



Shire of Wongan-Ballidu
2017/18
Annual Budget

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SHIRE OF WONGAN-BALLIDU
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	2,796,592	2,513,433	2,707,294
Operating grants, subsidies and contributions	15	1,979,732	3,367,654	2,324,395
Fees and charges	14	504,860	543,880	1,014,544
Service charges	11	0	0	0
Interest earnings	2(a)	86,426	109,959	87,599
Other revenue	2(a)	122,300	834,866	64,636
		<u>5,489,910</u>	<u>7,369,792</u>	<u>6,198,468</u>
Expenses				
Employee costs		(2,082,329)	(2,022,290)	(2,308,197)
Materials and contracts		(1,484,429)	(2,041,840)	(1,428,290)
Utility charges		(304,603)	(321,760)	(304,392)
Depreciation on non-current assets	2(a)	(2,573,155)	(2,360,098)	(2,408,839)
Interest expenses	2(a)	(33,470)	(34,513)	(37,113)
Insurance expenses		(246,761)	(220,591)	(254,222)
Other expenditure		(323,874)	(279,109)	(248,094)
		<u>(7,048,621)</u>	<u>(7,280,201)</u>	<u>(6,989,147)</u>
		(1,558,711)	89,591	(790,679)
Non-operating grants, subsidies and contributions	15	1,414,387	1,083,202	1,265,892
Profit on asset disposals	6	0	0	2,000
Loss on asset disposals	6	(165,176)	(122,459)	(60,500)
Loss on revaluation of non current assets		0	0	0
Net result		(309,500)	1,050,334	416,713
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		<u>(309,500)</u>	<u>1,050,334</u>	<u>416,713</u>

SHIRE OF WONGAN-BALLIDU
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue (refer notes 1,2,8,10 to 15)				
Governance		78,350	73,340	24,300
General purpose funding		3,836,594	5,559,158	4,706,525
Law, order, public safety		33,700	33,988	32,300
Health		22,600	147,419	19,200
Education and welfare		4,743	5,406	4,381
Housing		75,306	75,945	75,362
Community amenities		178,680	184,619	174,810
Recreation and culture		78,975	86,442	78,170
Transport		849,357	722,214	768,065
Economic services		41,950	32,528	11,750
Other property and services		289,655	448,733	303,605
		<u>5,489,910</u>	<u>7,369,792</u>	<u>6,198,468</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(420,377)	(284,791)	(249,140)
General purpose funding		(113,582)	(114,205)	(110,782)
Law, order, public safety		(276,130)	(208,944)	(191,581)
Health		(147,535)	(255,014)	(201,133)
Education and welfare		(222,292)	(188,520)	(208,251)
Housing		(176,205)	(175,028)	(214,864)
Community amenities		(444,782)	(374,506)	(442,171)
Recreation and culture		(1,683,973)	(1,797,547)	(1,639,225)
Transport		(2,317,693)	(2,986,152)	(2,556,543)
Economic services		(252,172)	(254,920)	(243,239)
Other property and services		(960,410)	(606,061)	(895,105)
		<u>(7,015,151)</u>	<u>(7,245,688)</u>	<u>(6,952,034)</u>
Finance costs (refer notes 2 & 7)				
Governance		0	0	0
General purpose funding		0	0	0
Law, order, public safety		0	0	0
Health		0	0	0
Education and welfare		0	0	(4,131)
Housing		(6,306)	(8,809)	(9,362)
Community amenities		0	0	0
Recreation and culture		(1,877)	(2,836)	(3,020)
Transport		0	0	0
Economic services		0	0	0
Other property and services		(25,287)	(22,868)	(20,600)
		<u>(33,470)</u>	<u>(34,513)</u>	<u>(37,113)</u>
		(1,558,711)	89,591	(790,679)
Non-operating grants, subsidies and contributions	15	1,414,387	1,083,202	1,265,892
Profit on disposal of assets	6	0	0	2,000
(Loss) on disposal of assets	6	(165,176)	(122,459)	(60,500)
Loss on revaluation of non current assets		0	0	0
		<u>1,249,211</u>	<u>960,743</u>	<u>1,207,392</u>
Net result		(309,500)	1,050,334	416,713
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(309,500)	1,050,334	416,713

**SHIRE OF WONGAN-BALLIDU
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,796,592	2,534,080	2,807,294
Operating grants, subsidies and contributions		1,979,732	3,327,029	2,462,890
Fees and charges		504,860	543,880	1,014,544
Service charges		0	0	0
Interest earnings		86,426	109,959	87,599
Goods and services tax		0	12,727	52,277
Other revenue		122,300	834,866	64,636
		<u>5,489,910</u>	<u>7,362,541</u>	<u>6,489,240</u>
Payments				
Employee costs		(1,972,329)	(1,973,499)	(2,308,197)
Materials and contracts		(1,388,462)	(1,774,792)	(1,428,290)
Utility charges		(304,603)	(321,760)	(304,392)
Interest expenses		(33,470)	(51,388)	(37,113)
Insurance expenses		(246,761)	(220,591)	(254,222)
Goods and services tax		0	0	0
Other expenditure		(323,874)	(279,109)	(248,094)
		<u>(4,269,499)</u>	<u>(4,621,139)</u>	<u>(4,580,308)</u>
Net cash provided by (used in) operating activities	3(a)	<u>1,220,411</u>	<u>2,741,402</u>	<u>1,908,932</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	(1,350,782)	(904,597)	(1,103,088)
Payments for construction of infrastructure	5	(2,981,150)	(1,960,481)	(2,645,478)
Non-operating grants, subsidies and contributions used for the development of assets	15	1,414,387	1,083,202	1,265,892
Proceeds from sale of plant & equipment	6	246,500	222,045	200,000
Net cash provided by (used in) investing activities		<u>(2,671,045)</u>	<u>(1,559,831)</u>	<u>(2,282,674)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(576,800)	(49,467)	(52,699)
Advances to community groups	7	(400,000)		0
Proceeds from self supporting loans	7(a)	323,200	67,258	52,699
Proceeds from new borrowings	7		0	0
Net cash provided by (used in) financing activities		<u>(653,600)</u>	<u>17,791</u>	<u>0</u>
Net increase (decrease) in cash held		(2,104,234)	1,199,362	(373,742)
Cash at beginning of year		<u>4,513,300</u>	<u>3,313,938</u>	<u>3,313,938</u>
Cash and cash equivalents at the end of the year	3	<u><u>2,409,066</u></u>	<u><u>4,513,300</u></u>	<u><u>2,940,196</u></u>

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

SHIRE OF WONGAN-BALLIDU
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	1,524,344	627,833	659,018
		1,524,344	627,833	659,018
Revenue from operating activities (excluding rates)				
Governance		78,350	73,340	24,300
General purpose funding		1,040,002	3,045,725	1,999,231
Law, order, public safety		33,700	33,988	32,300
Health		22,600	147,419	19,200
Education and welfare		4,743	5,406	4,381
Housing		75,306	75,945	75,362
Community amenities		178,680	184,619	174,810
Recreation and culture		78,975	86,442	78,170
Transport		849,357	722,214	770,065
Economic services		41,950	32,528	11,750
Other property and services		289,655	448,733	303,605
		2,693,318	4,856,359	3,493,174
Expenditure from operating activities				
Governance		(450,915)	(296,791)	(250,140)
General purpose funding		(113,582)	(114,205)	(110,782)
Law, order, public safety		(276,130)	(208,944)	(191,581)
Health		(147,535)	(255,014)	(201,133)
Education and welfare		(222,292)	(202,007)	(216,382)
Housing		(182,511)	(183,837)	(224,226)
Community amenities		(444,782)	(374,506)	(442,171)
Recreation and culture		(1,685,850)	(1,800,383)	(1,642,245)
Transport		(2,452,331)	(3,073,034)	(2,611,043)
Economic services		(252,172)	(254,920)	(244,239)
Other property and services		(985,697)	(639,019)	(915,705)
		(7,213,797)	(7,402,660)	(7,049,647)
Operating activities excluded from budget				
(Profit) on asset disposals	6	0	0	(2,000)
Loss on disposal of assets	6	165,176	122,459	60,500
Depreciation on assets	2(a)	2,573,155	2,360,098	2,408,839
Movement in employee benefit provisions (non-current)			0	(786)
Amount attributable to operating activities		(257,804)	564,090	(430,902)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	1,414,387	1,083,202	1,265,892
Purchase land held for resale	5	0	0	0
Purchase property, plant and equipment	5	(1,350,782)	(904,597)	(1,103,088)
Purchase and construction of infrastructure	5	(2,981,150)	(1,960,481)	(2,645,478)
Proceeds from disposal of assets	6	246,500	222,045	200,000
Amount attributable to investing activities		(2,671,045)	(1,559,831)	(2,282,674)
FINANCING ACTIVITIES				
Repayment of borrowings	7	(576,800)	(49,467)	(52,699)
Proceeds from new borrowings	7	400,000	0	0
Proceeds from self supporting loans	7(a)	(323,200)	49,467	52,699
Transfers to cash backed reserves (restricted assets)	9	(381,610)	(383,348)	(313,718)
Transfers from cash backed reserves (restricted assets)	9	1,013,867	390,000	320,000
Amount attributable to financing activities		132,257	6,652	6,282
Budgeted deficiency before general rates		(2,796,592)	(989,089)	(2,707,294)
Estimated amount to be raised from general rates	8	2,796,592	2,513,433	2,707,294
Net current assets at end of financial year - surplus/(deficit)	4	0	1,524,344	0

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

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.

(b) Critical accounting estimates

The preparation of a budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

(c) The local government reporting entity

All funds through which the Shire of Wongan-Ballidu 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 17 to the budget.

(d) 2016/17 actual balances

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

(e) Rounding off figures

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

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Wongan-Ballidu 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.

(g) Superannuation

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

(h) Investments

All investments are valued at cost and interest on those investments is recognised when accrued.

(i) Infrastructure Assets

Infrastructure(eg Roads, drainage, parks and ovals etc) were valued and recorded in the statement of financial position as at 30 June 2016. All infrastructure constructed or acquired during the year is capitalised and depreciated over its useful life.

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Depreciation, Useful Life and Capitalisation 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. Assets are depreciated from the date of acquisition, or in respect of internally constructed assets, from the time the asset is completed and held ready for use. Assets are written off when they fall below the capitalisation threshold in the Asset Register.

Depreciation is recognised on a straight-line basis, using rates which are calculated based on useful life and residual values; these are illustrated below and reviewed each reporting period:

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

ASSET CLASS	ASSET SUB-CLASS	EUL	ERV (%)
Buildings	Ablutions	80	20%
Buildings	Airport Buildings	80	20%
Buildings	Commercial Buildings	80	20%
Buildings	Community Building	80	20%
Buildings	Dwelling	80	20%
Buildings	Historic Buildings	100	20%
Buildings	Improvements	40	20%
Buildings	Other Buildings	80	20%
Buildings	Sporting/Recreation Buildings	80	20%
Buildings	Transportable	25	0%
Drainage	Bubble up pit	70	
Drainage	Culvert	70	
Drainage	Grated pit	70	
Drainage	Gully pit	70	
Drainage	Junction pit	70	
Drainage	Rural Box Culvert	70	
Drainage	Rural Circular Culverts	70	
Drainage	Side entry pit	70	
Drainage	Urban Pipes	70	
Drainage	Urban Pits	70	
Footpaths	Black Asphalt	30	
Footpaths	Brick Paving	30	
Footpaths	Cement Concrete (obsolete)	40	
Footpaths	Insitu Concrete	40	
Parks & Recreation	Amenities	21	
Parks & Recreation	Bins	15	
Parks & Recreation	Dam Areas	50	
Parks & Recreation	Dam lines	56	
Parks & Recreation	Dam Point	41	
Parks & Recreation	Fence	43	
Parks & Recreation	Irrigation	26	
Parks & Recreation	Lighting	20	
Parks & Recreation	Minor Structure Point	18	

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed assets (continued)

ASSET CLASS	ASSET SUB-CLASS	EUL	ERV (%)
Parks & Recreation	Minor Structure Polygon	20	
Parks & Recreation	Park Footpath	20	
Parks & Recreation	Playground Line	46	
Parks & Recreation	Playground Point	17	
Parks & Recreation	Playground Polygon	55	
Parks & Recreation	Public Art	20	
Parks & Recreation	Signs	100	
Parks & Recreation	Softscape	14	
Plant & Equipment	CEO Vehicle	1	70%
Plant & Equipment	Doctor Vehicle	4	40%
Plant & Equipment	Executive Vehicles	2	60%
Plant & Equipment	Heavy Plant	5	40%
Plant & Equipment	Heavy Vehicle	15	40%
Plant & Equipment	Light Plant	2	50%
Plant & Equipment	Light Vehicles	4	30%
Roads	Kerb Mountable	65	
Roads	Kerb Barrier	65	
Roads	Pavement Structure-Concrete-Cement Concrete	55	20%
Roads	Pavement Structure-Structural Asphaltic Concrete-Asphalt (obsolete)	55	20%
Roads	Pavement Structure-Structural Asphaltic Concrete-Double Seal	55	20%
Roads	Pavement Structure-Thin Surfaced Flexible-Double Seal	55	20%
Roads	Pavement Structure-Thin Surfaced Flexible-Primer Seal	55	20%
Roads	Pavement Structure-Thin Surfaced Flexible-Single Seal	55	20%
Roads	Pavement Structure-Unsealed	22	
Roads	Subgrade Structure-Concrete-Cement Concrete	200	100%
Roads	Subgrade Structure-Structural Asphaltic Concrete-Asphalt (obsolete)	200	100%
Roads	Subgrade Structure-Structural Asphaltic Concrete-Double Seal	200	100%
Roads	Subgrade Structure-Thin Surfaced Flexible-Double Seal	200	100%
Roads	Subgrade Structure-Thin Surfaced Flexible-Primer Seal	200	100%

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed assets (continued)

	Subgrade Structure-Thin Surfaced Flexible-Single Seal	200	100%
Roads			
Roads	Subgrade Structure-Unsealed	200	100%
Roads	Surface Structure-Concrete-Cement Concrete	60	
	Surface Structure-Structural Asphaltic Concrete-Asphalt (obsolete)	27	
Roads			
Roads	Surface Structure-Structural Asphaltic Concrete-Double Seal	27	
	Surface Structure-Thin Surfaced Flexible- Double Seal	27	
Roads			
Roads	Surface Structure-Thin Surfaced Flexible- Primer Seal	27	
	Surface Structure-Thin Surfaced Flexible- Single Seal	27	
Roads			
Roads	Surface Structure-Unsealed	10	
Buildings		\$ 5,000	
Furniture and Equipment		\$ 5,000	
Light Vehicles		All	
Heavy Plant		All	
Other Plant & Equipment		\$ 5,000	
Infrastructure - Drainage		\$ 5,000	
Infrastructure - Footpaths		\$ 5,000	
Infrastructure - Other		\$ 5,000	
Infrastructure - Road Seals		\$ 5,000	
Infrastructure - Roads Subgrade		\$ 5,000	
Infrastructure - Roads Unsealed		\$ 5,000	

Capital Expenditure defined, the benefits of which will accrue to future years, is as follows:

- Creates a new asset which will not be consumed by the council within 12 months;
- Significantly lengthens the expected useful life of an existing asset and is not merely expenditure required to maintain the asset in normal efficient working order; and / or
- Significantly increases the earning capacity of an existing asset.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) 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 Council.

(l) Employee Entitlements

The provisions for employee entitlements relates to the amounts expected to be paid for long service leave, annual leave, wages and salaries are calculated as follows;

(m) Wages,Salaries and Annual Leave

the provision for employees' entitlements to wages, salaries and annual leave represents the amount the municipality has a present obligation to pay resulting from employees' services provided to balance date. The provision has been calculated at nominal amounts based on current wage and salary and includes related on-costs

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
2. REVENUES AND EXPENSES			
Net result			
The net result includes:			
Charging as an expense:			
Auditors remuneration			
Audit services	21,500	34,530	20,000
Other services	4,000	12,025	12,500
(a) Depreciation by program			
Governance	76,464	48,561	48,158
General purpose funding	0	0	0
Law, order, public safety	63,619	57,790	3,919
Health	43,311	23,997	35,606
Education and welfare	26,429	40,098	24,027
Housing	7,727	7,016	13,275
Community amenities	29,724	30,708	29,073
Recreation and culture	578,909	525,628	529,741
Transport	1,198,561	1,086,304	1,274,364
Economic services	133,544	121,471	117,112
Other property and services	414,867	418,527	333,564
	<u>2,573,155</u>	<u>2,360,098</u>	<u>2,408,839</u>
Depreciation by asset class			
Land and buildings	477,445	438,467	506,719
Furniture and equipment	26,584	24,137	10,337
Plant and equipment	476,426	479,101	299,048
Motor Vehicles	66,727	39,774	79,322
Roads Infrastructure	1,149,633	1,041,880	1,229,885
Other Infrastructure	376,340	336,740	283,528
	<u>2,573,155</u>	<u>2,360,098</u>	<u>2,408,839</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	33,470	34,513	37,113
Other			
	<u>33,470</u>	<u>34,513</u>	<u>37,113</u>
Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	32,523	57,279	39,717
- Other funds	31,903	24,438	40,382
Other interest revenue (refer note 12)	22,000	28,242	7,500
	<u>86,426</u>	<u>109,959</u>	<u>87,599</u>
Other revenue			
Reimbursements and recoveries	61,100	743,135	34,906
Other	61,200	91,731	29,730
	<u>122,300</u>	<u>834,866</u>	<u>64,636</u>

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

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."

GOVERNANCE

Objective:

The objective of the Governance program is to provide an efficient decision making process for the efficient allocation of scarce resources. Activities to achieve this include administration and operation of facilities and services to members of Council and other costs associated with assisting elected members and ratepayers on matters not concerning specific Shire Services.

GENERAL PURPOSE FUNDING

Objective:

The objective of this program is to generate general purpose funding to deliver a high quality of services to the community. Activities involve the raising of rates, maximisation of general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

The objective of the program is to provide the highest standard of supervision of various local laws and statutory regulations with respect to animal control, fire prevention and emergency services to ensure a safer community.

HEALTH

Objective:

The Shire's health program aims to provide an operational framework for good community health through a high level of supervision of food quality and pest control, provision of maternal and infant health and the provision of a doctor and dentist residence and surgery to the community.

EDUCATION AND WELFARE

Objective:

Provision and support of education for the youth of the community and care of the elderly through the operation of Lovegrove Lodge and maintenance of the Community Health Centre are the objectives of this program.

HOUSING

Objective:

This program aims to provide and maintain a high standard of housing to the community and staff through management and maintenance of various rental residences throughout Wongan Hills.

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective (Continued)

COMMUNITY AMENITIES

Objective:

The objective of this program is to provide and maintain a high quality of sanitation services to the community of the Shire of Wongan-Ballidu through refuse collection services and maintenance of refuse sites and the recycled sewerage scheme. Other objectives include provision of an appropriate town planning scheme allowing for development, maintenance of cemeteries for the community and support of Lan care facilities for the benefit of the district.

RECREATION AND CULTURE

Objective:

The areas of recreation and culture are of the highest importance to the community of the Shire of Wongan-Ballidu and as such Council's objective for this program is to provide, develop and maintain a superior level and quality of recreation facilities and cultural activities. This includes maintenance of civic centres and halls, recreation centres, ovals, parks and gardens, swimming areas, museums and the library facilities.

TRANSPORT

Objective:

Maintenance and development of the Shire's infrastructure and transport services is the objective of this program. Construction and maintenance of streets, roads, bridges and footpaths, cleaning and lighting of streets, depot maintenance and maintenance of aerodromes are all provided to community through this program.

ECONOMIC SERVICES

Objective:

This program aims to regulate and provide tourism and area promotion to generate interest in the Shire and therefore generate tourist dollars for the benefit of the community. This program also provides building control to ensure the towns residences and buildings conform to certain standards, control of noxious weeds and vermin and the provision and maintenance of standpipes. All of these sub-programs aim to provide community satisfaction and well being.

OTHER PROPERTY & SERVICES

Objective:

The objective of this program is to provide private works to the community upon request, maintain Council's plant to ensure its efficient operation and maintenance of government building including the Wongan Hills Community Resource Centre. Support for the Business Enterprise Centre also falls under this program which aims to generate business oppoertunities for the district. the Shire also provides incentives for development within the municipality under this program.

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

NOTES TO THE STATEMENT OF CASH FLOWS

3. 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:

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Cash - unrestricted	404,468	1,876,445	302,972
Cash - restricted	<u>2,004,598</u>	<u>2,636,855</u>	<u>2,637,224</u>
	<u><u>2,409,066</u></u>	<u><u>4,513,300</u></u>	<u><u>2,940,196</u></u>

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

Depot Reserve	6,253	6,161	6,252
Plant Reserve	644,763	657,895	640,472
Loan Repayments Reserve	0	511,228	518,728
Housing Reserve	1,792	1,766	1,810
Community resource Centre Reserve	13,086	12,893	13,083
Land and Building Reserve	0	0	0
Long Service Leave Reserve	79,314	78,142	79,291
Swimming Pool Reserve	134,579	132,590	164,098
Historical Publications Reserve	6,845	6,744	6,843
Industrial and LIA Park Reserve	0	0	0
Medical Facilities and R4R Special Projects Reserv	221,837	408,982	414,982
Waste Management Facilities Reserve	33,812	28,386	33,730
Centenary Celebrations Reserve	0	0	0
Housing JV Stickland Street Reserve	41,716	36,173	31,631
Housing JV Quinlan Street Reserve	33,377	27,958	33,443
Housing JV Patterson Street Reserve	32,843	27,431	32,761
Sporting Co-Location Reserve	754,381	700,506	653,449
	<u>2,004,598</u>	<u>2,636,855</u>	<u>2,630,573</u>

3a. Reconciliation of net cash provided by operating activities to net result

Net result	(309,500)	1,050,334	416,713
Depreciation	2,573,155	2,360,098	2,408,839
(Profit)/loss on sale of asset	165,176	122,459	58,500
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	0	(7,251)	290,772
(Increase)/decrease in inventories	0	(1,691)	
Increase/(decrease) in payables	95,967	264,674	
Increase/(decrease) in employee provisions	110,000	35,981	
Grants/contributions for the development of assets	<u>(1,414,387)</u>	<u>(1,083,202)</u>	<u>(1,265,892)</u>
Net cash from operating activities	<u><u>1,220,411</u></u>	<u><u>2,741,402</u></u>	<u><u>1,908,932</u></u>

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	100,000	100,000	100,000
Bank overdraft at balance date			
Credit card limit	7,500	7,500	7,500
Credit card balance at balance date			
Total amount of credit unused	<u>107,500</u>	<u>107,500</u>	<u>107,500</u>
Loan facilities			
Loan facilities in use at balance date	<u>518,896</u>	<u>695,696</u>	<u>695,696</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>

	Note	2017/18 Budget \$	2016/17 Actual \$
4. NET CURRENT ASSETS			

Composition of estimated net current assets

Current assets

Cash - unrestricted	3	404,468	1,876,443
Cash - restricted reserves	3	2,004,598	2,636,855
Receivables		478,748	479,763
Inventories		<u>11,212</u>	<u>11,212</u>
		2,899,026	5,004,273

Less: current liabilities

Trade and other payables		(489,119)	(331,515)
Short term borrowings		0	0
Long term borrowings		(81,923)	(76,800)
Provisions		<u>(452,779)</u>	<u>(392,779)</u>
		(1,023,821)	(801,094)

Unadjusted net current assets

1,875,205 **4,203,179**

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 *Local Government (Financial Management) Regulation 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	(2,004,598)	(2,636,855)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		(75,786)	(76,801)
Add: Current portion of borrowings		81,923	76,800
Add: Current liabilities not expected to be cleared at end of year		<u>123,256</u>	<u>(41,979)</u>
Adjusted net current assets - surplus/(deficit)		<u><u>0</u></u>	<u><u>1,524,344</u></u>

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

5. ACQUISITION OF ASSETS

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

Asset class	Reporting program										Other property and services	2017/18 Budget total	2016/17 Actual total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>													
Land and buildings	116,444			20,000	36,000	61,400	21,200	166,100	28,000	53,238		502,382	117,543
Furniture and equipment													
Plant and equipment			15,000					10,400	625,000			650,400	527,806
Motor Vehicles	121,000										77,000	198,000	259,248
	237,444	0	15,000	20,000	36,000	61,400	21,200	176,500	653,000	53,238	77,000	1,350,782	904,597
<u>Infrastructure</u>													
Roads Infrastructure									2,954,620			2,954,620	1,957,856
Other Infrastructure							8,000				18,530	26,530	2,625
	0	0	0	0	0	0	8,000	0	2,954,620	0	18,530	2,981,150	1,960,481
<u>Land Held for Resale</u>													
Land held for resale													0
Total acquisitions	237,444	0	15,000	20,000	36,000	61,400	29,200	176,500	3,607,620	53,238	95,530	4,331,932	2,865,078

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net book value	Sale proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Governance	96,538	66,000	0	(30,538)	0	(12,000)	0	(1,000)
Education and welfare		0	0	0	0	(13,487)	0	(4,000)
Transport	315,138	180,500	0	(134,638)	0	(86,882)	2,000	(54,500)
Economic services		0	0	0	0	0	0	(1,000)
Other property and services		0	0	0	0	(10,090)	0	0
	411,676	246,500	0	(165,176)	0	(122,459)	2,000	(60,500)

<u>By Class</u>	Net book value	Sale proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Motor Vehicle	135,475	94,000		(41,475)		(49,971)		(35,500)
Plant and equipment	276,201	152,500		(123,701)		(72,488)	2,000	(25,000)
	411,676	246,500	0	(165,176)	0	(122,459)	2,000	(60,500)

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Other property and services								
145C - Land Purchase and Development	500,000		500,000		0	500,000	8,550	18,936
	500,000	0	500,000	0	0	500,000	8,550	18,936
<u>Self Supporting Loans</u>								
Housing								
142 - Community Association	111,297		34,879	32,872	76,418	111,297	6,306	8,809
Recreation and culture								
149 - Wongan Hills Bowling Club	35,612		13,597	9,522	22,015	35,612	1,877	2,836
150 - Wongan Hills Sports Council								
Other property and services								
143 - Land Purchase and Development								
147 - Construction of Aged Complex	48,787		7,570	7,073	41,217	48,787	3,243	3,932
NEW - Construction of Aged Complex		400,000	20,754		379,246	0	13,494	
	195,696	400,000	76,800	49,467	518,896	195,696	24,920	15,577
	695,696	400,000	576,800	49,467	518,896	695,696	33,470	34,513

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2017/18

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget \$	Total interest & charges \$	Amount used budget \$	Balance unspent \$
SS-Construction of Aged Complex*	Treasury		15	3.44	400,000	113,716	400,000	0
					<u>400,000</u>	<u>113,716</u>	<u>400,000</u>	<u>0</u>

*Self Supporting Loan

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

(d) Overdraft

The Shire has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with the ANZ Bank does exist. It is not anticipated that this facility will be required to be utilised during 2017/18.

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
Differential general rate or general rate								
Gross Rental Values								
General Rates GRV - Wongan Hills	0.094574	454	5,825,552	550,946	2,500	0	553,446	502,018
General Rates GRV - Ballidu & Cadoux	0.094574	68	449,824	42,542	0	0	42,542	37,325
Unimproved Value								
General Rates UV - Rural	0.011608	272	186,503,000	2,164,927	0	0	2,164,927	1,930,056
General Rates UV - Mining	0.011608	0	0	0	0	0	0	377
Sub-Totals		794	192,778,376	2,758,414	2,500	0	2,760,914	2,469,776
Minimum payment								
Minimum \$								
Gross Rental Value								
General Rates GRV - Wongan Hills	622	54	134,945	33,600	0	0	33,600	36,850
General Rates GRV - Ballidu & Cadoux	325	22	11,690	7,143	0	0	7,143	8,826
Unimproved Value								
General Rates UV - Rural	325	13	156,300	4,221	0	0	4,221	3,782
General Rates UV - Mining	325	16	73,941	5,195	0	0	5,195	5,043
Sub-Totals		105	376,876	50,158	0	0	50,158	54,501
		899	193,155,252	2,808,572	2,500	0	2,811,072	2,524,277
Discounts/concessions (Refer note 13)							(32,480)	(28,147)
Ex-Gratia Rates							18,000	17,303
Total amount raised from general rates							2,796,592	2,513,433
Specified area rates (Refer note 10)							0	0
Total rates							2,796,592	2,513,433

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION

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

The general rates detailed above for the 2017/18 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

9. CASH BACKED RESERVES

	2017/18 Budget Opening balance \$	2017/18 Budget Transfer to \$	2017/18 Budget Transfer (from) \$	2017/18 Budget Closing balance \$	2016/17 Actual Opening balance \$	2016/17 Actual Transfer to \$	2016/17 Actual Transfer (from) \$	2016/17 Actual Closing balance \$	2016/17 Budget Opening balance \$	2016/17 Budget Transfer to \$	2016/17 Budget Transfer (from) \$	2016/17 Budget Closing balance \$
Depot Reserve	6,161	92		6,253	6,027	134		6,161	6,161	91		6,252
Plant Reserve	657,895	233,868	(247,000)	644,763	570,994	286,901	(200,000)	657,895	657,895	232,577	(250,000)	640,472
Loan Repayments Reserve	511,228	639	(511,867)	0	500,121	11,107		511,228	511,228	7,500		518,728
Housing Reserve	1,766	26		1,792	1,728	38		1,766	1,766	44		1,810
Community resource Centre Res	12,893	193		13,086	12,613	280		12,893	12,893	190		13,083
Land and Building Reserve	0			0	0			0	0	0		0
Long Service Leave Reserve	78,142	1,172		79,314	76,444	1,698		78,142	78,142	1,149		79,291
Swimming Pool Reserve	132,590	1,989		134,579	100,274	32,316		132,590	132,590	31,508		164,098
Historical Publications Reserve	6,744	101		6,845	6,597	147		6,744	6,744	99		6,843
Industrial and LIA Park Reserve	0			0	0			0	0			0
Medical Facilities and R4R Speci	408,982	42,855	(230,000)	221,837	400,097	8,885		408,982	408,982	6,000		414,982
Waste Management Facilities Re	28,386	5,426		33,812	22,863	5,523		28,386	28,386	5,344		33,730
Centenary Celebrations Reserv	0			0	0			0	0	0		0
Housing JV Stickland Street Res	36,173	5,543		41,716	30,481	5,692		36,173	36,173	5,458	(10,000)	31,631
Housing JV Quinlan Street Reser	27,958	5,419		33,377	32,257	5,701	(10,000)	27,958	27,958	5,485		33,443
Housing JV Patterson Street Res	27,431	5,412		32,843	21,929	5,502		27,431	27,431	5,330		32,761
Sporting Co-Location Reserve	700,506	78,875	(25,000)	754,381	861,082	19,424	(180,000)	700,506	700,506	12,943	(60,000)	653,449
	0			0				0				0
	0			0				0				0
	0			0				0				0
	<u>2,636,855</u>	<u>381,610</u>	<u>(1,013,867)</u>	<u>2,004,598</u>	<u>2,643,507</u>	<u>383,348</u>	<u>(390,000)</u>	<u>2,636,855</u>	<u>2,636,855</u>	<u>313,718</u>	<u>(320,000)</u>	<u>2,630,573</u>

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

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:

Reserve name	Anticipated date of use	Purpose of the reserve
Depot Reserve		- To be used To fund capital improvements and maintenance works at the Shire of Wongan-Ballidu depot.
Plant Reserve		- To be used for the purchase of major plant.
Loan Repayments Reserve		- To be used to fund loan repayments for land and housing development in the Shields Crescent and Danubin Rise areas.
Housing Reserve		- To be used for the deveopment of housing within the Shire. - To be used to transfer funds from the Community Resource Centre operations for the future purchase of capital, furniture and equipment.
Community resource Centre Reserve		
Land and Building Reserve		- To be used for purchase of land and the construction and maintenance of Council's assets.
Long Service Leave Reserve		- To be used for Council's current and non-current long service leave liability.
Swimming Pool Reserve		- To be used to fund capital and maintenance works at the Wongan Hills Memorial Swimming Pool.
Historical Publications Reserve		- To be used to fund historical publications and projects of the Shire. - To be used to funds the development and operating costs of Wongan Hills Industrial and LIA Park. To be used as the facility to record all of the project costs and revenues with the balance after completion of the project to be transferred to the Municipal Fund.
Industrial and LIA Park Reserve		- To be used to fund the refurbishment of a multi-purpose medical facility in Wongan Hills to house the doctor, dentist and other medical services and to fund projects identified for the Royalties for Regions programme.
Medical Facilities and R4R Special Projects Reserve		
Waste Management Facilities Reserve		- To be used to fund the future waste management facility needs of the Shire. - To be used to fund community groups and Council eventsto commemorate the Centenary and other historic activities as determined by the Shire of Wongan-Ballidu.
Centenary Celebrations Reserve		
Housing JV Stickland Street Reserve		- To be used to fund the capital and operating costs of the Housing joint venture in Stickland Street.
Housing JV Quinlan Street Reserve		- To be used to fund the capital and operating costs of the Housing joint venture in Quinlan Street.
Housing JV Patterson Street Reserve		- To be used to fund the capital and operating costs of the Housing joint venture in Patterson Street.
Sporting Co-Location Reserve		- To be used to fund the capital improvements associated with the co-location of sporting facilities within Wongan Hills.

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

10. SPECIFIED AREA RATE

There are no specified area rates in 2017/18 financial year.

11. SERVICE CHARGES

There are no Service Charges in the 2017/18 financial year.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

An interest charge of 11% will be charged on all rate payments which are late. It is estimated this will generate rate income of \$15,000. Three separate option plans will be available to ratepayers for payment.

Option One - Full Payment including discount

The full amount of rates and charges including arrears is to be paid on or before 21 days after the date of service appearing on the rates notice. A discount of 2% applies for this option.

Option Two - Full Payment

The full amount of rates and charges including arrears is to be paid on or before 35 days after the date of service appearing on the rates notice.

Option Three - Four Instalments

The first installment is to be received on or before 35 days after the date of service appearing on the rate notice and including all arrears and one quarter of current rates and service charges.

The second, third and fourth installment payments are to be made 95, 155 and 215 days respectively after the date of service thereafter. The cost of the installment plan will comprise of simple interest of 5.5% pa calculated from the date the first installment is due together with an administration fee of \$11.00 for each installment notice (e.g. \$33.00 of Option Three).

	2017/18 Budget	2016/17 Actual
	\$	\$
Instalment plan admin charge revenue	6,000	7,555
Instalment plan interest earned	7,000	12,273
Unpaid rates interest earned	15,000	15,969
	28,000	35,797

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which discount is granted
Early Payment Discount		32,480	28,147	Payment must be received at the Shire office on or before the due date
		<u>32,480</u>	<u>28,147</u>	

SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$
14. FEES & CHARGES REVENUE		
Governance	5,350	5,147
General purpose funding	7,500	9,349
Law, order, public safety	6,600	14,335
Health	19,000	26,529
Education and welfare	1,500	1,666
Housing	65,500	64,558
Community amenities	178,680	182,811
Recreation and culture	32,600	34,715
Transport	32,000	34,402
Economic services	41,800	26,159
Other property and services	114,330	144,210
	<u>504,860</u>	<u>543,880</u>
15. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	0	0
General purpose funding	957,000	2,937,438
Law, order, public safety	27,100	19,653
Community amenities	0	1,809
Recreation and culture	32,000	38,818
Transport	817,357	185,727
Economic services	0	0
Other property and services	146,275	184,209
	<u>1,979,732</u>	<u>3,367,654</u>
Non-operating grants, subsidies and contributions		
Transport	1,414,387	1,083,202
	<u>1,414,387</u>	<u>1,083,202</u>

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

	2017/18 Budget \$	2016/17 Actual \$
16. ELECTED MEMBERS REMUNERATION		
The following fees, expenses and allowances were paid to council members and President.		
Meeting fees	10,710	8,112
President's allowance	1,000	1,000
Deputy President's allowance	250	250
Travelling expenses	2,534	1,561
Telecommunications allowance	7,000	6,250
	<u>21,494</u>	<u>17,173</u>

17. 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-17 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-18 \$
Housing (Tenancy Bonds)	5,868	500	(500)	5,868
Department of Transport	84,591	280,000	(341,250)	23,341
Bushfire Brigades	13,252	1,250	(5,000)	9,502
CRC Bonds	16,988	500	(16,988)	500
	<u>120,699</u>	<u>282,250</u>	<u>(363,738)</u>	<u>39,211</u>

**SHIRE OF WONGAN-BALLIDU
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

18. MAJOR LAND TRANSACTIONS

It is not anticipated there will be any major land transactions or any major trading undertakings will occur in 2017/18.

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

20. INTERESTS IN JOINT ARRANGEMENTS

	% Shire	% Others
Stickland Street Units	11	89
Quinlan Street Units	9	91
Patterson Street Units	12	88

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A: Cnr Quinlan Street and Elphin Crescent, Wongan Hills WA 6603
T: 08 9671 1011
E: Shire@wongan.wa.gov.au
W: www.wongan.wa.gov.au