

# SHIRE OF WAGIN



## 2015/2016 ANNUAL BUDGET

Adopted by Council on the 18<sup>th</sup> of August 2015

Shire of Wagin  
Annual Budget 2015/2016



**Shire of Wagin**

2 Arthur Road (PO Box 200) Wagin WA 6315

E-mail: [shire@wagin.wa.gov.au](mailto:shire@wagin.wa.gov.au) Website: [www.wagin.wa.gov.au](http://www.wagin.wa.gov.au)

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

**Shire Statistics**

Population	1,844
Number of Electors	1,295
Number of Dwellings	905
Distance from Perth (km)	228
Area (sq km)	1,950
Suburbs and Localities	Piesseville, Wagin
Library	Trent St, Wagin
Kindergarten	Ranford 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	\$2,049,320
Total Revenue	\$6,061,370
Council Employees	38

**Tourist Attractions**

Giant Ram and Wetlands Park, Wagin Historical Village & Museum, Norring Lake, Marroblie Bird Place, Heritage Walk Trail, Puntapin 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 2<sup>nd</sup> weekend in March each year, Australia Day Breakfast – in Wetlands Park, Foundation Day Celebration – at Wagin Historical Village which includes Vintage Car Club Rally.

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**GENERAL INFORMATION**

**Your Elected Members**

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

The Shire of Wagin elected members as at 1<sup>st</sup> July 2015 are -

**Cr PJ (Phillip) Blight – Shire President**

Elected to office in 1992, Retiring 2015

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

**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
- Development Assessment Panel
- Economic Advisory Committee
- Lakes Sub – Regional Road Group
- Works & Services Committee
- Civic Awards Committee
- Audit Committee
- Bushfire Advisory Committee
- Landcare Project Management Committee
- Frail Aged Homes Committee

**Cr IC (Ian) Cumming**

Elected to office in 1990, Retiring 2017

- Works & Services Committee
- Finance & General Purposes Committee
- Audit Committee
- CEO Performance Review Committee
- Cottage Homes Committee
- Airport Development Committee

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**Cr D (Dale) Lloyd**

Elected to office in 2011, Retiring 2015

- Sportsground Advisory  
Community Centre Management  
Committee
- Roadwise/LEMC & Safer WA  
Committee
- Community Resource Centre
- Audit Committee
- Finance and General Purposes  
Committee
- Economic Advisory Committee
- Tourism and Promotion  
Committee

**Cr JLC (Lachlan) Ballantyne**

Elected to office in 2005, Retiring 2017

- Works & Services Committee
- Asset Management Committee
- Airport Development Committee
- Wagin Community Family Park
- Reconciliation Action Plan
- Waste Management & Recycling  
Committee

**Cr C (Cliff) Brockwell**

Elected to office in 2012, Retiring 2017

- Townscape Enhancement  
Committee
- Wagin Community Family Park
- Airport Development Committee

**Cr R (Ron) Walker**

Elected to office in 2011, Retiring 2015

- Development Assessment Panel
- Townscape Enhancement  
Committee
- Sportsground Advisory  
Community Centre Management  
Committee
- Waste Management & Recycling  
Committee
- Cottage Homes Committee
- School Bus Committee
- Woolorama Committee
- Wagin Woodanilling Landcare  
Zone
- Bushfire Advisory Committee
- Works and Services Committee
- Asset Management Committee
- Community Bus Committee
- Economic Development Advisory  
Committee

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**Cr G (Geoff) West**

Elected to office in 2009, Retiring 2015

- Works & Services Committee
- Community Bus Committee
- Tourism and Promotion Committee
- Historical Village Committee
- Community Centre Committee
- Asset Management Committee
- Economic Development Advisory Committee
- Development Assessment Panel
- Wagin/Woodanilling Landcare Zone
- Townscape Enhancement Committee
- Waste Management & Recycling Committee
- Airport Development Committee
- Cottage Homes Committee

**Cr G (Gerard) Hegarty**

Elected to office in 2009, Retiring 2017

- Waste Management & Recycling Committee
- Townscape Enhancement Committee
- Asset Management Committee
- Finance and General Purposes Committee
- Sportsground Advisory
- Community Centre Management Committee
- Audit Committee
- Development Assessment Panel

**Cr A (Amanda) Howell**

Elected to office in 2013, Retiring 2017

- Waste Management & Recycling Committee
- Townscape Enhancement Committee
- Parents and Citizens Association
- Wagin Community Family Park Committee

**Cr J (Jason) Reed**

Elected to office in 2013, Retiring 2017

- Tourism and Promotion Committee
- Community Centre Committee
- Asset Management Committee

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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](http://www.wagin.wa.gov.au).

**Management**

Chief Executive Officer  
Deputy Chief Executive Officer  
Manager of Finance and Corporate Services  
Manager of Works  
Principal Environmental Health Officer  
& Building Surveyor

Peter Webster  
Brian Roderick  
Kylie Caley  
Allen Hicks

Steve Friend

Auditor

Byfields  
30 Keymer Street  
Belmont WA 6104

Bank

National Australia Bank  
Tudor St  
Wagin WA 6315

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**STATEMENT BY THE SHIRE PRESIDENT**

The 2015/2016 Budget, which was adopted by Council at a special Council meeting held on the 18<sup>th</sup> of August 2015, incorporates an increase in the rate revenue from 2014/2015 of 3.5% for both town site (GRV) properties and rural (UV) properties.

Council continues to engage and consult with the community to ensure Council's on-going planning and decision making meets the communities' needs and expectations. This consultation is integral in service delivery to the community and in the up-coming review of Council's Strategic Community Plan and Corporate Business Plan.

The Long Term Financial Plan has been a key driver of this budget as it details what Council proposes to achieve over the next ten years as a means of ensuring the Shire's financial sustainability.

Council's aim is to maintain and improve its facilities both in the town site and rural areas.

**Capital Expenditure**

The following major capital expenditure items have been factored in the draft budget.

• Capital Works Program	\$1,483,511.00
• Well Aged Housing Project	\$750,000.00
• Backhoe	\$80,000.00
• Administration Vehicles	\$75,000.00
• Aged Friendly Footpath Project	\$56,084.00
• Desalination Water Tanks	\$47,000.00
• Depot Upgrade	\$44,000.00
• Doctors Vehicles	\$42,000.00
• Street Sweeper	\$36,000.00
• Cemetery Upgrade	\$35,000.00
• Rangers Vehicle	\$33,627.00
• HACC Co-ordinators Vehicle	\$31,569.00
• Waste Transfer Station	\$30,000.00
• Eric Farrow Flooring	\$25,000.00
• Townscape Projects	\$25,000.00
• Various Minor Plant and Equipment	\$22,075.00
• HACC Vehicle – Darkan	\$21,575.00
• IT Upgrade (continuing on with proposal from 2014/2015)	\$20,000.00
• Airport Development for Hangers	\$20,000.00
• Water Tank and Stand – Truck	\$18,400.00
• Patio, Splashbacks & Security Door – New CEO Residence	\$10,000.00

Capital income include provision for the sale or trade of the following assets -

• Sale of Vehicles and Plant	\$128,636
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Council will also be carrying out maintenance work to many of our key assets to ensure they can service the community today and into the future. This work will be carried out as part of our on-going asset maintenance program.

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 my fellow elected members and the Chief Executive Officer and his management team in preparing this financial blueprint for the 2015/2016 year.

I take this opportunity to commend the 2015/2016 budget and invite you to discuss any issues arising from the budget with your Councillors or Management Staff.

**Cr Phillip Blight**  
**Shire President**

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**CHIEF EXECUTIVE OFFICERS REPORT**

The 2015/2016 budget has been formulated after consideration and planning by Council Staff, Council's Finance and General Purpose committee and all elected members.

Staff is able to provide a balanced budget with a modest 3.5% increase in Council rates. This increase has been kept as low as possible to fall in line with current economic conditions.

**Rate Income**

The budget has been formulated with an overall increase of 3.5% in GRV (within town site) rates and 3.5% in UV (rural) rates. The WA yearly CPI increase for the quarter ended 31<sup>st</sup> of March 2015 is 2.4%. However, a recent Western Australian Local Government Association Economic Briefing estimates that the Local Government Cost Index forecast is 2.9% through 2015/2016. The minimum GRV and UV rates have also increased from \$500 to \$520.

Rate increases assist in provision of service delivery that meets reasonable community needs. It also ensures that critical infrastructure asset renewal is somewhat funded over the time frame of the Long Term Financial Plan.

The Wagin townsite underwent a gross rental revaluation in late 2014/2015 with new valuations coming into effect as of the 1<sup>st</sup> of July 2015. The Valuer Generals Officer revalues the whole townsite every 5 years to capture the improvements to properties and changes to the rental market. As a result of the current revaluation, there have been fluctuations in new valuations from differing properties, some properties within the townsite have increased greater than 50% where others have decreased.

**Insurance**

Overall Council's insurance premiums have decreased from the 2014/2015 year. This can be attributed to the low amount of claims Council have submitted through the scheme.

<b>POLICY</b>	<b>2015/2016</b>	<b>2014/2015</b>	<b>DIFFERENCE</b>	<b>VARIATION%</b>
LGIS Property Scheme	57,257	62,588	-5,331	-8.52
LGIS Liability Scheme (Public Liability)	19,574	19,354	220	1.14
LGIS Workcare Scheme (Workers Compensation)	67,320	62,397	4,923	7.89
LGIS Councillors & Officers Liability	5,646	4,248	1,398	32.91
LGIS Fidelity Guarantee	667	667	0	0
LGIS Marine Transit (Cargo)	200	250	-50	-20.00
LGIS Motor Vehicle & Plant	29,275	30,705	-1,430	-4.66
LGIS Personal Accident/Travel	1,175	1,600	-425	-26.56
LGIS Bushfire Injury	5,700	5,700	0	0
LGIS Salary Continuance	3,348	9,456	-6,108	-64.59
<b>TOTAL</b>	<b>190,162</b>	<b>196,965</b>	<b>-6,803</b>	<b>-8.24</b>

**Grants**

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Council have received an advance payment of the Federal Assistance Grant for 2015/2016 in the 2014/2015 year which is included in the carry forward surplus. The WA Local Government Grants Commission has advised that there will be four quarterly payments (August, November, February and May) however they have advised that the remaining balance of the funds is not yet known and it will not match the advance payment. At the time of writing there was no information on the balance of the allocations which makes it difficult to budget the revenue. The revenue has been tentatively budgeted at the matching amount and a review will need to take place once we have the final figures.

Regional Road Group funds have decreased for new road projects to \$299,947 and the Direct Road Grant has been increased to \$102,800.

Roads to Recovery funding for the 2015/2016 year will be \$640,053. It was announced in June 2015 that the Australian Government had allocated additional funds for the Roads to Recovery Program. Council have received an additional allocation of \$416,078 on top of the annual allocation of \$223,975. The allocation will return to the usual annual allocation in 2016/2017.

Council will receive \$20,000 from the Department of Water as the balance of the Community Water Grant to assist us in erecting desalination tanks.

We will also receive further funding for Council's Well Aged Housing project, this will see a further 4 (Cottage Homes) units built.

DFES have allocated the Bushfire Brigades \$24,955 in funding and the SES \$27,990 in funding for the 2015/2016 year.

Again, the Department of Sport and Recreation will allocate \$30,000 to the swimming pool as part of the three year Community Pool Revitalisation Program.

Council will continue to be responsible for the very successful and important Home and Community Care program. The state government will contribute \$314,812 to deliver the program to eligible recipients.

This budget has not included any unsecured grants or related expenditure but all efforts to gain further grant funding throughout the year will be made.

A year on year comparison of major grant income is outlined below:

Grant	2015/2016 (Budget)	2014/2015 (Budget)
General Purpose Grant ***	904,190	898,930
General Purpose Road Grant ***	505,916	470,099
Roads to Recovery	640,053	247,563
Road Project Grant	299,885	300,000
Road Direct Grant	102,800	94,600
Black Spot Road Grant	0	50900

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Dept Sport & Rec – CPRP	30,000	30,000
CSRFF Grant – Swimming Pool Stage 2	0	40,333
DFES – BFB	24,955	26,500
DFES – SES	27,990	26,000
Community Water Grant	20,000	0
Waste Authority Grant – Transfer Station	30,000	0

*\*\*\* 50% of this grant funding has already been received in 2014/2015 as an advance payment and is reflected in the carry forward surplus and the balance remaining in the budget.*

### **Waste Management**

Wagin Shire is one of seven Local Authorities investigating a Regional Waste Facility and is the lead agency for the Group.

The Group has investigated a site in Cuballing and is in the process of applying for planning approval with the Shire of Cuballing. If granted, the group will then apply to the Department of Environment Regulation for a Works Approval to begin construction.

Once the Regional Waste Facility is operational (expected July 2017), the current Brockman Road site will convert to a transfer station where all putrescible waste will be trucked to the Regional Waste Facility for disposal.

Other wastes such as asbestos, green waste and scrap metal will continue to be deposited at the Brockman Road site.

### **Debt Servicing**

The outstanding loan principal at the 1<sup>st</sup> of July 2015 is \$841,179.05 inclusive of Self Supporting Loans. The principal repayments for 2015/2016 amount to \$75,925.03 and interest payable \$50,756.35. This includes the proposed repayments for the Wagin Ag Society Loan.

Council's principal outstanding at the 30<sup>th</sup> of June 2016 will be \$965,254.02, if the Ag Society proposed loan goes as budgeted.

The Self Supporting component of the brought forward loan balance as at the 1<sup>st</sup> of July 2015 is \$99,313.95 with principal repayments of \$19,192.64 and interest of \$9,711.26. The Self Supporting Loan balance at the 30<sup>th</sup> of June 2016 will be \$280,121.31.

### **Reserve Accounts**

Council commenced the new financial year with \$1,115,596 in its reserve accounts. This budget proposal includes transfers to and from reserves and interest with a predicted decrease overall in reserve funds of \$119,737.11. Interest has been budgeted at \$33,468 for the year solely from the reserves and will be deposited back into the reserve accounts.

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Transfers to Reserves:

- \$1,800 to Recreation Centre Equipment Reserve
- \$9,000 to Community Bus Reserve – this includes the profit plus a \$3,000 allocation as requested by the Bus Committee.
- \$5,000 to Recreation Development Reserve
- \$42,216 to Refuse Site/Waste Management Reserve

Transfers from Reserves:

- \$44,000 from Municipal Buildings Reserve for upgrades to the Council's Depot
- \$20,000 from Land Development Reserve for Airport Development
- \$21,221 from HACC Reserve for vehicle replacement
- \$25,000 from Recreation Development Reserve to repairs to court surface at Recreation Centre
- \$50,000 from Refuse Site/Waste Management Reserve for the compliance work at refuse site
- \$21,000 from Water Management Reserve for shire contribution to desalination tanks
- \$30,000 from Town Drainage Reserve for the Tudor Street Drainage project

The above transfers will budget to give Council a closing balance of \$995,859.14 at the end of the 2015/2016 financial year.

**Conclusion**

In recent years there has been significant investment in new infrastructure and improvement to Council's assets and infrastructure. However, both Councillors and staff, need to be mindful of the constraints that are upon us with regards to expenditure and the reduction of some external funding through the removal of the Royalties for Regions "Country Local Government Fund" and the freezing of the Federal Assistance Grants.

In light of the current economic climate, Council has sought to deliver a Budget that meets community expectations, service delivery to the community, asset and infrastructure management and prudent rating levels. I believe that the Budget which has been presented is sound and Council can proceed in its current direction.

I would again like to acknowledge and thank the efforts of my staff, particularly the Manager of Finance and Corporate Services, Kylie Caley, in preparing the 2015/2016 budget.

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.

I have pleasure in presenting the 2015/2016 Budget. This document is now for Council consideration and adoption

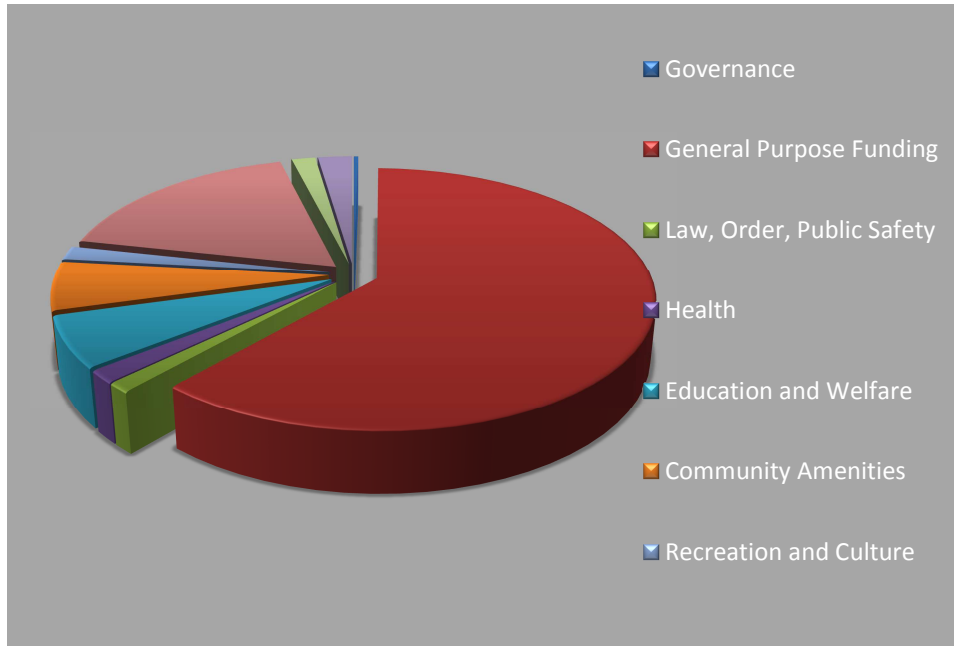
**Peter Webster**  
**Chief Executive Officer**

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**BUDGET OVERVIEW**

For 2015/2016 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 2015/2016**



Governance income of \$17,944 is made up of various reimbursements for administration and member activities.

General Purpose Funding of \$3,714,370 includes rates of \$2,049,320 and General Purpose Grants of \$1,455,053. These General Purpose Grants are received from the Western Australian Local Government Grants Commission (\$705,053) and Royalties for Regions regional components (\$750,000) for the Well Aged Housing Project.

Law, Order and Public Safety income of \$73,845 is mainly derived from the Fire and Emergency Services Grants of \$52,945 and various fees and fines associated with animal control and law and order.

Health income for this financial year is \$93,915, the main component is from the Shire's of Williams, West Arthur and Wandering reimbursing Council for their costs of the Regional Health Scheme.

Education and Welfare income of \$383,081 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 \$314,812 in Federal Grant funding this financial year.

Community Amenities income of \$369,000 include the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees is \$281,400 and is used to offset the contracted collection and recycling

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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 \$102,143 is derived from fees collected for the use of Council's recreation facilities such as the Wagin Swimming Pool, Recreation Centre, Sportsground and Halls.

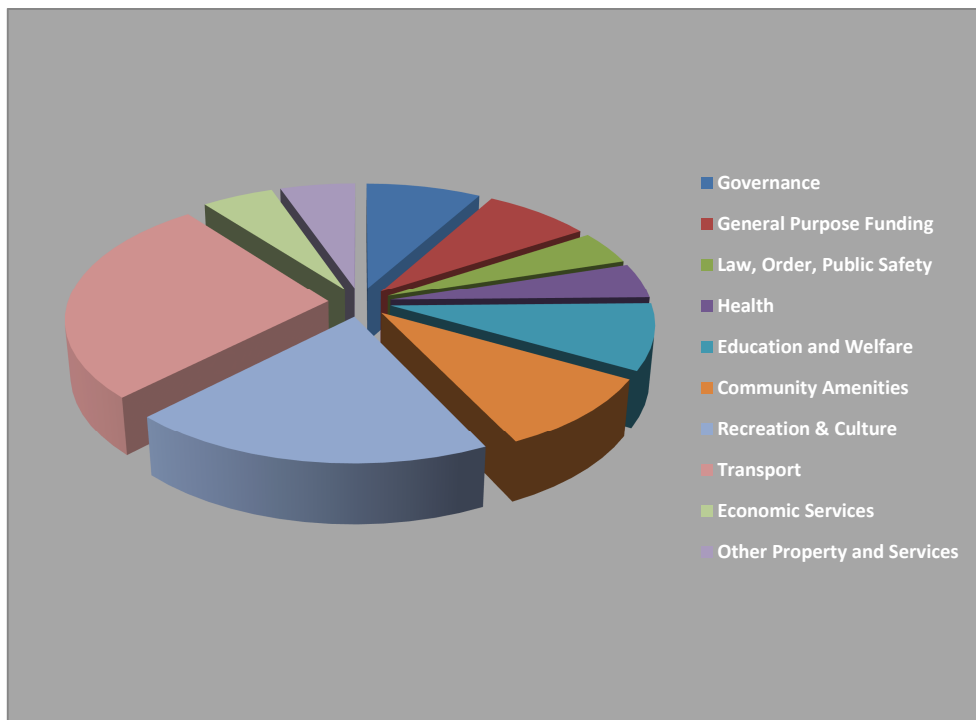
Transport income of \$1,066,338 contains road funding of \$102,800 for the Direct Road Grant, \$299,885 in Road Project Grants funding and \$640,053 in Federal Roads to Recovery funding. For further details on the associated expenditure that these grant funds will be allocated to please refer to the works program.

Economic Services income of \$98,150 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.

Other Property and Services income of \$141,800 incorporates revenue of \$60,000 earned from Private Works, \$52,000 in Vehicle Licensing commission and Staff housing rent.

Budgeted Operating Expenditure is summarised as follows;

**BUDGETED OPERATING EXPENDITURE 2015/2016**



Governance expenditure of \$461,372 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 includes operating expenditure of \$431,847, which consists of the payment of the Emergency Service Levy to FESA as collected from ratepayers, the payment of \$49,979 in interest on loan funds and expenses relating to Council rates and the payment

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for audit services. Council also has remaining expenditure to complete the Integrated Planning process. Fortunately funds were received from the Department of Local Government and are carried over from previous years to complete this process.

Law, Order and Public Safety includes operating expenditure of \$241,918 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 \$257,943 which primarily relates to the health administration and inspection services that are shared with the Shire's of Williams, West Arthur and Wandering, also the contract costs to IPN Medical Centres Group to operate the Wagin Medical Centre.

Education and Welfare includes operating expenditure of \$480,924 relating to the Home and Community Care, Meals on Wheels and Community Aged Care Packages programs.

Community Amenities includes operating expenditure of \$542,847 relating to refuse control, recycling, sewerage, environmental protection, planning, public conveniences and cemeteries.

Recreation and Culture includes operating expenditure of \$1,101,503 relating to Council parks and gardens, Wagin Recreation Centre, Sportsground oval and buildings, Swimming Pool, Public Halls, operation of the Wagin Public Library, Woolorama and other cultural and recreational events. This includes an increase in the building maintenance budget to complete some overdue maintenance to the exterior of the Town Hall and Recreation Centre. It also includes funds to repair the court surfaces in the Recreation Centre.

Transport includes operating expenditure of \$1,531,192 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 \$289,420 relating to tourism, Caravan Park operations, Landcare management and saline water control measures. This also includes an increase in the maintenance of the caravan park to carry out much needed maintenance.

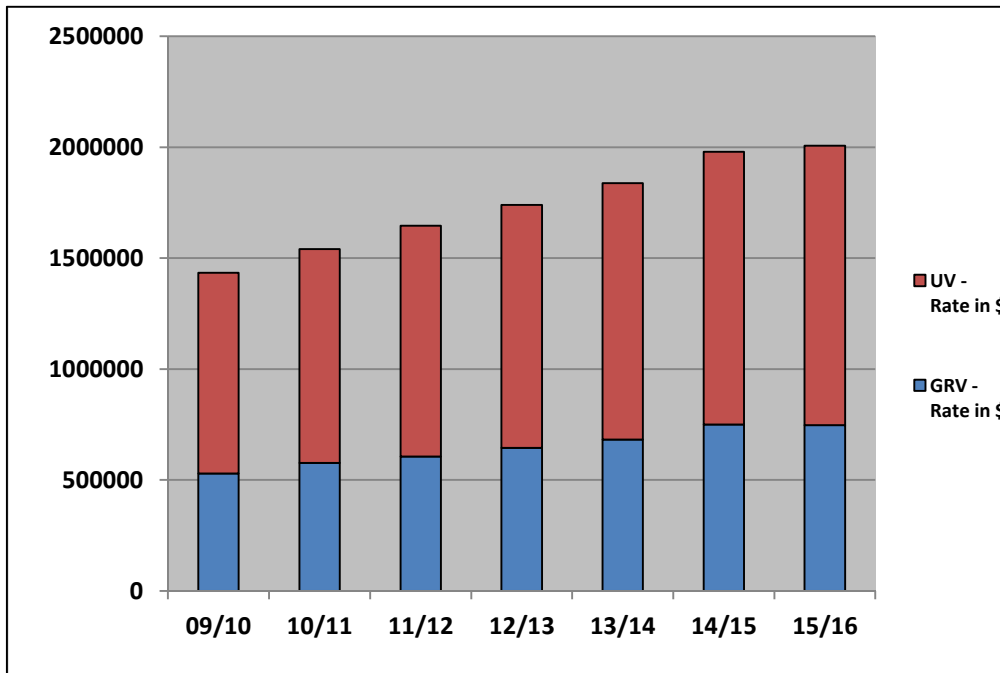
Other Property and Services includes operating expenditure of \$301,401 which is directly related to the maintenance of Council's staff houses, private works jobs, building maintenance overheads, consultants, community requests and events, expenditure related to the 4WD Resource Sharing Group and other miscellaneous expenses.



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**RATES**

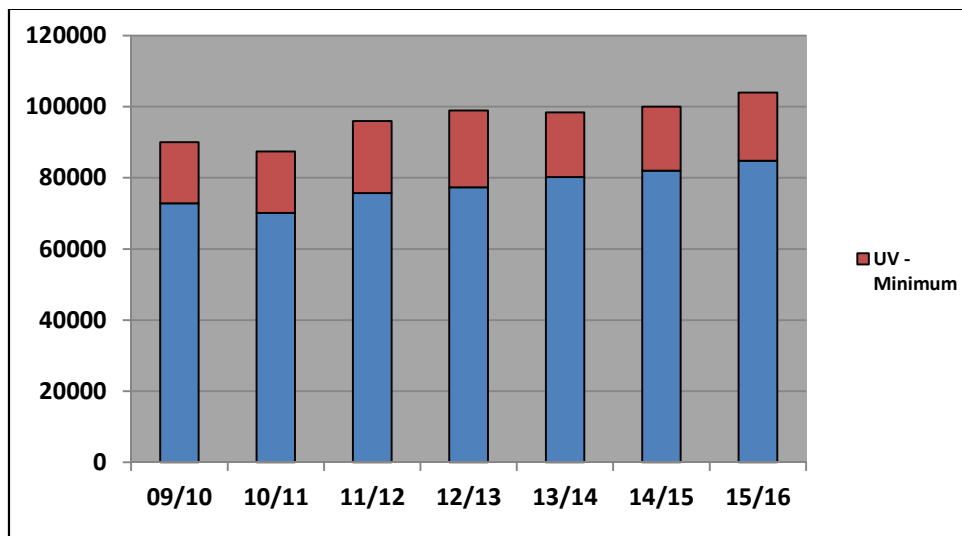
RATES LEVIED



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, 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.

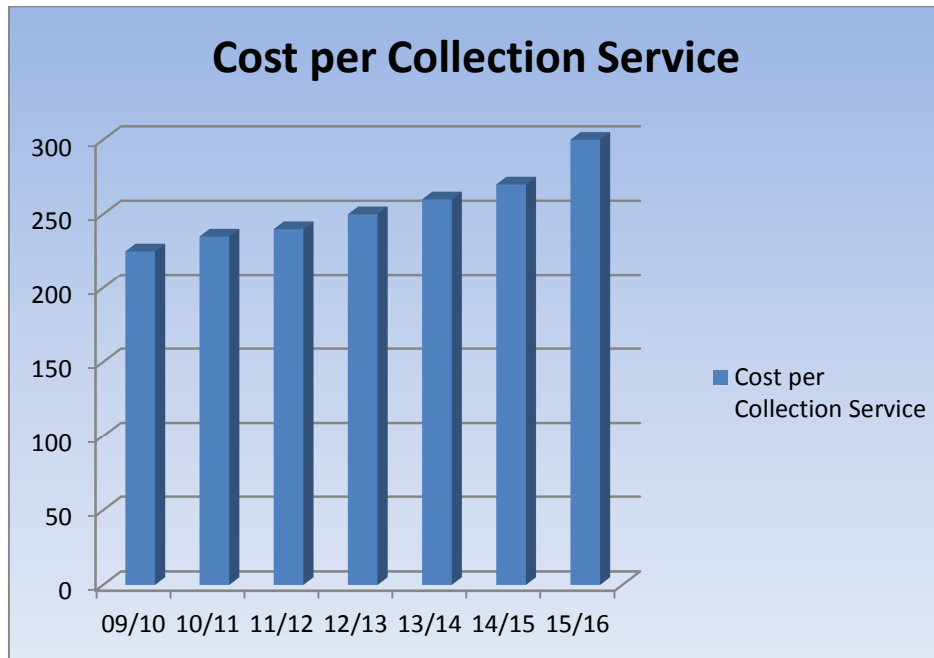
MINIMUM RATES LEVIED



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The Minimum rate charged for 2015/2016 has increased to \$520. 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 2015/2016 the collection service charge has increased to \$300.

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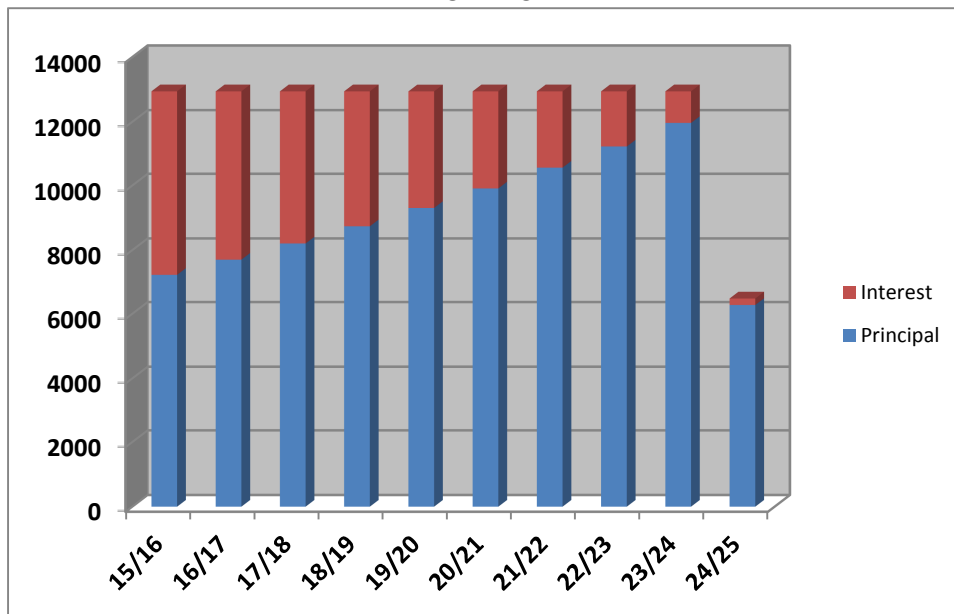
DEBT MANAGEMENT

LOAN PRINCIPAL LIABILITY



It is anticipated that Council's Loan Liability at year end 30<sup>th</sup> of June 2016 will be \$965,254.02

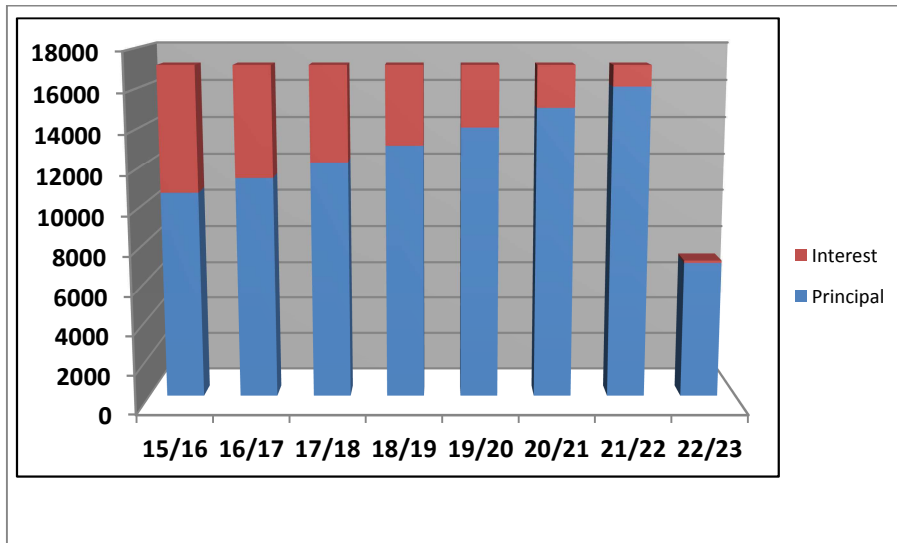
LOAN 131



Loan 131 was taken out on the 30<sup>th</sup> of 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 Ag 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 30<sup>th</sup> of December 2024.

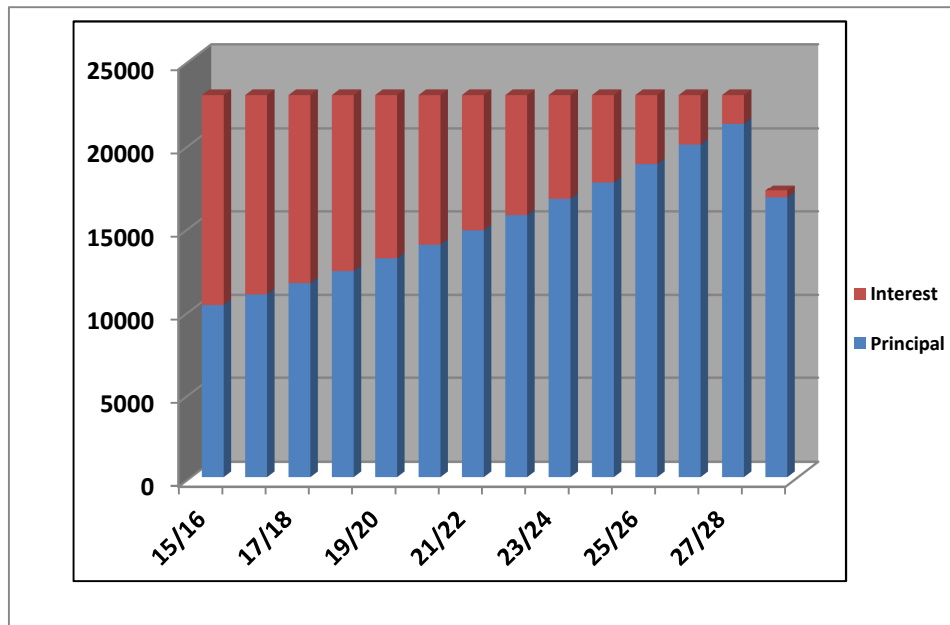
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LOAN 133



Loan 133 was taken out on the 26<sup>th</sup> of November 2007 for \$160,000 upon the request of 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 28<sup>th</sup> of November 2022.

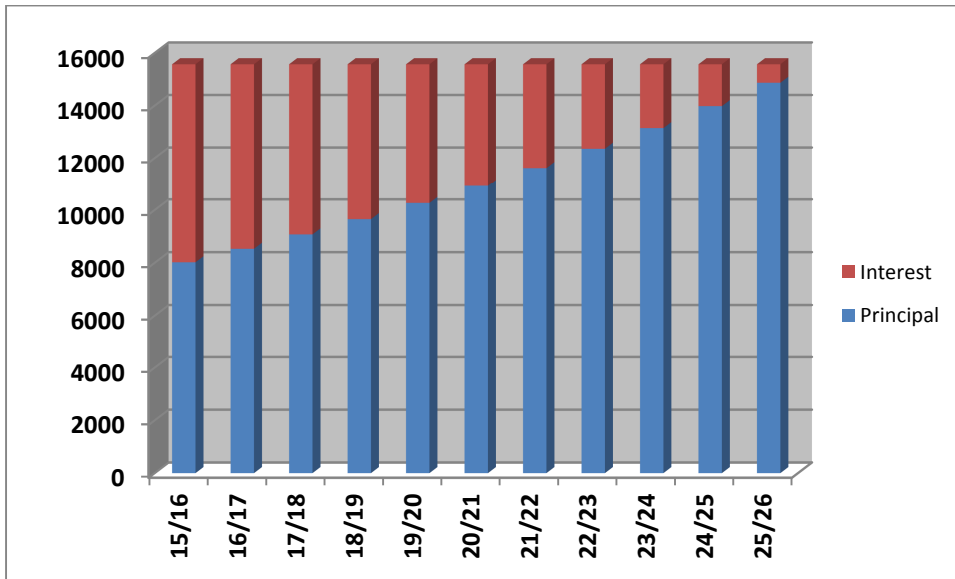
LOAN 137



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

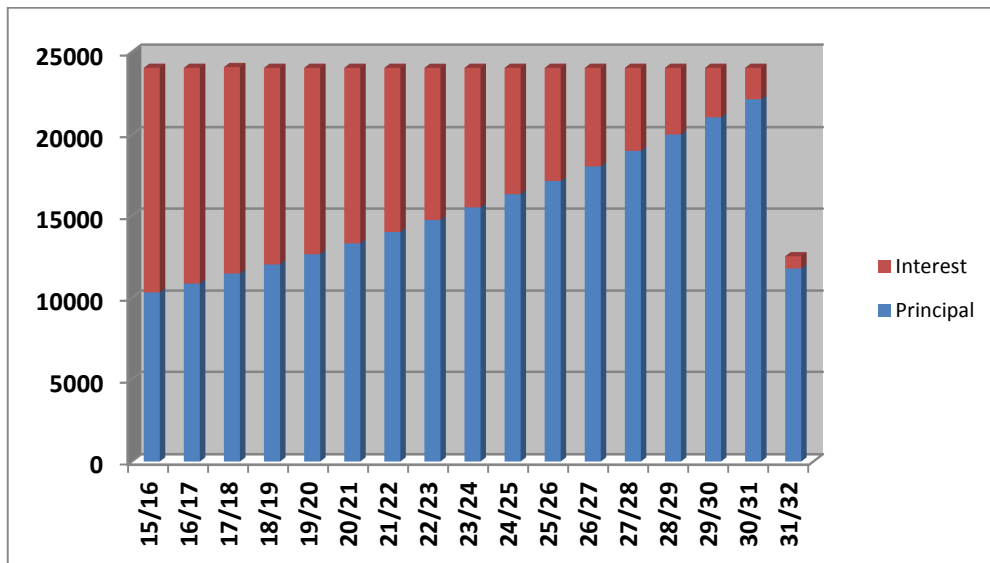
Shire of Wagin  
Annual Budget 2015/2016

LOAN 138



Loan 138 was taken out on the 18<sup>th</sup> of 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 20<sup>th</sup> of April 2026.

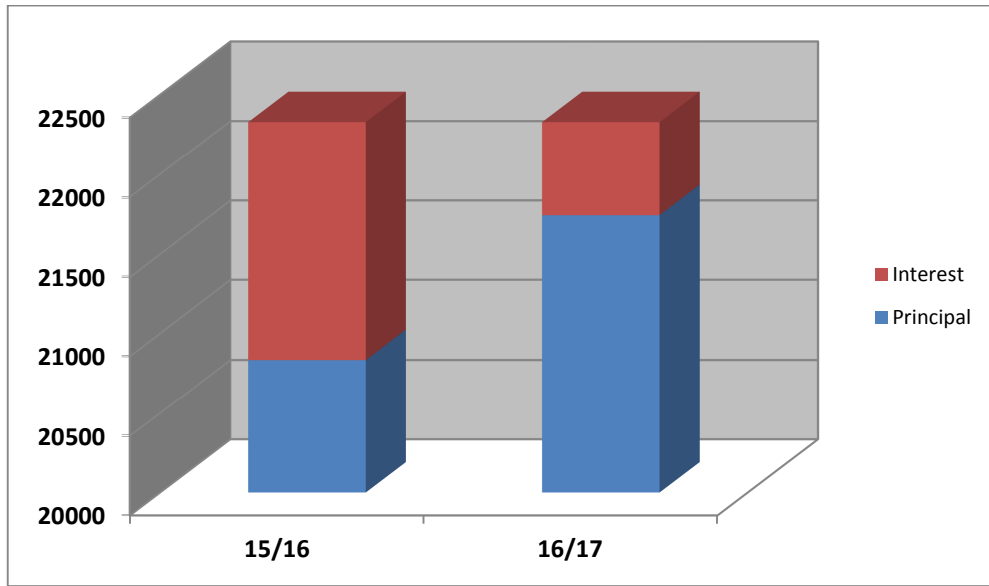
LOAN 139



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

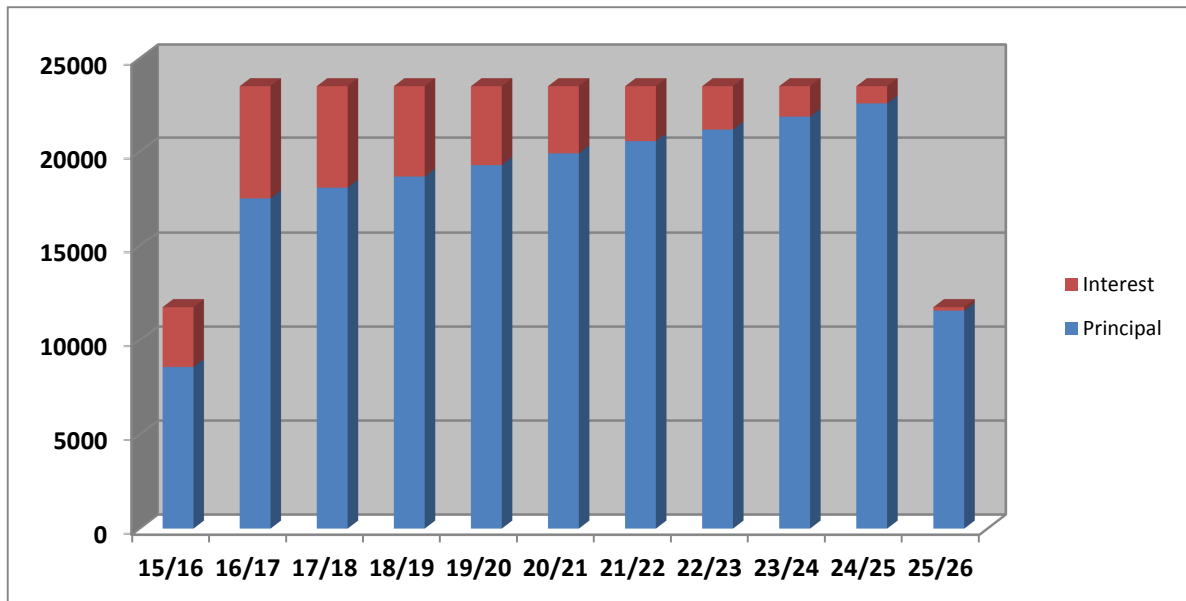
Shire of Wagin  
Annual Budget 2015/2016

LOAN 140



Loan 140 was taken out on the 11<sup>th</sup> of May 2012 for \$100,000 to partially fund the construction of a pipe line from Puntapin Dam to the townsite for irrigation purposes. This loan will be repaid on the 11<sup>th</sup> of May 2017.

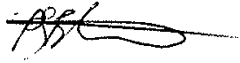
LOAN 141 – Proposed Self Supporting Loan



Loan 141 is a proposed self supporting loan from the Wagin Ag Society. If Council agree to finance the self supporting loan it will be taken out within the 2015/2016 financial year for a maximum of \$200,000. This loan will enable the Wagin Ag Society to purchase land for parking at their Woolorama event. The loan will be taken over a 10 year period.

Shire of Wagin  
Annual Budget 2015/2016

We certify that this budget, for the Shire of Wagin for the year ending 30<sup>th</sup> of June 2016, as adopted by Council at a Council meeting held on the 18<sup>th</sup> of August 2015, is in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996.



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**P J Blight**  
**SHIRE PRESIDENT**



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**P Webster**  
**CHIEF EXECUTIVE OFFICER**

Shire of Wagin  
Annual Budget 2015/2016

**SHIRE OF WAGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Revenue</b>				
Rates	8	2,049,320	1,977,139	2,021,452
Operating Grants, Subsidies and Contributions		1,368,240	2,832,343	1,999,472
Fees and Charges	11	589,568	635,402	522,582
Service Charges	10	0	0	0
Interest Earnings	2(a)	61,968	74,219	68,594
Other Revenue		250,385	772,698	688,700
		<u>4,319,481</u>	<u>6,291,801</u>	<u>5,300,800</u>
<b>Expenses</b>				
Employee Costs		(2,300,622)	(2,367,532)	(2,048,165)
Materials and Contracts		(1,086,138)	(1,399,252)	(1,566,027)
Utility Charges		(307,455)	(335,234)	(323,623)
Depreciation on Non-Current Assets	2(a)	(1,382,206)	(1,382,207)	(1,124,433)
Interest Expenses	2(a)	(50,756)	(51,166)	(51,166)
Insurance Expenses		(172,931)	(203,379)	(180,935)
Other Expenditure		(296,724)	(261,702)	(331,372)
		<u>(5,596,832)</u>	<u>(6,000,473)</u>	<u>(5,625,721)</u>
		(1,277,351)	291,328	(324,921)
Non-Operating Grants, Subsidies and Contributions		1,739,938	1,751,680	1,510,796
Profit on Asset Disposals	3	1,949	23,131	8,678
Loss on Asset Disposals	3	(44,312)	(13,780)	(3,660)
		<u>420,224</u>	<u>2,052,360</u>	<u>1,190,893</u>
<b>NET RESULT</b>				
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		0	0	0
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><u>420,224</u></u>	<u><u>2,052,360</u></u>	<u><u>1,190,893</u></u>



Shire of Wagin  
Annual Budget 2015/2016  
**SHIRE OF WAGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
***BY PROGRAM***  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**Notes:**

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

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

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

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

Shire of Wagin  
Annual Budget 2015/2016  
**SHIRE OF WAGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget	2014/15 Actual	2014/15 Budget
<b>Revenue (Refer Notes 1,2,8 to 13)</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
Governance		16,000	20,344	6,000
General Purpose Funding		2,965,147	4,302,649	3,561,542
Law, Order, Public Safety		73,845	77,771	67,000
Health		93,915	81,990	92,320
Education and Welfare		383,081	414,228	383,980
Housing		0	0	0
Community Amenities		339,000	355,900	302,602
Recreation and Culture		102,143	102,209	93,360
Transport		126,400	178,663	112,600
Economic Services		98,150	93,318	62,150
Other Property and Services		121,800	664,729	619,246
		<u>4,319,481</u>	<u>6,291,801</u>	<u>5,300,800</u>
<b>Expenses Excluding Finance Costs (Refer Notes 1,2 &amp; 14)</b>				
Governance		(461,372)	(391,747)	(396,096)
General Purpose Funding		(432,624)	(436,921)	(393,445)
Law, Order, Public Safety		(241,918)	(267,356)	(194,382)
Health		(252,543)	(305,963)	(287,679)
Education and Welfare		(470,412)	(441,857)	(479,647)
Housing		0	0	0
Community Amenities		(542,847)	(579,987)	(473,362)
Recreation and Culture		(1,072,381)	(1,002,013)	(855,863)
Transport		(1,502,792)	(1,388,646)	(1,474,369)
Economic Services		(287,926)	(240,507)	(260,841)
Other Property and Services		(281,261)	(894,310)	(758,871)
		<u>(5,546,076)</u>	<u>(5,949,307)</u>	<u>(5,574,555)</u>
<b>Finance Costs (Refer Notes 2 &amp; 5)</b>				
Recreation and Culture		(29,122)	(27,580)	(27,580)
Transport		0	0	0
Economic Services		(1,494)	(2,365)	(2,365)
Other Property and Services		(20,140)	(21,221)	(21,221)
		<u>(50,756)</u>	<u>(51,166)</u>	<u>(51,166)</u>
<b>Non-operating Grants, Subsidies and Contributions</b>				
General Purpose Funding		750,000	863,280	802,000
Law, Order, Public Safety		0	316,602	0
Community Amenities		30,000	0	20,000
Recreation and Culture		0	40,333	40,333
Transport		939,938	524,865	648,463
Economic Services		0	0	0
Other Property and Services		20,000	6,600	0
		<u>1,739,938</u>	<u>1,751,680</u>	<u>1,510,796</u>

Shire of Wagin  
Annual Budget 2015/2016  
**SHIRE OF WAGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget	2014/15 Actual	2014/15 Budget
<b>Disposal Of Assets (Refer Note 3)</b>				
Governance		1,949	(9,664)	(3,660)
Health		(5,400)	0	2,892
Education and Welfare		(10,512)	0	0
Transport		(28,400)	5,015	0
Economic Services		0	0	5,786
Other Property and Services		0	14,000	0
		<u>(42,363)</u>	<u>9,352</u>	<u>5,018</u>
<b>NET RESULT</b>		<b>420,224</b>	<b>2,052,360</b>	<b>1,190,893</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of Non-Current Assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Other Comprehensive Income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>420,224</u></b>	<b><u>2,052,360</u></b>	<b><u>1,190,893</u></b>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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

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

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

Shire of Wagin  
Annual Budget 2015/2016

**SHIRE OF WAGIN  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		2,059,320	1,988,525	2,031,452
Operating Grants, Subsidies and Contributions		1,368,240	2,832,343	2,042,086
Fees and Charges		720,923	790,220	532,582
Service Charges		0	0	0
Interest Earnings		61,968	74,219	68,594
Goods and Services Tax		152,000	148,247	150,000
Other Revenue		<u>250,386</u>	<u>772,698</u>	<u>688,700</u>
		4,612,837	6,606,252	5,513,414
<b>Payments</b>				
Employee Costs		(2,300,622)	(2,367,532)	(2,005,687)
Materials and Contracts		(1,178,467)	(1,274,584)	(1,417,228)
Utility Charges		(317,455)	(324,244)	(231,623)
Interest Expenses		(50,756)	(51,166)	(51,166)
Insurance Expenses		(172,931)	(203,379)	(180,935)
Goods and Services Tax		(152,000)	(99,390)	(150,000)
Other Expenditure		<u>(296,725)</u>	<u>(261,702)</u>	<u>(331,372)</u>
		(4,468,956)	(4,581,998)	(4,368,011)
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>143,881</u>	<u>2,024,253</u>	<u>1,145,403</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	4	0	0	0
Payments for Purchase of Property, Plant & Equipment	4	(1,365,146)	(2,105,492)	(1,918,173)
Payments for Construction of Infrastructure	4	(1,568,595)	(1,122,826)	(1,375,111)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,739,941	1,751,680	1,510,796
Proceeds from Sale of Plant & Equipment	3	<u>128,636</u>	<u>226,000</u>	<u>307,945</u>
<b>Net Cash Used in Investing Activities</b>		(1,065,164)	(1,250,638)	(1,474,543)
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(75,925)	(63,751)	(63,751)
Advances to Community Groups		(200,000)	0	0
Proceeds from Self Supporting Loans		19,193	10,747	9,923
Proceeds from New Debentures	5	<u>200,000</u>	<u>0</u>	<u>0</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(56,732)</u>	<u>(53,004)</u>	<u>(53,828)</u>
<b>Net Increase (Decrease) in Cash Held</b>		(978,016)	720,612	(382,968)
Cash at Beginning of Year		<u>2,072,939</u>	<u>1,352,327</u>	<u>1,352,327</u>
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u>1,094,923</u>	<u>2,072,939</u>	<u>969,359</u>

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

Shire of Wagin  
Annual Budget 2015/2016

**SHIRE OF WAGIN  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>Revenue</b>	1,2			
Governance		17,949	20,344	6,000
General Purpose Funding		1,665,829	3,261,913	2,342,091
Law, Order, Public Safety		73,845	394,373	67,000
Health		93,915	81,990	95,212
Education and Welfare		383,081	414,228	383,980
Community Amenities		369,000	355,900	322,602
Recreation and Culture		102,143	142,542	133,693
Transport		1,066,338	712,660	766,849
Economic Services		98,150	93,318	62,150
Other Property and Services		141,800	671,328	619,246
		<u>4,012,050</u>	<u>6,148,597</u>	<u>4,798,823</u>
<b>Expenses</b>	1,2			
Governance		(461,372)	(401,411)	(399,756)
General Purpose Funding		(432,624)	(436,921)	(393,445)
Law, Order, Public Safety		(241,918)	(267,356)	(194,382)
Health		(257,943)	(305,963)	(287,679)
Education and Welfare		(480,924)	(441,857)	(479,647)
Community Amenities		(542,847)	(579,987)	(473,362)
Recreation and Culture		(1,101,503)	(1,029,594)	(883,443)
Transport		(1,531,192)	(1,392,762)	(1,474,369)
Economic Services		(289,420)	(242,872)	(263,206)
Other Property and Services		(301,403)	(915,531)	(780,092)
		<u>(5,641,146)</u>	<u>(6,014,253)</u>	<u>(5,629,381)</u>
<b>Net Result Excluding General Rates</b>		(1,629,096)	134,343	(830,558)
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
(Profit)/Loss on Asset Disposals	4	42,363	(9,352)	(5,018)
Depreciation on Assets	2(a)	1,382,207	1,382,207	1,124,433
Movement in Non-Current Staff Leave Provisions		0	0	0
<b>Capital Expenditure and Revenue</b>				
Purchase Land Held for Resale	4	0	0	0
Purchase Land and Buildings	4	(965,200)	(1,258,262)	(1,187,460)
Purchase Infrastructure Assets - Roads	4	(1,201,716)	(974,306)	(1,112,621)
Purchase Infrastructure Assets - Parks	4	0	0	(57,900)
Purchase Infrastructure Assets - Drainage	4	(65,000)	0	(10,000)
Purchase Infrastructure Assets - Other	4	(301,879)	(148,520)	(194,590)
Purchase Plant and Equipment	4	(360,246)	(789,048)	(658,015)
Purchase Furniture and Equipment	4	(39,700)	(58,182)	(72,698)
Proceeds from Disposal of Assets	3	128,636	226,000	307,945
Repayment of Debentures	5	(75,925)	(63,751)	(63,751)
Proceeds from New Debentures	5	200,000	0	0
Payment of S/Supporting Loan to Community Groups		(200,000)	0	0
Self-Supporting Loan Principal Income		19,193	10,747	9923
Transfers to Reserves (Restricted Assets)	6	(110,547)	(237,279)	(175,104)
Transfers from Reserves (Restricted Assets)	6	211,221	67,646	171,709
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	916,369	656,987	732,254
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	916,369	0
<b>Amount Required to be Raised from General Rate</b>	8	<u>(2,049,320)</u>	<u>(1,977,139)</u>	<u>(2,021,451)</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 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

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

**The Local Government Reporting Entity**

All Funds through which the 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. A separate statement of those monies appears at Note 16 to this budget document.

**(b) 2014/15 Actual Balances**

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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

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

**(f) Superannuation**

The 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 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 7 - Net Current Assets.

**(h) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

**(i) Inventories**

***General***

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

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

***Land Held for Resale***

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

**(j) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

***Mandatory Requirement to Revalue Non-Current Assets***

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
  - (i) that are plant and equipment; and
  - (ii) that are -
    - (I) land and buildings; or
    - (II) infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

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

***Land Under Control***

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

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

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***Revaluation***

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

***Transitional Arrangement***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

***Land Under Roads***

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

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

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

***Depreciation***

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

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

Buildings	50 years
Furniture and Equipment	10 years
Plant and Equipment	10 years
Computer & Electronic Equipment	3 years
Trucks	7 years
Sedans	4 years
Other Plant & Equipment	10 years
Infrastructure Assets	
Sealed Road and Streets	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 assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

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

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

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

***Capitalisation Threshold***

Expenditure on items of equipment under \$3,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(k) Fair Value of Assets and Liabilities**

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

**Market approach**

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

**Income approach**

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

**Cost approach**

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

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Financial Instruments (Continued)**

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

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

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

*(iii) Held-to-maturity investments*

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

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

*(iv) Available-for-sale financial assets*

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

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

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

*(v) Financial liabilities*

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Financial Instruments (Continued)**

***Impairment***

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

***Derecognition***

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

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

**(m) Impairment of Assets**

In accordance with Australian Accounting Standards the 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 (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets (Continued)**

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

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

**(n) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the 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, are recognised as a current liability and are normally paid within 30 days of recognition.

**(o) Employee Benefits**

**Short-Term Employee Benefits**

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(p) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**(q) Provisions**

Provisions are recognised when the Council has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**(r) Leases**

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

**(s) Interests in Joint Arrangements**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Council's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 17.



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(t) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 sale where it is held as non-current based on the Council's intentions to release for sale.

**(u) Comparative Figures**

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

**(v) Budget Comparative Figures**

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

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net Result</b>			
The Net Result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	16,535	13,890	15,750
Other Services	0	0	0
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	106,474	106,474	70,150
General Purpose Funding	0	0	0
Law, Order, Public Safety	55,869	55,869	21,800
Health	22,228	22,228	26,600
Education and Welfare	15,182	15,182	27,550
Community Amenities	18,873	18,873	21,000
Recreation and Culture	269,615	269,615	151,100
Transport	831,168	831,168	786,710
Economic Services	10,358	10,358	6,523
Other Property and Services	52,441	52,441	13,000
	1,382,207	1,382,207	1,124,433
<b><u>By Class</u></b>			
Land Held for Resale	0	0	0
Land and Buildings	374,388	374,388	130500
Infrastructure Assets - Roads	606,832	606,832	592281
Infrastructure Assets - Parks and Ovals	1,618	1,618	0
Infrastructure - Drainage	0	0	0
Infrastructure - Other	34,859	34,859	0
Plant and Equipment	280,692	280,692	325452
Furniture and Equipment	83,818	83,818	76200
	1,382,207	1,382,207	1,124,433
<b>Interest Expenses (Finance Costs)</b>			
- Debentures ( <i>refer note 5(a)</i> )	50,756	51,166	51,166
	50,756	51,166	51,166
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	33,468	52,186	35,594
- Other Funds	20,000	18,848	26,000
Other Interest Revenue ( <i>refer note 13</i> )	8,500	10,486	7,000
	61,968	81,520	68,594

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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

**GOVERNANCE**

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.

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**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.

Shire of Wagin  
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**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**3. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>			
CEO Vehicle - Isuzu MUX	31,550	32,000	449
DCEO Vehicle - Holden Captiva	16,500	18,000	1,500
<b>Health</b>			
Doctors Vehicle - Mazda CX5	30,400	25,000	(5,400)
<b>Education and Welfare</b>			
HACC Co-ordinators Vehicle	25,578	18,636	(6,942)
Darkan HACC Vehicle	8,570	5,000	(3,570)
<b>Transport</b>			
Case Backhoe	36,000	20,000	(16,000)
Holden Colorado	22,400	10,000	(12,400)
	<b>170,998</b>	<b>128,636</b>	<b>(42,363)</b>

<b><u>By Class</u></b>	Net Book Value	Sale Proceeds	Profit(Loss)
	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>	<b>2015/16 BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Governance	48,050	50,000	1,949
Health	30,400	25,000	(5,400)
Education and Welfare	34,148	23,636	(10,512)
Transport	58,400	30,000	(28,400)
	<b>170,998</b>	<b>128,636</b>	<b>(42,363)</b>

**Summary**

	<b>2015/16 BUDGET</b>
	<b>\$</b>
Profit on Asset Disposals	1,949
Loss on Asset Disposals	(44,312)
	<u>(42,363)</u>

SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016

4. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	
<i>Property, Plant and Equipment</i>												
Land and Buildings	0	0	0	0	4,200	0	65,000	25,000	64,000	47,000	760,000	965,200
Furniture and Equipment	27,500	0	0	0	0	0	0	6,200	0	6,000	0	39,700
Plant and Equipment	75,000	0	0	42,000	53,144	0	0	0	190,102	0	0	360,246
<i>Infrastructure</i>												
Roads	0	0	0	0	0	0	0	0	1,201,716	0	0	1,201,716
Footpaths	0	0	0	0	0	0	0	0	272,879	0	0	272,879
Drainage	0	0	0	0	0	0	0	0	65,000	0	0	65,000
Parks, Ovals and Other	0	0	0	0	0	0	0	4,000	25,000	0	0	29,000
	<b>102,500</b>	<b>0</b>	<b>0</b>	<b>42,000</b>	<b>57,344</b>	<b>0</b>	<b>65,000</b>	<b>35,200</b>	<b>1,818,697</b>	<b>53,000</b>	<b>760,000</b>	<b>2,933,741</b>

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**5. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

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

Particulars	Principal 1-Jul-15	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$	2015/16 Budget \$	2014/15 Actual \$
Loan 131 - Recreation Centre	91,128		7,235	6,794	83,893	91,128	5,709	6,150
** Loan 133 - Wagin Bowling Club (SSL)	99,314		10,628	9,923	88,686	99,314	6,511	7,217
Loan 137 - 5 Arnott Street	213,756		10,308	9,707	203,448	213,756	12,587	13,188
Loan 138 - Doctors Residence	122,439		8,021	7,541	114,419	122,439	7,553	8,033
Loan 139 - Swimming Pool Development	271,966		10,335	9,823	261,631	271,966	13,702	14,213
Loan 140 - Puntapin Pipeline	42,576		20,834	19,964	21,742	42,576	1,494	2,365
Wagin Ag Society (SSL)		200,000	8,564	0	191,436	0	3,200	0
	841,179	200,000	75,925	63,751	965,254	841,179	50,756	51,166

All debenture repayments will be financed by general purpose revenue.

\*\* Loan 133 - Wagin Bowling Club - In the 2015/2016 financial year the Wagin Bowling Club will renegotiate their Self Supporting Loan with Council, this will see their loan balance reduce to approximately \$45,000.

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**SHIRE OF WAGIN  
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**5. INFORMATION ON BORROWINGS (Continued)**

(b) New Debentures - 2015/16

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Wagin Ag Society Land Purchase	200,000	WATC	SSL	10	35,286	3.2	200,000	0
					35,286		200,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2015 nor is it expected to have unspent debenture funds as at 30th June 2016.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year .



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**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>	<b>2014/15 Budget \$</b>
<b>6. RESERVES</b>			
<b>(a) Leave</b>			
Opening Balance	65,842	86,271	86,271
Amount Set Aside / Transfer to Reserve	1,975	4,571	3,192
Amount Used / Transfer from Reserve	0	(25,000)	0
	<u>67,817</u>	<u>65,842</u>	<u>89,463</u>
<b>(b) Plant</b>			
Opening Balance	85,840	105,262	105,262
Amount Set Aside / Transfer to Reserve	12,107	5,578	3,895
Amount Used / Transfer from Reserve	0	(25,000)	(25,000)
	<u>97,947</u>	<u>85,840</u>	<u>84,157</u>
<b>(c) Rec Centre Equipment</b>			
Opening Balance	11,037	10,582	10,582
Amount Set Aside / Transfer to Reserve	2,131	4,064	3,991
Amount Used / Transfer from Reserve	0	(3,609)	(5,409)
	<u>13,168</u>	<u>11,037</u>	<u>9,164</u>
<b>(d) Aerodrome Maintenance</b>			
Opening Balance	0	1,968	1,968
Amount Set Aside / Transfer to Reserve	0	42	73
Amount Used / Transfer from Reserve	0	(2,010)	0
	<u>0</u>	<u>0</u>	<u>2,041</u>
<b>(e) Municipal Buildings</b>			
Opening Balance	160,311	132,662	132,662
Amount Set Aside / Transfer to Reserve	14,341	27,648	24,909
Amount Used / Transfer from Reserve	(44,000)	0	0
	<u>130,652</u>	<u>160,311</u>	<u>157,571</u>
<b>(f) Administration Centre</b>			
Opening Balance	0	2,338	2,338
Amount Set Aside / Transfer to Reserve	0	50	87
Amount Used / Transfer from Reserve	0	(2,388)	0
	<u>0</u>	<u>0</u>	<u>2,425</u>
<b>(g) Land Development</b>			
Opening Balance	147,573	103,367	103,367
Amount Set Aside / Transfer to Reserve	4,427	44,206	17,235
Amount Used / Transfer from Reserve	(20,000)	0	0
	<u>132,000</u>	<u>147,573</u>	<u>120,602</u>
<b>(h) Community Bus</b>			
Opening Balance	73,410	61,948	61,948
Amount Set Aside / Transfer to Reserve	11,202	11,462	2,292
Amount Used / Transfer from Reserve	0	0	(60,000)
	<u>84,612</u>	<u>73,410</u>	<u>4,240</u>
<b>Total Reserves C/Fwd</b>	<u>526,197</u>	<u>544,013</u>	<u>469,663</u>

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**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
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	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>Total Reserves B/Fwd</b>	<u>526,197</u>	<u>544,013</u>	<u>469,663</u>
<b>(i) HACC</b>			
Opening Balance	199,317	146,258	146,258
Amount Set Aside / Transfer to Reserve	5,980	53,059	37,911
Amount Used / Transfer from Reserve	<u>(21,221)</u>	<u>0</u>	<u>(27,500)</u>
	<u>184,076</u>	<u>199,317</u>	<u>156,669</u>
<b>(j) Recreation Development</b>			
Opening Balance	60,464	47,792	47,792
Amount Set Aside / Transfer to Reserve	6,814	12,672	11,768
Amount Used / Transfer from Reserve	<u>(25,000)</u>	<u>0</u>	<u>0</u>
	<u>42,278</u>	<u>60,464</u>	<u>59,560</u>
<b>(k) Refuse Site/Waste Management</b>			
Opening Balance	127,047	106,718	106,718
Amount Set Aside / Transfer to Reserve	46,027	26,169	23,948
Amount Used / Transfer from Reserve	<u>(50,000)</u>	<u>(5,839)</u>	<u>(50,000)</u>
	<u>123,074</u>	<u>127,047</u>	<u>80,666</u>
<b>(l) Water Management</b>			
Opening Balance	123,077	120,604	120,604
Amount Set Aside / Transfer to Reserve	3,692	6,273	4,462
Amount Used / Transfer from Reserve	<u>(21,000)</u>	<u>(3,800)</u>	<u>(3,800)</u>
	<u>105,769</u>	<u>123,077</u>	<u>121,266</u>
<b>(m) Refuse Site Rehabilitation</b>			
Opening Balance	31,678	20,194	20,194
Amount Set Aside / Transfer to Reserve	950	11,485	10,747
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>32,629</u>	<u>31,678</u>	<u>30,941</u>
<b>(n) Town Drainage</b>			
Opening Balance	30,000	0	593
Amount Set Aside / Transfer to Reserve	900	30,000	30,000
Amount Used / Transfer from Reserve	<u>(30,000)</u>	<u>0</u>	<u>0</u>
	<u>900</u>	<u>30,000</u>	<u>30,593</u>
<b>Total Reserves</b>	<u><u>1,014,923</u></u>	<u><u>1,115,596</u></u>	<u><u>949,358</u></u>

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

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**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
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6. RESERVES (Continued)	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
<b>SUMMARY OF RESERVE TRANSFERS</b>			
<b>Transfers to Reserves</b>			
Leave	1,975	4,571	3,192
Plant	12,107	5,578	3,895
Rec Centre Equipment	2,131	4,064	3,991
Aerodrome Maintenance	0	42	73
Municipal Buildings	14,341	27,648	24,909
Administration Centre	0	50	87
Land Development	4,427	44,206	17,235
Community Bus	11,202	11,462	2,292
HACC	5,980	53,059	37,911
Recreation Development	6,814	12,672	11,768
Refuse Site/Waste Management	46,027	26,169	23,948
Water Management	3,692	6,273	4,462
Refuse Site Rehabilitation	950	11,485	10,747
Town Drainage	900	30,000	30,000
	<u>110,547</u>	<u>237,279</u>	<u>174,510</u>
<b>Transfers from Reserves</b>			
Leave	0	(25,000)	0
Plant	0	(25,000)	(25,000)
Rec Centre Equipment	0	(3,609)	(5,409)
Aerodrome Maintenance	0	(2,010)	0
Municipal Buildings	(44,000)	0	0
Administration Centre	0	(2,388)	0
Land Development	(20,000)	0	0
Community Bus	0	0	(60,000)
HACC	(21,221)	0	(27,500)
Recreation Development	(25,000)	0	0
Refuse Site/Waste Management	(50,000)	(5,839)	(50,000)
Water Management	(21,000)	(3,800)	(3,800)
Refuse Site Rehabilitation	0	0	0
Town Drainage	(30,000)	0	0
	<u>(211,221)</u>	<u>(67,646)</u>	<u>(171,709)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(100,674)</u>	<u>169,633</u>	<u>2,801</u>

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**NOTES TO AND FORMING PART OF THE BUDGET**  
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**6. RESERVES (Continued)**

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

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.

**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.

**SHIRE OF WAGIN**

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**6. RESERVES (Continued)**

**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 Waster Transfer Statio, future costs for waste management, recycling and working towards zero waste.

**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.

**Town Drainage**

The purpose of creating this new reserve is to provide funds to maintain and upgrade the existing drainage refuse site at Brockman Road once the site has been replaced with a Waste transfer Station.

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**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

	Note	2015/16 Budget \$	2014/15 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	80,000	957,343
Cash - Restricted Reserves	15(a)	1,014,923	1,115,596
Receivables		250,000	391,355
Inventories		43,000	47,653
		1,387,923	2,511,947
<b>LESS: CURRENT LIABILITIES</b>			
Trade and Other Payables		(373,000)	(479,982)
		(373,000)	(479,982)
NET CURRENT ASSET POSITION		1,014,923	2,031,965
Less: Cash - Restricted Reserves	15(a)	(1,014,923)	(1,115,596)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	916,369

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

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**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
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**8. RATING INFORMATION - 2015/16 FINANCIAL YEAR**

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
<b>Differential General Rate/General Rate</b>								
GRV	0.096224	730	7,767,721	747,441	2,000	500	749,941	724,613
UV	0.007545	368	166,932,000	1,259,502	1,000		1,260,502	1,217,133
<b>Sub-Totals</b>		1,098	174,699,721	2,006,943	3,000	500	2,010,443	1,941,746
<b>Minimum Payment</b>		<b>Minimum \$</b>						
GRV	520	163	316,415	84,760			84,760	81,000
UV	520	37	1,707,200	19,240			19,240	18,000
<b>Sub-Totals</b>		200	2,023,615	104,000	-	-	104,000	99,000
Discounts (Note 12)							(75,348)	(72,027)
<b>Total Amount Raised from General Rate</b>							2,039,095	1,968,719
Specified Area Rates (Note 9)							-	-
Ex Gratia Rates - CBH							10,225	8,420
<b>Total Rates</b>							2,049,320	1,977,139

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**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2016**

**9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR**

The Shire of Wagin does not have any Specified Area Rates for 2015/2016

**10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR**

The Shire of Wagin does not have any Service Charges for 2015/2016

<b>11. FEES &amp; CHARGES REVENUE</b>	<b>2015/16 Budget \$</b>	<b>2014/15 Actual \$</b>
Governance	0	0
General Purpose Funding	60,350	64,865
Law, Order, Public Safety	11,550	10,702
Health	4,850	4,315
Education and Welfare	61,125	58,943
Housing	0	0
Community Amenities	312,500	299,498
Recreation and Culture	62,143	56,178
Transport	0	0
Economic Services	77,050	85,927
Other Property and Services	0	54,974
	<u>589,568</u>	<u>635,402</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS  
- 2015/16 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 2nd October 2015 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 2nd October 2015. The total value of the discount is estimated to be \$75,348

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.



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**13. INTEREST CHARGES AND INSTALMENTS - 2015/16 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 \$8,500. 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 2nd October 2015 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 2nd October 2015 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 2nd February 2016.

**Option 3 (4 Instalments)**

First instalment to be received on or before 2nd October 2015 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 2nd December 2015, 2nd February 2016 and 4th April 2016.

The total revenue from the imposition of the interest and administration charge under this option is estimated at \$6,000.

**14. ELECTED MEMBERS REMUNERATION**

<b>2015/16</b>	<b>2014/15</b>
<b>Budget</b>	<b>Actual</b>
<b>\$</b>	<b>\$</b>

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

Meeting Fees	17,000	18,783
President's Allowance	12,000	9,000
Deputy President's Allowance	3,000	2,250
Travelling Expenses	3,800	3,780
	<b>35,800</b>	<b>33,813</b>

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**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**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:

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted	80,000	957,343	20,000
Cash - Restricted	<u>1,014,923</u>	<u>1,115,596</u>	<u>949,358</u>
	<u>1,094,923</u>	<u>2,072,939</u>	<u>969,358</u>

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

Leave Reserve	67,817	65,842	89,463
Plant Reserve	97,947	85,840	84,157
Recreation Centre Equipment Reserve	13,168	11,037	9,164
Aerodrome Reserve	0	0	2,041
Municipal Buildings Reserve	130,652	160,311	157,571
Recreation and Development Reserve	42,278	60,464	59,560
Administration Centre Reserve	0	0	2,425
Land Development Reserve	132,000	147,573	120,602
Community Bus Reserve	84,612	73,410	4,240
HACC Reserve	184,076	199,317	156,669
Refuse Waste Management Reserve	123,074	127,047	80,666
Wagin Water Management Reserve	105,769	123,077	121,266
Refuse Site Rehabilitation Reserve	32,629	31,678	30,941
Town Drainage Reserve	900	30,000	30,593
	<u>1,014,923</u>	<u>1,115,596</u>	<u>949,358</u>

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

Net Result	420,224	2,052,360	1,190,893
Depreciation	1,382,206	1,382,207	1,124,433
(Profit)/Loss on Sale of Asset	42,363	(9,352)	(5,018)
(Increase)/Decrease in Receivables	141,355	164,451	60,129
(Increase)/Decrease in Inventories	4,653	0	(1,648)
Increase/(Decrease) in Payables	(106,982)	186,268	287,410
Increase/(Decrease) in Employee Provisions	0	0	0
Grants/Contributions for the Development of Assets	<u>(1,739,938)</u>	<u>(1,751,680)</u>	<u>(1,510,796)</u>
<b>Net Cash from Operating Activities</b>	<u>143,881</u>	<u>2,024,254</u>	<u>1,145,403</u>

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

Bank Overdraft Limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	14,000	14,000	14,000
Credit Card Balance at Balance Date	0	0	0
<b>Total Amount of Credit Unused</b>	<u>14,000</u>	<u>14,000</u>	<u>14,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>965,254</u>	<u>841,179</u>	<u>841,179</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

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**SHIRE OF WAGIN**  
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**16. TRUST FUNDS**

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

Detail	Balance 1-Jul-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-16 \$
Deposits - Town Hall	500	1,500	(1,500)	500
Deposits - Community Bus	300	3,500	(3,500)	300
Deposits - Rec Ctr & EFP	3,862	6,500	(10,062)	300
Deposits - Animal Trap	0	400	(400)	0
BCITF	0	3,500	(3,500)	0
Building Services Levy	0	1,500	(1,500)	0
Other Deposits	1,439	600	(1,539)	500
Unclaimed Monies	1,733	0	0	1,733
Deposit - Refuse Site Key	20	20	(40)	0
In Lieu of Public Open Space	8,200	0	0	8,200
Staff Christmas Fund	8,705	10,795	(9,750)	9,750
Trust Accounts Recievable	(191)	0	0	(191)
Cemetery Shelter Contributions	1,000	1,000	0	2,000
	<u>25,568</u>	<u>29,315</u>	<u>(31,791)</u>	<u>23,092</u>

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2016**

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2015/2016

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2015/16.

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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
		<b>General Purpose Funding</b>				
		<b>Rates</b>				
03	I031005	GRV	Inc	747,441	2,038,370	749,827
03	I031010	GRV Minimums	Inc	84,760	-	82,000
03	I031015	UV	Inc	1,259,502	-	1,229,175
03	I031020	UV Minimums	Inc	19,240	-	18,000
03	I031025	GRV Interim Rates	Inc	2,000	1,130	3,000
03	I031030	UV Interim Rates	Inc	1,000	-	2,000
03	I031035	Back Rates	Inc	500	1,245	500
03	I031040	Ex-Gratia Rates (CBH)	Inc	10,225	8,420	9,400
03	I031045	Discount Allowed	Inc	(75,348)	(72,027)	(72,450)
03	I031050	Instalment Admin Charge	Inc	6,000	5,662	5,000
03	I031055	Account Enquiry Fee	Inc	3,150	2,950	3,000
03	I031060	(Rate Write Offs)	Inc	(10,000)	-	(31,000)
03	I031065	Penalty Interest	Inc	8,500	10,486	7,000
03	I031070	Emergency Services Levy	Inc	88,245	87,532	79,500
03	I031075	ESL Penalty Interest	Inc	400	477	200
03	I031090	Rate Legal Charges	Inc	21,000	30,008	12,000
				<b>2,166,615</b>	<b>2,114,253</b>	<b>2,097,152</b>
03	E031005	Valuation Expenses	Exp	(11,025)	(30,899)	(10,500)
03	E031010	Legal Costs/Expenses	Exp	(525)	-	(525)
03	E031015	Title Searches	Exp	(1,000)	(384)	(1,000)
03	E031020	Rate Recovery Expenses	Exp	(21,000)	(29,979)	(20,000)
03	E031025	Printing Stationery Postage	Exp	(1,435)	(1,347)	(1,365)
03	E031030	Emergency Services Levy	Exp	(88,245)	(88,830)	(79,500)
03	E031040	Rate Refunds	Exp	(3,150)	(2,191)	(3,150)
03	E031041	Rates & Rubbish Waivers/Concessions	Exp	(3,530)	-	-
03	E031100	Administration Allocated	Exp	(88,453)	(77,609)	(69,749)
				<b>(218,363)</b>	<b>(231,239)</b>	<b>(185,789)</b>
		<b>Other General Purpose Funding</b>				
03	I032005	Grants Commission General	Inc	452,095	1,360,203	898,930
03	I032010	Grants Commission Roads	Inc	252,958	723,054	470,099
03	I032015	Pensioner Deferred Subsidy	Inc	-	-	-
03	I032020	Administration Rental	Inc	30,000	26,000	26,000
03	I032025	Photocopies & Publications	Inc	200	182	450
03	I032030	Reimbursements	Inc	100	102	100
03	I032035	SS Loans Interest Reimb.	Inc	9,711	7,821	7,217
03	I032040	Bank Interest	Inc	20,000	18,848	26,000
03	I032045	Reserves Interest	Inc	33,468	52,186	35,594
03	I032050	Telephone Reimbursements	Inc	-	-	-
03	I032055	Commissions & Recoups	Inc	-	-	-
03	I032060	SS Loan Principal Reimb.	Inc	19,193	10,747	9,923
03	I032065	Reserve Interest	Inc	-	-	-
03	I032080	R4R - Country Local Govt Fund	Inc	-	-	-
03	I032105	Aged Housing Grant Funding	Inc	750,000	812,196	802,000
03	I032131	Local Govt Energy Efficient Grant - Install Ener	Inc	-	-	-
03	I032135	RDAF Funding Round 5	Inc	-	-	-
03	I032140	Wheatbelt Dev. Commission - Aged Friendly C	Inc	-	51,084	-
				<b>1,567,725</b>	<b>3,062,423</b>	<b>2,276,313</b>
03	E032005	Bank Fees and Charges	Exp	(7,500)	(7,581)	(7,500)
03	E032015	Interest on Loans	Exp	(50,756)	(51,166)	(51,166)
03	E032030	Audit Fees & Other Services	Exp	(16,535)	(13,890)	(15,750)
03	E032035	Administration Allocated	Exp	(117,685)	(133,045)	(111,455)
03	E032055	Penalties	Exp	(525)	-	(525)
03	E032070	Long term Financial Planning	Exp	-	-	-
03	E032075	Integrated Plan-Strat Com Plan	Exp	(21,260)	-	(21,260)

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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
03	E032080	Iterated Plan-Asset Mgmt	Exp	-	-	-
03	E032085	Financial Management Review	Exp	-	-	-
03	E032105	Integrated Plan - Workforce Plan	Exp	-	-	-
03	E032106	Local Govt Energy Efficient Grant - Install Ener	Exp	-	-	-
				(214,261)	(205,682)	(207,656)
		<b>Total General Purpose Income</b>		<b>3,734,340</b>	<b>5,176,675</b>	<b>4,373,465</b>
		<b>Total General Purpose Expenditure</b>		<b>(432,624)</b>	<b>(436,921)</b>	<b>(393,445)</b>
		<b>Governance</b>				
		<b>Membership</b>				
04	I041020	Other Income Relating to Members	Inc	1,000	92	1,000
				1,000	92	1,000
04	E041005	Sitting Fees	Exp	(17,000)	(18,783)	(15,000)
04	E041010	Training	Exp	(4,200)	(576)	(4,200)
04	E041015	Members Travelling	Exp	(3,800)	(3,780)	(3,500)
04	E041025	Election Expenses	Exp	(5,000)	-	(5,250)
04	E041030	Other Expenses	Exp	(1,700)	(732)	(1,570)
04	E041035	Conference Expenses	Exp	(15,000)	(13,430)	(12,600)
04	E041040	Presidents Allowance	Exp	(12,000)	(9,000)	(9,000)
04	E041045	Deputy Presidents Allowance	Exp	(3,000)	(2,250)	(2,250)
04	E041055	Refreshments and Receptions	Exp	(16,000)	(15,702)	(22,500)
04	E041060	Presentations	Exp	(3,500)	(3,367)	(2,625)
04	E041065	Insurance	Exp	(7,488)	(7,735)	(7,904)
04	E041070	Public Relations	Exp	(1,500)	(614)	(3,250)
04	E041075	Subscriptions	Exp	(23,000)	(21,315)	(23,000)
04	E041100	Administration Allocated	Exp	(130,660)	(99,783)	(88,206)
04	E041190	Depreciation - Members of Council	Exp	-	-	(1,650)
				(243,848)	(197,066)	(202,505)
		<b>Other Governance</b>				
04	I042030	Profit on Sale of Asset	Inc	1,949	-	-
04	I042045	Admin Reimbursements	Inc	15,000	11,204	5,000
04	I042050	Paid Parental Leave Reimbursement	Inc	-	9,048	-
				16,949	20,252	5,000
04	E042005	Administration Salaries	Exp	(607,231)	(663,667)	(589,500)
04	E042008	Admin Leave/Wages Liability	Exp	-	(7,320)	-
04	E042010	Administration Superannuation	Exp	(67,024)	(70,309)	(61,000)
04	E042011	Loyalty Allowance	Exp	(5,200)	(7,984)	(7,830)
04	E042012	Housing Allowance Admin	Exp	(13,000)	(20,291)	(20,000)
04	E042013	Admin Mileage	Exp	(1,500)	(1,343)	(500)
04	E042015	Insurance	Exp	(32,900)	(32,015)	(26,737)
04	E042020	Staff Training	Exp	(16,000)	(13,679)	(16,000)
04	E042025	Removal Expenses	Exp	(1,500)	(1,336)	(4,200)
04	E042030	Printing & Stationary	Exp	(28,500)	(35,677)	(28,350)
04	E042035	Phone, Fax & Modem	Exp	(16,000)	(16,493)	(16,800)
04	E042040	Office Maintenance	Exp	(53,952)	(51,208)	(55,728)
04	E042045	Advertising	Exp	(21,000)	(23,646)	(19,000)
04	E042050	Office Equipment Maintenance	Exp	(5,250)	(3,239)	(5,250)
04	E042055	Postage & Freight	Exp	(5,000)	(5,064)	(4,200)
04	E042060	Vehicle Running Expenses	Exp	(12,000)	(13,307)	(14,000)
04	E042065	Legal Expenses	Exp	(4,200)	(3,381)	(4,200)
04	E042070	Garden Expenses	Exp	(9,000)	(8,941)	(8,200)
04	E042075	Conference & Training	Exp	(12,000)	(4,337)	(16,000)
04	E042080	Computer Support	Exp	(45,123)	(32,356)	(40,000)
04	E042085	Other Expenses	Exp	(5,000)	(4,301)	(3,150)
04	E042090	Administration Allocated	Exp	(211,491)	(144,132)	(120,704)

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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
04	E042095	Fringe Benefits Tax	Exp	(20,000)	(19,779)	(16,875)
04	E042100	Staff Uniforms	Exp	(5,250)	(5,136)	(5,250)
04	E042105	Debt Collection Cost	Exp	(2,000)	(1,944)	-
04	E042115	Cash Round Off Control	Exp	-	(0)	-
04	E042120	Depreciation - Other Governance	Exp	(106,474)	(106,474)	(68,500)
04	E042125	Less Administration Allocated	Exp	1,089,071	1,108,704	958,383
04	E042130	Loss on Sale of Asset	Exp	-	(9,664)	(3,660)
04	E042165	Paid Parental Leave	Exp	-	(6,026)	-
				(217,524)	(204,345)	(197,251)
		<b>Total Governance Income</b>		<b>17,949</b>	<b>20,344</b>	<b>6,000</b>
		<b>Total Governance Expenditure</b>		<b>(461,372)</b>	<b>(401,411)</b>	<b>(399,756)</b>
		<b>Law &amp; Order Public Safety</b>				
		<b>Fire Prevention</b>				
05	I051010	FESA - Operating Grant	Inc	24,955	23,913	26,500
05	I051011	FESA - Capital Projects Grant	Inc	-	316,602	-
05	I051015	Sale of Fire Maps	Inc	200	205	100
05	I051025	Reimbursements	Inc	1,800	1,630	100
05	I051030	Bush Fire Infringements	Inc	450	455	450
05	I051035	ESL Admin Fee	Inc	4,000	4,000	4,000
05	I051070	Wedgicarrup BFB Appliance Shed	Inc	-	-	-
05	I051075	SES 2013 14 Operating Grant	Inc	27,990	29,517	26,000
				59,395	376,321	57,150
05	E051005	Bushfire Brigade DFES Operation Expenditure	Exp	(24,955)	-	-
05	E051010	Communication Mtce	Exp	-	(3,257)	(3,650)
05	E051015	Advertising & Other Expenses	Exp	-	(14,077)	(7,800)
05	E051020	Fire Fighting Expenses	Exp	-	(8,187)	(6,000)
05	E051025	Town Block Burn Off	Exp	(2,658)	(4,361)	(3,064)
05	E051035	Insurances	Exp	(5,700)	(6,942)	(7,298)
05	E051040	Piesseville & Wedgicarrup Appliance Sheds	Exp	-	(788)	(2,000)
05	E051045	Mt Latham & Condinging Repeats	Exp	-	(475)	(652)
05	E051050	Shared Emergency Services Mgr	Exp	(13,390)	(8,192)	(13,000)
05	E051060	SES Operation Expenditure	Exp	(27,990)	(29,801)	(26,000)
05	E051100	Administration Allocated	Exp	(46,456)	(44,348)	(41,922)
05	E051190	Depreciation - Fire Prevention	Exp	(52,949)	(52,949)	(21,800)
				(174,098)	(173,379)	(133,186)
		<b>Animal Control</b>				
05	I052005	Dog Fines and Fees	Inc	2,800	2,757	1,500
05	I052010	Hire of Animal Traps	Inc	50	-	50
05	I052015	Dog Registration	Inc	3,000	2,483	3,000
05	I052016	Cat Registration	Inc	1,000	802	1,000
05	I052020	Reimbursements	Inc	500	539	100
				7,350	6,582	5,650
05	E052005	Ranger Salary	Exp	(24,000)	(24,512)	(18,000)
05	E052007	Ranger Telephone	Exp	(700)	(650)	(630)
05	E052010	Pound Maintenance	Exp	(1,986)	(1,130)	(1,500)
05	E052015	Dog Control Insurance	Exp	(795)	(418)	(430)
05	E052020	Legal Fees	Exp	(1,000)	(7,582)	(525)
05	E052025	Training & Conference	Exp	(1,650)	(2,412)	(1,575)
05	E052030	Ranger Services Other	Exp	(500)	(2,800)	(2,350)
05	E052035	Administration Allocated	Exp	(21,069)	(33,261)	(27,708)
05	E052040	Cat Act Grant Expenditure	Exp	-	(405)	(1,028)
05	E052190	Depreciation - Animal Control	Exp	(2,920)	(2,920)	-
				(54,620)	(76,091)	(53,746)

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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
<b>Other Law &amp; Order Public Safety</b>						
05	I053005	Abandoned Vehicles	Inc	50	-	100
05	I053040	Safer Wagin	Inc	7,000	11,470	4,000
05	I053055	Reimbursements	Inc	50	-	100
05	I053070	Driver Training Program	Inc	-	-	-
				<b>7,100</b>	<b>11,470</b>	<b>4,200</b>
05	E053005	Abandoned Vehicles	Exp	(800)	(787)	(600)
05	E053010	Emergency Services	Exp	(900)	(879)	(800)
05	E053045	CCTV Maintenance	Exp	(4,500)	(9,367)	(1,050)
05	E053050	Covert Cameras for CCTV System	Exp	-	-	-
05	E053055	Mosquito Control	Exp	(7,000)	(6,854)	(5,000)
				<b>(13,200)</b>	<b>(17,887)</b>	<b>(7,450)</b>
<b>Total Law Order &amp; Public Safety Income</b>				<b>73,845</b>	<b>394,373</b>	<b>67,000</b>
<b>Total Law Order &amp; Public Safety Expenditure</b>				<b>(241,918)</b>	<b>(267,356)</b>	<b>(194,382)</b>
<b>Health</b>						
<b>Maternal &amp; Infant Health</b>						
07	I071010	Infant Health Vehicle	Inc	-	-	-
07	I071020	Profit on Sale of Asset	Inc	-	-	-
				<b>-</b>	<b>-</b>	<b>-</b>
07	E071005	Medical Centre Mtce - Infant Health Centre	Exp	(6,000)	(10,193)	(6,578)
07	E071190	Depreciation - Infant Health	Exp	-	-	(3,400)
				<b>(6,000)</b>	<b>(10,193)</b>	<b>(9,978)</b>
<b>Admin &amp; Inspections</b>						
07	I074005	Food Vendor's Licences	Inc	300	273	50
07	I074015	Contrib. Regional Health Scheme	Inc	87,615	76,368	87,000
07	I074020	Reimbursements	Inc	-	-	-
				<b>87,915</b>	<b>76,641</b>	<b>87,050</b>
07	E074005	EHO Salary	Exp	(95,266)	(95,837)	(91,471)
07	E074008	EHO Leave/Wages Liability	Exp	-	(3,330)	-
07	E074010	EHO Superannuation	Exp	(11,432)	(10,218)	(9,586)
07	E074015	Other Control Expenses	Exp	(7,350)	(5,676)	(7,350)
07	E074020	EHO/Building Surveyor Mileage	Exp	(31,500)	(31,215)	(30,000)
07	E074030	Conferences & Training	Exp	(1,500)	(2,429)	(1,000)
07	E074100	Administration Allocated	Exp	(16,055)	(55,435)	(43,787)
				<b>(163,103)</b>	<b>(204,141)</b>	<b>(183,194)</b>
<b>Other Health</b>						
07	I076010	Rent - Medical Centre-Dentist	Inc	3,550	3,120	3,120
07	I076015	Reimbursements - IPN Medical	Inc	1,000	875	1,000
07	I076020	Meeting Room Fees	Inc	1,000	923	750
07	I076030	Profit on Sale of Asset	Inc	-	-	2,892
07	I076040	Reimbursements - Dr Norris	Inc	450	432	400
				<b>6,000</b>	<b>5,349</b>	<b>8,162</b>
07	E076020	Medical Centre Mtce - Dr & Dentist Surgery	Exp	(8,702)	(8,030)	(6,870)
07	E076025	Depreciation - Other Health	Exp	(22,228)	(22,228)	(23,200)
07	E076030	Doctors Vehicle Mtce	Exp	(2,000)	(2,549)	(2,000)
07	E076040	IPN Medical Services	Exp	(50,000)	(58,331)	(61,950)
07	E076060	Health Initiatives and Forums	Exp	-	-	-
07	E076035	Loss on Sale of Asset	Exp	(5,400)	-	-
				<b>(88,330)</b>	<b>(91,138)</b>	<b>(94,020)</b>



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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
		<b>Preventative Services</b>				
07	E077010	Analytical Expenses	Exp	(510)	(491)	(487)
				(510)	(491)	(487)
		<b>Total Health Income</b>		<b>93,915</b>	<b>81,990</b>	<b>95,212</b>
		<b>Total Health Expenditure</b>		<b>(257,943)</b>	<b>(305,963)</b>	<b>(287,679)</b>
		<b>Education &amp; Welfare</b>				
		<b>Education</b>				
08	E080010	Kindegarten Maintenance (Daycare)	Exp	(11,440)	(18,779)	(5,225)
08	E080190	Depreciation - Pre-Schools	Exp	(4,301)	(4,301)	(2,000)
				(15,741)	(23,079)	(7,225)
08	I083035	Day Care Lease	Inc	7,025	6,818	7,400
				7,025	6,818	7,400
08	I080015	AEDI Local Champions Program		-	-	-
08	I081010	Contribution to Oval Mtce	Inc	-	1,702	9,772
				-	1,702	9,772
08	E080015	AEDI Local Champions Program	Exp	(1,087)	(3,747)	-
08	E081020	School Oval Mtce	Exp	-	(3,404)	(10,631)
08	E081030	Contribution - Wagin Youth Care	Exp	(1,800)	(1,800)	(1,800)
				(2,887)	(8,951)	(12,431)
		<b>HACC Program</b>				
08	I082010	HACC Recurrent Grant	Inc	314,812	314,812	299,108
08	I082015	Meals on Wheels	Inc	22,000	20,356	30,000
08	I082020	HACC Fee for Service	Inc	32,000	31,245	29,500
08	I082030	Reimbursements	Inc	100	2,673	100
08	I082035	Profit On Sale of Asset	Inc	-	-	-
				368,912	369,086	358,708
08	E082010	Co-ordinator Salary	Exp	(60,736)	(61,408)	(59,187)
08	E082013	HACC Leave/Wages Liability	Exp	-	(1,709)	-
08	E082015	Home Mtce Salary	Exp	(19,370)	(21,721)	(23,550)
08	E082020	Respite Salaries	Exp	(1,500)	(306)	(2,500)
08	E082025	Home Help Salaries	Exp	(126,347)	(126,723)	(126,550)
08	E082030	Superannuation	Exp	(21,879)	(17,623)	(15,600)
08	E082035	Other Expenses	Exp	(8,500)	(7,811)	(4,725)
08	E082040	Travelling - Mileage	Exp	(16,500)	(15,275)	(17,850)
08	E082045	Staff Training	Exp	(1,575)	(381)	(1,575)
08	E082050	Staff Training Salaries	Exp	(5,000)	(2,100)	(5,000)
08	E082055	Subscriptions	Exp	(3,308)	(1,989)	(3,150)
08	E082060	Telephone & Postage	Exp	(4,050)	(3,025)	(4,050)
08	E082065	Advertising & Stationery	Exp	(1,575)	(34)	(1,575)
08	E082070	Insurance	Exp	(7,372)	(6,989)	(7,196)
08	E082075	Office Accommodation	Exp	(30,000)	(26,000)	(26,000)
08	E082080	Plant & Equipment Mtce	Exp	(16,000)	(11,361)	(16,000)
08	E082085	Consumable Supplies	Exp	(4,200)	(1,003)	(4,200)
08	E082090	Expenditure from Donations	Exp	(1,000)	(850)	-
08	E082100	Administration Allocated	Exp	(25,708)	(44,348)	(40,382)
08	E082110	Meals on Wheels Expenditure	Exp	(40,000)	(22,305)	(40,000)
08	E082120	Loss on Sale of Asset	Exp	(10,512)	-	-
08	E082190	Depreciation - HACC	Exp	(10,881)	(10,881)	(21,800)
				(416,013)	(383,841)	(420,890)
		<b>Other Welfare</b>				
08	I083010	Other Welfare Reimbursements	Inc	7,044	7,826	7,000
08	I083015	Fee for Service	Inc	100	-	100
08	I083020	Community Aged Care Income	Inc	-	1,768	1,000
08	I083025	CACP Reimbursements	Inc	-	27,028	-

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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
				7,144	36,622	8,100
08	E083010	Wagin Frail Aged	Exp	(7,044)	(8,850)	(7,262)
08	E083020	Comm. Aged Care Expenses	Exp	(39,239)	(17,136)	(27,089)
08	E083025	Donation - Southern Agcare	Exp	-	-	(1,000)
08	E083045	Seniors Advocacy Officer	Exp	-	-	-
08	E083190	Depreciation - Other Welfare	Exp	-	-	(3,750)
				(46,283)	(25,986)	(39,101)
<b>Total Education &amp; Welfare Income</b>				<b>383,081</b>	<b>414,228</b>	<b>383,980</b>
<b>Total Education &amp; Welfare Expenditure</b>				<b>(480,924)</b>	<b>(441,857)</b>	<b>(479,647)</b>
<b>Community Amenities</b>						
<b>Sanitation Household</b>						
10	I101005	Domestic Collection	Inc	220,200	198,862	197,392
10	I102020	Refuse Site Fees	Inc	7,000	6,803	12,500
				227,200	205,665	209,892
10	E101005	Domestic Refuse Collection	Exp	(53,000)	(48,231)	(50,400)
10	E101010	Recycling Pick-Up	Exp	(65,000)	(68,191)	(75,698)
10	E101015	Refuse Site Mtce	Exp	(98,558)	(75,323)	(45,000)
10	E101025	Refuse Site Attendant	Exp	(54,301)	(56,313)	(52,370)
10	E101030	New Refuse Site	Exp	(5,000)	(5,000)	(5,000)
				(275,859)	(253,058)	(228,468)
<b>Sanitation Other</b>						
10	I102002	Commercial Collection Charges	Inc	61,200	57,585	53,810
10	I102005	Reimbursement Drummuster	Inc	6,000	-	6,000
10	I102010	Charges Bulk Rubbish	Inc	12,000	11,633	12,000
10	I102015	Sale of Refuse Scrap	Inc	8,500	9,769	5,000
				87,700	78,986	76,810
10	E101020	Chemical Drum Disposal Costs	Exp	(5,500)	(2,160)	(5,500)
10	E102005	Commercial Collection	Exp	(14,600)	(13,541)	(13,905)
10	E102010	Bulk Rubbish Collection	Exp	(16,225)	(13,957)	(15,450)
10	E102035	Refuse Site Rehabilitation	Exp	(10,500)	(8,507)	(10,000)
10	E102190	Depreciation - Sanitation	Exp	(6,129)	(6,129)	(10,500)
				(52,954)	(44,293)	(55,355)
<b>Sewerage</b>						
10	I104005	Septic Tank Fees	Inc	100	745	100
				100	745	100
10	E104005	Sewerage Treatment Plant	Exp	(340)	(145)	(1,156)
10	E104190	Depreciation - Sewerage	Exp	-	-	(210)
				(340)	(145)	(1,366)
<b>Regional Refuse Group</b>						
10	I102006	Regional Refuse Group	Inc	-	35,000	-
10	I102021	Regional Refuse Group Waste Authority Grant	Inc	30,000	-	20,000
				30,000	35,000	20,000
10	E102007	Regional Refuse Group Expenses	Exp	-	(34,524)	-
				-	(34,524)	-
<b>Town Planning</b>						
10	I106005	Planning Fees	Inc	3,000	13,788	800
				3,000	13,788	800
10	E106005	Town Planning Expenses	Exp	(20,000)	(50,326)	(18,800)
10	E106020	Local Planning Strategy	Exp	(20,000)	(1,575)	(15,750)

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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
10	E106100	Administration Allocated	Exp	(41,988)	(44,348)	(37,098)
				(81,988)	(96,249)	(71,648)
		<b>Other Community Amenities</b>				
10	I107005	Cemetery Fees	Inc	13,000	12,466	9,000
10	I107010	Community Bus Income	Inc	8,000	9,249	6,000
10	I107015	Cemetery Upgrade Funding	Inc	-	-	-
				21,000	21,715	15,000
10	E107005	Cemetery Mtce	Exp	(17,000)	(22,839)	(14,000)
10	E107010	Public Convenience Mtce	Exp	(50,188)	(58,302)	(45,600)
10	E107015	Community Bus Operating	Exp	(2,000)	(1,368)	(2,000)
10	E107100	Administration Allocated	Exp	(49,774)	(55,435)	(44,425)
10	E107190	Depreciation - Other Comm Amenities	Exp	(12,744)	(12,744)	(10,500)
				(131,706)	(150,688)	(116,525)
		<b>Total Community Amenities Income</b>		<b>369,000</b>	<b>355,900</b>	<b>322,602</b>
		<b>Total Community Amenities Expenditure</b>		<b>(542,847)</b>	<b>(578,958)</b>	<b>(473,362)</b>
		<b>Recreation and Culture</b>				
		<b>Public Halls and Civic Centres</b>				
11	I111005	Town Hall Hire	Inc	3,000	2,866	2,600
11	I111010	Reimbursements	Inc	100	-	100
11	I111015	Town Hall Lease -L Piesse	Inc	3,930	3,655	3,600
				7,030	6,521	6,300
11	E111005	Town Hall Mtce	Exp	(47,980)	(17,068)	(19,000)
11	E111010	Other Halls Mtce	Exp	(4,150)	(3,897)	(2,030)
11	E111190	Depreciation - Public Halls	Exp	(28,201)	(28,201)	(3,300)
				(80,331)	(49,166)	(24,330)
		<b>Swimming Pool</b>				
11	I112005	Swimming Pool Subsidy	Inc	30,000	30,000	30,000
11	I112010	Swimming Pool Admission	Inc	35,000	32,720	30,000
11	I112015	Swimming Pool Miscellaneous Income	Inc	100	222	-
11	I112020	Reimbursements	Inc	50	-	50
11	I112025	CSRFF Grant - Swim Pool Stage 2	Inc	-	40,333	40,333
				65,150	103,275	100,383
11	E112005	Pool Staff Salary	Exp	(60,000)	(60,692)	(65,810)
11	E112010	Superannuation	Exp	(6,000)	(5,219)	(7,858)
11	E112015	Swimming Pool Maintenance	Exp	(93,340)	(122,283)	(86,000)
11	E112020	Swimming Pool Other Expenses	Exp	(4,000)	(2,850)	(5,000)
11	E112025	Community Pool Revitalisation Grant Expendi	Exp	(30,000)	-	-
11	E112190	Depreciation - Swimming Pools	Exp	(33,868)	(33,868)	(41,500)
				(227,208)	(224,912)	(206,168)
		<b>Other Recreation</b>				
11	I113005	Sportsground Rental	Inc	7,158	5,795	5,800
11	I113010	Sportsground Reimbursements	Inc	200	(216)	200
11	I113015	Power Reimbursements	Inc	6,000	5,620	5,000
11	I113020	Recreation Centre Hire	Inc	6,000	4,956	6,000
11	I113025	Reimbursements Other	Inc	100	877	100
11	I113030	Contribution to Rec Centre Equ.	Inc	1,800	1,800	1,800
11	I113035	Sporting Club Leases	Inc	55	60	60
11	I113055	Eric Farrow Pavillion Hire	Inc	7,000	6,167	6,400
11	I113060	Club Development Officer	Inc	-	-	-
				28,313	25,060	25,360

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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
11	E113005	Sportsground Mtce	Exp	(83,981)	(79,260)	(76,000)
11	E113010	Sportsground Building Mtce	Exp	(20,818)	(18,102)	(29,360)
11	E113015	Wetlands Park Mtce	Exp	(60,000)	(64,451)	(52,000)
11	E113020	Parks & Gardens Mtce	Exp	(42,730)	(47,209)	(45,000)
11	E113025	Puntapin Lake Mtce	Exp	(1,765)	(2,295)	(2,550)
11	E113030	Recreation Centre Mtce	Exp	(79,171)	(39,181)	(48,000)
11	E113035	Rec Staff Salaries	Exp	(27,106)	(19,504)	(25,000)
11	E113038	Rec Staff Leave/Wages Liability	Exp	-	-	-
11	E113040	Superannuation	Exp	(3,329)	(3,048)	(2,348)
11	E113045	Other Expenses	Exp	(2,285)	(3,203)	(2,285)
11	E113065	Eric Farrow Pavilion Mtce	Exp	(22,872)	(21,355)	(19,000)
11	E113070	Rec Centre Sports Equipment	Exp	(2,500)	(3,431)	(2,500)
11	E113095	Club Development Officer	Exp	-	(14,745)	(16,000)
11	E113100	Administration Allocated	Exp	(94,471)	(88,696)	(77,957)
11	E113120	Paint Pergola at Ram Park	Exp	-	-	-
11	E113125	Rec Centre Kiosk	Exp	-	-	(525)
11	E113190	Depreciation - Other Rec & Sport	Exp	(205,520)	(205,520)	(100,800)
				(646,548)	(610,000)	(499,325)
		<b>Library</b>				
11	I115005	Lost Books	Inc	-	(76)	-
11	I115030	Library Luncheon	Inc	-	-	-
11	I115010	Reimbursements	Inc	-	45	-
				-	(30)	-
11	E115005	Library Staff Salaries	Exp	(45,732)	(43,451)	(44,200)
11	E115008	Library Leave/Wages Liability	Exp	-	13	-
11	E115015	Library Building Mtce	Exp	(3,047)	(3,257)	(3,400)
11	E115020	Library Other Expenses	Exp	(9,000)	(4,607)	(6,900)
11	E115030	Library Luncheon	EXP	-	(9)	-
11	E115190	Depreciation - Libraries	Exp	(1,914)	(1,914)	(1,000)
				(59,693)	(53,225)	(55,500)
		<b>Other Culture</b>				
11	I119015	Contribution to Woolorama	Inc	1,000	1,000	1,000
11	I119020	Reimbursements	Inc	650	-	650
11	I119030	Community Events Income	Inc	-	6,117	-
11	I119031	Other Culture Grant Funds	Inc	-	600	-
				1,650	7,717	1,650
11	E116005	Subsidy Woolorama Committee	Exp	(500)	(500)	(500)
11	E116010	Woolorama Costs & Maintenance	Exp	(62,000)	(61,681)	(63,000)
11	E116015	Mtce - Tudhoe St Community Centre	Exp	(3,921)	(3,027)	(4,000)
11	E116020	Historical Village	Exp	(2,261)	(2,203)	(1,400)
11	E116040	Great Southern Concert Band	Exp	(400)	(400)	(400)
11	E116045	Community Development Events	Exp	(16,030)	(21,742)	(24,320)
11	E116046	Community Development Equipment Maintener	Exp	(2,500)	-	-
11	E116050	Rec Centre Carpet & Rollers	Exp	-	-	-
11	E116190	Depreciation - Other Culture	Exp	(111)	(111)	(4,500)
				(87,723)	(89,664)	(98,120)
		<b>Total Recreation &amp; Culture Income</b>		<b>102,143</b>	<b>142,542</b>	<b>133,693</b>
		<b>Total Recreation &amp; Culture Expenditure</b>		<b>(1,101,503)</b>	<b>(1,026,967)</b>	<b>(883,443)</b>
		<b>Transport</b>				
		<b>Road Maintenance</b>				

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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
12	I121005	Direct Road Grants	Inc	102,800	94,600	94,600
12	I121010	Road Project Grants	Inc	299,885	300,890	300,000
12	I121015	Roads to Recovery Grant	Inc	640,053	223,975	247,563
12	I121020	Reimbursements	Inc	500	2,952	100
12	I121025	Contribution - St Lighting	Inc	3,000	2,833	2,800
12	I121035	Storm Damage Funding	Inc	-	8,381	-
12	I121045	Chamber of Commerce Townscape	Inc	-	-	50,000
12	I121050	Townscape Heritage Grant	Inc	-	-	-
12	I121070	Main Roads Drainage Cont	Inc	-	-	-
12	I122055	Diesel Fuel Rebate Income	Inc	20,000	18,997	15,000
12	I122175	Sale of Road Plant	Inc	-	-	-
12	I121076	Main Roads Black Spot Program	Inc	-	50,900	50,900
				<b>1,066,238</b>	<b>703,528</b>	<b>760,963</b>
12	E122005	Road Maintenece	Exp	(120,000)	(99,892)	(194,957)
12	E122006	Maintenance Grading	Exp	(150,000)	(126,435)	(160,000)
12	E122007	Rural Tree Pruning	Exp	(75,000)	(37,958)	(40,000)
12	E122008	Rural Spraying	Exp	(15,000)	(11,413)	(15,000)
12	E122009	Town Site Spraying	Exp	(30,000)	(28,856)	(27,400)
12	E122010	Depot Mtce	Exp	(16,660)	(16,469)	(18,000)
12	E122011	Town Reserve & Verg Mtce	Exp	(2,000)	(888)	(3,000)
12	E122012	Bridge Mtce	Exp	(22,500)	-	-
12	E122015	Rural Numbering	Exp	(500)	(430)	(200)
12	E122020	Footpath Mtce	Exp	-	(567)	-
12	E122025	Street Cleaning	Exp	(42,000)	(54,109)	(38,000)
12	E122030	Street Trees	Exp	(35,000)	(38,669)	(40,000)
12	E122035	Traffic & Street Signs Mtce	Exp	(6,000)	(10,611)	(4,200)
12	E122045	Townscape	Exp	(15,000)	(5,406)	(25,000)
12	E122050	Crossovers	Exp	(500)	(268)	(1,500)
12	E122055	RoMan Data Collection	Exp	(9,000)	(8,247)	(10,000)
12	E122060	Street Lighting	Exp	(55,000)	(54,200)	(58,000)
12	E122090	Graffiti Removal	Exp	(1,000)	(560)	(1,000)
12	E122095	Footpath Plan	Exp	-	-	-
12	E122100	Administration Allocated	Exp	(54,464)	(33,261)	(29,612)
12	E122105	Loss on Sale of Asset	Exp	-	(4,116)	-
12	E122190	Depreciation - Roads	Exp	(808,610)	(808,610)	(770,000)
12	E147120	Storm Damage	Exp	(12,000)	(11,792)	(15,000)
				<b>(1,470,234)</b>	<b>(1,352,758)</b>	<b>(1,450,869)</b>
<b>Road Plant Purchases</b>						
	I122100	Profit on Sale of Asset	Inc	-	9,131	5,786
				<b>-</b>	<b>9,131</b>	<b>5,786</b>
12	E123010	Loss on Sale of Asset	Exp	(28,400)	-	-
				<b>(28,400)</b>	<b>-</b>	<b>-</b>
<b>Aerodrome</b>						
	I126015	Aerodrome Reimbursements	Inc	100	-	100
				<b>100</b>	<b>-</b>	<b>100</b>
12	E126005	Aerodrome Maintenance	Exp	(10,000)	(17,446)	(6,000)
12	E126190	Depreciation - Aerodromes	Exp	(22,558)	(22,558)	(17,500)
				<b>(32,558)</b>	<b>(40,004)</b>	<b>(23,500)</b>
<b>Total Transport Income</b>				<b>1,066,338</b>	<b>712,660</b>	<b>766,849</b>
<b>Total Transport Expenditure</b>				<b>(1,531,192)</b>	<b>(1,392,762)</b>	<b>(1,474,369)</b>
<b>Economic Services</b>						
<b>Rural Services</b>						
13	I131020	Reimbursements	Inc	500	751	-
				<b>500</b>	<b>751</b>	<b>-</b>

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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
13	E131006	Weeds Control - Bridal Creeper	Exp	(2,999)	(2,855)	(2,856)
13	E131020	Landcare	Exp	(50,000)	(62,246)	(62,568)
13	E131030	Rural Towns Program	Exp	(26,000)	(23,303)	(28,825)
13	E131100	Administration Allocated	Exp	(10,187)	(11,087)	(11,731)
13	E131140	Water Management Plan / Harvesting	Exp	(3,500)	(3,471)	(7,500)
13	E131190	Depreciation - Rural Services	Exp	(1,339)	(1,339)	(23)
				(94,025)	(104,302)	(113,503)
		<b>Tourism &amp; Area Promo</b>				
13	I132005	Caravan Park Fees	Inc	53,000	61,302	45,000
13	I132010	Reimbursements	Inc	500	-	2,000
13	I132015	RV Area Fees	Inc	6,000	3,965	2,500
13	I132020	Caravan Park Upgrade Grant- Economic Devel	Inc	-	-	-
13	I132025	Business Incubator Grant	Inc	-	-	-
13	I132030	Economic Development Income	Inc	-	-	-
				59,500	65,267	49,500
13	E132010	Wagin Tourism Committee	Exp	-	(150)	-
13	E132015	Caravan Park Manager Salary	Exp	(21,150)	(19,175)	(10,400)
13	E132020	Caravan Park Mtce	Exp	(55,000)	(48,494)	(49,000)
13	E132023	Caravan Leave/Wages Liability	Exp	-	(313)	-
13	E132025	Subsidy Historic Village	Exp	(8,350)	(8,350)	(8,350)
13	E132030	Donation - Great Sth Dist Displ	Exp	(600)	(600)	(600)
13	E132040	Tourism Promotion & Subscripts	Exp	(15,000)	(9,770)	(14,723)
13	E132050	Administration Allocated	Exp	(66,177)	(22,174)	(36,030)
13	E132060	Economic Development	Exp	(5,000)	-	(10,000)
13	E132190	Depreciation - Tourism	Exp	(7,500)	(7,500)	(5,500)
				(178,777)	(116,527)	(134,603)
		<b>Building Control Expenses</b>				
13	I133005	Building Licenses	Inc	10,000	16,387	5,000
13	I133010	Swimming Pool Inspection Fees	Inc	50	(91)	50
				10,050	16,296	5,050
13	E133010	New Swimming Pool Inspections	Exp	(100)	-	(100)
				(100)	-	(100)
		<b>Other Economic Services</b>				
13	I134005	Water Sales	Inc	8,000	4,324	7,400
13	I134010	Reimbursements	Inc	100	80	200
13	I134015	Community Water Grant - Puntapin	Inc	-	-	-
13	I142011	Community Water Grant	Inc	20,000	6,600	-
				28,100	11,004	7,600
13	E134005	Water Supply - Standpipes	Exp	(15,000)	(18,765)	(15,000)
13	E134190	Depreciation - Other Economic Services	Exp	(1,518)	(1,518)	-
				(16,518)	(20,283)	(15,000)
		<b>Total Economic Services Income</b>		<b>98,150</b>	<b>93,318</b>	<b>62,150</b>
		<b>Total Economic Services Expenditure</b>		<b>(289,420)</b>	<b>(241,112)</b>	<b>(263,206)</b>

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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
		<b>Other Property &amp; Services</b>				
		<b>Private Works</b>				
14	I141005	Private Works Income	Inc	60,000	54,059	50,000
14	I141016	Private Works - MRWA Collie Lake King Road	Inc	-	488,605	500,000
				60,000	542,664	550,000
14	E141005	Private Works	Exp	(35,000)	(38,552)	(30,000)
14	E141010	Private Works- Dumbleyung Road		-	-	-
14	E141011	Private Works - Collie - Lake King Road		-	(469,674)	(420,000)
14	E141015	Private Works - Collie - Lake King Road		-	-	-
14	E141100	Administration Allocated	Exp	(11,432)	(22,174)	(13,198)
				(46,432)	(530,400)	(463,198)
		<b>Works Overheads</b>				
14	I143020	Reimbursements	Inc	100	4,037	100
				100	4,037	100
14	E143005	Engineering Salaries	Exp	(82,924)	(80,074)	(79,178)
14	E143007	Engineering Administration Salaries	Exp	(51,951)	(22,401)	(25,348)
14	E143008	Works Leave/Wages Liability	Exp	-	(16,588)	-
14	E143009	Housing Allowance Works	Exp	(19,000)	(17,000)	(18,900)
14	E143015	CEO's Salary Allocation	Exp	(44,805)	(42,296)	(44,100)
14	E143020	Engineering Superannuation	Exp	(86,217)	(71,755)	(77,012)
14	E143025	Engineering - Other Expenses	Exp	(10,000)	(9,094)	(6,300)
14	E143030	Sick Holiday & Allowances Pay	Exp	(150,000)	(146,046)	-
14	E143045	Insurance on Works	Exp	(37,615)	(47,029)	(48,000)
14	E143050	Protective Clothing	Exp	(9,900)	(9,319)	(9,450)
14	E143055	Fringe Benefits	Exp	(1,000)	(308)	(1,575)
14	E143060	CEO's Vehicle Allocation	Exp	(1,000)	(1,216)	(2,200)
14	E143065	MOW - Vehicle Expenses	Exp	(3,500)	(4,787)	(2,200)
14	E143075	Telephone Expenses	Exp	(2,500)	(1,908)	(4,500)
14	E143080	Staff Licences	Exp	(420)	(351)	(420)
14	E143090	Conferences & Courses	Exp	(3,000)	(413)	(3,000)
14	E143095	Staff Training	Exp	(16,526)	(11,848)	(16,526)
14	E143105	Admin Allocated	Exp	(20,108)	(88,696)	(7,762)
14	E143200	LESS PWOH ALLOCATED	Exp	540,465	490,014	347,459
				(1)	(81,116)	988
		<b>Plant Cost Overheads</b>				
14	I144005	Sale of Scrap	Inc	1,000	431	1,000
14	I144010	Reimbursements	Inc	2,000	11,451	2,000
				3,000	11,882	3,000
14	E144010	Fuel & Oils	Exp	(150,000)	(137,332)	(165,000)
14	E144020	Tyres & Tubes	Exp	(16,000)	(12,155)	(16,000)
14	E144030	Parts & Repairs	Exp	(52,000)	(58,042)	(56,000)
14	E144040	Plant Repair - Wages	Exp	(65,000)	(65,785)	(27,000)
14	E144050	Insurance and Licences	Exp	(36,000)	(34,857)	(34,000)
14	E144060	Expendable Tools-Consumables only	Exp	(8,000)	(8,175)	(10,500)
14	E144065	Lease Payments on 13T Truck	Exp	-	-	-
14	E144075	Minor Plant & Equipment <\$3000	Exp	-	-	(4,500)

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Prog	COA	Description	Type	2015/2016 Budget	2014/2015 YTD Actual	2014/2015 Budget
14	E144200	LESS POC ALLOCATED-PROJECTS	Exp	327,000	351,498	313,000
				-	35,151	-
		<b>Salaries Control</b>				
14	E146010	Gross Salaries, Allowances & Super	Exp	(2,260,000)	(2,206,889)	-
14	E146200	Less Sal , Allow, Super Allocated	Exp	2,260,000	2,206,889	-
14	E146300	Unallocated Salaries & Wages	Exp	-	-	-
				-	-	-
		<b>Unclassified Items</b>				
14	I142015	Profit on Sale of Asset	Inc	-	5,984	-
14	I147005	Commission - Vehicle Licensing	Inc	52,000	50,533	48,000
14	I147020	Transport Licensing	Inc	-	-	-
14	I147035	Banking errors	Inc	-	24,149	-
14	I147050	Council Staff Housing Rental	Inc	23,140	16,440	17,000
14	I147065	Insurance Reimbursement	Inc	-	1,804	-
14	I147070	Council Housing Reimbursements	Inc	2,000	6,898	-
14	I147080	5 Arnott Street Rent	Inc	-	-	-
14	I147120	Charge on Private use of Shire Vehicle	Inc	1,560	1,560	1,146
14	I147121	Reimbursement - Community Requests	Inc	-	5,377	-
				78,700	112,744	66,146
14	E147010	Transport Licensing	Exp	-	-	-
14	E147015	Community Requests & Events - CEO Allocatio	Exp	(6,500)	(6,449)	(6,000)
14	E147016	Wagin Book	Exp	-	(2,536)	(3,500)
14	E147030	Payroll Clearing Account	Exp	-	236	-
14	E147035	Banking Errors	Exp	-	(24,150)	-
14	E147045	Cleaning Superannuation	Exp	-	-	-
14	E147046	Employee Cleaning Costs	Exp	-	-	-
14	E147047	Cleaning Wages	Exp	-	-	-
14	E147050	Council Housing Maintenance	Exp	(55,000)	(56,393)	(55,000)
14	E147055	Consultants	Exp	(25,000)	(39,086)	(30,000)
14	E147070	4WD Resource Sharing Group	Exp	(2,500)	(944)	(5,000)
14	E147090	Building Maintenance	Exp	(10,000)	(9,398)	(10,960)
14	E147100	Administration Allocated	Exp	(82,894)	(110,870)	(156,657)
14	E147105	Costto Sell Council Property	Exp	-	(1,080)	-
14	E147115	Insurance Excess	Exp	(700)	-	(630)
14	E147130	Depreciation - Unclassified	Exp	(52,441)	(52,441)	(13,000)
14	E147135	Reconcilliation Action Plan	Exp	-	-	-
14	E147150	Community Requests Budget	Exp	(16,835)	(35,992)	(37,135)
14	E147151	Community Donations/Sponsorship	Exp	(3,100)	-	-
14	E147160	Reconcilliation Grant 2011 - 2012	Exp	-	-	-
				(254,970)	(339,102)	(317,882)
		<b>Total Other Property &amp; Services Income</b>		<b>141,800</b>	<b>671,328</b>	<b>619,246</b>
		<b>Total Other Property &amp; Services Expenditure</b>		<b>(301,403)</b>	<b>(915,467)</b>	<b>(780,092)</b>
		<b>Total Income</b>		<b>6,080,561</b>	<b>8,063,359</b>	<b>6,830,197</b>
		<b>Total Expenditure</b>		<b>(5,641,146)</b>	<b>(6,008,773)</b>	<b>(5,629,381)</b>



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**Capital Expenditure - Fixed Assets**

**Land & Buildings**

Education & Welfare	Huggles Bears Daycare - Fence	4,200
Community Amenities	Waste Transfer Station	30,000
	Cemetery Upgrade	35,000
Recreation & Culture	Eric Farrow Floor Covering	25,000
Transport	Depot Upgrade	44,000
	Airport Development - Land for Hangars	20,000
Economic Services	Desalination Tank Project	47,000
Other Property & Services	CEO House Patio, Security Door & Splashback	10,000
	Well Aged Housing Project	750,000
<b>Total Land &amp; Building Additions</b>		<b>965,200</b>

**Furniture & Equipment**

Governance	Airconditioners for Admin	7,500
	IT Upgrade Project	20,000
Recreation & Culture	Library Shelving Units	6,200
Economic Services	Caravan Park Dryer	2,000
	Caravan Park Washing Machine	4,000
<b>Total Furniture Additions</b>		<b>39,700</b>

**Plant & Equipment**

Governance	CEO Vehicle	42,000
	DCEO Vehicle	33,000
Health	Dr Vehicle	42,000
Education & Welfare	HACC Co-Ordinator Vehicle	31,569
	Darkan HACC Vehicle	21,575
Transport	Water Truck Tank & Stand	18,400
	Road Sweeper	36,000
	Bob Cat Rake	5,000
	Case Backhoe	80,000
	Komatsu Loader Rake	5,000
	Roller	6,075
	Rangers Vehicle	33,627
	Minor Plant Items	6,000
<b>Total Plant &amp; Equipment Additions</b>		<b>360,246</b>

**Infrastructure - Roads**

Transport	Capital Works Program	1,201,716
<b>Total Infrastructure Roads Additions</b>		<b>1,201,716</b>

**Infrastructure - Drainage**

Transport	Town Drainage Project	65,000
<b>Total Infrastructure Roads Additions</b>		<b>65,000</b>

**Infrastructure Other**

Recreation & Culture	Eric Farrow Fencing	4,000
Transport	Townscape Projects	25,000
	Footpath Program	216,795
	Aged Friendly Footpath Program	56,084
<b>Total Infrastructure Other Additions</b>		<b>301,879</b>

<b>Total Fixed Assets</b>	<b>2,933,741</b>
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<b>10 YEAR PLANT REPLACEMENT PROGRAM 2015/2016 - 2024/2025</b>													
	Year	Replacement											
	Purchased	Period	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
		(Years)											
2014 Komatsu Grader	2007/2008	7	200,000						225,000				
2012 Komatsu Grader	2011/2012	7					215,000						
2012 Komatsu Loader	2012/2013	5/6				180,000						190,000	
2005 Case Backhoe	2005/2006	10		60,000									
2008 Isuzu Truck 13 t***	2008/2009	5/6						100,000					110,000
2012 Isuzu Truck 13 t	2012/2013	5/6				90,000					105,000		
Second Hand 2006 Isuzu Truck 13 t	2006/2007	10			60,000		-						
2010 Isuzu FRR 600 6T Truck (P14)		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								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					
2005 Refuse Site Loader (Second Hand)	2011/2012												40,000
Karcher Road Sweeper (Second Hand)	2012/2013			36,000									
Mitsubishi Triton Ute (P27)	2013/2014	4/5	18,000				15,000				18,000		
4 x 2 Toyota Hilux Ttop (P24)	2010/2011	4/5			14,000			15,000				18,000	
4 x 2 Toyota Hilux TTop (P26) Ute	201/2011		18,000				15,000				18,000		
4 x 2 Toyota Hilux Ttop (P25)	2010/2011	4/5			14,000				15,000				
4 x 2 Mistugishi Triton TTop (P85) Ute	2013/2014	4/5			-	14,000					15,000		
John Deere Mower	2010/2011	6			6,000						8,000		
ATV Motor Bike 4 wheel	2009/2010	8					8,000						
Rake for Komatsu Loader	2015/2016			5,000									
Rake/Slasher/Broom for Bobcat	2015/2016			5,000									
Small Plant Items	2015/2016	1	7,000	6,000	8,000	8,000	9,000	9,000	9,000	10,000	10,000	10,000	10,000
Skid Steer / Bob Cat	2013/2014	10								50,000			
2009 Toro Ride on Mower	2013/2014	4				19,000				21,000			
CEO's Vehicle	2012/2013	1	10,000	10,000	12,000	12,000	12,000	13,000	13,000	14,000	14,000	15,000	15,000
Deputy CEO	2012/2013	2	-	15,000		13,000		13,000		13,000		15,000	
Manager of Finance & Corp Services	2012/2013	2	10,000		12,000	-	12,000	-	13,000		14,000		15,000
Manager of Works Vehicle	2012/2013	2	15,000	-	16,000	-	16,000	-	18,000		18,000		18,000
2009 Ranger Vehicle (Second Hand)	2012/2013	5		23,627	-				15,000				
Doctor's Vehicle	2012/2013	2		17,000		16,000		17,000		18,000		18,000	
<b>TOTAL</b>			<b>278,000</b>	<b>177,627</b>	<b>342,000</b>	<b>352,000</b>	<b>302,000</b>	<b>297,000</b>	<b>293,000</b>	<b>282,000</b>	<b>285,000</b>	<b>266,000</b>	<b>208,000</b>

**RESERVE FUND**

Opening Balance	105,262	85,840	97,947	72,470	25,847	47,126	49,363	66,700	89,818	133,975	175,120
Interest	5,578	2,575	4,523	3,377	1,279	2,237	2,337	3,117	4,158	6,145	7,996
Transfer In	0	9,532	0	0	20,000	0	15,000	20,000	40,000	35,000	80,000
Transfer Out	25,000	0	30,000	50,000	0	0					
<b>Closing Balance</b>	<b>85,840</b>	<b>97,947</b>	<b>72,470</b>	<b>25,847</b>	<b>47,126</b>	<b>49,363</b>	<b>66,700</b>	<b>89,818</b>	<b>133,975</b>	<b>175,120</b>	<b>263,116</b>

<b>Municipal Contribution</b>	<b>253,000</b>	<b>187,159</b>	<b>312,000</b>	<b>302,000</b>	<b>322,000</b>	<b>297,000</b>	<b>308,000</b>	<b>302,000</b>	<b>325,000</b>	<b>301,000</b>	<b>288,000</b>
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ROAD PROGRAM 2015/2016

Road	No	Description	Budget Cost	Wages	PWOH	POC	Materials	Contracts	Total	Funding					Length	Days	
										RRG	R2R	R4R - CLGF	Black Spot	Private Works			Shire
<b>Capital Renewal</b>																	
DONGOLOCKING RD	1	Gravel Sheet	\$ 50,000	\$ 10,416	\$ 9,374	\$ 16,324	\$ 5,386	\$ 8,500	\$ 50,000		\$ 50,000				4.2	14	
GANZER ST	58	Gravel Sheet	\$ 37,500	\$ 7,644	\$ 6,879	\$ 11,941	\$ 4,258	\$ 6,778	\$ 37,500		\$ 37,500				3.22	15	
BALLAYING STH RD	19	Gravel Sheet	\$ 39,800	\$ 7,884	\$ 7,095	\$ 12,261	\$ 6,060	\$ 6,500	\$ 39,800		\$ 39,800				3	8	
PEDERICK RD	40	Gravel Sheet	\$ 44,500	\$ 8,000	\$ 7,200	\$ 14,000	\$ 6,500	\$ 8,800	\$ 44,500		\$ 44,500				3	12	
COLLANILLING RD	8	Gravel Sheet	\$ 44,500	\$ 8,000	\$ 7,200	\$ 14,000	\$ 6,500	\$ 8,800	\$ 44,500		\$ 44,500				3	12	
<b>Footpaths</b>																	
TUDOR ST	144	Tavistock to Upland	\$ 22,000	\$ 1,528	\$ 1,375	\$ 1,877	\$ 719	\$ 16,500	\$ 22,000					\$ 22,000	100m		
TUDHOE ST	0	Tarbet to Lukin	\$ 23,000	\$ 986	\$ 888	\$ 1,278	\$ 848	\$ 19,000	\$ 23,000					\$ 23,000	110m		
TUDHOE ST	0	Ranford to Usil Lane	\$ 22,000	\$ 653	\$ 588	\$ 844		\$ 19,915	\$ 22,000					\$ 22,000			
ARNOTT ST	155	South of Ware St	\$ 24,000	\$ 2,491	\$ 2,242	\$ 2,918	\$ 499	\$ 15,850	\$ 24,000					\$ 24,000	105m		
WARWICK ST	167	East of Vesper	\$ 7,660	\$ 523	\$ 471	\$ 645	\$ -	\$ 6,022	\$ 7,660					\$ 7,660	0.4m		
UPLAND ST	144	Tudor to Ranford	\$ 29,090	\$ 2,165	\$ 1,949	\$ 3,029	\$ -	\$ 21,947	\$ 29,090					\$ 29,090	146m		
LEEKE LANE	133	Tudhoe to Trimdom	\$ 31,730	\$ 2,275	\$ 2,047	\$ 2,877	\$ 200	\$ 24,331	\$ 31,730					\$ 31,730	162m		
TRENT ST	0	Tudhoe to Trimdom	\$ 19,360	\$ 1,528	\$ 1,375	\$ 1,877	\$ 719	\$ 13,860	\$ 19,360					\$ 19,360	162m		
USIL LANE	122	Tavistock to Upland	\$ 25,955	\$ 1,940	\$ 1,746	\$ 2,481	\$ -	\$ 19,788	\$ 25,955					\$ 25,955	127m		
JOHNSTON ST	109	Blue Metal Dust	\$ 12,000	\$ 1,900	\$ 1,710	\$ 2,549	\$ -	\$ 5,841	\$ 12,000					\$ 12,000	250m		
EXTRA FUNDING		Various Footpaths and Kerbing	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -			
TOWN KERBING		Various	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -			
<b>Kerbing</b>																	
UPLAND ST	116	Tudor to Throssell	\$ 47,520	\$ 3,073	\$ 2,766	\$ 3,763	\$ 2,469	\$ 35,450	\$ 47,520					\$ 47,520	1328m		
RANFORD ST	115	Upland to Tavistock	\$ 6,488	\$ 887	\$ 798	\$ 1,210	\$ 368	\$ 3,225	\$ 6,488					\$ 6,488	129m		
TRAVERSE ST	132	Tudhoe to Trimdom	\$ 12,017	\$ 1,119	\$ 1,007	\$ 1,382	\$ 495	\$ 8,014	\$ 12,017					\$ 12,017	317m		
TRENT ST	62	Tudhoe to Trimdom	\$ 13,200	\$ 1,208	\$ 1,087	\$ 1,525	\$ 340	\$ 9,040	\$ 13,200					\$ 13,200	360m		
LEEKE LANE	133	Tudhoe to Trimdom	\$ 6,955	\$ 813	\$ 732	\$ 1,117	\$ 244	\$ 4,050	\$ 6,955					\$ 6,955	162m		
<b>Reseals</b>																	
JALORAN RD	5	Reconstruct Seal Widen	\$ 143,331	\$ 7,360	\$ 6,624	\$ 10,648	\$ 72,700	\$ 46,000	\$ 143,331	95,554				\$ 47,775	2	5	
BULLOCK HILLS RD	4	Reseal	\$ 60,000	\$ 800	\$ 720	\$ 1,027	\$ 57,453	\$ -	\$ 60,000		60,000				2.4	5	
BEHN-ORD RD	6	Reseal	\$ 43,000	\$ 1,094	\$ 985	\$ 1,131	\$ 36,120	\$ 3,670	\$ 43,000		43,000				2.8	5	
BEAUFORT RD	2	Reseal	\$ 31,175	\$ 697	\$ 628	\$ 759	\$ 29,091	\$ -	\$ 31,175		31,175				2	5	
REFUSE ENTRANCE	3	Reconstruct Seal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
DONGOLOCKING RD	1	Reconstruct Seal Widen	\$ 130,314	\$ 7,360	\$ 6,624	\$ 10,648	\$ 59,683	\$ 46,000	\$ 130,314	86,876				\$ 43,438	2	2	
COWCHER ST	113	Upland to Unit st	\$ 14,275	\$ 1,391	\$ 1,252	\$ 1,912	\$ 368	\$ 9,352	\$ 14,275		14,275				2	5	
RANFORD ST	115	Tudhoe to Tavistock st	\$ 9,360	\$ 1,460	\$ 1,314	\$ 1,912	\$ 399	\$ 4,275	\$ 9,360					\$ 9,360	2.4	5	
USIL LANE	122	Upland to Tavistock st	\$ 4,063	\$ 360	\$ 324	\$ 479	\$ -	\$ 2,900	\$ 4,063					\$ 4,063	2.8	5	
TARBET ST	136	Tudhoe to end of seal	\$ 16,538	\$ 903	\$ 813	\$ 1,016	\$ -	\$ 13,806	\$ 16,538		16,538				2	5	
RIFLE ST	126	Tudhoe to Ballagin st	\$ 31,725	\$ 1,460	\$ 1,314	\$ 1,912	\$ 399	\$ 26,640	\$ 31,725		31,725						
TRIMDON ST	139	Tarbet to Trent st	\$ 4,697	\$ 343	\$ 309	\$ 480	\$ -	\$ 3,655	\$ 4,697						2	5	
WARE ST	166	khedive to costello	\$ 31,944	\$ 343	\$ 309	\$ 480	\$ -	\$ 30,812	\$ 31,944					\$ 31,944	2.4	5	
OMDURMAN ST	164	Khedive to jaloran road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -						2.8	5	
KHEDIVE ST	159	Pederick to end of seal	\$ 14,351	\$ 320	\$ 288	\$ 444	\$ -	\$ 13,299	\$ 14,351		14,351				2	5	
UMBRA ST	108	Tudor to Unicorn st	\$ 30,150	\$ 320	\$ 288	\$ 444	\$ -	\$ 29,098	\$ 30,150		30,150						
<b>Capital Upgrade</b>																	
PIESSEVILLE/TARWONGA	2	Clear and reshape drains	\$ 176,275	\$ 17,727	\$ 15,954	\$ 27,844	\$ 5,000	\$ 109,750	\$ 176,275	\$ 117,517				\$ 58,758	4	20	
LUCAS RD	90	Clear Widen Form	\$ 26,563	\$ 7,012	\$ 6,311	\$ 11,102	\$ 522	\$ 1,615	\$ 26,563					\$ 26,563	2	8	
TAVISTOCK ST			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -								
ANGWINS	20	Clear Widen Form	\$ 32,000	\$ 8,447	\$ 7,602	\$ 12,842	\$ 1,108	\$ 2,000	\$ 32,000		\$ 32,000				4	12	
TOWN WORKS	57	Various	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -			
MURDOCK	91	Clear Widen Form	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -	3		
NORRING/DELLYANINE RD	10	Clear Widen Form	\$ 32,000	\$ 8,332	\$ 7,499	\$ 13,111	\$ 1,058	\$ 2,000	\$ 32,000		\$ 32,000				3.5	12	
BADGARNING RD	64	Gravel Sheet	\$ 34,000	\$ 6,798	\$ 6,118	\$ 12,020	\$ 3,564	\$ 5,500	\$ 34,000					\$ 34,000	2.5	10	
DELLYANINE NTH RD	27	Gravel Sheet	\$ 33,475	\$ 6,798	\$ 6,118	\$ 12,020	\$ 3,039	\$ 5,500	\$ 33,475		\$ 33,475				2.5		
TOWN DRAINAGE	Various		\$ 65,000	\$ 4,442	\$ 3,997	\$ 5,512	\$ 51,049	\$ -	\$ 65,000		\$ 65,000			\$ 30,000			
<b>General Works</b>																	
Drainage & Bridges Mtce	Various		\$ 22,500	\$ 2,400	\$ 2,160	\$ 1,200	\$ 1,940	\$ 14,800	\$ 22,500					\$ 22,500			
Unscheduled Mtce	Various		\$ 120,000	\$ 46,000	\$ 41,400	\$ 23,000	\$ 6,400	\$ 3,200	\$ 120,000					\$ 120,000			
Mtce Grading	Various		\$ 150,000	\$ 49,200	\$ 44,280	\$ 37,020	\$ 19,500	\$ -	\$ 150,000					\$ 160,000			
Woolorama Prep			\$ 55,000	\$ 35,000	\$ 1,000	\$ 5,000	\$ 11,000	\$ 3,000	\$ 55,000					\$ 55,000			
Rural Tree Pruning	Various	Clear Widen Form	\$ 75,000	\$ 5,034	\$ 4,531	\$ 7,855	\$ 2,581	\$ 54,999	\$ 75,000					\$ 80,000		20	
Storm Damage	Various		\$ 12,000	\$ 4,000	\$ 3,600	\$ 4,000	\$ 400	\$ -	\$ 12,000					\$ 12,000			
Private Works			\$ 35,000	\$ 14,000	\$ 12,600	\$ 6,400	\$ 1,000	\$ 1,000	\$ 35,000					\$ 35,000			
Refuse Site Rehabilitation		Rehabilitation	\$ 10,500	\$ 2,600	\$ 2,340	\$ 2,900	\$ -	\$ 2,660	\$ 10,500					\$ 10,500			
Footpath Mtce	Various		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -			
Refuse Site Upgrade		DER Requirements	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000					\$ 50,000			
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -					\$ -			
			\$ 2,013,509	\$ 307,032	\$ 245,829	\$ 313,016	\$ 399,579	\$ 748,052	\$ 2,013,509	\$ 299,947	\$ 640,053	\$ -	\$ -	\$ -	\$ 1,088,509	68	205
		2014/2015		\$ 243,540	\$ 223,284	\$ 284,662	\$ 489,180	\$ 378,586	\$ 1,619,253	\$ 433,859	\$ 242,563	\$ 78,800	\$ 78,800	\$ 46,000	\$ 818,031		

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E167103	Capital Works Jobs - Roads	\$ 1,180,534	\$ 125,710	\$ 113,139	\$ 196,269	\$ 350,256	\$ 395,160	\$ 1,180,534	
E167124	Capital Works Jobs - Footpath	\$ 216,795	\$ 15,989	\$ 14,390	\$ 20,375	\$ 2,986	\$ 163,054	\$ 216,795	
	Capital Works Jobs - Kerbing	\$ 86,180	\$ 7,099	\$ 6,389	\$ 8,997	\$ 3,916	\$ 59,779	\$ 86,180	
E122005	Operating Road Maintenance	\$ 142,500	\$ 48,400	\$ 43,560	\$ 24,200	\$ 8,340	\$ 18,000	\$ 142,500	
E122006	Maint Grading	\$ 150,000	\$ 49,200	\$ 44,280	\$ 37,020	\$ 19,500	\$ -	\$ 150,000	
E116010	Woolorama	\$ 55,000	\$ 35,000	\$ 1,000	\$ 5,000	\$ 11,000	\$ 3,000	\$ 55,000	
E122007	Rural Tree Pruning	\$ 75,000	\$ 5,034	\$ 4,531	\$ 7,855	\$ 2,581	\$ 54,999	\$ 75,000	
	Storm Damage	\$ 12,000	\$ 4,000	\$ 3,600	\$ 4,000	\$ -	\$ 400	\$ 12,000	
E141005	Private Works	\$ 35,000	\$ 14,000	\$ 12,600	\$ 6,400	\$ 1,000	\$ 1,000	\$ 35,000	
	Refuse Site Rehabilitation	\$ 10,500	\$ 2,600	\$ 2,340	\$ 2,900	\$ -	\$ 2,660	\$ 10,500	
	Refuse Site Upgrade	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000	
	<b>Total</b>	<b>\$ 2,013,509</b>	<b>\$ 307,032</b>	<b>\$ 245,829</b>	<b>\$ 313,016</b>	<b>\$ 399,579</b>	<b>\$ 748,052</b>	<b>\$ 2,013,509</b>	
	Total Capital	\$ 1,483,509	\$ 148,798	\$ 133,918	\$ 225,641	\$ 357,158	\$ 617,993	\$ 1,483,509	
	Total Operating	\$ 530,000	\$ 158,234	\$ 111,911	\$ 87,375	\$ 42,421	\$ 130,059	\$ 530,000	
	<b>Total Expenditure</b>	<b>\$ 2,013,509</b>	<b>\$ 307,032</b>	<b>\$ 245,829</b>	<b>\$ 313,016</b>	<b>\$ 399,579</b>	<b>\$ 748,052</b>	<b>\$ 2,013,509</b>	<b>\$ 2,028,509</b>



# **SHIRE OF WAGIN**

## **Schedule of Fees & Charges**

**2015/2016**

## **Council Declaration**

The President and Councillors of the Shire of Wagin hereby delegate authority to the Chief Executive Officer to waiver, discount or review any fees and charges within this document. Delegation is also given to the Chief Executive Officer to recharge or recoup any fees and charges that are not listed within the fees and charges schedule as deemed necessary.

Adopted by absolute majority on 28th day of July 2015

Resolution # 2769

Shire of Wagin  
Annual Budget 2015/2016

**ADMINISTRATION FEES**

	2015/16	2014/15	GST
Photocopies			
A3 Copies - White	\$ 0.45	\$ 0.40	✓
A3 Copies - Colour	\$ 0.75	\$ 0.70	✓
A4 Copies - White	\$ 0.35	\$ 0.30	✓
A4 Copies - Colour	\$ 0.65	\$ 0.60	✓
Facsimile Transmission			
Sending - 1 page	\$ 1.10	\$ 1.00	✓
Sending - 2 page and thereafter	\$ 0.55	\$ 0.50	✓
Receiving	\$ 0.55	\$ 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 (Agreement indexed to percentage increase in rates each year)	\$ 0.0480	\$ 0.021	x
Rates Instalment Administration Charge (Charge to offset additional postage & handling)	\$ 5.50	\$ 5.00	x
Town Blocks - Burning Off Fees (Fees to cover insurance charge per block)	<b>Cost Recovery + \$50 Insurance Cost</b>	\$ 50.00	x

**BUILDING FEES**

	2015/16	2014/15	GST
Shire Building Application			
Certified Application (Form BA1)			
<i>Class 1 (House), Class 10 (Shed, Patio, Pool)</i>			
0.19% Cost of Construction Fee - Minimum Fee	<b>\$ 95.00</b>	\$ 92.00	✓
BSL 0.137% Cost of Construction Fee - Minimum Fee	<b>\$ 61.65</b>		✓
<i>Class 2 - 9 (Commercial)</i>			
0.09% Cost of Construction Fee - Minimum Fee	<b>\$ 95.00</b>	\$ 92.00	✓
BSL 0.137% Cost of Construction Fee - Minimum Fee	<b>\$ 61.65</b>		✓
Uncertified Application (Form BA2)			
<i>Class 1 (House) Class 10 (Shed, Patio, Pool)</i>			
Shire 0.32% Cost of Construction Fee - Minimum Fee, BSL 0.137% Cost of Construction Fee - Minimum Fee	<b>\$ 95.00</b>	\$ 92.00	✓
BSL 0.137% Cost of Construction Fee - Minimum Fee	<b>\$ 61.65</b>		✓
Occupancy Certificate (Commercial)			
Occupancy Permit for Completed Building (Commercial) - Application Form BA9	<b>\$ 95.00</b>	\$ 90.00	✓
Occupancy Permit for Completed Building (Commercial) - Application Form BA9 BSL	<b>\$ 61.65</b>		✓
Occupancy Permit for Completed Building (Commercial) - Occupancy Certificate BA10	<b>\$ 95.00</b>	\$ 90.00	
Occupancy Permit for Completed Building (Commercial) - Occupancy Certificate BA10 BSL	<b>\$ 61.65</b>		
Building Approval Applications for Unauthorised Work BA13			
0.38% of Work Value - Minimum Fee	<b>\$ 95.00</b>	\$ 92.00	✓
BSL 0.274% of Work Value - Minimum Fee	<b>\$ 123.00</b>		✓
Demolition Applications			
Demolition Permit - BA 5	<b>\$ 95.00</b>	\$ 92.00	✓
Demolition Permit - BA 5- BSL 0.137% of Work Value - Minimum Fee	<b>\$ 123.00</b>		✓
Septic Tank Application	<b>\$ 236.00</b>	\$ 226.00	✓
All Other Building Fees in accordance with Building Regulations 2012			



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**BUILDING HIRE FEES**

	2015/16	2014/15	GST
<b>Town Hall</b>			
Commercial Functions < 3 hours	\$ 145.00	\$ 140.00	✓
Non Commercial Functions < 3 hours	\$ 115.00	\$ 110.00	✓
Commercial Functions > 3 hours	\$ 280.00	\$ 275.00	✓
Non Commercial Functions > 3 hours	\$ 235.00	\$ 230.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Education Department	Nil	Nil	
Rehearsal	\$ 30.00	\$ 30.00	✓
Bond	\$ 300.00	\$ 300.00	x
<b>Lesser Hall</b>			
Commercial Functions < 3 hours	\$ 90.00	\$ 85.00	✓
Non Commercial Functions < 3 hours	\$ 60.00	\$ 55.00	✓
Commercial Functions > 3 hours	\$ 145.00	\$ 140.00	✓
Non Commercial Functions > 3 hours	\$ 105.00	\$ 100.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 300.00	\$ 300.00	x
<b>Town Hall Kitchen</b>			
Kitchen Use Only	\$ 60.00	\$ 55.00	✓
Rotary Club Rooms (Charge per Meeting)	\$ 40.00	\$ 35.00	✓
Hire of Trestles (per Trestle)	\$ 16.00	\$ 15.00	✓
Hire of Chairs (per Chair)	\$ 0.80	\$ 0.70	✓
Bond on Trestles/Chairs (per Hire)	\$ 100.00	\$ 100.00	x
<b>Wedgescarrup &amp; Cancanning Halls</b>			
Full Day or Night	\$ 75.00	\$ 70.00	✓
Half Day	\$ 40.00	\$ 35.00	✓
Bond	\$ 50.00	\$ 50.00	x
<b>Wagin Recreation Centre (Casual Hire)</b>			
<b>Public Lounge / Members Lounge Area</b>			
Commercial Functions < 3 hours	\$ 120.00	\$ 115.00	✓
Non Commercial Functions < 3 hours	\$ 80.00	\$ 75.00	✓
Commercial Functions > 3 hours	\$ 235.00	\$ 230.00	✓
Non Commercial Functions > 3 hours	\$ 155.00	\$ 150.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 800.00	\$ 800.00	x
Hire Both Lounges - Commercial	\$ 290.00	\$ 285.00	✓
Hire Both Lounges - Non Commercial	\$ 230.00	\$ 225.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Kitchen Hire (Only)	\$ 70.00	\$ 65.00	✓
Main Sports Auditorium - Commercial	\$ 755.00	\$ 750.00	✓
Main Sports Auditorium - Non Commercial	\$ 505.00	\$ 500.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
<b>Whole of Recreation Centre (per day)</b>			
Commercial	\$ 855.00	\$ 850.00	✓
Non Commercial	\$ 655.00	\$ 650.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 1,600.00	\$ 1,600.00	x
<b>Exhibition Hall</b>			
Luncheon Booth (Casual Hire Fees)	\$ 60.00	\$ 55.00	✓
<b>Wesfarmers Pavilion</b>			
Lease with Wesfarmers Pty Ltd	\$ 22.00	\$ 22.00	✓

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	2015/16	2014/15	GST
<b>Eric Farrow Pavilion</b>			
<b>Whole Complex</b>			
Commercial	\$ 330.00	\$ 325.00	✓
Non Commercial	\$ 250.00	\$ 245.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 300.00	\$ 300.00	x
<b>Large Function Area (including Bar)</b>			
Commercial Functions < 3 hours	\$ 170.00	\$ 165.00	✓
Non Commercial Functions < 3 hours	\$ 125.00	\$ 120.00	✓
Commercial Functions > 3 hours	\$ 260.00	\$ 255.00	✓
Non Commercial Functions > 3 hours	\$ 210.00	\$ 205.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 300.00	\$ 300.00	x
<b>Small Function Area (including Bar)</b>			
Commercial Functions < 3 hours	\$ 135.00	\$ 130.00	✓
Non Commercial Functions < 3 hours	\$ 100.00	\$ 95.00	✓
Commercial Functions > 3 hours	\$ 210.00	\$ 205.00	✓
Non Commercial Functions > 3 hours	\$ 170.00	\$ 165.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 300.00	\$ 300.00	x
<b>Other</b>			
Advertising on Trotting Track	\$ 285.00	\$ 280.00	✓
Circus (per day including utilities and ablutions)	\$ 330.00	\$ 325.00	✓
<b>Equipment</b>			
PA System - Community Groups & Sporting Clubs	\$ 60.00	\$ 55.00	✓
PA System	\$ 160.00	\$ 155.00	✓
Projector and Screen	\$ 60.00	\$ 55.00	✓
Bond on PA System / Projector and Screen	\$ 150.00	\$ 150.00	x
<b>Wagin Medical Centre</b>			
Consulting Room (daily)	\$ 65.00	\$ 60.00	✓
<b>Wagin Medical Centre - Meeting Room</b>			
Professional Organisations / Bodies	\$ 80.00	\$ 75.00	✓
Non Profit Organisations / Bodies	\$ 30.00	\$ 25.00	✓
<b>Wagin Frail Aged Lodge - Lot 310 Arnott Street</b>			
Leased by Wagin Frail Aged Management Committee From Council			
Land Leased To Council by Health Department	\$ 1.00	\$ 1.00	✓
<b>Lease of Buildings or Offices</b>			
Wagin Daycare Centre - per month increasing annually by CPI	\$ 640.00	\$ 625.00	✓
Town Hall Legal Office - per month increasing annually by CPI	\$ 360.00	\$ 330.00	✓
AR Norris Dental Surgery - per month increasing annually by CPI	\$ 325.00	\$ 284.00	✓
<b>Lease of Reserves to Sporting Clubs</b>			
Great Southern Go Kart Club (Location 15269)	\$ 11.00	\$ 10.00	✓
Wagin Golf Club (Reserve # 30444)	\$ 11.00	\$ 10.00	✓
Wagin Gun Club (Reserve # 30734)	\$ 11.00	\$ 10.00	✓
Wagin Riding Club	\$ 11.00	\$ 10.00	✓
Wagin Tennis Club (Reserve # 11339 & Lot 921)	\$ 11.00	\$ 10.00	✓

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**CARAVAN PARK & RV AREA FEES**

	2015/16	2014/15	GST
<b>Caravans (2 Persons)</b>			
Permanent after 3 months continuous stay (per week)	\$ 95.00	\$ 95.00	✓
per Week	\$ 105.00	\$ 105.00	✓
per Night	\$ 20.00	\$ 20.00	✓
Additional Person per Night	\$ 3.00	\$ 3.00	✓
<b>Tent Sites (2 Persons)</b>			
per Week	\$ 84.00	\$ 84.00	✓
per Night	\$ 16.00	\$ 16.00	✓
Additional Person per Night	\$ 3.00	\$ 3.00	✓
<b>Caravan Park RV Area</b>			
per Week - no power or water	\$ 70.00	\$ 70.00	✓
per Night - no power or water	\$ 12.00	\$ 12.00	✓
<b>RV Area</b>			
Per Van per Night - no power or water	\$ 6.00	\$ 6.00	✓
Per Van per Night - power no water	\$ 12.00	\$ 12.00	✓
Per Van per Night - group booking minimum 10 vans	\$ 12.00	\$ 12.00	✓

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**CEMETARY FEES**

	2015/16	2014/15	GST
<b>Interment</b>			
Burial Fee - Adult Interment in grave 2.1m deep	\$ 615.00	\$ 600.00	✓
Juvenile (under 14 yrs) including stillborn	\$ 410.00	\$ 400.00	✓
Placement of Ashes in an existing grave	\$ 75.00	\$ 70.00	✓
Additional depth of 0.3m	\$ 260.00	\$ 250.00	✓
Interment without due notice	\$ 205.00	\$ 200.00	✓
Interment on weekends or public holidays	\$ 340.00	\$ 330.00	✓
Interment not in usual hours	\$ 155.00	\$ 150.00	✓
<b>Land for Burial (additional burial fees)</b>			
A Grant of Right of Burial issued for each lot 2.4m x 1.2m x 2.1m	\$ 175.00	\$ 170.00	✓
Pre-need (reserved in advance maximum period 10 years) Renewable (subject to any increased charges)	\$ 185.00	\$ 180.00	✓
<b>Re-opening</b>			
Adult Interment	\$ 460.00	\$ 450.00	✓
Juvenile (under 14 yrs) including stillborn	\$ 360.00	\$ 350.00	✓
Exhumation	\$ 1,125.00	\$ 1,100.00	✓
Re-burial after exhumation	\$ 460.00	\$ 450.00	✓
<b>Disposal of Ashes</b>			
Brick Niche Single (plus cost of plaque and fixing)	\$ 75.00	\$ 70.00	✓
Brick Niche Double (plus cost of plaque and fixing)	\$ 105.00	\$ 100.00	✓
Single Niche Wall Reservation	\$ 65.00	\$ 60.00	✓
Double Niche Wall Reservation	\$ 95.00	\$ 90.00	✓
<b>Miscellaneous Charges</b>			
Permission to erect headstone	\$ 65.00	\$ 60.00	✓
Permission to erect monument	\$ 65.00	\$ 60.00	✓
Enclose a grave with kerbing	\$ 65.00	\$ 60.00	✓
Erect a name plate	\$ 65.00	\$ 60.00	✓
Copy of right of burial	\$ 40.00	\$ 35.00	✓
Grave Number plate	\$ 40.00	\$ 35.00	✓
<b>Licenses</b>			
Funeral Directors Annual License	\$ 185.00	\$ 180.00	✓
Monumental Masons Annual License	\$ 175.00	\$ 170.00	✓
Single Monumental Masons Permit	\$ 65.00	\$ 60.00	✓

**DOMESTIC ANIMAL FEES**

	2015/16	2014/15	GST
<b>Dog Registration</b>			
Sterilised Dog - 1 year	\$ 20.00	\$ 10.00	✓
Sterilised Dog - 3 years	\$ 42.50	\$ 18.00	✓
Sterilised Dog - Lifetime	\$ 100.00		✓
Sterilised Dog - 1 year Pensioner Concession with approved card	\$ 10.00		✓
Sterilised Dog - 3 years Pensioner Concession with approved card	\$ 21.25		✓
Sterilised Dog - Lifetime Pensioner Concession with approved card	\$ 50.00		✓
Unsterilised Dog - 1 year	\$ 50.00	\$ 30.00	✓
Unsterilised Dog - 3 years	\$ 120.00	\$ 75.00	✓
Unsterilised Dog - 1 year Pensioner Concession with approved card	\$ 25.00		✓
Unsterilised Dog - 3 years Pensioner Concession with approved card	\$ 60.00		✓
Working Dog	1/4 of above fees	1/4 of above fees	✓
Transfer of Dog Registration	\$ 15.00	\$ 10.00	✓
50% off fees for registration of dogs after 31 May - 1 year only			
<b>Dog Impound Fees</b>			
Daily Pound Fee	\$ 20.00	\$ 15.00	✓
Impound and Release Fee	\$ 90.00	\$ 85.00	✓
Destruction of Dog	\$ 55.00	\$ 50.00	✓
Dog Fines in accordance with Dog Act / Shire Local Law			
<b>Dangerous/Restricted Breed Requirements</b>			
Dangerous Dog/Restricted Breed Collar	\$40.00	\$ 35.00	✓
Dangerous Dog/Restricted Breed Sign WA on sheetmetal	\$40.00	\$ 35.00	✓
<b>Cat Registration</b>			
Application for grant of registration of Cat 1 Year	\$ 20.00	\$ 20.00	✓
Application for grant of registration after 31st May to 31st October	\$ 10.00	\$ 10.00	✓
Fee for application for grant or renewal of Cat Registration 3 years	\$ 42.50	\$ 42.50	✓
Fee for application for grant or renewal of Cat Registration for life	\$ 100.00	\$ 100.00	✓
Fee for application for grant or renewal of approval to breed cats (per breeding cat male or female)	\$ 100.00	\$ 100.00	✓
Pensioners with approved pension cards will pay 50% of above fees			
<b>Cat Impound Fees</b>			
Daily Pound Fee	\$ 20.00	\$ 15.00	✓
Impound and Release Fee	\$ 90.00	\$ 85.00	✓
Destruction of Cat	\$ 55.00	\$ 50.00	✓
Cat Fines in accordance with Cat Act / Shire Local Law			
<b>Hire of Animal Traps</b>			
Hire	\$ 20.00	\$ 15.00	✓
Deposit	\$ 50.00	\$ 50.00	x
Deposit - pensioner	\$ 25.00	\$ 25.00	x

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**HEALTH AND INSPECTION FEES**

	2015/16	2014/15	GST
<b>Inspection Fees</b>			
Private Swimming Pool Inspection Fee	\$ 60.00	\$ 60.00	✓

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**PLANT HIRE FEES**

	2015/16	2014/15	GST
<b>Community Bus</b>			
Deposit	\$ 150.00	\$ 150.00	x
Rate per kilometre	\$ 0.70	\$ 0.70	✓
Hirer to refill fuel tank upon return			
<b>Private Works - Per Hour</b>			
Grader	\$ 190.00	\$ 180.00	✓
Grader & Free Roller	\$ 210.00	\$ 190.00	✓
Loader / Backhoe	\$ 160.00	\$ 140.00	✓
Front End Loader	\$ 190.00	\$ 160.00	✓
Vibrating Roller	\$ 135.00	\$ 125.00	✓
Multi Wheel Roller	\$ 135.00	\$ 125.00	✓
Truck (Large)	\$ 150.00	\$ 135.00	✓
Truck (Small)	\$ 120.00	\$ 110.00	✓
Tractor	\$ 135.00	\$ 120.00	✓
Tractor Mower	\$ 120.00	\$ 110.00	✓
Bobcat	\$ 130.00		✓
Ride on Mower	\$ 120.00	\$ 110.00	✓
Sundry Minor Plant	\$ 120.00	\$ 110.00	✓
Labour Only	\$ 55.00	\$ 50.00	✓
Works Manager Labour	\$ 85.00	\$ 80.00	✓
All Plant hired to be operated by Council Staff (excludes Community Bus)			
Minor Plant - not to be hired out unless approved by CEO			
<b>Materials</b>			
Sand/Gravel per m3	\$ 35.00	\$ 30.00	✓
Blue Metal Dust per m3	<b>Cost + 15%</b>	Cost + 15%	✓
Blue Metal per m3	<b>Cost + 15%</b>	Cost + 15%	✓

**RECREATION GROUNDS / SWIMMING POOL HIRE FEES FOR CLUBS**

	<b>2015/16</b>	<b>2014/15</b>	<b>GST</b>
<b>Ground &amp; Recreation Centre Usage Fees for Club excluding Electricity</b>			
Wagin Cricket Club	\$ 1,030.00	\$ 1,000.00	✓
Wagin Football Club	\$ 2,110.00	\$ 2,050.00	✓
Wagin Hockey Club	\$ 1,030.00	\$ 1,000.00	✓
Wagin Swimming Club	\$ 1,185.00	\$ 575.00	✓
Wagin Trotting Club	\$ 1,800.00	\$ 1,750.00	✓



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**RECREATION CENTRE FEES**

	2015/16	2014/15	GST
<b>Entrance Fees</b>			
Adult Entry	\$ 3.00	\$ 3.00	✓
Junior Entry	\$ 2.00	\$ 2.00	✓
Concessions Entry	\$ 2.00	\$ 2.00	✓
<b>Training Fees</b>			
Adult	\$ 2.00	\$ 2.00	✓
Junior	\$ 1.00	\$ 1.00	✓
Concession	\$ 1.00	\$ 1.00	✓
Spectator	Nil	Nil	✓

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**REFUSE / RUBBISH DISPOSAL FEES**

	2015/16	2014/15	GST
<b>Refuse Disposal Fees</b>			
Domestic Rubbish Service Fee (residential) 1 bin per annum	\$ 300.00	\$ 270.00	x
Commercial / Industrial Refuse (per annum service)	\$ 300.00	\$ 270.00	x
Additional Service	\$ 300.00	\$ 270.00	x
Note - charges based on recovery of costs associated with the collection, recycling and disposal of refuse			
<b>Bin Replacement Fees</b>			
Replacement Whole Recycling / Green Bin	\$ 135.00	\$ 125.00	✓
Replacement Recycling / Green Bin Lid	\$ 25.00	\$ 15.00	✓
Replacement Bin Wheels	\$ 25.00	\$ 15.00	✓
<b>Refuse Site Fees</b>			
1 x 120L or 240L Mobile Garbage Bin (and units 240L thereafter)	\$ 5.00	\$ 3.50	✓
Car Boot Load	\$ 5.00	\$ 3.50	✓
Station Wagon Boot Load	\$ 10.00	\$ 6.50	✓
Van / Utility / Trailer (not exceeding 1.8m x 2.2m)	\$ 15.00	\$ 13.00	✓
Small Truck (2-4 tonne)	\$ 74.00	\$ 37.00	✓
Medium Truck (4-6 tonne)	\$ 94.00	\$ 47.00	✓
Large Truck (6-8 tonne)	\$ 140.00	\$ 70.00	✓
Large Truck (8 plus tonne single axle)	\$ 180.00	\$ 90.00	✓
Large Truck (8 plus tonne dual axle)	\$ 220.00	\$ 110.00	✓
Large Truck (semi trailer 20m3 capacity)	\$ 440.00	\$ 220.00	✓
Bulk Bin (3m3 or less)	\$ 74.00	\$ 37.00	✓
Bulk Bin (3m3 - 6m3)	\$ 94.00	\$ 47.00	✓
Bulk Bin (6m3 - 10m3)	\$ 140.00	\$ 70.00	✓
Bulk Bin (exceeding 10m3)	\$ 220.00	\$ 110.00	✓
Car Body (if placed in recyclable areas)	Free	Free	✓
Truck Body / Large Equipment (if recyclable)	Free	Free	✓
White Goods	Free	Free	✓
Asbestos (\$100/m3 or part thereof)	\$ 100.00	\$ 60.00	✓
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 (\$15/kl)	\$ 15.00	\$ 12.00	✓
10L Waste Oil (to be disposed in the Oil Recycling Facility) (and units of 10L thereafter)	\$ 5.00	\$ 3.00	✓
Tyres Small (car etc)	\$ 6.00	\$ 5.00	✓
Tyres Truck or Large	\$ 11.00	\$ 10.00	✓
Separated Recyclables	Free	Free	✓
Drummuster washed containers	Free	Free	✓
Non-Drummuster chemical containers	\$ 1.00	\$ 0.60	✓
Cardboard - separated per 1100L or part thereof	\$ 35.00	\$ 33.00	✓
Annual Refuse Site Pass	\$ 35.00	\$ 33.00	✓
Dumping of cardboard in refuse site - penalty	\$ 105.00	\$ 100.00	x

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**STANDPIPE FEES**

	2015/16	2014/15	GST
<b>Standpipe Fees</b>			
Charge per kilolitre based on cost / recovery	\$ 1.98	\$ 1.80	x
Administration fee per invoice	\$ 5.50	\$ 5.50	✓
Commercial use	<b>At Cost</b>	At Cost	x

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**SWIMMING POOL FEES**

	2015/16	2014/15	GST
<b>Single Entrance Fees</b>			
Adult	\$ 3.50	\$ 3.50	✓
Children (5-7 years) / Pensioner / Concession	\$ 3.50	\$ 3.50	✓
Spectators - Adult	\$ 1.00	\$ 1.00	✓
Children Participating in activities run by Education Department	\$ 2.50	\$ 2.00	✓
Family	\$ 14.00	\$ 13.00	✓
<b>Seasonal Fees</b>			
Family	\$ 345.00	\$ 310.00	✓
Individual - Adults and Children	\$ 195.00	\$ 175.00	✓
Pensioners	\$ 89.00	\$ 80.00	✓
<b>Half Season Fees - Start of Season to 31/12/2015</b>			
Family	\$ 225.00	\$ 200.00	✓
Individual - Adults and Children	\$ 141.00	\$ 125.00	✓
Pensioners	\$ 62.00	\$ 55.00	✓
<b>Half Season Fees - 01/01/2016 to End of Season</b>			
Family	\$ 225.00	\$ 200.00	✓
Individual - Adults and Children	\$ 141.00	\$ 125.00	✓
Pensioners	\$ 62.00	\$ 55.00	✓

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**TOWN PLANNING FEES**

	2015/16
1. Determining a development application (other than for an extractive industry) where the development had not commenced or been carried out and the estimated cost of the development is -	
a) not more than \$50,000	\$ 147.00
b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development
c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
f) more than \$21.5 million	\$ 34,196.00
2. Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in Item 1 plus, by way of penalty, twice that fee
3. Determining a development application for an extractive industry where the development has not commenced or been carried out	\$ 739.00
4. Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in Item 3 plus, by way of penalty, twice that fee
5. Providing a subdivision clearance for -	
a) not more than 5 lots (per lot)	\$ 73.00
b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots then \$35 per lot
c) more than 195 lots	\$ 7,393.00
6. Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$ 222.00
7. Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in Item 6 plus, by way of penalty, twice that fee
8. Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$ 73.00
9. Determining an application for the renewal of an approval of a home occupation where the application is made after the approval has expired	The fee in Item 8 plus, by way of penalty, twice that fee
10. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$ 295.00
11. Determining the application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in Item 10 plus, by way of penalty, twice that fee
12. Public advertising of development applications, scheme amendments or structure plans	Cost plus 10% administration fee plus 10% GST
13. Providing a zoning certificate	\$ 73.00
14. Replying to a property settlement questionnaire	\$ 73.00
15. Providing written planning advice	\$ 73.00
16. Scheme Amendments	
a) upon lodgement of the Scheme Amendment request with the local government	\$1,350 plus 10% GST
b) following initiation of Scheme Amendment by the local government and prior to referral to the EPA for environmental clearance	\$1,350 plus 10% GST
17. Structure Plans	
a) upon lodgement of the Structure Plan with the local government	\$1,350 plus 10% GST
b) following adoption of the Structure Plan by the local government and prior to public advertising	\$1,350 plus 10% GST

**HOME AND COMMUNITY CARE FEES**

Support Service	Unit of Service	Level 1		Level 2	
		Fee for each client		Fee for each client	
<b>Support Services Included in Fee Cap</b>					
Domestic Assistance / Personal Care / Respite Care / Social Support / Other Food Services (meal prep at home)	Per Hour	\$	8.00	\$	55.00
Social Support Group	Per Occasion	\$	8.00	\$	55.00
Centre Based Day Care (excludes transport and meal)	Per Occasion	\$	8.00	\$	25.00
Nursing and Allied Health	Per Occasion	\$	8.00	\$	90.00
Home Maintenance	Per Hour	\$	8.00	\$	60.00
<b>Support Services Excluded from Fees Cap</b>					
Meals delivered at home or meals received at a centre*	Per Meal - One Course main meal & piece of fruit, Two Course as per one course with either soup or dessert	\$8.00 - One Course \$12.00 Two Courses		\$11.00 - One Course \$15.00 Two Courses	
Home Modification**	Per Job	\$ Variable		\$ Variable	
Podiatry	Per Occasion	\$	30.00	\$	90.00
<b>Transport***</b>					
Centre Based Day Care or Group Bus / Vehicle Transport	Per One Way Trip	\$	2.50	\$	12.50
Up to 10kms	Per One Way Trip	\$	5.00	\$	15.00
11kms to 30kms	Per One Way Trip	\$	8.00	\$	18.00
31kms to 60kms	Per One Way Trip	\$	10.00	\$	20.00
61kms to 99kms	Per One Way Trip	\$	15.00	\$	25.00
<b>Social Support</b>					
Volunteer Home Visits			Free		Free
Telecross Telephone Support Services			Free		Free
<b>Counselling, Support Information and Advocacy</b>					
Advisory, advocacy			Free		Free
Counselling Support			Free		Free
Carer Support			Free		Free
<b>Other Support</b>					
Client Care Co-ordination			Free		Free
Provision of Information			Free		Free
Assessment and Review			Free		Free

**Note**

\* These costs should be paid for by the client and there is no fee reduction

\*\* A negotiated fee linked to the cost of the job will apply

\*\*\* Transport fees, kilometre ranges and aligning transport fees to income levels were reviewed and supported by a representative group of transport service providers

**Status**

	Level 1	Level 2
Single	\$0 - \$50,000	More than \$50,001
Couple Combined	\$0 - \$80,000	More than \$80,001
Level 1 - Fees Cap \$64 Per Week		
Level 2 - Fees Cap \$154 Per Week		

**Note**

Income Level 1 calculated using maximum income for full Aged Pension, Part Aged Pension and equivalent income  
Income Level 2 calculated using income limit for Commonwealth Seniors' Health Card  
(based on March 2013 Australian Government Age Pension maximum income rate increases)