

SHIRE OF WAGIN



2012/2013 ANNUAL BUDGET

Adopted by Council on the 14th August 2012



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	\$1,834,350
Total Revenue	\$6,370,479
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, Harvest Carnival – December.

TABLE OF CONTENTS

Introduction	Page
General Information	4-7
Statement by the Shire President	8
Chief Executive Officer's Report	9-12
Budget Overview	13-20
Certification by Shire President and Chief Executive Officer	21
Financial Reports	
Statement of Comprehensive Income by Nature and Type – Budget	22
Statement of Comprehensive Income by Program – Budget	23-24
Statement of Cash Flows – Budget	25
Rate Setting Statement – Budget	26
Notes To, And Forming Part of, the Budget Document	
Note 1 Significant Accounting Policies	27-34
Note 2 Revenues and Expenses	35-37
Note 3 Acquisition of Assets	38
Note 4 Disposal of Assets	39
Note 5 Information on Borrowings	40-41
Note 6 Reserves	42-45
Note 7 Net Current Assets	46
Note 8 Rating Information	47
Note 9 Specified Area Rate	48
Note 10 Services Charges	48
Note 11 Fees and Charges Revenue	48
Note 12 Discounts, Incentives, Concessions, Write-Offs	48
Note 13 Interest Charges and Instalments	49
Note 14 Councillors Remuneration	49
Note 15 Notes to the Statement of Cash Flows	50
Note 16 Trust Funds	51
Note 17 Major Land Transactions	52
Note 18 Trading Undertakings and Major Trading Undertakings	52
Supporting Information & Reports	
Operating Income & Expenditure Report in detail	53-66
Capital Expenditure Report in detail	67-68
Plant Replacement Program	69
Works Program	70
Schedule of Fees & Charges	71-84

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 2012 are -

Cr PJ (Phillip) Blight – Shire President

Elected to office in 1992, Retiring 2015

- Finance & General Purposes Committee
- Co-Location Committee
- WALGA Central Zone
- Roadwise/LEMC & Safer WA Committee
- Land Conservation District Committee
- Community Resource Centre Committee
- Civic Awards Committee
- Audit Committee
- CEO Performance Review Committee
- Woolorama Committee
- Lakes Sub – Regional Road Group

Cr GR (Greg Ball) – Deputy Shire President

Elected to office in 2007, Retiring 2015

- Finance & General Purposes Committee
- WALGA Central Zone
- CEO Performance Review Committee
- Wagin Woodanilling Landcare Zone
- Works & Services 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

Cr D (Dale) Lloyd

Elected to office in 2011, Retiring 2015

- Asset Management Committee
- Sportsground Advisory Committee
- Community Centre Management Committee
- Roadwise/LEMC & Safer WA Committee
- Community Resource Centre
- Audit Committee
- Co-Location Committee

Cr J (Joseph) Shaw

Elected to office in 2009, Retiring 2013

- Finance & General Purposes Committee
- Asset Management Committee
- Townscape and Tidy Towns Committee
- Audit Committee

Cr JLC (Lachlan) Ballantyne

Elected to office in 2005, Retiring 2013

- Works & Services Committee
- Asset Management Committee
- Reconciliation Action Plan
- Waste Management Committee

Cr C (Cliff) Brockwell

Elected to office in 2012, Retiring 2013

- Finance & General Purposes Committee
- Audit Committee
- Community Resource Centre

Cr R (Ron) Walker

Elected to office in 2011, Retiring 2015

- Audit Committee
- Townscape & Tidy Towns Committee
- Sportsground Advisory Committee
- Community Centre Management Committee
- Waste Management & Recycling Committee
- Cottage Homes Committee
- Roadwise/LEMC & Safer WA Committee
- School Bus Committee
- Woolorama Committee
- Frail Aged Homes Committee
- Wagin Woodanilling Landcare Zone
- Bushfire Advisory Committee

Cr G (Geoff) West

Elected to office in 2009, Retiring 2013

- Works & Services Committee
- Community Bus Committee
- Wagin Tourism Committee
- Historical Village Committee
- Skate Park Committee
- Wagin/Woodanilling Landcare Zone
- Townscape & Tidy Towns Committee
- Waste Management and Recycling Committee

Cr EN (Ted) Pugh

Elected to office in 2011, Retiring 2015

- Asset Management Committee
- Townscape and Tidy Towns Committee
- Frail Aged Homes Committee
- Waste Management and Recycling Committee
- Community Centre Committee
- Community Bus Committee

Cr G (Gerard) Hegarty

Elected to office in 2009, Retiring 2013

- Waste Management and Recycling Committee
- Works & Services Committee
- Townscape and Tidy Towns Committee
- Asset Management Committee
- Sportsground Advisory Community Centre Management Committee
- Co-Location Committee
- Community Centre Committee
- Skate Park 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
Bank	National Australia Bank Tudor St Wagin WA 6315

STATEMENT BY THE SHIRE PRESIDENT

The 2012/2013 Budget, which was adopted by Council at a special Council meeting held on the 14th August 2012, incorporates an increase in rates of 5% for both town site (GRV) properties and rural (UV) properties.

Council used its recently reviewed Strategic Plan to assist with its focus and priorities set out in this budget document. Council will concentrate on 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 2012/2013 are;

• Admin Office Front Counter/Foyer Upgrade	\$50,000
• New IT System	\$90,000
• Purchase of Regional Refuse Land	\$50,000
• Swimming Pool Redevelopment - Stage 1 Completion	\$459,916
• Wedgecarrup BFB Appliance Shed	\$58,464
• Swimming Pool Redevelopment – Shade Sails/BBQs	\$33,000
• Swimming Pool Redevelopment – Stage 2	\$480,000
• New 13 Tonne Truck	\$175,000
• New Loader	\$170,000
• Administration Vehicles and other Plant Items	\$240,300
• Townscape Development – Information Bay	\$48,106
• Townscape Development – Main Street	\$100,000
• Puntaping Dam Pipe Infrastructure	\$55,321
• New Council Housing – CEO	\$544,800
• R4R CLGF Regional Aged Housing Project	\$913,273
• New Footpaths	\$78,800
• Capital Works Program	\$1,148,153

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 2012/2013 year.

I take this opportunity to commend the 2012/2013 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 2012/2013 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 both GRV and UV properties. This was mainly due to a healthy uncommitted surplus from the previous year. 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 most rural valuations remain the same from the previous year, in some cases there has been a slight reduction in values.

The has been formulated with an overall increase of **5%** in GRV (within town site) rates and **5%** in UV rates, the WA yearly CPI increase for the quarter ended 31st March 2012 is 1.9%. However a recent Western Australian Local Government Association Economic Briefing estimates the CPI will increase 3.5% through 2012/2013 and that the Local Government Cost Index will increase 4.0% through 2012/2013.

The minimum GRV and UV Rates have also increased by 5% from \$440 to \$460.

Insurance

Overall Council's insurance premiums have increased by 12.32% on the 2012/2013 year. This can be attributed to significant increases in property insurance due increases in Council property values and large claims throughout the scheme.

POLICY	2012/2013	2011/2012	DIFFERENCE	% VARIATION
LGIS Property Scheme	43,000	33,619	9,381	27.90
LGIS Liability Scheme (Public Liability)	17,600	17,576	244	1.39
LGIS Workcare Scheme (Workers Compensation)	59,080	54,740	4,340	7.93
LGIS Councillors & Officers Liability	3,585	3,585	0	0.00
LGIS Fidelity Guarantee	637	637	0	0.00
LGIS Marine Transit (Cargo)	260	230	30	13.04
LGIS Motor Vehicle & Plant	26,173	23,064	3,109	13.48
LGIS Personal Accident/Travel	1,600	1,600	0	0.00
LGIS Bushfire Injury	8,127	7,640	487	6.37
TOTAL	160,062	142,691	11,714	12.32

Grants

The annual Federal Assistance Grant has increased by a huge 11.4% this year; however 48% of the grant was paid in June 2011 which will reflect in last year's actual figures and surplus calculations however is it treated as restricted cash. Regional Road Group funds have increased for new road and black spot projects to \$433,859 and we will receive \$242,562 in Federal Roads to Recovery funding. Council will receive Royalties for Regions (R4R) funds of \$346,906 to be spent in accordance with our Forward Capital Works Plan and \$948,500 in

Shire of Wagin
Annual Budget 2012/2013

Regional R4R to be spent on the Aged Housing project. Staff have factored in \$160,000 and \$50,000 in Department of Sport and Recreation and Lotterywest funding to complete stage 2 of the Swimming Pool. Council has also been able to secure or will endeavour to secure other smaller grants for both operating and capital expenditure.

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

Grant	2012/2013	2011/2012
General Purpose Grant	799,598	696,466
General Purpose Road Grant	480,190	452,011
Roads to Recovery	242,563	242,563
Road Project Grant	292,197	249,323
Road Direct Grant	80,770	73,935
Royalties for Regions – Wagin Shire	346,906	346,906
Black Spot Road Grant	141,662	57,830
Royalties for Regions – Regional Component	948,000	0
Lotterywest Grant – Swimming Pool Stage 2	50,000	0
CSRFF Grant – Swimming Pool Stage 2	160,000	0
FESA – Wedgecarrup BFB Appliance Shed	58,464	0
RADS Grant - Airstrip	0	386,163
Lotterywest Grant – Skate Park	0	55,000
Lotterywest Grant – Mobile Fire Fighting Standpipe Grant	0	12,600
Total	3,600,350	2,572,797

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 2012/2013 budget for land acquisition. So far a number of sites have been drilled for soil suitability and in one case an offer to purchase was made however for various reasons no sites have progressed as this report is written. 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 2012 is \$1,022,388 inclusive of Self Supporting loans. Principal repayments for 2012/2013 amount to \$57,118 and interest payments of \$57,799.

Council's loan principal balance at 30th June 2013 will be \$964,270.

The Self Supporting component of the above loan balance as at 1st July 2012 is \$127,149 with principal repayments of \$8,648 and interest payments of \$8,490, this will decrease the outstanding self supporting principal balance at 30th June 2013 to \$118,500.

Reserve Accounts

Council will commence this financial year holding a balance in its reserve account of \$1,613,531. This budget proposal includes transfers to and from reserves and bank interest with a predicted overall decrease in reserve funds of \$677,195.

Transfers to Reserve –

- \$1,800 to Recreation Centre Equipment Reserve.
- \$3,500 to Community Bus Reserve (operating profit for the year)
- \$5,000 to Recreation Development Reserve for future Rec Centre sports floor replacement.
- \$35,000 to Plant Replacement Reserve.
- \$20,000 to Refuse Site Rehabilitation Reserve.
- \$31,745 to Waste Management Reserve.
- 20,000 to Staff Leave Reserve.
- \$150,000 to Land Development Reserve**

** The transfer of \$150,000 to land Development Reserve will be on the basis that Council sells three Marks Court Lots and some excess industrial lots.

Transfers from Reserve –

- \$450,000 from Municipal Buildings Reserve for the construction of new Council Residence.
- \$129,849 from Recreation Development Reserve for the redevelopment of the Wagin Swimming Pool.
- \$100,000 from Recreation Development Reserve for the redevelopment of the Wagin Swimming Pool Stage 2
- \$170,000 from Plant Replacement Reserve
- \$15,000 from Staff Leave Reserve for Long Service and Annual Leave
- \$3,000 from Rec Centre Equipment Reserve for purchase of Rec Centre Kitchen Drink Fountain
- \$58,000 from Land Development Reserve for Purchase of Industrial Land Blocks (\$48,000) and retaining walls at Marks Court land blocks (\$10,000)
- \$50,000 from Refuse Site/Waste Management Reserve for New Regional Refuse Site
- \$36,000 from Water Management Reserve for Puntaping Dam Pipe Infrastructure (\$30,000) and replace Rural Towns Bore Pump (\$6,000)

The above transfers will leave Council with a closing balance of \$936,336 in reserves.

Strategic Plan

Council adopted its inaugural strategic plan for the Shire of Wagin in October 2010 and was reviewed during 2011. 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 has introduced legislation that 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 is in the process of developing these plans to meet the new legislative frame work.

Finally, I would again like to acknowledge and thank the efforts of my staff in preparing the 2012/2013 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.

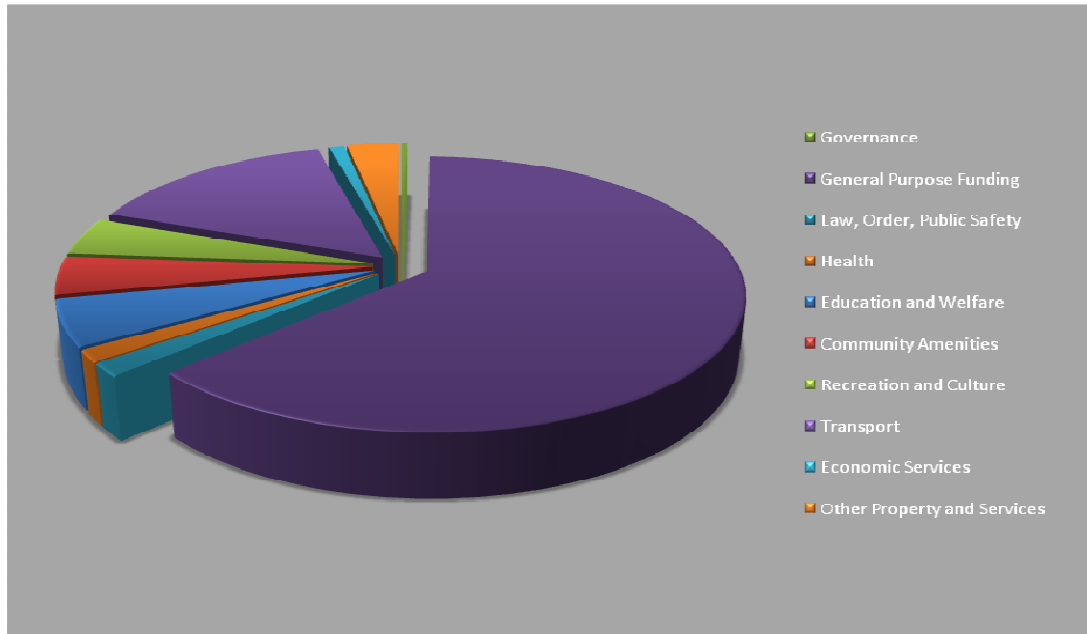
Finally I would like to thank the Shire President and Council for their continued support during a difficult and uncertain time for both Local Government and the Community.

Len Calneggia
Chief Executive Officer

BUDGET OVERVIEW

For 2012/2013 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 2012/2013



Governance income of \$23,400 is made up of various reimbursements for administration and member activities.

General Purpose Funding of \$4,017,386 includes rates of \$1,792,100 and General Purpose Grants of \$642,582. These General Purpose Grants are received from the Western Australian Local Government Grants Commission. Royalties for Regions local and regional components total \$1,294,906.

Law, Order and Public Safety income of \$101,864 is mainly derived from the Fire and Emergency Services Grant of \$25,000, a one off grant of \$58,464 to build a new Bush Fire Brigade appliance shed at Wedgecarrup and various fees and fines associated with animal control and law and order.

Health income for this financial year is \$91,220, 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 \$349,418 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 \$281,218 in Federal Grant funding this financial year.

Community Amenities income of \$292,250 include the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees is \$231,750 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.

Recreation and Culture income of \$283,210 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 \$210,000 is included in the above amount for stage 2 of the development of the Swimming Pool.

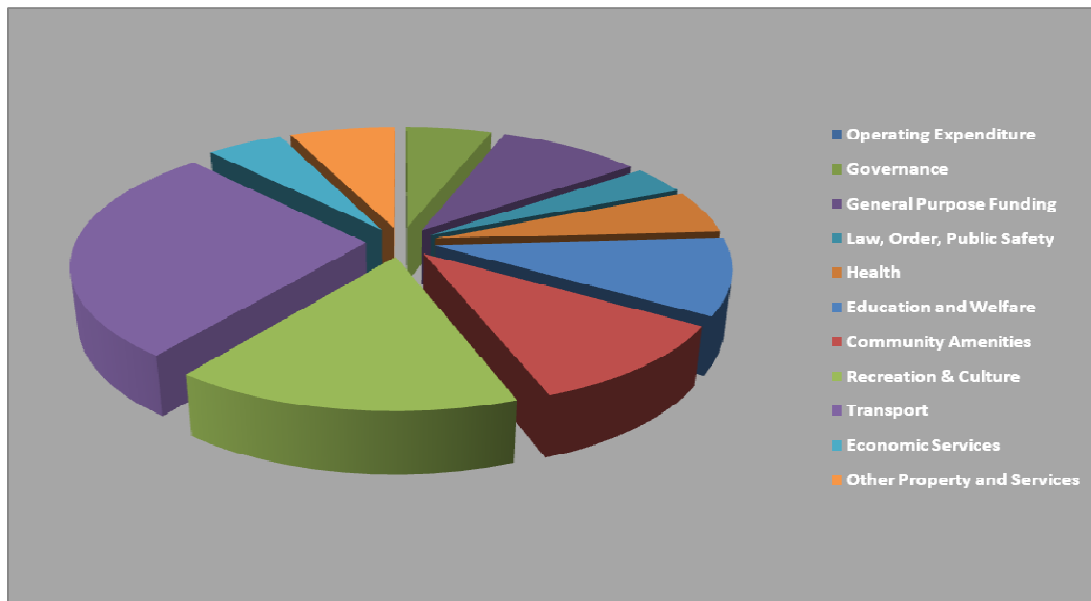
Transport income of \$973,492 contains road funding of \$80,770 for the Direct Road Grant, \$433,859 in Road Project Grants funding for road and Blackspot projects and \$242,563 in Federal Roads to Recovery funding. For further detail on the associated expenditure that these grant funds will be allocated to please refer to the works program on page 70. This year Council has also factored in \$84,000 in heritage grant and contributions from the Chamber of Commerce to upgrade shop verandas in the main street (Tudhoe).

Economic Services income of \$59,650 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 \$36,500 is budgeted for Caravan Park fees and \$5,500 for building licence fees.

Other Property and Services income of \$198,588 incorporate revenue earned from Private Works, \$50,000 in 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 2012/2013



Governance expenditure of \$280,074 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 \$467,294, this includes the payment of the Emergency Service Levy to FESA as collected from ratepayers, the payment of \$57,799 in interest on loan funds and expenses relating to Council rates and the payment for audit services. Council will also be spending \$116,848 on Asset Management, Long Term Financial and Strategic Community plans as part of the Integrated Planning process. Fortunately these funds were grant funds received from the Department of Local Government and carried over from the previous year.

Law, Order and Public Safety includes operating expenditure of \$176,186 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 \$271,880 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 \$486,257 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 \$528,117 relating to refuse control, recycling, sewerage, environmental protection, planning, public conveniences and cemeteries.

Recreation and Culture includes operating expenditure of \$496,140 relating to Council parks and gardens, Wagin Recreation Centre, Sports Ground oval and buildings, Swimming Pool, Public Halls, operation of the Wagin Public Library, Woolorama and other cultural and recreational events.

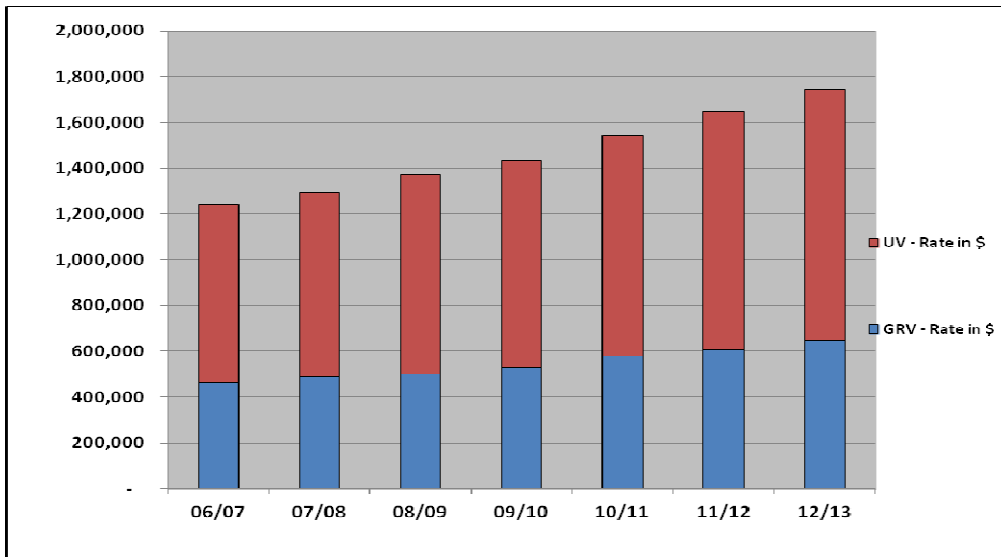
Transport includes operating expenditure of \$1,378,896 and relates directly to the maintenance of the Shire road network, footpaths, bridges, drainage infrastructure, parking facilities, traffic control, depot operations, minor plant purchases, and general cleanup of the town site. Also, the operating costs of the Wagin Aerodrome.

Economic Services includes operating expenditure of \$249,407 relating to tourism, Caravan Park operations, Landcare management and saline water control measures.

Other Property and Services includes operating expenditure of \$344,027 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

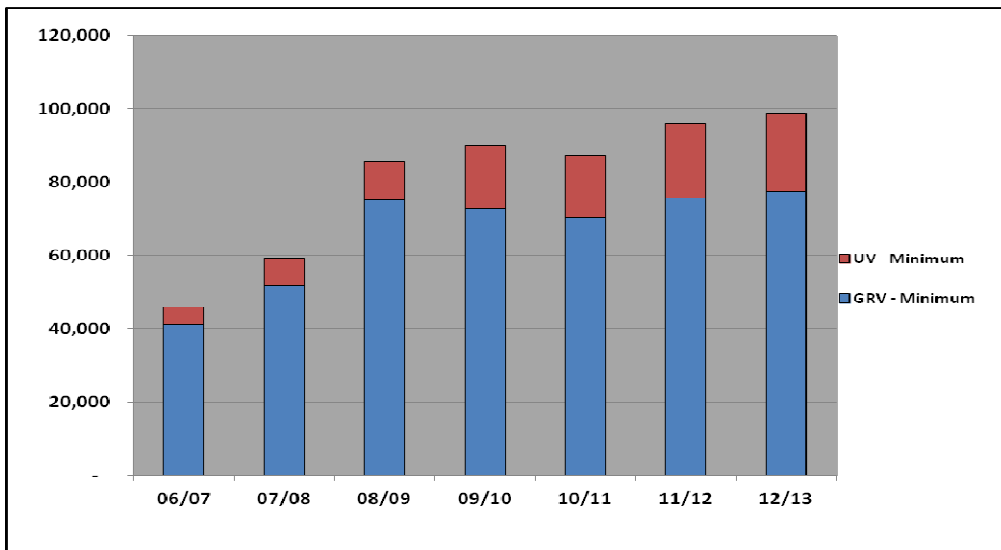
RATES LEVIED



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

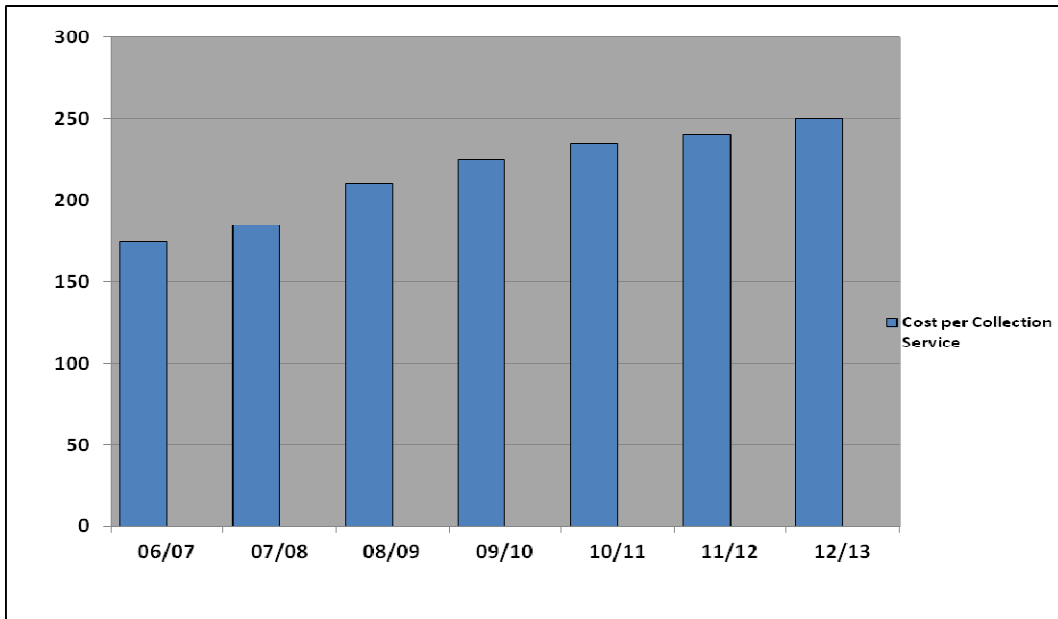
The Shire of Wagin offers its ratepayers the opportunity to pay their annual rates by way of three options. One full payment attracting a 5% discount, or two equal instalments payable four months apart, or 4 equal instalments payable two monthly. Further information can be found in notes 12 and 13 in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

MINIMUM RATES LEVIED



The Minimum rates charged for 2012/2013 has increased to \$460. 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.

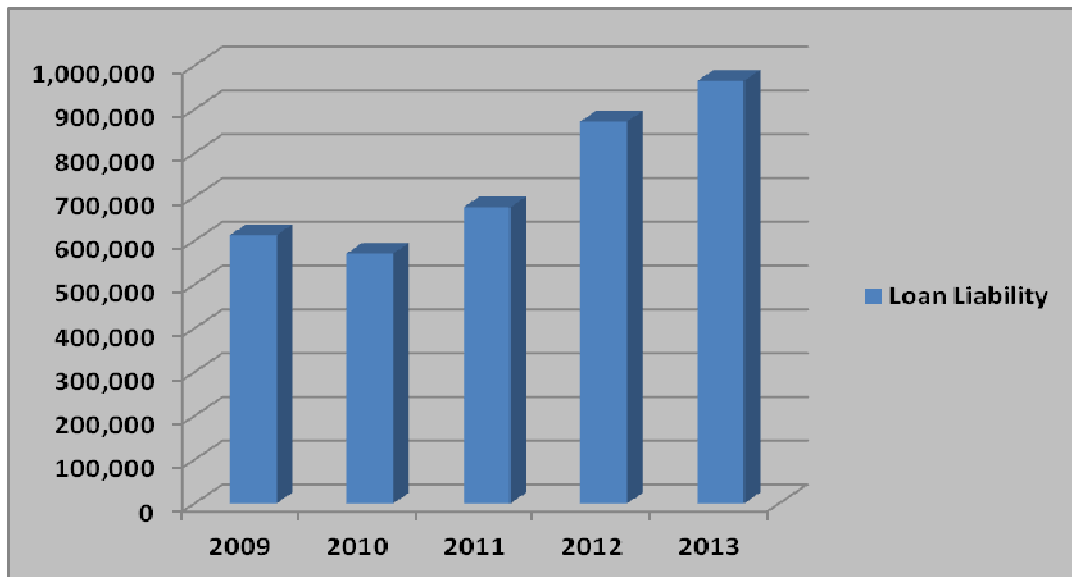
RUBBISH CHARGES



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 2012/2013 the collection service charge will increase from \$240 to \$250.

DEBT MANAGEMENT

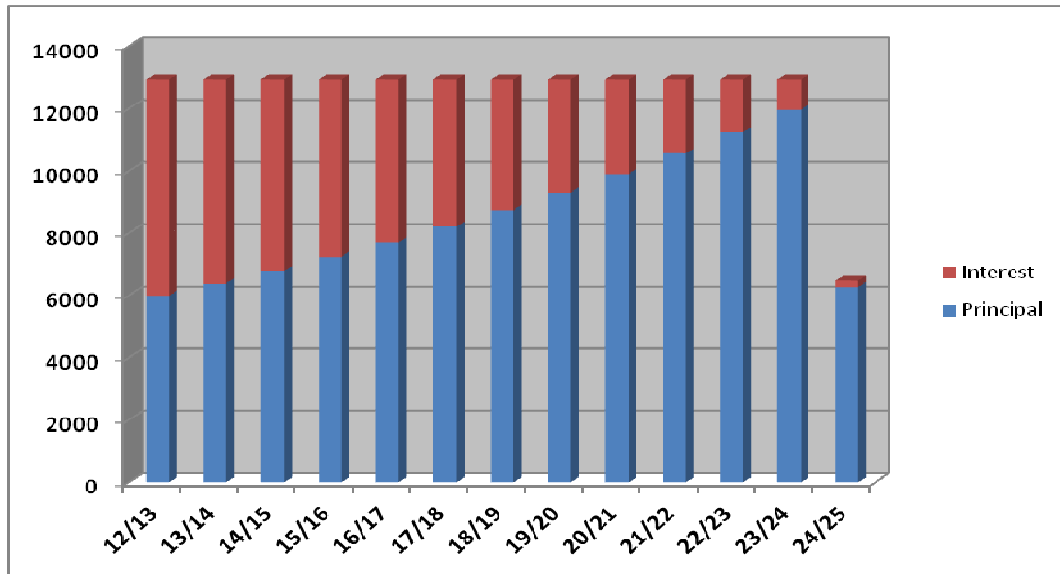
LOAN PRINCIPAL LIABILITY



It is anticipated that Council's Loan Liability at year end 30th June 2013 will be \$965,270.

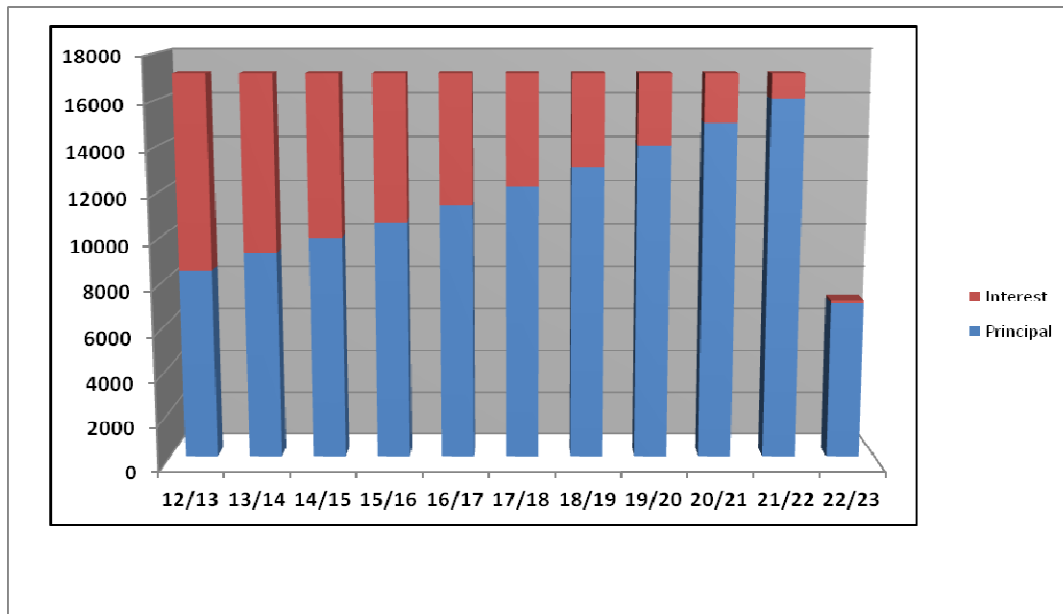
LOAN 131

Shire of Wagin
Annual Budget 2012/2013



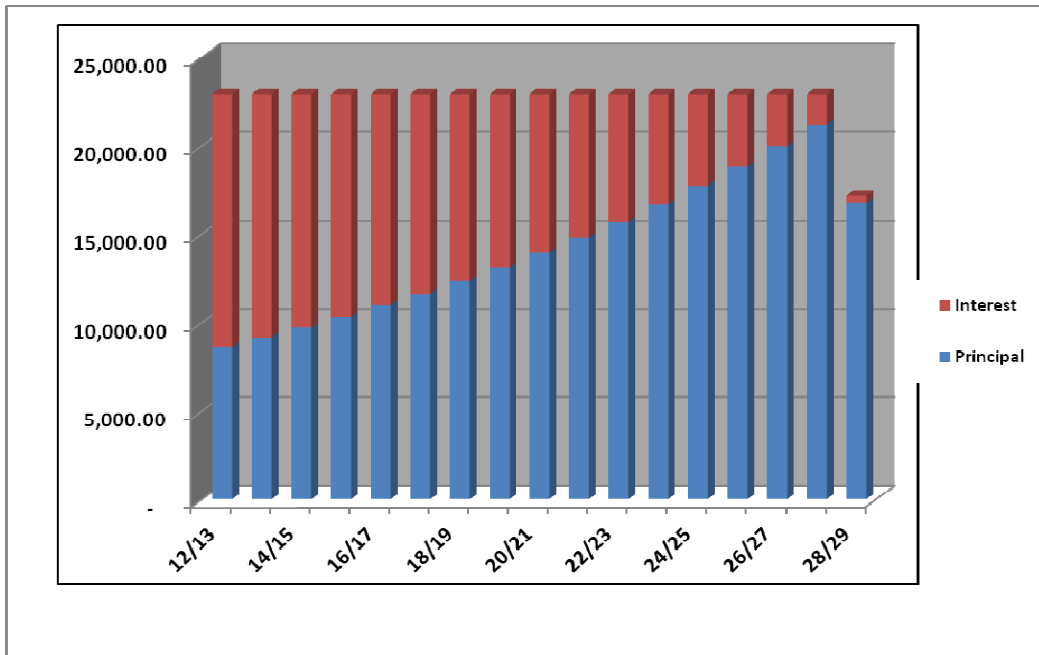
Loan 131 was taken out on 30th June 2005 for \$145,000 for the purpose of funding the construction of the Recreation Centre redevelopment project in partnership with the Wagin Agricultural Society. The project cost was approximately \$1.4m with \$200,000 provided by the Wagin Agricultural Society, \$359,000 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



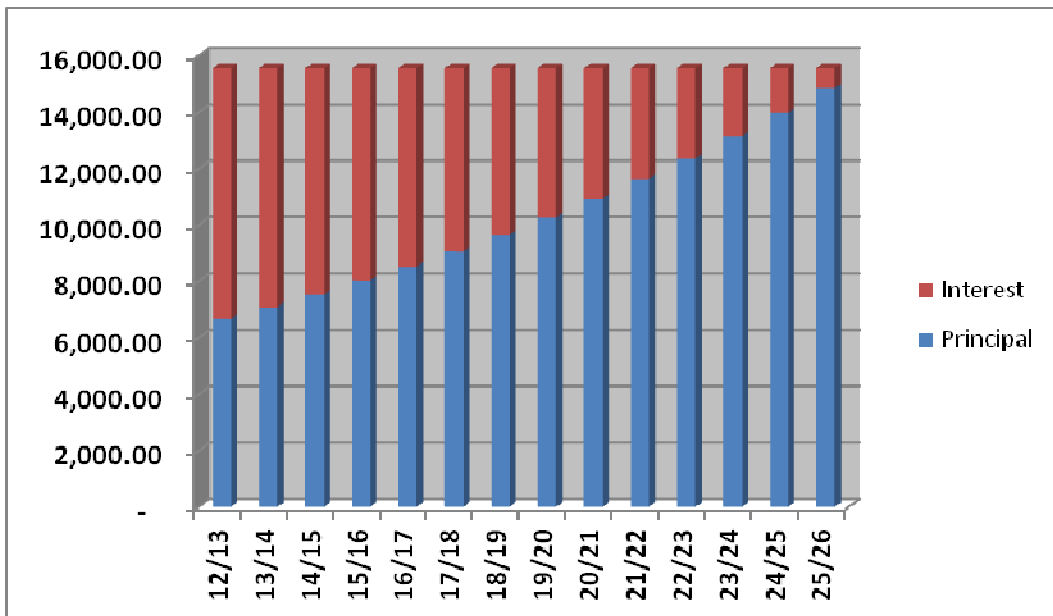
Loan 133 was taken out on 26th November 2007 for \$160,000 on the request from the Wagin Bowling Club on a self supporting basis to fund the construction of a second synthetic bowling green. Whilst the Shire pays each loan repayment the full costs are recouped from the Wagin Bowling Club. This loan will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

LOAN 137



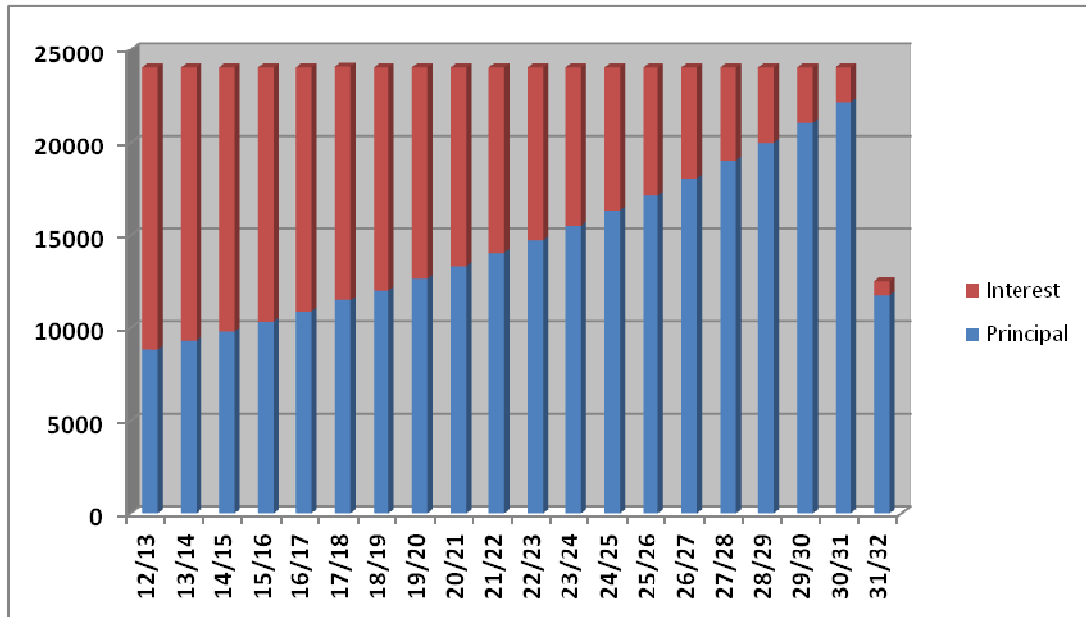
Loan 137 was taken out on 17th April 2009 for \$265,000 to enable Council to purchase 5 Arnott Street Wagin for the purpose of assisting the Wagin Frail Age's future expansion of Waratah Lodge. This loan will be repaid on the 26th March 2029.

LOAN 138



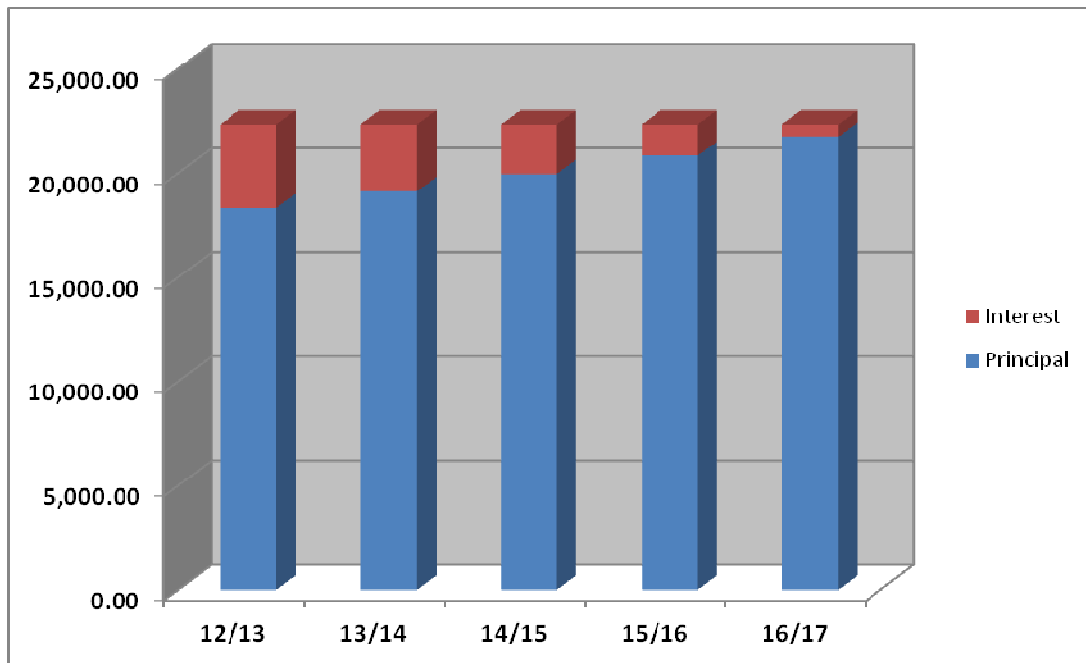
Loan 138 was taken out on 18th April 2011 for \$150,000 to enable Council to construct a new residence for the Doctor in Wagin. This loan will be repaid on the 20th April 2026.

LOAN 139



Loan 139 was taken out on 11th May 2012 for \$300,000 to part fund the construction of stage 1 of the Wagin Memorial Swimming Pool Redevelopment. This loan will be repaid on the 11th May 2032.

LOAN 140



Loan 140 was taken out on 11th May 2012 for \$100,000 to part fund the construction of a pipe line from Putaping Dam to the Town site for irrigation purposes. This loan will be repaid on the 11th May 2017.

We certify that this budget, for the Shire of Wagin for the year ending 30th June 2013, as adopted by Council at a Council meeting held on 14th August 2012, 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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
REVENUE				
Rates	8	1,792,100	1,697,204	1,683,151
Operating Grants & Subsidies		1,079,570	1,985,054	1,237,407
Contributions Reimbursement & Donations		232,791	281,313	140,089
Fees and Charges	11	567,590	565,007	641,410
Interest Earnings	2(a)	138,108	137,355	116,090
Other Revenue		147,299	154,277	141,100
		<u>3,957,458</u>	<u>4,820,210</u>	<u>3,959,247</u>
EXPENSES				
Employee Costs		(1,908,535)	(1,776,378)	(1,864,845)
Materials and Contracts		(1,288,775)	(1,249,838)	(1,256,864)
Utility Charges		(258,180)	(225,751)	(246,097)
Depreciation	2(a)	(1,089,935)	(1,024,380)	(1,038,160)
Interest Expenses	2(a)	(57,799)	(41,856)	(41,307)
Insurance Expenses		(104,767)	(90,731)	(90,565)
Other Expenditure		(270,287)	(189,105)	(247,478)
		<u>(4,978,278)</u>	<u>(4,598,039)</u>	<u>(4,785,865)</u>
		(1,020,820)	222,171	(826,618)
Non-Operating Grants, Subsidies and Contributions		2,323,792	1,354,935	2,324,472
Profit on Asset Disposals	4	109,228	454,861	479,904
Loss on Asset Disposals	4	0	0	(3,000)
		<u>0</u>	<u>0</u>	<u>0</u>
NET RESULT		1,412,200	2,031,967	1,974,758
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>1,412,200</u>	<u>2,031,967</u>	<u>1,974,758</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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		7,500	8,528	5,574
General Purpose Funding		2,722,480	3,545,111	2,770,876
Law, Order, Public Safety		43,400	76,390	37,250
Health		73,820	70,622	70,720
Education and Welfare		349,418	340,614	318,002
Community Amenities		292,250	307,755	267,580
Recreation and Culture		73,210	90,312	67,910
Transport		186,570	94,129	97,535
Economic Services		59,650	47,367	52,980
Other Property and Services		149,160	239,382	270,820
		<u>3,957,458</u>	<u>4,820,210</u>	<u>3,959,247</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(280,074)	(282,678)	(290,112)
General Purpose Funding		(467,294)	(332,824)	(331,900)
Law, Order, Public Safety		(176,186)	(210,951)	(188,189)
Health		(271,880)	(284,496)	(267,370)
Education and Welfare		(486,257)	(432,133)	(455,095)
Community Amenities		(528,117)	(457,428)	(471,539)
Recreation & Culture		(765,534)	(690,191)	(734,688)
Transport		(1,378,896)	(1,337,601)	(1,346,281)
Economic Services		(245,409)	(193,735)	(218,587)
Other Property and Services		(320,832)	(334,146)	(440,248)
		<u>(4,920,479)</u>	<u>(4,556,183)</u>	<u>(4,744,009)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Health		0	(1,376)	(1,376)
Education & Welfare		0	(14,788)	(14,788)
Recreation & Culture		(30,606)	(16,384)	(16,384)
Economic Services		(3,998)	0	0
Other Property and Services		(23,195)	(9,308)	(9,308)
		<u>(57,799)</u>	<u>(41,856)</u>	<u>(41,856)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
General Purpose Funding		1,294,906	346,906	1,295,406
Law Order & Public Safety		58,464	17,600	12,600
Recreation & Culture		210,000	55,000	55,000
Transport		760,422	935,429	961,466
		<u>2,323,792</u>	<u>1,354,935</u>	<u>2,324,472</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		15,900	1,643	0
Governance		0	0	(2,000)
Health		17,400	0	0
Recreation & Culture		0	2,630	0
Transport		26,500	34,744	28,000
Transport		0	0	(1,000)
Other Property & Services		49,428	415,844	451,904
		<u>109,228</u>	<u>454,861</u>	<u>476,904</u>
NET RESULT		<u>1,412,200</u>	<u>2,031,967</u>	<u>1,974,758</u>
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,412,200</u></u>	<u><u>2,031,967</u></u>	<u><u>1,974,758</u></u>

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2013**

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 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,796,100	1,703,204	1,687,151
Operating Grants & Subsidies		1,079,570	1,985,054	1,237,407
Contributions, Reimbursement & Donations		240,791	301,313	148,089
Fees and Charges		621,478	658,232	703,160
Interest Earnings		138,108	137,355	116,090
Goods and Services Tax		150,000	150,000	150,000
Other		147,299	154,277	141,100
		<u>4,173,346</u>	<u>5,089,435</u>	<u>4,182,997</u>
Payments				
Employee Costs		(1,908,535)	(1,776,378)	(1,864,845)
Materials and Contracts		(1,388,348)	(1,381,967)	(1,377,915)
Utility Charges		(268,180)	(240,751)	(256,097)
Insurance Expenses		(104,767)	(90,731)	(90,565)
Interest Expenses		(57,799)	(41,856)	(41,856)
Goods and Services Tax		(150,000)	(150,000)	(150,000)
Other		(270,287)	(189,105)	(247,478)
		<u>(4,147,916)</u>	<u>(3,870,788)</u>	<u>(4,028,756)</u>
Net Cash Provided By Operating Activities	15(b)	<u>25,430</u>	<u>1,218,647</u>	<u>154,241</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	(3,466,253)	(1,428,222)	(3,346,117)
Payments for Construction of Infrastructure	3	(1,440,380)	(1,387,786)	(1,684,116)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,323,792	1,354,935	2,324,472
Proceeds from Sale of Plant & Equipment	4	385,000	705,182	912,000
Net Cash Used in Investing Activities		<u>(2,197,841)</u>	<u>(755,891)</u>	<u>(1,793,761)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(57,118)	(53,874)	(53,874)
Proceeds from Self Supporting Loans		8,649	8,075	8,075
Proceeds from New Debentures		0	400,000	250,000
Net Cash Provided By (Used In) Financing Activities		<u>(48,469)</u>	<u>354,201</u>	<u>204,201</u>
Net Increase (Decrease) in Cash Held		(2,220,880)	816,957	(1,435,319)
Cash at Beginning of Year		3,207,216	2,390,259	2,390,313
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>986,336</u></u>	<u><u>3,207,216</u></u>	<u><u>954,994</u></u>

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

**RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2013**

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
REVENUES	1,2			
Governance		23,400	10,172	5,574
General Purpose Funding		2,225,286	2,194,813	2,383,131
Law, Order, Public Safety		101,864	93,990	49,850
Health		91,220	70,621	70,720
Education and Welfare		349,418	340,614	318,002
Community Amenities		292,250	307,755	267,580
Recreation and Culture		283,210	147,942	122,910
Transport		973,492	1,064,302	1,087,001
Economic Services		59,650	47,367	52,980
Other Property and Services		198,588	655,226	722,724
		<u>4,598,378</u>	<u>4,932,802</u>	<u>5,080,472</u>
EXPENSES	1,2			
Governance		(280,074)	(282,678)	(292,112)
General Purpose Funding		(467,294)	(332,824)	(331,900)
Law, Order, Public Safety		(176,186)	(210,951)	(188,189)
Health		(271,880)	(285,872)	(268,746)
Education and Welfare		(486,257)	(446,921)	(469,883)
Community Amenities		(528,117)	(457,428)	(471,539)
Recreation & Culture		(796,140)	(706,575)	(751,072)
Transport		(1,378,896)	(1,337,601)	(1,347,281)
Economic Services		(249,407)	(193,735)	(218,587)
Other Property and Services		(344,027)	(343,454)	(449,556)
		<u>(4,978,278)</u>	<u>(4,598,039)</u>	<u>(4,788,865)</u>
Net Operating Result Excluding Rates		(379,900)	334,763	291,607
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(109,228)	(454,861)	(476,904)
Depreciation on Assets	2(a)	1,089,935	1,024,380	1,038,160
Capital Expenditure and Revenue				
Purchase Land and Buildings	3	(2,651,453)	(939,409)	(2,700,092)
Purchase Infrastructure Assets - Roads	3	(1,148,153)	(766,328)	(942,116)
Purchase Infrastructure Assets - Other	3	(292,227)	(621,458)	(742,000)
Purchase Plant and Equipment	3	(685,300)	(420,140)	(511,400)
Purchase Furniture and Equipment	3	(129,500)	(68,673)	(134,625)
Proceeds from Disposal of Assets	3	385,000	705,182	912,000
Repayment of Debentures	4	(57,118)	(53,874)	(53,874)
Proceeds from New Debentures	5	0	400,000	250,000
Self-Supporting Loan Principal Income	5	8,649	8,075	8,075
Transfers to Reserves (Restricted Assets)		(339,654)	(626,176)	(739,331)
Transfers from Reserves (Restricted Assets)	6	1,016,849	50,657	872,349
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,500,000	1,230,658	1,245,000
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,500,000	0
Amount Required to be Raised from Rates	8	<u>(1,792,100)</u>	<u>(1,697,204)</u>	<u>(1,683,151)</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 2013**

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) 2011/12 Actual Balances

Balances shown in this budget as 2011/12 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

Revenues, expenses and assets capitalised are stated net of any GST recoverable.

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

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

(g) Superannuation

The Council contributes to a number of superannuation funds on behalf of employees. All funds to which the Council contributes are defined contribution plans.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

(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 Finance costs and holding charges incurred after development is completed 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 intention 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 and 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 overheads.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

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 recognised against revaluation surplus directly in equity. All other decreases are recognised as profit or loss.

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.

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets (Continued)

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

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

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

Gains and losses on disposals are determined by comparing proceeds with 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.

Capitalisation Threshold

Expenditure on items of equipment under \$1,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) 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 2013**

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 where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(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 profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Derecognition

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

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

(m) Impairment

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

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

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.

(n) 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.

(o) Employee Benefits

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled. Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for the benefits. In determining the liability, consideration is given to the employee wage increases and the probability the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity matching the expected timing of cash flows.

(p) Borrowing Costs

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) 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; 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.

(r) 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 the 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.

(s) Comparative Figures

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

(t) 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 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	14,000	12,000	14,000
Depreciation			
<u>By Program</u>			
Governance	68,600	69,084	68,600
Law, Order, Public Safety	21,200	18,804	19,000
Health	27,050	26,448	27,700
Education and Welfare	26,750	27,264	27,700
Community Amenities	20,210	16,788	16,930
Recreation and Culture	140,000	118,716	124,400
Transport	769,100	731,424	731,100
Economic Services	4,525	4,524	4,530
Other Property and Services	12,500	11,328	18,200
	1,089,935	1,024,380	1,038,160
<u>By Class</u>			
Land and Buildings	117,500	102,200	103,550
Furniture and Equipment	79,200	78,500	79,250
Plant and Equipment	315,250	295,600	294,500
Infrastructure	577,633	547,728	560,508
Tools	352	352	352
	1,089,935	1,024,380	1,038,160
Borrowing Costs (Interest)			
- Debentures (<i>refer note 5(a)</i>)	57,799	41,856	41,856
	57,799	41,856	41,856
Rental Charges			
- Operating Leases	40,750	41,856	41,307
	40,750	41,856	41,307
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	72,608	59,894	57,090
- Other Funds	50,000	62,362	45,000
Other Interest Revenue (<i>refer note 13</i>)	15,500	15,099	14,000
	138,108	137,355	116,090

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

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 2013**

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, LCDC 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 2013**

3. ACQUISITION OF ASSETS	2012/13 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Land and Buildings	50,000
Furniture and Equipment	106,500
Plant and Equipment	102,000
Law, Order, Public Safety	
Land and Buildings	58,464
Health	
Plant and Equipment	43,000
Community Amenities	
Land and Buildings	50,000
Infrastructure - Other	10,000
Recreation and Culture	
Land and Buildings	979,916
Furniture and Equipment	23,000
Plant and Equipment	6,300
Transport	
Land and Buildings	7,000
Plant and Equipment	534,000
Infrastructure - Roads	1,148,153
Infrastructure - Other	226,906
Economic Services	
Infrastructure - Other	55,321
Other Property and Services	
Land and Buildings	1,506,073
	<u><u>4,906,633</u></u>
<u>By Class</u>	
Land Held for Resale	48,000
Land and Buildings	2,603,453
Infrastructure Assets - Roads	1,148,153
Infrastructure Assets - Other	292,227
Plant and Equipment	685,300
Furniture and Equipment	129,500
	<u><u>4,906,633</u></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:

- Capital fixed assets in detail
- Plant replacement programme
- Works Program

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

4. DISPOSALS OF ASSETS

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

By Program	Net Book Value	Sale Proceeds	Profit(Loss)
	2012/13	2012/13	2012/13
	BUDGET	BUDGET	BUDGET
	\$	\$	\$
Governance			
Toyota Kluger - W.1	27,400	31,000	3,600
Toyota Rav 4 - W.001	16,000	23,000	7,000
Toyota Aurion - W10000	11,700	17,000	5,300
Health			
Ford Focus - W1017	0	6,000	6,000
Toyota Torago - W1479	19,600	31,000	11,400
Transport			
Cat Loader	83,600	100,000	16,400
Ranger / Works Ute	0	5,000	5,000
2010 Holden Colorado W1008	16,900	22,000	5,100
Other Propery & Services			
Lot 66 Marks Court	28,524	40,000	11,476
Lot 67 Marks Court	28,524	40,000	11,476
Lot 69 Marks Court	28,524	40,000	11,476
Industrial blocks	15,000	30,000	15,000
	275,772	385,000	109,228

By Class	Net Book Value	Sale Proceeds	Profit(Loss)
	2012/13	2012/13	2012/13
	BUDGET	BUDGET	BUDGET
	\$	\$	\$
Land and Buildings			
Lot 66 Marks Court	28,524	40,000	11,476
Lot 67 Marks Court	28,524	40,000	11,476
Lot 69 Marks Court	28,524	40,000	11,476
Industrial blocks	15,000	30,000	15,000
Plant and Equipment			
Toyota Kluger - W.1	27,400	31,000	3,600
Toyota Rav 4 - W.001	16,000	23,000	7,000
Toyota Aurion - W10000	11,700	17,000	5,300
Ford Focus - W1017	0	6,000	6,000
Toyota Torago - W1479	19,600	31,000	11,400
Cat Loader	83,600	100,000	16,400
Ranger / Works Ute	0	5,000	5,000
2010 Holden Colorado W1008	16,900	22,000	5,100
	275,772	385,000	109,228

Summary

	2012/13
	BUDGET
	\$
Profit on Asset Disposals	109,228
Loss on Asset Disposals	0
	<u>109,228</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-12	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$	2012/13 Budget \$	2011/12 Actual \$
124 Medical Centre			0	25,802	0	0	0	1,376
131 Recreation Centre	110,293		5,991	5,626	104,302	115,919	6,953	7,319
133 Wagin Bowling Club SS**	127,149		8,649	8,075	118,500	135,224	8,491	9,065
137 5 Arnott Street	241,212		8,608	8,105	232,604	249,319	14,286	14,788
138 Council Residence	143,734		6,665	6,266	137,069	0	8,909	9,308
139 Swimming Pool Redevelopment	300,000		8,874	0	291,126	0	15,162	0
140 Puntaping Pipeline	100,000		18,331		81,669		3,998	0
	1,022,388	0	57,118	53,874	965,270	500,461	57,799	41,856

** Self Supporting Loans

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2013**

5. INFORMATION ON BORROWINGS (Continued)

(b) Council has not budgeted for any new debentures in 20012/2013.

(c) Unspent Debentures

Council had the following unspent debentures as at the 30th June 2012

Particulars	Purpose of Loan	Est Amount Brought Fwd 1/7/2012	Est Amount Expended in 2012/2013	Est Amount unused at 30/06/2013
139 Swimming Pool Redevelopment	Upgrade Council Swimming Pool	187,678	187,678	0
140 Puntaping Pipeline	Construct new water pipeline from Puntaping dam	25,321	25,321	0
		212,999	212,999	0

(d) Overdraft

Council did not utilise an overdraft facility during 2011/2012 and it is anticipated that no overdraft facility will be required for 2012/2013.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	62,197	72,986	72,986
Amount Set Aside / Transfer to Reserve	22,799	4,211	4,015
Amount Used / Transfer from Reserve	<u>(15,000)</u>	<u>(15,000)</u>	<u>(45,000)</u>
	<u>69,996</u>	<u>62,197</u>	<u>32,001</u>
(b) Plant Reserve			
Opening Balance	217,883	187,088	187,088
Amount Set Aside / Transfer to Reserve	44,805	30,795	10,290
Amount Used / Transfer from Reserve	<u>(170,000)</u>	<u>0</u>	<u>0</u>
	<u>92,688</u>	<u>217,883</u>	<u>197,378</u>
(c) Recreation Centre Equipment Reserve			
Opening Balance	8,250	6,098	6,098
Amount Set Aside / Transfer to Reserve	2,171	2,152	2,135
Amount Used / Transfer from Reserve	<u>(3,000)</u>	<u>0</u>	<u>(2,500)</u>
	<u>7,421</u>	<u>8,250</u>	<u>5,733</u>
(d) Aerodrome Maintenance & Development Reserve			
Opening Balance	1,853	1,752	1,752
Amount Set Aside / Transfer to Reserve	83	101	96
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>1,936</u>	<u>1,853</u>	<u>1,848</u>
e) Municipal Buildings Reserve			
Opening Balance	548,515	45,868	45,868
Amount Set Aside / Transfer to Reserve	24,683	502,647	502,523
Amount Used / Transfer from Reserve	<u>(450,000)</u>	<u>0</u>	<u>(420,000)</u>
	<u>123,198</u>	<u>548,515</u>	<u>128,391</u>
f) Recreation & Development Reserve			
Opening Balance	257,772	248,437	248,437
Amount Set Aside / Transfer to Reserve	16,600	19,335	18,664
Amount Used / Transfer from Reserve	<u>(229,849)</u>	<u>(10,000)</u>	<u>(129,849)</u>
	<u>44,523</u>	<u>257,772</u>	<u>137,252</u>
g) Administration Centre Furniture & Equipment Reserve			
Opening Balance	2,201	2,080	2,080
Amount Set Aside / Transfer to Reserve	99	121	115
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>2,300</u>	<u>2,201</u>	<u>2,195</u>
h) Land Development Reserve			
Opening Balance	142,918	131,720	131,720
Amount Set Aside / Transfer to Reserve	156,431	30,601	167,245
Amount Used / Transfer from Reserve	<u>(58,000)</u>	<u>(19,403)</u>	<u>(115,000)</u>
	<u>241,349</u>	<u>142,918</u>	<u>183,965</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
6. RESERVES (Continued)			
i) Community Bus Reserve			
Opening Balance	53,561	46,875	46,875
Amount Set Aside / Transfer to Reserve	5,911	6,686	5,578
Amount Used / Transfer from Reserve	0	0	0
	<u>59,472</u>	<u>53,561</u>	<u>52,453</u>
j) HACC Plant & Leave Reserve			
Opening Balance	128,166	121,174	121,174
Amount Set Aside / Transfer to Reserve	5,767	6,992	6,664
Amount Used / Transfer from Reserve	(5,000)	0	0
	<u>128,933</u>	<u>128,166</u>	<u>127,838</u>
k) Refuse Site / Waste Management			
Opening Balance	76,692	60,690	60,690
Amount Set Aside / Transfer to Reserve	35,196	16,002	15,778
Amount Used / Transfer from Reserve	(50,000)	0	(50,000)
	<u>61,888</u>	<u>76,692</u>	<u>26,468</u>
l) 5 Arnott St Maintenance Reserve			
Opening Balance	0	5,914	5,914
Amount Set Aside / Transfer to Reserve	0	340	325
Amount Used / Transfer from Reserve	0	(6,254)	0
	<u>0</u>	<u>0</u>	<u>6,239</u>
m) Water Management Plan			
Opening Balance	113,523	107,330	107,330
Amount Set Aside / Transfer to Reserve	5,109	6,193	5,903
Amount Used / Transfer from Reserve	(36,000)	0	(110,000)
	<u>82,632</u>	<u>113,523</u>	<u>3,233</u>
m) Refuse Site Rehabilitation			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	20,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>20,000</u>	<u>0</u>	<u>0</u>
Total Reserves	<u>936,336</u>	<u>1,613,531</u>	<u>904,994</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 2013**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	22,799	4,211	4,015
Plant Reserve	44,805	30,795	10,290
Recreation Centre Equipment Reserve	2,171	2,152	2,135
Aerodrome Maintenance & Development Res	83	101	96
Municipal Buildings Reserve	24,683	502,647	502,523
Recreation & Development Reserve	16,600	19,335	18,664
Admin Centre Furniture & Equip Res	99	121	115
Land Development Reserve	156,431	30,601	167,245
Community Bus Reserve	5,911	6,686	5,578
HACC Plant & Leave Reserve	5,767	6,992	6,664
Refuse Site / Waste Management Res	35,196	16,002	15,778
5 Arnott St Maintenance Reserve	0	340	325
Wagin Water Management Plan Reserve	5,109	6,193	5,903
Refuse Site Rehabilitation Reserve	20,000	0	0
	<u>339,654</u>	<u>626,176</u>	<u>739,331</u>
Transfers from Reserves			
Leave Reserve	(15,000)	(15,000)	(45,000)
Plant Reserve	(170,000)	0	-
Recreation Centre Equipment Reserve	(3,000)	0	(2,500)
Municipal Buildings Reserve	(450,000)	0	(420,000)
Recreation & Development Reserve	(229,849)	(10,000)	(129,849)
Land Development Reserve	(58,000)	(19,403)	(115,000)
HACC Plant & Leave Reserve	(5,000)		
Refuse Site / Waste Management	(50,000)	0	(50,000)
5 Arnott St Maintenance Reserve	0	(6,254)	0
Wagin Water Management Plan	(36,000)	0	(110,000)
	<u>(1,016,849)</u>	<u>(50,657)</u>	<u>(872,349)</u>
Total Transfer to/(from) Reserves	<u>(1,016,849)</u>	<u>(50,657)</u>	<u>(133,018)</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 2013**

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 regional refuse site, build a new Waste Transfer Station, future costs for waste management, recycling and 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.

Refuse Site Rehabilitation Reserve

The purpose of the Refuse Site Rehabilitation Reserve is to provide funds to rehabilitate the existing refuse site at Brockman Road once the site has been replaced with a Waste transfer Station.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30TH JUNE 2013**

	Note	2012/13 Budget \$	2011/12 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	50,000	1,593,685
Cash - Restricted Reserves	15(a)	936,336	1,613,531
Receivables		125,000	190,888
Inventories		45,000	42,835
		1,156,336	3,440,939
	2,165		
LESS: CURRENT LIABILITIES			
Payables and Provisions		(220,000)	(327,408)
NET CURRENT ASSET POSITION		936,336	3,113,531
Less: Cash - Restricted Reserves	15(a)	(936,336)	(1,613,531)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	1,500,000

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 2013**

8. RATING INFORMATION - 2012/13 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2012/13 Budgeted Rate Revenue \$	2012/13 Budgeted Interim Rates \$	2012/13 Budgeted Back Rates \$	2012/13 Budgeted Total Revenue \$	2011/12 Actual \$
Differential General Rate								
Gross Rental Value	0.106435	735	6,063,199	645,338	6,000	500	651,838	612,529
Unimproved Value	0.006581	355	166,356,000	1,094,862	3,000	0	1,097,862	1,043,076
Sub-Totals		1,090	172,419,199	1,740,200	9,000	500	1,749,700	1,655,605
Minimum Rates	Minimum \$							
Gross Rental Value	460	168	269,889	77,280	0	0	77,280	75,680
Unimproved Value	460	47	1,842,441	21,620	0	0	21,620	20,240
Sub-Totals		215	2,112,330	98,900	0	0	98,900	95,920
Specified Area Rates (Note 9)							1,848,600	1,751,525
Ex Gratia Rates							0	0
							7,500	7,274
							1,856,100	1,758,799
Discounts							(64,000)	(61,595)
Totals							1,792,100	1,697,204

All land except exempt land in the Shire of Somewhere 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 2012/13 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 2013**

9. SPECIFIED AREA RATE - 2012/13 FINANCIAL YEAR

The Shire of Wagin does not have any Specified Area Rates for 2012/2013

10. SERVICE CHARGES - 2012/13 FINANCIAL YEAR

The Shire of Wagin does not have any Service Charges for 2012/2013

11. FEES & CHARGES REVENUE	2012/13 Budget \$	2011/12 Actual \$
General Purpose Funding	41,900	36,155
Law, Order, Public Safety	5,950	7,560
Health	5,620	5,484
Education and Welfare	58,450	46,644
Community Amenities	279,250	243,625
Recreation & Culture	48,660	24,413
Economic Services	51,600	45,675
Other Property & Services	76,160	155,451
	<u>567,590</u>	<u>565,007</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 26th September 2012 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 26th September 2012. 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 2013**

13. INTEREST CHARGES AND INSTALMENTS - 2012/13 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 \$15,500. 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 26th September 2012 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 26th September 2012 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 25th January 2013.

Option 3 (4 Instalments)

First instalment to be received on or before 26th September 2012 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 26th November 2012, 25th January 2013, and 26th March 2013.

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

14. ELECTED MEMBERS REMUNERATION

	2012/13 Budget	2011/12 Actual
	\$	\$

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

Meeting Fees	7,000	6,630
President's Allowance	6,000	6,000
Deputy President's Allowance	1,550	1,550
Travelling Expenses	3,000	2,893
	<u>17,550</u>	<u>17,073</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

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:

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
Cash - Unrestricted	50,000	1,593,685	50,000
Cash - Restricted	<u>936,336</u>	<u>1,613,531</u>	<u>904,994</u>
	<u><u>986,336</u></u>	<u><u>3,207,216</u></u>	<u><u>954,994</u></u>

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

Leave Reserve	69,996	62,197	32,001
Plant Reserve	92,688	217,883	197,378
Recreation Centre Equipment Reserve	7,421	8,250	5,733
Aerodrome Maintenance & Development Res	1,936	1,853	1,848
Municipal Buildings Reserve	123,198	548,515	128,391
Recreation & Development Reserve	44,523	257,772	137,252
Admin Centre Furniture & Equip Res	2,300	2,201	2,195
Land Development Reserve	241,349	142,918	183,965
Community Bus Reserve	59,472	53,561	52,453
HACC Plant & Leave Reserve	128,933	128,166	127,838
Refuse Site / Waste Management	61,888	76,692	26,468
5 Arnott St Maintenance Reserve	0	0	6,239
Water Management Plan	82,632	113,523	3,233
Refuse Site Rehabilitation	<u>20,000</u>	<u>0</u>	<u>0</u>
	<u><u>936,336</u></u>	<u><u>1,613,531</u></u>	<u><u>904,994</u></u>

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

Net Result	1,412,200	2,031,967	1,974,758
Depreciation	1,089,935	1,024,380	1,038,160
(Profit)/Loss on Sale of Asset	(109,228)	(454,861)	(476,904)
(Increase)/Decrease in Receivables	65,888	119,225	73,750
(Increase)/Decrease in Inventories	(2,165)	1,026	(1,139)
Increase/(Decrease) in Payables	(107,408)	(148,155)	(129,912)
Grants/Contributions for the Development of Assets	<u>(2,323,792)</u>	<u>(1,354,935)</u>	<u>(2,324,472)</u>
Net Cash from Operating Activities	<u><u>25,430</u></u>	<u><u>1,218,647</u></u>	<u><u>154,241</u></u>

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

Bank Overdraft limit	0	0	0
Credit Card limit	14,000	14,000	14,000
Credit Card Balance at Balance Date	0	(2,453)	0
Total Amount of Credit Unused	<u><u>14,000</u></u>	<u><u>11,547</u></u>	<u><u>14,000</u></u>

Loan Facilities

Loan Facilities in use at Balance Date	<u><u>965,271</u></u>	<u><u>1,022,389</u></u>	<u><u>922,443</u></u>
Unused Loan Facilities at Balance Date	<u><u>0</u></u>	<u><u>212,999</u></u>	<u><u>0</u></u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

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-12 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-13 \$
Deposits - Town Hall	1,050	3,000	(3,350)	700
Deposits - Community Bus	150	1,800	(1,950)	0
Deposits - Rec Centre	1,212	6,000	(7,012)	200
Deposits - Animal Traps	50	450	(500)	0
BCITF	0	2,400	(2,400)	0
BRB	0	1,200	(1,200)	0
Other Deposits	1,579	500	(1,080)	999
Unclaimed Money	1,733	0	0	1,733
In Lieu of Public Open Space	8,200	0	0	8,200
Refuse Site Keys	20	20	(40)	0
Licensing Takings	9,271	1,250,000	(1,251,271)	8,000
	<u>23,265</u>			<u>19,832</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2013**

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, in 2011/2012, retained a lot to build a new CEO residence and is now proceeding with selling the remaining three residential lots.

	2012/13 Budget \$	2011/12 Actual \$
(b) Current year transactions		
Operating Income		
- Profit on sale	34,428	0
Capital Income		
- Sale Proceeds	120,000	0
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

	2012/13 \$	2013/14 \$	2014/15 \$	2015/16 \$	2016/17 \$	Total \$
Cash Outflows						
- Development Costs	0	0	0	0	0	0
- Loan Repayments	0	0	0	0	0	0
	0	0	0	0	0	0
Cash Inflows						
- Loan Proceeds	0	0	0	0	0	0
- Sale Proceeds	120,000	0	0	0	0	120,000
	120,000	0	0	0	0	120,000
Net Cash Flows	120,000	0	0	0	0	120,000

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2012/13.

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure				
				Budget
Income				
	I03 · GENERAL PURPOSE FUNDING			
		I031 · Rates		
		I031005 · GRV		645,338
		I031010 · GRV Minimums		77,280
		I031015 · UV		1,094,862
		I031020 · UV Minimums		21,620
		I031025 · GRV Interim Rates		6,000
		I031030 · UV Interim Rates		3,000
		I031035 · Back Rates		500
		I031040 · Ex-Gratia Rates (CBH)		7,500
		I031045 · Discount Allowed		-64,000
		I031050 · Instalment Admin Charge		5,000
		I031055 · Account Enquiry Fee		3,500
		I031060 · (Rate Write Offs)		-10,000
		I031065 · Penalty Interest		15,500
		I031070 · Emergency Services Levy		78,000
		I031075 · ESL Penalty Interest		299
		I031090 · Rate Legal Charges		8,000
		Total I031 · Rates		1,892,399
		I032 · Other GPF		
		I032005 · Grants Commission General		433,940
		I032010 · Grants Commission Roads		208,642
		I032011 · Grants Com - Bridge Projects		20,000
		I032015 · Pensioner Deferred Subsidy		3,000
		I032020 · Administration Rental		25,200
		I032025 · Photocopies & Publications		200
		I032030 · Reimbursements		1,500
		I032035 · SS Loans Interest Reimb.		8,491
		I032040 · Bank Interest		50,000
		I032045 · Reserves Interest		72,608
		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		868,000
		I032120 · Insurance Revaluation		6,000
		Total I032 · Other GPF		2,124,987
		Total I03 · GENERAL PURPOSE FUNDING		4,017,386
	I04 · GOVERNANCE			
		I041 · Governance - Membership		
		I041020 · Reimbursements		3,500
		Total I041 · Governance - Membership		3,500
		I042 · Other Governance		

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure				
				Budget
			I042030 · Profit of Sale of Asset	15,900
			I042045 · Admin Reimbursements	4,000
		Total I042 · Other Governance		19,900
	Total I04 · GOVERNANCE			23,400
	I05 · LAW ORDER & PUBLIC SAFETY			
		I051 · Fire Prevention		
			I051010 · FESA - Operating Grant	25,000
			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
			I051070 · Wedgecarrup BFB Appliance Shed	58,464
		Total I051 · Fire Prevention		89,714
		I052 · Animal Control		
			I052005 · Dog Fines and Fees	1,000
			I052010 · Hire of Animal Traps	150
			I052015 · Dog Registration	2,500
			I052020 · Reimbursements	500
		Total I052 · Animal Control		4,150
		I053 · Other Law Order & Public Safety		
			I053005 · Abandoned Vehicles	300
			I053040 · Safer Wagin	6,000
			I053055 · Reimbursements	100
			I053070 · Driver Training Program	1,600
		Total I053 · Other Law Order & Public Safety		8,000
	Total I05 · LAW ORDER & PUBLIC SAFETY			101,864
	I07 · HEALTH			
		I071 · Maternal & Infant Health		
			I071010 · Infant Health Vehicle	1,500
		Total I071 · Maternal & Infant Health		1,500
		I074 · Admin. & Inspections		
			I074005 · Food Vendor's Licences	300
			I074015 · Contrib. Regional Health Scheme	65,000
		Total I074 · Admin. & Inspections		65,300
		I076 · Other Health		
			I076010 · Rent - Medical Centre-Dentist	3,120
			I076015 · Reimbursements - IPN Medical	1,000
			I076020 · Meeting Room Fees	2,500
			I076030 · Profit on Sale of Asset	17,400
			I076040 · Reimbursements - Dr Norris	400
		Total I076 · Other Health		24,420
	Total I07 · HEALTH			91,220
	I08 · EDUCATION & WELFARE			
		I081 · Other Education		

Operating Income and Expenditure					
				Budget	
			I081010 · Contrib. to Oval Mtce	3,250	
		Total I081 · Other Education		3,250	
		I082 · HACC Program			
			I082010 · HACC Recurrent Grant	281,218	
			I082015 · Meals on Wheels	32,000	
			I082020 · Fee for Service	21,000	
			I082030 · Reimbursements	500	
		Total I082 · HACC Program		334,718	
		I083 · Other Welfare			
			I083010 · Reimbursements	6,000	
			I083015 · Fee for Service	250	
			I083035 · Day Care Lease	5,200	
		Total I083 · Other Welfare		11,450	
		Total I08 · EDUCATION & WELFARE			349,418
		I10 · COMMUNITY AMENITIES			
		I101 · Sanitation - Household			
			I101005 · Domestic Collection	180,500	
		Total I101 · Sanitation - Household		180,500	
		I102 · Sanitation - Other			
			I102002 · Commercial Collection Charges	51,250	
			I102005 · Reimbursement Drummuster	6,000	
			I102010 · Charges Bulk Rubbish	15,000	
			I102015 · Sale of Refuse Scrap	7,000	
			I102020 · Refuse Site Fees	10,000	
		Total I102 · Sanitation - Other		89,250	
		I104 · Sewerage			
			I104005 · Septic Tank Fees	1,500	
		Total I104 · Sewerage		1,500	
		I106 · Town Planning			
			I106005 · Planning Fees	3,500	
		Total I106 · Town Planning		3,500	
		I107 · Other Community Amenities			
			I107005 · Cemetery Fees	12,000	
			I107010 · Community Bus Income	5,500	
		Total I107 · Other Community Amenities		17,500	
		Total I10 · COMMUNITY AMENITIES			292,250
		I11 · RECREATION & CULTURE			
		I111 · Public Halls and Civic Centres			
			I111005 · Town Hall Hire	3,000	
			I111010 · Reimbursements	50	
			I111015 · Town Hall Lease -L Piesse	3,600	
		Total I111 · Public Halls and Civic Centres		6,650	
		I112 · Swimming Pool			
			I112005 · Swimming Pool Subsidy	3,000	
			I112010 · Swimming Pool Admission	22,000	

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure				
				Budget
		I112020 · Reimbursements		500
		I112025 · CSRFF Grant - Swim Pool Stage 2		160,000
		I112035 · Lotterwest Grant - Swim Pool		50,000
		Total I112 · Swimming Pool		235,500
		I113 · Other Recreation		
		I113005 · Sportsground Rental		5,500
		I113010 · Sportsground Reimbursements		500
		I113015 · Power Reimbursements		5,500
		I113020 · Recreation Centre Hire		8,000
		I113025 · Reimbursements Other		500
		I113030 · Contribution Rec Centre Equ.		1,800
		I113035 · Sporting Club Leases		60
		I113055 · Eric Farrow Pavilion Hire		6,500
		I113060 · Community Development Officer		10,000
		Total I113 · Other Recreation		38,360
		I115 · Library		
		I115005 · Lost Books		200
		Total I115 · Library		200
		I119 · Other Culture		
		I119015 · Contribution Woolorama		1,500
		I119020 · Reimbursements		1,000
		Total I119 · Other Culture		2,500
		Total I11 · RECREATION & CULTURE		283,210
		I12 · TRANSPORT		
		I121 · Roads & Streets		
		I121005 · Direct Road Grants		80,770
		I121010 · Road Project Grants		433,859
		I121015 · Roads to Recovery Grant		242,563
		I121020 · Reimbursements		4,000
		I121025 · Contribution - St Lighting		5,000
		I121035 · Storm Damage Funding		50,000
		I121045 · Chamber of Commerce Townscape		50,000
		I121050 · Townscape Heritage Grant		34,000
		I121070 · Main Roads Drainage Cont		15,000
		I121075 · Piesseville Tarwonga Bridge		10,000
		I122055 · Diesel Fuel Rebate Income		20,000
		Total I121 · Roads & Streets		945,192
		I122 · Road Plant Purchases		
		I122100 · Profit on Sale of Asset		26,500
		Total I122 · Road Plant Purchases		26,500
		I126 · Aerodrome		
		I126015 · Aerodrome Reimbursements		1,800
		Total I126 · Aerodrome		1,800
		Total I12 · TRANSPORT		973,492
		I13 · ECONOMIC SERVICES		

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure			
			Budget
		I131 - Rural Services	
		I131020 - Reimbursements	50
		I131150 - Bridal Creeper Grant Funding	7,000
		Total I131 - Rural Services	7,050
		I132 - Tourism/Area Promotion	
		I132005 - Caravan Park Fees	36,500
		I132010 - Reimbursements	800
		I132015 - RV Area Fees	5,000
		Total I132 - Tourism/Area Promotion	42,300
		I133 - Building Control	
		I133005 - Building Licences	5,500
		I133010 - S'Pool Inspection Fees	100
		Total I133 - Building Control	5,600
		I134 - Other	
		I134005 - Water Sales	4,500
		I134010 - Reimbursements	200
		Total I134 - Other	4,700
		Total I13 - ECONOMIC SERVICES	59,650
		I14 - OTHER PROPERTY & SERVICES	
		I141 - Private Works	
		I141005 - Private Works Income	46,000
		Total I141 - Private Works	46,000
		I142 - Town Planning Schemes	
		I142015 - Profit on Sale of Asset	49,428
		Total I142 - Town Planning Schemes	49,428
		I143 - Public Works Overheads	
		I143020 - Employee Reimb.	3,000
		Total I143 - Public Works Overheads	3,000
		I144 - Plant Operation Costs	
		I144005 - Sale of Scrap	8,000
		I144010 - Reimbursements	1,500
		Total I144 - Plant Operation Costs	9,500
		I147 - Unclassified	
		I147005 - Commission - Vehicle Licensing	50,000
		I147007 - Reimb. WFA Financial Support	14,000
		I147020 - Transport Licensing	
		I147035 - Banking Errors	
		I147050 - Council Staff Housing Rental	13,840
		I147065 - Insurance Reimbursement	3,000
		I147070 - Council Housing Reimbursements	1,500
		I147080 - 5 Arnott Street Rent	8,320
		Total I147 - Unclassified	90,660
		Total I14 - OTHER PROPERTY & SERVICES	198,588
Total Income			6,390,478

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure				
				Budget
Gross Profit				6,390,478
Expense				
	E03 - GENERAL PURPOSE FUNDING.			
	E031 - Rates			
		E031005 - Valuation Expenses		10,000
		E031010 - Legal Costs/Expenses		500
		E031015 - Title Searches		600
		E031020 - Rate Recovery Expenses		9,000
		E031025 - Printing Stationery Postage		1,200
		E031030 - Emergency Services Levy		78,000
		E031040 - Rate Refunds		2,000
		E031100 - Administration Allocated		67,119
		Total E031 - Rates		168,419
	E032 - Other			
		E032005 - Bank Fees & Charges		7,500
		E032015 - Interest on Loans		57,799
		E032030 - Audit Fees & Other Services		14,000
		E032035 - Administration Allocated		79,228
		E032055 - Penalties		500
		E032070 - Long term Financial Planning		25,000
		E032075 - Integrated Plan-Strat Com Plan		40,500
		E032080 - Integrated Plan-Asset Mgmt		51,348
		E032085 - Financial Management Review		8,000
		E032090 - Insurance Revaluation		15,000
		Total E032 - Other		298,875
		Total E03 - GENERAL PURPOSE FUNDING.		467,294
	E04 - GOVERNANCE.			
	E041 - Membership			
		E041005 - Sitting Fees		7,000
		E041010 - Training		4,000
		E041015 - Members Travelling		3,000
		E041025 - Election Expenses		1,500
		E041030 - Other Expenses		1,000
		E041035 - Conference Expenses		8,500
		E041040 - Presidents Allowance		6,000
		E041045 - Deputy Presidents Allowance		1,550
		E041055 - Refreshments & Receptions		18,500
		E041060 - Presentations		2,500
		E041065 - Insurance		6,057
		E041070 - Public Relations		3,000
		E041075 - Subscriptions		13,000
		E041100 - Administration Allocated		79,246
		E041190 - Depreciation		1,600
		Total E041 - Membership		156,453

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure				
				Budget
		E042 - Other Governance		
		E042005 - Administration Salaries		515,000
		E042010 - Administration Superannuation		50,372
		E042011 - Loyalty Allowance		5,000
		E042012 - Housing Allowance Admin		17,000
		E042015 - Insurance		23,600
		E042020 - Staff Training		11,000
		E042025 - Removal Expenses		4,000
		E042030 - Printing & Stationery		25,000
		E042035 - Phone, Fax & Modem		14,000
		E042040 - Office Maintenance		56,000
		E042045 - Advertising		14,500
		E042050 - Office Equipment Maintenance		4,000
		E042055 - Postage & Freight		4,500
		E042060 - Vehicle Running Expenses		14,000
		E042065 - Legal Expenses		4,000
		E042070 - Garden Expenses		6,500
		E042075 - Conferences & Training		8,000
		E042080 - Computer Support		35,000
		E042085 - Other Expenses		3,500
		E042090 - Administration Allocated		125,121
		E042095 - Fringe Benefits Tax		8,000
		E042100 - Staff Uniforms		4,000
		E042115 - Cash Round Off Control		0
		E042120 - Depreciation		67,000
		E042125 - Less Administration Allocated		-913,555
		E042155 - Lease of Photocopier - Alliance		6,083
		E042160 - CEO Recruitment.		12,000
		Total E042 - Other Governance		123,621
		Total E04 - GOVERNANCE.		280,074
		E05 - LAW ORDER & PUBLIC SAFETY.		
		E051 - Fire Prevention		
		E051010 - Communication Mtce		3,500
		E051015 - Advertising & Other Expenses		5,000
		E051020 - Fire Fighting Expenses		5,000
		E051025 - Town Block Burn Off		1,500
		E051035 - Insurances		10,500
		E051040 - Piesseville Appliance Shed		1,000
		E051045 - Mt Latham & Condinging Repeats		2,200
		E051050 - Shared Emergency Services Mgr		10,500
		E051100 - Administration Allocated		47,449
		E051190 - Depreciation		21,200
		Total E051 - Fire Prevention		107,849
		E052 - Animal Control		
		E052005 - Ranger Salary		17,500

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure				
				Budget
		E052007 - Ranger Telephone		600
		E052010 - Pound Maintenance		1,600
		E052015 - Dog Control Insurance		480
		E052020 - Legal Fees		500
		E052025 - Training & Conference		3,000
		E052030 - Ranger Sevices Other		800
		E052035 - Administration Allocated		28,557
		Total E052 - Animal Control		53,037
		E053 - Other		
		E053005 - Abandoned Vehicles		200
		E053010 - Emergency Services		500
		E053015 - Crime Prevention Activities		12,000
		E053040 - Driver Training Program		1,600
		E053045 - CCTV Maintenance		1,000
		Total E053 - Other		15,300
		Total E05 - LAW ORDER & PUBLIC SAFETY.		176,186
		E07 - HEALTH.		
		E071 - Maternal & Infant Health		
		E071005 - Medical Centre Mtce		3,800
		E071010 - Vehicle Mtce		800
		E071190 - Depreciation		4,550
		Total E071 - Maternal & Infant Health		9,150
		E074 - Admin. & Inspections		
		E074005 - EHO Salary		79,600
		E074010 - EHO Superannuation		8,000
		E074015 - Other Control Expenses		7,800
		E074020 - EHO/Building Surveyor Mileage		20,500
		E074030 - Conferences & Training		1,200
		E074100 - Administration Allocated		49,119
		Total E074 - Admin. & Inspections		166,219
		E076 - Other Health		
		E076020 - Medical Centre Mtce		11,200
		E076025 - Depreciation		22,500
		E076030 - Doctors Vehicle Mtce		800
		E076040 - IPN Medical Services		60,000
		E076060 - Health Inaiatives and Forums		1,600
		Total E076 - Other Health		96,100
		E077 - Preventitive Services		
		E077010 - Analytical Expenses		411
		Total E077 - Preventitive Services		411
		Total E07 - HEALTH.		271,880
		E08 - EDUCATION & WELFARE.		
		E080 - Pre-Schools		
		E080010 - Kindergarten Mtce		2,300
		E080190 - Depreciation		1,900

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure				
				Budget
			Total E080 · Pre-Schools	4,200
			E081 · Other Education	
			E081020 · School Oval Mtce	6,500
			E081030 · Contribution - Wagin Youth Care	1,800
			E081040 · Playground Reimburse to WDHS P&C	7,167
			Total E081 · Other Education	15,467
			E082 · HACC Program	
			E082010 · Co-Ordinator Salary	56,000
			E082015 · Home Mtce Salary	26,000
			E082020 · Respite Salaries	1,000
			E082025 · Home Help Salaries	105,600
			E082030 · Superannuation	18,000
			E082035 · Other Expenses	4,000
			E082040 · Travelling - Mileage	17,000
			E082045 · Staff Training	2,000
			E082050 · Staff Training Salaries	1,000
			E082055 · Subscriptions	2,000
			E082060 · Telephone & Postage	4,000
			E082065 · Advertising & Stationery	600
			E082070 · Insurance	7,600
			E082075 · Office Accommodation	25,200
			E082080 · Plant & Equipment Mtce	17,200
			E082085 · Consumable Supplies	1,500
			E082090 · Expenditure from Donations	4,500
			E082100 · Administration Allocated	55,845
			E082110 · Meals on Wheels Expenditure	41,218
			E082190 · Depreciation	21,300
			Total E082 · HACC Program	411,563
			E083 · Other Welfare	
			E083010 · Wagin Frail Aged	6,750
			E083020 · Comm. Aged Care Expenses	39,698
			E083025 · Donation - Southern Agcare	1,000
			E083045 · Seniors Advocacy Officer	4,029
			E083190 · Depreciation	3,550
			Total E083 · Other Welfare	55,027
			Total E08 · EDUCATION & WELFARE.	486,257
			E10 · COMMUNITY AMENITIES.	
			E101 · Sanitation Household	
			E101005 · Domestic Refuse Collection	50,300
			E101010 · Recycling Pick-Up	78,100
			E101015 · Refuse Site Mtce	36,800
			E101020 · Chemical Drum Disposal Costs	3,500
			E101025 · Refuse Site Attendant	50,000
			E101030 · New Refuse Site	5,000
			Total E101 · Sanitation Household	223,700

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure				
				Budget
		E102 - Sanitation Other		
		E102005 - Commercial Collection		14,300
		E102007 - Regional Refuse Group Expenses		64,905
		E102010 - Bulk Rubbish Collection		15,000
		E102035 - Refuse Site Rehabilitation		10,000
		E102190 - Depreciation		10,200
		Total E102 - Sanitation Other		114,405
		E104 - Sewerage		
		E104005 - Sewerage Treatment Plant		1,100
		E104190 - Depreciation		210
		Total E104 - Sewerage		1,310
		E106 - T.P. & Regional Devel		
		E106005 - Town Planning Expenses		23,000
		E106020 - Local Planning Strategy		15,000
		E106100 - Administration Allocated		28,323
		Total E106 - T.P. & Regional Devel		66,323
		E107 - Other		
		E107005 - Cemetery Mtce		13,300
		E107010 - Public Convenience Mtce		51,000
		E107015 - Community Bus Operating		1,500
		E107100 - Administration Allocated		46,779
		E107190 - Depreciation		9,800
		Total E107 - Other		122,379
		Total E10 - COMMUNITY AMENITIES.		528,117
		E11 - RECREATION & CULTURE.		
		E111 - Public Halls & Civic Centres		
		E111005 - Town Hall Mtce		19,500
		E111010 - Other Halls Mtce		5,150
		E111190 - Depreciation		3,300
		Total E111 - Public Halls & Civic Centres		27,950
		E112 - Swimming Pool		
		E112005 - Pool Manager's Salary		50,000
		E112010 - Superannuation		4,700
		E112015 - Swimming Pool Maintenance		52,400
		E112020 - Other Expenses		5,000
		E112190 - Depreciation		32,000
		Total E112 - Swimming Pool		144,100
		E113 - Other Recreation		
		E113005 - Sportsground Mtce		63,000
		E113010 - Sportsground Buildings Mtce		30,700
		E113015 - Wetlands Park Mtce		53,500
		E113020 - Parks & Gardens Mtce		61,000
		E113025 - Puntapin/Norring Lake Mtce		700
		E113030 - Recreation Centre Mtce		44,000
		E113035 - Rec Staff Salaries		30,000

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure				
				Budget
		E113040 - Superannuation		3,000
		E113045 - Other Expenses		2,500
		E113065 - Eric Farrow Pavilion Mtce		15,800
		E113070 - Rec Centre Sports Equipment		2,200
		E113095 - Club Development Officer		14,828
		E113100 - Administration Allocated		72,987
		E113120 - Paint Giant Ram and Pergola		12,000
		E113190 - Depreciation		99,800
		Total E113 - Other Recreation		506,015
		E115 - Library		
		E115005 - Librarian Salary		28,000
		E115015 - Library Building Mtce		3,650
		E115020 - Library Other Expenses		3,200
		E115190 - Depreciation		800
		Total E115 - Library		35,650
		E116 - Other Culture		
		E116005 - Subsidy Woolorama Committee		525
		E116010 - Woolorama Costs & Maintenance		63,000
		E116015 - Mtce - Tudhoe St Community Cent		2,500
		E116020 - Historical Village		1,900
		E116040 - Great Southern Concert Band		400
		E116045 - Harvest Carnivale		10,000
		E116190 - Depreciation		4,100
		Total E116 - Other Culture		82,425
		Total E11 - RECREATION & CULTURE.		796,140
		E12 - TRANSPORT.		
		E122 - Road Maintenance		
		E122005 - Road Maintenance		102,500
		E122006 - Maintenance Grading		130,000
		E122007 - Rural Tree Pruning		45,000
		E122008 - Rural Spraying		18,000
		E122009 - Town Site Spraying		22,000
		E122010 - Depot Maintenance		18,100
		E122011 - Town Reserve & Verge Maint		4,000
		E122012 - Beaufort Rd Bridge Maint		3,021
		E122013 - Piesseville- Tarwonga Bridge		30,000
		E122015 - Rural Numbering		200
		E122020 - Footpath Mtce		18,000
		E122025 - Street Cleaning		25,000
		E122030 - Street Trees		34,000
		E122035 - Traffic & Street Signs Mtce		3,000
		E122045 - Townscape		30,000
		E122050 - Crossovers		500
		E122055 - RoMan Data Collection		8,000
		E122060 - Street Lighting		54,000

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure					
				Budget	
			E122090 - Grafitti Removal	800	
			E122095 - Footpath Plan	5,500	
			E122100 - Administration Allocated	32,175	
			E122190 - Depreciation	752,000	
			E147120 - Storm Damage	20,000	
		Total E122 - Road Maintenance		1,355,796	
		E126 - Aerodrome			
			E126005 - Aerodrome Maintenance	6,000	
			E126190 - Depreciation	17,100	
		Total E126 - Aerodrome		23,100	
		Total E12 - TRANSPORT.			1,378,896
		E13 - ECONOMIC SERVICES.			
		E131 - Rural Services			
			E131006 - Weeds Control - Bridal Creeper	10,000	
			E131020 - Landcare	57,100	
			E131030 - Rural Towns Program	26,900	
			E131100 - Administration Allocated	11,177	
			E131140 - Water Management Plan / Harvest	4,000	
			E131190 - Depreciation	25	
		Total E131 - Rural Services		109,202	
		E132 - Tourism & Area Promo			
			E132010 - Wagin Tourist Committee	3,000	
			E132015 - Caravan Park Manager Salary	14,500	
			E132020 - Caravan Park Mtce	46,000	
			E132025 - Subsidy Historic Village	8,150	
			E132030 - Donation - Great Sth Dist Displ	500	
			E132040 - Tourism Promotion & Subscripts	4,000	
			E132050 - Administration Allocated	30,415	
			E132055 - Caravan Park Feasibility Study	17,040	
			E132060 - Economic Development	5,000	
			E132190 - Depreciation	4,500	
		Total E132 - Tourism & Area Promo		133,105	
		E133 - Building Control Expenses			
			E133010 - New Swimming Pool Inspections	100	
		Total E133 - Building Control Expenses		100	
		E134 - Other Economic Services			
			E134005 - Water Supply - Standpipes	7,000	
		Total E134 - Other Economic Services		7,000	
		Total E13 - ECONOMIC SERVICES.			249,407
		E14 - OTHER PROPERTY & SERVICES.			
		E141 - Private Works			
			E141005 - Private Works	28,000	
			E141100 - Administraion Allocated	12,363	
		Total E141 - Private Works		40,363	
		E143 - Works Overheads			

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure				
				Budget
			E143005 · Works Supervisors Salary	76,000
			E143007 · Works Admin Officer	20,000
			E143009 · Housing Allowance Works	18,000
			E143015 · CEO's Salary Allocation	42,640
			E143020 · Engineering Superannuation	70,151
			E143025 · Engineering - Other Expenses	4,500
			E143030 · Sick Holiday & Allowances Pay	190,000
			E143045 · Insurance on Works	46,000
			E143050 · Protective Clothing	9,000
			E143055 · Fringe Benefits	2,000
			E143060 · CEO's Vehicle Allocation	1,800
			E143065 · PWS - Vehicle Expenses	1,800
			E143075 · Telephone Expenses	4,000
			E143080 · Staff Licences	400
			E143090 · Conferences & Courses	2,500
			E143095 · Staff Training	13,000
			E143105 · Admin Allocated	7,994
			E143200 · LESS PWOH ALLOCATED	-509,785
			Total E143 · Works Overheads	0
			E144 · Plant Cost Overheads	
			E144010 · Fuel & Oil	155,000
			E144020 · Tyres & Tubes	18,000
			E144030 · Parts & Repairs	62,000
			E144040 · Plant Repair - Wages	17,000
			E144050 · Insurance and Licences	27,000
			E144060 · Expendable Tools	10,000
			E144065 · Lease Payments on 13T Truck	34,667
			E144075 · Minor Plant Items	3,000
			E144200 · LESS POC ALLOCATED-PROJECTS	-326,667
			Total E144 · Plant Cost Overheads	0
			E146 · Salaries Control	
			E146010 · Gross Total Salaries and Wages	1,840,000
			E146200 · LESS SALS/WAGES ALLOCATED	-1,840,000
			Total E146 · Salaries Control	0
			E147 · Unclassified Items	
			E147010 · Transport Licensing	
			E147015 · Community Requests & Events	5,000
			E147050 · Council Housing Maintenance	44,850
			E147055 · Consultants	30,000
			E147070 · 4WD Resource Sharing Group	5,000
			E147090 · Building Maintenance	17,500
			E147100 · Administration Allocated	139,658
			E147105 · Cost to Sell Council Property	7,500
			E147115 · Insurance Excess	1,000
			E147130 · Depreciation	12,500

Shire of Wagin
Annual Budget 2012/2013

Operating Income and Expenditure				
				Budget
			E147135 - Reconciliation Action Plan	1,886
			E147150 - Community Requests 1112 Budget	25,770
			E147155 - Marks Court Blocks Retain Walls	10,000
			E147160 - Reconciliation Grant 2011- 2012	3,000
		Total E147 - Unclassified Items		303,664
		Total E14 - OTHER PROPERTY & SERVICES.		344,027
Total Expense				4,978,278
				1,412,200

Capital Expenditure - Fixed Assets			
			Budget 2012 / 2013
Buildings			
		E167000 - Additions	
		E167430 - Swimming Pool Upgrade	459,916.00
		E167449 - Trotting Track U/G ablutions	7,000.00
		E167450 - Swimming Pool Shades/BBQS	33,000.00
		E167451 - New Council House CEO	544,800.00
		E167452 - R4R CLGF Regional Aged Housing	913,273.00
		E167455 - Admin Office Front Counter	50,000.00
		E167456 - Wedgecarrup BFB Appliance Shed	58,464.00
		E167457 - Swimming Pool Upgrade Stage 2	480,000.00
		E167458 - Depot Undercover Area	7,000.00
		Total Building Additions	2,553,453.00
Infrastructure - Roads			
		E167100 - Additions	
		E167103 - Capital Works Program	1,148,153.00
		Total Infrastructure Roads Additions	1,148,153.00
Furniture & Equipment			
		E167200 - Additions	
		E167260 - New Computers & Software	8,000.00
		E167275 - New IT System	90,000.00
		E167276 - New Photocopier	6,500.00
		E167279 - Christmas Lights	10,000.00
		E167280 - Rec Kitchen Drink Fountain	3,000.00
		E167281 - Powerpoint Projector	2,000.00
		E167282 - Skate Park Furniture & Shelter	10,000.00
		Total Furniture Additions	129,500.00
Land			
		E167300 - Additions	
		E167302 - Regional Refuse Land	50,000.00
		E167305 - DRDL Industrial Blocks of Land	48,000.00
		Total Land Additions	98,000.00

Capital Expenditure - Fixed Assets					
Plant & Equipment					
			A01583 - Additions		
			E167700 - CEO Vehicle		40,000.00
			E167701 - MFCS Vehicle		31,000.00
			E167703 - Doctors Vehicle		43,000.00
			E167710 - MOW Vehicle		37,000.00
			E167738 - Minor Plant Items		7,000.00
			E167741 - MCRS Vehicle		31,000.00
			E167762 - Rec Centre Crt Cleaning Machine		6,300.00
			E167765 - 2012 Loader		270,000.00
			E167766 - Ranger / Works Utility		25,000.00
			E167767 - Litter Master		20,000.00
			E167768 - 2012 Thirteen Tonne Truck		175,000.00
Total Plant & Equipment Additions					685,300.00
Infrastructure Other					
			A01603 - Additions		
			E167124 - 12/13 Footpaths		78,800.00
			E167132 - Puntaping Dam Pipe Work		55,321.00
			E167133 - Townscape Parking Bay		48,106.00
			E167134 - Townscape Heritage Main Street		100,000.00
			E167135 - Cemetery Upgrade		10,000.00
Total Infrastructure Other Additions					292,227.00
Total Fixed Assets					4,906,633.00

Shire of Wagin
Annual Budget 2012/2013

10 YEAR PLANT REPLACEMENT PROGRAM 2012/2013 - 2021/2022

	Year	Replacement	Last Financial										
	Purchased	Period	Year										
		(Years)	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22
2007 Caterpillar Grader	2007/2008	7				200,000							225,000
s	2011/2012	7	184,000							215,000			
2006 Caterpillar Loader	2006/2007	5/6		170,000					180,000				
2005 Backhoe	2005/2006	7/8			110,000							130,000	
2008 Isuzu Truck 13 t***	2008/2009	5/6			175,000						100,000		
2006 Isuzu Truck 13 t	2006/2007	5/6		175,000					90,000				
Second Hand 2006 Isuzu Truck 13 t	2006/2007	12								50,000			
2010 Isuzu FRR 600 6T Truck (P14)	2010/2011	5/6						60,000					65,000
2010 Isuzu NPR 300 Crew Cab (P21)	2010/2011	5/6						50,000					55,000
2009 Toro Ride on Mower	2009/2010	4			17,000				19,000				21,000
2005 John Deere Tractor	2005/2006	10					65,000						
2007 Roller Multi-tyre	2007/2008	10						90,000	-				
2009 Dynapac Steel Roller	2009/2010	10									130,000		
Refuse Site Loader (Second Hand)			36,000										
littermaster Attachment				20,000									
Mitsubishi Ute (P27)	2005/2006	4/5				18,000					15,000		
4 x 2 Toyota Hilux Ttop (P24)	2010/2011	4/5				14,000				15,000			
Mitsubishi Ute (P26) Grader Ute	2005/2006	10					22,000				-		
4 x 2 Toyota Hilux Ttop (P25)	2010/2011	4/5					14,000				15,000		
4 x 2 Toyota Hilux TTop (P85) Ute	2010/2011	4/5				14,000				15,000			
John Deere Mower	2010/2011	4				5,500				6,000			
ATV Motor Bike	2009/2010	4/5			8,000				10,000				
Small Plant Items			5,000	7,000	7,000	7,000	8,000	8,000	8,000	9,000	9,000	9,000	10,000
CEO's Vehicle	2011/2012	1	8,000	9,000	9,000	9,000	9,000	10,000	10,000	10,000	11,000	11,000	11,000
Manager of Community & Reg Services	2010/2011	2		8,000	-	10,000	-	12,000	-	12,000	-	12,000	
Manager of Finance & Corp Services	2010/2011	2		14,000	-	10,000		12,000	-	12,000	-	12,000	
Manager of Works Vehicle	2010/2011	2		15,000	-	15,000	-	16,000	-	16,000	-	16,000	
Ranger Vehicle	2005/2006	4	-	20,000				25,000					30,000
Doctor's Vehicle	2010/2011	2		12,000		15,000		15,000		18,000			18,000
CHN Vehicle	2007/2008	4	-	-									
TOTAL			233,000	450,000	326,000	317,500	118,000	298,000	317,000	378,000	280,000	238,000	387,000

RESERVE FUND													
Opening Balance			187,088	217,883	92,688	76,859	70,317	258,482	280,113	282,718	225,441	255,586	337,087
Interest			10,795	9,805	4,171	3,459	3,164	11,632	12,605	12,722	10,145	11,501	15,169
Transfer In			20,000	35,000	0		185,000	10,000	0	0	20,000	70,000	
Transfer Out			0	170,000	20,000	10,000	0	0	10,000	70,000	0	0	85,000
Closing Balance			217,883	92,688	76,859	70,317	258,482	280,113	282,718	225,441	255,586	337,087	267,256
Municipal Contribution			253,000	315,000	306,000	307,500	303,000	308,000	307,000	308,000	300,000	308,000	302,000

ROAD PROGRAM 2012/2013

Road	No	Description	Wages	PWOH	POC	Materials	Contracts	Total	State Blackspot	RRG	R2R	R4R - CLGF	Private Works	Shire	Length	Days
DONGOLOCKING RD	1	Clear Widen Shoulders	8470	7623	14869	3500	7538	42,000			42,000				3	13
NORRING DELLYANINE RD	10	Gravel Sheet	8822	7940	15755	3000	6483	42,000			42,000				2.5	15
BOYALLING RD	28	Gravel Sheet	6,116	5,504	10,809	7,000	7,571	37,000						37,000	5.5	10
WARUP NORTH RD	14	Gravel Sheet	6,226	5,603	11,147	9,524	7,500	40,000			40,000				3.5	12
BEAUFORT RD	3	Shoulder Widening	7,216	6,494	12,766	3,000	3,524	33,000			33,000				1.78	8
DWELYERDINE RD	89	Gravel Sheet	7,370	6,633	13,290	5,707	6,000	39,000						39,000	3	10
BALLAYING SOUTH RD	20	Gravel Sheet	4,620	4,158	8,164	5,058	5,000	27,000						27,000	1.5	5
BEHN ORD RD	6	Gravel Sheet	8,272	7,445	14,084	9,199	7,000	46,000						46,000	3	10
SPRIGGS FRASER RD	26	Gravel Sheet/Drainage	6,094	5,485	11,032	2,907	2,482	28,000			28,000				2.5	10
RAV Network 4		Intersection Upgrade	8,000	7,200	9,000	7,000	8,800	40,000						40,000		
Reseals																
BALLAGIN RD	3	Reseal	6,094	5,485	8,055	54,462	102,180	176,276		117,517				58,759	5	5
JALORAN RD	5	Reseal	2,618	2,356	4,172	79,185	55,000	143,331		95,554				47,777	2.5	5
VENTNOR ST	152	Reseal	1,188	1,069	1,825	3,000	1,418	8,500						8,500	0.26	2
KHEDIVE ST	145	Reseal	726	653	1,063	2,404	654	5,500						5,500	0.12	
WARE ST	166	Reseal	638	574	999	5,333	456	8,000						8,000	0.2	
DONGOLOCKING RD	1	Reseal	1,276	990	2,004	54,538	1,200	60,008		40,005				20,003	3	2
Capital Upgrade Jobs																
Preservation																
BEAUFORT/WENDELL ST	107	Intersection Realignment	6,798	6,118	12,020	39,964	1,500	66,400		44,400				22,000	1.82	10
BULLOCKHILLS RD	4	Shoulder Widening	9,900	8,910	17,583	104,500	5,000	145,893		97,262				48,631	3.98	8
EDWARDS RD	80	Gravel Sheet	9,988	8,989	17,832	14,254	6,500	57,563			57,563				0.97	8
WAR MEMORIAL		Upgrade (Not Lawn)	0	0	0	0	0	0								
VERNAL ST		Commodity Route Funding	7,500	6,750	13,180	26,752	4,500	58,682		39,121				19,561		
TOWN KERBING UPGRADE		Various Town Kerbing	1,200	1,080	600	500	14,620	18,000						18,000		
TOWN DRAINAGE UPGRADE		Town Drainage	1,500	1,350	1,650	20,000	1,500	26,000						26,000		
Footpaths																
RANDFORD ST	115	Tudhoe/Tavistock	286	257	301	656	20,000	21,500				21,500				
TUDHOE ST		Throssel/Randford	286	257	301	656	20,000	21,500				21,500				
TUDHOE ST		Tarbet/Taylor Lane	286	257	301	656	10,100	11,600				11,600			0.62	
TUDHOE ST		Lukin,Tarbet	550	495	633	522	22,000	24,200				24,200			110 mtrs	
Drainage & Bridges Mtce	Various		2,400	2,160	1,200	1,940	9,800	17,500						17,500		
Unscheduled Mtce	Various		28,000	27,733	20,467	5,600	3,200	85,000						85,000		
Storm Damage	Various		6,000	5,400	6,000	0	2,600	20,000						20,000		
Mtce Grading	Various		48,000	45,200	35,000	1,800	1,800	130,000						130,000		
Rural Tree Pruning			5,500	4,675	3,260	6,565	25,000	45,000						45,000	20	
Private Works			10,000	9,000	7,000	1,000	1,000	28,000					46,000	-18,000		
Refuse Site Rehabilitation		Rehabilitation	2,600	2,340	2,900	0	2,160	10,000						10,000		
Woolorama Prep			19,000	17,100	5,400	9,000	6,300	56,800						56,800		
			243,540	223,284	284,662	489,180	378,586	1,619,253	-	433,859	242,563	78,800	46,000	818,031		141

E167103	Capital Works Jobs - Roads	120,632	108,409	201,899	460,786	256,426	1,148,153
	Capital Works Jobs - Other	1,408	1,267	1,536	2,489	72,100	78,800
E122005	Operating Road Maintenance	30,400	29,893	21,667	7,540	13,000	102,500
	Storm Damage	6,000	5,400	6,000	0	2,600	20,000
E122007	Rural Tree Pruning	5,500	4,675	3,260	6,565	25,000	45,000
E141005	Private Works	10,000	9,000	7,000	1,000	1,000	28,000
E122006	Maint Grading	48,000	45,200	35,000	1,800	0	130,000
	Refuse Site Rehabilitation	2,600	2,340	2,900	0	2,160	10,000
E116010	Woolorama	19,000	17,100	5,400	9,000	6,300	56,800
	Total	243,540	223,284	284,662	489,180	378,586	1,619,253
	Total Capital	122,040	109,676	203,435	463,275	328,526	1,226,953
	Total Operating	121,500	113,608	81,227	25,905	50,060	392,300
	Total Expenditure	243,540	223,284	284,662	489,180	378,586	1,619,253
	Total Income					1,619,253	



SHIRE OF WAGIN

Schedule of Fees & Charges

2012/2013

Shire of Wagin
Annual Budget 2012/2013

ADMINISTRATION FEES

	2012/13	2011/12	GST
Photocopies			
A3 Copies - white	\$0.40	\$0.40	✓
A3 Copies – Colour	\$0.70	\$0.70	✓
A4 Copies – white	\$0.30	\$0.30	✓
A4 Copies – Colour	\$0.60	\$0.60	✓
A4 Copies – Supply own paper	\$0.20	\$0.20	✓
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	\$25.00	✓
Rate Inquiry Standard (settlement agents)	\$50.00	\$50.00	X
Rate Inquiry Complex (settlement agents)	\$100.00	\$100.00	X
Electoral Roll	\$15.00	\$15.00	✓
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	\$50.00 Fees to cover insurance charge per block	X

Shire of Wagin
Annual Budget 2012/2013

BUILDING FEES

SHIRE Building Application – Class 1 & 10 House, Patio, Shed etc Class 2-9 Commercial	Certified Application (Form BA1) 0.19% Cost of Construction Fee (includes GST) Minimum Fee \$90.00 0.09% Cost of Construction Minimum Fee \$90.00	Uncertified Application (Form BA2) 0.32% Cost of Construction Minimum Fee \$90.00 0.32% Cost of Construction Minimum Fee \$90.00
Occupancy Permit for Completed Building (Commercial)		\$90.00
Building Approval Applications for Unauthorised work		0.38% of Work Value Minimum Fee \$90.00
Demolition Permit		\$90.00
Septic Tank Application		\$226.00
All Other Building Fees in accordance with Building Regulations 2012.		

BUILDING HIRE FEES

	2012/13	2011/12	GST
Town Hall Charges			
Commercial Functions < 3 Hours	\$135.00	\$130.00	✓
Non Commercial Functions < 3 Hours	\$105.00	\$100.00	✓
Commercial Functions > 3 Hours	\$270.00	\$260.00	✓
Non Commercial Functions > 3 Hours	\$225.00	\$220.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees Nil	50% off Commercial Fees Nil	✓
Education Department			
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	\$135.00	\$130.00	✓
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

Shire of Wagin
Annual Budget 2012/2013

Kitchen			
Kitchen Use Only	\$50.00	\$50.00	✓
Rotary Club Rooms (Charge per Meeting)	\$30.00	\$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
Wedgescarrup & Cancanning Halls			
Full Day or Night	\$66.00	\$66.00	✓
Half Day	\$33.00	\$33.00	✓
Deposit	\$50.00	\$50.00	X

Shire of Wagin
Annual Budget 2012/2013

	2012/13	2011/12	GST
Wagin Recreation Centre (Casual Hire Charges)			
Public Lounge/Members Lounge			
Commercial Functions < 3 Hours	\$110.00	\$100.00	✓
Non Commercial Functions < 3 Hours	\$70.00	\$65.00	✓
Commercial Functions > 3 Hours	\$200.00	\$180.00	✓
Non Commercial Functions > 3 Hours	\$140.00	\$130.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Deposit – Alcohol Served	\$800.00	\$800.00	X
Deposit – Others	\$400.00	\$400.00	X
Hire Both Lounges – Commercial	\$280.00	\$260.00	✓
Hire Both Lounges – Non Commercial	\$220.00	\$210.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Kitchen Hire (Only)	\$60.00	\$50.00	✓
Afternoon Tea Function	\$30.00	\$25.00	✓
Main Sports Auditorium – Commercial	\$700.00	\$650.00	✓
– Non Commercial	\$480.00	\$450.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Hire of whole of Recreation Centre (Charge per day)			
Commercial	\$800.00	\$700.00	✓
Non Commercial	\$600.00	\$530.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Exhibition Hall			
Luncheon Booth (Casual Hire Fee)	\$50.00	\$44.00	✓
Wesfarmers Pavilion			
Lease with Wesfarmers Pty Ltd	\$22.00	\$22.00	✓

Shire of Wagin
Annual Budget 2012/2013

	2012/13	2011/12	GST
Eric Farrow Pavilion			
Whole Complex			
Commercial Functions	\$320.00	\$310.00	✓
Non Commercial Functions	\$240.00	\$230.00	✓
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	\$160.00	\$150.00	✓
Non Commercial Functions < 3 Hours	\$115.00	\$110.00	✓
Commercial Functions > 3 Hours	\$250.00	\$240.00	✓
Non Commercial Functions > 3 Hours	\$200.00	\$190.00	✓
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	\$125.00	\$120.00	✓
Non Commercial Functions < 3 Hours	\$90.00	\$85.00	✓
Commercial Functions > 3 Hours	\$200.00	\$190.00	✓
Non Commercial Functions > 3 Hours	\$160.00	\$150.00	✓
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)	\$320.00	\$300.00	✓

Shire of Wagin
Annual Budget 2012/2013

	2012/13	2011/12	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	✓
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	\$70.00	✓
Non Profit Organisations / Bodies	\$20.00	\$20.00	✓
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	✓

Shire of Wagin
Annual Budget 2012/2013

CARAVAN PARK & RV AREA FEES

	2012/13	2011/12	GST
Caravans (2 Persons)			
Permanent (per week)	\$75.50	\$75.50	✓
per Week	\$88.00	\$88.00	✓
per Night	\$20.00	\$20.00	✓
Additional Person per night	\$3.00	\$3.00	✓
Tent Sites (2 Persons)			
per Week	\$63.00	\$63.00	✓
per Night	\$16.00	\$16.00	✓
Additional Person per night	\$3.00	\$3.00	✓
New RV Area in Caravan Park – No power	\$12.00	\$0.00	✓
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

	2012/13	2011/12	GST
Cemetery – Interment Fees			
Burial Fee – Adult Interment in grave 2.1m deep	\$550.00	\$550.00	✓
Juvenile (under 14 yrs) including Stillborn	\$350.00	\$350.00	✓
Addition depth of 0.3m	\$220.00	\$220.00	✓
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	\$440.00	✓
Juvenile under 14yrs (including stillborn)	\$300.00	\$300.00	✓
Exhumation	\$1000.00	\$1000.00	✓
Re – burial after exhumation	\$420.00	\$420.00	✓

Shire of Wagin
Annual Budget 2012/2013

	2012/13	2011/12	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	✓
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

	2012/13	2011/12	GST
Dog Registration & Pound Fees			
Sterilised Dog – 1 Year	\$10.00	\$10.00	X
3 Years	\$18.00	\$18.00	X
Unsterilised Dog – 1 Year	\$30.00	\$30.00	X
3 Years	\$75.00	\$75.00	X
Transfer of Dog Registration	\$10.00	\$10.00	X
50% off fees for registration of dogs after 31 st May – 1 Year only			

Shire of Wagin
Annual Budget 2012/2013

	2012/13	2011/12	GST
Dog Impound Fees			
Daily Pound Fee - Day	\$15.00	\$15.00	✓
Impound and Release Fee	\$85.00	\$85.00	✓
Destruction of Dog	\$50.00	\$50.00	✓
Dog Fines in accordance with Dog Act / Shire Local Law			
Hire of Animal Traps			
Hire	\$11.00	\$11.00	✓
Deposit	\$50.00	\$50.00	✓
Deposit – pensioner	\$25.00	\$25.00	✓

HEALTH AND INSPECTION FEES

	2012/13	2011/12	GST
Inspection Fees			
Private Swimming Pool Inspection Fee	\$50.00	\$50.00	✓

PLANT HIRE FEES

	2012/13	2011/12	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	\$160.00	\$150.00	✓
Grader & Free Roller	\$170.00	\$160.00	✓
Loader/Backhoe	\$120.00	\$110.00	✓
Front End Loader	\$140.00	\$135.00	✓
Vibrating Roller	\$105.00	\$100.00	✓
Multi – Wheel Roller	\$105.00	\$100.00	✓
Truck (Large)	\$115.00	\$110.00	✓
Truck (Small)	\$95.00	\$90.00	✓
Tractor	\$105.00	\$100.00	✓
Tractor Mower	\$95.00	\$90.00	✓
Ride on Mower	\$95.00	\$90.00	✓
Sundry Minor Plant (Includes Attachments)	\$95.00	\$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	✓

Shire of Wagin
Annual Budget 2012/2013

RECREATION GROUND HIRE FEES

	2012/13	2011/12	GST
Ground & Rec Centre Usage Fees for Clubs inc Electricity			
Wagin Trotting Club	\$1,600.00	\$1,500.00	✓
Wagin Football Club	\$1,900.00	\$1,800.00	✓
Wagin Cricket Club	\$850.00	\$800.00	✓
Wagin Hockey Club	\$850.00	\$800.00	✓

RECREATION CENTRE CHARGES

	2012/13	2011/12	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

	2012/13	2011/12	GST
Refuse Disposal Fees			
Domestic Rubbish Service Fees (residential) 1bin	\$250.00	\$240.00	X
Commercial/Industrial Refuse (per service)	\$250.00	\$240.00	X
Additional Service	\$250.00	\$240.00	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	\$55.00	\$50.00	✓
Replacement Recycling Bin Lids	\$15.00	\$10.00	✓
Replacement Bin Wheels	\$15.00	\$10.00	✓

Shire of Wagin
Annual Budget 2012/2013

REFUSE SITE

	2012/13	2011/12	GST
1 x 120 litre or 240 litre Mobile Garbage Bin (and units of 240 litre there-after)	\$3.50	\$3.00	✓
Car Boot Load	\$3.50	\$3.00	✓
Station wagon Boot Load	\$6.50	\$6.00	✓
Van - Utility – Trailer (not exceeding 1.8m x 2.2m)	\$13.00	\$12.00	✓
Small Truck (2-4 tonne)	\$37.00	\$35.00	✓
Medium Truck (4-6 tonne)	\$47.00	\$45.00	✓
Truck (6-8 tonne)	\$70.00	\$65.00	✓
Truck (8 plus tonne single axle)	\$90.00	\$85.00	✓
Truck (8 plus tonne dual axle)	\$110.00	\$105.00	✓
Truck (semi trailer 20m ³ capacity)	\$220.00	\$210.00	✓
Bulk Bin (3m ³ or less)	\$37.00	\$35.00	✓
Bulk Bin (3m ³ - 6m ³)	\$47.00	\$45.00	✓
Bulk Bin (6m ³ - 10m ³)	\$70.00	\$65.00	✓
Bulk Bin (exceeding 10m ³)	\$110.00	\$105.00	✓
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)	\$60.00	\$55.00	✓
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)	\$12.00	\$11.00	✓
10 litre Waste Oil (to be deposited in the Oil Recycling Facility) (and units of 10 litre thereafter)	\$3.00	\$3.00	✓
Tyres Small (car etc)	\$3.50	\$3.00	✓
Tyres Truck or Large	\$8.50	\$8.00	✓
Separated Recyclables	Free	Free	✓
Drummaster washed containers	Free	Free	✓
Non-Drummaster chemical containers	\$0.60	\$0.60	✓
Cardboard –Separated per 1100litre or part there of	\$33.00	\$12.00 m3	✓
Annual Refuse Site Pass	\$33.00	\$30.00	✓
Dumping of Cardboard in Refuse Site - Penalty	\$100.00	N/A	X

STANDPIPE

	2012/13	2011/12	GST
Standpipe Fees			
Charge per Kilolitre Based on Cost/Recovery	\$1.70	\$1.50	X
Administration Fee per invoice	\$5.50	\$5.50	✓

Shire of Wagin
Annual Budget 2012/2013

SWIMMING POOL FEES

	2012/13	2011/12	GST
Single Entrance Fees			
Adult	\$4.00	\$3.00	✓
Children (5 – 17 years) /Pensioner /Concession	\$3.00	\$2.50	✓
Spectators - Adult	\$1.00	\$0.50	✓
Children Participating in activities run by Education Departments	\$2.00	N/A	✓
Family (Entry 2 Adults & Up to 3 Children)	\$12.00	N/A	✓
Seasonal Fees			
Family	\$240.00	\$210.00	✓
Adult	\$140.00	\$115.00	✓
Children (5 – 17 years) / Pensioners	\$75.00	\$60.00	✓
Half Season Fees – Start of Season to 31/12/10			
Family	\$150.00	\$125.00	✓
Adult	\$90.00	\$70.00	✓
Children (5 – 17 years) / Pensioners	\$45.00	\$35.00	✓
Half Season Fees – 1/01/11 to End of Season			
Family	\$150.00	\$125.00	✓
Adult	\$90.00	\$70.00	✓
Children (5 – 17 years) / Pensioners	\$45.00	\$35.00	✓

TOWN PLANNING FEES

	2012/13	2011/12	GST
Development Applications			
Not more than \$50,000	\$139.00 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

Shire of Wagin
Annual Budget 2012/2013

	2012/13	2011/12	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
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	✓