



SHIRE OF WAGIN



2011/2012 ANNUAL BUDGET



Shire of Wagin

2 Arthur Road (PO Box 200) Wagin WA 6315

E-mail: shire@wagin.wa.gov.au Website: www.wagin.wa.gov.au

Tel: (08) 9861 1177 Fax: (08) 9861 1204

Shire Statistics

Population	1,844
Number of Electors	1,315
Number of Dwellings	904
Distance from Perth (km)	227
Area (sq km)	1,950
Suburbs and Localities	Piesseville, Wagin
Library	Trent St, Wagin
Kindergarten	Johnston St, Wagin
Pre-school	Ranford St, Wagin
Secondary School	Ranford St, Wagin
Length of Sealed Roads (km)	260
Length of Unsealed Roads (km)	626
Rates Levied	\$1,747,151
Total Revenue	\$6,763,623
Council Employees	38

Tourist Attractions

Giant Ram and Wetlands Park, Wagin Historical Village & Museum, Norring Lake, Marroblie Bird Place, Heritage Walk Trail, Puntaping Rock and Mount Latham.

Local Industries

Sheep, wool, Grain, Engineering, Manufacture and Seed working.

Significant Local Events

Wagin Woolorama – incorporates the State Sheep Show and Wagin Rodeo and is held on the 2nd weekend in March each year, Australia Day Breakfast – in Wetlands Park, Foundation Day Celebration – at Wagin Historical Village which includes Vintage Car Club Rally, Apex Christmas Street Carnival – December.

Front Cover: Parkeyerring Lake, Wagin

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GENERAL INFORMATION

Your Elected Members

The Shire of Wagin is a corporate body consisting of eleven elected Councillors. The Council members elect the Shire President and Deputy Shire President every two years.

The Shire of Wagin elected members as at 1st July 2011 are -

Cr PJ (Phillip) Blight – Shire President

Elected to office in 1992, Retiring 2011

- Finance & General Purposes Committee
- Economic Development Committee
- WALGA Central Zone
- Woolorama Committee
- Roadwise/LEMC & Safer WA Committee
- Land Conservation District Committee
- Telecentre Committee
- Civic Awards Committee
- Audit Committee
- CEO Performance Review Committee
- Structural Reform Project Team

Cr GR (Greg Ball) – Deputy Shire President

Elected to office in 2007, Retiring 2011

- Finance & General Purposes Committee
- Economic Development Committee
- WALGA Central Zone
- CEO Performance Review Committee
- Structural Reform Project Team
- Wagin Woodanilling Landcare Zone
- Sportsground Advisory Community Centre Management Committee
- Civic Awards Committee
- Audit Committee
- Bushfire Advisory Committee
- Landcare Project Management Committee

Cr IC (Ian) Cumming

Elected to office in 1990, Retiring 2013

- Works & Services Committee
- Finance & General Purposes Committee
- CEO Performance Review Committee
- Cottage Homes Committee
- Lakes Sub-Regional Road Group
- Audit Committee

Cr DK (Dean) Morgan

Elected to office in 2003, Retiring 2013

- Works & Service Committee
- Finance & General Purposes Committee
- Asset Management Committee
- Structural Reform Project Team
- Bushfire Advisory Committee
- Audit Committee

Cr J (Joseph) Shaw

Elected to office in 2009, Retiring 2013

- Finance & General Purposes Committee
- Asset Management Committee
- Economic Development Committee
- Structural Reform Project Team
- Audit Committee
- Townscape and Tidy Towns Committee
- Waste Management and Recycling Committee
- Historical Village Committee
- Wagin Tourist Committee

Cr JLC (Lachlan) Ballantyne

Elected to office in 2005, Retiring 2013

- Works & Services Committee
- Asset Management Committee
- Frail Aged Homes Committee
- Cottage Homes Committee
- Waste Management Committee
- Structural Reform Project Team

Cr KM (Keith) Draper

Elected to office in 2003, Retiring 2011

- Works & Services Committee
- Townscape & Tidy Towns Committee
- Asset Management Committee
- Frail Aged Hostel Committee
- Waste Management & Recycling Committee

Cr JP (Jason) Reed

Elected to office in 2007, Retiring 2011

- Works & Services Committee
- Asset Management Committee
- Economic Development Committee
- Community Bus Committee
- Roadwise/LEMC & Safer WA Committee
- Structural Reform Committee

Cr G (Geoff) West

Elected to office in 2009, Retiring 2013

- Works & Services Committee
- Finance & General Purposes
- Asset Management Committee
- Economic Development Committee
- Audit Committee
- Structural Reform Project Team
- Townscape & Tidy Towns Committee
- Waste Management and Recycling Committee
- Wagin/Woodanilling Landcare Zone

Cr EN (Ted) Pugh

Elected to office in 2009, Retiring 2011

- Economic Development Committee
- Townscape and Tidy Towns Committee
- Waste Management and Recycling Committee
- Community Centre Committee

Cr G (Gerard) Hegarty

Elected to office in 2009, Retiring 2013

- Waste Management and Recycling Committee
- Structural Reform Project Team
- Townscape and Tidy Towns Committee
- Sportsground Advisory Community Centre Management Committee

Elections are held biannually on the third Saturday in October and are subject to electoral procedures as governed by the Local Government Act. Voting at Council elections is not compulsory, however participation by residents in elections is vital to the effectiveness of Local Government. Residents not included in the State Electoral Roll should contact the Western Australian Electoral Commission.

Council Meetings are generally held on the fourth Tuesday of each month except in January where no meeting is planned. All ordinary Council meetings commence at 7.00pm. Minutes of the meetings are available at the Council offices in Wagin, or by visiting our website www.wagin.wa.gov.au.

Management

Chief Executive Officer	Len Calneggia
Manager of Finance and Corporate Services	Brian Roderick
Manager of Works	Allen Hicks
Manager of Corporate and Regulatory Services	Carolyn Webster
Principal Environmental Health Officer & Building Surveyor	Steve Friend

Auditor	Byfields 30 Keymer Street Belmont WA 6104
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Bank	National Australia Bank Tudor St Wagin WA 6315
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STATEMENT BY THE SHIRE PRESIDENT

The 2011/2012 Budget was adopted by Council at the August Council meeting on the 23rd August 2011 incorporating an overall increase in rates of 6.8%, however this was split with a 5% increase in town site (GRV) properties and 8% for rural (UV) properties.

Council used its recently adopted Strategic Plan to assist with its focus and priorities set out in this budget document. Council will focus on the key areas of Asset and Infrastructure, Economic and Community Development, Physical Environment, Organisational Development and Regional Development.

Council will continue to foster relationships and work closely with our neighbouring shires and towns for the benefit of Wagin and the region.

Council's aim is to maintain and improve its facilities both in the town site and rural areas. Significant projects that will be achieved during 2011/2012 are;

• New IT System	\$55,000
• Purchase of Regional Refuse Land	\$50,000
• CCTV Cameras	\$39,625
• Swimming Pool Redevelopment	\$972,492
• Swimming Pool BBQ and Shade Sails	\$33,000
• New Skate Park	\$95,000
• New Grader	\$340,000
• Puntapin Dam Pipe Infrastructure	\$30,000
• Wagin Food Fibre Hub Project (Desalination / Aquaculture)	\$80,000
• Purchase of Commercial Land	\$100,000
• New Council Housing	\$420,000
• R4R Regional Aged Housing	\$948,500
• Airport Runway Upgrade	\$582,000
• Capital Works Program	\$942,116

Council continues to remain in a sound financial position, with low debt levels and good levels of reserve funds, this position has been achieved through careful financial planning by both Councillors and staff. I wish to acknowledge the efforts of the Chief Executive Officer and his management team in preparing this financial blueprint for the 2011/2012 year.

I take this opportunity to commend the 2011/2012 budget and invite you to discuss any issues arising from the budget with your Councillors or Management Staff.

Cr Phillip Blight
Shire President

CHIEF EXECUTIVE OFFICERS REPORT

The 2011/2012 budget has been relatively difficult with many items requested deferred with the budget augmented with funding provided under the CLGF (Royalties for Regions) program for capital works. Staff were able to provide a balanced budget with a 5% increase in GRV properties and 8% for UV properties. This was mainly due to a healthy uncommitted surplus from the previous year of some \$392,729. Were it not for this surplus Council indeed would be struggling to undertake much of the capital works it proposes. Significant increases in utilities, insurance, materials and staffing have offset any savings and necessitates the above increases in rates.

Rate Income

The Valuer General has provided new valuations for UV properties (rural/outside town site). This UV Valuation has seen a stabilisation in rural valuations. There also has been a valuation decrease in vacant town site land, however most of these assessments are minimum rated so there is little impact on rates.

The budget has been formulated with an overall increase of 6.8% in rating income with 5% in GRV (within town site) rates and 8% in UV (rural/outside town site) rates, this difference is to bring UV rates to a more equitable amount in comparisons with other similar rural shires. The minimum GRV and UV Rates have also increased by 5% from \$420 to \$440.

Insurance

Overall Council's insurance premiums have increased by 9% on the 2010/2011 year. This can be attributed to significant increases in property and bushfire premiums due to the spate of natural disasters in Australia and Overseas.

POLICY	2011/2012	2010/2011	DIFFERENCE	% VARIATION
LGIS Property Scheme	33,619	25,390	8,229	32.41
LGIS Liability Scheme (Public Liability)	17,576	20,330	-2,754	-13.55
LGIS Workcare Scheme (Workers Compensation)	54,740	50,960	3,780	7.42
LGIS Councillors & Officers Liability	3,585	3,735	-150	-4.02
LGIS Fidelity Guarantee	610	610	0	0.00
LGIS Marine Transit (Cargo)	230	230	0	0.00
LGIS Motor Vehicle & Plant	22,516	22,441	75	0.33
LGIS Personal Accident/Travel	1,600	1,285	315	24.51
LGIS Bushfire Injury	6,944	4,725	2,219	46.96
TOTAL	141,420	129,706	11,714	9.03

Grants

The annual Federal Assistance Grant has increased by 3.3% this year, however 25% of the grant was paid in June 2011 which will reflect in last years actual figures. This amount of \$294,150 is treated as restricted cash. Regional Road Group funds have increased slightly for new road and black spot projects and we have received \$242,562 in Federal Roads to Recovery funding. Council will receive Royalties for Regions (R4R) funds of \$346,906 to be spent entirely on the Wagin Swimming Pool upgrade and \$948,500 in last year and this years regional R4R to be spent on the Aged Housing project.

Shire of Wagin
Annual Budget 2011/2012

The Regional Airport Development Scheme (RADS) have allocated \$291,000 to upgrade the airstrip. Council has also been able to secure other smaller grants for both operating and capital expenditure.

A year on year comparison of staple grant income is outlined in the table below.

Grant	2011/2012	2010/2011
General Purpose Grant	693,014	667,852
General Purpose Road Grant	449,206	437,116
Roads to Recovery	242,563	242,563
Road Project Grant	249,803	205,482
Road Direct Grant	73,935	69,277
Royalties to Regions – Wagin Shire	346,906	394,637
Royalties for Regions – Regional Component	948,500	0
Regional & Local Community Infrastructure	0	30,000
Black Spot Grant	58,100	101,750
RADS Spot Grant	291,000	30,748
Total	3,353,027	2,178,425

Waste Management

Wagin is the lead Council involving twelve (12) group of Wheat Belt Councils and has been involved with the State Government's Zero Waste Management Development Scheme.

The "group's" consultant has been undertaking geotechnical investigation work to determine a landfill site to cater for 11 of the group and all have been asked to set aside funding in the 2011/2012 budget for land acquisition. It is expected that Waste Authority & Royalties for Regions funding will be used to establish the facility once the site is acquired and works approval and operating license has been granted.

Debt Servicing

The outstanding loan principal balance at 1st July 2011 is \$676,263 inclusive of Self Supporting loans. Principal repayments for 2011/2012 amount to \$53,874 and interest payments of \$41,856.

A new loan has been budgeted for \$250,000 for the Swimming Pool redevelopment; this was budgeted for last year however has not been drawn down. This loan will not be drawn down until the second half of the year and with bi annual repayments the first payment will not be made until the 2012/2013 year. Council's loan principal balance at 30th June 2012 will be \$872,389.

The Self Supporting component of the above loan balance as at 1st July 2011 is \$135,224 with principal repayments of \$8,075 and interest payments of \$9,065, this will decrease the outstanding self supporting principal balance at 30th June 2012 to \$127,149.

Reserve Accounts

Council will commence this financial year holding a balance in its reserve account of \$1,038,012. This budget proposal includes transfers to and from reserves with a predicted overall decrease in reserve funds of \$133,018.

Transfers to Reserve –

- \$1,800 to Recreation Centre Equipment Reserve
- \$3,000 to Community Bus Reserve (operating profit for the year)
- \$5,000 to Recreation Development Reserve for future Recreation Centre sports floor replacement
- \$12,440 to Waste Management Reserve
- \$500,000 to Municipal Building Reserve from the sale of Council houses
- \$160,000 to Land Development Reserve from the sale of Marks Court blocks

Transfers from Reserve –

- \$420,000 from Municipal Buildings Reserve for the construction of the new Council Residence
- \$129,849 from Recreation Development Reserve for the redevelopment of the Wagin Swimming Pool
- \$45,000 from Leave Reserve for Long Service Leave
- \$2,500 from Recreation Centre Equipment Reserve for purchase of Recreation Centre Kitchen Drink Fountain
- \$115,000 from Land Development Reserve for purchase of Tudhoe St Commercial Land (\$100,000) and Drainage Upgrade at Marks Court (\$15,000)
- \$50,000 from Refuse Site/Waste Management Reserve for New Regional Refuse Site
- \$110,000 from Water Management Reserve for Puntapin Dam Pipe Infrastructure (\$30,000) Wagin Integrated Food Fibre Hub (Desal/Aquaculture) Project (\$80,000)

The above transfers will leave Council with a closing balance of \$904,994 in reserves.

Strategic Plan

Council adopted its inaugural strategic plan for the Shire of Wagin in October 2010. This document will provide a visionary policy blueprint for the development of the district in years ahead and will be reviewed each year. The State Government is introducing legislation that will make it compulsory for all Local Governments to adopt a community strategic plan which will be integrated with corporate plans and asset management plans by 1st July 2013. Council staff will soon undergo training to be able to full fill these legislative requirements.

Finally, I would again like to acknowledge and thank the efforts of my staff in preparing the 2011/2012 budget. It has been a busy year for many with much emphasis focused on preparing long term and various financial & business plans required by State Government to be able to access grant funding.

I would also like to thank the members of the various committees that have deliberated and provided valuable input to the process, in particular the community representatives on those committees for giving their time and effort so freely.

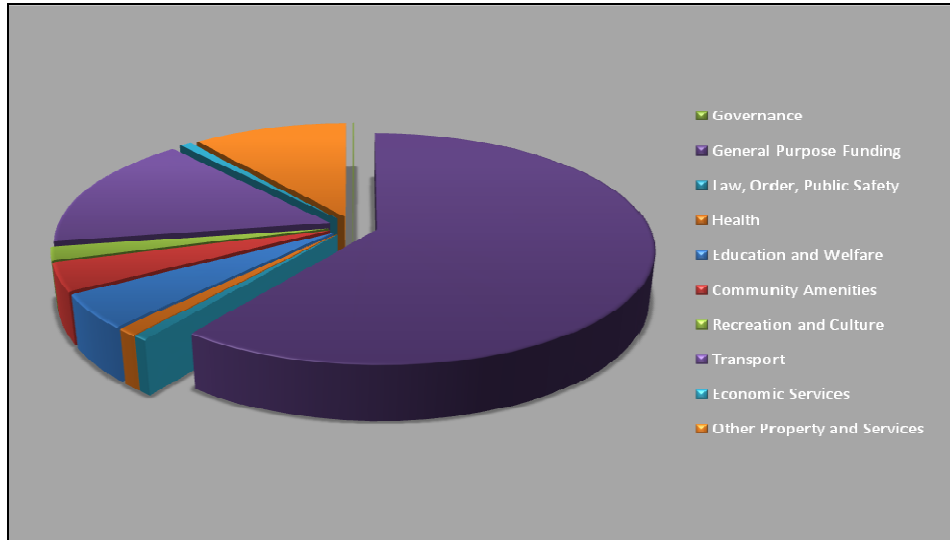
Finally I would like to thank the Shire President and Council for their continued support during a difficult and uncertain time for both Local Government and the Community.

Len Calneggia
Chief Executive Officer

BUDGET OVERVIEW

For 2011/2012 the Shire of Wagin has prepared a balanced budget with an anticipated surplus of \$0 at year end. Budget Operating Revenue is summarised as follows;

BUDGETED OPERATING REVENUE 2011/2012



Governance income of \$5,574 is made up of various reimbursements for administration and member activities.

General Purpose Funding of \$4,066,282 includes rates of \$1,683,151 and General Purpose Grants of \$848,070. These General Purpose Grants are received from the Western Australian Local Government Grants Commission. Royalties for Regions local and regional components total \$1,295,406.

Law, Order and Public Safety income of \$49,850 is mainly derived from the Fire and Emergency Services Grant of \$20,500, a one off grant of \$12,600 to purchase fire fighting standpipe trailers and various fees and fines associated with animal control and law and order.

Health income for this financial year is \$70,720, the main component is from the Shire's of Williams and West Arthur reimbursing Council for their costs of the Regional Health Scheme.

Education and Welfare income of \$318,002 includes grant funding for the Home and Community Care (HACC) program and Meals on Wheels (MOW) as funded by the Department of Health. The HACC & MOW programs will receive \$270,402 in Federal Grant funding this financial year.

Community Amenities income of \$267,580 include the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees is \$213,360 and is used to offset the contracted collection and recycling service and the control and maintenance of the refuse disposal site. The collection of planning, septic tank and cemetery fees also come under the Community Amenities banner.

Shire of Wagin
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Recreation and Culture income of \$122,910 is derived from fees collected for the use of Council's recreation facilities such as the Wagin Swimming Pool, Recreation Centre, Sports Ground and Halls. This year, proposed grants of \$64,000 is included in the above amount for the building of a new Skate Park and development of a Shire Recreation Master Plan.

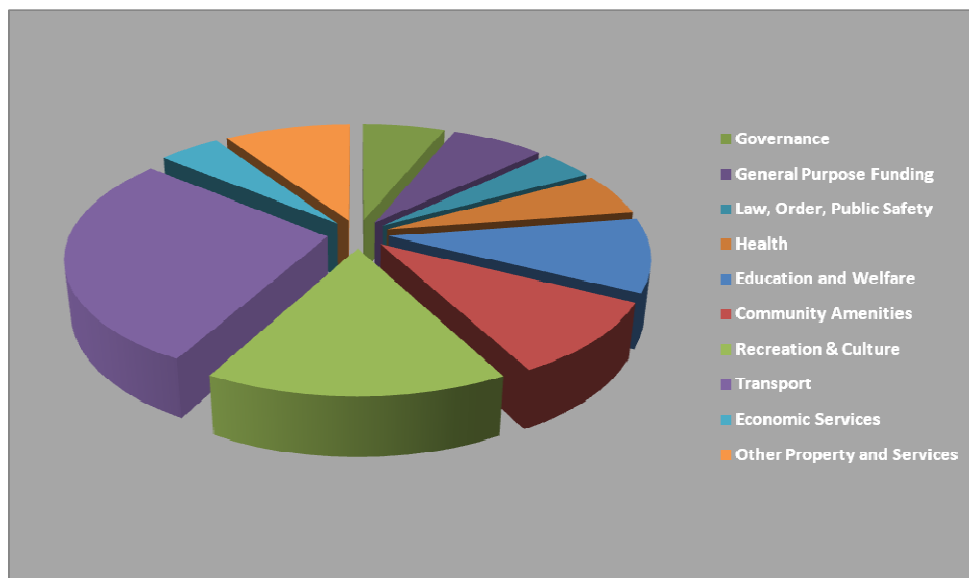
Transport income of \$1,087,001 contains road funding of \$73,935 for the Direct Road Grant, \$307,903 in Regional Road Group funding for road and blackspot projects and \$242,563 in Federal Roads to Recovery funding. This year, Council will also receive \$291,000 from the Regional Airports Grant Scheme for the upgrade of the runway at the Wagin Aerodrome. For further detail on the associated expenditure that these grant funds will be allocated to please refer to the works program on page 67.

Economic Services income of \$52,980 includes control of the Shire's flora and fauna, land management, tourism and area promotion, the provision of the Shire Caravan Park and building control. Income of \$35,500 is budgeted for Caravan Park fees and \$7,000 for building licence fees.

Other Property and Services income of \$722,027 incorporate revenue earned from Private Works, Vehicle Licensing commission, Staff housing rent and a \$14,000 contribution from Wagin Frail Aged Inc for financial support.

Budgeted Operating Expenditure is summarised as follows;

BUDGETED OPERATING EXPENDITURE 2011/2012



Governance expenditure of \$292,113 includes the operating expenditure relating to the provision of services to Members of Council, the Administration of the Shire office less overheads allocated to all other sections of Council.

General Purpose Funding expenditure includes operating expenditure of \$331,899, this includes the payment of the Emergency Service Levy to FESA, the payment of \$41,856 in interest on loan funds and expenses relating to Council rates and the payment for audit services.

Law, Order and Public Safety includes operating expenditure of \$188,189 relating to the administration of Shire Local Laws, Fire control, Animal control, provision of Ranger Services and other law and order services.

Health includes operating expenditure of \$268,746 which primarily relates to the health administration and inspection services that are shared with the Shire's of Williams and West Arthur and also the contract costs to IPN Medical Centres Group to operate the Wagin Medical Centre.

Education and Welfare includes operating expenditure of \$469,883 relating to the Home and Community Care, Meals on Wheels and Community Aged Care Packages programs. Also, the maintenance costs of the School oval, 50% of this cost is reimbursed by the Education Department.

Community Amenities includes operating expenditure of \$471,539 relating to sanitation, recycling, sewerage, environmental protection, planning, public conveniences and cemeteries.

Recreation and Culture includes operating expenditure of \$751,072 relating to Council parks and gardens, Wagin Recreation Centre, Sports Ground oval and buildings, Swimming Pool, Public Halls and operation of the Wagin Public Library.

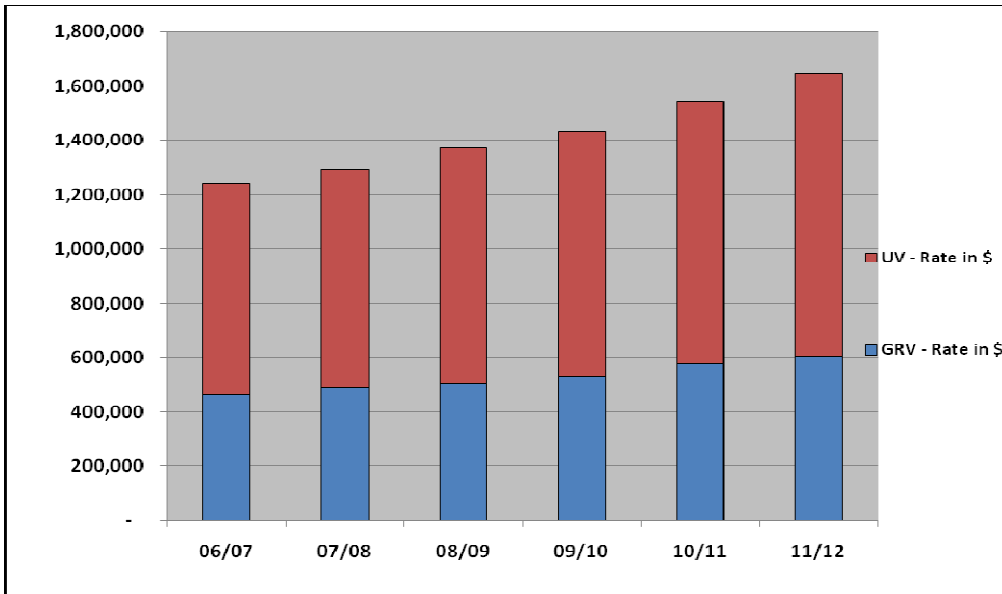
Transport includes operating expenditure of \$1,347,281 and relates directly to the maintenance of the Shire road network, footpaths, bridges, drainage infrastructure, parking facilities, traffic control, depot operations, minor plant purchases, and general cleanup of the town site. Also, the operating costs of the Wagin Aerodrome.

Economic Services includes operating expenditure of \$218,587 relating to tourism, Caravan Park operations, Landcare management and saline water control measures.

Other Property and Services includes operating expenditure of \$259,469 which is directly related to the maintenance of Council's staff houses, private works jobs, building maintenance over heads, consultants, community requests and events, expenditure related to the 4WD Resource Sharing Group and other miscellaneous expenses.

RATES

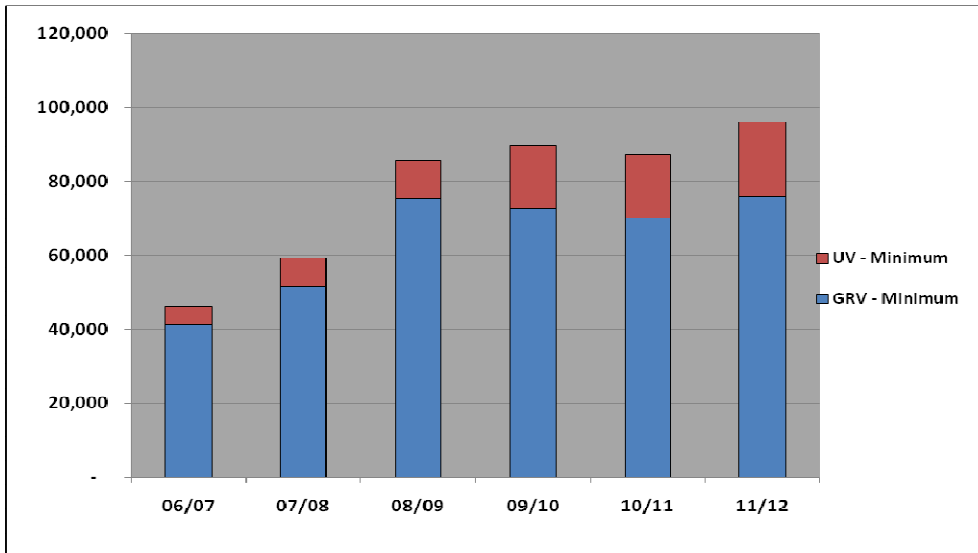
RATES LEVIED



The above graph figures represent the total rates levied excluding minimum rates, the early payment discount and penalty interest for late payment.

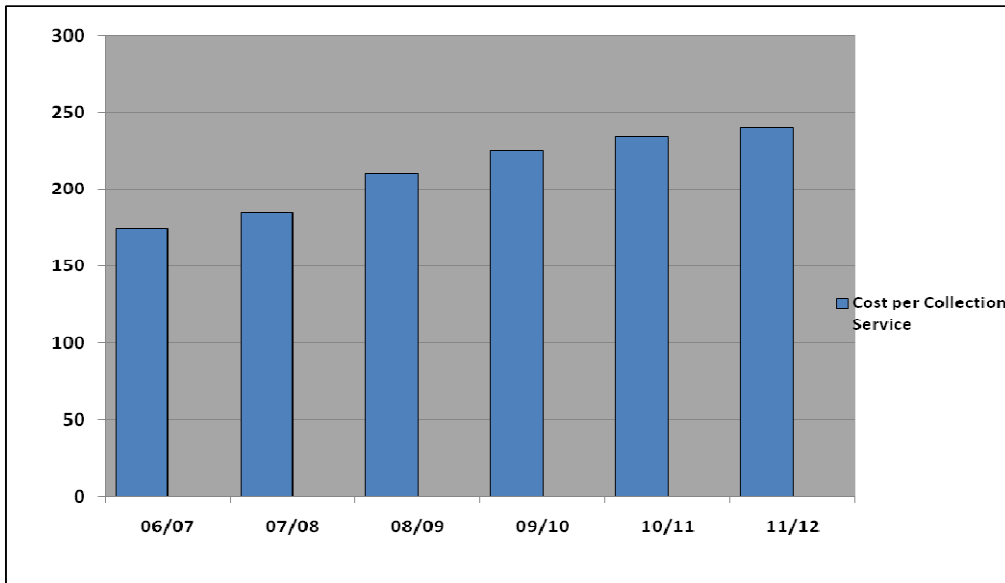
The Shire of Wagin offers its ratepayers the opportunity to pay their annual rates by way of three options. One full payment attracting a 5% discount, or two equal instalments payable four months apart, or 4 equal instalments payable two monthly. Further information can be found in notes 12 and 13 in the budget.

MINIMUM RATES LEVIED



The Minimum rates charged for 2011/2012 has increased to \$440. The objective of minimum rates is to ensure that every landowner makes an annual contribution to the services and facilities provided by the Shire of Wagin.

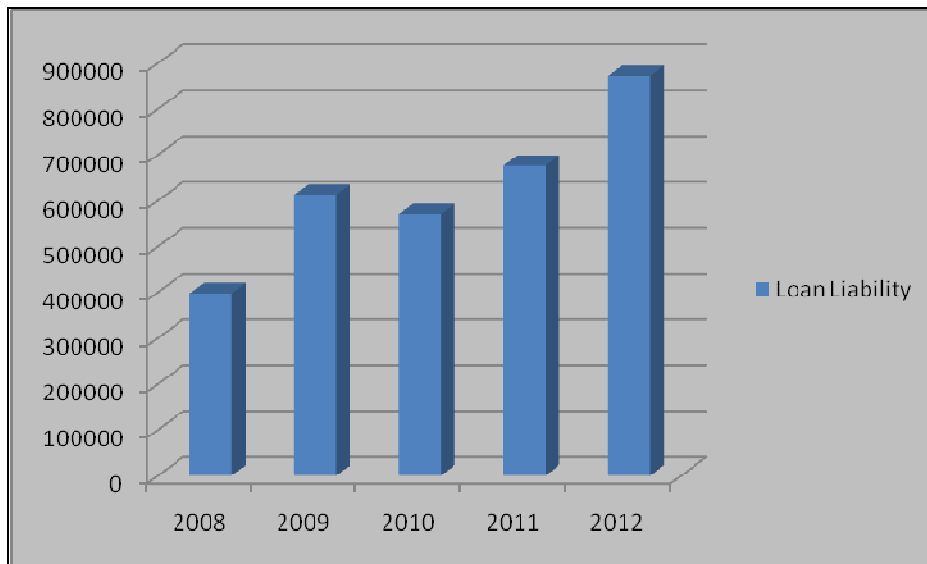
RUBBISH CHARGES



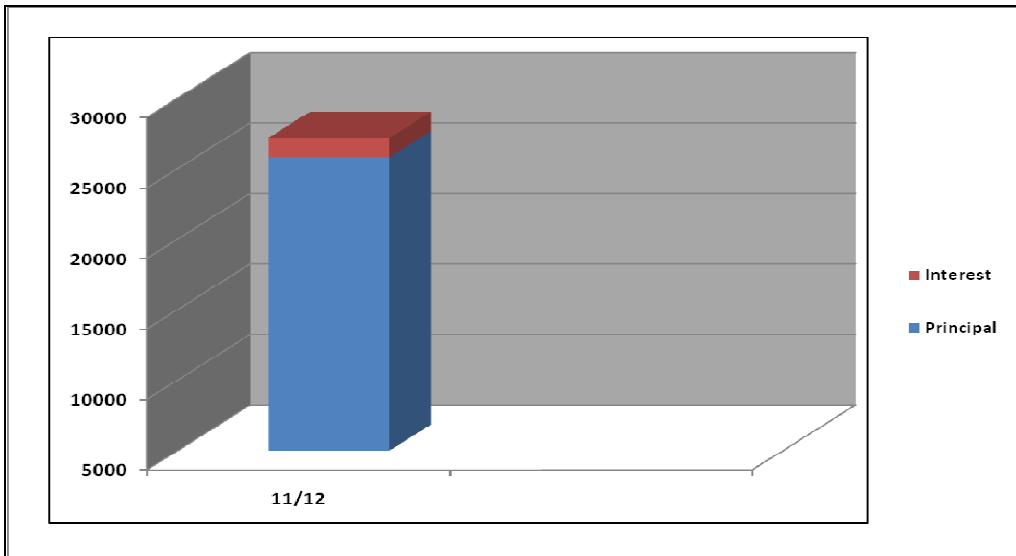
The rubbish charges are levied on all properties within the gazetted Wagin townsite in accordance with the Health Act. The domestic and commercial charges are offset against the contract collection service of general waste and recycling and the ongoing maintenance and control of the Wagin refuse disposal site. In 2011/2012 the collection service charge will increase from \$235 to \$240.

DEBT MANAGEMENT

LOAN PRINCIPAL LIABILITY

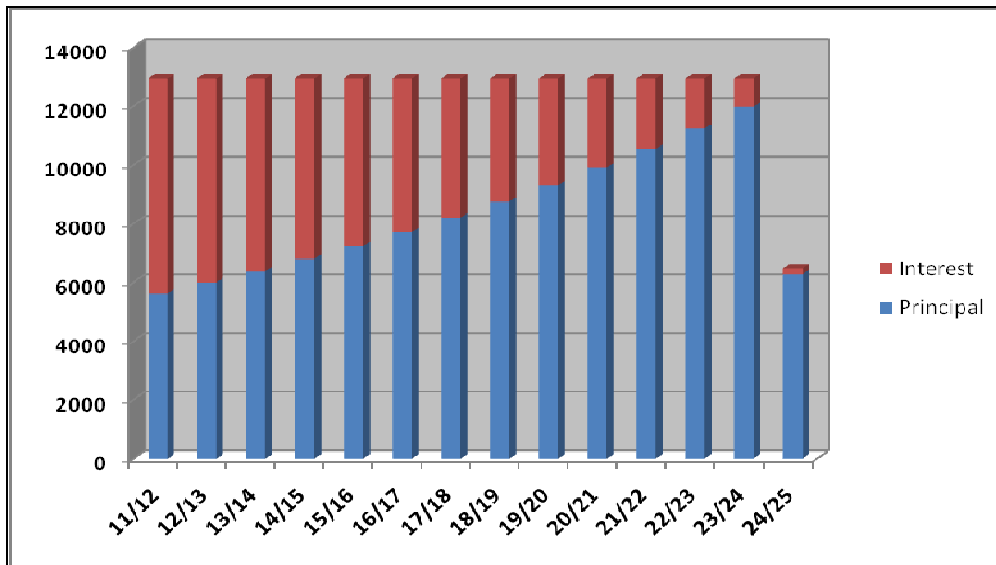


LOAN 124



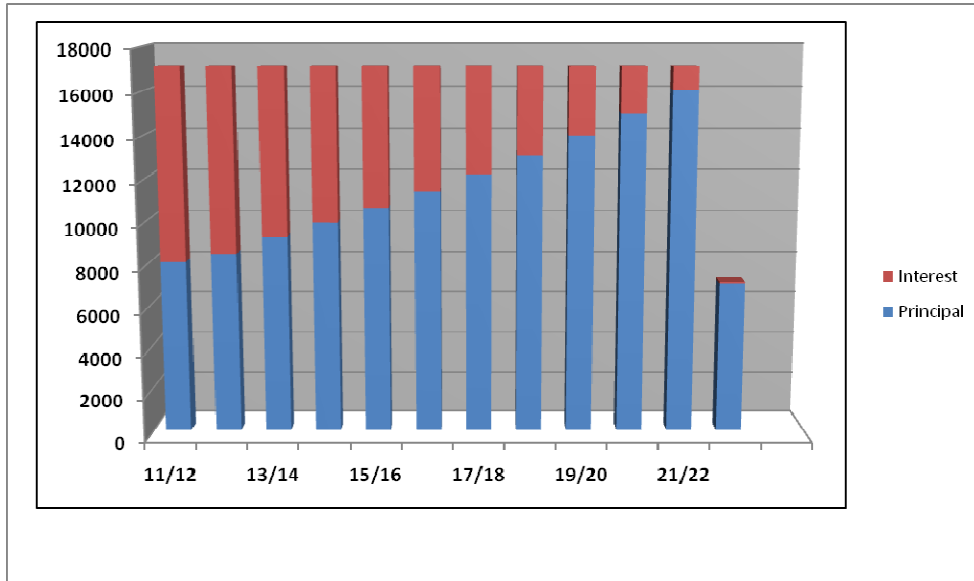
Loan 124 was taken out on 29th March 1997 for \$240,000 when the Shire constructed the Wagin Medical Centre building. This loan will be repaid on the 27th March 2012.

LOAN 131



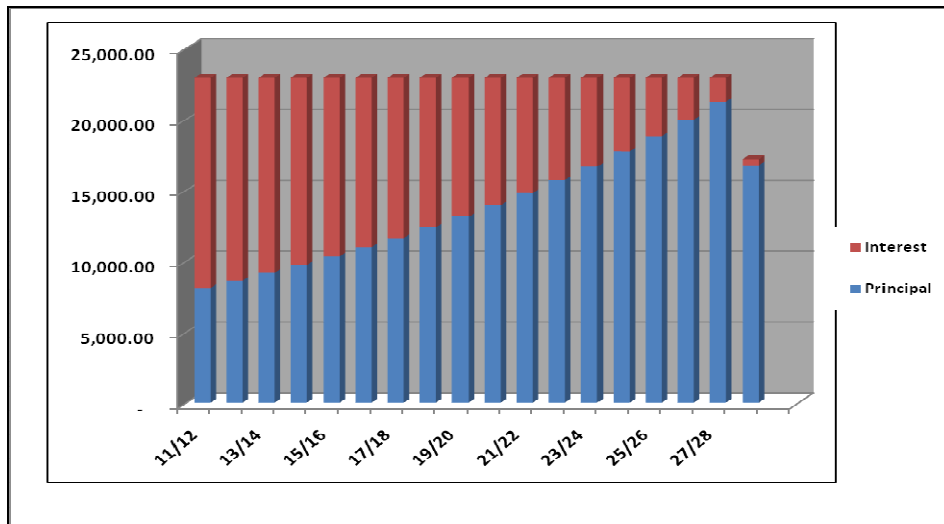
Loan 131 was taken out on 30th June 2005 for \$145,000 for the purpose of funding the construction of the Recreation Centre redevelopment project in partnership with the Wagin Agricultural Society. The project cost was approximately \$1.4m with \$200,000 provided by the Wagin Agricultural Society, \$359,000 from CSRFF grant funding, \$225,000 from LotteryWest and the balance funded by the Shire. This loan will be repaid on the 30th December 2024.

LOAN 133



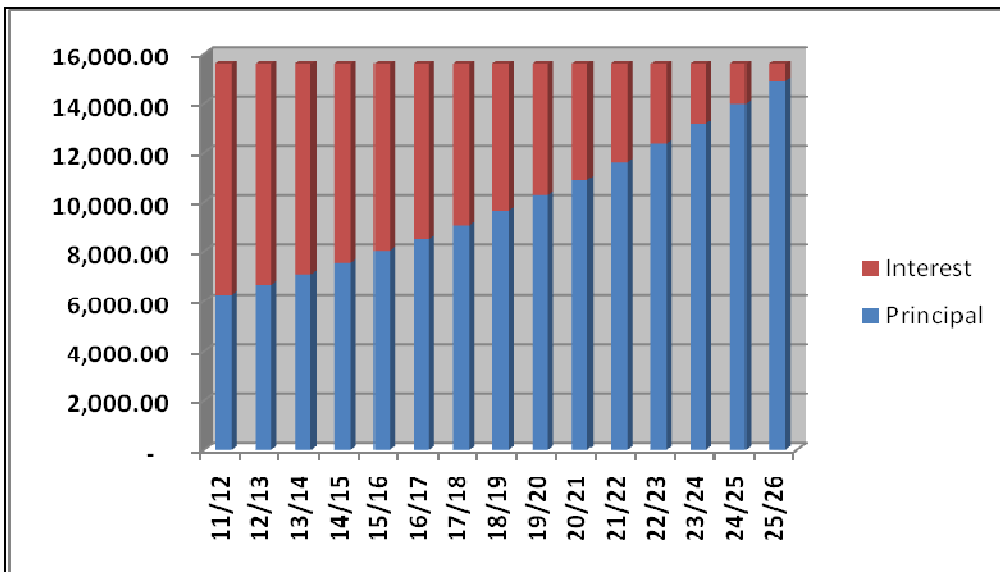
Loan 133 was taken out on 26th November 2007 for \$160,000 on the request from the Wagin Bowling Club on a self supporting basis to fund the construction of a second synthetic bowling green. Whilst the Shire pays each loan repayment the full costs are recouped from the Wagin Bowling Club. This loan will be repaid on the 28th November 2022.

LOAN 137



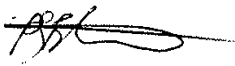
Loan 137 was taken out on 17th April 2009 for \$265,000 to enable Council to purchase 5 Arnott Street Wagin for the purpose of assisting the Wagin Frail Age's future expansion of Waratah Lodge. This loan will be repaid on the 26th March 2029.

LOAN 138



Loan 138 was taken out on 18th April 2011 for \$150,000 to enable Council to construct a new residence for the Doctor in Wagin. This loan will be repaid on the 20th April 2026.

We certify that this budget, for the Shire of Wagin for the year ending 30th June 2012, as adopted by Council at a Council meeting held on 23rd August 2011, is in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996.



P J Blight
SHIRE PRESIDENT



L J Calneggia
CHIEF EXECUTIVE OFFICER

**STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUE				
Rates	8	1,683,151	1,569,881	1,578,064
Operating Grants & Subsidies		1,237,407	1,578,501	1,218,135
Contributions Reimbursement & Donations		140,089	258,721	137,814
Fees and Charges	11	641,410	482,218	497,737
Interest Earnings	2(a)	116,090	121,609	93,248
Other Revenue		141,100	163,334	132,160
		<u>3,959,247</u>	<u>4,174,264</u>	<u>3,657,158</u>
EXPENSES				
Employee Costs		(1,864,845)	(1,660,858)	(1,703,668)
Materials and Contracts		(1,256,864)	(1,351,366)	(1,393,747)
Utility Charges		(246,097)	(240,456)	(233,330)
Depreciation	2(a)	(1,038,160)	(979,629)	(901,438)
Interest Expenses	2(a)	(41,856)	(35,630)	(35,630)
Insurance Expenses		(90,565)	(79,067)	(81,288)
Other Expenditure		(247,478)	(101,113)	(207,057)
		<u>(4,785,865)</u>	<u>(4,448,119)</u>	<u>(4,556,158)</u>
		(826,618)	(273,855)	(899,000)
Non-Operating Grants, Subsidies and Contributions		2,324,472	1,021,327	1,827,012
Profit on Asset Disposals	4	479,904	28,003	208,880
Loss on Asset Disposals	4	<u>(3,000)</u>	<u>(13,254)</u>	<u>(6,200)</u>
NET RESULT		1,974,758	762,221	1,130,692
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,974,758</u>	<u>762,221</u>	<u>1,130,692</u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2012

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		5,574	16,064	3,500
General Purpose Funding		2,770,876	2,965,729	2,618,159
Law, Order, Public Safety		37,250	50,329	49,150
Health		70,720	70,041	69,520
Education and Welfare		318,002	350,357	315,072
Community Amenities		267,580	263,646	258,500
Recreation and Culture		67,910	62,005	63,623
Transport		97,535	202,069	91,037
Economic Services		52,980	67,328	61,950
Other Property and Services		270,820	126,696	126,647
		<u>3,959,247</u>	<u>4,174,264</u>	<u>3,657,158</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(290,112)	(320,069)	(324,311)
General Purpose Funding		(331,900)	(298,441)	(310,286)
Law, Order, Public Safety		(188,189)	(154,513)	(168,287)
Health		(267,370)	(223,874)	(242,943)
Education and Welfare		(455,095)	(397,671)	(451,401)
Community Amenities		(471,539)	(407,537)	(509,389)
Recreation & Culture		(734,688)	(665,708)	(659,462)
Transport		(1,346,281)	(1,498,669)	(1,412,516)
Economic Services		(218,587)	(195,144)	(182,464)
Other Property and Services		(440,248)	(250,863)	(259,469)
		<u>(4,744,009)</u>	<u>(4,412,489)</u>	<u>(4,520,528)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Health		(1,376)	(3,107)	(3,107)
Recreation & Culture		(16,384)	(17,263)	(17,263)
Education & Welfare		(14,788)	(15,260)	(15,260)
Other Property and Services		(9,308)	0	0
		<u>(41,856)</u>	<u>(35,630)</u>	<u>(35,630)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
General Purpose Funding		1,295,406	424,637	424,637
Law Order & Public Safety		12,600	46,895	21,895
Recreation & Culture		55,000	0	520,000
Transport		961,466	549,795	860,480
		<u>2,324,472</u>	<u>1,021,327</u>	<u>1,827,012</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		0	2,631	2,300
Governance		(2,000)	(5,148)	(2,000)
Health		0	228	4,000
Recreation & Culture		0	0	200
Recreation & Culture		0	(4,460)	(4,200)
Transport		28,000	12,759	27,000
Transport		(1,000)	(3,646)	0
Other Property & Services		451,904	12,385	175,380
		<u>476,904</u>	<u>14,749</u>	<u>202,680</u>
NET RESULT		1,974,758	762,221	1,130,692
Other Comprehensive Income		0	0	0
TOTAL COMPREHENSIVE INCOME		<u>1,974,758</u>	<u>762,221</u>	<u>1,130,692</u>

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2012**

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,687,151	1,564,881	1,578,064
Operating Grants & Subsidies		1,237,407	1,578,501	1,228,135
Contributions, Reimbursement & Donations		148,089	241,184	137,814
Fees and Charges		703,160	400,294	511,446
Interest Earnings		116,090	121,609	93,248
Goods and Services Tax		150,000	150,000	150,000
Other		141,100	163,334	132,160
		<u>4,182,997</u>	<u>4,219,803</u>	<u>3,830,867</u>
Payments				
Employee Costs		(1,864,845)	(1,660,858)	(1,703,668)
Materials and Contracts		(1,377,915)	(1,289,490)	(1,469,049)
Utility Charges		(256,097)	(232,456)	(233,330)
Insurance Expenses		(90,565)	(79,067)	(81,288)
Interest Expenses		(41,856)	(35,630)	(35,630)
Goods and Services Tax		(150,000)	(150,000)	(150,000)
Other		(247,478)	(101,113)	(207,057)
		<u>(4,028,756)</u>	<u>(3,548,614)</u>	<u>(3,880,022)</u>
Net Cash Provided By Operating Activities	15(b)	<u>154,241</u>	<u>671,189</u>	<u>(49,155)</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(3,346,117)	(1,062,134)	(2,578,458)
Payments for Construction of Infrastructure	3	(1,684,116)	(773,316)	(1,235,020)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,324,472	1,021,327	1,827,012
Proceeds from Sale of Plant & Equipment	4	912,000	203,489	662,000
Net Cash Used in Investing Activities		<u>(1,793,761)</u>	<u>(610,634)</u>	<u>(1,324,466)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(53,874)	(44,526)	(44,526)
Proceeds from Self Supporting Loans		8,075	7,538	7,538
Proceeds from New Debentures	5	250,000	150,000	400,000
Net Cash Provided By (Used In) Financing Activities		204,201	113,012	363,012
Net Increase (Decrease) in Cash Held		(1,435,319)	173,567	(1,010,609)
Cash at Beginning of Year		2,390,313	2,216,746	2,216,546
Cash and Cash Equivalents at the End of the Year	15(a)	<u>954,994</u>	<u>2,390,313</u>	<u>1,205,937</u>

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

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2012**

	NOTE	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
REVENUES	1,2			
Governance		5,574	18,696	5,800
General Purpose Funding		2,383,131	1,812,948	1,464,732
Law, Order, Public Safety		49,850	97,224	71,045
Health		70,720	70,269	73,520
Education and Welfare		318,002	350,357	315,072
Community Amenities		267,580	263,646	258,500
Recreation and Culture		122,910	62,005	583,823
Transport		1,087,001	764,623	978,517
Economic Services		52,980	67,328	61,950
Other Property and Services		722,724	139,081	302,027
		<u>5,080,472</u>	<u>3,646,177</u>	<u>4,114,986</u>
EXPENSES	1,2			
Governance		(292,112)	(325,217)	(326,311)
General Purpose Funding		(331,900)	(298,441)	(310,286)
Law, Order, Public Safety		(188,189)	(154,513)	(168,287)
Health		(268,746)	(226,981)	(246,050)
Education and Welfare		(469,883)	(412,931)	(466,661)
Community Amenities		(471,539)	(424,800)	(509,389)
Recreation & Culture		(751,072)	(670,168)	(680,925)
Transport		(1,347,281)	(1,502,315)	(1,412,516)
Economic Services		(218,587)	(195,144)	(182,464)
Other Property and Services		(449,556)	(250,863)	(259,469)
		<u>(4,788,865)</u>	<u>(4,461,373)</u>	<u>(4,562,358)</u>
Net Operating Result Excluding Rates		291,607	(815,196)	(447,372)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(476,904)	(14,749)	(202,680)
Depreciation on Assets	2(a)	1,038,160	979,629	901,438
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(2,700,092)	(615,977)	(2,016,700)
Purchase Infrastructure Assets - Roads	3	(942,116)	(757,436)	(764,335)
Purchase Infrastructure Assets - Other	3	(742,000)	(15,880)	(470,685)
Purchase Plant and Equipment	3	(511,400)	(398,583)	(471,258)
Purchase Furniture and Equipment	3	(134,625)	(47,574)	(90,500)
Proceeds from Disposal of Assets	4	912,000	203,489	662,000
Repayment of Debentures	5	(53,874)	(44,526)	(44,526)
Proceeds from New Debentures	5	250,000	150,000	400,000
Self-Supporting Loan Principal Income		8,075	7,538	7,538
Transfers to Reserves (Restricted Assets)	6	(739,331)	(201,560)	(582,548)
Transfers from Reserves (Restricted Assets)	6	872,349	258,500	521,563
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,245,000	987,444	1,020,000
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,245,000	0
Amount Required to be Raised from Rates	8	<u>(1,683,151)</u>	<u>(1,569,881)</u>	<u>(1,578,064)</u>

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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.

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

(b) The Local Government Reporting Entity

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

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

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

(c) 2010/11 Actual Balances

Balances shown in this budget as 2010/11 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

(f) Goods and Services Tax

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

(g) Superannuation

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

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less 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 on the statement of financial position.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Trade and Other Receivables

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

(j) Inventories

General

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

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

Land Held for Resale

Land purchased for development and/or resale 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 complete are expensed.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing an unconditional contract of sale.

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

(k) Fixed Assets

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation or impairment losses.

Initial Recognition

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

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset.

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases in the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the statement of comprehensive income.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

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

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

Depreciation of Non-Current Assets

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

Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Buildings	50	years
Furniture & Office Equipment	10	years
Computer & Electronic Equipment	3	years
Plant & Equipment	10	years
Trucks	7	years
Sedans	4	years
Other Plant & Equipment	10	years

Infrastructure Assets

Sealed Roads	50	years
Unsealed Roads	50	years
Footpaths & Walkways	40	years
Drainage	50	years
Pedestrian Bridges - Wood	20	years
Vehicle Bridges - Wood	20	years
Vehicle Bridges - Concrete	75	years
Culverts - Wood	20	years
Culverts - Concrete	75	years
Dams	75	years
Tanks & Reservoirs	35	years

The following Infrastructure Assets are not depreciated:

Parks and Playing field surfaces
Reticulation Systems
Drainage Reserves
Clearing and Earthworks

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

The following Infrastructure Assets are not capitalized owing to their cost being immaterial:

Street Furniture
Pedestrian/Bus Shelters
Street Signs

Council has elected not to depreciate assets that has a value under \$1,000.

Depreciation of Non-Current Assets (Continued)

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 with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

(l) Financial Instruments

Initial Recognition and Measurement

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

Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

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;
- (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; and
- (b) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly 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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(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.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period (classified as non-current assets).

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity.

Held-to-maturity financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period, which are classified as current assets.

If the Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale.

(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.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months of the end of the reporting period (classified as current assets).

(v) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the reporting date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

(n) Impairment

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

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

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 the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2012.

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

(o) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services.

The amounts are unsecured and are usually paid within 30 days of recognition.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Employee Benefits

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

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

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Council has a present obligation to pay resulting from employees' services provided to reporting date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

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

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

(q) Borrowing Costs

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

(r) Provisions

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result to settle the obligation; and
- c) 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.

Provisions are not recognised for future operating losses.

(s) Current and Non-Current Classification

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

(t) Comparative Figures

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

(u) Budget Comparative Figures

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

2. REVENUES AND EXPENSES	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	68,600	67,969	63,910
Law, Order, Public Safety	19,000	18,706	17,901
Health	27,700	26,576	24,962
Education and Welfare	27,700	27,118	28,206
Community Amenities	16,930	16,698	15,832
Recreation and Culture	124,400	117,845	114,247
Transport	731,100	689,115	620,835
Economic Services	4,530	4,496	4,427
Other Property and Services	18,200	11,106	11,118
	<u>1,038,160</u>	<u>979,629</u>	<u>901,438</u>
<u>By Class</u>			
Land and Buildings	103,550	96,166	94,680
Furniture and Equipment	79,250	78,596	78,521
Plant and Equipment	294,500	293,654	287,968
Infrastructure	560,508	510,861	439,917
Tools	352	352	352
	<u>1,038,160</u>	<u>979,629</u>	<u>901,438</u>
Borrowing Costs (Interest)			
- Debentures (<i>refer note 5(a)</i>)	41,856	35,630	35,630
	<u>41,856</u>	<u>35,630</u>	<u>35,630</u>
Rental Charges			
- Operating Leases	41,307	41,303	41,307
	<u>41,307</u>	<u>41,303</u>	<u>41,307</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	57,090	63,060	54,748
- Other Funds	45,000	43,664	27,000
Other Interest Revenue (<i>refer note 13</i>)	14,000	14,885	11,500
	<u>116,090</u>	<u>121,609</u>	<u>93,248</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

Includes costs associated with elected members, the running costs of the Administration building and associated clerical staff, records management and computer operation costs.

GENERAL PURPOSE FUNDING

Includes rate revenue and associated costs, general purpose government grants, costs associated with the repayment of Council loans, including reimbursement from government bodies and community organisations, as well as interest earned on Council investments.

LAW, ORDER, PUBLIC SAFETY

Includes costs associated with fire prevention and control, control of dogs and other animals, abandoned vehicles and supervision of associated local laws.

HEALTH

Includes costs associated with maternal and infant health, analytical expenses ie water sampling, the running of the Regional Health Scheme together with the Shires of Williams and West Arthur.

EDUCATION AND WELFARE

Includes costs associated with the running of the Wagin Pre-School, maintenance of the Wagin District High School oval, the running of the Wagin Home and Community Care Program, including Community Aged Care Packages and some assistance to Wagin Frail Aged Lodge.

COMMUNITY AMENITIES

Includes provision for the collection and disposal of residential, commercial and industrial refuse, ongoing maintenance of the Wagin Cemetery and running costs associated with providing public conveniences.

RECREATION AND CULTURE

Includes costs associated with public halls, the Wagin Memorial Swimming Centre, Wagin Recreation Centre, sportsground maintenance and sportsground buildings maintenance, the provision of library services together with a contribution towards the costs associated with the running of the Wagin Woolorama.

TRANSPORT

Includes upgrading, constructing, sealing resealing and ongoing maintenance costs associated with roads, footpaths and parking facilities, improvements to Council's plant and the provision of aircraft landing facilities and their associated costs.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Includes control of declared flora and fauna, works associated with Council's inclusion as part of the Rural Town's programme (Salinity Action Plan works), Landcare, LCDDC projects, tourism and area promotion, ongoing maintenance of the Wagin Caravan Park, building control and the provision of standpipes.

OTHER PROPERTY & SERVICES

Includes private works, town planning schemes and the provision for new residential developments, materials in store, costs associated with employment of the outside works crew, costs associated with the running of all Council plant and other unclassified revenue and expenses.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

3. ACQUISITION OF ASSETS	2011/12 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Furniture and Equipment	68,500
Plant and Equipment	94,000
Law, Order, Public Safety	
Furniture and Equipment	39,625
Plant and Equipment	23,400
Health	
Land and Buildings	20,000
Community Amenities	
Land and Buildings	50,000
Recreation and Culture	
Land and Buildings	1,143,592
Furniture and Equipment	8,500
Plant and Equipment	6,000
Transport	
Plant and Equipment	388,000
Infrastructure - Roads	942,116
Infrastructure - Other	632,000
Economic Services	
Infrastructure - Other	110,000
Other Property and Services	
Land and Buildings	1,486,500
Furniture and Equipment	18,000
	<u>5,030,233</u>
<u>By Class</u>	
Land and Buildings	2,700,092
Infrastructure Assets - Roads	942,116
Infrastructure Assets - Other	742,000
Plant and Equipment	511,400
Furniture and Equipment	134,625
	<u>5,030,233</u>

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

4. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2011/12 BUDGET	2011/12 BUDGET	2011/12 BUDGET
	\$	\$	\$
Governance			
Toyota Kluger - W.1	29,500	29,000	(500)
Toyota Rav 4 - W.001	25,500	25,000	(500)
Toyota Aurion - W10000	19,000	18,000	(1,000)
Transport			
2004 Cat Grader	107,000	135,000	28,000
2010 Holden Colorado W1008	26,000	25,000	(1,000)
Other Property & services			
5 Warwick Street	22,000	210,000	188,000
1 Nenke Street	92,000	310,000	218,000
Lot 65 Marks Court	28,524	40,000	11,476
Lot 66 Marks Court	28,524	40,000	11,476
Lot 67 Marks Court	28,524	40,000	11,476
Lot 68 Marks Court	28,524	40,000	11,476
	435,096	912,000	476,904

Summary

Profit on Asset Disposals
Loss on Asset Disposals

**2011/12
BUDGET
\$**

479,904
(3,000)
476,904

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-11	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2011/12 Budget \$	2010/11 Actual \$	2011/12 Budget \$	2010/11 Actual \$	2011/12 Budget \$	2010/11 Actual \$
124 Medical Centre	25,802		25,802	24,071	0	25,802	1,376	3,107
131 Recreation Centre	115,919		5,626	5,283	110,293	115,919	7,319	7,662
133 Wagin Bowling Club SS**	135,224		8,075	7,538	127,149	135,224	9,065	9,601
137 5 Arnott Street	249,318		8,105	7,634	241,213	249,319	14,788	15,260
138 Council Residence	150,000		6,266	0	143,734	0	9,308	0
139 Swimming Pool Redevelopment		250,000	0	0	250,000	0	0	0
	676,263	250,000	53,874	44,526	872,389	526,263	41,856	35,630

All debenture repayments are to be financed by general purpose revenue.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2011/12

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent \$
	Budget						Budget	
139 Swimming Pool Redevelopment	250,000	WATC	Debenture	20	182,624	6.00%	250,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2011 nor is it expected to have unspent debenture funds as at 30th June 2012.

(d) Overdraft

Council did not utilise an overdraft facility during 2010/2011, and it is anticipated that no overdraft facility will be required for 2011/2012.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	72,986	69,012	69,012
Amount Set Aside / Transfer to Reserve	4,015	3,974	3,451
Amount Used / Transfer from Reserve	(45,000)	0	0
	<u>32,001</u>	<u>72,986</u>	<u>72,463</u>
(b) Plant Reserve			
Opening Balance	187,088	148,534	148,534
Amount Set Aside / Transfer to Reserve	10,290	38,554	27,427
Amount Used / Transfer from Reserve	0	0	0
	<u>197,378</u>	<u>187,088</u>	<u>175,961</u>
(c) Recreation Centre Equipment Reserve			
Opening Balance	6,098	4,064	4,064
Amount Set Aside / Transfer to Reserve	2,135	2,034	2,003
Amount Used / Transfer from Reserve	(2,500)	0	0
	<u>5,733</u>	<u>6,098</u>	<u>6,067</u>
(d) Aerodrome Maintenance & Development Reserve			
Opening Balance	1,752	1,656	1,656
Amount Set Aside / Transfer to Reserve	96	96	83
Amount Used / Transfer from Reserve	0	0	0
	<u>1,848</u>	<u>1,752</u>	<u>1,739</u>
(e) Municipal Buildings Reserve			
Opening Balance	45,868	255,172	255,172
Amount Set Aside / Transfer to Reserve	502,523	30,696	287,758
Amount Used / Transfer from Reserve	(420,000)	(240,000)	(240,000)
	<u>128,391</u>	<u>45,868</u>	<u>302,930</u>
(f) Recreation & Development Reserve			
Opening Balance	248,437	230,181	230,181
Amount Set Aside / Transfer to Reserve	18,664	18,256	16,509
Amount Used / Transfer from Reserve	(129,849)	0	(155,363)
	<u>137,252</u>	<u>248,437</u>	<u>91,327</u>
(g) Administration Centre Furniture & Equipment Reserve			
Opening Balance	2,080	1,967	1,967
Amount Set Aside / Transfer to Reserve	115	113	98
Amount Used / Transfer from Reserve	0	0	0
	<u>2,195</u>	<u>2,080</u>	<u>2,065</u>
(h) Land Development Reserve			
Opening Balance	131,720	73,488	73,488
Amount Set Aside / Transfer to Reserve	167,245	58,232	203,675
Amount Used / Transfer from Reserve	(115,000)	0	(100,000)
	<u>183,965</u>	<u>131,720</u>	<u>177,163</u>
(i) Community Bus Reserve			
Opening Balance	46,875	41,681	41,681
Amount Set Aside / Transfer to Reserve	5,578	5,194	5,084
Amount Used / Transfer from Reserve	0	0	0
	<u>52,453</u>	<u>46,875</u>	<u>46,765</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
6. RESERVES (Continued)			
j) HACC Plant & Leave Reserve			
Opening Balance	121,174	112,684	112,684
Amount Set Aside / Transfer to Reserve	6,664	8,490	5,634
Amount Used / Transfer from Reserve	0	0	0
	<u>127,838</u>	<u>121,174</u>	<u>118,318</u>
k) Refuse Site / Waste Management			
Opening Balance	60,690	31,943	31,943
Amount Set Aside / Transfer to Reserve	15,778	28,747	24,597
Amount Used / Transfer from Reserve	(50,000)	0	0
	<u>26,468</u>	<u>60,690</u>	<u>56,540</u>
l) 5 Arnott St Maintenance Reserve			
Opening Balance	5,914	5,592	5,592
Amount Set Aside / Transfer to Reserve	325	322	280
Amount Used / Transfer from Reserve	0	0	(1,200)
	<u>6,239</u>	<u>5,914</u>	<u>4,672</u>
m) Water Management Plan			
Opening Balance	107,330	118,978	118,978
Amount Set Aside / Transfer to Reserve	5,903	6,852	5,949
Amount Used / Transfer from Reserve	(110,000)	(18,500)	(25,000)
	<u>3,233</u>	<u>107,330</u>	<u>99,927</u>
Total Reserves	<u><u>904,994</u></u>	<u><u>1,038,012</u></u>	<u><u>1,155,937</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2012 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	4,015	3,974	3,451
Plant Reserve	10,290	38,554	27,427
Recreation Centre Equipment Reserve	2,135	2,034	2,003
Aerodrome Maintenance & Development Res	96	96	83
Municipal Buildings Reserve	502,523	30,696	287,758
Recreation & Development Reserve	18,664	18,256	16,509
Admin Centre Furniture & Equip Res	115	113	98
Land Development Reserve	167,245	58,232	203,675
Community Bus Reserve	5,578	5,194	5,084
HACC Plant & Leave Reserve	6,664	8,490	5,634
Refuse Site / Waste Management	15,778	28,747	24,597
5 Arnott St Maintenance Reserve	325	322	280
Wagin Water Management Plan	5,903	6,852	5,949
	<u>739,331</u>	<u>201,560</u>	<u>582,548</u>
Transfers from Reserves			
Leave Reserve	(45,000)	0	0
Recreation Centre Equipment Reserve	(2,500)	0	0
Municipal Buildings Reserve	(420,000)	(240,000)	(240,000)
Recreation & Development Reserve	(129,849)	0	(155,363)
Land Development Reserve	(115,000)	0	(100,000)
Refuse Site / Waste Management	(50,000)	0	0
5 Arnott St Maintenance Reserve	0	0	(1,200)
Wagin Water Management Plan	(110,000)	(18,500)	(25,000)
	<u>(872,349)</u>	<u>(258,500)</u>	<u>(521,563)</u>
Total Transfer to/(from) Reserves	<u>(133,018)</u>	<u>(56,940)</u>	<u>60,985</u>

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

Leave Reserve

The purpose of Council's Leave Reserve Account is to provide provisions to meet Council's Long Service Leave and Accrued Annual Leave liabilities so as to minimise the effect on Council's budget from year to year.

Plant Reserve

The purpose of the Plant reserve account is to provide funds for the ongoing replacement and upgrading of motor vehicles, heavy machinery, light machinery and other equipment necessary in the performance of Council's core functions.

Municipal Buildings Reserve

The purpose of the Municipal Buildings Reserve is to provide funds for the upgrading, renovating or restoration of existing Council owned buildings and the construction of new Council owned buildings, including fences and Council houses.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

6. RESERVES (Continued)

Recreation and Development Reserve

The purpose of the Recreation Development Reserve is to provide funds for the expansion, upgrading and development of Council's Recreation facilities. This includes the upgrading of water supplies and the like for recreation areas within the Shire of Wagin.

Administration Centre Furniture and Equipment Reserve

The purpose of this Reserve is to provide for the purchase of furniture, fittings and equipment with the Council's entire administration building.

Recreation Centre Equipment Reserve

The purpose of the Recreation Centre Equipment Reserve is to provide funds for the purchase of additional or replacement equipment utilised at the Wagin Community Recreation Centre including the upgrading or replacement of fixtures and fittings.

Aerodrome Maintenance and Development Reserve

The purpose of this Reserve is to provide for major maintenance type works (eg resealing of apron area, replacing lights etc) and development type work (such as reconstruction runways, sealing roadways, upgrading buildings, fences etc) at the Wagin Airstrip.

Land Development Reserve

The purpose of this Reserve is to provide funds for the development of land within the Wagin Shire for the benefit of residents and the good Government of the local authority, as determined by Council. This includes the purchase, subdivision and development of land for industrial, residential, commercial and other purposes, as the need arises and as Council sees fit.

Community Bus Reserve

The purpose of this Reserve is to provide funds to allow for the maintenance, upgrade and changeover of the Wagin Community Bus as required from time to time.

HACC Leave and Plant Reserve

The purpose of this Reserve is to provide provisions to meet the HACC long service leave and accrued annual leave liabilities so as to minimise the effect on the HACC budget from year to year and to provide for the replacement of vehicles, should grant monies not be provided or are insufficient to meet requirements.

Refuse Site / Waste Management

The purpose of the Refuse Site / Waste Management Reserve is to provide funds for a new refuse site, restoration of the existing site and future costs for waste management in working towards zero waste.

5 Arnott Street Maintenance

The purpose of this Reserve is to meet maintenance costs for Council's 5 Arnott Street property.

Wagin Water Management Plan Reserve

The purpose of the Wagin Water management Plan is to ensure Council spends the surplus Rural Towns grant and Council funds on measures and projects in line with the water management plan.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

	Note	2011/12 Budget \$	2010/11 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	50,000	1,352,301
Cash - Restricted Reserves	15(a)	904,994	1,038,012
Receivables		231,426	305,176
Inventories		45,000	43,861
		1,231,420	2,739,350
LESS: CURRENT LIABILITIES			
Payables and Provisions		(326,426)	(456,338)
NET CURRENT ASSET POSITION		904,994	2,283,012
Less: Cash - Restricted Reserves	15(a)	(904,994)	(1,038,012)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	1,245,000

The estimated surplus/(deficiency) c/fwd in the 2010/11 actual column represents the surplus (deficit) brought forward as at 1 July 2011.

The estimated surplus/(deficiency) c/fwd in the 2011/12 budget column represents the surplus

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

8. RATING INFORMATION - 2011/12 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2011/12 Budgeted Rate Revenue \$	2011/12 Budgeted Interim Rates \$	2011/12 Budgeted Back Rates \$	2011/12 Budgeted Total Revenue \$	2010/11 Actual \$
Differential General Rate								
Gross Rental Value	0.101337	726	5,978,181	605,811	3,000	500	609,311	578,879
Unimproved Value	0.006265	349	165,977,500	1,039,920	2,000	0	1,041,920	964,410
Sub-Totals		1,075	171,955,681	1,645,731	5,000	500	1,651,231	1,543,289
Minimum Rates	Minimum \$							
Gross Reantal Value	440	172	269,889	75,680	0	0	75,680	70,140
Unimproved Value	440	46	1,810,162	20,240	0	0	20,240 0	17,220
Sub-Totals		218	2,080,051	95,920	0	0	95,920	87,360
Specified Area Rates (Note 9)							1,747,151 0	1,630,649 0
Discounts							1,747,151 (64,000)	1,630,649 (60,768)
Totals							1,683,151	1,569,881

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

The general rates detailed above for the 2011/12 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

9. SPECIFIED AREA RATE - 2011/12 FINANCIAL YEAR

The Shire of Wagin does not have any Specified Area Rates for 2011/2012

10. SERVICE CHARGES - 2011/12 FINANCIAL YEAR

The Shire of Wagin does not have any Service Charges for 2011/2012

11. FEES & CHARGES REVENUE	2011/12 Budget \$	2010/11 Actual \$
General Purpose Funding	45,900	40,814
Law, Order, Public Safety	6,900	8,320
Health	5,320	5,247
Education and Welfare	40,250	40,215
Community Amenities	259,860	249,063
Recreation & Culture	38,160	38,192
Economic Services	51,700	55,697
Other Property & Services	193,320	44,670
	<u>641,410</u>	<u>482,218</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2011/12 FINANCIAL YEAR**

A Discount of 5% on current rates levied (excluding Refuse charges) will be offered to rate payers whose payment of the full amount owing, including any arrears, and service charged is received on or before 6th October 2011 or 35 days after the date of service appearing on the rate notice whichever is the later.

A discount will not apply to interim rates issued after the 6th October 2011. The total value of the discount is estimated to be \$64,000.

Pensioners who meet the eligibility criteria below, are entitled to claim a rebate of up to 50% off current years rates, or may defer payment of those rates. Persons who hold a seniors Card issued by the Office of Seniors Interests and a Commonwealth Seniors Health Card are entitled to the same level of concession as a pensioner.

Seniors who meet the following eligibility criteria are entitled to claim a rebate of up to 25%, where the rebate is limited to a maximum amount.

A Pro-rata rebate may be available from the date of registration to the Pensioners and seniors who become eligible after 1st July of the rating year.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

13. INTEREST CHARGES AND INSTALMENTS - 2011/12 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are late. It is estimated this will generate income of \$14,000. Three separate options plans will be available to ratepayers for payment of their rates. Charges are applicable for these options as follows. Interest calculated at the rate of 5.5% and an administration fee of \$5 per each instalment notice.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 6th October 2011 or 35 days after the date of service appearing on the rate notice whichever is the later. This option will attract a 5% discount on rates only.

Option 2 (2 instalments)

First instalment to be received on or before 6th October 2011 or 35 days after the date of service appearing on the rate notice whichever is later. Payment will include all arrears and one half of the current year rates and charges. The second instalment will be due on 6th February 2012.

Option 3 (4 Instalments)

First instalment to be received on or before 6th October 2011 or 35 days after the date of service appearing on the rate notice whichever is later. Payment will include all arrears and one quarter of the current year rates and charges. The remaining 3 instalments will be due on 6th December 2011, 6th February 2012, and 5th April 2012.

The total revenue from the imposition of the interest and administration charge under this option is estimated at \$5,000.

14. ELECTED MEMBERS REMUNERATION

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

	2011/12 Budget \$	2010/11 Actual \$
Meeting Fees	6,000	4,725
President's Allowance	6,000	6,000
Deputy President's Allowance	1,550	1,550
Travelling Expenses	3,000	2,652
	<u>16,550</u>	<u>14,927</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2011/12 Budget \$	2010/11 Actual \$	2010/11 Budget \$
Cash - Unrestricted	50,000	1,352,301	50,000
Cash - Restricted	904,994	1,038,012	1,155,937
	<u>954,994</u>	<u>2,390,313</u>	<u>1,205,937</u>

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

Leave Reserve	32,001	72,986	72,462
Plant Reserve	197,378	187,088	175,961
Recreation Centre Equipment Reserve	5,733	6,098	6,067
Aerodrome Maintenance & Development Res	1,848	1,752	1,739
Municipal Buildings Reserve	128,391	45,868	302,930
Recreation & Development Reserve	137,252	248,437	91,327
Admin Centre Furniture & Equip Res	2,195	2,080	2,066
Land Development Reserve	183,965	131,720	177,163
Community Bus Reserve	52,453	46,875	46,765
HACC Plant & Leave Reserve	127,838	121,174	118,318
Refuse Site / Waste Management	26,468	60,690	56,540
5 Arnott St Maintenance Reserve	6,239	5,914	4,672
Water Management Plan	3,233	107,330	99,927
	<u>904,994</u>	<u>1,038,012</u>	<u>1,155,937</u>

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

Net Result	1,974,758	762,221	1,130,692
Depreciation	1,038,160	979,629	901,438
(Profit)/Loss on Sale of Asset	(476,904)	(14,749)	(202,680)
(Increase)/Decrease in Receivables	73,750	(96,924)	23,709
(Increase)/Decrease in Inventories	(1,139)	(1,901)	(3,041)
Increase/(Decrease) in Payables	(129,912)	64,240	(72,261)
Grants/Contributions for the Development of Assets	(2,324,472)	(1,021,327)	(1,827,012)
Net Cash from Operating Activities	<u>154,241</u>	<u>671,189</u>	<u>(49,155)</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft limit			0
Credit Card limit	14,000	14,000	14000
Credit Card Balance at Balance Date	0	(931)	0
Total Amount of Credit Unused	<u>14,000</u>	<u>13,069</u>	<u>14,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>922,443</u>	<u>676,263</u>	<u>926,264</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

16. TRUST FUNDS

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

Detail	Balance 1-Jul-11 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-12 \$
Deposits - Town Hall	850	2,500	(2,650)	700
Deposits - Community Bus	150	2,000	(2,150)	0
Deposits - Rec Centre	1,400	5,000	(6,400)	0
Deposits - Animal Traps	50	600	(650)	0
BCITF	0	3,000	(3,000)	0
BRB	0	1,000	(1,000)	0
Other Deposits	999	500	(500)	999
Unclaimed Money	1,433	0	0	1,433
In Lieu of Public Open Space	8,200	0	0	8,200
Refuse Site Keys	20	20	(20)	20
Licensing Takings	6,714	1,206,000	(1,206,714)	6,000
	<u>19,816</u>			<u>17,352</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2012**

17. MAJOR LAND TRANSACTIONS

Pederick Drive (Marks Court) Stage 2 Residential Subdivision

(a) Details

Council, in the 2008/2009 financial year, completed the second stage of the Pederick Drive Subdivision, one block was sold in 2009/2010 and a further block was sold in 2010/2011. Council is now proceeding with selling the remaining four residential lots.

	2011/12 Budget \$	2010/11 Actual \$
(b) Current year transactions		
Operating Income		
- Profit on sale	45,904	12,385
Capital Income		
- Sale Proceeds	160,000	40,909
Capital Expenditure		
- Purchase of Land	0	0
- Development Costs	0	0
	0	0
	0	0

The expenditure in 2008/2009 has been capitalised and it has been budgeted that all remaining four residential lots will be sold in 2011/2012.

(c) Expected Future Cash Flows

	2011/12 \$	2012/13 \$	2013/14 \$	2014/15 \$	2015/16 \$	Total \$
Cash Outflows						
- Development Costs	0					0
- Loan Repayments	0					0
	0	0	0	0	0	0
Cash Inflows						
- Loan Proceeds	0					0
- Sale Proceeds	160,000					160,000
	160,000	0	0	0	0	160,000
Net Cash Flows	160,000	0	0	0	0	160,000
	160,000	0	0	0	0	160,000

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2011/12.

Shire of Wagin
Annual Budget 2011/2012

Operating Income and Expenditure			
			Budget 2011 / 2012
Income			
	I03 - GENERAL PURPOSE FUNDING		
	I031 - Rates		
		I031005 - GRV	605,811
		I031010 - GRV Minimums	75,680
		I031015 - UV	1,039,920
		I031020 - UV Minimums	20,240
		I031025 - GRV Interim Rates	3,000
		I031030 - UV Interim Rates	2,000
		I031035 - Back Rates	500
		I031040 - Ex-Gratia Rates (CBH)	7,200
		I031045 - Discount Allowed	-64,000
		I031050 - Instalment Admin Charge	5,000
		I031055 - Account Enquiry Fee	3,500
		I031060 - (Rate Write Offs)	-12,000
		I031065 - Penalty Interest	14,000
		I031070 - Emergency Services Levy	74,800
		I031075 - ESL Penalty Interest	300
		I031090 - Rate Legal Charges	6,000
		Total I031 - Rates	1,781,951
	I032 - Other GPF		
		I032005 - Grants Commission General	519,739
		I032010 - Grants Commission Roads	328,331
		I032015 - Pensioner Deferred Subsidy	2,000
		I032020 - Administration Rental	24,000
		I032025 - Photocopies & Publications	200
		I032030 - Reimbursements	3,000
		I032035 - SS Loans Interest Reimb.	9,065
		I032040 - Bank Interest	45,000
		I032045 - Reserves Interest	57,090
		I032050 - Telephone Reimbursement	200
		I032055 - Commissions & Recoups	300
		I032060 - SS Loan Principal Reimb.	0
		I032080 - R4R - Country Local Govt Fund	346,906
		I032100 - R4R CLGF Regional 10/11	80,000
		I032105 - R4R CLGF Regional 11/12	868,500
		Total I032 - Other GPF	2,284,331
	Total I03 - GENERAL PURPOSE FUNDING		4,066,282
	I04 - GOVERNANCE		
	I041 - Governance - Membership		
		I041020 - Reimbursements	2,074
		Total I041 - Governance - Membership	2,074
	I042 - Other Governance		
		I042045 - Admin Reimbursements	3,500
		Total I042 - Other Governance	3,500
	Total I04 - GOVERNANCE		5,574

Operating Income and Expenditure			
			Budget 2011 / 2012
I05 · LAW ORDER & PUBLIC SAFETY			
	I051 · Fire Prevention		
		I051010 · FESA - Operating Grant	23,000
		I051015 · Sale of Fire Maps	250
		I051020 · Town Block Burn Fees	1,500
		I051025 · Reimbursements	250
		I051030 · Bush Fire Infringements	250
		I051035 · ESL Admin Fee	4,000
		I051055 · Lotterwest Standpipe Grant	12,600
	Total I051 · Fire Prevention		41,850
	I052 · Animal Control		
		I052005 · Dog Fines and Fees	1,500
		I052010 · Hire of Animal Traps	100
		I052015 · Dog Registration	3,000
	Total I052 · Animal Control		4,600
	I053 · Other Law Order & Public Safety		
		I053005 · Abandoned Vehicles	300
		I053040 · Safer Wagin	3,000
		I053055 · Reimbursements	100
	Total I053 · Other Law Order & Public Safety		3,400
	Total I05 · LAW ORDER & PUBLIC SAFETY		49,850
I07 · HEALTH			
	I071 · Maternal & Infant Health		
		I071010 · Infant Health Vehicle	4,000
	Total I071 · Maternal & Infant Health		4,000
	I074 · Admin. & Inspections		
		I074005 · Food Vendor's Licences	300
		I074015 · Contrib. Regional Health Scheme	60,000
	Total I074 · Admin. & Inspections		60,300
	I076 · Other Health		
		I076010 · Rent - Medical Centre-Dentist	3,120
		I076015 · Reimbursements - IPN Medical	700
		I076020 · Meeting Room Fees	2,200
		I076040 · Reimbursements - Dr Norris	400
	Total I076 · Other Health		6,420
	Total I07 · HEALTH		70,720
I08 · EDUCATION & WELFARE			
	I081 · Other Education		
		I081010 · Contrib. to Oval Mtce	3,000
	Total I081 · Other Education		3,000
	I082 · HACC Program		
		I082010 · HACC Recurrent Grant	270,402
		I082015 · Meals on Wheels	20,000
		I082020 · Fee for Service	20,000

Operating Income and Expenditure			
			Budget 2011 / 2012
		I082030 · Reimbursements	500
		Total I082 · HACCC Program	310,902
		I083 · Other Welfare	
		I083010 · Reimbursements	3,850
		I083015 · Fee for Service	250
		Total I083 · Other Welfare	4,100
		Total I08 · EDUCATION & WELFARE	318,002
		I10 · COMMUNITY AMENITIES	
		I101 · Sanitation - Household	
		I101005 · Domestic Collection	171,600
		Total I101 · Sanitation - Household	171,600
		I102 · Sanitation - Other	
		I102002 · Commercial Collection Charges	41,760
		I102005 · Reimbursment Drummuster	4,220
		I102010 · Charges Bulk Rubbish	15,000
		I102015 · Sale of Refuse Scrap	3,500
		I102020 · Refuse Site Fees	10,000
		Total I102 · Sanitation - Other	74,480
		I104 · Sewerage	
		I104005 · Septic Tank Fees	1,500
		Total I104 · Sewerage	1,500
		I106 · Town Planning	
		I106005 · Planning Fees	4,500
		Total I106 · Town Planning	4,500
		I107 · Other Community Amenities	
		I107005 · Cemetery Fees	11,000
		I107010 · Community Bus Income	4,500
		Total I107 · Other Community Amenities	15,500
		Total I10 · COMMUNITY AMENITIES	267,580
		I11 · RECREATION & CULTURE	
		I111 · Public Halls and Civic Centres	
		I111005 · Town Hall Hire	3,000
		I111010 · Reimbursements	50
		I111015 · Town Hall Lease -L Piesse	3,900
		Total I111 · Public Halls and Civic Centres	6,950
		I112 · Swimming Pool	
		I112005 · Swimming Pool Subsidy	3,000
		I112010 · Swimming Pool Admission	15,000
		I112020 · Reimbursements	250
		Total I112 · Swimming Pool	18,250
		I113 · Other Recreation	
		I113005 · Sportsground Rental	4,500
		I113010 · Sportsground Reimbursements	500
		I113015 · Power Reimbursements	4,000
		I113020 · Recreation Centre Hire	8,000

Operating Income and Expenditure			
			Budget 2011 / 2012
		I113025 · Reimbursements Other	100
		I113030 · Contribution Rec Centre Equ.	1,800
		I113035 · Sporting Club Leases	60
		I113055 · Eric Farrow Pavilion Hire	3,500
		I113060 · Community Development Officer	10,000
		I113065 · Lotterywest Grant - Skate Park	55,000
		I113080 · CSRFF Grant - Rec Masterplan	9,000
		Total I113 · Other Recreation	96,460
		I115 · Library	
		I115005 · Lost Books	200
		Total I115 · Library	200
		I119 · Other Culture	
		I119015 · Contribution Woolorama	1,000
		I119020 · Reimbursements	50
		Total I119 · Other Culture	1,050
		Total I11 · RECREATION & CULTURE	122,910
		I12 · TRANSPORT	
		I121 · Roads & Streets	
		I121005 · Direct Road Grants	73,935
		I121010 · Road Project Grants	307,903
		I121015 · Roads to Recovery Grant	242,563
		I121020 · Reimbursements	300
		I121025 · Contribution - St Lighting	4,500
		I122055 · Diesel Fuel Rebate Income	18,000
		Total I121 · Roads & Streets	647,201
		I122 · Road Plant Purchases	
		I122100 · Profit on Sale of Asset	28,000
		Total I122 · Road Plant Purchases	28,000
		I126 · Aerodrome	
		I126015 · Aerodrome Reimbursements	800
		I126025 · RADS Grant - Runway Upgrade	411,000
		Total I126 · Aerodrome	411,800
		Total I12 · TRANSPORT	1,087,001
		I13 · ECONOMIC SERVICES	
		I131 · Rural Services	
		I131020 · Reimbursements	50
		Total I131 · Rural Services	50
		I132 · Tourism/Area Promotion	
		I132005 · Caravan Park Fees	35,500
		I132010 · Reimbursements	100
		I132015 · RV Area Fees	2,000
		Total I132 · Tourism/Area Promotion	37,600
		I133 · Building Control	

Operating Income and Expenditure			
			Budget 2011 / 2012
		I133005 · Building Licences	7,000
		I133010 · S'Pool Inspection Fees	200
		Total I133 · Building Control	7,200
		I134 · Other	
		I134005 · Water Sales	7,000
		I134010 · Reimbursements	1,130
		Total I134 · Other	8,130
		Total I13 · ECONOMIC SERVICES	52,980
		I14 · OTHER PROPERTY & SERVICES	
		I141 · Private Works	
		I141005 · Private Works Income	170,000
		Total I141 · Private Works	170,000
		I143 · Public Works Overheads	
		I143020 · Employee Reimb.	500
		Total I143 · Public Works Overheads	500
		I144 · Plant Operation Costs	
		I144005 · Sale of Scrap	7,000
		I144010 · Reimbursements	500
		Total I144 · Plant Operation Costs	7,500
		I147 · Unclassified	
		I147005 · Commission - Vehicle Licensing	50,000
		I147007 · Reimb. WFA Financial Support	14,000
		I147045 · Christmas Lights Funding	5,000
		I147050 · Council Staff Housing Rental	8,000
		I147065 · Insurance Reimbursement	6,000
		I147070 · Council Housing Reimbursements	1,500
		I147080 · 5 Arnott Street Rent	8,320
		I147100 · Profit on Sale of Asset	451,904
		Total I147 · Unclassified	544,724
		Total I14 · OTHER PROPERTY & SERVICES	722,724
Total Income			6,763,623
Gross Profit			6,763,623
Expense			
		E03 · GENERAL PURPOSE FUNDING.	
		E031 · Rates	
		E031005 · Valuation Expenses	10,000
		E031010 · Legal Costs/Expenses	500
		E031015 · Title Searches	300
		E031020 · Rate Recovery Expenses	6,000
		E031025 · Printing Stationery Postage	1,200
		E031030 · Emergency Services Levy	74,800
		E031040 · Rate Refunds	1,500
		E031100 · Administration Allocated	77,423

Operating Income and Expenditure			
			Budget 2011 / 2012
		Total E031 - Rates	171,723
		E032 - Other	
		E032005 - Bank Fees & Charges	7,000
		E032015 - Interest on Loans	41,856
		E032030 - Audit Fees & Other Services	14,000
		E032035 - Administration Allocated	71,821
		E032055 - Penalties	500
		E032070 - Long term Financial Planning	25,000
		Total E032 - Other	160,177
		Total E03 - GENERAL PURPOSE FUNDING.	331,900
		E04 - GOVERNANCE.	
		E041 - Membership	
		E041005 - Sitting Fees	6,000
		E041010 - Training	5,000
		E041015 - Members Travelling	3,000
		E041025 - Election Expenses	3,500
		E041030 - Other Expenses	800
		E041035 - Conference Expenses	12,000
		E041040 - Presidents Allowance	6,000
		E041045 - Deputy Presidents Allowance	1,550
		E041055 - Refreshments & Receptions	17,000
		E041060 - Presentations	2,000
		E041065 - Insurance	7,000
		E041070 - Public Relations	2,000
		E041075 - Subscriptions	12,400
		E041100 - Administration Allocated	78,382
		E041190 - Depreciation	1,600
		Total E041 - Membership	158,232
		E042 - Other Governance	
		E042005 - Administration Salaries	490,000
		E042010 - Administration Superannuation	49,000
		E042011 - Loyalty Allowance	5,000
		E042012 - Housing Allowance Admin	18,000
		E042015 - Insurance	23,000
		E042020 - Staff Training	12,000
		E042025 - Removal Expenses	2,000
		E042030 - Printing & Stationery	24,000
		E042035 - Phone, Fax & Modem	14,000
		E042040 - Office Maintenance	51,700
		E042045 - Advertising	13,000
		E042050 - Office Equipment Maintenance	2,500
		E042055 - Postage & Freight	5,000
		E042060 - Vehicle Running Expenses	14,000
		E042065 - Legal Expenses	5,000
		E042070 - Garden Expenses	9,000

Shire of Wagin
Annual Budget 2011/2012

Operating Income and Expenditure			
			Budget 2011 / 2012
		E042075 · Conferences & Training	7,500
		E042080 · Computer Support	31,000
		E042085 · Other Expenses	2,500
		E042090 · Administration Allocated	133,881
		E042095 · Fringe Benefits Tax	10,000
		E042100 · Staff Uniforms	5,000
		E042115 · Cash Round Off Control	0
		E042120 · Depreciation	67,000
		E042125 · Less Administration Allocated	-870,341
		E042130 · Loss on Sale of Asset	2,000
		E042150 · White Pages Advert	1,500
		E042155 · Lease of Photocopier - Alliance	6,640
		Total E042 · Other Governance	133,880
		Total E04 · GOVERNANCE.	292,112
		E05 · LAW ORDER & PUBLIC SAFETY.	
		E051 · Fire Prevention	
		E051010 · Communication Mtce	5,000
		E051015 · Advertising & Other Expenses	5,000
		E051020 · Fire Fighting Expenses	5,000
		E051025 · Town Block Burn Off	1,500
		E051035 · Insurances	9,150
		E051040 · Piesseville Appliance Shed	800
		E051045 · Mt Latham & Condinging Repaters	800
		E051050 · Shared Emergency Services Mgr	12,000
		E051100 · Admininstration Allocated	53,921
		E051190 · Depreciation	19,000
		Total E051 · Fire Prevention	112,171
		E052 · Animal Control	
		E052005 · Ranger Salary	16,000
		E052006 · Ranger Mileage	500
		E052007 · Ranger Telephone	500
		E052010 · Pound Maintenance	3,700
		E052015 · Dog Control Insurance	400
		E052020 · Legal Fees	500
		E052025 · Training & Conference	4,500
		E052030 · Ranger Sevices Other	1,200
		E052035 · Administration Allocated	33,118
		Total E052 · Animal Control	60,418
		E053 · Other	
		E053005 · Abandoned Vehicles	200
		E053010 · Emergency Services	500
		E053015 · Crime Prevention Activities	12,000
		E053035 · OCP Wagin Keep it Safe Iniative	2,900
		Total E053 · Other	15,600
		Total E05 · LAW ORDER & PUBLIC SAFETY.	188,189

Operating Income and Expenditure			
			Budget 2011 / 2012
	E07 - HEALTH.		
	E071 - Maternal & Infant Health		
		E071005 - Medical Centre Mtce	3,300
		E071010 - Vehicle Mtce	1,000
		E071190 - Depreciation	4,700
	Total E071 - Maternal & Infant Health		9,000
	E074 - Admin. & Inspections		
		E074005 - EHO Salary	78,000
		E074010 - EHO Superannuation	7,800
		E074015 - Other Control Expenses	4,500
		E074020 - EHO/Building Surveyor Mileage	19,000
		E074030 - Conferences & Training	1,200
		E074100 - Administration Allocated	36,846
	Total E074 - Admin. & Inspections		147,346
	E076 - Other Health		
		E076020 - Medical Centre Mtce	11,200
		E076025 - Depreciation	23,000
		E076030 - Doctors Vehicle Mtce	1,800
		E076040 - Gemini Medical Services	76,000
	Total E076 - Other Health		112,000
	E077 - Preventitive Services		
		E077010 - Analytical Expenses	400
	Total E077 - Preventitive Services		400
	Total E07 - HEALTH.		268,746
	E08 - EDUCATION & WELFARE.		
	E080 - Pre-Schools		
		E080010 - Kindergarten Mtce	4,200
		E080190 - Depreciation	2,000
	Total E080 - Pre-Schools		6,200
	E081 - Other Education		
		E081020 - School Oval Mtce	6,000
		E081030 - Contribution - Wagin Youth Care	1,800
	Total E081 - Other Education		7,800
	E082 - HACC Program		
		E082010 - Co-Ordinator Salary	54,000
		E082015 - Home Mtce Salary	31,000
		E082020 - Respite Salaries	1,000
		E082025 - Home Help Salaries	94,000
		E082030 - Superannuation	16,500
		E082035 - Other Expenses	3,500
		E082040 - Travelling - Mileage	17,000
		E082045 - Staff Training	2,500
		E082050 - Staff Training Salaries	1,500
		E082055 - Subscriptions	2,500
		E082060 - Telephone & Postage	4,000

Operating Income and Expenditure			
			Budget 2011 / 2012
		E082065 · Advertising & Stationery	500
		E082070 · Insurance	6,000
		E082075 · Office Accommodation	24,000
		E082080 · Plant & Equipment Mtce	18,000
		E082085 · Consumable Supplies	2,500
		E082090 · Expenditure from Donations	4,000
		E082100 · Administration Allocated	53,730
		E082110 · Meals on Wheels Expenditure	28,000
		E082190 · Depreciation	22,000
		Total E082 · HACCC Program	386,230
		E083 · Other Welfare	
		E083010 · Wagin Frail Aged	3,850
		E083020 · Comm. Aged Care Expenses	39,703
		E083025 · Donation - Southern Agcare	1,000
		E083040 · Dry Season Assistance Com Grant	13,275
		E083045 · Seniors Advocacy Officer	8,125
		E083190 · Depreciation	3,700
		Total E083 · Other Welfare	69,653
		Total E08 · EDUCATION & WELFARE.	469,883
		E10 · COMMUNITY AMENITIES.	
		E101 · Sanitation Household	
		E101005 · Domestic Refuse Collection	41,500
		E101010 · Recycling Pick-Up	76,000
		E101015 · Refuse Site Mtce	30,400
		E101020 · Chemical Drum Disposal Costs	2,500
		E101025 · Refuse Site Attendant	52,000
		E101030 · New Refuse Site	5,000
		Total E101 · Sanitation Household	207,400
		E102 · Sanitation Other	
		E102005 · Commercial Collection	11,000
		E102007 · Regional Refuse Group Expenses	61,455
		E102010 · Bulk Rubbish Collection	15,000
		E102190 · Depreciation	6,700
		Total E102 · Sanitation Other	94,155
		E104 · Sewerage	
		E104005 · Sewerage Treatment Plant	3,000
		E104190 · Depreciation	230
		Total E104 · Sewerage	3,230
		E106 · T.P. & Regional Devel	
		E106005 · Town Planning Expenses	18,000
		E106015 · Road Dedications/Closures- Plan	3,000

Operating Income and Expenditure			
			Budget 2011 / 2012
		E106100 · Administration Allocated	27,815
		Total E106 · T.P. & Regional Devel	48,815
		E107 · Other	
		E107005 · Cemetery Mtce	15,500
		E107010 · Public Convenience Mtce	46,800
		E107015 · Community Bus Operating	1,500
		E107100 · Administration Allocated	44,139
		E107190 · Depreciation	10,000
		Total E107 · Other	117,939
		Total E10 · COMMUNITY AMENITIES.	471,539
		E11 · RECREATION & CULTURE.	
		E111 · Public Halls & Civic Centres	
		E111005 · Town Hall Mtce	19,400
		E111010 · Other Halls Mtce	2,900
		E111190 · Depreciation	3,300
		Total E111 · Public Halls & Civic Centres	25,600
		E112 · Swimming Pool	
		E112005 · Pool Manager's Salary	47,000
		E112010 · Superannuation	4,700
		E112015 · Swimming Pool Maintenance	44,500
		E112020 · Other Expenses	5,000
		E112190 · Depreciation	16,500
		Total E112 · Swimming Pool	117,700
		E113 · Other Recreation	
		E113005 · Sportsground Mtce	67,500
		E113010 · Sportsground Buildings Mtce	29,000
		E113015 · Wetlands Park Mtce	56,000
		E113020 · Parks & Gardens Mtce	44,200
		E113025 · Puntapin/Norring Lake Mtce	700
		E113030 · Recreation Centre Mtce	38,000
		E113035 · Rec Staff Salaries	44,000
		E113040 · Superannuation	4,000
		E113045 · Other Expenses	2,000
		E113065 · Eric Farrow Pavilion Mtce	11,500
		E113070 · Rec Centre Sports Equipment	2,000
		E113095 · Club Development Officer	13,330
		E113100 · Administration Allocated	63,817
		E113105 · Sportsground Masterplan	27,000
		E113190 · Depreciation	99,500
		Total E113 · Other Recreation	502,547
		E115 · Library	
		E115005 · Librarian Salary	24,000
		E115015 · Library Building Mtce	4,200

Shire of Wagin
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Operating Income and Expenditure			
			Budget 2011 / 2012
		E115020 · Library Other Expenses	3,000
		E115190 · Depreciation	900
		Total E115 · Library	32,100
		E116 · Other Culture	
		E116005 · Subsidy Woolorama Committee	525
		E116010 · Woolorama Costs & Maintenance	60,000
		E116015 · Mtce - Tudhoe St Community Cent	2,400
		E116020 · Historical Village	1,100
		E116030 · Wagin Shire Woolorama Display	4,500
		E116040 · Great Southern Concert Band	400
		E116190 · Depreciation	4,200
		Total E116 · Other Culture	73,125
		Total E11 · RECREATION & CULTURE.	751,072
		E12 · TRANSPORT.	
		E122 · Road Maintenance	
		E122005 · Road Maintenance	122,500
		E122006 · Maintenance Grading	130,000
		E122007 · Rural Tree Pruning	70,000
		E122008 · Rural Spraying	20,000
		E122009 · Town Site Spraying	23,000
		E122010 · Depot Maintenance	17,000
		E122011 · Town Reserve & Verge Maint	3,000
		E122012 · Beaufort Rd Bridge Maint	13,080
		E122015 · Rural Numbering	500
		E122020 · Footpath Mtce	16,000
		E122025 · Street Cleaning	26,000
		E122030 · Street Trees	28,000
		E122035 · Traffic & Street Signs Mtce	3,000
		E122045 · Townscape	33,000
		E122050 · Crossovers	500
		E122055 · RoMan Data Collection	8,500
		E122060 · Street Lighting	48,000
		E122090 · Grafitti Removal	2,000
		E122095 · Footpath Plan	24,000
		E122100 · Administration Allocated	22,101
		E122190 · Depreciation	725,000
		Total E122 · Road Maintenance	1,335,181
		E123 · Road Plant Purchases	
		E123010 · Loss on Sale of Asset	1,000
		Total E123 · Road Plant Purchases	1,000
		E126 · Aerodrome	
		E126005 · Aerodrome Maintenance	5,000
		E126190 · Depreciation	6,100

Operating Income and Expenditure			
			Budget 2011 / 2012
		Total E126 · Aerodrome	11,100
		Total E12 · TRANSPORT.	1,347,281
		E13 · ECONOMIC SERVICES.	
		E131 · Rural Services	
		E131010 · Vermin Control	300
		E131020 · Landcare	56,000
		E131030 · Rural Towns Program	26,000
		E131070 · Waybill Books	100
		E131100 · Administration Allocated	8,278
		E131140 · Water Management Plan / Harvest	2,500
		E131190 · Depreciation	30
		Total E131 · Rural Services	93,208
		E132 · Tourism & Area Promo	
		E132010 · Wagin Tourist Committee	3,000
		E132015 · Caravan Park Manager Salary	14,000
		E132020 · Caravan Park Mtce	34,600
		E132025 · Subsidy Historic Village	8,000
		E132030 · Donation - Great Sth Dist Displ	500
		E132040 · Tourism Promotion & Subscripts	5,000
		E132050 · Administration Allocated	25,779
		E132055 · Caravan Park Feasibility Study	20,000
		E132190 · Depreciation	4,500
		Total E132 · Tourism & Area Promo	115,379
		E134 · Other Economic Services	
		E134005 · Water Supply - Standpipes	10,000
		Total E134 · Other Economic Services	10,000
		Total E13 · ECONOMIC SERVICES.	218,587
		E14 · OTHER PROPERTY & SERVICES.	
		E141 · Private Works	
		E141005 · Private Works	105,000
		E141100 · Administraion Allocated	10,977
		Total E141 · Private Works	115,977
		E143 · Works Overheads	
		E143005 · Works Supervisors Salary	74,000
		E143007 · Works Admin Officer	19,000
		E143009 · Housing Allowance Works	19,500
		E143015 · CEO's Salary Allocation	41,665
		E143020 · Engineering Superannuation	72,000
		E143025 · Engineering - Other Expenses	4,000
		E143030 · Sick Holiday & Allowances Pay	170,000
		E143045 · Insurance on Works	44,500
		E143050 · Protective Clothing	8,000
		E143055 · Fringe Benefits	3,000
		E143060 · CEO's Vehicle Allocation	1,500
		E143065 · PWS - Vehicle Expenses	1,500

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Operating Income and Expenditure			
			Budget 2011 / 2012
		E143075 · Telephone Expenses	7,000
		E143080 · Staff Licences	500
		E143090 · Conferences & Courses	1,500
		E143095 · Staff Training	14,000
		E143200 · LESS PWOH ALLOCATED	-481,665
		Total E143 · Works Overheads	0
		E144 · Plant Cost Overheads	
		E144010 · Fuel & Oil	155,000
		E144020 · Tyres & Tubes	17,000
		E144030 · Parts & Repairs	58,000
		E144040 · Plant Repair - Wages	14,000
		E144050 · Insurance and Licences	24,000
		E144060 · Expendable Tools	10,000
		E144065 · Lease Payments on 13T Truck	34,667
		E144200 · LESS POC ALLOCATED-PROJECTS	-312,667
		Total E144 · Plant Cost Overheads	0
		E146 · Salaries Control	
		E146010 · Gross Total Salaries and Wages	1,800,000
		E146200 · LESS SALS/WAGES ALLOCATED	-1,800,000
		Total E146 · Salaries Control	0
		E147 · Unclassified Items	
		E147010 · Transport Licensing	
		E147015 · Community Requests & Events	5,500
		E147050 · Council Housing Maintenance	43,800
		E147055 · Consultants	50,000
		E147070 · 4WD Resource Sharing Group	5,000
		E147085 · Other Council Housing	9,700
		E147090 · Building Maintenance	13,000
		E147100 · Administration Allocated	128,313
		E147105 · Cost to Sell Pederick Drive	22,000
		E147115 · Insurance Excess	1,000
		E147130 · Depreciation	18,200
		E147135 · Reconciliation Action Plan	2,891
		E147145 · Marks Court Drainage	15,000
		E147150 · Community Requests 1112 Budget	19,175
		Total E147 · Unclassified Items	333,579
		Total E14 · OTHER PROPERTY & SERVICES.	449,556
Total Expense			4,788,865
Net Income			1,974,758

Capital Expenditure - Fixed Assets					
					Budget 2011 / 2012
			Buildings		
			E167000 - Additions		
			E167003 - Construction of Shire House	14,000.00	
			E167430 - Swimming Pool Upgrade	972,492.00	
			E167437 - Eric Farrow Kitchen	5,600.00	
			E167438 - Town Hall - New Carpets	6,000.00	
			E167440 - New Skate Park	95,000.00	
			E167443 - 14 Gordon St Upgrade	4,000	
			E167447 - Fence Town Park	8,000	
			E167448 - Carpet EFP Sml Function Area	7,000	
			E167449 - Trotting Track U/G ablutions	10,000	
			E167450 - Swimming Pool Shades/BBQS	33,000	
			E167451 - New Council House CEO	420,000	
			E167452 - R4R CLGF Regional Aged Housing	948,500	
			E167453 - Medical Centre Carpets	20,000	
			E167454 - Rec Centre Kitchen Tiling	6,500	
			Total Building Additions	2,550,092	
			Land		
			E167300 - Additions		
			E167302 - Regional Refuse Land	50,000	
			E167304 - Tudhoe St Commercial Land	100,000	
			Total Land Additions	150,000	
			Infrastructure - Roads		
			E167100 - Additions		
			E167103 - Capital Works Program	942,116	
			Total Infrastructure Roads Additions	942,116	
			Infrastructure - Other		
			A01603 - Additions		
			E167124 - 11/12 Footpaths	50,000	
			E167128 - Airstrip Runway Upgrade	582,000	
			E167131 - WIFFH Project	80,000	
			E167132 - Puntaping Dam Pipe Work	30,000	
			Total Infrastructure Other Additions	742,000	

Capital Expenditure - Fixed Assets				
				Budget 2011 / 2012
Furniture & Equipment				
E167200 - Additions				
			E167260 - New Computers & Software	10,000
			E167271 - CCTV Cameras	14,625
			E167272 - Eric Farrow Crockery/Cutlery	3,000
			E167275 - New IT System	55,000
			E167276 - New Photocopier	3,500
			E167277 - CCTV Camera - Stage 2	25,000
			E167278 - Pop up Shade Tents	3,000
			E167279 - Christmas Lights	10,000
			E167280 - Rec Kitchen Drink Fountain	2,500
			E167445 - Doctors Residence Furniture	8,000
			Total Furniture and Equipment Additions	134,625
Plant & Equipment				
A01583 - Additions				
			E167700 - CEO Vehicle	37,000
			E167701 - MFCS Vehicle	25,000
			E167710 - MOW Vehicle	33,000
			E167738 - Minor Plant Items	10,000
			E167741 - MCRS Vehicle	32,000
			E167761 - Mobile Standpipe Trailers	23,400
			E167762 - Rec Centre Crt Cleaning Machine	6,000
			E167763 - 2011 Grader	345,000
			Total Plant and Equipment Additions	511,400
Total Fixed Assets				5,020,233

Shire of Wagin
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PLANT REPLACEMENT PROGRAM														
	Year	Replacement	Last Financial											
	Purchased	Period	Year	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
		(Years)	2010/11											
Caterpillar Grader	2007/2008	7					220,000							240,000
Caterpillar Grader	2004/2005	7		210,000						220,000				
Caterpillar Loader	2006/2007	5			160,000				195,000					
Backhoe	2005/2006	8				110,000							130,000	0
Isuzu Truck 13 t	2008/2009	5				160,000					90,000			
Isuzu Truck 13 t	2006/2007	5			80,000					90,000				
Isuzu FRR 600 6T Truck (P14)	2010/2011	5	65,000					75,000	-					
Isuzu NPR 300 Crew Cab (P21)	2010/2011	5	45,000					34,000					45,000	
Toro Ride on Mower	2005/2006	4				17,000				19,000				21,000
John Deere Tractor	2005/2006	10						65,000						
Roller Multi-tyre	2007/2008	10									88,000			
Roller Case Vibromax	1999/2000	10										130,000		
Mitsubishi Ute (P27)	2005/2006	4	17,000				18,000				22,000			
4 x 2 Toyota Hilux Ttop (P24)	2010/2011	4	17,000				18,000				22,000			
Mitsubishi Ute (P26)	2005/2006	4	12,000					18,000				22,000		
4 x 2 Toyota Hilux Ttop (P25)	2010/2011	4	12,000					18,000				22,000		
Toyota Hilux TTop (P85) - Grader Ute	2010/2011	8	-			20,000								22,000
John Deere Mower	2010/2011	4	5,000				5,500				6,000			
ATV Motor Bike	2009/2010	4				8,000				10,000				
Minor Plant			10,000	10,000	10,000	10,000	10,000	10,000	12,000	12,000	12,000	12,000	12,000	12,000
CEO's Vehicle	2010/2011	1	18,000	8,000	8,000	8,000	9,000	9,000	9,000	10,000	10,000	10,000	11,000	11,000
Manager of Community & Reg Services	2010/2011	1	10,000	7,000	7,000	7,000	8,000	8,000	8,000	9,000	9,000	9,000	10,000	10,000
Manager of Finance & Corp Services	2010/2011	1	14,000	7,000	7,000	7,000	8,000	8,000	8,000	9,000	9,000	9,000	10,000	10,000
Manager of Works Vehicle	2010/2011	1	10,000	8,000	8,000	8,000	9,000	9,000	9,000	10,000	10,000	10,000	11,000	11,000
Ranger Vehicle	2005/2006	4		-	20,000			20,000				22,000		
Doctor's Vehicle	2010/2011	2	16,000		14,000		14,000		16,000		16,000		18,000	
CHN Vehicle	2007/2008	4		-	10,000			10,000				12,000		
TOTAL			251,000	250,000	324,000	355,000	319,500	284,000	257,000	389,000	294,000	258,000	247,000	337,000

RESERVE FUND

Opening Balance			148,534	186,830	197,105	177,945	127,732	109,758	125,794	172,713	92,212	97,284	142,635	200,479
Interest			8,296	10,275	10,841	9,787	7,025	6,037	6,919	9,499	5,072	5,351	7,845	11,026
Transfer In			30,000	0	0	0	0	10,000	40,000	0	0	40,000	50,000	
Transfer Out			0	0	30,000	60,000	25,000	0	0	90,000	0	0	0	40,000
Closing Balance			186,830	197,105	177,945	127,732	109,758	125,794	172,713	92,212	97,284	142,635	200,479	171,506
Municipal Contribution			281,000	250,000	294,000	295,000	294,500	294,000	297,000	299,000	294,000	298,000	297,000	297,000

Shire of Wagin
Annual Budget

ROAD PROGRAM 2011/2012

Road	No	Description	Wages	PWOH	POC	Materials	Contracts	Total	RADS	State Blackspot	RRG	R2R	Comm C/O	Private Works	Shire	Length	Days
Capital Renewal Jobs																	
Dongololing	1	Clear widen shoulders	7403	6293	13936	1316	9052	38000				38,000				3	12
Walker	30	Gravel sheet	6339	5388	11609	3861	8803	36000				36,000				3	10
Spriggs Fraser	26	Gravel sheet	7,403	6,293	13,936	3,316	7,200	38,148							38,148	3	10
Nallian	38	Gravel sheet	6,339	5,388	11,609	3,781	6,883	34,000				34,000				2.2	8
Leake Wy	133	Construct & Seal	2,261	1,922	3,842	1,974	10,001	20,000				20,000				0.21	4
Boyalling	28	Gravel sheet	5,690	4,836	10,323	733	7,418	29,000							29,000	2.5	8
Edwards	80	Gravel sheet	7,403	6,293	13,936	1,016	7,352	36,000				36,000				3	10
Dwelyerdine	89	Gravel sheet	7,133	6,063	13,385	1,815	8,167	36,563				36,563				3	12
Airfield	160	Heavy Haulage Realignment	9,720	8,262	17,556	8,398	43,214	87,150		58,100					29,050	12	15
Beaufort	3	Clear widen shoulders	5,404	4,594	10,034	3,368	6,600	30,000							30,000	1.5	12
Carmody	105	Clear widen form	4,387	3,729	8,038	3,246	6,600	26,000							26,000	2.5	10
Reseals				0													
Rifle North St	116	Reseal	304	259	302	1,135	5,000	7,000							7,000	1.12	1
Ballagin Rd	3	Construct & Seal	7,648	6,500	11,274	48,673	102,181	176,276							58,759	8.5	5
Jaloran Rd	5	Reseal	3,421	2,907	5,887	47,500	83,616	143,331							47,777	10.5	5
Capital Upgrade Jobs																	
RAV Networks 4		Intersection upgrades	9,000	7,650	13,000	8,150	12,200	50,000							50,000	3.69	10
Beaufort	38	Gravel Sheet	7,117	6,049	13,354	7,101	8,379	42,000				42,000				3	12
Wagin-Wickepin Rd	78	Gravel Sheet	8,431	7,166	15,726	6,935	16,840	55,098				36,732			18,366	2	10
Lime Lake East		Gravel Sheet	5,690	4,836	8,323	533	8,618	28,000					28,000		0	3	13
Tavistock St	158	Bus Stop Upgrade	1,649	1,402	2,776	723	8,000	14,550							14,550	0.82	5
Kerbing																	
Rifle St Sth	164	Western Side	548	466	765	1,500	11,721	15,000							15,000	600mts	2
Footpaths																	
Tudhoe, vesper, Warwick & Ventnor		Throssell / Ranford	386	328	388	1,000	47,898	50,000							50,000	500mts	
Runway Upgrade																	
		Upon Endorsement - RADS	18,000	14,400	16,600	153,000	380,000	582,000	291,000						291,000	1310mts	23
Rural Tree Pruning																	
	various	Clear widen	5,500	4,675	3,260	6,565	50,000	70,000							70,000		15
Various Bridges Mtce Funding																	
		Bridge Repairs - Beaufort Rd	800	680	400	8,200	3,000	13,080					13,080				
Drainage & Bridges Mtce																	
			2,500	2,125	1,200	1,675	15,000	22,500							22,500		8
Unscheduled Mtce																	
			36,000	30,600	25,800	5,600	2,000	100,000							100,000		8
Private Works																	
			32,000	27,200	35,000	6,800	4,000	105,000						170,000	-65,000		
Mtce Grading																	
			48,000	40,800	39,150	2,050		130,000							130,000		8
Woolorama Prep																	
			20,000	17,000	4,800	5,800	4,600	52,200							52,200		5
TOTAL			276,476	234,104	326,209	345,764	884,343	2,066,896	291,000	58,100	249,803	242,563	41,080	170,000	1,014,350		241

E167103	Capital Works Jobs - Roads	113,290	96,296	199,611	155,074	377,845	942,116
E122005	Operating Road Maintenance	38,500	32,725	27,000	7,275	17,000	122,500
	Capital Works Jobs - Other	386	328	388	1,000	47,898	50,000
	Runway Upgrade	18,000	14,400	16,600	153,000	380,000	582,000
E122007	Rural Tree Pruning	5,500	4,675	3,260	6,565	50,000	70,000
E122012	Various Bridges Mtce Fund	800	680	400	8,200	3,000	13,080
E141005	Private Works	32,000	27,200	35,000	6,800	4,000	105,000
E122006	Maint Grading	48,000	40,800	39,150	2,050	0	130,000
E116010	Woolorama	20,000	17,000	4,800	5,800	4,600	52,200
	Total	276,476	234,104	326,209	345,764	884,343	2,066,896
	Total Capital	131,676	111,024	216,599	309,074	805,743	1,574,116
	Total Operating	144,800	123,080	109,610	36,690	78,600	492,780
	Total Expenditure	276,476	234,104	326,209	345,764	884,343	2,066,896

Total Income 2,066,896



SHIRE OF WAGIN

Schedule of Fees & Charges

2011/2012

Shire of Wagin
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ADMINISTRATION FEES

	2011/12	2010/11	GST
Photocopies			
A3 Copies - white	\$0.40	\$0.35	✓
A3 Copies – Colour	\$0.70	\$0.60	✓
A4 Copies – white	\$0.30	\$0.25	✓
A4 Copies – Colour	\$0.60	\$0.50	✓
A4 Copies – Supply own paper	\$0.20	\$0.15	✓
Facsimile transmission			
Sending – 1 page	\$1.00	\$1.00	✓
- 2 page and thereafter	\$0.50	\$0.50	✓
Receiving	\$0.50	\$0.50	✓
Fire maps			
A1	\$25.00	\$22.00	✓
Rate Inquiry Standard (settlement agents)	\$50.00	\$50.00	X
Rate Inquiry Complex (settlement agents)	\$100.00	\$100.00	X
Electoral Roll	\$15.00	\$11.00	✓
Co-operative Bulk Handling Grain Storage Facilities – Charge per Tonne in Lieu of Rates	\$0.02 Agreement indexed to percentage increase in rates each year	\$0.02 Agreement indexed to percentage increase in rates each year	X
Rates Instalment Administration Charge	\$5.00 Charge to offset additional postage & handling of rate notices, receipts etc	\$5.00 Charge to offset additional postage & handling of rate notices, receipts etc	X
Town Blocks – Burning Off Fees	\$50.00 Fees to cover insurance charge per block	\$45.00 Fees to cover insurance charge per block	X

BUILDING FEES

	2011/12	2010/11	GST
Building License Fees			
0.35% of cost of construction (Dwelling)	0.35% (of declared value)	0.35% (of declared value)	X
0.2% of cost of construction (General)	0.2% (of declared value)	0.2% (of declared value)	X
Minimum any class	\$85.00	\$85.00	X

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BUILDING HIRE FEES

	2011/12	2010/11	GST
Town Hall Charges			
Commercial Functions < 3 Hours	\$130.00	\$120.00	✓
Non Commercial Functions < 3 Hours	\$100.00	\$95.00	✓
Commercial Functions > 3 Hours	\$260.00	\$250.00	✓
Non Commercial Functions > 3 Hours	\$220.00	\$210.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Education Department	Nil	Nil	
Rehearsal	\$25.00	\$25.00	✓
Deposit – Alcohol Served	\$300.00	\$300.00	X
Deposit – Others	\$150.00	\$150.00	X
Lesser Hall			
Commercial Functions < 3 Hours	\$80.00	\$80.00	✓
Non Commercial Functions < 3 Hours	\$50.00	\$50.00	✓
Commercial Functions > 3 Hours	\$130.00	\$120.00	✓
Non Commercial Functions > 3 Hours	\$95.00	\$95.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Deposit – Alcohol Served	\$300.00	\$300.00	X
Deposit – Others	\$150.00	\$150.00	X
Kitchen			
Kitchen Use Only	\$50.00	\$50.00	✓
Rotary Club Rooms (Charge per Meeting)	\$26.00	\$26.00	✓
Hire of Chipboard Trestles (per Trestle)	\$12.00	\$12.00	✓
Hire of Chairs (Charge per Chair)	\$0.60	\$0.60	✓
Deposit on Trestles/Chairs (per hire)	\$100.00	\$100.00	X
Wedgicarrup & Cancanning Halls			
Full Day or Night	\$66.00	\$66.00	✓
Half Day	\$33.00	\$33.00	✓
Deposit	\$50.00	\$50.00	X
	2011/12	2010/11	GST

Shire of Wagin
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Wagin Recreation Centre (Casual Hire Charges)			
Public Lounge/Members Lounge			
Commercial Functions < 3 Hours	\$100.00	\$95.00	✓
Non Commercial Functions < 3 Hours	\$65.00	\$60.00	✓
Commercial Functions > 3 Hours	\$180.00	\$165.00	✓
Non Commercial Functions > 3 Hours	\$130.00	\$120.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Deposit – Alcohol Served	\$300.00	\$300.00	X
Deposit – Others	\$150.00	\$150.00	X
Hire Both Lounges – Commercial	\$260.00	\$250.00	✓
Hire Both Lounges – Non Commercial	\$210.00	\$210.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Kitchen Hire (Only)	\$50.00	\$50.00	✓
Afternoon Tea Function	\$25.00	\$25.00	✓
Main Sports Auditorium – Commercial	\$650.00	\$600.00	✓
– Non Commercial	\$450.00	\$440.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Hire of whole of Recreation Centre (Charge per day)			
Commercial	\$700.00	\$700.00	✓
Non Commercial	\$530.00	\$530.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Exhibition Hall			
Luncheon Booth (Casual Hire Fee)	\$44.00	\$44.00	✓
Wesfarmers Pavilion			
Lease with Wesfarmers Pty Ltd	\$22.00	\$22.00	✓
	2011/12	2010/11	GST
Eric Farrow Pavilion			

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Whole Complex			
Commercial Functions	\$310.00	\$300.00	✓
Non Commercial Functions	\$230.00	\$220.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond – alcohol served	\$300.00	\$300.00	X
Bond other	\$150.00	\$150.00	X
Large Function Area (including Bar)			
Commercial Functions < 3 Hours	\$150.00	\$140.00	✓
Non Commercial Functions < 3 Hours	\$110.00	\$110.00	✓
Commercial Functions > 3 Hours	\$240.00	\$200.00	✓
Non Commercial Functions > 3 Hours	\$190.00	\$180.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond – alcohol served	\$300.00	\$300.00	X
Bond other	\$150.00	\$150.00	X
Small Function Area (including Bar)			
Commercial Functions < 3 Hours	\$120.00	\$115.00	✓
Non Commercial Functions < 3 Hours	\$85.00	\$80.00	✓
Commercial Functions > 3 Hours	\$190.00	\$170.00	✓
Non Commercial Functions > 3 Hours	\$150.00	\$140.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond alcohol served	\$300.00	\$300.00	X
Bond other	\$150.00	\$150.00	X
Other			
Advertising on Trotting Track	\$275.00	\$275.00	✓
Circus (Charges per day includes all utilities and ablutions)	\$300.00	\$280.00	✓
	2011/12	2010/11	GST
Equipment			
Projector and Screen Hire - Community Groups & Sporting Clubs	\$50.00	\$50.00	✓
Public Address System – Community Groups & Sporting Clubs	\$50.00	\$50.00	✓

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Hire of Trestles (per Trestle)	\$12.00	\$12.00	✓
Hire of Chairs (per Chair)	\$0.60	\$0.60	✓
Bond on Trestles/Chairs (per hire)	\$100.00	\$100.00	X
Bond on Projector/PA System	\$150.00	\$150.00	
Wagin Medical Centre			
Dental Surgery (Weekly Charge)	\$66.00	\$66.00	✓
Consulting Room (daily)	\$60.00	\$60.00	✓
Meeting Room			
Professional Organisations / Bodies	\$70.00	\$60.00	✓
Non Profit Organisations / Bodies	\$20.00	\$15.00	✓
Wagin Kindergarten – Lot 145 Johnston Street			
Leased by Department of Education	N/A	\$4,300.00	X
Wagin Frail Aged Lodge – Lot 310 Arnott Street			
Leased by Wagin Frail Aged Management Committee From Council Land Leased To Council by Health Department	\$1.00	\$1.00	X
Lease of Reserves to Sporting Clubs			
Wagin Golf Club (Reserve # 30444)	\$10.00	\$10.00	✓
Wagin Tennis Club (Reserve # 11339 & lot 921)	\$10.00	\$10.00	✓
Wagin Riding Club	\$10.00	\$10.00	✓
Great Southern Go – Kart Club (Location 15269)	\$10.00	\$10.00	✓
Wagin Gun Club (Reserve # 30734)	\$10.00	\$10.00	✓
Wagin Aero Club (Lease of Reserve # 20595)	\$10.00	\$10.00	✓

CARAVAN PARK & RV AREA FEES

	2011/12	2010/11	GST
Caravans (2 Persons)			
Permanent (per week)	\$75.50	\$71.50	✓
per Week	\$88.00	\$82.50	✓
per Night	\$20.00	\$18.00	✓
Additional Person per night	\$3.00	\$3.00	✓
Tent Sites (2 Persons)			

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per Week	\$63.00	\$60.50	✓
per Night	\$16.00	\$15.00	✓
Additional Person per night	\$3.00	\$3.00	✓
RV Area – Per Van per night – No Power	\$5.00	\$5.00	✓
RV Area – Per Van per night – Power	\$8.00	\$8.00	✓

CEMETERY FEES

	2011/12	2010/11	GST
Cemetery – Interment Fees			
Burial Fee – Adult Interment in grave 2.1m deep	\$550.00	\$500.00	✓
Juvenile (under 14 yrs) including Stillborn	\$350.00	\$325.00	✓
Addition depth of 0.3m	\$220.00	\$200.00	✓
Land for Burial (additional burial fees)			
A Grant of Right of Burial issued for each lot			
2.4m x 1.2m 2.1m	\$165.00	\$165.00	✓
Pre – need (reserved in advance max period 10 yrs			
Renewable (subject to any increased charges)	\$177.00	\$177.00	✓
Re – opening Charges			
Adult Interment	\$440.00	\$420.00	✓
Juvenile under 14yrs (including stillborn)	\$300.00	\$280.00	✓
Exhumation	\$1000.00	\$950.00	✓
Re – burial after exhumation	\$420.00	\$400.00	✓
	2011/12	2010/11	GST
Extra Charges			
Internment without due notice	\$160.00	\$160.00	✓
Internment on weekends or public holidays	\$280.00	\$280.00	✓
Internment not in usual hours	\$132.00	\$132.00	✓
Disposal of Ashes			
Brick Niche Single (Plus cost of plaque & fixing)	\$60.00	\$60.00	✓

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Brick Niche Double (Plus cost of plaque & fixing)	\$95.00	\$95.00	✓
Single Niche Wall Reservation	\$55.00	\$55.00	✓
Double Niche Wall Reservation	\$88.00	\$88.00	✓
Miscellaneous Charges			
Permission to erect headstone	\$55.00	\$55.00	✓
Permission to erect monument	\$55.00	\$55.00	✓
Enclose a grave with kerbing	\$55.00	\$55.00	✓
Erect a name plate	\$55.00	\$55.00	✓
Copy of right of burial	\$33.00	\$33.00	✓
Grave Number plate	\$33.00	\$33.00	✓
Licenses			
Funeral Directors Annual License	\$177.00	\$177.00	✓
Monumental Masons Annual License	\$165.00	\$165.00	✓
Single Monumental Masons permit	\$55.00	\$55.00	✓

DOG REGISTRATION

	2011/12	2010/11	GST
Dog Registration & Pound Fees			
Sterilised Dog – 1 Year	\$10.00	\$10.00	✓
3 Years	\$18.00	\$18.00	✓
Unsterilised Dog – 1 Year	\$30.00	\$30.00	✓
3 Years	\$75.00	\$75.00	✓
Transfer of Dog Registration	\$10.00	\$10.00	✓
50% off fees for registration of dogs after 31 st May – 1 Year only			
	2011/12	2010/11	GST
Dog Impound Fees			
Daily Pound Fee - Day	\$15.00	\$11.00	✓
Impound and Release Fee	\$85.00	\$77.00	✓
Destruction of Dog	\$50.00	\$44.00	✓
Hire of Animal Traps			
Hire	\$11.00	\$11.00	✓
Deposit	\$50.00	\$50.00	✓
Deposit – pensioner	\$25.00	\$25.00	✓

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HEALTH AND INSPECTION FEES

	2011/12	2010/11	GST
Inspection Fees			
Private Swimming Pool Inspection Fee	\$50.00	\$50.00	✓

PLANT HIRE FEES

	2011/12	2010/11	GST
Community Bus			
Deposit	\$150.00	\$150.00	✓
Rate per kilometre	\$0.55	\$0.55	✓
Hirer to refill fuel tank upon return	At cost	At cost	
Private Works			
Grader	\$150.00	\$150.00	✓
Grader & Free Roller	\$160.00	\$160.00	✓
Loader/Backhoe	\$110.00	\$110.00	✓
Front End Loader	\$135.00	\$135.00	✓
Vibrating Roller	\$100.00	\$100.00	✓
Multi – Wheel Roller	\$100.00	\$100.00	✓
Truck (Large)	\$110.00	\$110.00	✓
Truck (Small)	\$90.00	\$90.00	✓
Tractor	\$100.00	\$100.00	✓
Tractor Mower	\$90.00	\$90.00	✓
Ride on Mower	\$90.00	\$90.00	✓
Sundry Minor Plant (Includes Attachments)	\$90.00	\$90.00	✓
1. All Plant hired to be operated by Council Staff (excludes Community Bus)			
2. Minor Plant - Not to be hired out unless approved by CEO			
Delivery of Sand/Gravel per m ³	\$20.00	\$20.00	✓

RECREATION GROUND HIRE FEES

	2011/12	2010/11	GST
Ground & Rec Centre Usage Fees for Clubs inc Electricity			
Wagin Trotting Club	\$1,500.00	\$1,500.00	✓
Wagin Football Club	\$1,800.00	\$1,800.00	✓
Wagin Cricket Club	\$800.00	\$800.00	✓
Wagin Hockey Club	\$800.00	\$800.00	✓

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RECREATION CENTRE CHARGES

	2011/12	2010/11	GST
Entrance Fees			
Adult Entry	\$3.00	\$3.00	✓
Junior Entry	\$2.00	\$2.00	✓
Concessions Entry	\$2.00	\$2.00	✓
Spectator Entry – Adult	\$0.50	\$0.50	✓
Training Fees			
Adult	\$2.00	\$2.00	✓
Junior	\$1.00	\$1.00	✓
Concession	\$1.00	\$1.00	✓
Spectators	Nil	Nil	

REFUSE/RUBBISH DISPOSAL

	2011/12	2010/11	GST
Refuse Disposal Fees			
Domestic Rubbish Service Fees (residential) 1bin	\$240.00	\$235.00	X
Commercial/Industrial Refuse (per service)	\$240.00	\$235.00	X
Additional Service	\$240.00	\$235.00	X
Note: Charges based on recovery of costs associated with the collection, recycling and disposal of all refuse.			
Bin Replacement Fees			
Replacement Whole Recycling Bin	\$50.00	\$50.00	✓
Replacement Recycling Bin Lids	\$10.00	\$10.00	✓
Replacement Bin Wheels	\$10.00	\$10.00	✓

REFUSE SITE

	2011/12	2010/11	GST
1 x 120 litre or 240 litre Mobile Garbage Bin (and units of 240 litre there-after)	\$3.00	\$2.50	✓
Car Boot Load	\$3.00	\$2.50	✓
Station wagon Boot Load	\$6.00	\$5.00	✓
Van - Utility – Trailer (not exceeding 1.8m x 2.2m)	\$12.00	\$10.00	✓
Small Truck (2-4 tonne)	\$35.00	\$30.00	✓
Medium Truck (4-6 tonne)	\$45.00	\$40.00	✓
Truck (6-8 tonne)	\$65.00	\$60.00	✓
Truck (8 plus tonne single axle)	\$85.00	\$80.00	✓
Truck (8 plus tonne dual axle)	\$105.00	\$100.00	✓

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Truck (semi trailer 20m ³ capacity)	\$210.00	\$200.00	✓
Bulk Bin (3m ³ or less)	\$35.00	\$30.00	✓
Bulk Bin (3m ³ - 6m ³)	\$45.00	\$40.00	✓
Bulk Bin (6m ³ - 10m ³)	\$65.00	\$60.00	✓
Bulk Bin (exceeding 10m ³)	\$105.00	\$100.00	✓
Car Body (if placed in recyclable area)	Free	Free	✓
Truck Body / Large Equipment (if recyclable)	Free	Free	✓
White Goods	Free	Free	✓
Asbestos (\$50/m ³ or part thereof)	\$55.00	\$50.00	✓
Batteries (car, truck etc)	Free	Free	✓
Uncontaminated, sorted scrap metal	Free	Free	✓
Uncontaminated timber	Free	Free	✓
Uncontaminated green waste	Free	Free	✓
Clean fill	Free	Free	✓
Septage (\$10/kl)	\$11.00	\$10.00	✓
10 litre Waste Oil (to be deposited in the Oil Recycling Facility) (and units of 10 litre thereafter)	\$3.00	\$2.50	✓
Tyres Small (car etc)	\$3.00	\$2.50	✓
Tyres Truck or Large	\$8.00	\$7.50	✓
Separated Recyclables	Free	Free	✓
Drummuster washed containers	Free	Free	✓
Non-Drummuster chemical containers	\$0.60	\$0.50	✓
Cardboard –Separated	\$12.00 m ³	\$10.00 m ³	✓
Annual Refuse Site Pass	\$30.00	\$30.00	✓

STANDPIPE

	2011/12	2010/11	GST
Standpipe Fees			
Charge per Kilolitre Based on Cost/Recovery	\$1.50	\$1.40	X
Administration Fee per invoice	\$5.50	\$5.50	✓

SWIMMING POOL FEES

	2011/12	2010/11	GST
Single Entrance Fees			
Adult	\$3.00	\$3.00	✓
Children (5 – 17 years) /Pensioner	\$2.50	\$2.50	✓
Spectators - Adult	\$0.50	\$0.50	✓
Seasonal Fees			
Family	\$210.00	\$210.00	✓
Adult	\$115.00	\$115.00	✓
Children (5 – 17 years) / Pensioners	\$60.00	\$60.00	✓

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Half Season Fees – Start of Season to 31/12/10			
Family	\$125.00	\$125.00	✓
Adult	\$70.00	\$70.00	✓
Children (5 – 17 years) / Pensioners	\$35.00	\$35.00	✓
Half Season Fees – 1/01/11 to End of Season			
Family	\$125.00	\$125.00	✓
Adult	\$70.00	\$70.00	✓
Children (5 – 17 years) / Pensioners	\$35.00	\$35.00	✓

TOWN PLANNING FEES

	2011/12	2010/11	GST
Development Applications			
Not more than \$50,000	\$132.00 Minimum Charge applicable	\$132.00 Minimum Charge applicable	X
More than \$50,000 but less than \$500,000	0.30% Calculated on Estimate cost of Development	0.30% Calculated on Estimate cost of Development	X
More than \$500,000 but less than \$2.5 million	\$1,500.00 Plus 0.24% for every \$1 in excess of \$500,000	\$1,500.00 Plus 0.24% for every \$1 in excess of \$500,000	X
More than \$2.5 million but less than \$5 million	\$6,300.00 Plus 0.20% for every \$1 in excess of \$2.5 million	\$6,300.00 Plus 0.20% for every \$1 in excess of \$2.5 million	X
	2011/12	2010/11	GST
More than \$5 million but less than \$21.5 million	\$11,300.00 Plus 0.12% for every \$1 in excess of \$5 million	\$11,300.00 Plus 0.12% for every \$1 in excess of \$5 million	X
More than \$21.5 million	\$31,100.00	\$31,100.00	X
Extractive Industries Fee	\$1,000	\$1,000	X
Home Occupation			
Initial Fee	\$199.00	\$199.00	X
Renewal Fee	\$66.00	\$66.00	X
Change of Use	\$265.00	\$265.00	X
Advertising Signs	\$30.00	\$30.00	X

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Clearance of Subdivision Plans			
Not more than 5 lots	\$66.00	\$66.00	X
More than 5 lots but less than 195	\$33.00	\$33.00	X
More than 195 lots (In total no matter of the number of lots)	\$6,617.00	\$6,617.00	X
Town Planning Scheme Amendments (Major & Minor)	\$1250.00	\$1250.00	X
Miscellaneous Fees and Charges			
Copy of Town Planning Scheme Text (per copy)	\$33.00	\$33.00	✓
Copy of Other Reports (per Page)	\$0.30	\$0.30	✓
Issue of written planning advice	\$66.00	\$66.00	✓
Thoroughfares Local Law			
Portable Sign (1 sign only to be less than 1m ²)	No Charge	No Charge	
Stallholders & Traders (Non Charitable or local sporting)	\$50.00 per day	\$50.00 per day	✓