



SPECIAL MEETING OF COUNCIL

MINUTES

31 July 2017

These minutes were confirmed by Council as a true and correct record of proceedings by the Ordinary Council Meeting held on/...../.....

Presiding Member:.....**Date:**.....

Disclaimer

The purpose of this Council Meeting is to discuss and, where possible, make resolutions about items appearing on the agenda.

Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (Section 5.25(e)) establish procedures for revocation or revision of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person.

The Shire of Brookton expressly disclaims liability for any loss or damage suffered by any person as a result or relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council Meeting.

Shire of Brookton
Special Meeting of Council held 31 July 2017
with a scheduled commencement at 7.00 pm

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1.07.17 **DECLARATION OF OPENING/ATTENDANCE**

Attendance

The Presiding Member opened the meeting at 7.00pm and welcomed Councillors and Staff.

Elected Members (Voting)

Cr KL Crute	Shire President (Presiding Member)
Cr NC Walker	Deputy Shire President
Cr KH Mills	
Cr TM Eva	
Cr L Allington	
Cr RT Fancote	

Staff (Non Voting)

Ian D'Arcy	Chief Executive Officer
Vicki Morris	Deputy Chief Executive Officer
Courtney Fulwood	Executive Officer

Public

Apologies

Cr KT Wilkinson

2.07.17 ANNOUNCEMENT OF VISITORS

Nil

3.07.17 PUBLIC QUESTION TIME

Nil

4.07.17 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil

5.07.17 DISCLOSURE OF INTERESTS

Members and Officers to declare Financial, Proximity or Impartiality Interests & submit forms to the Chief Executive Officer at the commencement of the meeting and also prior to the item.

Disclosure of Financial & Proximity Interests

- a. Members must disclose the nature of their interest in matters to be considered at the meeting. (Sections 5.60B and 5.65 of the *Local Government Act 1995*).
- b. Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting. (Sections 5.70 and 5.71 of the *Local Government Act 1995*).

Disclosure of Interest Affecting Impartiality

- a. Members and staff must disclose their interest in matters to be considered at the meeting in respect of which the member or employee has given or will give advice.

Financial, Proximity and Impartiality Interests

Item no.	Members/Officers	Type of Interest	Nature of Interest
Nil			

6.07.17 FINANCE & ADMINISTRATION REPORT

The item below was considered at the Special Meeting of Council held 27 July 2017 where the Council resolved to lay this Item on the table pursuant to Standing Orders 11.6, and pending clarification of the capital income received from Baptistcare for Kalkarni Aged Care facility during 2016/17 financial year, to be transferred into the Health and Aged Care Reserve in the draft 2017/18 Budget. This matter is now being reconsidered by Council with clarification being presented.

6.07.17.01 ADOPTION OF 2017-2018 BUDGET

File No:	N/A
Date of Meeting:	31/07/2017
Location/Address:	N/A
Name of Applicant:	Shire of Brookton
Name of Owner:	N/A
Author/s:	Vicki Morris – Deputy CEO
Authorising Officer:	Ian D’Arcy - CEO
Declaration of Interest:	None
Voting Requirements:	Absolute Majority
Previous Report:	27/072017

Summary of Item:

This report outlines the annual report budget process leading to Councils adoption and striking for the rates and charges for the 2017-2018 financial year and other consequential matters arising from the Budget.

Description of Proposal:

Council is required to prepare and adopt, in the manner and form prescribed, an annual budget no later than 31 August each year, in accordance with Section 6.2 of the *Local Government Act 1995*.

The 2017-2018 Annual Budget has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards.

Background:

The budget for the 2017-2018 Year continues to support service delivery for the Shire but also allows the Shire to plan and consolidate a number of key issues. There is a need in the 2017-2018 Budget to deliver on a number of key strategic reviews (as contained in the Integrated Planning Framework) and the development of a new sustainable house project and so on. At this stage the Shire has made budget allowances for these reviews to take place in this financial year that should have technically been accounted for in the 2016-2017 financial year. The reviews will also allow the Shire to plan for the future in a more systematic and fiscally responsible manner.

However, the 2017-2018 Annual Budget has also identified a number of key financial activities that require review. The Long Term Financial Plan (LTFP) requires review as the proposed rate increase has been set at 5% and not 7% as in the LFP. The review of the general ledger accounts also needs to occur as some of these have been created obsolete but an overall review of the accounts and the accounting process used at the Shire of Brookton requires review in the 2017-2018 financial year.

The main features of the 2017-2018 budget are:

- An increase in the revenue raised from rates of 5%. The proposed increase still enables the Shire to carry out its direct services to the community while still enabling the Shire to transfer some funds to reserves.
- A 4% increase in Sewerage charges. The Shire is aware that several State Government fees and charges have substantially increased (due to a State budget deficit) and it has been recognised that further imposts of significant fee increases will add to further financial stress for a number of Shire residents who are currently on the Shire sewerage scheme.
- A review of Fees and Charges has shown some disparity between the fees and charges. These have been reviewed and where the fees are Council controlled, the general fees increase has been about 6% overall. However, some fees and charges have remained the same or been reduced where it has been identified that the increase could potentially reduce existing number of participants or where it has been identified that the fee or charge was incorrectly applied.
- A capital works program for the 2017-2018 year has been reduced bearing in mind that in the 2016-2017 financial year, capital expenses for plant purchases was expended with the purchase of a new grader and a new CEO vehicle. The DCEO and Principal Works Supervisor vehicles and some plant replacement was deferred in the 2016-2017 years due to the policy review. It is anticipated that this plant will be replaced in the 2017-2018 financial year.
- The Reserves have also been reviewed and it is anticipated that the new sustainable house project will continue to progress throughout 2017-2018 with the funds for this coming from the Housing Reserve. The Housing Development plan will be further reviewed as part of the Councils Strategic Community Plan review. Other reserve funds have been increased in line with the principles of the LTFP.
- Overall the budget for the 2017-2018 financial year is reasonable and still provides for the essential services as required by a LG.

Following the review of the SCP, Council will be able to better understand the community aspirations and views and will be able to plan for the next two to four years.

Consultation:

Consultation has taken place with all relevant staff members and elected members have been part of two budget and finance workshops sessions (May 2017 and July 2017).

Statutory Environment:

All local governments are required to adopt an annual budget in accordance with Part 6, Division 2, of the *Local Government Act 1995* (The Act), Part 3 of the *Local Government (Financial Management) Regulations 1996*, Australian Accounting Standards (AASB) and the Australian Accounting Standards Board Interpretations (AASBI). In relation to budgeting, section 6.2 (1) of the Act states:

During the period from 1 June in a financial year to 31 August in the next financial year, or such extended time as the Minister allows, each local government is to prepare and adopt (absolute majority required), in the form and manner prescribed, a budget for its municipal fund for the financial years ending on the 30 June next following that 31 August.

The Department of Local Government has prepared the WA Local Government Accounting Manual. Part 4 of the manual covers the Budget process.

Council Policy 4.1: Significant Accounting Policies – “Where practical the Budget should be completed and adopted prior to 31 July and, if not practical, by 31 August in accordance with the provisions of the *Local Government Act 1995*”.

Financial. Implication are detailed in the 2017-2018 Annual Budget, as a separate attachment to this report.

The risk of not adopting the 2017-2018 Annual Budget will mean that the Shire is non-compliance with the *Local Government Act* 1995 and the Australian Accounting Standards.

Community & Strategic Objectives:

The Strategic Community Plan - Strategy 5.3.4 – *Develop, implement and review Integrated Planning Framework*

Corporate Business Plan (2015-2019).

The annual budget process is a requirement of the *Local Government Act 1995* and all local governments are required to prepare an annual budget.

It is recommended that the Council, in accordance with the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopt the 2017-2018 Budget as presented in separate attachments to this report.

That Council:

1. **General Rate**
In accordance with Section 6.33 of the *Local Government Act* 1995, imposes a rate in the dollar for the areas of the Shire valued on Gross Rental Values of 10.9977 cents in the dollar (\$1.00) and Unimproved Values of 1.0495 cents in the dollar (\$1.00).
2. **General Minimum Rate**
In accordance with Section 6.35(1) of the Local Government Act 1995 set a general minimum rates of \$789.00 for the 2017-2018 financial year for Gross Rental Value properties and a general minimum rate of \$1351.00 for the 2017-2018 financial year for Unimproved Value properties.
3. **Due date for Payment of Rates**
In accordance with section 6.45 of the *Local Government Act* 1995 and Regulations 64 (2) of the *Local Government (Financial Management) Regulations* 1996, set the following due dates for the payment of rates in full by installments:

Full payment or 1 st instalment due date	22 September 2017
2 nd half instalment due date	12 January 2018

2 nd quarterly instalment due date	17 November 2017
3 rd quarterly instalment due date	12 January 2018
4 th & FINAL quarterly instalment due date	9 March 2018

4. Interest on Rate Instalments
In accordance with section 6.45 of the Local Government Act 1995 and Regulation 68 of the Local Government (Financial Management) Regulations 1996, adopt an interest rate of 5.5% where the owner has elected to pay rates through an instalment option.
5. Administration Charge on Instalments
In accordance with section 6.45 of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, adopt an instalment administration charge where the owner has elected to pay rates through an instalment option of \$10.00 for each instalment after the initial instalment is paid.
6. Interest on Overdue Rates
Adopt an interest rate of 11% for rates and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.
7. Rate Concessions
Provides the following concession in relation to the adopted 2017-2018 Annual budget for rates:
That a rate concession be granted to property owners where a contiguous property crosses a shire boundary, resulting in a portion of that property being assessed at a calculated rate. The concession will be calculated by deducting the amount that would otherwise be payable on the relevant property if it were continuously rated by the relevant neighbouring shire from the amount that has been assessed and or paid in the current year with council.
That upon written request, a rate concession may be granted to Incorporated Not for Profit Organization's that own or have vested a rateable property within the Shire of Brookton. Such requests must be considered by Council at an Ordinary meeting of Council.
8. Refuse Site Charges
In accordance with sections 6.32, 6.34 and 6.35 of the Local Government Act 1995 impose the following General and Minimum rates in relation to refuse charges:
Refuse Site Rate – Unimproved Values - 0.0001 cents in the dollar – Minimum rate = \$56.00
Refuse Site Rate – Gross Rental Values - 0.0002 cents in the dollar – Minimum rate = \$56.00
9. Rubbish Charges
In accordance with section 6.16 and 6.17 of the Local Government Act 1995 impose the following fees and charges in relation to domestic and commercial rubbish collection:
 - Residential – once per week single 240L bin pick up including recycling = \$317.00
 - Commercial – once per week single 240L bin pick up = \$317.00
 - Each additional bin pick up once per week = \$317.00
 - Commercial Cardboard recycling = \$100.00 (+ GST)

10. Councillor Remuneration
- | | |
|----------------------------|----------------------|
| Councillor Meeting Fees | \$200.00 |
| Committee Meeting Fees | \$100.00 |
| Presidents Meeting Fees | \$400.00 per meeting |
| Presidents Allowance | \$1,500.00 |
| Deputy President Allowance | \$375.00 |
- External Committees - \$50 per meeting (Travel only from within the Shire boundary the meeting at the rate determined by the Salaries and Allowances Tribunal) – 0.76 cents km
11. Imposition of Fees and Charges for the 2017-2018 Annual Budget
- A local government may impose and recover a fee or charge for any good and services it provides or proposed to provide, other than a service for where a service charge is imposed (Section 6.16 to 6.19 of the Local Government Act 1995). The Fees and Charges schedule is attached.
12. Sewerage Charges
- In accordance with the Public Health Act 2016 & Health (Miscellaneous Provisions) Act 1911 sections 40 and 41, adopt the following sewerage charges to be imposed on all properties in the Brookton Town Site that are capable of being connected to the sewerage scheme:
- Sewerage residential – 6.0657 cents in the dollar, minimum \$475.00 per property
 - Sewerage Commercial – 11.3060 cents in the dollar, minimum \$978.00 per property
 - Sewerage Vacant - \$314.00 per property
 - Sewerage Non-rateable (Category 2) = \$1513.00 (minimum) per property
 - Sewerage Non-rateable (Category 4) = \$520.00 (minimum) per property
 - Sewerage Non-rateable (Category 5) = \$770.00 (minimum) per property
 - Sewerage Non-rateable (Category 6) = \$ 114.00 (minimum) per property
13. Adoption of Material Variance Level for Reporting
- Adopt the value of +/- \$10,000 or 10% whichever is the greater as the minimum amount for reporting material variances for the 2017-2018 financial year.
14. Adoption of the Budget 2017-2018
- In accordance with the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, adopt the 2017-2018 Budget as presented in the attachment.

Attachments

6.07.17.01 (a) Budget

6.07.17.01 (b) Fees and Charges

SCM - 1

COUNCIL RESOLUTION

MOVED CR EVA SECONDED CR WALKER

That Council, in consideration of Standing Order 11.6, 'lift' Item 6.07.17.01 from the table for further discussion by Council.

CARRIED BY SIMPLE MAJORITY VOTE 6-0

SCM - 2

COUNCIL RESOLUTION

MOVED CR WALKER SECONDED CR FANCOTE

That Council suspend standing orders to facilitate discussion.

CARRIED BY SIMPLE MAJORITY VOTE 6-0

SCM - 3

COUNCIL RESOLUTION

MOVED CR WALKER SECONDED CR MILLS

That Council resume standing orders.

CARRIED BY SIMPLE MAJORITY VOTE 6-0

SCM - 4

COUNCIL RESOLUTION

MOVED CR ALLINGTON SECONDED CR EVA

That Council:

- 1. General Rate**
In accordance with Section 6.33 of the Local Government Act 1995, imposes a rate in the dollar for the areas of the Shire valued on Gross Rental Values of 10.9977 cents in the dollar (\$1.00) and Unimproved Values of 1.0495 cents in the dollar (\$1.00).
- 2. General Minimum Rate**
In accordance with Section 6.35(1) of the Local Government Act 1995 set a general minimum rates of \$789.00 for the 2017-2018 financial year for Gross Rental Value properties and a general minimum rate of \$1351.00 for the 2017-2018 financial year for Unimproved Value properties.
- 3. Due date for Payment of Rates**
In accordance with section 6.45 of the Local Government Act 1995 and Regulations 64 (2) of the Local Government (Financial Management) Regulations 1996, set the following due dates for the payment of rates in full by installments:

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<i>3rd quarterly instalment due date</i>	<i>12 January 2018</i>

4. Interest on Rate Instalments

In accordance with section 6.45 of the Local Government Act 1995 and Regulation 68 of the Local Government (Financial Management) Regulations 1996, adopt an interest rate of 5.5% where the owner has elected to pay rates through an instalment option.

5. Administration Charge on Instalments

In accordance with section 6.45 of the Local Government Act 1995 and Regulation 67 of the Local Government (Financial Management) Regulations 1996, adopt an instalment administration charge where the owner has elected to pay rates through an instalment option of \$10.00 for each instalment after the initial instalment is paid.

6. Interest on Overdue Rates

Adopt an interest rate of 11% for rates and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

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Provides the following concession in relation to the adopted 2017-2018 Annual budget for rates:

That a rate concession be granted to property owners where a contiguous property crosses a shire boundary, resulting in a portion of that property being assessed at a calculated rate. The concession will be calculated by deducting the amount that would otherwise be payable on the relevant property if it were continuously rated by the relevant neighbouring shire from the amount that has been assessed and or paid in the current year with council.

That upon written request, a rate concession may be granted to Incorporated Not for Profit Organization's that own or have vested a rateable property within the Shire of Brookton. Such requests must be considered by Council at an Ordinary meeting of Council.

8. Refuse Site Charges

In accordance with sections 6.32, 6.34 and 6.35 of the Local Government Act 1995 impose the following General and Minimum rates in relation to refuse charges:

Refuse Site Rate – Unimproved Values - 0.0001 cents in the dollar – Minimum rate = \$56.00

Refuse Site Rate – Gross Rental Values - 0.0002 cents in the dollar – Minimum rate = \$56.00

9. Rubbish Charges

In accordance with section 6.16 and 6.17 of the Local Government Act 1995 impose the following fees and charges in relation to domestic and commercial rubbish collection:

- Residential – once per week single 240L bin pick up including recycling = \$317.00*
- Commercial – once per week single 240L bin pick up = \$317.00*
- Each additional bin pick up once per week = \$317.00*
- Commercial Cardboard recycling = \$100.00 (+ GST)*

10. Councillor Remuneration

Councillor Meeting Fees \$200.00

Committee Meeting Fees \$100.00

Presidents Meeting Fees **\$400.00 per meeting**
Presidents Allowance **\$1,500.00**
Deputy President Allowance **\$375.00**
External Committees - \$50 per meeting (Travel only from within the Shire boundary the meeting at the rate determined by the Salaries and Allowances Tribunal) – 0.76 cents km

- 11. *Imposition of Fees and Charges for the 2017-2018 Annual Budget***
A local government may impose and recover a fee or charge for any good and services it provides or proposed to provide, other than a service for where a service charge is imposed (Section 6.16 to 6.19 of the Local Government Act 1995). The Fees and Charges schedule is attached.

- 12. *Sewerage Charges***
In accordance with the Public Health Act 2016 & Health (Miscellaneous Provisions) Act 1911 sections 40 and 41, adopt the following sewerage charges to be imposed on all properties in the Brookton Town Site that are capable of being connected to the sewerage scheme:
 - *Sewerage residential – 6.0657 cents in the dollar, minimum \$475.00 per property*
 - *Sewerage Commercial – 11.3060 cents in the dollar, minimum \$978.00 per property*
 - *Sewerage Vacant - \$314.00 per property*
 - *Sewerage Non-rateable (Category 2) = \$1513.00 (minimum) per property*
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 - *Sewerage Non-rateable (Category 5) = \$770.00 (minimum) per property*
 - *Sewerage Non-rateable (Category 6) = \$ 114.00 (minimum) per property*

- 13. *Adoption of Material Variance Level for Reporting***
Adopt the value of +/- \$10,000 or 10% whichever is the greater as the minimum amount for reporting material variances for the 2017-2018 financial year.

- 14. *Adoption of the Budget 2017-2018***
In accordance with the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, adopt the 2017-2018 Budget as presented in the attachment.

CARRIED BY ABSOLUTE MAJORITY VOTE 6-0

7.07.17	CLOSURE OF MEETING
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There being no further business this meeting was closed at 7.30pm.

SHIRE OF BROOKTON
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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SHIRE OF BROOKTON
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	2,037,402	1,919,143	1,917,236
Operating grants, subsidies and contributions	15	3,571,354	4,306,754	3,812,834
Fees and charges	14	1,543,835	1,797,137	1,499,148
Service charges	11	0	0	0
Interest earnings	2(a)	195,746	176,018	199,619
Other revenue	2(a)	117,169	160,066	309,101
		<u>7,465,506</u>	<u>8,359,118</u>	<u>7,737,938</u>
Expenses				
Employee costs		(1,517,122)	(1,190,912)	(1,184,512)
Materials and contracts		(4,929,976)	(4,682,563)	(4,968,683)
Utility charges		(149,894)	(131,810)	(158,895)
Depreciation on non-current assets	2(a)	(1,936,295)	(2,262,893)	(4,023,244)
Interest expenses	2(a)	(113,800)	(120,798)	(122,249)
Insurance expenses		(180,181)	(198,062)	(213,229)
Other expenditure		(25,629)	(136,326)	(14,202)
		<u>(8,852,897)</u>	<u>(8,723,364)</u>	<u>(10,685,014)</u>
		(1,387,391)	(364,246)	(2,947,076)
Non-operating grants, subsidies and contributions	15	487,432	941,683	1,071,854
Profit on asset disposals	6	0	21,598	30,534
Loss on asset disposals	6	(12,817)	(54,073)	(21,285)
Loss on revaluation of non current assets		0	0	0
Net result		<u>(912,776)</u>	<u>544,962</u>	<u>(1,865,973)</u>
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>(912,776)</u></u>	<u><u>544,962</u></u>	<u><u>(1,865,973)</u></u>

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

SHIRE OF BROOKTON
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		18,190	17,531	36,661
General purpose funding		2,652,676	3,497,006	3,035,572
Law, order, public safety		37,730	29,296	34,763
Health		2,200	1,074	2,509
Education and welfare		4,058,507	4,069,702	3,719,654
Housing		92,300	107,238	82,562
Community amenities		349,954	365,505	426,922
Recreation and culture		79,992	78,661	96,790
Transport		85,417	87,715	92,614
Economic services		54,440	68,218	57,550
Other property and services		34,100	58,769	165,475
		<u>7,465,506</u>	<u>8,380,715</u>	<u>7,751,072</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(766,366)	(631,163)	(676,884)
General purpose funding		(226,657)	(195,941)	(199,250)
Law, order, public safety		(117,754)	(161,571)	(218,386)
Health		(54,452)	(47,470)	(51,035)
Education and welfare		(3,726,380)	(4,004,449)	(3,850,981)
Housing		(166,788)	(114,488)	(116,769)
Community amenities		(434,249)	(371,564)	(613,362)
Recreation and culture		(835,240)	(736,559)	(755,744)
Transport		(2,119,467)	(2,167,930)	(3,870,659)
Economic services		(179,293)	(126,297)	(158,894)
Other property and services		(112,451)	(66,731)	(72,341)
		<u>(8,739,097)</u>	<u>(8,624,163)</u>	<u>(10,584,305)</u>
Finance costs (refer notes 2 & 7)				
Governance		(3,938)	(4,125)	(3,838)
General purpose funding		(31,132)	(33,552)	(30,823)
Law, order, public safety		0	0	0
Health		0	0	0
Education and welfare		(5,452)	(5,744)	(5,858)
Housing		(8,996)	(9,477)	(9,666)
Community amenities		(3,817)	(4,021)	(4,101)
Recreation and culture		(51,468)	(54,401)	(49,891)
Transport		0	0	0
Economic services		0	0	0
Other property and services		(8,996)	(9,477)	(9,666)
		<u>(113,799)</u>	<u>(120,797)</u>	<u>(113,843)</u>
		<u>(1,387,390)</u>	<u>(364,245)</u>	<u>(2,947,076)</u>
Non-operating grants, subsidies and contributions	15	487,432	941,683	1,071,854
Profit on disposal of assets	6	0	21,598	30,534
(Loss) on disposal of assets	6	(12,817)	(54,073)	(21,285)
Loss on revaluation of non current assets		0	0	0
		<u>474,615</u>	<u>909,208</u>	<u>1,081,103</u>
Net result		(912,775)	544,963	(1,865,973)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		<u>(912,775)</u>	<u>544,963</u>	<u>(1,865,973)</u>

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

**SHIRE OF BROOKTON
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		2,037,402	1,889,578	1,917,236
Operating grants, subsidies and contributions		3,571,354	4,157,289	3,812,835
Fees and charges		1,543,835	1,797,137	1,499,148
Service charges		0	0	
Interest earnings		195,746	176,018	199,619
Goods and services tax		0	0	
Other revenue		117,169	160,066	309,101
		<u>7,465,506</u>	<u>8,180,088</u>	<u>7,737,939</u>
Payments				
Employee costs		(1,517,122)	(1,219,443)	(1,184,512)
Materials and contracts		(4,929,976)	(2,467,260)	(4,823,687)
Utility charges		(149,894)	(131,810)	(158,895)
Interest expenses		(113,800)	(122,549)	(122,249)
Insurance expenses		(180,181)	(198,062)	(213,229)
Goods and services tax		0	0	
Other expenditure		(25,629)	(136,326)	(14,202)
		<u>(6,916,602)</u>	<u>(4,275,450)</u>	<u>(6,516,774)</u>
Net cash provided by (used in) operating activities	3(b)	<u>548,904</u>	<u>3,904,638</u>	<u>1,221,165</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	(955,500)	(676,676)	(2,045,343)
Payments for construction of infrastructure	5	(1,043,414)	(1,337,202)	(1,344,280)
Non-operating grants, subsidies and contributions used for the development of assets		487,432	941,683	1,071,854
Proceeds from sale of plant & equipment	6	48,978	210,436	264,000
Net cash provided by (used in) investing activities		<u>(1,462,504)</u>	<u>(861,759)</u>	<u>(2,053,769)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(130,130)	(122,136)	(122,136)
Advances to community groups		0		0
Proceeds from self supporting loans		0	38,036	38,036
Proceeds from new borrowings	7	0	(0)	0
Net cash provided by (used in) financing activities		<u>(130,130)</u>	<u>(84,101)</u>	<u>(84,100)</u>
Net increase (decrease) in cash held		<u>(1,043,730)</u>	<u>2,958,778</u>	<u>(916,704)</u>
Cash at beginning of year		<u>5,175,593</u>	<u>3,994,827</u>	<u>3,994,828</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>4,131,863</u></u>	<u><u>6,953,605</u></u>	<u><u>3,078,124</u></u>

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

**SHIRE OF BROOKTON
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	1,242,807 <u>1,242,807</u>	572,848 <u>572,848</u>	549,058 <u>549,058</u>
Revenue from operating activities (excluding rates)				
Governance		18,190	17,801	37,079
General purpose funding		615,274	1,577,863	1,118,336
Law, order, public safety		37,730	29,296	34,763
Health		2,200	1,074	2,509
Education and welfare		4,058,507	4,069,702	3,719,654
Housing		92,300	107,238	82,562
Community amenities		349,954	365,505	426,922
Recreation and culture		79,992	78,661	96,790
Transport		85,417	87,715	92,614
Economic services		54,440	88,143	82,475
Other property and services		34,100	60,172	170,666
		<u>5,428,104</u>	<u>6,483,170</u>	<u>5,864,370</u>
Expenditure from operating activities				
Governance		(771,621)	(645,620)	(681,747)
General purpose funding		(257,789)	(229,494)	(230,073)
Law, order, public safety		(117,754)	(161,571)	(218,386)
Health		(54,452)	(47,470)	(51,035)
Education and welfare		(3,731,832)	(4,010,193)	(3,856,839)
Housing		(175,784)	(123,966)	(126,435)
Community amenities		(438,065)	(382,006)	(624,381)
Recreation and culture		(886,708)	(790,960)	(805,635)
Transport		(2,119,467)	(2,167,930)	(3,870,659)
Economic services		(179,293)	(126,297)	(158,894)
Other property and services		(132,947)	(113,528)	(95,348)
		<u>(8,865,712)</u>	<u>(8,799,034)</u>	<u>(10,719,433)</u>
Operating activities excluded from budget				
(Profit) on asset disposals	6	0	(21,598)	(30,534)
Loss on disposal of assets	6	12,817	54,073	21,285
Depreciation on assets	2(a)	1,936,295	2,262,893	4,023,244
Movement in employee benefit provisions (non-current)				0
Amount attributable to operating activities		<u>(245,690)</u>	<u>552,353</u>	<u>(292,010)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	487,432	941,683	1,071,854
Purchase land held for resale	5	0	0	
Purchase property, plant and equipment	5	(955,500)	(676,676)	(2,045,343)
Purchase and construction of infrastructure	5	(1,043,414)	(1,337,202)	(1,344,280)
Proceeds from disposal of assets	6	48,978	210,436	264,000
Amount attributable to investing activities		<u>(1,462,504)</u>	<u>(861,759)</u>	<u>(2,053,769)</u>
FINANCING ACTIVITIES				
Repayment of borrowings	7	(130,130)	(122,136)	(122,136)
Proceeds from new borrowings	7	0	(0)	0
Proceeds from self supporting loans		0	38,036	38,036
Transfers to cash backed reserves (restricted assets)	9	(849,079)	(611,289)	(586,658)
Transfers from cash backed reserves (restricted assets)	9	650,000	328,460	1,099,300
Amount attributable to financing activities		<u>(329,209)</u>	<u>(366,929)</u>	<u>428,542</u>
Budgeted deficiency before general rates		<u>(2,037,403)</u>	<u>(676,336)</u>	<u>(1,917,236)</u>
Estimated amount to be raised from general rates	8	<u>2,037,402</u>	<u>1,919,143</u>	<u>1,917,236</u>
Net current assets at end of financial year - surplus/(deficit)		<u>0</u>	<u>1,242,807</u>	<u>(1)</u>

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

SHIRE OF BROOKTON
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.

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.

The local government reporting eEntity

All funds through which the SHIRE OF BROOKTON 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.

(b) 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.

(c) Rounding off figures

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

(d) Comparative figures

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

(e) Budget comparative figures

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

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

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

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

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

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the SHIRE OF BROOKTON 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.

(h) 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.

(i) Superannuation

The SHIRE OF BROOKTON contributes to a number of superannuation funds on behalf of employees.

All funds to which the SHIRE OF BROOKTON contributes are defined contribution plans.

(j) 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.

(k) 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.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

(m) 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.

Mandatory requirement to revalue non-current assets

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the SHIRE OF BROOKTON commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the SHIRE OF BROOKTON revalues its asset classes in accordance with this mandatory timetable.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

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 OF BROOKTON 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.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

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 BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) 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	5 to 138 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	2 to 60 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	50 to 100 years
Sewerage piping	1 to 100 years
Water supply piping & drainage systems	75 years

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

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

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

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

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

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

Fair value hierarchy

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

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 OF BROOKTON 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 OF BROOKTON are consistent with one or more of the following valuation approaches:

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities (continued)

Market approach

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

Income approach

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

Cost approach

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

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the SHIRE OF BROOKTON 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.

(o) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the SHIRE OF BROOKTON becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the SHIRE OF BROOKTON 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 BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 OF BROOKTON 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 BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 OF BROOKTON 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.

(p) Impairment of assets

In accordance with Australian Accounting Standards the SHIRE OF BROOKTON 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 BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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 2018.

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

(q) 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 OF BROOKTON 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.

(r) Employee benefits

Short-term employee benefits

Provision is made for the SHIRE OF BROOKTON'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 OF BROOKTON'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 OF BROOKTON'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 OF BROOKTON's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the SHIRE OF BROOKTON 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 BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) Provisions

Provisions are recognised when the SHIRE OF BROOKTON 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.

(u) 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 OF BROOKTON, 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.

(v) Investment in associates

An associate is an entity over which the SHIRE OF BROOKTON has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the SHIRE OF BROOKTON's share of net assets of the associate. In addition, the SHIRE OF BROOKTON's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the SHIRE OF BROOKTON's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the SHIRE OF BROOKTON and the associate are eliminated to the extent of the SHIRE OF BROOKTON's interest in the associate.

When the SHIRE OF BROOKTON's share of losses in an associate equals or exceeds its interest in the associate, the SHIRE OF BROOKTON discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the SHIRE OF BROOKTON will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(x) 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 OF BROOKTON'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 20.

(y) 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 OF BROOKTON's operational cycle. In the case of liabilities where the SHIRE OF BROOKTON 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 OF BROOKTON's intentions to

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
REVENUES AND EXPENSES			
Net result			
The net result includes:			
Charging as an expense:			
Auditors remuneration			
Audit services	25,000	20,275	19,250
Other services	3,500	2,850	9,600
Depreciation by program			
Governance	56,531.03	60,203	61,599
General purpose funding	0.00	0	0
Law, order, public safety	12,512.00	25,493	65,408
Health	0.00	0	0
Education and welfare	159,867.66	186,547	188,016
Housing	36,356.00	17,495	23,593
Community amenities	51,503.00	62,315	102,975
Recreation and culture	181,222.96	190,999	176,463
Transport	1,322,020.00	1,587,855	3,152,714
Economic services	1,431.00	1,637	1,252
Other property and services	114,851.53	130,348	251,225
	<u>1,936,295</u>	<u>2,262,893</u>	<u>4,023,244</u>
Depreciation by asset class			
Land and buildings	425,283	450,663	661,486
Furniture and equipment	12,424	8,925	123,073
Plant and equipment	118,793	159,716	965,557
Bushfire Equipment	12512		
Roads	1,149,338	1,381,601	2,142,368
Footpaths	78,619	94,506	47,182
Drainage	78,619	94,506	47,182
Parks and ovals	60,707	72,975	36,395
Other			
	<u>1,936,295</u>	<u>2,262,893</u>	<u>4,023,244</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	113,800	120,798	122,249
Other			
	<u>113,800</u>	<u>120,798</u>	<u>122,249</u>
Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	80,000	86,059	96,658
- Other funds	67,000	46,500	30,049
Self Supporting Loan	31,000	30,823	36,571
Other interest revenue (refer note 12)	17,746	12,636	15,500
	<u>195,746</u>	<u>176,018</u>	<u>178,778</u>
Other revenue			
Reimbursements and recoveries			
Other	117,169	160,066	309,101
	<u>117,169</u>	<u>160,066</u>	<u>309,101</u>

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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

Brookton – A thriving, accessible and diversified economy with a friendly and welcoming community

GOVERNANCE

Objective:

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

Activities:

Administration and operations of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council services

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

To provide services to help ensure a safer community.

Activities:

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

HEALTH

Objective:

To provide an operational framework for good community health..

Activities:

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance. In addition this program also includes the costs associated with the maintenance of the Saddleback Medical Centre.

EDUCATION AND WELFARE

Objective:

The Shire of Brookton incorporates the operation of Kalkarni Residency, which is an Aged Care facility. Annual contributions are also made to pre-school education through the Early Years Network

Activities:

Support day care centres and pre school facilities and assistance to senior citizens and retirement villages and other voluntary services

HOUSING

Objective:

Provision and maintenance of rental housing to staff and non-staff tenants.

Activities:

Provision and maintenance of rental housing to staff and non-staff tenants.

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

REVENUES AND EXPENSES (Continued)

(b) Statement of objective (Continued)

COMMUNITY AMENITIES

Objective:

Provision and maintenance of a sewerage overflow system; street; household and commercial refuse collection; refuse disposal site; administration of a town planning scheme; public conveniences and Brookton cemetery.

Activities:

Rubbish collection services, operation of rubbish disposal sites, 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 establish and manage efficiently infrastructure and resources which will help the social well being of the community

Activities:

Maintenance of halls, aquatic centre, recreation centre and reserves, parks and gardens, library service, cultural and heritage services and facilities.

TRANSPORT

Construction and maintenance of road network including traffic signs, footpaths, bridges, culverts and other drains, street cleaning and lighting of streets. Townscape projects and the maintenance of a works depot.

Activities:

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

ECONOMIC SERVICES

Objective:

Tourism and promotion of Brookton, operation of Brookton Caravan Park, building control and land care development of the Brookton district

Activities:

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

OTHER PROPERTY & SERVICES

Objective:

Private works and indirect cost allocation pools for plant operation and public works.

Activities:

Private works operations, public works operation, plant operation costs, gross salaries and wages.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

NOTES TO THE STATEMENT OF CASH FLOWS

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	1,670,828	1,670,828	368,827
Cash - restricted	3,504,765	3,504,765	2,709,295
	<u>5,175,593</u>	<u>5,175,593</u>	<u>3,078,122</u>

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

Housing Reserve	554,764	764,764	737
Plant and Vehicle Reserve	650,015	540,015	609,349
Furniture and Equipment Reserve	76,855	64,855	64,702
Municipal Buildings Reserve	237,667	201,167	219,095
Land Redevelopment Reserve	133,369	129,369	129,830
Townscape and Footpath Reserve	50,563	49,063	46,343
Road and Bridges Infrastructure Reserve	311,447	292,547	292,629
Community Bus Reserve	70,596	63,696	63,875
Sewerage and Drainage Infrastructure Reserve	244,032	194,032	194,098
Health & Aged Care Reserve	662,172	777,172	686,331
Sport and Recreation Reserve	11,391	10,391	10,428
Rehabilitation Refuse & Gravel Reserve	52,448	46,448	46,566
Saddleback Building Reserve	51,613	50,113	50,292
Caravan Park Reserve	125,582	122,382	116,474
Brookton Museum/Heritage Reserve	40,973	37,773	37,884
Kweda Hall Reserve	28,857	25,657	25,725
Aldersyde Hall Reserve - (Not Shire Vested Property)	25,657	25,657	25,725
Railway Station Reserve	28,857	25,657	7,725
Madison Square Units Reserve	22,121	21,471	21,548
Cemetery Reserve	36,302	40,302	31,184
Water Harvesting Reserve	36,302	40,302	31,184
	<u>3,451,586</u>	<u>3,522,836</u>	<u>2,711,727</u>

Reconciliation of net cash provided by operating activities to net result

Net result	(912,775)	544,963	(1,865,973)
Depreciation	1,936,295	2,262,893	4,023,244
(Profit)/loss on sale of asset	12,817	32,475	(9,249)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	0	(1,998,657)	
(Increase)/decrease in inventories	0	(16,423)	
Increase/(decrease) in payables	0	2,223,856	144,996
Increase/(decrease) in employee provisions	0	(22,412)	
Grants/contributions for the development of assets	(487,432)	(941,683)	(1,071,854)
Net cash from operating activities	<u>548,905</u>	<u>2,085,012</u>	<u>1,221,164</u>

SHIRE OF BROOKTON
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			
Bank overdraft at balance date			
Credit card limit	10,000		10,000
Credit card balance at balance date			
Total amount of credit unused	<u>10,000</u>	<u>0</u>	<u>10,000</u>
Loan facilities			
Loan facilities in use at balance date	<u>1,350,495</u>	<u>1,458,595</u>	<u>0</u>
	Note	2017/18 Budget \$	2016/17 Actual \$
NET CURRENT ASSETS			
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3(a)	1,670,828	599,037
Cash - restricted reserves	3(a)	3,504,765	3,395,790
Receivables		3,746,065	1,744,839
Inventories		<u>275,422</u>	<u>258,999</u>
		9,197,080	5,998,665
Less: current liabilities			
Trade and other payables		(3,965,261)	(1,741,405)
Short term borrowings		0	0
Long term borrowings		(89,525)	(122,136)
Provisions		<u>(183,641)</u>	<u>(181,813)</u>
		(4,238,427)	(2,045,354)
Unadjusted net current assets		4,958,653	3,953,311
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 <i>Local Government (Financial Management) Regulation 32</i> 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)	(3,504,765)	(3,221,937)
Less: Land held for resale		(260,001)	(242,626)
Less: Current loans - clubs / institutions		(40,605)	(38,036)
Add: Current portion of borrowings		89,525	122,136
Add: Current liabilities not expected to be cleared at end of year		0	0
Adjusted net current assets - surplus/(deficit)		<u>1,242,807</u>	<u>572,848</u>

SHIRE OF BROOKTON
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										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 \$	Other property and services \$	
<u>Property, Plant and Equipment</u>												
Land and buildings					259,000	450,000	50,000				759,000	250,281
Furniture and equipment					99,500						99,500	13,575
Plant and equipment	39,000										58,000	412,820
	39,000	0	0	0	358,500	450,000	50,000	0	0	0	58,000	676,676
<u>Infrastructure</u>												
Roads									1,028,414			1,112,374
Footpaths												98,435
Drainage									15,000			121,144
Parks and ovals												5,250
	0	0	0	0	0	0	0	0	1,043,414	0	0	1,337,202
<u>Land Held for Resale</u>												
Land held for resale												
Total acquisitions	39,000	0	0	0	358,500	450,000	50,000	0	1,043,414	0	58,000	2,013,878

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

- plant replacement programme
- other property, plant and equipment
- road replacement programme
- other parks and ovals
- Capital Funding 17/18

SHIRE OF BROOKTON
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	23,317	22,000	\$ 0	\$ (1,317)	\$ 270	\$ (10,332)	\$ 418	\$ (1,025)
Community amenities	0	0	0	0	0	(6,421)	0	(6,918)
Economic services	0	0	0	0	19,925	0	24,925	0
Other property and services	38,478	26,978	0	(11,500)	1,403	(37,320)	5,191	(13,342)
	38,478	48,978	0	(12,817)	21,598	(54,073)	30,534	(21,285)

<u>By Class</u>	Net book value	Sale proceeds	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
Land and buildings								
Plant and equipment	38,478	48,978	0	(12,817)			24,925	(15,677)
	38,478	48,978	0	(12,817)	0	0	24,925	(15,677)

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

- Staff housing programme
- plant replacement programme

SHIRE OF BROOKTON
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
			\$	\$	\$	\$	\$	\$
Governance								
Loan 75 Office Renovations	56,258		4,453	4,178	51,806	56,258	3,938	4,125
Education and welfare								
Loan 80 Kalkarni Residence	88,287		7,776	7,356	80,511	88,287	5,452	5,744
Housing								
Loan 80 Staff Housing	145,673		12,830	12,137	132,843	145,673	8,996	9,477
Community amenities								
Loan 80 Sewerage	61,801		5,443	5,149	56,358	61,801	3,817	4,021
Recreation and culture								
Loan 81 Sport and Recreation	685,315		46,193	43,143	639,122	685,315	51,468	54,401
Other property and services								
Loan 80 Grader	145,673		12,830	12,137	132,843	145,673	8,996	9,477
	1,183,006	0	89,525	84,100	1,093,481	1,183,006	82,668	87,246
Self Supporting Loans								
Housing								
Loan 78 Senior Citizen's Home	117,669		13,659	12,783	104,011	117,669	8,504	9,163
Loan 79 Multifunctional Family Cen	31,525		8,371	7,904	23,154	31,525	1,929	2,080
Loan 82 Country Club	275,589		18,576	17,349	257,013	275,589	20,699	22,309
	275,589	0	40,605	38,036	257,013	275,589	31,132	33,552
	1,458,595	0	130,130	122,136	1,350,495	1,458,595	113,800	120,798

All borrowing repayments will be financed by general purpose revenue.

**SHIRE OF BROOKTON
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

The Shire of Brookton will have no new borrowings for the 2017/2018 financial year

(c) Unspent borrowings

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

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

8. RATING INFORMATION (entered as 7% Rates Modelling)

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								
Unimproved Value (UV)	0.010695	247	148,677,497	1,455,646.61			1,455,647	1,369,935
GRV - Commercial	0.112072	22	521,913	53,430.76			53,431	73,190
GRV - Residential	0.112072	241	2,588,981	260,626.20			260,626	250,938
GRV - Industrial	0.112072	5	71,916	7,251.44			7,251	6,906
GRV - Rural	0.112072	3	402,440	44,259.15			44,259	34,826
Sub-Totals		518	152,262,747	1,821,214	0	0	1,821,214	1,735,796
Minimum								
Minimum payment	\$							
Unimproved Value (UV)	1377	113		152,663			152,663	123,552
GRV - Commercial	804	9		7,101			7,101	6,759
GRV - Residential	804	72		56,808			56,808	54,072
GRV - Industrial	804	1		789			789	751
GRV - Rural		0						
Sub-Totals		195	0	217,361	0	0	217,361	185,134
Discounts/concessions (Refer note 13)								
Total amount raised from general rates		713	152,262,747	2,038,575	0	0	2,038,575	1,920,930
Specified area rates (Refer note 10)							(1,173)	(1,788)
Total rates							2,037,402	1,919,143
							0	0
							2,037,402	1,919,143

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

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 extenet 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 differencial rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
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8(a). RATING INFORMATION

Differential minimum payment

Description	Characteristics	Objects	Reasons
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SHIRE OF BROOKTON
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
Housing Reserve	\$ 764,764	\$ 240,000	\$ (450,000)	\$ 554,764	\$ 754,114	\$ 34,810	\$ (24,160.00)	\$ 764,764	\$ 754,114	\$ 37,623	\$ (791,000)	\$ 737
Plant and Vehicle Reserve	540,015	110,000	0	650,015	494,514	45,501	0.00	540,015	494,514	114,835	0	609,349
Furniture and Equipment Reserve	64,855	12,000	0	76,855	23,983	40,873	0.00	64,855	23,982	40,719	0	64,702
Municipal Buildings Reserve	201,167	36,500	0	237,667	115,627	103,540	(18,000.00)	201,167	115,626	103,469	0	219,095
Land Redevelopment Reserve	129,369	4,000	0	133,369	126,049	3,320	0.00	129,369	126,049	3,781	0	129,830
Townscape and Footpath Reserve	49,063	1,500	0	50,563	142,081	101,599	(194,617.00)	49,063	142,081	4,262	(100,000)	46,343
Road and Bridges Infrastructure Reserve	292,547	18,900	0	311,447	187,018	105,529	0.00	292,547	187,018	105,611	0	292,629
Community Bus Reserve	63,696	6,900	0	70,596	57,160	6,536	0.00	63,696	57,160	6,715	0	63,875
Sewerage and Drainage Infrastructure Reserve	194,032	65,000	(15,000)	244,032	125,338	68,693	0.00	194,032	125,338	68,760	0	194,098
Health & Aged Care Reserve	777,172	65,000	(180,000)	662,172	777,991	70,367	(71,185.00)	777,172	777,991	73,340	(165,000)	686,331
Sport and Recreation Reserve	10,391	1,000	0	11,391	10,125	267	0.00	10,391	10,125	304	0	10,428
Rehabilitation Refuse & Gravel Reserve	46,448	6,000	0	52,448	40,355	6,093	0.00	46,448	40,355	6,211	0	46,566
Saddleback Building Reserve	50,113	1,500	0	51,613	48,827	1,286	0	50,113	48,828	1,465	-	50,292
Caravan Park Reserve	122,382	3,200	0	125,582	127,936	3,317	(8,871)	122,382	127,936	3,838	(15,300)	116,474
Brookton Museum/Heritage Reserve	37,773	3,200	0	40,973	34,353	3,420	0	37,773	34,353	3,531	0	37,884
Kweda Hall Reserve	25,657	3,200	0	28,857	22,548	3,109	0	25,657	22,548	3,176	0	25,725
Aldersyde Hall Reserve - (Not Shire Vested Property)	25,657	3,200	0	28,857	22,548	3,109	0	25,657	22,548	3,176	0	25,725
Railway Station Reserve	17,689	600	0	18,289	17,235	454	0	17,689	17,235	517	(18,000)	7,725
Madison Square Units Reserve	21,471	650	0	22,121	20,920	551	0	21,471	20,920	628	0	17,752
Cemetery Reserve	40,302	1,000	(5,000)	36,302	50,665	1,265	(11,627)	40,302	50,665	1,520	(21,000)	21,548
Water Harvesting Reserve	0	65,729	0	65,729	0	0	0	0	0	0	-	0
Brookton Aquatic Centre	0	200,000	0	200,000	0	0	0	0	0	0	-	0
Cash Contingency Reserve	4,542	0	0	4,542	0	4,542	0	4,542	0	0	-	0
Developer Contribution	3,504,765	849,079	(650,000)	3,703,844	3,221,937	611,289	(328,460)	3,504,765	3,221,937	586,658	(1,110,300)	2,698,295

SHIRE OF BROOKTON
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
Housing Reserve		This reserve is for the construction, acquisition, renewal or upgrading of housing to meet present and future housing requirements.
Plant and Vehicle Reserve		This reserve is for the purchase of major items in the Shire's plant and vehicle replacement program.
Furniture and Equipment Reserve		This reserve is for the replacement of major items of furniture and equipment.
Municipal Buildings Reserve		This reserve is for the upgrading of Shire owned Public and Community buildings and facilities.
Land Redevelopment Reserve		This reserve is to be used for the cost of land development.
Townscape and Footpath Reserve		This reserve is for the cost of major works to construct and upgrade footpaths and general townscape works
Road and Bridges Infrastructure Reserve		This reserve is for the construction and upgrade of roads and bridges within the Shire.
Community Bus Reserve		This reserve is for the ongoing replacement and renewal of the Brookton Community Buses.
Sewerage and Drainage Infrastructure Reserve		This reserve is to fund the expansion, ongoing renewal, maintenance and asset management needs of the Brookton Sewerage Scheme.
Health & Aged Care Reserve		This reserve is for the development and/or refurbishment of the Kalkarni Residency building.
Sport and Recreation Reserve		This reserve is to fund new, renewal, upgrades, or major maintenance of sporting and recreation infrastructure.
Rehabilitation Refuse & Gravel Reserve		This reserve is to fund the rehabilitation or major upgrades of the Brookton Refuse Site and or to rehabilitate former Gravel Pits.
Saddleback Building Reserve		This reserve is to be used for the Saddleback building to fund future upgrades and major maintenance of the building.
Caravan Park Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Brookton Caravan Park.
Brookton Museum/Heritage Reserve		This reserve is to be used to fund any upgrades or major maintenance of the Brookton Historical Museum.
Kweda Hall Reserve		This reserve is to be used to fund any upgrades or major maintenance on the Kweda Hall.

Aldersyde Hall Reserve - (Not Shire Vested Property)

Railway Station Reserve

Madison Square Units Reserve

Cemetery Reserve

Water Harvesting Reserve

Brookton Aquatic Centre

Cash Contingency Reserve

Developer Contribution

This Reserve is will be transferred to a the Aldersyde Committee upon incorporation and the Committee sourcing other funding opportunities through grants.

This reserve is to be used to fund any upgrades or major maintenance on the Brookton Railway Station and/or Platform.

This reserve is to be used to fund any upgrades or major maintenance on the Madison Square Units.

This reserve is to be used to fund any upgrades or major maintenance on the Brookton Cemetery.

This reserve is to fund renewal, upgrades or major maintenance of the water harvesting scheme infrastructure.

This reserve is to fund the renewal, replacement, upgrades or major maintenance of the Brookton Aquatic Centre.

This reserve is to cover unexpected shortfalls in operational funding should the need arise.

This reserve is to hold contributions applied to a development via a Development Application or Subdivision Approval pending determination by Council of its application to the specific works.

SHIRE OF BROOKTON
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

10. SPECIFIED AREA RATE

Council will not be levying a specified area rate in the 2017/18 Financial Year

11. SERVICE CHARGES

Council will not be levying prescribed service charges in the 2017/18 financial year.

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%

Option one

Full amount of rates and charges including arrears to be paid on or before 19th September 2016 or 35 days after the date of service appearing on the rate notice, whichever is the later.

Option two (2 Instalments)

First instalment is to be received on or before 19th September 2016 or 35 days after the date of service appearing on the rate notice, whichever is later and including all arrears and half of the current rates and service charges. The second instalment will be due 30th January 2017.

Option three (4 Instalments)

First instalment to be received on or before the 19th September 2016 or 35 days after the date of service appearing on the rate notice, whichever is the later and including all arrears and quarter of the current rates and service charges. Second, third and fourth instalments to be made at two monthly intervals thereafter.

	2017/18 Budget revenue	2016/17 Actual
	\$	\$
Instalment plan admin charge revenue	4,500	4,090
Instalment plan interest earned	11,449	7,726
Unpaid rates interest earned	6,297	4,910
	<u>22,246</u>	<u>16,726</u>

SHIRE OF BROOKTON
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
Contiguous Rating Discount	1,070	1,070	1,204	Properties Contiguously Rated

1,070	1,204
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Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which the waiver or concession is granted	Objects of the waiver or concession	Reasons for the waiver or concession
----------------------------------------------------------------------------	-------------	------------------------------	--------------------------	--------------------------	-------------------------------------------------------------------	--------------------------------------------	---------------------------------------------

It is a Shire of Brookton policy to write off rates penalty interest amounts between \$0 and \$5 that remain outstanding after all other rates and service charges have been paid in full.

103	583.99
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SHIRE OF BROOKTON
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		
04 Governance	130	127
03 General purpose funding	7,082	6,454
05 Law, order, public safety	4,150	3,893
07 Health	1,400	464
08 Education and welfare	991,158	1,234,033
09 Housing	90,300	104,295
10 Community amenities	349,954	340,325
11 Recreation and culture	35,081	43,742
12 Transport	-	-
13 Economic services	48,080	42,903
14 Other property and services	16,500	20,900
	<u>1,543,835</u>	<u>1,797,137</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			
General purpose funding		449,368	1,425,928
Law, order, public safety		33,580	25,403
Health			
Education and welfare	Kalkarni	3,009,349	2,777,809
Housing			
Community amenities			
Recreation and culture			
Transport	MRWA	79,057	77,614
Economic services			
Other property and services			
		<u>3,571,354</u>	<u>4,306,754</u>

Non-operating grants, subsidies and contributions

Governance	0	0
General purpose funding	0	0
Law, order, public safety	0	0
Health	0	0
Education and welfare	0	0
Housing	0	0
Community amenities	0	95,000
Recreation and culture	0	5,000
Transport	487,432	841,683
Economic services	0	0
Other property and services	0	0
	<u>487,432</u>	<u>941,683</u>

SHIRE OF BROOKTON
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/or the President.		
Meeting fees	34,400	20,314
Mayor/President's allowance	1,500	1,151
Deputy Mayor/President's allowance	375	255
Travelling expenses	4,120	769
Telecommunications allowance		
	<u>40,395</u>	<u>22,490</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 Bond	180			180
Other Bonds	10,120			10,120
Election Nomination Bonds				0
Rates Incentive Prize	200			200
Les McMullen Sporting Grants	6,760			6,760
Gnulla Child Care Facility	3,073			3,073
Wildflower Show Funds	1,240			1,240
Public Open Space Contributions	13,820			13,820
Developer Road Contributions	4,915			4,915
	<u>40,308</u>	<u>0</u>	<u>0</u>	<u>40,308</u>

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

18. MAJOR LAND TRANSACTIONS

Council currently holds 7 lots of land that are available for sale.

It is not anticipated any Major Land Transaction will occur in the 2017/18 year

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

It is not anticipated the Shire of Brookton will be party to any joint venture arrangements during 2017/18.

Shire of Brookton
Fees and Charges Effective From 1 July 2017 to 30 June 2018

			GST Status	2017/18 Fee/Charge	GL Account
ADMINISTRATION				\$	
Council and Committee Meeting Agendas and Minutes	By email	Council	N/A	No Charge	I042010.122
	Hard copy	Council		Photocopy charges apply	I042010.122
Freedom of Information Act Charges (see Freedom of Information Regulations 1993 Schedule 1)	Application Fee	Statutory	Exempt- Division 81	\$30.00	I042010.139
	Charge per hour for staff time Per hour/pro rata of staff time + copy charges	Statutory	Exempt- Division 81	\$30.00	I042010.139
Charge for photocopying		Statutory	Exempt- Division 81	\$30/hour +	I042010.139
Charge for delivery, packaging and postage		Statutory	Exempt- Division 81	Actual Cost	I042010.139
Electoral Rolls		Council	Exempt- Division 81	\$45.00	I042010.122
Rates Account Enquiry		Council	Exempt- Division 81	\$75.00	I031020.108
Rural Street Address	Application Fee	Council	GST Included	\$110.00	I122030.160
Rates Payment Arrangement Administration Charge		Council	Exempt- Division 81	\$72.00	Added to Assessment
Copy of Rate Notice	Per copy	Council	Exempt- Division 81	\$20.00	I031020.109
Building Plan Search Fee	In addition to photocopy charges Recovery of Land Titles Office Fees	Council	GST Included	\$15.00	I031020.109
Certificate of Title Search Fee		Council	GST Included	\$35.00	I031020.109
Fire Maps	A4	Council	GST Included	\$8.00	I051010.139
	A3	Council	GST Included	\$15.00	I051010.139
	Bond	Council	No GST	\$110.00	TRUST
Lost Keys (Including Gymnasium Keys)	Per Key	Council	GST Included	\$60.00	I042010.122
Photocopies					
A4 (single side)		Council	GST Included	\$0.30	I042010.122
A4 (double side)		Council	GST Included	\$0.60	I042010.122
A3 (single side)		Council	GST Included	\$0.80	I042010.122
A3 (double side)		Council	GST Included	\$1.20	I042010.122
A4 (single side) - Colour		Council	GST Included	\$1.20	I042010.122
A4 (double side) - Colour		Council	GST Included	\$2.00	I042010.122
A3 (single side) - Colour		Council	GST Included	\$3.00	I042010.122
A3 (double side) - Colour		Council	GST Included	\$4.00	I042010.122
Binding	Spiral	Council	GST Included	\$4.00	I042010.122
Facsimile Transmission - Not provided by Council 17/18					
Within Australia	Not provided by Council	Council			
Overseas	Not provided by Council	Council			
Rental rates for self contained unit per night (min 2 nights)		Council	GST Included	\$88.00	I092011
Sound Equipment					
- All Hirers	Half day	Council	GST Included	\$50 + BOND	I111010.116
	Day & Night	Council	GST Included	\$85.00 + BOND	I111010.116
	BOND	Council	No GST	\$250.00	TRUST
- Brookton District High School and P& C 50% of Daily C Remains for 17/18 year only					

ANIMAL CONTROL

Dog Registration Fees

All registrations expire on 31 October each year.

Registrations paid after 31 May each year are discounted by 50%

Shire of Brookton
Fees and Charges Effective From 1 July 2017 to 30 June 2018

		GST Status		2017/18 Fee/Charge	GL Account
Unsterilized Dog or Bitch	1 year	Statutory	Exempt- Division 81	\$50.00	I052010.111
	3 Year	Statutory	Exempt- Division 81	\$120.00	I052010.111
	For Life	Statutory	Exempt- Division 81	\$250.00	I052010.111
Sterilised Dog or Bitch	1 year	Statutory	Exempt- Division 81	\$20.00	I052010.111
	3 Year	Statutory	Exempt- Division 81	\$42.50	I052010.111
	For Life	Statutory	Exempt- Division 81	\$100.00	I052010.111
Working Dog (A dog used for droving or caring for stock)					
Unsterilized Dog or Bitch	1 year	Statutory	Exempt- Division 81	\$12.50	I052010.111
	3 Year	Statutory	Exempt- Division 81	\$30.00	I052010.111
Sterilised Dog or Bitch	1 year	Statutory	Exempt- Division 81	\$5.00	I052010.111
	3 Year	Statutory	Exempt- Division 81	\$10.63	I052010.111
Pensioner (Holding concession card)	50% of above registration fees				
Guide Dogs		Statutory	Exempt- Division 81	No Charge	NIL
Kennel Fees (as per s27 of the Dog Act)	Per Establishment	Statutory	Exempt- Division 81	\$200.00	I052010.111
Application to keep more than 2 dogs			Exempt- Division 81	\$124.00	I052010.111
Cat Registration Fees					
<i>All registrations expire on 31 October each year.</i>					
Cat	1 year	Statutory	Exempt- Division 81	\$20.00	I052010.111
Cat (application made after 31 May)	1 year + time from registration to	Statutory	Exempt- Division 81	\$10.00	I052010.111
Cat	3 Year	Statutory	Exempt- Division 81	\$42.50	I052010.111
Cat	For Life	Statutory	Exempt- Division 81	\$100.00	I052010.111
Approval to Breed Cats	Per breeding cat (male or female)	Statutory	Exempt- Division 81	\$100.00	I052010.111
Ranger Services:					
- seizure and impounding of dog		Council	GST Included	\$90.00	I052010.117
- maintenance of dog in pound	per day of part thereof - weekday	Council	GST Included	\$36.00	I052010.117
	per day of part thereof - weekend		GST Included	\$119.00	I052010.117
- destruction of dog		Council	GST Included	\$110.00	I052010.117
(Dogs will not be released from the pound unless licence and pound fees paid)					
- Surrender of Dog		Council	GST Included	NIL	I052010.117
Hire Small Animal Trap Refundable Deposit	No longer a Council Service	Council	No GST	NIL	

BUILDING FEES (subject to BCA) and as amended from time to time

Certified applications for a Building Permit Class 1 & 10	Minimum Fee \$97.70	Statutory	Exempt - Division 81	19% of Cost of Construction	I134010.112
Certified applications for a Building Permit Class 2 -9	Minimum Fee \$97.70	Statutory	Exempt - Division 81	0.09% of Cost of Construction	I134010.112
Uncertified Building Application	Minimum Fee \$97.70	Statutory	Exempt - Division 81	0.32% of Cost of Construction	I134010.112
Application for a Demolition Permit Class 1 & 10	Minimum Fee \$97.70	Statutory	Exempt - Division 81	\$97.70	I134010.112
Application for a Demolition Permit Class 2-9	Minimum Fee \$97.70	Statutory	Exempt - Division 81	\$97.70	I134010.112
Application to extend Building or Demolition permit	Minimum Fee \$97.70	Statutory	Exempt - Division 81	\$97.70	I134010.112
Application for an Occupancy Permit - completed building	Minimum Fee \$97.70	Statutory	Exempt - Division 81	\$97.70	I134010.112
Application for a Temporary Occupancy Permit - incomplete building	Minimum Fee \$97.70	Statutory	Exempt - Division 81	\$97.70	I134010.112
Application for modification of an Occupancy Permit for additional use of a building on a temporary basis	Minimum Fee \$97.70	Statutory	Exempt - Division 81	\$97.70	I134010.112
Application for an Occupancy Permit for a permanent change of the building use classification	Minimum Fee \$97.70	Statutory	Exempt - Division 81	\$97.70	I134010.112
Application for a Occupancy Permit or Building Approval Certificate for registration of Strata Scheme, plan of re-subdivision	Based on number of units. Minimum Charge \$104.65	Statutory	Exempt - Division 81	10.80 for each strat a unit	I134010.112
Application for an Occupancy Permit - unauthorised building work	Minimum Fee \$95	Statutory	Exempt - Division 81	0.18% of Cost of Construction	I134010.112
Application for a Building Approval Certificate - unauthorised building work	Minimum Fee \$95	Statutory	Exempt - Division 81	0.38% of Cost of Construction	I134010.112
Application to replace an Occupancy Permit for an existing building		Statutory	Exempt - Division 81	\$97.70	I134010.112

Shire of Brookton
Fees and Charges Effective From 1 July 2017 to 30 June 2018

		GST Status	2017/18 Fee/Charge	GL Account
Application for a Building Approval Certificate for an existing building - authorised building work		Statutory Exempt - Division 81	\$97.70	I134010.112
Application to extend the time which an Occupancy Permit of Building Approval Certificate has effect		Statutory Exempt - Division 81	\$97.70	I134010.112
Building Services Levy				
Building Permit or Demolition Permit > or = \$45,000		Statutory Exempt - Division 81	0.137% of value of the work	0L01258
Building Permit or Demolition Permit < \$45,000		Statutory Exempt - Division 81	\$61.65	0L01258
Occupancy Permit		Statutory Exempt - Division 81	\$61.65	0L01258
Building Approval Certificate		Statutory Exempt - Division 81	\$40.50	0L01258
Unauthorised Building Work > or = \$45,000		Statutory Exempt - Division 81	0.274% of value of the work	0L01258
Unauthorised Building Work < \$45,000		Statutory Exempt - Division 81	\$123.30	0L01258
BCITF Fee - all building permits > or = \$20,000				
Septic Tank Application Fee		Statutory Exempt - Division 81	\$236.00	0L01257
Private Swimming pool inspection fee	Per annum/inspected every 4 years	Statutory Exempt - Division 81	\$15.00	I102010.139

BUILDING HIRE FEES

Commercial - are activities run by private companies - this includes CBH, Silverchain and Baptistcare

Private Functions - are functions organised by individuals - birthday parties, funerals etc.

State Govt and other agencies - includes MRWA, Wheatbelt Dev Comm, the School/Education Department etc.

Community Groups - are groups that are run by volunteer committees .

GENERAL

Bond - No Alcohol		Council		\$250.00	TRUST
Bond - With Alcohol		Council		\$500.00	TRUST
Clean/Damage Cost Recovery	Minimum per hour	Council	GST Included	\$100.00	I111011.116
Clean/Damage Cost Recovery	Additional Charges	Council	GST Included	As per Council Policy	I111011.116

MEMORIAL HALL

Entire Facility

Commercial	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$329.00	I111011.116
Private Function	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$163.00	I111011.116
State Government and other agencies	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$163.00	I111011.116
Community Group	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$58.00	I111011.116
Community Group	Flat Hourly Rate	Council	GST Included	\$11.00	I111011.116

WB EVA PAVILION

Entire Facility

Commercial	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$310.00	I111011.116
Private Function	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$154.00	I111011.116
State Government and other agencies	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$154.00	I111011.116
Community Group	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$55.00	I111011.116

Shire of Brookton
Fees and Charges Effective From 1 July 2017 to 30 June 2018

			GST Status	2017/18 Fee/Charge	GL Account
Community Group	Flat Hourly Rate	Council	GST Included	\$10.00	I111011.116
Community Room					
Commercial	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$113.00	I111011.116
Commercial	Flat Hourly Rate	Council	GST Included	\$24.00	I111011.116
Private Function	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$51.00	I111011.116
Private Function	Flat Hourly Rate	Council	GST Included	\$12.00	I111011.116
State Government and other agencies	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$51.00	I111011.116
State Government and other agencies	Flat Hourly Rate	Council	GST Included	\$12.00	I111011.116
Community Group	Flat Daily Rate (6am to 12midnight)	Council	GST Included	\$20.00	I111011.116
Community Group	Flat Hourly Rate	Council	GST Included	\$3.00	I111011.116
Use of Pavilion Showers & Toilets - per person		Council	GST Included	\$10.00	I111011.116
Use of Pavilion Showers & Toilets - per Club or Group per use		Council	GST Included	\$60.00	I111011.116
RECREATION GROUND OVAL					
Hire of Oval per day (up to 24hrs)		Council	GST Included	\$130.00	I113010.116
Hire of Oval per hour		Council	GST Included	\$30.00	I113010.116
Brookton District High School		Council	GST Included	\$75.00	I113010.116
GYM FEES					
ADULT					
Adult Membership - Monthly Fee	Available in conjunction with 6 or 12 month membership	Council	GST Included	\$30.00	I113010.139
Adult Membership - 6 Month	January to June or July to December	Council	GST Included	\$160.00	I113010.139
Adult Membership - 1 Year	January to December	Council	GST Included	\$240.00	I113010.139
JUNIOR *					
Junior Membership - Monthly Fee	Available in conjunction with 6 or 12 month membership	Council	GST Included	\$15.00	I113010.139
Junior Membership - 6 Month	January to June or July to December	Council	GST Included	\$80.00	I113010.139
Junior Membership - 1 Year	January to December	Council	GST Included	\$120.00	I113010.139
<i>*Junior is under the age of 18</i>					
SENIOR *					
Seniors Membership - Monthly Fee	Available in conjunction with 6 or 12 month membership	Council	GST Included	\$15.00	I113010.139
Seniors Membership - 6 Month	January to June or July to December	Council	GST Included	\$80.00	I113010.139
Seniors Membership - 1 Year	January to December	Council	GST Included	\$120.00	I113010.139
<i>*Senior is over the age 55</i>					
Gym Key Bond		Council		\$30.00 TRUST	
Group Fees:					
Commercial Activities	Per Session *	Council	GST Included	\$25.00	I113010.139
State Government & Other Agencies	Per Session *	Council	GST Included	\$35.00	I113010.139
Community Groups	Per Session *	Council	GST Included	\$24.00	I113010.139

** Session is any period up to 1.5 hours; run by a qualified instructor, and not more than one session allowed between 5.00pm and 9.00pm per day.*

Shire of Brookton
Fees and Charges Effective From 1 July 2017 to 30 June 2018

			GST Status	2017/18 Fee/Charge	GL Account
RECREATION PROGRAMMES					
Fitness Classes	Per adult	Council	GST Included	\$5.00	I116010.139
HARDCOURTS					
Hire of Hard courts per day (up to 24hrs)		Council	GST Included	\$60.00	I113010.116
Casual Court Hire	Per Hour	Council	GST Included	\$15.00	I113010.116
Brookton District High School		Council	GST Included	\$30.00	I113010.116
COMMUNITY GROUP CONTRIBUTIONS					
Football Club	Per Annum	Council	GST Included	\$1,349.00	I113010.124
Cricket Club	Per Annum	Council	GST Included	\$710.00	I113010.124
Hockey Club	Per Annum	Council	GST Included	\$710.00	I113010.124
Netball Club	Per Annum	Council	GST Included	\$335.00	I113010.124
Mixed Night Netball (per Sessions)	Per Session	Council	GST Included	\$35.00	I113010.124
Tennis Club	Per Annum	Council	GST Included	\$1,348.00	I113010.124
Brookton Patchwork and Craft *	Per Annum	Council	GST Included	\$742.00	I113010.124
Sporting Club Fees Include:					
1. The use of the Oval/Courts for home game fixture;					
2. The use of the change rooms for training nights and home game fixtures;					
3. The use of the facilities for home game fixture;					
4. Three (3) free additional function hires which includes wind-ups or meetings.					
Provided that;					
1. Bookings are made for every use;					
2. The buildings and facilities are left clean as per the Conditions of Use, including playing surfaces; and					
3. That all damage or faults are reported.					
* Brookton Patchwork and Craft fees include weekly meetings, any additional usage will be charged at Community Group Rates.					
CARAVAN PARK					
<u>Non Concession Card Holder</u>					
Powered Site Per Van (2 Person)		Council	GST Included	\$30.00	I132010.114
Daily		Council	GST Included	\$145.00	I132010.114
Weekly					
Unpowered Site Per Van (2 Person)		Council	GST Included	\$25.00	I132010.114
Daily		Council	GST Included	\$104.00	I132010.114
Weekly					
Additional Person		Council	GST Included	\$10.00	I132010.114
Daily		Council	GST Included	\$34.00	I132010.114
Weekly		Council	GST Included	\$22.00	I132010.114
Camping					
Per Night					
Shower usage only	Per shower	Council	GST Included	\$10.00	I132010.114
Long Term Residents		Council	GST 5%	\$150.00	I132010.114
<u>Concession Card Holder</u>					
Powered Site Per Van (2 Person)					
Daily		Council	GST Included	\$26.00	I132010.114
Weekly		Council	GST Included	\$127.00	I132010.114
Unpowered Site Per Van (2 Person)					
Daily		Council	GST Included	\$20.00	I132010.114
Weekly		Council	GST Included	\$94.00	I132010.114
Additional Person					
Daily		Council	GST Included	\$9.00	I132010.114
Weekly		Council	GST Included	\$31.00	I132010.114
Camping					
Per Night		Council	GST Included	\$20.00	I132010.114
CEMETERY					
Funeral Director's Licence (Annual)		Council	Exempt - Division 81	\$100.00	I105030.115
Single funeral permit		Council	Exempt - Division 81	\$70.00	I105030.115

Shire of Brookton
Fees and Charges Effective From 1 July 2017 to 30 June 2018

			GST Status	2017/18 Fee/Charge	GL Account
Application for Monumental Mason's Licence		Council	Exempt - Division 82	\$70.00	I105030.115
Interment	Monday to Friday	Council	GST Included	\$800.00	I105010.115
	Weekend/Public Holidays/RDOs	Council	GST Included	\$1,200.00	I105010.115
Re-opening Grave with an Headstone (over and above interment charge) Note: headstones		Council	GST Included	\$500.00	I105010.115
Interment of Ashes in Grave (over and above re-opening grave with headstone)		Council	GST Included	\$162.00	I105010.115
Purchase of Grant of Right of Burial	Valid for 25 years	Council	GST Included	\$162.00	I105010.115
Permission to Erect headstone		Council	GST Included	\$90.00	I105010.115
Exhumation fee		Council	GST Included	\$500.00	I105010.115
Application for Pre-Need Grant Right of Burial	Valid for 25 years	Council	GST Included	\$162.00	I105010.115

Shire of Brookton
Fees and Charges Effective From 1 July 2017 to 30 June 2018

		GST Status	2017/18 Fee/Charge	GL Account
Niche Wall				
Interment - single compartment	Council	GST Included	\$162.00	I105010.115
Interment - double compartment (1st Interment)	Council	GST Included	\$315.00	I105010.115
Interment - double compartment (2nd Interment)	Council	GST Included	\$160.00	I105010.115
Ashes removal - exhumation	Council	GST Included	\$160.00	I105010.115
Reservation of Niche	Valid for 25 years Council	GST Included	\$160.00	I105010.115

COMMUNITY BUS HIRE

Full Hire (Per Km) *	Council	GST Included	\$1.10	I113010.113
Minimum Hire *	Council	GST Included	\$55.00	I113010.113
Cleaning Charges	Per 15 minutes or part thereof Council	GST Included	\$26.00	I113010.113
Trailer Hire (per use)	Minimum Council	GST Included	\$61.00	I113010.113
* Vehicle is provided with a full tank of fuel and must be returned in the same condition.				
Bond	Council		\$350.00	TRUST

HEALTH FEES

Food Applications

Regular Food Stall First Application	Council	Exempt- Division 81	\$64.00	I072010.139
Regular Food Stall Additional Application	Council	Exempt- Division 82	\$10.00	I072010.139
Temporary Food Stall Application	Council	Exempt- Division 81	\$64.00	I072010.139
Temporary Food Stall Application - Community Group	Council	Exempt- Division 81	No Charge	I072010.139
Registration of a Food Business	Council	Exempt- Division 81	\$64.00	I072010.139

Food Inspections - Annual Fee

Low Risk Food Business	Council	Exempt- Division 81	\$69.00	I072010.139
Low Risk Food Business - Large Premises	Council	Exempt- Division 81	\$138.00	I072010.139
Medium Risk Food Business	Council	Exempt- Division 81	\$205.00	I072010.139
Medium Risk Food Business - Large Premises	Council	Exempt- Division 81	\$410.00	I072010.139
High Risk Food Business	Council	Exempt- Division 81	\$314.00	I072010.139
High Risk Food Business - Large Premises	Council	Exempt- Division 81	\$628.00	I072010.139
Building and Health Outstanding Items Report	Council	Exempt- Division 81	\$74.00	I072010.139

Public Building Registration Fee	Council	GST Included	\$200.00	
Public Building 4 yr Inspection fee	Council	GST Included	\$120.00	
Lodging House Registration Fee	Council	GST Included	\$200.00	
Lodging House Registration Fee	Council	GST Included	\$120.00	
Hairdresser/Beauty Salon/Nail Salon Registration fee	Council	GST Included	\$200.00	
Hairdresser/Beauty Salon/Nail Salon Inspection Fee	Council	GST Included	\$120.00	
Private Morgue Registration Fee	Council	GST Included	\$200.00	
Private Morgue Annual Inspection Fee	Council	GST Included	\$200.00	
Skin Penetration/Tattoo Establishment Registration Fees	Council	GST Included	\$250.00	
Skin Penetration/Tattoo Establishment Annual Inspection Fees	Council	GST Included	\$200.00	
Piggery Registration Fee	Council	GST Included	\$250.00	
Piggery Annual Inspection Fee	Council	GST Included	\$200.00	
Offensive Trade Registration Fee	Council	GST Included	\$300.00	
Offensive Trade Annual Inspection Fee	Council	GST Included	\$250.00	

HOUSING

Gardening Fee – Shire Housing	Per Week	Council	GST Included	\$30.00	I091010.125
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PLANT HIRE (Per Hour - Ex Yard)

Shire of Brookton
Fees and Charges Effective From 1 July 2017 to 30 June 2018

		GST Status	2017/18 Fee/Charge	GL Account
Cherry Picker - Weekday	Council	GST Included	\$175.00	SUNDRY DEBTORS
- Weekend	Council	GST Included	\$193.00	
Front End Loader - Weekday	Council	GST Included	\$155.00	
- Weekend	Council	GST Included	\$175.00	
Grader - Weekday	Council	GST Included	\$190.00	
- Weekend	Council	GST Included	\$210.00	
Multi Tyred Roller - Weekday	Council	GST Included	\$184.00	
- Weekend	Council	GST Included	\$202.00	
Backhoe - Weekday	Council	GST Included	\$175.00	
- Weekend	Council	GST Included	\$197.00	
Tip Truck (Canter) - Weekday	Council	GST Included	\$168.00	

Shire of Brookton
Fees and Charges Effective From 1 July 2017 to 30 June 2018

		GST Status	2017/18 Fee/Charge	GL Account
- Weekend	Council	GST Included	\$190.00	
Tip Truck (Tandem) - Weekday	Council	GST Included	\$197.00	
- Weekend	Council	GST Included	\$217.00	
Bobcat - Weekday	Council	GST Included	\$100.00	
- Weekend	Council	GST Included	\$130.00	
Utility - Weekday	Council	GST Included	\$168.00	
- Weekend	Council	GST Included	\$190.00	
Chainsaw - Weekday	Council	GST Included	\$92.00	
- Weekend	Council	GST Included	\$113.00	
Labourer - Weekday	Council	GST Included	\$81.00	
- Weekend	Council	GST Included	\$102.00	

NB: ALL PLANT HIRED IS TO BE OPERATED BY SHIRE STAFF
(EXCLUDES COMMUNITY BUS)

REFUSE/RUBBISH DISPOSAL

Replacement Bin		Council	GST Included	At cost	
Asbestos burial	Per tonne	Council	GST Included	\$80.00	I101010.120
Asbestos burial	Minimum disposal cost	Council	GST Included	\$80.00	I101010.120
Building rubble	Per tonne	Council	GST Included	\$32.00	I101010.120
Car bodies	Each	Council	GST Included	\$32.00	I101010.120
Uncontaminated sand or fill		Council	N/A	No Charge	I101010.120
Disposal of septic waste	Per 2000 litres or part thereof	Council	GST Included	\$63.00	I101010.120
Contractor/Commercial/Government Agencies	Per m³	Council	GST Included	\$60.00	I101010.120
Contractor/Commercial/Government Agencies	Per tonne	Council	GST Included	\$60.00	I101010.120
Tip Access outside of opening hours (24 hrs notice)	Per Hour (minimum charge is for 1	Council	GST Included	\$109.00	I101010.120
Townsite Residential Bulk Rubbish Pickup Service **		Council	GST Included	\$55.00	I101010.120

**\$Nil for the first service for either waste & green in any financial year, for any subsequent request in that year charges apply

SALE OF MATERIALS

Sand (As part of Private Works Job Only)

Tip Truck (Tandem)					
- Within Town site	10m³	Council	GST Included	Cost plus 20%	I101010.120
- Outside of Town site	10m³	Council	GST Included	Cost plus 20%	I101010.120
Tip Truck (Canter)					
- Within Town site	3m³	Council	GST Included	Cost plus 20%	I148030.122
- Outside of Town site	3m³	Council	GST Included	Cost plus 20%	I148030.122
Trailer Load			GST Included	Cost plus 20%	I148030.122

Aggregate

Soiled	m³ Plus delivery per hour	Council	GST Included	Cost plus 20%	I148030.122
New	m³ Plus delivery per hour	Council	GST Included	Cost plus 20%	

Pipes

300mm x 2.4m	Plus delivery per hour	Council	GST Included	Cost plus 20%	I148030.122
375mm x 2.4m	Plus delivery per hour	Council	GST Included	Cost plus 20%	
450mm	Plus delivery per hour	Council	GST Included	Cost plus 20%	I148030.122

Premix	Plus delivery per hour	Council	GST Included	Cost plus 20%	I148030.122
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STANDPIPE WATER

Standpipe Water	per kilolitre	Council	GST Free	\$5.00	I136010.127
	Invoice Charge (plus usage per kl)	Council	GST Included	\$28.00	I136010.127

SWIMMING POOL

Entrance Fees

Shire of Brookton
Fees and Charges Effective From 1 July 2017 to 30 June 2018

		GST Status	2017/18 Fee/Charge	GL Account
Children (aged 5-17)	Council	GST Included	\$2.00	I112010.128
Adults (18+ years)	Council	GST Included	\$3.00	I112010.128
Spectators	Council	GST Included	\$1.00	I112010.128
Season Tickets				
Single	Council	GST Included	\$100.00	I112010.128
Family	Council	GST Included	\$196.00	

TOWN PLANNING

Fees for planning services - refer to WA Planning Commission Fees @ 1/6/2017

Determination of Development Application	< or = \$50,000 value				I112010.128
	>\$50,000 and < or = \$500,000				I112010.128
	>\$500,000 and < or = \$2.5M				I104010.129
	>\$2.5M and <\$5M	Statutory	Exempt- Division 81	\$147.00	I104010.129
				0.32% of estimated development cost	
	>\$5M and < or = \$21.5M	Statutory	Exempt- Division 81		I104010.129
				\$1,700.00 + 0.257% for every \$1 >\$500,000	
	>\$21.5M	Statutory	Exempt- Division 81		I104010.129
Determination of Development Application where the development has commenced or been		Statutory	Exempt- Division 81	\$7,161.00 + 0.206% for every \$1 >\$2.5M	I104010.129
Determination of an Extractive Industry Application		Statutory	Exempt- Division 81	\$12,633.00 + 0.123% for every \$1 >\$5M	I104010.129
Determination of an Extractive Industry Application where the development has commenced		Statutory	Exempt- Division 81	\$34,186.00	I104010.129
Provision of a Subdivision Clearance	< or = 5 lots	Statutory	Exempt- Division 81	Applicable fee plus an additional penalty that is twice the applicable fee	I104010.129
	> 5 lots and < or = 195 lots	Statutory	Exempt- Division 81	\$739.00	I104010.129
				Applicable fee plus an additional penalty that is twice the applicable fee	
Application for Approval of Home Occupation	> 195 lots	Statutory	Exempt- Division 81		I104010.129
	Initial Fee	Statutory	Exempt- Division 81	\$73.00 per lot	I104010.129
				\$73.00 per lot for first 5 lots then \$35.00 per lot	
	Renewal Fee	Statutory	Exempt- Division 81		I104010.129
Application for Approval of Home Occupation where hon	Initial Fee	Statutory	Exempt- Division 81	\$7,393.00	I104010.129
	Renewal Fee	Statutory	Exempt- Division 81	\$222.00	I104010.129
Application for Change of use or for change or continuation of a non-conforming use where		Statutory	Exempt- Division 81	\$73.00	I104010.129
Application for Change of use or for change or continuation of a non-conforming use where		Statutory	Exempt- Division 81	Applicable fee plus an additional penalty that is twice the applicable fee	I104010.129
Issue of Zoning Certificate		Statutory	Exempt- Division 81	Applicable fee plus an additional penalty that is twice the applicable fee	I104010.129
Reply to Property Settlement Questionnaire		Statutory	Exempt- Division 81	\$295.00	I104010.129
Issue of Written Planning Advice		Statutory	Exempt- Division 81	Applicable fee plus an additional penalty that is twice the applicable fee	I104010.129
Local Planning scheme amendment proposals and structure plans	Shire Planner (per hour)	Statutory	Exempt- Division 81	\$73.00	I104010.129
	Other staff e.g.. EHO (per hour)	Statutory	GST Included	\$73.00	I104010.129
	Administrative Staff (per hour)	Statutory	GST Included	\$73.00	I104010.129
Extractive Industry Licence	Initial Application	Statutory	GST Included	\$88.00	I104010.129
	Renewal Application	Statutory	GST Included	\$36.86	I104010.129
	Annual Fee	Statutory	GST Included	\$30.20	I104010.129
		Council	Exempt- Division 81	\$477.00	I104010.129
		Council	Exempt- Division 81	\$239.00	I104010.129
		Council	Exempt- Division 81	\$120.00	I104010.129