\$1,024,463.00	-14,000.00	
	Consumer Direct Care (CDC)									
	Capital Expenditure									
	4080450 CHCP - Furniture & Equipment (Capital)	FE023	Mobile Works Solution (HACC)	5000	Non Operating Expenses	\$10,000.00	\$10,000.00	\$0.00	10,000.00	
	4080470 CHCP - Transfers To Reserve			8000	Transfers to Reserves From Muni	\$93,178.00	\$93,178.00	\$283,950.00	0.00	
	Capital Income									
	5080452 CHCP - Transfers From Reserve			2400	Transfers from Reserves to Muni	-\$10,000.00	-\$10,000.00	-\$15,233.00	-10,000.00	
	Community Homecare Support Program (CHSP)									
	Capital Expenditure									
	4080570 CHSP - Transfers To Reserve			8000	Transfers to Reserves From Muni	\$0.00	\$0.00	\$92,250.00	0.00	
	Capital Income									
	Capital Expenditure - Other									
	Capital Expenditure									
	4080750 AGEDOTHER - Plant & Equipment (Capital)	PA014C	NGN218 CATS Vehicle	5000	Non Operating Expenses	\$24,000.00	\$24,000.00	\$22,379.80	0.00	
	4080750 AGEDOTHER - Plant & Equipment (Capital)	PA014D	NGN218 CATS Vehicle	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	24,000.00	
	4080750 AGEDOTHER - Infrastructure Other (Capital)	IO016	Aged Disability Access Upgrade	3111	Other Materials & Contracts	\$0.00	\$0.00	\$63,245.00	0.00	
	4080755 AGEDOTHER - Infrastructure Other (Capital)	IO016	Aged Disability Access Upgrade	5000	Non Operating Expenses	\$108,872.00	\$108,872.00	\$51,637.34	0.00	
	Capital Income									
	5080750 AGEDOTHER - Proceeds on Disposal of Assets	PR029	Proceeds on Disposal CAT (1) Vehicle	2000	Proceeds on Asset Disposal	-\$14,000.00	-\$14,000.00	-\$13,636.36	0.00	
	5080750 AGEDOTHER - Proceeds on Disposal of Assets	PD014C	Proceeds on Disposal - NGN218 CATS Vehicle	2000	Proceeds on Asset Disposal	\$0.00	\$0.00	\$0.00	-14,000.00	
	5080751 AGEDOTHER - Realisation on Disposal of Assets			2100	Realisation on Asset Disposal	\$14,000.00	\$14,000.00	\$13,636.36	14,000.00	
	5080755 AGEDOTHER - Transfer from Reserves			2400	Transfers from Reserves to Muni	-\$6,000.00	-\$6,000.00	-\$60.88	-5,999.36	
	Other Welfare									
	Capital Expenditure									
	4080850 WELFARE - Building (Capital)	BC090	Disability Toilet - Changing Places	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	96,000.00	
	4080850 WELFARE - Building (Capital)	BC090	Disability Toilet - Changing Places	5000	Non Operating Expenses	\$140,000.00	\$140,000.00	\$0.00	0.00	
	Capital Income									
	5080855 WELFARE - Transfer from Reserves			2400	Transfers from Reserves to Muni	-\$30,000.00	-\$30,000.00	\$0.00	-72,000.00	Disability Toilet
	Staff Housing									
	Capital Expenditure									
	4080150 STF HOUSE - Building (Capital)	BC100	Staff Housing Building (Capital)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	20,000.00	Building Renovations 13 Hough Street
	Capital Income									
	Community Amenities									
	Sanitation - Household									
	Capital Expenditure									
	4100160 SAN - Building (Capital)	LB018	Regional Tip Site	5000	Non Operating Expenses	\$80,000.00	\$80,000.00	\$0.00	0.00	
	4100165 SAN - Infrastructure Other (Capital)	IO024	White Road Refuse Site Upgrade	5000	Non Operating Expenses	\$11,000.00	\$11,000.00	\$4,035.09	0.00	
	4100165 SAN - Infrastructure Other (Capital)	IO034	Refuse Site Transfer Station	3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	15,000.00	Consultant for Refuse Site
	4100165 SAN - Infrastructure Other (Capital)	IO034	Refuse Site Transfer Station	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	133,000.00	Works to Construct Transfer Station
	4100165 SAN - Infrastructure Other (Capital)	IO034	Refuse Site Transfer Station	5000	Non Operating Expenses	\$50,000.00	\$50,000.00	\$0.00	0.00	
	Capital Income									
	5100150 SAN - Transfer from Reserves			2400	Transfers from Reserves to Muni	-\$141,000.00	-\$141,000.00	\$0.00	-148,000.00	Transfer Station \$50,000, White Rd Upgrade \$98,000, Regional Refuse Site \$50,000
	Sewage General									
	Capital Expenditure									
	4100350 SEW - Infrastructure Other (Capital)	IO017	Waste Water Treatment Facility	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	50,000.00	CLGF
	4100350 SEW - Infrastructure Other (Capital)	IO017	Waste Water Treatment Facility	5000	Non Operating Expenses	\$50,000.00	\$50,000.00	\$0.00	0.00	
	Capital Income									
	5100350 SEW - Transfer from Reserves			2400	Transfers from Reserves to Muni	-\$50,000.00	-\$50,000.00	\$0.00	-50,000.00	

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Town Planning & Regional Development										
Capital Expenditure										
4100655	PLAN - Plant & Equipment	PA002C	IGN00 EMDRS Vehicle 2016		Non Operating Expenses	\$0.00	\$0.00	\$0.00	38,000.00	
5100650	PLAN - Proceeds on Disposal of Assets	PD002B	Proceeds on Disposal - EMDRS Vehicle		Proceeds on Asset Disposal	\$0.00	\$0.00	\$0.00	-25,000.00	
5100651	PLAN - Realisation on Disposal of Assets				Realisation on Asset Disposal	\$0.00	\$0.00	\$0.00	25,000.00	
Other Community Amenities										
Capital Expenditure										
4100860	COM AMEN - Infrastructure Other (Capital) - Other C	IO025	Gneroin Park Toilets Improved Access		Non Operating Expenses	\$8,600.00	\$8,600.00	\$0.00	0.00	
4100860	COM AMEN - Infrastructure Other (Capital) - Other C	IO026	Cemetery Upgrade		Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$524.50	0.00	
4100860	COM AMEN - Infrastructure Other (Capital) - Other C	IO026	Cemetery Upgrade		Contractors & Consultants	\$0.00	\$0.00	\$0.00	30,000.00	Consultant for Cemetery Upgrade
4100860	COM AMEN - Infrastructure Other (Capital) - Other C	IO026	Cemetery Upgrade		Other Materials & Contracts	\$0.00	\$0.00	\$2,554.00	80,000.00	Earthworks/Road/Campark etc \$50,000, Niche Wall \$30,000
4100860	COM AMEN - Infrastructure Other (Capital) - Other C	IO026	Cemetery Upgrade		Non Operating Expenses	\$6,500.00	\$6,500.00	\$1,386.64	0.00	
4100860	COM AMEN - Infrastructure Other (Capital) - Other C	IO026	Cemetery Upgrade		Labour Overheads Allocated	\$0.00	\$0.00	\$871.33	0.00	
4100860	COM AMEN - Infrastructure Other (Capital) - Other C	IO026	Cemetery Upgrade		Plant Operating Costs Allocated	\$0.00	\$0.00	\$212.61	0.00	
5100850	PLAN - Transfer from Reserve				Transfers from Reserves to Muni	\$0.00	\$0.00	\$0.00	-1,747.00	WDC Balance of Grant \$1,747
Recreation & Culture										
Public Halls And Civic Centres										
Capital Expenditure										
4110160	HALLS - Building (Capital)	BC150	Town Hall (Federal \$0) Building Capital		Other Materials & Contracts	\$0.00	\$0.00	\$0.00	72,500.00	Concrete verandah \$20,000, Dressing Room Upgrade (Gyprock) \$20,000, Sliding Gates \$7,500, Awning Extension (Rear) \$10,000, Tearing Show required upgrade \$10,000, Disabled Access Improvement \$5,000
4110160	HALLS - Building (Capital)	BC150	Town Hall (Federal \$0) Building Capital		Other Materials & Contracts	\$20,500.00	\$20,500.00	\$36,349.38	0.00	
4110165	HALLS - Infrastructure Other (Capital)	IO032	Town Hall Outdoor Furniture		Other Materials & Contracts	\$0.00	\$0.00	\$7,000.00	0.00	
4110165	HALLS - Infrastructure Other (Capital)	IO032	Town Hall Outdoor Furniture		Non Operating Expenses	\$20,000.00	\$20,000.00	\$12,500.00	0.00	
4110170	HALLS - Loan 126 Principal Repayments				Loan Principal Repayments	\$25,420.00	\$25,420.00	\$26,950.03	26,411.00	
Capital Income										
Narragin Regional Recreation Complex										
Capital Expenditure										
4110255	NRRC - Plant & Equipment (Capital)	PE160	NRRC Airconditioner		Non Operating Expenses	\$0.00	\$0.00	\$0.00	70,000.00	Relocate Town Hall Air-Conditioner to NRLC, Narragin Squash Club to contribute \$10,000.
4110260	NRRC - Building (Capital)	BC160	NRRC Building (Capital)		Other Materials & Contracts	\$0.00	\$0.00	\$0.00	50,000.00	NRLC Changeroom Upgrade
4110265	NRRC - Infrastructure Other (Capital)	IO160	NRRC Infrastructure Other (Capital)		Other Materials & Contracts	\$0.00	\$0.00	\$0.00	28,000.00	LPG Storage Wall \$18,000, Water Drain between Homecare and Basketball Courts \$10,000
4110285	NRRC - Infrastructure Other (Capital)	IO160	NRRC Infrastructure Other (Capital)		Non Operating Expenses	\$400,000.00	\$400,000.00	\$0.00	0.00	
4110270	NRRC - Transfers to Reserve				Transfers to Reserves From Muni	\$0.00	\$0.00	\$0.00	30,000.00	Annual provision for maintenance
4110275	NRRC - Loan 121B Principal Repayments				Loan Principal Repayments	\$41,157.00	\$41,157.00	\$41,156.54	43,525.00	
4110276	NRRC - Loan 49 Principal Repayments				Loan Principal Repayments	\$0.00	\$0.00	\$0.00	9,872.00	
Capital Income										
Other Recreation And Sport										
Capital Expenditure										
4110345	REC - Other Rec Facilities Building (Capital)	BC172	Clayton Road Oval Buildings Capital		Other Materials & Contracts	\$0.00	\$0.00	\$832.85	0.00	
4110345	REC - Other Rec Facilities Building (Capital)	BC172	Clayton Road Oval Buildings Capital		Non Operating Expenses	\$20,000.00	\$20,000.00	\$21,154.55	0.00	
4110345	REC - Other Rec Facilities Building (Capital)	BC173	Bannister Street Oval Buildings Capital		Non Operating Expenses	\$7,000.00	\$7,000.00	\$2,326.36	0.00	
4110360	REC - Infrastructure Parks & Gardens (Capital)	IO035	Clayton Road Oval - Replace Fencing		Other Materials & Contracts	\$0.00	\$0.00	\$0.00	10,000.00	
4110360	REC - Infrastructure Parks & Gardens (Capital)	IO172	Crickit Practice Nets (Clayton Road Oval)		Other Materials & Contracts	\$0.00	\$0.00	\$0.00	10,000.00	Upgrade Practice Nets \$5,000, Minor Maintenance \$5,000
4110365	REC - Infrastructure Other (Capital)	IO011	Fox Lair		Other Materials & Contracts	\$0.00	\$0.00	\$790.72	0.00	
4110365	REC - Infrastructure Other (Capital)	IO013	Town Clock		Non Operating Expenses	\$10,000.00	\$10,000.00	\$9,130.09	0.00	
4110365	REC - Infrastructure Other (Capital)	IO013	Town Clock		Other Materials & Contracts	\$0.00	\$0.00	\$0.00	10,000.00	Removal of Town Clock
4110365	REC - Infrastructure Other (Capital)	IO018	Railway Dam		Non Operating Expenses	\$35,000.00	\$35,000.00	\$0.00	0.00	
4110365	REC - Infrastructure Other (Capital)	IO018	Railway Dam		Contractors & Consultants	\$0.00	\$0.00	\$800.00	0.00	
4110365	REC - Infrastructure Other (Capital)	IO018	Railway Dam		Other Materials & Contracts	\$0.00	\$0.00	\$0.00	10,000.00	
4110365	REC - Infrastructure Other (Capital)	IO019	Skate Park Design and Plan		Other Materials & Contracts	\$10,000.00	\$10,000.00	\$10,850.00	0.00	
4110365	REC - Infrastructure Other (Capital)	IO019	Skate Park Design and Plan		Non Operating Expenses	\$0.00	\$0.00	\$3,972.50	0.00	
4110365	REC - Infrastructure Other (Capital)	IO019	Skate Park Design and Plan		Contractors & Consultants	\$0.00	\$0.00	\$3,450.00	5,125.00	
4110365	REC - Infrastructure Other (Capital)	IO020	Skate Park Construction		Other Materials & Contracts	\$16,000.00	\$16,000.00	\$0.00	0.00	
4110365	REC - Infrastructure Other (Capital)	IO020	Skate Park Construction		Non Operating Expenses	\$0.00	\$0.00	\$0.00	408,460.00	
4110365	REC - Infrastructure Other (Capital)	IO027	Clayton Road Oval Entrance		Employee Costs - Salaries & Wages	\$334,000.00	\$334,000.00	\$0.00	0.00	
4110365	REC - Infrastructure Other (Capital)	IO027	Clayton Road Oval Entrance		Contractors & Consultants	\$0.00	\$0.00	\$5,187.23	0.00	
4110365	REC - Infrastructure Other (Capital)	IO027	Clayton Road Oval Entrance		Other Materials & Contracts	\$0.00	\$0.00	\$3,500.00	0.00	
4110365	REC - Infrastructure Other (Capital)	IO027	Clayton Road Oval Entrance		Non Operating Expenses	\$0.00	\$0.00	\$340.00	0.00	
4110365	REC - Infrastructure Other (Capital)	IO027	Clayton Road Oval Entrance		Labour Overheads Allocated	\$30,000.00	\$30,000.00	\$6,302.46	0.00	
4110365	REC - Infrastructure Other (Capital)	IO028	Heritara Trail		Plant Operating Costs Allocated	\$0.00	\$0.00	\$9,542.47	0.00	
4110365	REC - Infrastructure Other (Capital)	IO028	Heritara Trail		Non Operating Expenses	\$11,000.00	\$11,000.00	\$1,246.47	0.00	
4110365	REC - Infrastructure Other (Capital)	IO029	Bowling Club Replace Fence and Footpath		Non Operating Expenses	\$25,000.00	\$25,000.00	\$36,545.45	0.00	
4110365	REC - Infrastructure Other (Capital)	IO030	Playground Equipment		Non Operating Expenses	\$60,000.00	\$60,000.00	\$66,218.01	0.00	
4110365	REC - Infrastructure Other (Capital)	IO031	Outdoor Gym Roof		Other Materials & Contracts	\$0.00	\$0.00	\$7,496.69	0.00	
4110365	REC - Infrastructure Other (Capital)	IO031	Outdoor Gym Roof		Non Operating Expenses	\$7,500.00	\$7,500.00	\$0.00	0.00	

COA	Description	Job	Description	IE	Inci/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
4110365	REC - Infrastructure Other (Capital)	IO064	Sydney Hall Way - Playground Equipment	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	15,000.00	
4110365	REC - Infrastructure Other (Capital)	IO068	Jersey Park - Playground Equipment	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	45,000.00	
4110365	REC - Infrastructure Other (Capital)	IO070	Yale Park - Playground Equipment	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	15,000.00	
4110365	REC - Infrastructure Other (Capital)	IO170	Thomas Hogg Oval Electrical Upgrade	5000	Non Operating Expenses	\$35,000.00	\$35,000.00	\$35,453.50	0.00	
4110365	REC - Infrastructure Other (Capital)	IO300	Drainage - Highbury Tennis Courts	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	10,000.00	
Capital Income										
4110363	REC - Transfers From Reserve			2400	Transfers from Reserves to Muni	-\$146,115.00	-\$146,115.00	-\$84,985.40	-\$4,993.00	Skate Park \$27,391, Regional Talent \$7,302
Healthy Lifestyles Program										
Capital Expenditure										
Capital Income										
Libraries										
4110550	LIB - Furniture & Equipment (Capital)	FE021	Library Front Counter	5000	Non Operating Expenses	\$8,000.00	\$8,000.00	\$0.00	8,000.00	
4110550	LIB - Furniture & Equipment (Capital)	FE022	Library Solar Power & Heating	5000	Non Operating Expenses	\$20,000.00	\$20,000.00	\$19,639.09	0.00	
4110560	LIB - Building (Capital)	BC190	Library Building (Capital)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$4,963.80	60,000.00	Improve Drainage \$20,000, Footpath Access from Upper Carpark \$15,000, Upgrade Garden \$25,000
4110560	LIB - Building (Capital)	BC190	Library Building (Capital)	5000	Non Operating Expenses	\$50,379.00	\$50,379.00	\$56,298.75	0.00	
Capital Income										
5110550	LIB - Transfers From Reserve			2400	Transfers from Reserves to Muni	-\$65,000.00	-\$65,000.00	-\$65,000.00	0.00	
Heritage										
Capital Expenditure										
4110660	HERITAGE - Building (Capital)	BC201	Museum Building (Capital)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	20,000.00	Museum Electrical Upgrade
Transport										
Construction - Streets, Roads, Bridges & Depots										
Capital Expenditure										
4120145	ROADC - Infrastructure Other (Capital)	IO014	Street Furniture	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	12,000.00	Sealing Federal, Fortune and Ewerton Street
4120145	ROADC - Infrastructure Other (Capital)	IO015	Street Lighting	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$222.50	0.00	
4120145	ROADC - Infrastructure Other (Capital)	IO015	Street Lighting	5000	Non Operating Expenses	\$10,000.00	\$10,000.00	\$13,700.00	0.00	
4120145	ROADC - Infrastructure Other (Capital)	IO015	Street Lighting	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$535.35	0.00	
4120145	ROADC - Infrastructure Other (Capital)	IO023	Carpark	5000	Non Operating Expenses	\$40,000.00	\$40,000.00	\$37,565.41	0.00	
4120145	ROADC - Plant & Equipment (Capital)	PE048	Depot Security Upgrade	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	15,000.00	Security Upgrade for Council Depot (CCTV, Access Control)
4120160	ROADC - Building (Capital)	BC210	Fairway Depot Building (Capital)	5000	Non Operating Expenses	\$70,000.00	\$70,000.00	\$62,034.00	0.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR002	Earl Street - Renewal (Local)	5000	Non Operating Expenses	\$11,600.00	\$11,600.00	\$0.00	0.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR007	Dunlavin Road - Renewal (Local)	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	1,326.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR010	Furnival Street - Renewal (Local)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	70,762.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR010	Furnival Street - Renewal (Local)	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	5,774.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR010	Furnival Street - Renewal (Local)	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$0.00	3,732.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR010	Furnival Street - Renewal (Local)	5000	Non Operating Expenses	\$15,600.00	\$15,600.00	\$0.00	0.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR011	Fox Street	3000	Contractors & Consultants	\$0.00	\$0.00	\$0.00	25,745.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR025	Havelock Street	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	1,032.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR025	Havelock Street	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	15,720.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR025	Havelock Street	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$0.00	7,177.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR025	Havelock Street	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	8,485.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR028	Hansard Street - Renewal (Local)	9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$0.00	3,841.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR028	Hansard Street - Renewal (Local)	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	525.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR028	Hansard Street - Renewal (Local)	3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	21,940.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR028	Hansard Street - Renewal (Local)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	3,845.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR028	Hansard Street - Renewal (Local)	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$0.00	1,606.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR032	Jersey Street - Renewal (Local)	9400	Plant Operating Costs Allocated	\$19,600.00	\$19,600.00	\$0.00	0.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR033	Lock Street - Renewal (Local)	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	1,097.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR033	Lock Street - Renewal (Local)	3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	606.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR033	Lock Street - Renewal (Local)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	25,670.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR033	Lock Street - Renewal (Local)	9300	Labour Overheads Allocated	\$0.00	\$0.00	\$0.00	1,100.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR036	Fahion Street - Renewal (Local)	9400	Plant Operating Costs Allocated	\$0.00	\$0.00	\$0.00	977.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR038	Arauc Street - Renewal (Local)	5000	Non Operating Expenses	\$18,700.00	\$18,700.00	\$0.00	0.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR038	Arauc Street - Renewal (Local)	5000	Non Operating Expenses	\$12,800.00	\$12,800.00	\$0.00	0.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR054	Mey Street - Renewal (Local)	3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	325.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR056	Mey Street - Renewal (Local)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	11,808.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR060	Butler Street - Renewal (Local)	3000	Contractors & Consultants	\$0.00	\$0.00	\$0.00	325.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR060	Butler Street - Renewal (Local)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	14,350.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR064	Eston Street - Renewal (Local)	3000	Contractors & Consultants	\$0.00	\$0.00	\$0.00	325.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR064	Eston Street - Renewal (Local)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	9,020.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR066	Delair Street	5000	Non Operating Expenses	\$14,400.00	\$14,400.00	\$0.00	0.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR112	Narrakine Road - Renewal (Local)	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	3,841.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR112	Narrakine Road - Renewal (Local)	3100	Contractors & Consultants	\$0.00	\$0.00	\$0.00	2,139.00	
4120165	ROADC - Roads (Capital) - Council Funded	IR112	Narrakine Road - Renewal (Local)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	11,648.00	

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
Road Plant Purchases										
Capital Expenditure										
4120350	PLANT - Plant & Equipment (Capital)	PA002B	NGNU0 DTES Vehicle	5000	Non Operating Expenses	\$37,500.00	\$37,500.00	\$33,002.04	0.00	
4120350	PLANT - Plant & Equipment (Capital)	PA700A	CND EMTRS Vehicle 2016	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	38,000.00	
4120350	PLANT - Plant & Equipment (Capital)	PE041	Mower Zero Turn Toro Ride On	5000	Non Operating Expenses	\$4,580.00	\$4,580.00	\$28,274.55	0.00	
4120350	PLANT - Plant & Equipment (Capital)	PE042	Bobcat CAT Skid Steer Loader	5000	Non Operating Expenses	\$65,000.00	\$65,000.00	\$65,543.50	0.00	
4120350	PLANT - Plant & Equipment (Capital)	PE043	Bobcat Cold Loader	5000	Non Operating Expenses	\$30,172.00	\$30,172.00	\$30,172.00	0.00	
4120350	PLANT - Plant & Equipment (Capital)	PE044	Bobcat Stump Grinder	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	13,000.00	
4120350	PLANT - Plant & Equipment (Capital)	PA024A	Sweeper Truck 2015	5000	Non Operating Expenses	\$120,000.00	\$120,000.00	\$110,000.00	0.00	
4120350	PLANT - Plant & Equipment (Capital)	PA026A	Works Foreman Vehicle 2015	5000	Non Operating Expenses	\$35,000.00	\$35,000.00	\$33,181.82	0.00	
4120350	PLANT - Plant & Equipment (Capital)	PA018A	Leading Hand Vehicle 2015	5000	Non Operating Expenses	\$30,000.00	\$30,000.00	\$20,454.55	0.00	
4120350	PLANT - Plant & Equipment (Capital)	PA800A	NO01 MO Vehicle 2016	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	52,000.00	
4120350	PLANT - Plant & Equipment (Capital)	PA019A	Tipper Truck 3 Tonne	8000	Transfers to Reserves From Muni	\$0.00	\$0.00	\$0.00	45,000.00	
4120355	PLANT - Transfers To Reserve					\$0.00	\$0.00	\$0.00	70,000.00	
Capital Income										
5120350	PLANT - Proceeds on Disposal of Assets	PR002A	Proceeds on Disposal - DTES Vehicle	2000	Proceeds on Asset Disposal	\$-27,500.00	\$-27,500.00	\$-22,349.45	0.00	
5120350	PLANT - Proceeds on Disposal of Assets	PR036	Proceeds on Disposal - Multi-Terrain Bobcat	2000	Proceeds on Asset Disposal	\$-18,000.00	\$-18,000.00	\$-20,000.00	0.00	
5120350	PLANT - Proceeds on Disposal of Assets	PR016	Proceeds on Disposal - Mitsubishi Triton (Works F	2000	Proceeds on Asset Disposal	\$-20,000.00	\$-20,000.00	\$-16,363.64	0.00	
5120350	PLANT - Proceeds on Disposal of Assets	PR024	Proceeds on Disposal - Mitsubishi Triton (Leading	2000	Proceeds on Asset Disposal	\$-20,000.00	\$-20,000.00	\$-11,363.64	0.00	
5120350	PLANT - Proceeds on Disposal of Assets	PR024	Proceeds on Disposal - Sweeper Truck	2000	Proceeds on Asset Disposal	\$-20,000.00	\$-20,000.00	\$-5,227.27	0.00	
5120350	PLANT - Proceeds on Disposal of Assets	PR070	Proceeds on Disposal - CND EMTRS Vehicle	2000	Proceeds on Asset Disposal	\$0.00	\$0.00	\$0.00	-43,600.00	
5120350	PLANT - Proceeds on Disposal of Assets	PR900	Proceeds on Disposal - NO01 MO Vehicle	2000	Proceeds on Asset Disposal	\$0.00	\$0.00	\$0.00	-34,545.00	
5120351	PLANT - Realisation on Disposal of Assets	PD019	Proceeds on Disposal - Tipper Ute NGN97	2100	Realisation on Asset Disposal	\$105,500.00	\$105,500.00	\$75,304.00	-10,000.00	
5120352	PLANT - Transfers from Reserve	2400	Transfers from Reserves to Muni			\$-236,752.00	\$-236,752.00	\$-247,849.00	0.00	
Aerodromes										
Capital Expenditure										
Capital Income										
Economic Services										
Tourism And Area Promotion										
Capital Expenditure										
Capital Income										
5130150	TOUR - Transfer From Reserve			2400	Transfers from Reserves to Muni	\$-95,000.00	\$-95,000.00	\$0.00	-153,089.00	Caravan Park Renovations \$92,939, Banner Poles \$60,150 (10,150 Unspent Grant)
Tourism And Area Promotion										
Capital Expenditure										
4130260	TOUR - Furniture & Equipment (Capital)	FE024	Clothes Drier (NCP)	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	6,000.00	Replace Aneing Dryers
4130260	TOUR - Building (Capital)	BC234	Caravan Park Campers Kitchen Building Capital	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	18,000.00	Campers Kitchen Upgrade
4130260	TOUR - Building (Capital)	BC236	Accommodation Units (NCP)	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	350,000.00	Caravan Park Onsite Accommodation
4130260	TOUR - Building (Capital)	LB235	Caravan Park Renovations	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	92,939.00	2012/13 CLGF (Local Funds)
4130260	TOUR - Building (Capital)	LB235	Caravan Park Renovations	5000	Non Operating Expenses	\$75,000.00	\$75,000.00	\$5,573.31	0.00	
4130265	TOUR - Infrastructure Other (Capital)	IO012	Employee Costs - Salaries & Wages	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$513.72	0.00	
4130265	TOUR - Infrastructure Other (Capital)	IO012	Banner Poles	3111	Other Materials & Contracts	\$0.00	\$0.00	\$12,931.93	60,150.00	2012/13 CLGF \$10,000, Reserve \$50,000
4130265	TOUR - Infrastructure Other (Capital)	IO012	Banner Poles	9500	Labour Overheads Allocated	\$0.00	\$0.00	\$852.78	0.00	
4130265	TOUR - Infrastructure Other (Capital)	IO012	Banner Poles	5000	Non Operating Expenses	\$20,000.00	\$20,000.00	\$3,768.00	0.00	
4130265	TOUR - Infrastructure Other (Capital)	IO033	NGP Infrastructure Upgrade	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	24,000.00	Fencing to restrict access \$12,000, Entry Statement \$12,000
4130265	TOUR - Infrastructure Other (Capital)	IO033	NGP Infrastructure Upgrade	5000	Non Operating Expenses	\$10,000.00	\$10,000.00	\$6,737.55	0.00	
5130255	TOUR - New Loan Borrowings			2200	Proceeds From New Debentures	\$0.00	\$0.00	\$0.00	-350,000.00	Loan Caravan Park Onsite Accommodation
Building Control										
Capital Expenditure										
4130350	BUILD - Plant & Equipment	PA003C	Utility Building Surveyor 2016	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	30,000.00	
Capital Income										
5130350	BUILD - Proceeds on Disposal of Assets	PD006	Proceeds on Disposal - Library Vehicle	2000	Proceeds on Asset Disposal	\$0.00	\$0.00	\$0.00	-15,000.00	
5130351	BUILD - Realisation on Disposal of Assets	2100	Realisation on Asset Disposal			\$0.00	\$0.00	\$0.00	15,000.00	
Saleyards & Markets										
Capital Expenditure										
Other Economic Services										
Capital Expenditure										
4130650	ECONOM - Building (Capital)	LB028	Purchase of Land	3000	Employee Costs - Salaries & Wages	\$0.00	\$0.00	\$0.00	350,000.00	
4130670	ECONOM - Loan 124 Principal Repayments	6000	Loan Principal Repayments	6000	Loan Principal Repayments	\$24,983.00	\$24,983.00	\$24,982.97	13,854.00	
4130671	ECONOM - Loan 127 Principal Repayments	6000	Loan Principal Repayments	6000	Loan Principal Repayments	\$9,297.00	\$9,297.00	\$9,296.99	9,718.00	
Capital Income										
5130650	ECONOM - Transfers From Reserve	2400	Transfers from Reserves to Muni			\$-395,026.00	\$-395,026.00	\$0.00	0.00	
5130660	ECONOM - Proceeds on Disposal of Assets	PR041	ECONOM - Proceeds on Disposal	2000	Proceeds on Asset Disposal	\$0.00	\$0.00	\$0.00	-350,000.00	
5130681	ECONOM - Realisation on Disposal of Assets	2100	Realisation on Asset Disposal			\$0.00	\$0.00	\$0.00	350,000.00	
Other Property & Services										
Administration Overheads										
Capital Expenditure										
4140580	ADMIN - Building (Capital)	BC262	Old Shire Office Building Capital	3111	Other Materials & Contracts	\$0.00	\$0.00	\$0.00	80,000.00	Old Shire Building Renovations

COA	Description	Job	Description	IE	Inc/Exp Analysis	15/16 Adopted Budget	15/16 Revised Budget	15/16 YTD Actual	16/17 Annual Budget	Explanation
4140585	ADMIN - Plant and Equipment (Capital)	PA047B	002 NGN MF Vehicle	5000	Non Operating Expenses	\$25,000.00	\$25,000.00	\$22,959.11	0.00	
4140585	ADMIN - Plant and Equipment (Capital)	PA047C	002 NGN MF Vehicle 2016	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	25,000.00	
4140570	ADMIN - Transfers To Reserve			8000	Transfers to Reserves From Muni	\$0.00	\$0.00	\$466,339.11	0.00	
Capital Income										
5140550	ADMIN - Proceeds on Disposal of Assets	PR040	Proceeds on Disposal of Manager of Finance Vehi	2000	Proceeds on Asset Disposal	-\$16,500.00	-\$16,500.00	-\$14,743.64	-16,500.00	
5140550	ADMIN - Proceeds on Disposal of Assets		Proceeds of Disposal - 002 NGN MF Vehicle	2000	Proceeds on Asset Disposal	-\$16,500.00	-\$16,500.00	-\$14,743.64	-16,500.00	
5140551	ADMIN - Realisation on Disposal of Assets	PD047B	Proceeds of Disposal - 002 NGN MF Vehicle	2100	Realisation on Asset Disposal	\$16,500.00	\$16,500.00	\$14,743.64	16,500.00	
5140560	ADMIN - Transfers From Reserve			2400	Transfers from Reserves to Muni	-\$975,906.00	-\$975,906.00	-\$1,122,063.61	-827,000.00	Merger Funds Unspent \$977,000 (includes \$110,000 Admin Building Renovations), \$110,000 (CLGF Admin Building Renovations), Building Reserve \$80,000, Corporate Server Upgrade \$20,000
Community Services Overheads										
Capital Expenditure										
4140655	COMMUNITY - Plant & Equipment (Capital)	PA004B	NGN 0 MLC Vehicle	5000	Non Operating Expenses	\$25,000.00	\$25,000.00	\$19,574.00		
4140655	COMMUNITY - Plant & Equipment (Capital)	PA004C	NGN 0 MLC Vehicle 2016	5000	Non Operating Expenses	\$0.00	\$0.00	\$0.00	25,000.00	
Capital Income										
5140650	COMMUNITY - Proceeds on Disposal of Assets	PD004B	Proceeds on Disposal - NGND MLC Vehicle	2000	Proceeds on Asset Disposal	\$0.00	\$0.00	\$0.00	-14,000.00	
5140651	COMMUNITY - Realisation on Disposal of Assets			2100	Realisation on Asset Disposal	\$14,000.00	\$14,000.00	\$12,301.27	14,000.00	
Stock Funds & Oils										
Capital Expenditure										
Unclassified										
Capital Expenditure										
Capital Income										

SHIRE OF NARROGIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2017

DISPOSALS OF ASSETS

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

<u>By Program</u>	GL #	Job #	Plant #	Asset #	Written Down Value	Sale Proceeds	Profit(Loss)
					2016/17 Budget \$	2016/17 Budget \$	2016/17 Budget \$
Governance							
CEO Vehicle (1NGN)	5040250	PD001B	P1	2951A	42,500.00	38,000.00	(4,500.00)
DCCS Vehicle (0NGN)	5040250	PD005B	P5	2952A	31,500.00	27,500.00	(4,000.00)
Law, Order & Public Safety							0.00
Education & Welfare							
Toyota Camry Altise - HACC Vehicle (NGN847)	5080350	PD044A	P44	2931A	21,500.00	10,000.00	(11,500.00)
CAT (1) Vehicle (NGN219)	5080750	PD014C	P14	2959C	21,600.00	14,000.00	(7,600.00)
							0.00
Staff Housing							0.00
Community Amenities							
EMDRS Vehicle (NGN00)	5100650	PD002B	P2	2953A	30,500.00	25,000.00	(5,500.00)
Recreation & Culture					0.00	0.00	0.00
Transport							
EMTRS Vehicle (0NO)	5120350	PD700	P700	284	45,360.00	43,600.00	(1,760.00)
MO Vehicle (NO01)	5120350	PD800	P967	276	37,031.00	34,545.00	(2,486.00)
Tipper Ute	5120350	PD019	P19	2940	14,400.00	10,000.00	(4,400.00)
Economic Services							
Building Surveyor Vehicle (1) (NGN2)	5130350	PD006	P6	2913	13,500.00	15,000.00	1,500.00
Sale of Old Town Depot Assets	5130660	PR041	N/A	3325	400,000.00	350,000.00	(50,000.00)
Sale of Old Town Depot Assets	5130660	PR041	N/A	4101	171,750.00	0.00	(171,750.00)
Sale of Old Town Depot Assets	5130660	PR041	N/A	5104	23,020.00	0.00	(23,020.00)
Sale of Old Town Depot Assets	5130660	PR041	N/A	5015	9,210.00	0.00	(9,210.00)
Sale of Old Town Depot Assets	5130660	PR041	N/A	5016	1,380.00	0.00	(1,380.00)
Sale of Old Town Depot Assets	5130660	PR041	N/A	4943	0.00	0.00	0.00
Other Property & Services							
MF Vehicle (002NGN)	5140550	PD047B	P47	2955A	21,200.00	16,500.00	(4,700.00)
MLC Vehicle (NGN0)	5140550	PD004B	P4	2923A	18,400.00	14,000.00	(4,400.00)
					902,851.00	598,145.00	(304,706.00)

SHIRE OF NARROGIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2017

DISPOSALS OF ASSETS (Continued)

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

By Class of Asset

	GL #	Job #	Plant #	Asset #	Written Down Value	Sale Proceeds	Profit(Loss)
					2016/17 Budget \$	2016/17 Budget \$	2016/17 Budget \$
Land & Buildings							
Sale of Old Town Depot Assets	5130660	PR041	N/A	3325	400,000.00	350,000.00	(50,000.00)
Sale of Old Town Depot Assets	5130660	PR041	N/A	4101	171,750.00	0.00	(171,750.00)
Sale of Old Town Depot Assets	5130660	PR041	N/A	5104	23,020.00	0.00	(23,020.00)
Sale of Old Town Depot Assets	5130660	PR041	N/A	5015	9,210.00	0.00	(9,210.00)
Sale of Old Town Depot Assets	5130660	PR041	N/A	5016	1,380.00	0.00	(1,380.00)
Sale of Old Town Depot Assets	5130660	PR041	N/A	4943	0.00	0.00	0.00
Plant & Equipment							
CEO Vehicle (1NGN)	5040250	PD001B	P1	2951A	42,500.00	38,000.00	(4,500.00)
DCCS Vehicle (0NGN)	5040250	PD005B	P5	2952A	31,500.00	27,500.00	(4,000.00)
Toyota Camry Altise - HACC Vehicle (NGN847)	5080350	PD044A	P44	2931A	21,500.00	10,000.00	(11,500.00)
CAT (1) Vehicle (NGN219)	5080750	PD014C	P14	2959C	21,600.00	14,000.00	(7,600.00)
EMDRS Vehicle (NGN00)	5100650	PD002B	P2	2953A	30,500.00	25,000.00	(5,500.00)
EMTRS Vehicle (0NO)	5120350	PD700	P700	284	45,360.00	43,600.00	(1,760.00)
MO Vehicle (NO01)	5120350	PD800	P967	276	37,031.00	34,545.00	(2,486.00)
Tipper Ute	5120350	PD019	P19	2940	14,400.00	10,000.00	(4,400.00)
Building Surveyor Vehicle (1) (NGN2)	5130350	PD006	P6	2913	13,500.00	15,000.00	1,500.00
MF Vehicle (002NGN)	5140550	PD047B	P47	2955A	21,200.00	16,500.00	(4,700.00)
MLC Vehicle (NGN0)	5140550	PD004B	P4	2923A	18,400.00	14,000.00	(4,400.00)
					902,851.00	598,145.00	(304,706.00)

2016/17
Budget
\$

Summary

Profit on Asset Disposals
Loss on Asset Disposals

1,500.00
(306,206.00)
(304,706.00)

SHIRE OF NARROGIN

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD ENDED 30 JUNE 2017

INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Loan Finishes	Principal 1-Jul-16	New Loans	Principal Repayments	Principal Outstanding	Interest Repayments
			2016/17 Budget \$	2016/17 Budget \$	2016/17 Budget \$	2016/17 Budget \$
Governance						
Loan 125 - Corporate Software & Server Upgrade	31/05/2018	220,000		45,428	174,572	3,289
Loan 128 - Administration Building Upgrade		450,000		39,784	410,216	14,896
Recreation & Culture						
Loan 49 - Narrogin Regional Recreation Complex	23/10/2016	9,972		9,972	0	322
Loan 121B - Narrogin Regional Recreation Compl	18/05/2023	474,312		43,526	430,786	20,961
Loan 126 - Town Hall Renovations	31/05/2023	281,386		26,411	254,975	9,126
Transport						
Loan 51 - Shire Depot	7/05/2018	67,621		32,617	35,004	4,767
Economic Services						
Loan 124 - Commercial Property	2/01/2018	121,714		13,854	107,860	14,863
Loan 127 - Industrial Land Purchase	26/06/2028	177,243		9,718	167,525	7,627
Loan 129 - Caravan Park Upgrade			350,000	0	350,000	0
		1,802,248	350,000	221,310	1,930,938	75,851

All loan repayments were financed by general purpose revenue.

SHIRE OF NARROGIN

STATEMENT OF RESERVE MOVEMENTS FOR THE PERIOD 1 JULY 2016 TO 30 JUNE 2017

Account Number	Reserve											Total Reserves				
	Refuse	CAT Vehicle Replacement	Building	Employee Entitlement	Plant, Vehicle & Equipment	Economic Development	Unspent Grants & Contributions	NRRC Reserve	Tourism & Area Promotion Res	HACC Reserve	CHCP Reserve		CHSP Reserve	IT & Office Equipment Reserve	Road Construction Reserve	Asset Valuation Reserve
Opening Balance - 1/7/16	420,327	9,001	231,855	368,990	312,879	146,190	1,075,832	147,890	102,638	648,263	268,717	92,250	35,071	437,336	0	4,297,239
<i>Additions To Reserves</i>																
Interest Received Transfer to Reserves	7,336	157	4,047	6,440	5,461	2,551	18,777	2,581	1,791	11,314	4,690	1,610	612	7,533	0	75,000
Asset Valuation Reserve Provision			50,000	40,737											30,000	30,000
Building Funding for Future Projects																50,000
Provision for Employee Entitlements																40,737
Transfer from Aged Care Development Reserve																0
Transfer from Home and Community Care Program																0
Transfer from Commonwealth Home Care Program																0
Transfer from Commonwealth Home Support Program																0
CATS Vehicle Contributions Received								30,000								30,000
NRLC Provision for Maintenance					70,000											70,000
PLANT Funding for Future Vehicle Purchases																0
TOURISM Establishment of New Reserve																0
Total Additions to Reserves	7,336	157	54,047	47,177	75,461	2,551	18,777	32,581	1,791	11,314	4,690	1,610	612	7,533	30,000	295,737
<i>Reserves Utilised</i>																
ESL - SES Operating Grant Uncommitted 2015-16								1,540								1,540
SEKC - Local Emergency Awareness Uncommit 2015-16								9,086								9,086
ESL - BFB Operating Grant Uncommitted 2015-16								7,000								7,000
Purchase of a Replacement Toyota Altise 639											14,000					14,000
Purchase of a Mobile Works Solution																10,000
Purchase of a Replacement CATS Vehicle		5,500														5,500
Rebuilding of Existing Faces																72,000
Renewal of Waste Water Treatment Facility			30,000					42,000								50,000
White Road Refuse Site Upgrade								50,000								98,000
Renewal of Waste Water Treatment Facility		98,000						1,747								50,000
Townscap								57,391								57,391
Slate Park Construction								7,302								7,302
Regional Talent Development Program														107,743		107,743
Flood Banase Works																60,150
Banner Poles								10,150								92,939
Caravan Park Renovations								220,000								300,000
Administration Building Renovations			80,000					467,000								467,000
Merger Funding													20,000			20,000
Old Shire Building Renovations			40,000													40,000
Corporate Server Upgrade																0
Total Reserves Utilised	98,000	5,500	150,000	0	0	0	1,016,155	0	50,000	10,000	14,000	0	20,000	107,743	0	1,471,392
Closing Reserve Balances	329,663	3,658	135,902	416,167	388,340	148,741	78,454	180,471	54,429	649,577	259,407	93,860	15,683	337,236	30,000	3,121,578
Total Reserves 30/06/17																3,121,578

Town of Narrogin
DRAFT Schedule of Fees and Charges for 2016/17

Sub Program	Details	Standard		Concessional		ToN or Stat
		2015/16	2016/17	2015/16	2016/17	
		\$	\$	\$	\$	
3. General Purpose Funding						
Rating	Rates and Other Charges					
	Penalty Interest	11.00%	11.00%	----	----	Stat/ToN
	Instalment interest	5.50%	5.50%	----	----	Stat/ToN
	Instalment Charge (Statutory 4 instalments)	33.00	36.00	----	----	ToN
	Ad hoc payment arrangements					
	1 to 2 payments	0.00	0.00	----	----	ToN
	2 to 5 payments	11.00	12.00	----	----	ToN
	greater than 5	29.00	36.00	----	----	ToN
	Electoral roll copy	11.00	11.00	----	----	ToN
	Rate enquiries	68.00	70.00	----	----	ToN
	Orders & Requisitions	128.00	130.00	----	----	ToN
	Request for additional copies of a Rate Notice	----	15.00	----	----	ToN
	Debt Collection Fee - Landgate Search Fee	----	24.60	----	----	ToN
	Debt Collection Fee - Caveat Withdrawal	----	164.00	----	----	ToN
	Debt Collection Fee - Caveat Lodgement	----	164.00	----	----	ToN
	Debt Collection Fee - Property Seize & Sale Order	----	164.00	----	----	ToN
Other General Purpose Funding	Outstanding Sundry Debtors	11.00%	11.00%	----	----	ToN
5. Law, Order & Public Safety						
Animal Control	Ranger Services					
	Seizure impoundment registered dog/cat	30.00	30.00	----	----	Stat
	Seizure impoundment unregistered dog/cat	50.00	50.00	----	----	Stat
	Daily Impound Fee	15.00	15.00	----	----	ToN
	Destruction/disposal of dog/cat	100.00	100.00	----	----	ToN
	Surrender of dog/cat	100.00	100.00	----	----	
	Out of hours release fee	60.00	60.00	----	----	Stat
	Sale of dog/cat (excluding license)	50.00	50.00	----	----	ToN
	Unsterilised dog/cat registration fee 1 year	50.00	50.00	25.00	25.00	Stat
	Unsterilised dog/cat registration fee 3 years	120.00	120.00	60.00	60.00	Stat
	Unsterilised dog/cat registration fee life time	250.00	250.00	125.00	125.00	Stat
	Sterilised dog/cat registration fee 1 year	20.00	20.00	5.00	5.00	Stat
	Sterilised dog/cat registration fee 3 years	42.50	42.50	21.25	21.25	Stat
	Sterilised dog/cat registration fee life time	100.00	100.00	50.00	50.00	Stat
	Annual application for approval or renewal of approval to breed cats (per cat)	100.00	100.00	----	----	Stat
	Cats Registered after 31 May in any year, for that registration year	50% of the fee payable	50% of the fee payable	50% of the fee payable	50% of the fee payable	Stat
	Dogs kept in approved kennel establishment licensed under section 27 of the Act, where not otherwise registered	200.00	200.00	----	----	Stat
	Penalty: Unregistered dog/cat	200.00	200.00	----	----	Stat
	Penalty: Dog in public place without a collar or tags	200.00	200.00	----	----	Stat
	Penalty: Dog not on leash in certain public places	200.00	200.00	----	----	Stat
	Penalty: Dog causing a nuisance	200.00	200.00	----	----	Stat
	Penalty: Failure of alleged offender to give full name and address	200.00	200.00	----	----	Stat
	Ranger hourly rate (including travel time)	80.00	80.00	----	----	ToN
	Mileage Rate per KM	0.97	0.97	----	----	ToN
	Removal of trapped animal	20.00	20.00	----	----	ToN
	Hire of small animal trap per week	20.00	20.00	----	----	ToN
	Hire of large animal trap per week	30.00	30.00	----	----	ToN
	Bond for animal trap	55.00	55.00	----	----	ToN
	Anti Barking Device per month	30.00	30.00	----	----	ToN
	Anti Barking Device Bond	55.00	55.00	----	----	ToN

Town of Narrogin
DRAFT Schedule of Fees and Charges for 2016/17

Sub Program	Details	Standard		Concessional		ToN or Stat
		2015/16	2016/17	2015/16	2016/17	
		\$	\$	\$	\$	
7. Health						
Health Admin	Health Services					
	Application to install waste water treatment system	118.00	118.00	----	----	Stat
	Permit to use waste water treatment system	118.00	118.00	----	----	
	Report to Health Department on waste water system	118.00	118.00	----	----	
	Annual Food Business Registration Fee	110.00	110.00	----	----	Stat
	Follow up inspection - Breach of License	110.00	110.00	----	----	Stat
	Annual Caravan Park Licence	220.00	220.00	----	----	Stat
	Itinerant Food Vendor/Stallholder Fee Initial License Fee	110.00	110.00	----	----	Stat
	Annual Itinerant Food Vendor/Stallholder Fee License Renewal	55.00	55.00	----	----	Stat
	Food Business Notification Fee	50.00	50.00	----	----	
	EHO Charge Out per hour	80.00	80.00	----	----	ToN
	Meat Inspection Fee	----	EHO Charge Out Rate	----	----	ToN
8. Education & Welfare						
Homecare	Narrogin Homecare					
	HACC as set by Department of Health and Ageing Schedule of fees and Charges					Stat
	CHCP (Department of Social Services)					
	Admin Fee (client cost)	18.00%	18.00	----	----	ToN
	Support Worker (week day) per hour	45.00	46.00	----	----	ToN
	Support Worker (week day after 6pm) per hour	50.00	51.00	----	----	ToN
	Support Worker (Saturday)	50.00	51.00	----	----	ToN
	Support Worker (Sunday / Public Holiday) per hour	80.00	81.00	----	----	ToN
	Centre Based Day Care per day	100.00	101.00	----	----	ToN
	Centre Based Day Care (after 6pm) per day	120.00	121.00	----	----	ToN
	Centre Based Day Care (Saturday) per day	150.00	151.00	----	----	ToN
	Centre Based Day Care (Sunday / Public Holiday)	200.00	201.00	----	----	ToN
	Centre based Day Care Transport 10km per trip	20.00	21.00	----	----	ToN
	Meals provided per meal	10.00	11.00	----	----	ToN
	Travel per service	30.00	31.00	----	----	ToN
	Brokerage (Up to)	100.00	101.00	----	----	ToN
	Other Welfare					
	Veterans as set by the Department of Veterans Affairs					ToN
	CATS Vehicle	75.00	75.00	----	----	ToN
9. Housing						
Staff Housing						
	Staff will be charged the difference between the Housing Subsidy and the cost to the Town of renting the residential building.					ToN
10. Community Amenities						
Sanitation - Household & Other	Rubbish Charges					
	Domestic Refuse Services (First Service)	210.00	215.00	----	----	ToN
	Commercial Refuse Services (First Service)	215.00	220.00	----	----	ToN
	Special Refuse Service (First Service)	318.00	323.00	----	----	ToN
	Additional service - household	210.00	215.00	----	----	ToN
	Additional service - commercial	236.00	241.00	----	----	ToN
	Additional service - Special Refuse Service	318.00	323.00	----	----	ToN
	Domestic Recycling Service	77.50	79.50	----	----	ToN

Town of Narrogin
DRAFT Schedule of Fees and Charges for 2016/17

Sub Program	Details	Standard		Concessional		ToN or Stat
		2015/16	2016/17	2015/16	2016/17	
		\$	\$	\$	\$	
	Refuse Site Fees					
	Waste per cubic meter	15.00	15.25	----	----	ToN
	Truck bodies	200.00	200.00	----	----	ToN
	Passenger Tyre	7.50	7.75	----	----	
	Car/Truck Battery	3.00	3.00	----	----	
	Car bodies	35.00	37.50	----	----	ToN
	Small animal carcasses	25.50	26.00	----	----	ToN
	Large animal carcasses	76.00	77.00	----	----	ToN
	Liquid Waste (oils) non-commercial per litre (cents per litre)	0.25	0.25	----	----	ToN
	Liquid Waste (oils) Commercial Disposal per litre (cents per litre)	0.065	0.070	----	----	ToN
	Liquid Waste (excludes oils) per litre (cents per litre)	0.080	0.080	----	----	ToN
	Green Waste per 2.4m x 1.8m trailer	5.75	6.00	----	----	ToN
	Green Waste (Commercial) per cubic meter	5.75	6.00	----	----	ToN
	Asbestos waste per cubic meter (minimum Charge of \$50 applies)	140.00	145.00	----	----	ToN
	Clinical/soiled waste per cubic metre (minimum Charge of \$50.00 applies)	140.00	145.00	----	----	ToN
	First 6 x Tip Passes Town of Narrogin Ratepayer (Residential properties only)	Free	Free	----	----	ToN
	6 x Tip Passes Shire of Narrogin Ratepayer (Residential properties only)	Paid by the Shire of Narrogin		----	----	ToN
	Additional 6 x Tip Passes	87.00	89.00	----	----	ToN
	9 x Green Waste Passes Town of Narrogin Ratepayer (Residential properties only)	Free	Free	----	----	ToN
	9 x Green Waste Passes Shire of Narrogin Ratepayer (Residential properties only)	Paid by the Shire of Narrogin		----	----	ToN
	Additional 9 x Green Waste Passes	48.50	49.50	----	----	ToN
	A Discount of 10% off the normal purchase price of additional Green Waste and Tip Passes will apply when purchased from the Town's Administration Centre					
	Other Local Governments (Refuse)					
	As negotiated by the CEO					ToN
	Recycled Water					
	Sale of recycled water per kilo litre	1.45	1.50	----	----	ToN
	Narrogin Racing as per lease agreement					ToN
	Total station per hour (Racecourse)	----	----	----	----	ToN
Town Planning	Planning Services					
	Home Occupation - Initial Application Fee	222.00	222.00	----	----	Stat
	Home Occupation - Annual Renewal Fee	73.00	73.00	----	----	Stat
	Zoning Certificates, Property Settlements & Enquiries (Zoning)	73.00	73.00	----	----	Stat
	Extractive Industry	739.00	739.00	----	----	Stat
	Planning Application Fees based on cost of development					
	(a) Not more than \$50,000	147.00	147.00	----	----	Stat
	(b) more than \$50,000 but not more than \$500,000 based on estimated costs	0.32%	0.32%	----	----	Stat
	(c) more than \$500,000 but not more than \$2.5 million	\$1,700.00 plus 0.257% for every \$1 in excess of \$500,000	\$1,700.00 plus 0.257% for every \$1 in excess of \$500,000	----	----	Stat

Town of Narrogin

DRAFT Schedule of Fees and Charges for 2016/17

Sub Program	Details	Standard		Concessional		ToN or Stat
		2015/16	2016/17	2015/16	2016/17	
		\$	\$	\$	\$	
	(d) more than \$2.5 million but not more than \$5 million	\$7,161.00 plus 0.206% for every \$1 in excess of \$2.5m	\$7,161.00 plus 0.206% for every \$1 in excess of \$2.5m	----	----	Stat
	(e) more than \$5 million but not more than \$21.5 million	\$12,633.00 plus 0.123% in excess of every \$1 in excess of \$5 million	\$12,633.00 plus 0.123% in excess of every \$1 in excess of \$5 million	----	----	Stat
	(f) more than \$21.5 million	34,196.00	34,196.00	----	----	Stat
	Subdivision/Strata Clearance Fees					
	(a) Not more than 5 lots -per lot	73.00	73.00	----	----	Stat
	(b) more than 5 lots but not more than 195 lots - per lot over 5	35.00	35.00	----	----	Stat
	(c) more than 195 Lots	----	7,393.00	----	----	Stat
	Change of Use Fee	295.00	295.00	----	----	Stat
	Fee for use/development already commenced	Twice the schedule fee	Twice the schedule fee	----	----	Stat
	Provision of Written Planning Advice	73.00	73.00	----	----	Stat
	Determining an application to amend or cancel development approval	----	295.00	----	----	Stat
	Executive Manager/Town Planner - per hour	88.00	88.00	----	----	Stat
	Environmental Health Officer/other staff - per hour	36.86	60.00	----	----	Stat
	Secretary Administrative Officer - per hour	30.20	45.00	----	----	Stat
	Executive Manager Development & Regulatory Services					
	Charge Out - per hour	130.00	130.00	----	----	Stat
	Itinerant Vendor License Fee per day	250.00	250.00	----	----	Stat
Other Community Amenities	Cemetery					
	Single Burial Permits:					
	Application	48.00	50.00	----	----	ToN
	Grant of Right of Burial - Immediate Use Only	195.00	250.00	----	----	ToN
	Interment in a grave 2.1 metres deep	1,490.00	1,500.00	----	----	ToN
	Re-opening of an ordinary grave for 2nd or 3rd Burial	1,490.00	1,500.00	----	----	ToN
	Reinstatement, if required	----	500.00	----	----	ToN
	After hours interment - weekdays	----	250.00	----	----	ToN
	After hours interment - weekend/public holidays	360.00	500.00	----	----	ToN
	Exhumation:					
	Exhumation	2,255.00	2,400.00	----	----	ToN
	Exhumation reinstatement in existing grave, if required	----	500.00	----	----	ToN
	Interment in a new grave after exhumation	1,486.00	1,500.00	----	----	ToN
	Ashes					
	Single Internment Permit:					
	Application (Single Funeral Permit & Permission to place a plaque)	77.00	80.00	----	----	ToN
	Internment - Niche Wall (Temporary Blank Cover)	165.00	200.00	----	----	ToN
	Internment - Garden	165.00	200.00	----	----	ToN
	Internment - Grave	280.00	300.00	----	----	ToN
	Internment - Scattering	----	50.00	----	----	ToN
	After hours interment - weekdays	----	100.00	----	----	ToN
	After hours interment - weekend/public holidays	----	200.00	----	----	ToN

Town of Narrogin
DRAFT Schedule of Fees and Charges for 2016/17

Sub Program	Details	Standard		Concessional		ToN or Stat
		2015/16	2016/17	2015/16	2016/17	
		\$	\$	\$	\$	
	Other					
	Permission to erect Memorial - Grave, Garden	----	80.00	----	----	ToN
	Transfer of Right of Burial/Pre-Need Purchase of Certificate	----	50.00	----	----	ToN
	Issue of a copy of Grant Right of Burial /Pre-Need Purchase of C	48.00	50.00	----	----	ToN
	Pre-Need Services (Booking of a Site)					
	Pre-need Purchase of Certificate for Burial - 5 Years	----	300.00	----	----	ToN
	Pre-need Purchase of Certificate for Niche Wall - 5 Years	----	300.00	----	----	ToN
	Pre-need of Certificate for Garden Memorial Position	----	not permitted	----	----	ToN
	Pre-need Purchase of Certificate for Memorial Plaque Position	----	not permitted	----	----	ToN
	Discontinued Fees					
	Single Funeral Permit (Funeral Directors only)	77.00	----	----	----	ToN
	Monumental Masons Licence	140.00	----	----	----	ToN
	Permission to erect a monument	77.00	----	----	----	ToN
	Local Funeral Directors Licence (per year)	410.00	----	----	----	ToN
11. Recreation & Culture						
Public Halls & Civic Centres	Town Hall & Reception Centre (Commercial Usage)					
	Town Hall Complex full day (Includes Light & Sound Equipmen	585.00	590.00	----	----	ToN
	Town Hall Complex full day (Excludes Mayors Parlour and Nex	83.00	85.00	----	----	
	Town Hall full day	345.00	350.00	----	----	ToN
	Town Hall hourly rate	73.00	75.00	----	----	ToN
	Town Hall Setting up full day	110.00	115.00	----	----	ToN
	Town Hall Rehearsals hourly rate	23.00	25.00	----	----	ToN
	Kitchen Only per day	192.00	195.00	----	----	ToN
	Kitchen Only per hour	37.00	40.00	----	----	ToN
	Cutlery and Crockery Hire per person	----	----	----	----	ToN
	Damaged cutlery and Crockery will be replaced at a charge of di	Direct Cost plus 20%	Direct Cost plus 20%	----	----	ToN
	Light & Sound Equipment Use (Not for relocation) (Hires to per	56.00	50.00	----	----	ToN
	Super Room full day	153.00	155.00	----	----	ToN
	Super Room per hour	27.00	30.00	----	----	ToN
	Mayors Parlour full day	277.00	155.00	----	----	ToN
	Mayors Parlour per hour	37.00	30.00	----	----	ToN
	Baby Grand piano full day (Not to be removed from site)	110.00	100.00	----	----	ToN
	Baby grand piano hourly rate	15.50	15.00	----	----	ToN
	Upright piano hire (Internal) (To be retuned on return to Town H	27.00	20.00	----	----	ToN
	Upright piano hire (External) (The Hirer is to fund all relocation	51.00	Cost plus 20%	----	----	ToN
	Reception Centre full day	412.00	400.00	----	----	ToN
	Reception Centre Setting up (full day or part there of). This opti	106.00	110.00	----	----	ToN
	Reception Centre hourly rate	63.00	60.50	----	----	ToN
	Rehearsals hourly rate	23.00	----	----	----	ToN
	Setting up hourly rate (per staff member involved) (Minimum 1 H	61.00	----	----	----	ToN
	Cleaning	Cost plus 20%	Cost plus 20%	----	----	ToN
	Setting up hourly rate (per staff member involved) (Minimum 1 H	----	70.00	----	----	ToN
	Nexus Gallery full day	----	----	----	----	ToN
	Nexus Gallery hourly rate	----	----	----	----	ToN
	Nexus Gallery Art Hire per day	----	----	----	----	ToN
	CEO is given authority to negotiate a hire fee for significant Functions and Conferences at the JHCC and Town Hall					
	Bond without alcohol	275.00	330.00	----	----	ToN
	Bond with alcohol	550.00	1,100.00	----	----	ToN

Town of Narrogin
DRAFT Schedule of Fees and Charges for 2016/17

Sub Program	Details	Standard		Concessional		ToN or Stat
		2015/16	2016/17	2015/16	2016/17	
		\$	\$	\$	\$	
Town Hall & Reception Centre (Not for Profit(*)/Individual Resident or Ratepayer (Not a business))						
	Town Hall Complex full day (Includes Light & Sound Equipment)	----	200.00	----	----	ToN
	Town Hall Complex full day (Excludes Mayors Parlour and Nex	----	30.00	----	----	
	Town Hall full day	----	150.00	----	----	ToN
	Town Hall hourly rate	----	25.00	----	----	ToN
	Town Hall Setting up full day	----	150.00	----	----	ToN
	Town Hall Rehearsals hourly rate	----	25.00	----	----	ToN
	Kitchen Only per day	----	100.00	----	----	ToN
	Kitchen Only per hour	----	20.00	----	----	ToN
	Damaged cutlery and Crockery will be replaced at a charge of di	----	Direct Cost plus 20%	----	----	ToN
	Super Room full day	----	75.00	----	----	ToN
	Super Room per hour	----	15.00	----	----	ToN
	Mayors Parlour full day	----	75.00	----	----	ToN
	Mayors Parlour per hour	----	15.00	----	----	ToN
	Baby Grand piano full day (Not to be removed from site)	----	50.00	----	----	ToN
	Baby grand piano hourly rate	----	10.00	----	----	ToN
	Upright piano hire (Internal) (To be retuned on return to Town H	----	15.00	----	----	ToN
	Upright piano hire (External) (The Hirer is to fund all relocation	----	Cost plus 20%	----	----	ToN
	Reception Centre full day	----	200.00	----	----	ToN
	Reception Centre Setting up (full day or part there of). This opti	----	200.00	----	----	ToN
	Reception Centre hourly rate	----	30.00	----	----	ToN
	Setting up hourly rate (per staff member involved) (Minimum 1	----	70.00	----	----	ToN
	Cleaning	----	Cost plus 20%	----	----	ToN
	CEO is given authority to negotiate a hire fee for significant Functions and Conferences at the JHCC and Town Hall					
	Bond without alcohol	275.00	275.00	----	----	ToN
	Bond with alcohol	550.00	550.00	----	----	ToN
	(*) Any function or event that is subject to the 'Not for Profit' Fees and Charges rates must acknowledge the Shire sponsorship at the f					
	John Higgins Community Complex					
	Fees and Charges to be set by the YMCA.					
	Office Standard Size per year (if not on a lease agreement)	1,150.00	1,200.00	----	----	ToN
	Office Large Size per year (if not on a lease agreement)	1,400.00	1,450.00	----	----	ToN
	Sportsgrounds					
	Half day hire (schools & non sporting organisations)	71.00	72.00	----	----	ToN
	Full day hire (schools & non sporting organisations)	142.00	145.00	----	----	ToN
	Half day hire commercial	227.00	230.00	----	----	ToN
	Full day commercial	377.00	380.00	----	----	ToN
	Narrogin Towns Cricket Club	2,100.00	1,250.00	----	----	ToN
	Narrogin Hawks Football Club	2,850.00	2,900.00	----	----	ToN
	Bond for Commercial Use	2,200.00	2,200.00	----	----	ToN
	Bond for Community Use if required by the DCCS	550.00	550.00	----	----	ToN
	Narrogin Regional Recreation Centre					
	Narrogin Regional Leisure Centre (NRLC)					
	Fees and Charges to be set by the YMCA.					

Town of Narrogin
DRAFT Schedule of Fees and Charges for 2016/17

Sub Program	Details	Standard		Concessional		ToN or Stat	
		2015/16 \$	2016/17 \$	2015/16 \$	2016/17 \$		
Libraries	RW Farr Regional Library						
	Email Access 30 minutes	2.00	2.00	1.50	1.50	ToN	
	First Overdue Notice - Book	----	----	----	----	ToN	
	Second Overdue Notice - Book	----	----	----	----	ToN	
	Handling Fee for Invoice	12.50	13.00	----	----	ToN	
	Laminating A4 size	2.00	2.00	----	----	ToN	
	Laminating A3 size	4.00	4.00	----	----	ToN	
	Scanning per page	2.00	2.00	----	----	ToN	
	Disk repair (CD/DVD)	5.00	5.00	----	----	ToN	
	Disk Cleaning (CD/DVD)	2.00	2.00	----	----	ToN	
	A4 Single Sided photocopy per copy	0.40	0.40	----	----	ToN	
	A3 & A4 Double Sided photocopy per copy	0.60	0.60	----	----	ToN	
	A3 Double Sided per copy	0.80	0.80	----	----	ToN	
	A4 Single Sided Colour per copy	2.00	2.00	----	----	ToN	
	A3 Single & A4 Double Sided Colour per copy	4.00	4.00	----	----	ToN	
	Coffee / Tea (if provided by the Town)	2.00	2.00	----	----	ToN	
	Restricted Wireless Internet Access	Free	Free	----	----	ToN	
		Historical Research (Town & Shire of Narrogin Residence) e.g.	33.00	35.00	----	----	ToN
	Historical Research (Non Town or Shire of Narrogin Residence)	55.00	60.00	----	----	ToN	
	Sale of other Items at RRP or cost plus 20% which ever is the higher.						
12. Transport							
	Aerodrome						
	Major User Charge per year	----	825.00	----	----	ToN	
	Minor User Charge per year	----	495.00	----	----	ToN	
13. Economic Services							
Tourism and Area Promotion	Narrogin Caravan Park						
	Caravan Site Fees per day (up to 2 Adults and 2 Children)	30.00	32.50	----	----	ToN	
	Caravan Site Fees per week (Up to 2 Adults and 2 Children) up to	150.00	160.00	----	----	ToN	
	Caravan Site Fees per week (Up to 2 Adults and 2 Children) after	148.00	150.00	----	----	ToN	
	Each additional Person Caravan Site Single Night	6.00	6.25	----	----	ToN	
	Each additional Person Caravan Site Weekly	36.00	37.00	----	----	ToN	
	Camping Site Fees (No Power) (up to 2 Adults and 2 Children or	11.50	12.00	----	----	ToN	
	Camping Site Fees (Power) (up to 2 Adults and 2 Children of the	22.50	23.00	----	----	ToN	
	Additional Person Camping Site (No Power)	6.00	6.25	----	----	ToN	
	Additional Person Camping Site (Power)	12.50	13.00	----	----	ToN	
	Caravan Park Site and Camping fees should be paid in advance. However if payment is made in arrears additional fees may apply.						
		Penalty fee for late payment of Site or Camping Fees	5.50	5.50	----	----	ToN
		Washing Machines per cycle	3.00	3.00	----	----	ToN
		Driers up to approximately 5 minutes	1.00	1.00	----	----	ToN
		Letter Box Rental per month	5.00	5.00	----	----	ToN
		Shed rental per week	----	----	----	----	ToN
		Caravan Storage (Caravan not to be sited at a Caravan Site and U	120.00	125.00	----	----	ToN
		Self Contained RV (Short Stay) (Not using any of the CP Facilit	5.00	5.00	----	----	ToN
		Use of Showers and/or Toilet Only (persons not stay in caravan	5.00	5.00	----	----	ToN
		Key Bond (Ablution Block)	----	----	----	----	ToN
	Other Tourism & Area Promotion						
	Shire Number Plates (Transfer of plates not included)	Direct Cost plus 20%	Direct Cost plus 20%	----	----	ToN	
	Sale of other promotional Material at RRP or Cost plus 20%					ToN	

Town of Narrogin
DRAFT Schedule of Fees and Charges for 2016/17

Sub Program	Details	Standard		Concessional		ToN or Stat
		2015/16	2016/17	2015/16	2016/17	
		\$	\$	\$	\$	
	RV Permit Fee	5.00	5.00	----	----	ToN
Building Control	Building Services					
	Building Surveyor hourly rate	88.00	90.00	----	----	ToN
	Trainee Building Surveyor Charge per hour	66.00	68.00	----	----	Stat
	Vehicles mileage rate (BS)	0.85	0.85	----	----	ToN
	Vehicles mileage rate (Trainee BS)	0.85	0.85	----	----	
	Retrieval of Building Plans	50.00	50.00	----	----	Stat
	Class 1 & 10 Building License Fee 0.3182% - minimum	95.00	96.00	----	----	Stat
	Class 2-9 Building License Fee 0.182% - minimum	95.00	96.00	----	----	Stat
	Builders Registration Board Levy	61.65	61.65	----	----	Stat
	Building Industry Fund .2% (once work over \$20,000 value)	0.20%	20.00%	----	----	Stat
	Footpath, kerb and road deposit (per street frontage)	1,500.00	1,500.00	----	----	Stat
	Certificate of Design Compliance As Per Staff Time (\$340 min)	340.00	340.00	----	----	Stat
	Certificate of Built Compliance - As Per Staff Time (\$340 min)	340.00	340.00	----	----	Stat
	Certificates of Construction Compliance As Per Staff Time (\$340 min)	340.00	340.00	----	----	Stat
	Certificates of House & Outbuildings Design Compliance As Per Staff Time (\$340 min)	95.00	96.00	----	----	Stat
	Other charges as per the Building Act					
	Swimming Pool Inspection fee (\$57.45/4 years)	14.36	14.36	----	----	Stat
Other Economic Services						
	Stand Pipe per 1,000l	2.15	2.20	----	----	ToN
14. Other Property & Services						
Private Works	Charge Out Rates for Private Works					
	<u>Without Operator (*)</u>					
	Grader per hour	----	170.00	----	----	ToN
	Loader per hour	----	162.00	----	----	ToN
	Backhoe per hour	----	145.00	----	----	ToN
	Truck (12 Tonne) per hour	----	128.00	----	----	ToN
	Truck (3 Tonne) per hour	----	105.00	----	----	ToN
	Truck & Float per hour	----	158.00	----	----	ToN
	Jet Patcher per hour	----	172.00	----	----	ToN
	Multi- Roller per hour	----	123.00	----	----	ToN
	Vib Roller per hour	----	145.00	----	----	ToN
	Excavator per hour	----	160.00	----	----	ToN
	Road Sweeper per hour	118.00	120.00	----	----	ToN
	Dynapac Roller per hour	35.80	36.00	----	----	ToN
	JD Tractor per hour	60.00	62.50	----	----	ToN
	Bomag Vibrating Roller per hour	35.80	36.00	----	----	ToN
	Cat Multi Terrain Loader per hour	118.00	120.00	----	----	ToN
	JD Backhoe per hour	118.00	120.00	----	----	ToN
	Bike AVT per hour	60.00	62.50	----	----	ToN
	Trailers per hour	35.80	36.00	----	----	ToN
	Tractor Slasher per hour	25.60	26.00	----	----	ToN
	Tractor Aerator per hour	25.60	26.00	----	----	ToN
	JD Ride on Mower (with Trailer) per hour	46.10	46.50	----	----	ToN
	Toro Ride on Mower (with Trailer) per hour	46.10	46.50	----	----	ToN
	Isuzu Tip Truck (4 Tonne) per hour	92.25	94.00	----	----	ToN
	Mitsubishi Side Tipper (8 Tonne) per hour	117.90	120.00	----	----	ToN
	Utility per hour	----	90.00	----	----	ToN
	Asbestos Vacuum Cleaner per day	----	----	----	----	ToN
	(*) Plant is only available for Dry Hire with the approval of the CEO or EMTRS					

Town of Narrogin
DRAFT Schedule of Fees and Charges for 2016/17

Sub Program	Details	Standard		Concessional		ToN or Stat
		2015/16 \$	2016/17 \$	2015/16 \$	2016/17 \$	
Administration Overheads	<u>With Operator</u>					
	JD Tractor per hour	125.00	130.00	----	----	ToN
	Bomag Vibrating Roller per hour	110.00	115.00	----	----	ToN
		Cost plus 20%	Cost plus 20%	----	----	ToN
	Materials & Contracts					
	Labour Rate (Normal @ Normal Hours)					
	Works Crew Labour per hour	77.00	80.00	----	----	ToN
	Works Foreman per hour	99.00	100.00	----	----	ToN
	Operations Manger	----	110.00	----	----	ToN
	Town Engineer per hour (unless otherwise agreed)	125.00	----	----	----	ToN
	Mileage Rate per KM	1.05	1.08	----	----	ToN
	All other charges not separately listed in this schedule that is not	Cost	Cost	----	----	ToN
	<u>Administration/Office</u>					
	Photocopy charges - Single A4 per copy	0.45	0.45	----	----	ToN
	Photocopy charges - A4 Double / A3 per copy	0.75	0.75	----	----	ToN
	Photocopy charges - A4 Single Colour per copy	2.00	2.00	----	----	ToN
	Photocopy charges - A4 Double / A3 colour per copy	4.00	4.00	----	----	ToN
	Minutes or Agendas (free at council meeting)	22.00	22.00	----	----	ToN
Digital Projector per day	30.00	35.00	----	----	ToN	
Council chambers full day	385.00	390.00	----	----	ToN	
Council Chambers per hour	49.00	50.00	----	----	ToN	
Meeting Room full day	230.00	235.00	----	----	ToN	
Meeting Room per hour	36.00	40.00	----	----	ToN	
Secretarial support per hour	70.00	70.00	----	----	ToN	
FOI as per statutory fees	as per Act	as per Act	----	----	Stat	
Cleaning	Direct Cost plus 20%	Direct Cost plus 20%			ToN	
Security Key Bond	250.00	250.00	----	----	ToN	
Bonds that have been approved by the CEO or DCCS to be paid by credit cards will attract a fee equal to that of the bank fees paid by the Town associated with that particular transaction.						

Additional Items about the Town's Fees and Charges

Rounding	Fees and Charges are to be rounded down to the nearest 5c.
Concession Rate	A person who can prove at the time of purchase they are either under 18 years of age or a holder of a Seniors or Health Car
Bonds	Bonds are to be paid before the hire of facilities, equipment or the supplying of keys. All Bonds are to be paid by Cash or Bank Cheque unless approved by the CEO or DCCS. If the CEO or DCCS approve payment of Bond by Credit Card then additional fees will apply and the bond will be increase by 3% to cover the loss of bank fees. The CEO or DCCS may amend or impose an additional bond for the use of the Town facilities by any group or individuals where they believe it is in the best interest of the Town to do so. GST is payable whenever Bonds are retained by the Town.
Cleaning Requirements	Unless special arrangements have been agreed to by the Town, all facilities are to be tidied to the same standard as the facility was originally hired, at the end of the hire.
Other	All above figures are in Australian Dollars (AUD).

NARROGIN MOTEL

& Licensed Restaurant

56 Williams Road (PO Box 513)
NARROGIN 6312 Western Australia



Phone (08) 9881 1660

Fax (08) 9881 3008

reception@narroginmotel.com.au

The Chief Executive Officer

Town of Narrogin

Earl St

NARROGIN WA 6312

Town of Narrogin RECEIVED	
Directed to	Aaron
Ref No.	01 JUN 2016 142167962
Priority File	
Subject File	25-5-9
Control No.	

INTENTION TO IMPOSE DIFFERENTIAL RATING for 2016/17

Dear Aaron,

I refer to the above and your advertisement in the Narrogin Observer dated May 19th, 2016 and where I fully support the council's proposal to impose differential rating for the 2016/17 year, as advertised.

This rating proposal displays a particularly balanced approach by council to ease the variation from the former individual local governments to a merged entity, where the ten year process is a very supportive endeavour and should be respected by the ratepayers for the intention it presents.

I have landed assets in both the Shire of Narrogin and the Town of Narrogin and I fully support the proposal for differential ratings as presented.

Yours sincerely

Brian Seale

JP

May 31st, 2016

Please note that Commissioner L Ballard and Commissioner G Ballard declared a financial interest in this agenda item. As the matter cannot be discussed the CEO will write to the Minister as per the Officer's recommendation.

10.2.089 DRAFT POLICY – ELECTED MEMBERS RECOGNITION OF SERVICE

File Reference:

Disclosure of Interest: Nil
Applicant: Not Applicable
Previous Item Nos: Nil
Date: 19 July 2016
Author: Niel Mitchell, Merger Project Manager

Attachments

- Draft Policy – Elected members recognition of service

Summary

Consideration of a draft policy elected members recognition of services

Background

Many councils have a policy in recognition of the service given by their elected members.

Comment

This item is deferred from the Council meeting of 12 July 2016.

As former Shire of Narrogin has now been abolished, and all elected members of the former Town of Narrogin have resigned, it would be appropriate that consideration be given to such a policy for the merged Shire.

The Local Government Act s.5.100A specifies that a gift cannot be given to a Council member except as prescribed. *The Administration Regulations r.34AC* restricts the gift to –

- elected members who have completed at least one 4 year term.
- maximum amount of gifts is up to \$100 per year of service to a maximum of \$1,000.

It should be noted that a decision to make a gift is a financial interest for any person that may benefit from the adoption of the policy, and must therefore be declared under the Act. For the Councils or Commissioners to consider the matter, the approval of the Minister will be required under the Act s.5.69, and if to be a Policy, a draft policy submitted.

Application under s.5.69 may be made by council or the CEO.

Attached is the draft Policy as discussed by the Transition Working Group.

Consultation

- Aaron Cook, CEO, Shire and Town of Narrogin
- Transition Working Group, 14 June 2016

Statutory Environment

Local Government Act 1995 –

- *s.5.60 – when a person has an interest*
- *s.5.60A – financial interest*
- *s.5.69 – Minister may allow members disclosing interests to participate etc. in meetings*
- *s.5.100A – gifts to elected members may only be made in prescribed circumstances*

Local Government (Administration) Regulations 1996 –

- *r.34AC – gifts to council members, when permitted etc.*
 - (1) *at least one 4 year term must be completed*
 - (2) *maximum gift of \$100 per year of service to maximum of \$1,000*

Policy Implications

Draft new Policy

Financial Implications

Cost of gifts to departing elected members

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER'S RECOMMENDATION

That Council:

Review the attached proposed Policy and recognise it instigates financial interests under the Act and Council request the Minister for exemption under *the Local Government Act s.5.69* for disclosing persons to participate and vote on the matter.

Draft Policy

Elected Members – Recognition of service

Statutory context	Local Government Act 1995 – <ul style="list-style-type: none">• s.5.60 – when a person has an interest• s.5.60A – financial interest• s.5.69 – Minister may allow members disclosing interests to participate etc. in meetings• s.5.100A – gifts to elected members may only be made in prescribed circumstances Local Government (Administration) Regulations 1996 – <ul style="list-style-type: none">• r.34AC – gifts to council members, when permitted etc.<ul style="list-style-type: none">(1) at least one 4 year term must be completed(2) maximum gift of \$100 per year of service to maximum of \$1,000
Council context	None
History	Adopted _____ Last amended _____

Policy Statement

1. The CEO is to arrange a suitable gift for departing elected members, to the value permitted by the *Local Government (Administration) Regulations 1996 s.34AC*, on the basis of –
 - a) \$50.00 per year for each Elected Member,
 - b) an additional \$25.00 per year for each year of service as Deputy President / Mayor,
 - c) an additional \$50.00 per year for each year of service as President / Mayor,
2. Multiple terms of service as a member of Council are to be considered individually according to each period, and not cumulatively.
3. Each departing Councillor shall also receive an appropriate plaque or certificate of service.
4. Presentation of the gift and plaque or certificate will generally be made at the final meeting being attended by the Councillor, or at a suitable function.
5. Where qualifying, application for a Certificate of Appreciation from the Minister is to be made through the Department of Local Government.

– End of Policy

Notes

Statutory requirement – Prior to adoption, amendment or revocation to clauses 1, 2 or 3 of this Policy, elected members must –

- declare a financial interest in accordance with the Local Government Act, and
- receive written permission of the Minister for Local Government to participate and vote.

This Policy is a Financial Interest as defined by the Local Government Act s.5.60 and 5.60A and an exemption from the Minister under s.5.69, is therefore required prior to any amendment, alteration or revocation of the Policy whatsoever.

Although Councillors are able to claim travel, meeting expenses etc as of right, it is considered appropriate that there be some recognition from the Shire on behalf of the community, for their commitment to the district.

Where qualifying, enquiries should also be made through the Department of Local Government to obtain a Certificate of Appreciation from the Minister

10.2.090 POLICY – PUBLIC QUESTION TIME

File Reference:	Policy Manual
Disclosure of Interest:	Nil
Applicant:	Not Applicable
Previous Item Nos:	Nil
Date:	17 July 2016
Author:	Niel Mitchell, Merger Project Manager

Attachments

- Policy – Public Question Time Draft (and draft submission form)

Summary

To consider a policy to assist with the management of public question time.

Background

Public question time is mandated by the Act and Regulations for ordinary and special Council meetings, and for meetings of any Committee which exercises delegated power or duty. At this time, there are no such Committees, so the requirement is on Council meetings only.

The Regulations require a minimum period of 15 minutes be allowed for questions, and also specifies a broad procedure to be followed.

The need for additional guidance on the processes for public question time is clearly recognised by the Administration Regulations r.7(1), which permit the presiding person to determine procedures for the asking of and responding to questions, and for the members present at the meeting to vary the procedures.

Comment

The Act and Regulations are inadequate in that insufficient guidance is given. Accordingly, more detailed procedure is outlined in the Meeting Procedures Local Law 2016 adopted by Council on 12 July 2016, now being finalised by publication in the Government Gazette.

The Local Law recognises the priority of the Act and Regulations, and specifies –

6.7 Other procedures for question time for the public

- (1) A member of the public who raises a question during question time, is to state his or her name and address.
- (2) A question may be taken on notice by the Council for later response.
- (3) When a question is taken on notice the CEO is to ensure that –
 - (a) a response is given to the member of the public in writing; and
 - (b) a summary of the response is included in the agenda of the next meeting of the Council.
- (4) Where a question relating to a matter in which a relevant person has an interest is directed to the relevant person, the relevant person is to –
 - (a) declare that he or she has an interest in the matter; and
 - (b) allow another person to respond to the question.
- (5) A member of the public shall have two minutes to submit a question or questions, unless the presiding member agrees to extend the time permitted.
- (6) Each member of the public with a question is entitled to ask up to two questions before other members of the public will be invited to ask their questions.

- (7) Where a member of the public provides written questions then the presiding member may elect for the questions to be responded to as normal business correspondence.
- (8) The presiding member may decide that a public question shall not be responded to where –
 - (a) the same or similar question was asked at a previous meeting, a response was provided and the member of the public is directed to the minutes of the meeting at which the response was provided;
 - (b) the member of the public uses public question time to make a statement, provided that the presiding member has taken all reasonable steps to assist the member of the public to phrase the statement as a question; or
 - (c) the member of the public asks a question that is offensive or defamatory in nature, provided that the presiding member has taken all reasonable steps to assist the member of the public to phrase the question in a manner that is not offensive or defamatory.
- (9) The presiding member may agree to extend public question time beyond the prescribed 15 minutes, but not more than an additional 15 minutes.
- (10) Where an answer to a question is given at a meeting, a summary of the question and the answer is to be included in the minutes.

The draft policy has been developed to further support the provisions of the Local Law, and is authorised by the Administration Regulation r.7(1).

Following the lead of many local governments around the State, several basic principles are utilised –

- Written questions to have priority over verbal questions
- Resident's questions to take precedence over non-resident questions
- Strictly limited number of questions permitted – two parts to a question is considered two questions, and further questions will not be permitted or answered until all others have had an opportunity.
- Questions relating to items on the current agenda will be addressed first. General questions will only be considered if time allows.
- Debate or discussion on the question/s will not be entered into. If this is required, a letter should be submitted for a formal response, or alternatively, the local law also makes provision for deputations, presentations and petitions.
- All questions are to be written, and are considered to be either –
 - o with notice – by being advised by 4.00pm the day prior to the meeting, or
 - o without notice – by completing the form at the meeting, prior to reading the question, ensuring that the precise wording of every question may be recorded in the minutes. If needed, staff will be made available to assist with the wording of the question.

Consultation

- Commissioner Ron Yuryevich
- Aaron Cook, CEO

Statutory Environment

Local Government Act 1995 –

- *s.5.24 – requirement for public question time, to be in accordance with regulations*

Local Government (Administration) Regulations 1996 –

- *r.5 – meetings where public question time is required*
 - *r.6 – minimum time for public question time*
 - *r.7 – procedure for public question time*
- Shire of Narrogin Meeting Procedures Local Laws 2016 –
- cl.6.7 – Other procedures for public question time

Policy Implications

New policy to be adopted

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements

Simple Majority

COUNCIL RESOLUTION 0714. 112 OFFICER'S RECOMMENDATION
--

Moved: Commissioner G Ballard

Seconded: Commissioner L Ballard

That Council:

Adopt the Policy for Public Question Time Management as attached.

CARRIED 3/0

Draft Policy

Public Question Time – Management

Statutory context

Local Government Act 1995 –

- s.5.24 – requirement for public question time

Local Government (Administration) Regulations 1996 –

- r.5 – meetings where public question time is required
- r.6 – minimum time for public question time
- r.7 – procedure for public question time

Shire of Narrogin Meeting Procedures Local Law 2016 –

- cl.6.7 – Other procedures for public question time
 - (1) questioner to state name and address
 - (2) question may be taken on notice
 - (3) if on notice, response to be in writing and a summary in next agenda
 - (4) any interest is to be declared if question is directed to a relevant person
 - (5) two minutes to submit question or questions, unless extended
 - (6) all members of the public to ask their questions before additional questions
 - (7) where submitted in writing, the presiding member may direct it is to be considered as correspondence
 - (8) circumstances in which the presiding member may direct no response is to be given – same question, a statement, offensive or defamatory
 - (9) presiding member may extend public question time, but is not obliged to
 - (10) summary of response to question to be in minutes

Council context None

History Adopted _____

Policy Statement

The following Policy Schedules are adopted, and form part of this Statement –

1.4 Procedure for Public Question Time

The Procedures for Public Question Time apply to –

- a) Ordinary and Special Council meetings,
- b) Every meeting of Council committees which have a delegated power or duty.

– End of Policy

Notes

Without this policy, the only controls available to the Presiding Member of a meeting are the provisions of the Act, Regulations and Local Law, all of which allow wide discretion, but offer limited guidance as to processes.

PROCEDURE FOR PUBLIC QUESTION TIME

The *Local Government Act 1995* requires that a minimum of 15 minutes be provided at council meetings for public question time.

Public question time is early in the meeting as required by the Act. This allows questions to be asked before business is dealt with and also smooth running of the business part of the meeting. The procedure for asking a question is outlined below.

Presenting a question

1. Questions should be addressed to the Presiding Member, and submitted in writing to the Chief Executive Officer by 4.00pm the business day prior to the meeting.
2. Priority will be given to those questions relating to a matter on the Agenda before the meeting. General questions will only be addressed if time permits.
3. The length of question, including any background information, should not exceed 150 words.
4. Questions are limited to two per person, and with a total time limit of two minutes per speaker. Multiple parts to a question are considered separate questions.
5. Questions are to be directed to the Presiding Member, not to any other person.
6. Questions must be issues pertaining to the Shire.
7. Questions regarding personal affairs, opinions, information or perceptions not relating directly to Shire business will be refused.
8. Retain your own copy of the question/s to be read aloud at the meeting.
9. No late documentation or item is to be brought into the meeting for distribution without prior arrangement with the CEO.

Managing the questions

10. The CEO is to compile the same or similar questions submitted with notice, and provide a single response.
11. A question without notice at the meeting is to be written on the form available at the meeting so that the exact wording of the question is recorded in the minutes of the meeting. Staff will be made available to assist in wording the question if desired.
12. A timer may be activated at the beginning of each person's time period and the Presiding Member will require questioners to conclude after 2 minutes.
13. Those asking questions are to state their name, address and the item number to which they are referring, and then read the question. Staff will have prepared brief notes to enable an informed response to be given at the meeting.
14. When specifically requested, questioner's details may be kept private.
15. Questions without notice or multiple parts to a question will be answered in the order they are asked to a maximum of two.
16. Should time permit, after all present have had an opportunity to ask a question, additional questions may be considered.
17. Where a question raises a significant issue not addressed in the staff report, and which cannot be adequately responded to, the meeting will need to consider whether the item should be held over or referred back for further consideration. In making this decision, the meeting will take account of statutory deadlines and other implications if appropriate.

Responding to the questions

18. The order in which questions are to be addressed is –
 - a) questions with notice relating to matters within that meeting's agenda;
 - b) questions with notice relating to other matters;
 - c) questions without notice relating to matters within that meeting's agenda; then
 - d) questions without notice relating to other matters.
19. Matters considered confidential under section 5.23 of the Act will not be addressed other than to advise of such.
20. Written questions submitted by a person not present at the meeting may be declined, and dealt with as correspondence.
21. Responses will be provided in reasonable detail, but in order to permit as many questions as possible, will be concise and to the point. Should greater detail be required, this should be notified to the Shire after the meeting.
22. Questions without notice will only be responded to at the meeting if they are simple. Otherwise they will be taken on notice and will be answered in writing after the meeting and the response included in the agenda of the next council meeting.
23. The meeting will not debate nor discuss the question raised with the questioner. Discussion or debate directly with an elected member or employee, or within the gallery is not permitted.

PLEASE NOTE Members of the public should note that no action should be taken on any item discussed at a council meeting prior to written advice on the resolution of council being received.

– End of Schedule

Shire of Narrogin – Public question time submission

Questions should be addressed to the Presiding Member and submitted to the Chief Executive Officer. Questions can be submitted by –

- e-mailing this form or a Word document to enquiries@narrogin.wa.gov.au, or
- hand delivering this form to the Shire's administration office at 89 Earl Street, Narrogin, by 4.00pm the day prior to the relevant council or committee meeting.

Questions handed in after that time may be taken as being without notice, and answered in writing after the meeting.

Name _____ Date _____

Address _____

Contact No. _____

Are you an elector or resident of the Shire? Yes _____ No _____

Question 1 – _____ **Agenda Item No. that the question relates to –** _____

Question 2 – _____ **Agenda Item No. that the question relates to –** _____

Author's signature _____

OFFICE USE – after meeting to Records Officer for registration and response			
Noted in Meeting minutes of		File No.	ICR

11. ELECTED MEMBER'S MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE PERSON PRESIDING OR BY DECISION OF THE MEETING

COUNCIL RESOLUTION 0714.113

Moved: Commissioner L Ballard

Seconded: Cr G Ballard

That Council:

Provide public notice to change the start time of the ordinary meeting of Council on 23 August 2016 to start at 1.00pm.

CARRIED 3/0

13. CLOSURE OF MEETING

8:23 pm – Commissioner Yuryevich declared the meeting closed.