

# SHIRE OF WAGIN



## 2016/2017 ANNUAL BUDGET

Adopted by Council on the 9<sup>th</sup> of August 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	1,905
Number of Electors	1,295
Number of Dwellings	907
Distance from Perth (km)	228
Area (sq km)	1,950
Suburbs and Localities	Piesseville, Wagin
Length of Sealed Roads (km)	260
Length of Unsealed Roads (km)	626
Rates Levied	\$2,195,643
Total Revenue	\$7,851,541
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, Hay, Seed working/Oat Milling, Engineering and Manufacturing.

### 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, WA Day Celebration – at Wagin Historical Village which includes Vintage Car Club Rally, Two Wheels to Wagin and the Wagin Burnouts held on the last Saturday in October.

## TABLE OF CONTENTS

Introduction	Page
General Information	4-7
Statement by the Shire President	8-9
Chief Executive Officer's Report	10-13
Budget Overview	14-22
Certification by Shire President and Chief Executive Officer	23
 Financial Reports - Budget	
Statement of Comprehensive Income by Nature and Type	24
Statement of Comprehensive Income by Program	25-26
Statement of Cash Flows	27
Rate Setting Statement	28
 Notes to and Forming Part of the Budget	
Note 1 Significant Accounting Policies	29-38
Note 2 Revenues and Expenses	39-41
Note 3 Notes to the Statement of Cash Flows	42-43
Note 4 Net Current Assets	43
Note 5 Acquisitions of Assets	44
Note 6 Disposal of Assets	45
Note 7 Information on Borrowings	46-47
Note 8 Rating Information	48-49
Note 9 Cash Backed Reserves	50-51
Note 10 Specified Area Rate	52
Note 11 Services Charges	52
Note 12 Interest Charges and Instalments	52
Note 13 Payment Discounts, Waivers and Concessions	53
Note 14 Fees and Charges Revenue	54
Note 15 Elected Members Remuneration	54
Note 16 Trust Funds	55
Note 17 Major Land Transactions	56
Note 18 Trading Undertakings and Major Trading Undertakings	56
Note 19 Interest in Joint Arrangements	56
 Supporting Information & Reports of the Budget	
Operating Income & Expenditure Detail	57-68
Capital Expenditure	69
Plant Replacement Program	70
Road Program	71
Schedule of Fees & Charges	72-89

**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 for 2016/2017 are -

**Cr P J (Phillip) Blight – Shire President**

Elected to office in 1992, Retiring 2019

- Finance & General Purposes Committee
- WALGA Central Zone
- Roadwise/LEMC & Safer WA Committee
- Land Conservation District Committee
- Economic Development Advisory Committee
- Civic Awards Committee
- Audit Committee
- CEO Performance Review Committee
- Woolorama Committee (Proxy)
- Airport Development Committee
- Tourism and Promotion Committee
- Bushfire Advisory Committee

**Cr D C (Dale) Lloyd – Deputy Shire President – 26 April 2016 – October 2017**

Elected to office in 2011, Retiring 2019

- Roadwise/LEMC & Safer WA Committee
- Community Resource Centre
- Audit Committee
- Finance and General Purposes Committee
- Economic Development Advisory Committee
- Civic Awards Committee
- CEO Review Committee
- WALGA Central Zone
- Development Assessment Panels

**Cr I C (Ian) Cumming**

Elected to office in 1990, Retiring 2017

- Works & Services Committee
- Cottage Homes Committee
- Airport Development Committee

**Cr J L C (Lachlan) Ballantyne**

Elected to office in 2005, Retiring 2017

- Finance and General Purposes Committee
- Asset Management Committee
- Airport Development Committee
- Audit Committee
- Reconciliation Action Plan
- Waste Management & Recycling Committee

**Cr C J (Cliff) Brockwell**

Elected to office in 2012, Retiring 2017

- Asset Management Committee
- Waste Management and Recycling Committee
- CEO Review Committee
- Townscape Enhancement Committee
- Airport Development Committee

**Cr R C (Ron) Walker**

Elected to office in 2011, Retiring 2019

- Works and Services Committee
- Finance and General Purposes Committee
- Audit Committee
- Development Assessment Panel (Proxy)
- Townscape Enhancement Committee
- Sportsground Advisory Community Centre Management Committee
- Waste Management & Recycling Committee
- School Bus Committee
- Woolorama Committee
- Bushfire Advisory Committee
- Asset Management Committee
- Lakes Sub – regional Road Group
- Economic Development Advisory Committee
- Development Assessment Panels (Proxy)

**Cr G K B (Geoff) West**

Elected to office in 2009, Retiring 2019

- Works & Services Committee
- Community Bus Committee
- Tourism and Promotion Committee
- Historical Village Committee
- Asset Management Committee
- Development Assessment Panel
- Townscape Enhancement Committee
- Airport Development Committee
- Cottage Homes Committee

**Cr G T (Gerard) Hegarty**

Elected to office in 2009, Retiring 2017

- Works and Services Committee
- Waste Management & Recycling Committee
- Townscape Enhancement Committee
- Asset Management Committee

**Cr A J (Amanda) Howell**

Elected to office in 2013, Retiring 2017

- Sportsground Advisory Committee
- Parents and Citizens Association
- Roadwise / LEMC & Safer WA Committee
- Development Assessment Panels (Proxy)

**Cr J P (Jason) Reed**

Elected to office in 2013, Retiring 2017

- Works and Services Committee
- Finance and General Purposes Committee
- Audit Committee
- Community Centre Committee
- Economic Development Advisory Committee
- Historical Village Committee
- Frail Aged Homes Committee/Warratah

**Cr T (Tanya) French**

Elected to office in 2016, retiring 2019

Cr French was elected in an extraordinary election held in July, she will be nominating Committee positions in due course.

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  
Manager of Works  
Principal Environmental Health Officer  
& Building Surveyor

Peter Webster  
Brian Roderick  
Tegan Murray  
Allen Hicks

Steve Friend

Auditor

Butler Settineri  
Unit 16, First Floor  
Spectrum Offices  
100 Railway Road  
SUBIACO WA 6008

Bank

National Australia Bank  
Tudor St  
Wagin WA 6315

### STATEMENT BY THE SHIRE PRESIDENT

The Shire of Wagin Council is please to present the 2016/2017 Annual Budget which was adopted by Council at a special Council meeting held on the 9<sup>th</sup> of August 2016. The budget has been formulated after a recent review of the Strategic Community Plan and Corporate Business Plan and other informing documents such as the Long Term Financial Plan, Asset Management Plan and the Shire Workforce Plan.

The 2016/2017 Budget incorporates an increase in the rate revenue of 4% for both town site (GRV) properties and rural (UV) properties. 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. There has been a focus this year to increase Council's Reserve Funds for future identified projects and strategies.

Council, as part of the State Government's Integrated Planning and Reporting Framework for local government, has undergone a review of the Shire's Strategic Community Plan and Corporate Business Plan. The reviewed plans outline important strategies that will address key areas over the next four years, while also developing further long term objectives and aspirations in full consultation with the community in the foreseeable future.

The Budget has been prepared in a challenging economic climate and it has been a careful and considered process that has resulted in a fiscally responsible blueprint for the coming financial year and beyond.

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

### MAJOR PROJECTS AND EXPENDITURE

➤ Well Aged Cottage Homes Stage 3	\$1,024,626
➤ Recreation Centre Lounge Air-conditioning	\$35,000
➤ Solar Panels (Shire Buildings)	\$10,000
➤ Re-roof Shire Residence at 2 Ballagin St	\$25,000
➤ Cemetery Upgrades	\$45,000
➤ Sportsground Ablutions Upgrades	\$15,000
➤ Aerodrome Development	\$20,000
➤ Information Technology Upgrades	\$20,000
➤ Plant / Vehicle Replacement Program	\$476,000
➤ Wetlands Park Pond Upgrade	\$20,000
➤ Townscape Expenditure	\$41,000
➤ Footpath Upgrade Program	\$84,200
➤ Capital Works Program	\$1,727,375

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.

The Local Government Department recently introduced the “My Council Website” [www.mycouncil.wa.gov.au](http://www.mycouncil.wa.gov.au) which gives the community the ability to compare Councils across the state. As part of this initiative the Department devised “The Financial Health Indicator”(FHI) which is a measurement of a local government’s overall financial health. It is calculated from the seven financial ratios that local governments are required to calculate annually. An FHI result of 70 and above indicates sound financial health, the Shire of Wagin’s FHI score was a very good 87. The Western Australian Local Government Association has also introduced a new website called “know your Council” [www.knowyourcouncil.com](http://www.knowyourcouncil.com). This website allows interested persons to find out important information about Wagin and any other local authority in WA, including rating, facilities, roads, building/planning and waste services

I wish to acknowledge the efforts of my fellow elected members, the Chief Executive Officer and his management team in preparing this financial plan for the 2016/2017 year.

I take this opportunity to commend the 2016/2017 budget and invite you to discuss any issues arising from the budget with your Councillors or Management Staff.

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

## CHIEF EXECUTIVE OFFICERS REPORT

The 2016/2017 budget has been formulated after consideration and planning by Council Staff and Council's elected members. A balanced budget has been achieved with a modest 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 4% in GRV (within town site) and in UV (outside the town site) rate revenue. The WA yearly CPI increase for the quarter ended 31 March 2016 is 1.3%. However, a recent Western Australian Local Government Association Economic Briefing states that whilst CPI is a useful measure of the inflationary pressures faced by households, it does not provide an accurate assessment of changes in the costs of services typically used by Local Government.

CPI is based on the cost of a typical household "basket of goods" that includes among other things food, tobacco, clothing, household appliances, medical services, holiday travel and education – many of which have no relevance to local government. The inflationary pressures faced by Local Government are vastly different to households, and relate to costs associated with, amongst other things, maintaining and constructing roads and bridges, running community infrastructure such as swimming pools and recreation centres and delivering important services such as waste management and ranger services.

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 minimum GRV and UV rates have also increased from \$520 to \$540.

### Insurance

Overall Council's insurance premiums have decreased from the 2015/2016 year. This can be attributed to the low amount of claims Council have submitted through the scheme and the change in some insurance cover.

POLICY	2016/2017	2015/2016
LGIS Property Scheme	57,469	57,257
LGIS Liability Scheme (Public Liability)	19,148	19,574
LGIS Workcare Scheme (Workers Compensation)	56,520	67,320
LGIS Councillors & Officers Liability	5,711	5,646
LGIS Crime	707	667
LGIS Marine Transit (Cargo)	200	200
LGIS Motor Vehicle & Plant	33,748	29,275
LGIS Personal Accident/Travel	1,175	1,175
LGIS Bushfire Injury	10,136	5,700
LGIS Salary Continuance	0	3,348
<b>TOTAL</b>	<b>184,814</b>	<b>190,162</b>

## Grants

The annual Federal Assistance Grant has been frozen by the Federal Government so there is no increase on last year's amount. The amount we will receive in both Grants Commission General and Roads is \$1,368,488.

Regional Road Group funds have increased for new road projects by \$35,720 to \$335,605 and we will also receive Black spot funding of \$76,707. Roads to Recovery funding for the 15/16 year has decreased to \$517,394. The untied Direct Road Grant amount has increased by \$7,835 to \$110,635. This year Council will receive \$447,000 to replace the bridge on Ballaying South Road.

The Department of Sport and Recreation will again be allocating Country Shires \$32,000 as part of their Country Pool Revitalisation Scheme.

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.

Council will carry forward the following unexpended grant funds to be expended in the new financial year:

Community Aged Care Packages	47,372
Integrated Planning - Strategic Community Plan	21,259
Department of Sport and Recreation - Kidsport Grant	3,485
Healthways Can You See My Mind Grant	8,800
<b>Total Restricted</b>	<b>80,916</b>

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

Grant	2016/2017	2015/2016
General Purpose Grant	905,039	898,027
General Purpose Road Grant	463,449	467,034
Roads to Recovery	517,394	640,053
Road Project Grant	335,605	299,885
Road Direct Grant	110,635	102,800
Swimming Pool Revitalisation Grant	32,000	32,000
Black Spot Road Grant	76,707	6,491
Ballaying South Road Bridge Replacement	447,000	0

## Waste Management

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

The Group had investigated a site in Cuballing, however this site is now no longer a regional waste site option. The group will continue to work together to pursue regional waste options and other waste initiatives.

The Shire of Wagin will continue to utilise their refuse site at Brockman Road in the foreseeable future until a regional facility is established or another option found. Council has completed the first stage of its new transfer facility at the site and will continue to plan and save funds to meet the increasing future costs of waste management.

### **Debt Servicing**

The outstanding loan principal at 1 July 2016 is \$710,248.47 inclusive of Self Supporting Loans. The principal repayments for 2016/2017 amount to \$76,437 and interest payable \$38,414.

It is intended to take out a new Self Supporting Loan for the Wagin Agricultural Society for \$200,000, this will take Council's principal outstanding balance as at 30 June 2017 to \$833,811.

The self-supporting component of the above loan balance as at 1 July 2016 is \$25,116 with principal repayments of \$16,640 and interest of \$435. The new loan for the Wagin Ag Society will bring the self-supporting loan balance to \$208,476.

### **Reserve Accounts**

Council commence the new financial year with \$1,077,605 in its reserve accounts. This budget proposal includes transfers to and from reserves and interest with a predicted increase overall in reserve funds of \$127,487.

#### Transfers to Reserves

- \$50,000 to Municipal Buildings for future new Caravan Park Ablutions
- \$41,634 to the Plant Replacement Reserve
- \$1,800 to Recreation Centre Equipment Reserve
- \$7,500 to Aerodrome Maintenance and Development Reserve
- \$20,000 to Admin Centre Furniture, Equipment and IT Reserve for a new Computer Server
- \$65,000 to Recreation Development for Pool Filtration, Sports Flooring and new Recreational Development Project
- \$9,000 to the Community Bus Reserve to replace the Bus
- \$20,000 to Refuse Site Rehabilitation

#### Transfers from Reserves

- \$5,000 from Recreation Centre Equipment Reserve for air-conditioning of the Recreation Centre Lounge Area
- \$84,000 from the Community Bus Reserve to changeover the Community Bus
- \$20,000 from the Refuse Site/Waste Management Reserve for on the over-expenditure on waste in the 2016/2017 Budget.

The above transfers and interest earned will budget to give Council a closing balance of \$1,205,092 at the end of the 2016/2017 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 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. There has also been a focus on the future with a concerted effort to increase Reserve funds for identified future projects and initiatives. 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, Tegan Murray, in preparing the 2016/2017 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.

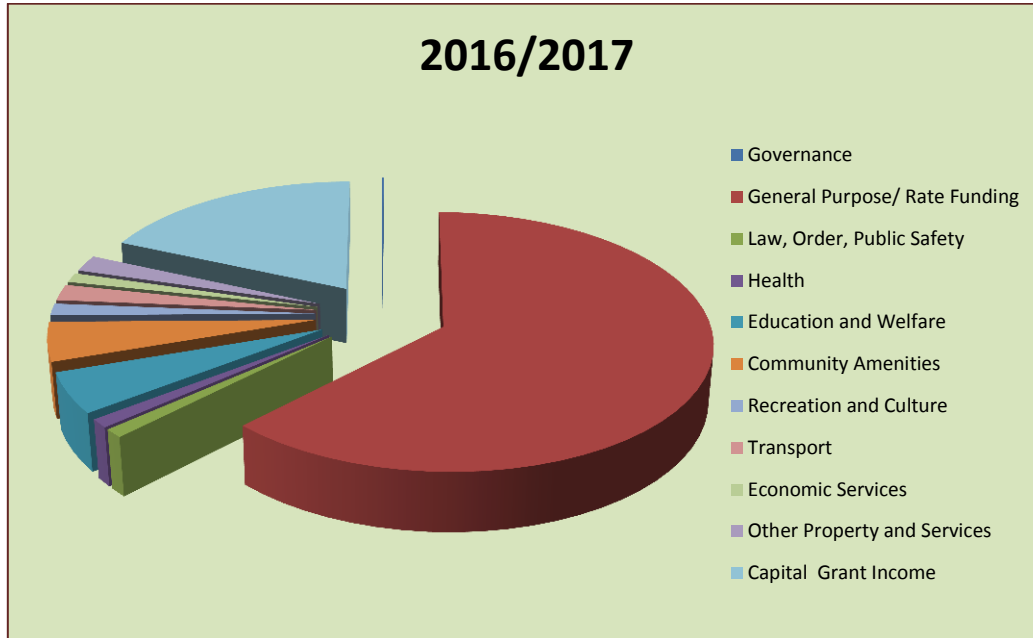
I have pleasure in presenting the 2016/2017 Budget.

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

## BUDGET OVERVIEW

For 2016/2017 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



Governance income of \$14,452 is made up of various reimbursements for administration and member activities.

General Purpose Funding of \$4,731,529 includes rates of \$2,131,730, WA Local Government Grant Commission General Purpose Grants of \$1,368,488 and Royalties for Regions funding of \$1,024,624 for the Well-Aged Housing - Cottage Homes Stage 3 Project.

Law, Order and Public Safety income of \$82,290 is mainly derived from the Fire and Emergency Services Grants of \$57,940 and various fees and fines associated with animal control and law and order.

Health income for this financial year is \$83,136, 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 \$390,277 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 \$319,534 in Federal Grant funding this financial year.

Community Amenities income of \$382,848 include the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees is \$306,760 and is used to offset the contracted collection and recycling service and the control and maintenance of the refuse disposal site. The collection of planning, septic tank and cemetery fees also come under the Community Amenities banner.

Recreation and Culture income of \$132,480 is derived from fees collected for the use of Council’s recreation facilities such as the Wagin Swimming Pool, Recreation Centre, Sportsground and Halls.

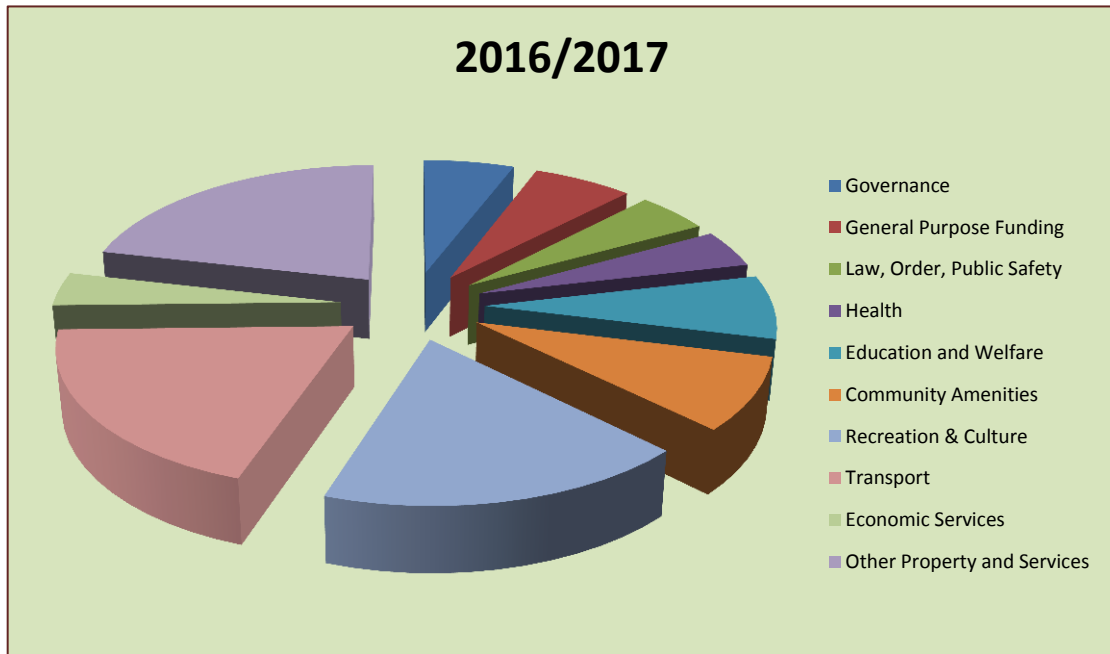
Transport income of \$154,962 contains the Direct Road Grant operating funding of \$102,800, Diesel Fuel Rebate Scheme funds of \$40,000 and some minor income derived from the Aerodrome.

Economic Services income of \$92,200 includes control of the Shire’s flora and fauna, land management, tourism and area promotion, the income from the Shire Caravan Park and building licence fees.

Other Property and Services income of \$157,660 incorporates anticipated revenue of \$70,000 from Private Works, \$52,000 in Vehicle Licensing commission and Staff housing rent.

Capital grant income and contributions amount to \$1,394,706 and include \$335,605 in Road Project Grants funding, \$517,394 in Federal Roads to Recovery funding, \$447,000 in capital bridge replacement, \$76,607 in Black Spot Program Funding and \$18,000 in contributions to install new air conditioning in the Recreation Centre.

**BUDGETED OPERATING EXPENDITURE 2016/2017**



Governance expenditure of \$383,666 includes the operating expenditure relating to the provision of services to Members of Council, the Administration of the Shire office less administration overheads allocated to all other sections of Council.

General Purpose Funding includes operating expenditure of \$422,665, which consists of the payment of the Emergency Service Levy to FESA as collected from ratepayers, the payment

of \$38,415 in interest on loan funds and expenses relating to Council rates and the payment for audit services.

Law, Order and Public Safety includes operating expenditure of \$309,948 relating Bush Fire control and SES, administration of Shire Local Laws, Animal control, provision of Ranger Services, CCTV and other law and order services.

Health includes operating expenditure of \$289,155 which primarily relates to the health administration and inspection services that are shared with the other scheme shire members, the contract costs to IPN Medical Centres Group to operate the Wagin Medical Centre and other health services.

Education and Welfare includes operating expenditure of \$488,101 relating to the Home and Community Care, Meals on Wheels and Community Aged Care Packages programs.

Community Amenities includes operating expenditure of \$557,244 relating to refuse control, recycling, sewerage, environmental protection, planning, public conveniences and cemeteries.

Recreation and Culture includes operating expenditure of \$1,171,203 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.

Transport includes operating expenditure of \$1,313,496 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 maintenance and clean-up of the town site. Also, the operating costs of the Wagin Aerodrome.

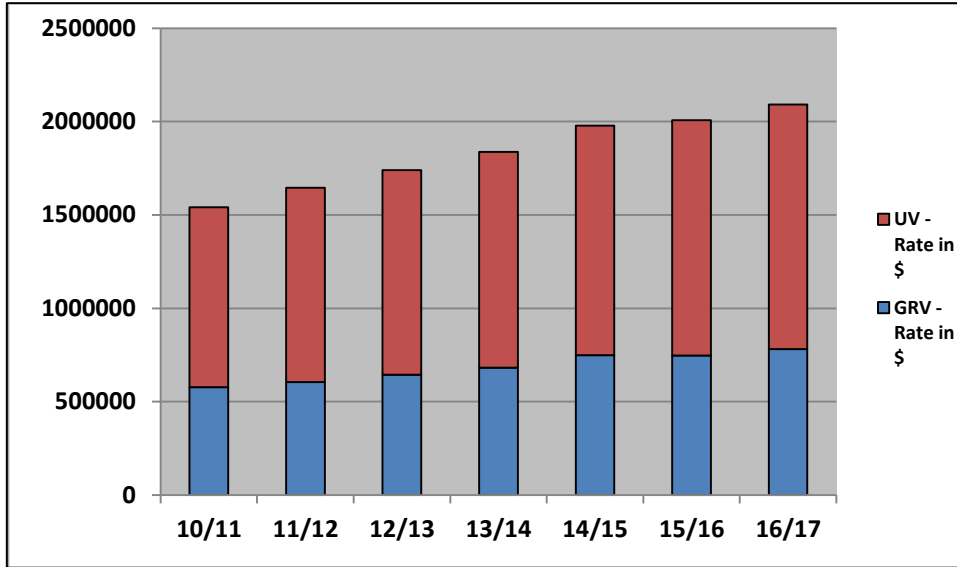
Economic Services includes operating expenditure of \$258,304 relating to tourism, Caravan Park operations, Landcare management and saline water control measures. This also includes an increase in the maintenance of the caravan park to carry out much needed improvements.

Other Property and Services includes operating expenditure of \$1,404,657, this includes \$1,024,624 in expenditure for the Well-Aged Housing - Cottage Homes Stage 3 Project, expenditure which is directly related to the maintenance of Council's staff houses, private works jobs, building maintenance overheads, consultants, community requests and event and other miscellaneous expenses.



RATES AND RUBBISH CHARGES

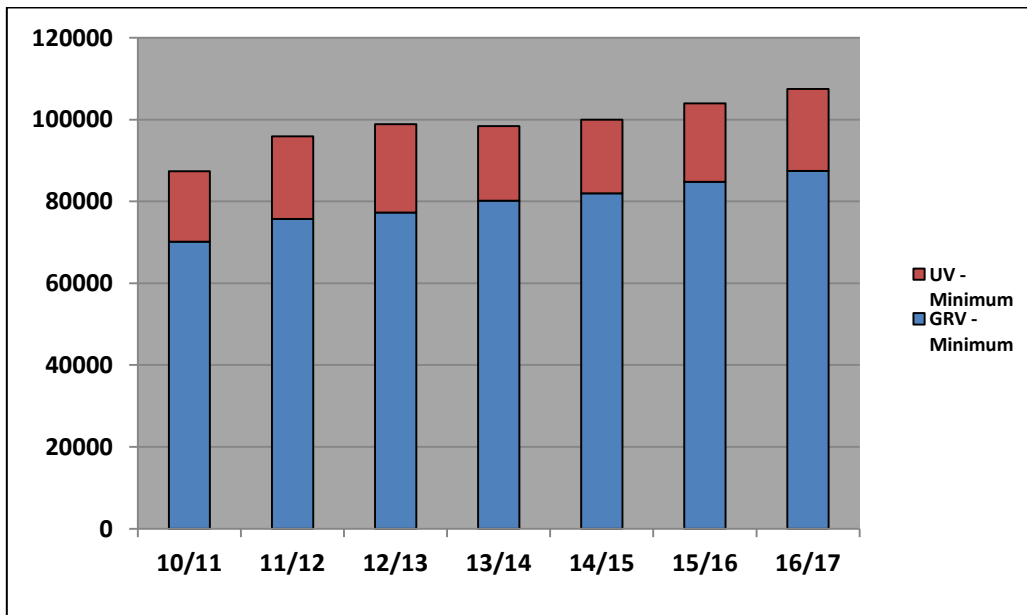
RATES LEVIED



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

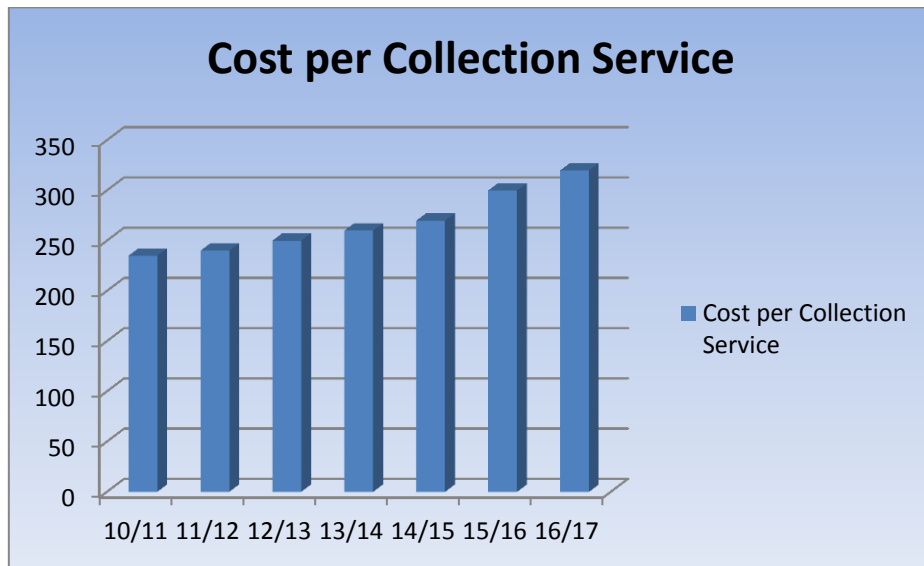
The Shire of Wagin offers its ratepayers the opportunity to pay their annual rates by way of three options. One full payment attracting a 5% discount, two equal instalments payable four months apart, or 4 equal instalments payable two monthly. Further information can be found in note 12 of the budget.

MINIMUM RATES LEVIED



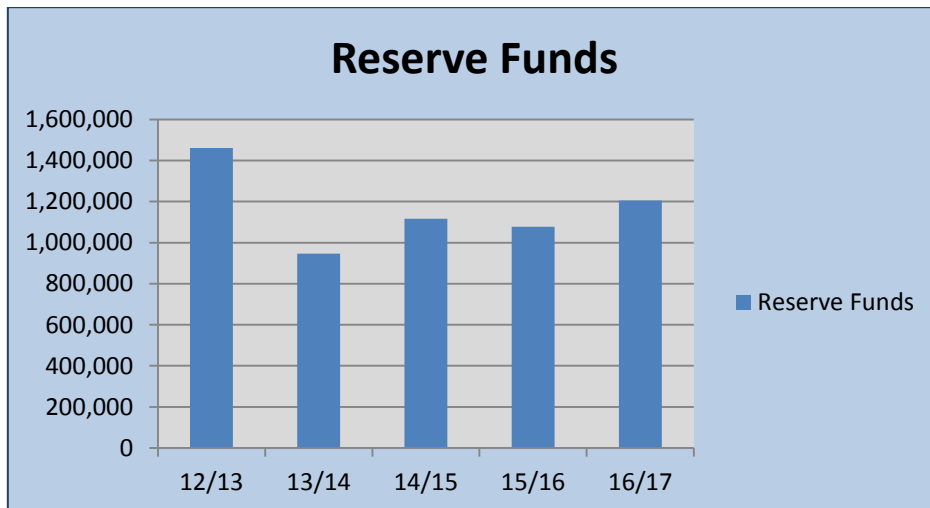
The Minimum rate charged for 2016/2017 has increased to \$520. The objective of minimum rates is to ensure that every landowner makes an annual contribution to the services and facilities provided by the Shire of Wagin.

RUBBISH CHARGES



The rubbish charges are levied on all properties within the gazetted Wagin townsite in accordance with the Waste Avoidance Resource Recovery Act (WARR). The domestic and commercial charges are offset against the contract collection service of general waste and recycling, the ongoing maintenance and control of the Wagin refuse disposal site and future planning for waste services to the community. In 2016/2017 the collection service charge has increased to \$320.

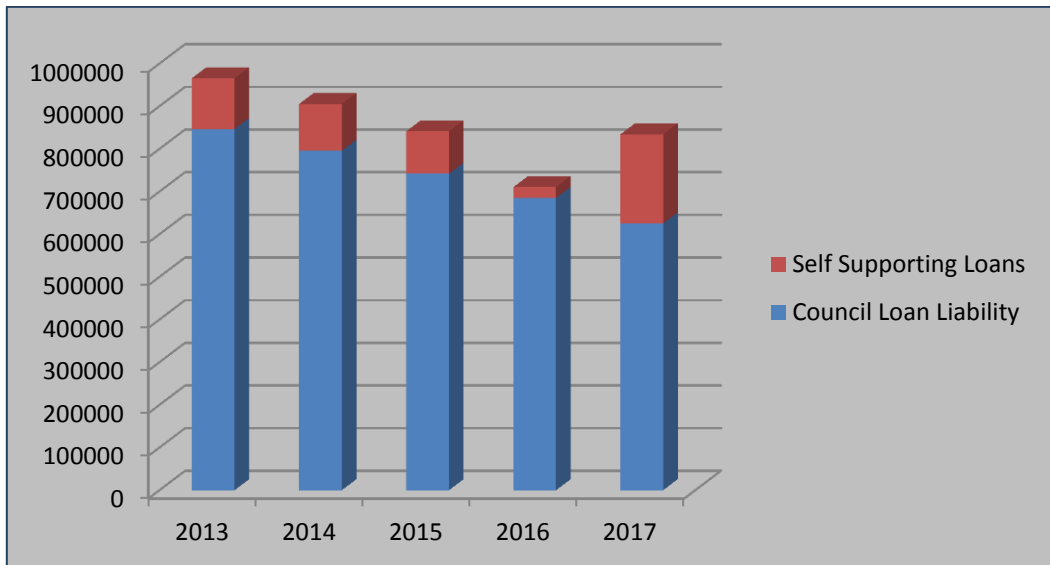
COUNCIL RESERVE FUNDS



The objective of Council’s Reserve Accounts is to reduce the reliance on Council’s annual budget for major expenditure items. The level of funds held in these accounts is reviewed each year by Council taking into account items identified in the budget, the adopted works, plant and building strategies and other matters considered relevant by Council.

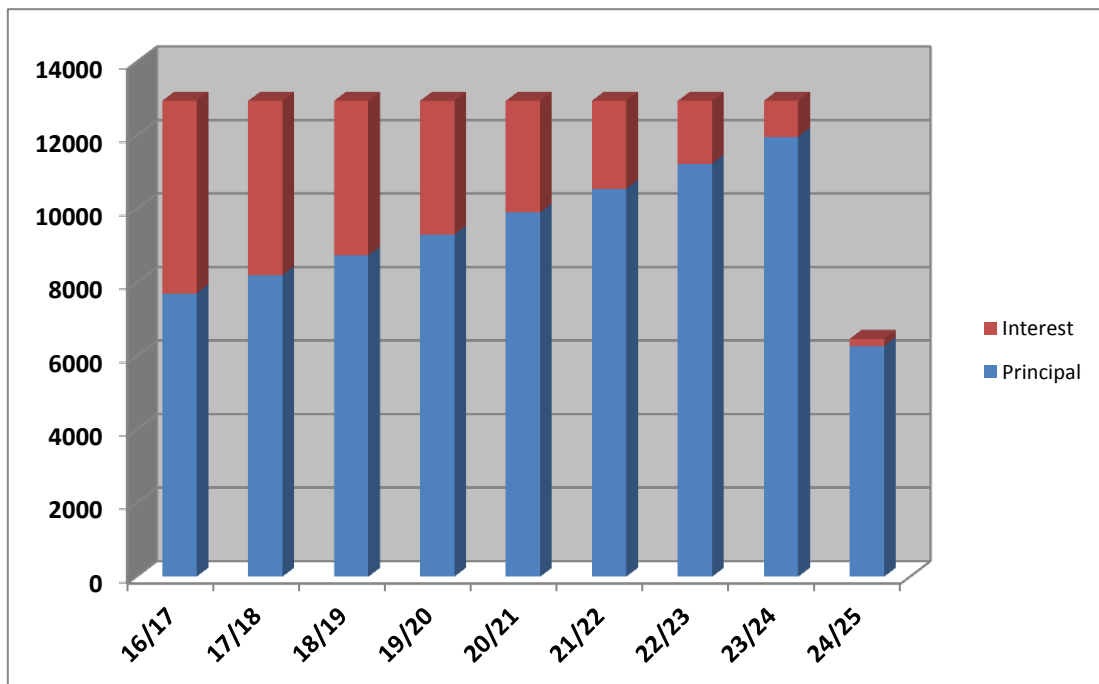
DEBT MANAGEMENT

LOAN PRINCIPAL LIABILITY



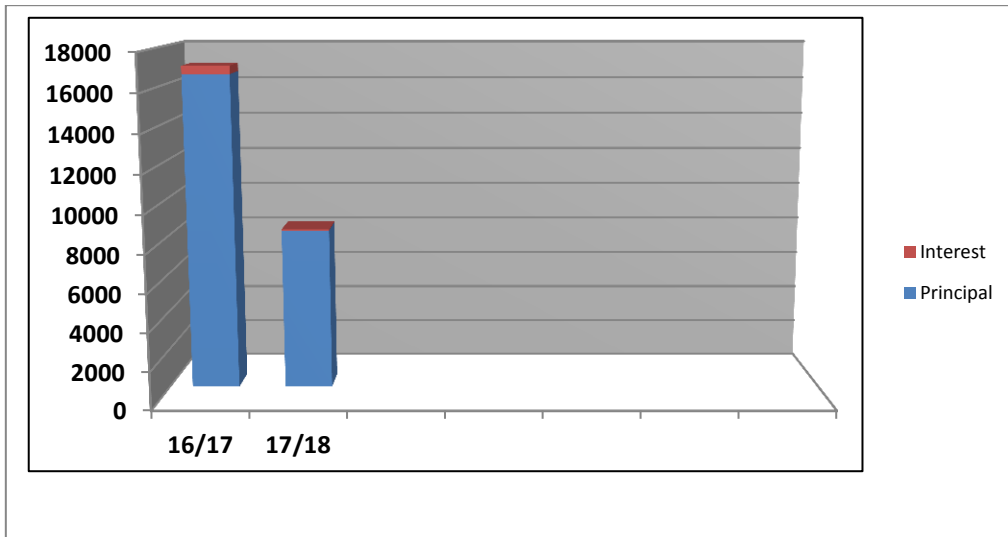
It is anticipated that Council’s Loan Liability at year end 30 June 2017 will be \$833,811.

LOAN 131



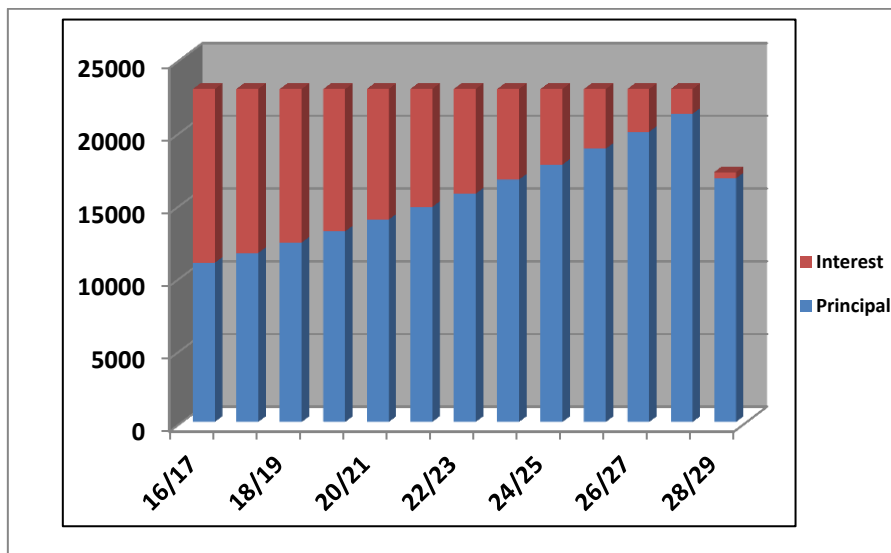
Loan 131 was taken out on the 30<sup>th</sup> of June 2005 for \$145,000 for the purpose of funding the construction of the Recreation Centre redevelopment project in partnership with the Wagin Agricultural Society. The project cost was approximately \$1.4m with \$200,000 provided by the Wagin Ag Society,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

LOAN 133



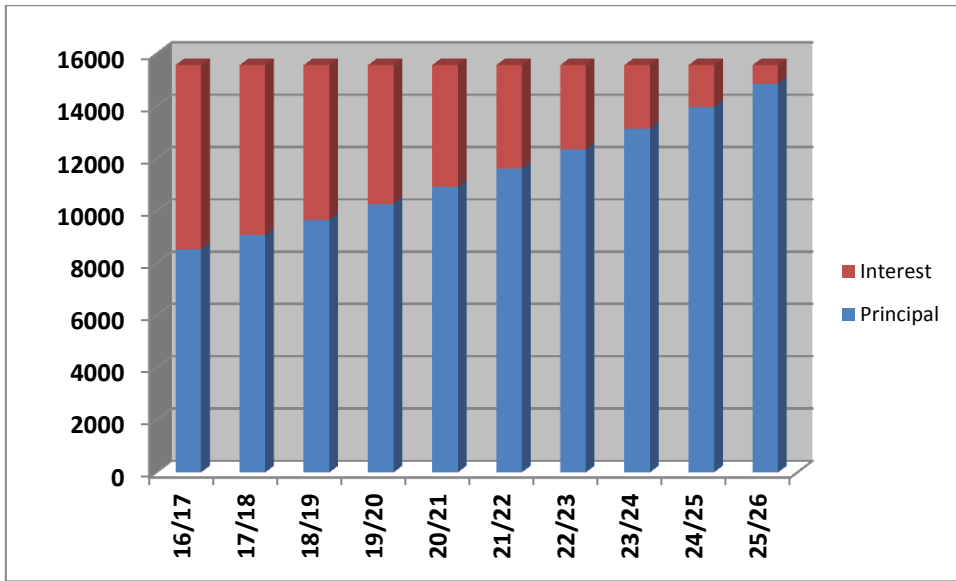
Loan 133 was taken out on the 26<sup>th</sup> of November 2007 for \$160,000 upon the request of the Wagin Bowling Club on a self-supporting basis to fund the construction of a second synthetic bowling green. The loan was renegotiated last year as the Club made a lump sum payment off the balance of the loan. Whilst the Shire pays each loan repayment, the full costs are recouped from the Wagin Bowling Club. This loan will be repaid December 2017.

LOAN 137



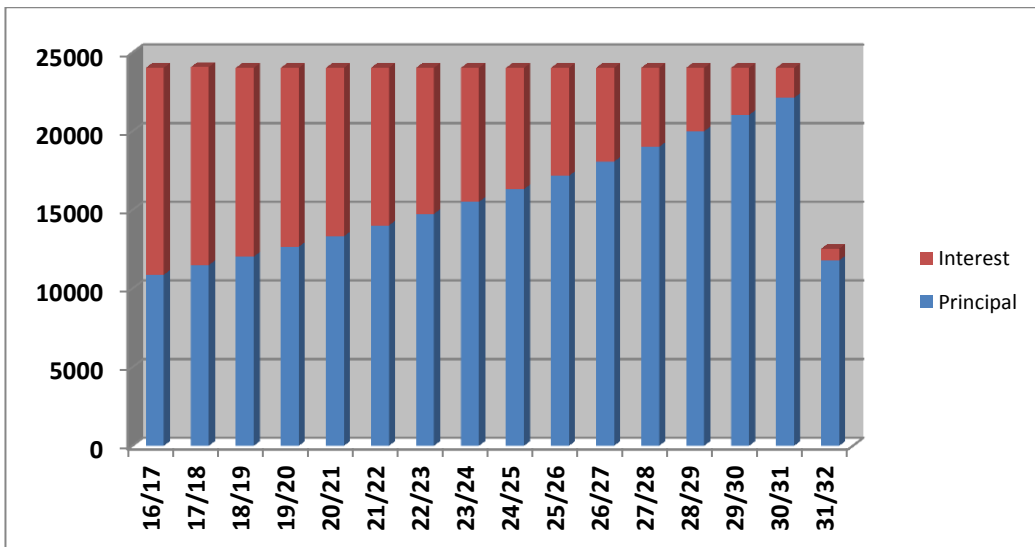
Loan 137 was taken out on the 17<sup>th</sup> of April 2009 for \$265,000 to enable Council to purchase 5 Arnott Street Wagin for the purpose of assisting the Wagin Frail Aged Committee’s future expansion of Waratah Lodge. This loan will be repaid on the 26<sup>th</sup> of March 2029.

LOAN 138



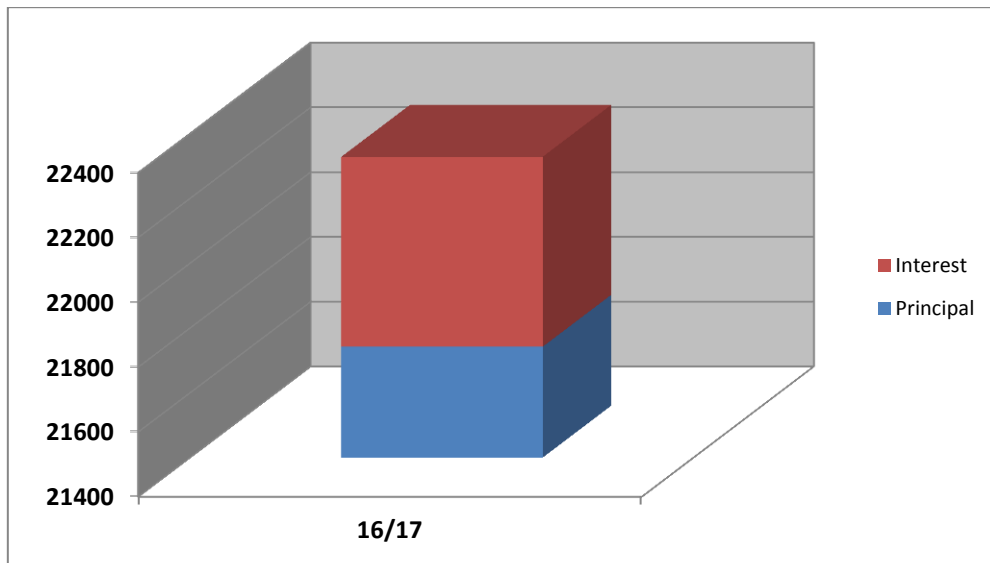
Loan 138 was taken out on the 18<sup>th</sup> of April 2011 for \$150,000 to enable Council to construct a new residence for the Doctor in Wagin. This loan will be repaid on the 20<sup>th</sup> of April 2026.

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.

LOAN 140

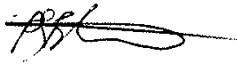


Loan 140 was taken out on the 11<sup>th</sup> of May 2012 for \$100,000 to partially fund the construction of a pipe line from Puntapin Dam to the townsite for irrigation purposes. This loan will be repaid on the 11<sup>th</sup> of May 2017.

PROPOSED SELF SUPPORTING LOAN

A new self-supporting loan is proposed for the Wagin Agricultural Society. Council has agreed to finance the self-supporting loan in the 2016/2017 financial year for a maximum of \$200,000. This loan will enable the Wagin Agricultural Society to purchase land for parking at their Woolorama event. The loan will be taken over a 10 year period, all principal and interest payments will be paid by the Wagin Agricultural Society.

We certify that this budget, for the Shire of Wagin for the year ending 30 June 2017, as adopted by Council at a Council meeting held on the 9<sup>th</sup> of August 2016, is in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996.



---

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



---

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

**SHIRE OF WAGIN  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenue</b>				
Rates	8	2,131,730	2,043,540	2,049,320
Operating grants, subsidies and contributions		3,062,911	1,378,060	1,368,240
Fees and charges	14	756,189	718,147	589,568
Interest earnings	2(a)	49,052	62,617	61,968
Other revenue	2(a)	194,500	380,759	250,385
		<u>6,194,382</u>	<u>4,583,123</u>	<u>4,319,481</u>
<b>Expenses</b>				
Employee costs		(2,367,962)	(2,268,175)	(2,300,622)
Materials and contracts		(2,258,228)	(1,145,411)	(1,086,138)
Utility charges		(340,193)	(350,445)	(307,455)
Depreciation on non-current assets	2(a)	(1,209,889)	(1,199,814)	(1,382,206)
Interest expenses	2(a)	(38,415)	(43,860)	(50,756)
Insurance expenses		(185,193)	(193,890)	(172,931)
Other expenditure		(167,459)	(389,715)	(296,724)
		<u>(6,567,339)</u>	<u>(5,591,310)</u>	<u>(5,596,832)</u>
		(372,957)	(1,008,187)	(1,277,351)
Non-operating grants, subsidies and contributions		1,394,706	1,061,451	1,739,938
Profit on asset disposals	6	9,452	8,941	1,949
Loss on asset disposals	6	(34,100)	(34,604)	(44,312)
		<u>1,369,058</u>	<u>1,035,788</u>	<u>1,707,575</u>
<b>NET RESULT</b>		<b>997,101</b>	<b>27,601</b>	<b>420,224</b>
<b>Total other comprehensive income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>997,101</u></b>	<b><u>27,601</u></b>	<b><u>420,224</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 are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

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

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

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



**SHIRE OF WAGIN**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget	2015/16 Actual	2015/16 Budget
		\$	\$	\$
<b>Revenue (Refer Notes 1,2,8,10 to 14)</b>				
Governance		11,000	14,018	16,000
General purpose funding		4,731,529	2,925,836	2,965,147
Law, order, public safety		82,290	82,871	73,845
Health		83,136	83,308	93,915
Education and welfare		390,277	403,022	383,081
Community amenities		376,848	515,379	339,000
Recreation and culture		114,480	139,341	102,143
Transport		154,962	157,380	126,400
Economic services		92,200	86,312	98,150
Other property and services		157,660	175,655	121,800
		<u>6,194,382</u>	<u>4,583,122</u>	<u>4,319,481</u>
<b>Expenses Excluding Finance Costs Refer Notes 1, 2 &amp; 15)</b>				
Governance		(383,666)	(442,813)	(461,372)
General purpose funding		(422,665)	(391,893)	(432,624)
Law, order, public safety		(309,948)	(286,563)	(241,918)
Health		(289,155)	(252,979)	(252,543)
Education and welfare		(488,101)	(402,527)	(470,412)
Community amenities		(557,244)	(731,280)	(542,847)
Recreation and culture		(1,152,365)	(1,093,365)	(1,072,381)
Transport		(1,279,396)	(1,249,758)	(1,502,792)
Economic services		(257,718)	(256,686)	(287,926)
Other property and services		(1,388,666)	(439,585)	(281,261)
		<u>(6,528,924)</u>	<u>(5,547,449)</u>	<u>(5,546,076)</u>
<b>Finance Costs (Refer Notes 2 &amp; 9)</b>				
Recreation and culture		(18,838)	(22,226)	(29,122)
Economic services		(586)	(1,494)	(1,494)
Other property and services		(18,991)	(20,140)	(20,140)
		<u>(38,415)</u>	<u>(43,860)</u>	<u>(50,756)</u>
<b>Non-operating Grants, Subsidies and Contributions</b>				
General purpose funding		0	71,713	750,000
Community amenities		0	30,000	30,000
Recreation and culture		18,000	0	0
Transport		1,376,706	939,938	939,938
Economic services		0	19,800	0
Other property and services		0	0	20,000
		<u>1,394,706</u>	<u>1,061,451</u>	<u>1,739,938</u>
<b>Profit/(Loss) On</b>				
<b>Disposal Of Assets (Refer Note 6)</b>				
Governance		3,452	8,941	1,949
Health		0	0	(5,400)
Education and welfare		0	(5,371)	(10,512)
Community amenities		6,000	0	0
Transport		(34,100)	(29,233)	(28,400)
		<u>(24,648)</u>	<u>(25,663)</u>	<u>(42,363)</u>
<b>NET RESULT</b>		<b>997,101</b>	<b>27,601</b>	<b>420,224</b>
<b>Total other comprehensive income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>997,101</u></b>	<b><u>27,601</u></b>	<b><u>420,224</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 are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the 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  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		2,131,730	2,043,540	2,059,320
Operating grants, subsidies and contributions		3,209,724	1,264,338	1,368,240
Fees and charges		756,189	718,147	720,923
Interest earnings		49,052	62,617	61,968
Goods and services tax		30,000	38,547	152,000
Other revenue		194,500	380,759	250,386
		<u>6,371,195</u>	<u>4,507,948</u>	<u>4,612,837</u>
<b>Payments</b>				
Employee costs		(2,367,962)	(2,268,175)	(2,300,622)
Materials and contracts		(2,281,941)	(1,161,605)	(1,178,467)
Utility charges		(340,193)	(350,445)	(317,455)
Interest expenses		(38,415)	(43,860)	(50,756)
Insurance expenses		(185,193)	(193,890)	(172,931)
Goods and services tax		(30,000)	(38,547)	(152,000)
Other expenditure		(167,459)	(389,715)	(296,725)
		<u>(5,411,163)</u>	<u>(4,446,237)</u>	<u>(4,468,956)</u>
<b>Net cash provided by (used in) operating activities</b>	3(b)	<u>960,032</u>	<u>61,711</u>	<u>143,881</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	5	(636,000)	(400,342)	(1,365,146)
Payments for construction of infrastructure	5	(1,892,575)	(1,477,067)	(1,568,595)
Non-operating grants, subsidies and contributions used for the development of assets		1,394,706	1,061,451	1,739,941
Proceeds from sale of plant and equipment	6	137,000	79,687	128,636
		<u>(996,869)</u>	<u>(736,271)</u>	<u>(1,065,164)</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(996,869)</u>	<u>(736,271)</u>	<u>(1,065,164)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of debentures	7	(76,437)	(130,931)	(75,925)
Advances to community groups		(200,000)	0	(200,000)
Proceeds from self supporting loans		16,641	74,198	19,193
Proceeds from new debentures	7	200,000	0	200,000
		<u>(59,796)</u>	<u>(56,733)</u>	<u>(56,732)</u>
<b>Net cash provided by (used in) financing activities</b>		<u>(59,796)</u>	<u>(56,733)</u>	<u>(56,732)</u>
<b>Net increase (decrease) in cash held</b>		(96,633)	(731,293)	(978,016)
Cash at beginning of year		<u>1,351,725</u>	<u>2,083,019</u>	<u>2,072,939</u>
<b>Cash and cash equivalents at the end of the year</b>	3(a)	<u>1,255,092</u>	<u>1,351,726</u>	<u>1,094,923</u>

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

**SHIRE OF WAGIN  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Net current assets at start of financial year - surplus/(deficit)</b>	4	347,220	910,607	916,369
<b>Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)</b>	1,2			
Governance		14,452	22,959	17,949
General purpose funding		2,599,799	882,296	915,827
Law, order, public safety		82,290	82,871	73,845
Health		83,136	83,308	93,915
Education and welfare		390,277	403,022	383,081
Community amenities		382,848	515,379	339,000
Recreation and culture		114,480	139,341	102,143
Transport		154,962	157,380	126,400
Economic services		92,200	86,312	98,150
Other property and services		157,660	175,655	121,800
		<u>4,072,104</u>	<u>2,548,523</u>	<u>2,272,110</u>
<b>Expenditure from operating activities</b>	1,2			
Governance		(383,666)	(442,813)	(461,372)
General purpose funding		(422,665)	(391,893)	(432,624)
Law, order, public safety		(309,948)	(286,563)	(241,918)
Health		(289,155)	(252,979)	(257,943)
Education and welfare		(488,101)	(407,898)	(480,924)
Community amenities		(557,244)	(731,280)	(542,847)
Recreation and culture		(1,171,203)	(1,115,591)	(1,101,503)
Transport		(1,313,496)	(1,278,991)	(1,531,192)
Economic services		(258,304)	(258,180)	(289,420)
Other property and services		(1,407,657)	(459,725)	(301,401)
		<u>(6,601,439)</u>	<u>(5,625,913)</u>	<u>(5,641,144)</u>
<b>Operating activities excluded from budget</b>				
(Profit)/Loss on asset disposals	6	24,648	25,663	42,363
Depreciation on assets	2(a)	1,209,889	1,199,813	1,382,207
<b>Amount attributable to operating activities</b>		<u>(947,578)</u>	<u>(941,307)</u>	<u>(1,028,095)</u>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		1,394,706	1,061,451	1,739,938
Purchase property, plant and equipment	5	(636,000)	(400,342)	(1,365,146)
Purchase and construction of infrastructure	5	(1,892,575)	(1,477,067)	(1,568,595)
Proceeds from disposal of assets	6	137,000	79,687	128,636
<b>Amount attributable to investing activities</b>		<u>(996,869)</u>	<u>(736,271)</u>	<u>(1,065,167)</u>
<b>FINANCING ACTIVITIES</b>				
Repayment of debentures	7	(76,437)	(130,931)	(75,925)
Proceeds from new debentures	7	200,000	0	200,000
Proceeds from self supporting loans		16,641	74,198	19,193
Payment of Self Supporting Loans to Community Groups		(200,000)	0	(200,000)
Transfers to cash backed reserves (restricted assets)	9	(236,487)	(153,570)	(110,547)
Transfers from cash backed reserves (restricted assets)	9	109,000	191,561	211,221
<b>Amount attributable to financing activities</b>		<u>(187,283)</u>	<u>(18,742)</u>	<u>43,942</u>
<b>Budgeted deficiency before general rates</b>		<u>(2,131,730)</u>	<u>(1,696,320)</u>	<u>(2,049,320)</u>
<b>Estimated amount to be raised from general rates</b>	8	2,131,730	2,043,540	2,049,320
<b>Net current assets at end of financial year - surplus/(deficit)</b>	4	<u>0</u>	<u>347,220</u>	<u>0</u>

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**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 SHIRE 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

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) 2015/16 Actual Balances**

Balances shown in this budget as 2015/16 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 SHIRE 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 SHIRE contributes to a number of superannuation funds on behalf of employees.

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 4 - Net Current

**(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

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

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

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

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

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

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.

**Revaluation**

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

**Land Under Roads**

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

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

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

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

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

**Depreciation**

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

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

Buildings	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



**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

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

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.

***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 SHIRE uses a mix of both independent and management valuations using the following as a guide:

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

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

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

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

***Fair Value Hierarchy***

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



**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation techniques**

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

**Market approach**

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

**Income approach**

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

**Cost approach**

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

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

The mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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
- (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.

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

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

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

*(ii) Loans and receivables*

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

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

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the SHIRE 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.

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

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

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.

**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.

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

**(m) Impairment of Assets**

***Derecognition***

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the SHIRE 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.

In accordance with Australian Accounting Standards the SHIRE 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.

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 2017.

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 SHIRE prior to the end of the financial year that are unpaid and arise when the SHIRE 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 SHIRE'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.

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

**(o) Employee Benefits (continued)**

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

**Other Long-Term Employee Benefits**

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

The SHIRE's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the SHIRE 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.

**(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 SHIRE 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 SHIRE, are classified as finance

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.

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

**(r) Leases (continued)**

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 SHIRE'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 19.

**(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 SHIRE's operational cycle. In the case of liabilities where the SHIRE does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the SHIRE'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 30 JUNE 2017**

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net Result</b>			
The net result includes:			
(i) Charging as an expense:			
<b>Auditors remuneration</b>			
Audit services	15,000	13,738	16,535
<b>Depreciation By Program</b>			
Governance	110,112	110,112	106,474
Law, order, public safety	83,098	83,098	55,869
Health	22,229	22,228	22,228
Education and welfare	15,182	14,821	15,182
Community amenities	20,878	20,877	18,873
Recreation and culture	273,215	273,215	269,614
Transport	622,560	612,850	831,168
Economic services	10,408	10,406	10,357
Other property and services	52,207	52,207	52,441
	<u>1,209,889</u>	<u>1,199,814</u>	<u>1,382,206</u>
<b>Depreciation By Asset Class</b>			
Buildings	385,609	383,294	374,388
Furniture and equipment	80,180	78,956	83,818
Plant and equipment	324,896	323,235	280,691
Infrastructure Assets - Roads	376,000	372,528	606,832
Infrastructure Assets - Parks and Ovals	1,580	1,699	1,618
Infrastructure Assets - Other	41,624	40,101	34,859
	<u>1,209,889</u>	<u>1,199,813</u>	<u>1,382,206</u>
<b>Interest Expenses (Finance Costs)</b>			
- Debentures ( <i>refer note 7(a)</i> )	38,415	43,860	50,756
	<u>38,415</u>	<u>43,860</u>	<u>50,756</u>
(ii) Crediting as revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve funds	21,552	32,662	33,468
- Other funds	20,000	22,921	20,000
Other interest revenue ( <i>refer note 12</i> )	7,500	7,034	8,500
	<u>49,052</u>	<u>62,617</u>	<u>61,968</u>
(iii) <b>Other Revenue</b>			
Reimbursements and recoveries	194,500	380,759	250,385
	<u>194,500</u>	<u>380,759</u>	<u>250,385</u>



**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**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.

**COMMUNITY VISION**

To live in a community where individuals, families and businesses can invest and prosper, preserving the traditional safe, affordable and inclusive country lifestyle and ensuring that Wagin is a place people like to live in and visit.

**GOVERNANCE**

**Objective:**

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

**Activities:**

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**

**Objective:**

To collect revenue to allow for the provision of services and facilities for the community.

**Activities:**

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**

**Objective:**

To provide services to help ensure a safer and environmentally conscious community.

**Activities:**

Includes costs associated with fire prevention and control, control of dogs, cats and other animals, abandoned vehicles, enforcement of associated local laws and other aspects of public safety including emergency services.

**HEALTH**

**Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

Includes costs associated with providing doctor, maternal and infant health services, analytical expenses ie water sampling, and the running of the Regional Health Scheme together with the Shire of Williams.

**EDUCATION AND WELFARE**

**Objective:**

To provide services and facilities to the elderly, disadvantaged, children and youth of the community.

**Activities:**

Includes costs associated with providing a building for daycare, administering and running of the Wagin Home and Community Care Program, including Community Aged Care Packages and some assistance to Wagin Frail Aged Lodge.



**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**2. REVENUES AND EXPENSES (Continued)****(b) Statement of Objective (Continued)****COMMUNITY AMENITIES****Objective:**

To provide required essential services for the community.

**Activities:**

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

**RECREATION AND CULTURE****Objective:**

To establish and effectively manage infrastructure, resources and provide opportunities which will help the social well-being of the community.

**Activities:**

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

**TRANSPORT****Objective:**

To provide safe, effective and efficient transport services to the community.

**Activities:**

Includes construction and maintenance of Council's Infrastructure assets including roads, bridges footpaths, parking facilities, townscape, street trees and street lighting. Also, improvements to Council's plant and the provision of aircraft landing facilities and their associated costs.

**ECONOMIC SERVICES****Objective:**

To help promote the Shire and its economic wellbeing

**Activities:**

Includes area promotion, tourism, economic and community development, control of declared flora and fauna, the Rural Town's programme, Landcare, LCDC projects, ongoing maintenance of the Wagin Caravan Park, building control and the provision of standpipes.

**OTHER PROPERTY & SERVICES****Objective:**

To monitor and control Council's overhead operating accounts and other miscellaneous items.

**Activities:**

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  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**3. 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:

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
Cash - unrestricted	50,000	274,120	80,000
Cash - restricted	1,205,092	1,077,605	1,014,923
	<u>1,255,092</u>	<u>1,351,725</u>	<u>1,094,923</u>

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

Leave Reserve	69,213	67,856	67,817
Plant Reserve	196,734	152,059	97,947
Recreation Centre Equipment Reserve	10,210	13,147	13,168
Aerodrome Maintenance Reserve	7,500	0	0
Municipal Buildings Reserve	173,170	120,755	130,652
Administration Centre Equipment & IT Reserve	20,000	0	0
Land Development Reserve	125,353	122,895	132,000
Community Bus Reserve	10,886	84,202	84,612
Home and Community Care Reserve	218,676	214,388	184,077
Recreation Development Reserve	118,633	52,581	42,278
Refuse Site / Waste Management Reserve	93,147	110,928	123,075
Refuse Site Rehabilitation Reserve	53,286	32,633	105,769
Water Management Reserve	107,352	105,247	32,628
Town Drainage Reserve	932	914	900
	<u>1,205,092</u>	<u>1,077,605</u>	<u>1,014,923</u>

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

Net result	997,101	27,601	420,224
Depreciation	1,209,889	1,199,814	1,382,206
(Profit)/loss on sale of asset	24,648	25,663	42,363
(Increase)/decrease in receivables	146,813	(113,722)	141,355
(Increase)/decrease in inventories	(4,280)	17,933	4,653
Increase/(decrease) in payables	(19,433)	(34,127)	(106,982)
Grants/contributions for the development of assets	(1,394,706)	(1,061,451)	(1,739,938)
<b>Net Cash from Operating Activities</b>	<u>960,032</u>	<u>61,711</u>	<u>143,881</u>

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)**

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Credit card limit	19,000	19,000	14,000
Credit card balance at balance date	0	(2,101)	0
<b>Total Amount of Credit Unused</b>	<u>19,000</u>	<u>16,899</u>	<u>14,000</u>
 <b>Loan Facilities</b>			
Loan facilities in use at balance date	<u>833,811</u>	<u>710,248</u>	<u>965,254</u>

4. NET CURRENT ASSETS	Note	2016/17 Budget \$	2015/16 Actual \$
<b>Composition of estimated net current assets</b>			
<b>CURRENT ASSETS</b>			
Cash - unrestricted	3(a)	50,000	274,120
Cash - restricted reserves	3(a)	1,205,092	1,077,605
Receivables		320,000	466,813
Inventories		<u>34,000</u>	<u>29,720</u>
		1,609,092	1,848,258
<b>LESS: CURRENT LIABILITIES</b>			
Trade and other payables		(404,000)	(423,433)
Provisions		<u>(360,000)</u>	<u>(341,069)</u>
		(764,000)	(764,502)
<b>Unadjusted net current assets</b>		<b>845,092</b>	<b>1,083,756</b>
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
<b>Adjustments</b>			
Less: Cash - restricted reserves	3(a)	(1,205,092)	(1,077,605)
Add: Current liabilities not expected to be cleared at end of year		360,000	341,069
<b>Adjusted net current assets - surplus/(deficit)</b>		<u><u>0</u></u>	<u><u>347,220</u></u>

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**5. ACQUISITION OF ASSETS**

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

Asset Class	Reporting Program											2016/17 Budget Total \$	2015/16 Actual Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$		
<i>Property, Plant and Equipment</i>													
Buildings						45,000	56,000	10,000			25,000	136,000	127,891
Furniture and equipment	20,000									4,000		24,000	22,093
Plant and equipment	42,000					110,000		324,000				476,000	250,358
	<b>62,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,000</b>	<b>56,000</b>	<b>334,000</b>	<b>4,000</b>	<b>25,000</b>	<b>636,000</b>	<b>400,342</b>	
<i>Infrastructure</i>													
Roads								1,717,375				1,717,375	1,163,543
Footpaths								84,200				84,200	177,294
Drainage								10,000				10,000	43,181
Parks and ovals								20,000				20,000	0
Other								61,000				61,000	93,049
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,892,575</b>	<b>0</b>	<b>0</b>	<b>1,892,575</b>	<b>1,477,067</b>	
<b>Total Acquisitions</b>	<b>62,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,000</b>	<b>56,000</b>	<b>2,226,575</b>	<b>4,000</b>	<b>25,000</b>	<b>2,528,575</b>	<b>1,877,409</b>	

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

- capital expenditure
- plant replacement programme
- road replacement programme

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**6. DISPOSALS OF ASSETS**

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

<b><u>By Program</u></b>	<b>2016/17 Budget</b>			
	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit</b>	<b>Loss</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>				
Admin Vehicle	16,548	20,000	3,452	0
<b>Community Amenities</b>				
Community Bus	10,000	16,000	6,000	0
<b>Transport</b>				
Isuzu Truck 6t (P16)	42,000	40,000	0	(2,000)
Isuzu Crew Cab (P21)	35,000	30,000	0	(5,000)
Roller Multi-tyre	56,000	30,000	0	(26,000)
John Deer Mower	2,100	1,000	0	(1,100)
	<b>161,648</b>	<b>137,000</b>	<b>9,452</b>	<b>(34,100)</b>

<b><u>By Class</u></b>	<b>2016/17 Budget</b>			
	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit</b>	<b>Loss</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Plant and Equipment</b>				
Admin Vehicle	16,548	20,000	3,452	0
Community Bus	10,000	16,000	6,000	0
Isuzu Truck 6t (P16)	42,000	40,000	0	(2,000)
Isuzu Crew Cab (P21)	35,000	30,000	0	(5,000)
Roller Multi-tyre	56,000	30,000	0	(26,000)
John Deer Mower	2,100	1,000	0	(1,100)
	<b>161,648</b>	<b>137,000</b>	<b>9,452</b>	<b>(34,100)</b>
	<b>161,648</b>	<b>137,000</b>	<b>9,452</b>	<b>(34,100)</b>

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**7. 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-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$	2016/17 Budget \$	2015/16 Actual \$
<b>Recreation and culture</b>								
Loan 131 - Recreation Centre	83,892		7,705	7,235	76,187	83,892	5,240	5,709
Loan 139 - Swimming Pool Development	261,631		10,873	10,335	250,758	261,631	13,163	13,345
<b>Economic services</b>								
Loan 140 - Puntapin Pipeline	21,742		21,742	20,834	0	21,742	586	1,494
<b>Other property and services</b>								
Loan 137 - 5 Arnott Street	203,448		10,945	10,308	192,503	203,448	11,949	12,587
Loan 138 - Doctors Residence	114,419		8,532	8,021	105,887	114,419	7,042	7,553
	<b>685,132</b>	<b>0</b>	<b>59,797</b>	<b>56,733</b>	<b>625,335</b>	<b>685,132</b>	<b>37,980</b>	<b>40,688</b>
<b>Self Supporting Loans</b>								
Loan 133 - Wagin Bowling Club (SSL)	25,116		16,640	74,198	8,476	25,116	435	3,172
Wagin Ag Society (SSL)		200,000	0	0	200,000	0	0	0
	<b>710,248</b>	<b>200,000</b>	<b>76,437</b>	<b>130,931</b>	<b>833,811</b>	<b>710,248</b>	<b>38,415</b>	<b>43,860</b>

All debenture repayments will be financed by general purpose revenue.

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**7. INFORMATION ON BORROWINGS (Continued)**

## (b) New Debentures - 2016/17

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Wagin Ag Society (SSL)	200,000	WATC	Debenture	10	To be determined		0	0
					0		0	0

## (c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.

## (d) Overdraft

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**8. RATING INFORMATION - 2016/17 FINANCIAL YEAR**

<b>RATE TYPE</b>	<b>Rate in \$</b>	<b>Number of Properties</b>	<b>Rateable Value \$</b>	<b>2016/17 Budgeted Rate Revenue \$</b>	<b>2016/17 Budgeted Interim Rates \$</b>	<b>2016/17 Budgeted Back Rates \$</b>	<b>2016/17 Budgeted Total Revenue \$</b>	<b>2015/16 Actual \$</b>
<b>Differential general rate or general rate</b>								
GRV	0.100134	731	7,782,437	779,287	2,000	500	781,787	748,682
UV	0.007660	347	170,883,500	1,308,968	1,000	0	1,309,968	1,258,528
<b>Sub-Totals</b>		1,078	178,665,937	2,088,255	3,000	500	2,091,755	2,007,210
<b>Minimum payment</b>	<b>Minimum \$</b>							
GRV	540	162	316,775	87,480	0	0	87,480	84,760
UV	540	37	1,687,200	19,980	0	0	19,980	19,240
<b>Sub-Totals</b>		199	2,003,975	107,460	0	0	107,460	104,000
Discounts (Note 13)							(78,073)	(77,893)
<b>Total amount raised from general rates</b>							2,121,142	2,033,317
Specified area rates (Note 10)							0	0
Ex Gratia Rates (CBH)							10,588	10,223
<b>Total Rates</b>							2,131,730	2,043,540



**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**8(a). RATING INFORMATION - 2016/17 FINANCIAL YEAR (CONTINUED)**

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

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**9. CASH BACKED RESERVES**

	2016/17 Budget				2015/16 Actual				2015/16 Budget			
	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Leave Reserve	67,856	1,357	0	69,213	65,842	2,014	0	67,856	65,842	1,975	0	67,817
Plant Reserve	152,059	44,675	0	196,734	85,840	66,219	0	152,059	85,840	12,107	0	97,947
Recreation Centre Equipment Reserve	13,147	2,063	(5,000)	10,210	11,037	2,110	0	13,147	11,037	2,131	0	13,168
Aerodrome Maintenance Reserve	0	7,500	0	7,500	0	0	0	0	0	0	0	0
Municipal Buildings Reserve	120,755	52,415	0	173,170	160,311	4,129	(43,685)	120,755	160,311	14,341	(44,000)	130,652
Administration Centre Equipment & IT Reserve	0	20,000	0	20,000	0	0	0	0	0	0	0	0
Land Development Reserve	122,895	2,458	0	125,353	147,573	4,494	(29,172)	122,895	147,573	4,427	(20,000)	132,000
Community Bus Reserve	84,202	10,684	(84,000)	10,886	73,410	10,792	0	84,202	73,410	11,202	0	84,612
Home and Community Care Reserve	214,388	4,288	0	218,676	199,317	48,025	(32,954)	214,388	199,317	5,980	(21,221)	184,077
Recreation Development Reserve	52,581	66,052	0	118,633	60,464	6,867	(14,750)	52,581	60,464	6,814	(25,000)	42,278
Refuse Site / Waste Management Reserve	110,928	2,219	(20,000)	93,147	127,047	3,881	(20,000)	110,928	127,047	46,027	(50,000)	123,075
Refuse Site Rehabilitation Reserve	32,633	20,653	0	53,286	31,678	955	0	32,633	123,077	3,692	(21,000)	105,769
Water Management Reserve	105,247	2,105	0	107,352	123,077	3,170	(21,000)	105,247	31,678	950	0	32,628
Town Drainage Reserve	914	18	0	932	30,000	914	(30,000)	914	30,000	900	(30,000)	900
	1,077,605	236,487	(109,000)	1,205,092	1,115,596	153,570	(191,561)	1,077,605	1,115,596	110,547	(211,221)	1,014,923

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

**Purpose of the reserve**

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.
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 replacing fixtures or fittings.

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**9. CASH BACKED RESERVES (Continued)**

Aerodrome Maintenance Reserve	The purpose of this Reserve is to provide for major maintenance type works (eg resealing of runway area, replacing lights etc) and development type work (such as reconstruction runways, sealing roadways, buildings, fences etc) at the Wagin Airstrip.
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.
Administration Centre Equipment & IT Reserve	The purpose of this Reserve is to provide for the purchase of furniture, fittings, equipment and Information Technology requirements in relation to the Council Administration Building.
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 as Council sees fit.
Community Bus Reserve	The purpose of this Reserve is to provide funds to allow for the maintenance, upgrade and changeover of the Wagin Community Bus as required from time to time.
Home and Community Care 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.
Recreation 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.
Refuse Site / Waste Management Reserve	The purpose of the Refuse Site / Waste Management Reserve is to provide funds for a new regional refuse site, build a new Waste Transfer Station, future costs for waste management, recycling and working towards zero waste.
Refuse Site Rehabilitation 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.
Water Management 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 decommissioned and replaced with a Waste transfer Station.
Town Drainage Reserve	The purpose of the Town Drainage Reserve is to provide funds to maintain and upgrade the existing drainage network within the Wagin Town site.

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR**

The Shire of Wagin does not have any Specified Area Rates for 2016/2017

**11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR**

The Shire of Wagin does not have any Service Charges for 2016/2017

**12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR**

<b>Instalment Options</b>	<b>Date Due</b>	<b>Instalment Plan Admin Charge \$</b>	<b>Instalment Plan Interest Rate %</b>	<b>Unpaid Rates Interest Rate %</b>
Option 1(Full Payment)	22/09/2016	Nil	Nil	11%
Option 2 (2 Installments)	22/09/2016	5	5.50%	11%
	23/01/2017	5	5.50%	11%
Option 3 (4 Installments)	22/09/2016	5	5.50%	11%
	22/11/2016	5	5.50%	11%
	23/01/2017	5	5.50%	11%
	23/03/2017	5	5.50%	11%

	<b>2016/17 Budget Revenue \$</b>	<b>2015/16 Actual \$</b>
Instalment Plan Admin Charge Revenue	7,000	6,960
Instalment Plan Interest Earned	0	0
Unpaid Rates Interest Earned	7,500	7,034
	<b>14,500</b>	<b>13,994</b>

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS  
- 2016/17 FINANCIAL YEAR**

**Rates Discounts**

Rate or Fee and Charge to which Discount is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which Discount is Granted
Betty Terry Theatre	Rates	50%	363	0	Discount will be applied after first movie has been shown.
Betty Terry Theatre	Rubbish	50%	160	0	Discount will be applied after first movie has been shown.
			523	0	

**Waivers or Concessions**

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which the Waiver or Concession is Granted	Objects of the Waiver or Concession	Reasons for the Waiver or Concession
St John Ambulance	Rubbish	100%	320	300	1st Bin Waived, Remaining Payables	Rubbish Charges for 1 Bin	Community Service
Wagin Care & Share	Rubbish	100%	320	900	1st Bin Waived, Remaining Payables	Rubbish Charges for 1 Bin	Community Service
Wagin CWA	Rates	100%	926	846	1st Bin Waived, Remaining Payables	Rubbish Charges for 1 Bin	Community Service
Wagin CWA	Rubbish	100%	320	600	1st Bin Waived, Remaining Payables	Rubbish Charges for 1 Bin	Community Service
Waratah Lodge	Rubbish	100%	320	0	1st Bin Waived, Remaining Payables	Rubbish Charges for 1 Bin	Community Service
			2,206	2,646			

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

<b>14. FEES &amp; CHARGES REVENUE</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
General purpose funding	71,000	75,956
Law, order, public safety	13,850	12,106
Health	4,916	4,635
Education and welfare	61,156	64,421
Community amenities	355,260	332,116
Recreation and culture	63,280	59,994
Transport	727	0
Economic services	91,000	85,331
Other property and services	95,000	83,588
	<u>756,189</u>	<u>718,147</u>

<b>15. ELECTED MEMBERS REMUNERATION</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Meeting fees	15,000	14,700
Mayor/President's allowance	12,000	12,000
Deputy Mayor/President's allowance	3,000	2,000
Travelling expenses	2,000	1,644
Telecommunications allowance	6,000	5,543
	<u>38,000</u>	<u>35,887</u>

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**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-16 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-17 \$
Deposits - Town Hall	1,400	2,000	(3,000)	400
Deposits - Community Bus	600	2,500	(2,600)	500
Deposits - Rec Ctr & EFP	4,162	8,000	(11,000)	1,162
Deposits - Animal Trap	0	0	0	0
BCITF	0	4,500	(4,500)	0
Building Services Levy	0	5,500	(5,500)	0
Nomination Deposits	160	0	(160)	0
Pre-Paid Rates	0	0	0	0
Other Deposits	4,619	500	(4,000)	1,119
Unclaimed Monies	1,733	0	0	1,733
Transport Licensing	14,344	1,090,000	(1,094,000)	10,344
Bank Charges	0	0	0	0
Banking Errors	0	0	0	0
Deposit - Refuse Site Key	20	0	0	20
In Lieu of Public Open Space	8,200	0	0	8,200
Staff Christmas Fund	5,470	15,000	(18,000)	2,470
Trust Accounts Recievable	(191)	0	0	(191)
Cemetery Shelter Contributions	8,000	0	0	8,000
	<u>48,517</u>	<u>1,128,000</u>	<u>(1,142,760)</u>	<u>35,567</u>

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**17. MAJOR LAND TRANSACTIONS**

It is not anticipated any major land transactions will occur in 2016/2017

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

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/2017

**19. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated any interest in joint arrangements will occur in 2016/2017



**SHIRE OF WAGIN  
OPERATING INCOME & EXPENDITURE DETAIL  
FOR THE YEAR ENDED 30 JUNE 2017**

COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
	<b>General Purpose Funding</b>			
	<b>Rate Revenue</b>			
I031005	GRV	779,287	747,441	747,441
I031010	GRV Minimums	87,480	84,760	84,760
I031015	UV	1,308,968	1,259,502	1,259,503
I031020	UV Minimums	19,980	19,240	19,240
I031025	GRV Interim Rates	2,000	2,000	1,226
I031030	UV Interim Rates	1,000	1,000	(975)
I031035	Back Rates	500	500	15
I031040	Ex-Gratia Rates (CBH)	10,588	10,225	10,223
I031045	Discount Allowed	(78,073)	(75,348)	(77,893)
I031050	Instalment Admin Charge	7,000	6,000	6,960
I031055	Account Enquiry Fee	3,500	3,150	3,030
I031060	(Rate Write Offs)	(10,000)	(10,000)	(12,888)
I031065	Penalty Interest	7,500	8,500	7,034
I031070	Emergency Services Levy	95,000	88,245	93,342
I031075	ESL Penalty Interest	400	400	365
I031090	Rate Legal Charges	30,000	21,000	35,119
		2,265,130	2,166,615	2,176,502
E031005	Valuation Expenses	(11,000)	(11,025)	(9,788)
E031010	Legal Costs/Expenses	(525)	(525)	0
E031015	Title Searches	(1,000)	(1,000)	(381)
E031020	Rate Recovery Expenses	(30,000)	(21,000)	(31,039)
E031025	Printing Stationery Postage	(2,000)	(1,435)	(1,752)
E031030	Emergency Services Levy	(95,000)	(88,245)	(98,418)
E031040	Rate Refunds	(1,790)	(3,150)	0
E031041	Rates & Rubbish Waivers/Concessions	(2,729)	(3,530)	(2,714)
E031100	Administration Allocated	(89,862)	(88,453)	(81,522)
		(233,906)	(218,363)	(225,614)
	<b>Other General Purpose Funding</b>			
I032005	Grants Commission General	905,039	452,095	445,932
I032010	Grants Commission Roads	463,449	252,958	214,076
I032020	Administration Rental	30,000	30,000	30,000
I032025	Photocopies, Publications, PA & Projector Hire	500	200	847
I032030	Reimbursements	100	100	39
I032035	SS Loans Interest Reimb.	435	9,711	3,172
I032040	Bank Interest	20,000	20,000	21,989
I032045	Reserves Interest	21,552	33,468	32,662
I032055	Commissions & Recoups	700	0	617
I032105	Well Aged Housing Grant Funding	1,024,624	750,000	71,713
		2,466,399	1,548,532	821,047
E032005	Bank Fees and Charges	(10,000)	(7,500)	(9,276)
E032015	Interest on Loans	(38,415)	(50,756)	(43,861)
E032030	Audit Fees & Other Services	(15,000)	(16,535)	(13,738)
E032035	Administration Allocated	(104,084)	(117,685)	(99,405)
E032055	Penalties	0	(525)	0
E032075	Integrated Planning	(21,260)	(21,260)	0
		(188,759)	(214,261)	(166,280)

COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
	<b>Total General Purpose Income</b>	<b>4,731,529</b>	<b>3,715,147</b>	<b>2,997,549</b>
	<b>Total General Purpose Expenditure</b>	<b>(422,665)</b>	<b>(432,624)</b>	<b>(391,894)</b>
	<b>Governance</b>			
	<b>Members of Council</b>			
I041020	Other Income Relating to Members	1,000	1,000	272
		1,000	1,000	272
E041005	Sitting Fees	(15,000)	(17,000)	(14,700)
E041010	Training	(2,000)	(4,200)	0
E041015	Members Travelling	(2,000)	(3,800)	(1,644)
E041025	Election Expenses	(2,500)	(5,000)	(3,901)
E041030	Other Expenses	(6,000)	(1,700)	(5,543)
E041035	Conference Expenses	(12,000)	(15,000)	(11,669)
E041040	Presidents Allowance	(12,000)	(12,000)	(12,000)
E041045	Deputy Presidents Allowance	(3,000)	(3,000)	(2,000)
E041055	Refreshments and Receptions	(12,000)	(16,000)	(9,836)
E041060	Presentations	(1,500)	(3,500)	(1,300)
E041065	Insurance	(7,593)	(7,488)	(7,488)
E041070	Public Relations	(500)	(1,500)	(240)
E041075	Subscriptions	(23,000)	(23,000)	(22,405)
E041100	Administration Allocated	(98,440)	(130,660)	(131,488)
		(197,533)	(243,848)	(224,214)
	<b>Other Governance</b>			
I042030	Profit on Sale of Asset	3,452	1,949	0
I042045	Admin Reimbursements	10,000	15,000	11,118
I042050	Paid Parental Leave Reimbursement	0	0	2,628
		13,452	16,949	13,746
E042005	Administration Salaries	(594,980)	(607,231)	(597,777)
E042008	Admin Leave/Wages Liability	0	0	2,097
E042010	Administration Superannuation	(61,738)	(67,024)	(66,778)
E042011	Loyalty Allowance	(4,558)	(5,200)	(4,200)
E042012	Housing Allowance Admin	(17,840)	(13,000)	(12,434)
E042013	Admin Mileage	0	(1,500)	0
E042015	Insurance	(25,090)	(32,900)	(34,142)
E042020	Staff Training	(17,000)	(16,000)	(16,747)
E042025	Removal Expenses	0	(1,500)	(700)
E042030	Printing & Stationary	(30,000)	(28,500)	(30,385)
E042035	Phone, Fax & Modem	(14,000)	(16,000)	(12,690)
E042040	Office Maintenance	(50,550)	(53,952)	(49,126)
E042045	Advertising	(14,000)	(21,000)	(11,878)
E042050	Office Equipment Maintenance	(4,000)	(5,250)	(3,229)
E042055	Postage & Freight	(5,000)	(5,000)	(3,930)
E042060	Vehicle Running Expenses	(8,000)	(12,000)	(8,012)
E042065	Legal Expenses	(5,000)	(4,200)	(4,336)
E042070	Garden Expenses	(7,000)	(9,000)	(6,574)
E042075	Conference & Training	(12,000)	(12,000)	(9,393)
E042080	Computer Support	(60,000)	(45,123)	(50,631)
E042085	Other Expenses	(5,000)	(5,000)	(2,204)
E042090	Administration Allocated	(186,134)	(211,491)	(196,705)
E042095	Fringe Benefits Tax	(20,000)	(20,000)	(28,096)
E042100	Staff Uniforms	(4,000)	(5,250)	(5,007)
E042105	Debt Collection Cost	0	(2,000)	0

COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
E042115	Cash Round Off Control	0	0	0
E042120	Depreciation - Other Governance	(110,112)	(106,474)	(110,112)
E042125	Less Administration Allocated	1,069,869	1,089,071	1,051,899
E042130	Loss on Sale of Asset	0	0	0
E042165	Paid Parental Leave	0	0	(5,650)
E042170	LG Conference - Other Shire Expenditure (Recouped)	0	0	(1,858)
		(186,133)	(217,524)	(218,598)
	<b>Total Governance Income</b>	<b>14,452</b>	<b>17,949</b>	<b>14,018</b>
	<b>Total Governance Expenditure</b>	<b>(383,666)</b>	<b>(461,372)</b>	<b>(442,812)</b>
	<b>Law, Order &amp; Public Safety</b>			
	<b>Fire Prevention</b>			
I051010	FESA - Operating Grant	31,440	24,955	28,860
I051015	Sale of Fire Maps	300	200	205
I051025	Reimbursements	0	1,800	533
I051030	Bush Fire Infringements	450	450	0
I051035	ESL Admin Fee	4,000	4,000	4,000
I051075	SES Operating Grant	26,500	27,990	29,335
		62,690	59,395	62,933
E051005	Bushfire Brigade DFES Operation Expenditure	(31,440)	(24,955)	(28,214)
E051010	Communication Mtce	(3,500)	0	(3,395)
E051015	Advertising & Other Expenses	(3,000)	0	(2,745)
E051020	Fire Fighting Expenses	0	0	(647)
E051025	Town Block Burn Off	(5,500)	(2,658)	(5,080)
E051035	Insurances	0	(5,700)	0
E051040	Piesseville & Wedgecarrup Appliance Sheds	0	0	(83)
E051045	Mt Latham & Condinging Repeats	0	0	(1,348)
E051050	Shared Emergency Services Mgr	(12,000)	(13,390)	(11,994)
E051060	SES Operation Expenditure	(26,500)	(27,990)	(30,700)
E051100	Administration Allocated	(56,945)	(46,456)	(41,550)
E051190	Depreciation - Fire Prevention	(80,115)	(52,949)	(80,115)
		(219,000)	(174,098)	(205,871)
	<b>Animal Control</b>			
I052005	Dog Fines and Fees	3,000	2,800	3,105
I052010	Hire of Animal Traps	50	50	0
I052015	Dog Registration	5,000	3,000	4,253
I052016	Cat Registration	1,000	1,000	543
I052020	Reimbursements	500	500	495
		9,550	7,350	8,396
E052005	Ranger Salary	(26,000)	(24,000)	(25,423)
E052007	Ranger Telephone	(1,000)	(700)	(1,468)
E052010	Pound Maintenance	(3,122)	(1,986)	(1,401)
E052015	Dog Control Insurance	(743)	(795)	(838)
E052020	Legal Fees	(500)	(1,000)	(503)
E052025	Training & Conference	(4,000)	(1,650)	(6,222)
E052030	Ranger Services Other	(1,000)	(500)	(1,713)
E052035	Administration Allocated	(24,300)	(21,069)	(26,298)
E052190	Depreciation - Animal Control	(2,983)	(2,920)	(2,983)
		(63,648)	(54,620)	(66,849)
	<b>Other Law, Order &amp; Public Safety</b>			
I053005	Abandoned Vehicles	50	50	0

COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
I053040	Safer Wagin	10,000	7,000	11,542
I053055	Reimbursements	0	50	0
		10,050	7,100	11,542
E053005	Abandoned Vehicles	(800)	(800)	0
E053010	Emergency Services	(500)	(900)	(351)
E053045	CCTV & Security	(15,000)	(4,500)	(3,220)
E053055	Mosquito Control	(11,000)	(7,000)	(10,272)
		(27,300)	(13,200)	(13,843)
	<b>Total Law, Order &amp; Public Safety Income</b>	<b>82,290</b>	<b>73,845</b>	<b>82,871</b>
	<b>Total Law, Order &amp; Public Safety Expenditure</b>	<b>(309,948)</b>	<b>(241,918)</b>	<b>(286,563)</b>
	<b>Health</b>			
	<b>Maternal &amp; Infant Health</b>			
I071010	Infant Health Vehicle	0	0	0
I071020	Profit on Sale of Asset	0	0	0
		0	0	0
E071005	Medical Centre Mtce - Infant Health Centre	(6,720)	(6,000)	(6,769)
		(6,720)	(6,000)	(6,769)
	<b>Preventative Services - Admin &amp; Inspections</b>			
I074005	Food Vendor's Licences	273	300	273
I074015	Contrib. Regional Health Scheme	57,620	87,615	77,360
I074020	Reimbursements	19,150	0	0
		77,043	87,915	77,633
E074005	EHO Salary	(99,500)	(95,266)	(96,771)
E074008	EHO Leave/Wages Liability	(35,000)	0	(3,319)
E074010	EHO Superannuation	(9,500)	(11,432)	(10,408)
E074015	Other Control Expenses	(7,200)	(7,350)	(7,214)
E074020	EHO/Building Surveyor Vehicle Expenses	(15,000)	(31,500)	(19,767)
E074030	Conferences & Training	(1,500)	(1,500)	(3,212)
E074100	Administration Allocated	(26,354)	(16,055)	(18,408)
		(194,054)	(163,103)	(159,099)
	<b>Other Health</b>			
I076010	Rent - Medical Centre-Dentist	3,643	3,550	3,298
I076015	Reimbursements - IPN Medical	1,000	1,000	907
I076020	Meeting Room Fees	1,000	1,000	1,064
I076040	Reimbursements - Dr Norris	450	450	407
		6,093	6,000	5,676
E076020	Medical Centre Mtce - Dr & Dentist Surgery	(8,652)	(8,702)	(9,391)
E076025	Depreciation - Other Health	(22,229)	(22,228)	(22,228)
E076030	Doctors Vehicle Mtce	(2,000)	(2,000)	(3,376)
E076035	Loss on Sale of Asset	0	(5,400)	0
E076040	IPN Medical Services	(55,000)	(50,000)	(51,665)
		(87,881)	(88,330)	(86,660)
	<b>Health - Preventative Services</b>			
E077010	Analytical Expenses	(500)	(510)	(450)
		(500)	(510)	(450)
	<b>Total Health Income</b>	<b>83,136</b>	<b>93,915</b>	<b>83,309</b>

COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
	<b>Total Health Expenditure</b>	<b>(289,155)</b>	<b>(257,943)</b>	<b>(252,978)</b>
	<b>Education &amp; Welfare</b>			
	<b>Pre Schools</b>			
I083035	Day Care Lease	7,156	7,025	6,818
I083036	Day Care Reimbursements	2,000	0	3,779
		9,156	7,025	10,597
E080010	Kindegarten Maintenance (Daycare)	(13,716)	(11,440)	(7,888)
E080190	Depreciation - Pre-Schools	(4,301)	(4,301)	(4,301)
		(18,017)	(15,741)	(12,189)
	<b>Other Education</b>			
I081010	Contribution to Oval Mtce	0	0	0
		0	0	0
E080015	AEDI Local Champions Program	0	(1,087)	(1,087)
E081020	School Oval Mtce	0	0	0
E081030	Contribution - Wagin Youth Care	(2,000)	(1,800)	(1,800)
		(2,000)	(2,887)	(2,887)
	<b>HACC Program</b>			
I082010	HACC Recurrent Grant	319,534	314,812	319,534
I082015	Meals on Wheels	20,000	22,000	19,141
I082020	HACC Fee for Service	34,000	32,000	35,771
I082030	Reimbursements	200	100	273
I082035	Profit On Sale of Asset	0	0	0
		373,734	368,912	374,719
E082010	Co-ordinator Salary	(63,000)	(60,736)	(63,497)
E082013	HACC Leave/Wages Liability	0	0	(5,606)
E082015	Home Mtce Salary	(22,000)	(19,370)	(22,155)
E082020	Respite Salaries	(1,200)	(1,500)	0
E082025	Home Help Salaries	(130,000)	(126,347)	(127,685)
E082030	Superannuation	(20,000)	(21,879)	(19,017)
E082035	Other Expenses	(5,500)	(8,500)	(2,694)
E082040	Travelling - Mileage	(16,000)	(16,500)	(15,580)
E082045	Staff Training	(2,000)	(1,575)	(620)
E082050	Staff Training Salaries	(6,200)	(5,000)	(5,216)
E082055	Subscriptions	(3,000)	(3,308)	(2,311)
E082060	Telephone & Postage	(3,800)	(4,050)	(3,415)
E082065	Advertising & Stationery	(1,834)	(1,575)	(1,422)
E082070	Insurance	(7,600)	(7,372)	(6,983)
E082075	Office Accommodation	(34,000)	(30,000)	(30,000)
E082080	Plant & Equipment Mtce	(13,000)	(16,000)	(9,879)
E082085	Consumable Supplies	(2,600)	(4,200)	(1,943)
E082090	Expenditure from Donations	(2,000)	(1,000)	(2,060)
E082100	Administration Allocated	(28,710)	(25,708)	(23,668)
E082110	Meals on Wheels Expenditure	(40,000)	(40,000)	(23,799)
E082120	Loss on Sale of Asset	0	(10,512)	0
E082190	Depreciation - HACC	(10,881)	(10,881)	(10,520)
		(413,325)	(416,013)	(378,070)
	<b>Other Welfare</b>			
I083010	Wagin Frail Aged Reimb	7,387	7,044	7,652
I083015	Fee for Service	0	100	0



COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
I083025	CACP Reimbursements	0	0	8,649
I083040	Other Welfare Reimb	0	0	1,404
		7,387	7,144	17,705
E083010	Wagin Frail Aged Exp	(7,387)	(7,044)	(7,823)
E083020	Comm. Aged Care Expenses	(47,372)	(39,239)	(853)
E083050	Other Welfare Exp	0	0	(706)
		(54,759)	(46,283)	(9,382)
	<b>Total Education &amp; Welfare Income</b>	<b>390,277</b>	<b>383,081</b>	<b>403,021</b>
	<b>Total Education &amp; Welfare Expenditure</b>	<b>(488,101)</b>	<b>(480,924)</b>	<b>(402,528)</b>
	<b>Community Amenities</b>			
	<b>Sanitation - Household Refuse</b>			
I101005	Domestic Collection	236,160	220,200	221,535
I102020	Refuse Site Fees	10,000	7,000	13,797
		246,160	227,200	235,332
E101005	Domestic Refuse Collection	(51,054)	(53,000)	(51,063)
E101010	Recycling Pick-Up	(84,570)	(65,000)	(83,857)
E101015	Refuse Site Mtce	(102,891)	(98,558)	(103,269)
E101025	Refuse Site Attendant	(55,930)	(54,301)	(52,899)
E101030	New Refuse Site	0	(5,000)	(5,000)
E101031	Refuse Attendant Leave/Wages Liability	0	0	(107)
		(294,445)	(275,859)	(296,195)
	<b>Sanitation - Other</b>			
I102002	Commercial Collection Charges	70,600	61,200	64,559
I102005	Reimbursement Drummuster	4,000	6,000	4,399
I102010	Charges Bulk Rubbish	13,588	12,000	14,340
I102015	Sale of Refuse Scrap	4,000	8,500	0
		92,188	87,700	83,298
E102005	Commercial Collection	(14,993)	(14,600)	(14,381)
E102010	Bulk Rubbish Collection	(13,410)	(16,225)	(13,392)
E101020	Chemical Drum Disposal Costs	(5,500)	(5,500)	(1,011)
E102035	Refuse Site Rehabilitation	(10,000)	(10,500)	(12,631)
E102190	Depreciation - Sanitation	(6,290)	(6,129)	(6,289)
		(50,193)	(52,954)	(47,704)
	<b>Sewerage</b>			
I104005	Septic Tank Fees	500	100	858
		500	100	858
E104005	Sewerage Treatment Plant	(333)	(340)	(347)
		(333)	(340)	(347)
	<b>Regional Refuse Group</b>			
I102006	Regional Refuse Group	0	0	164,524
I102021	Regional Refuse Group Waste Authority Grant	0	30,000	30,000
		0	30,000	194,524
E102007	Regional Refuse Group Expenses	0	0	(148,781)
E102008	Regional Refuse Group - Development of WTS	0	0	(2,480)
		0	0	(151,261)

COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
	<b>Town Planning</b>			
I106005	Planning Fees	10,000	3,000	13,773
		10,000	3,000	13,773
E106005	Town Planning Expenses	(40,000)	(20,000)	(58,392)
E106010	Town Planning Scheme #2 Review	0	0	(2,131)
E106020	Local Planning Strategy	0	(20,000)	0
E106100	Administration Allocated	(30,116)	(41,988)	(34,187)
		(70,116)	(81,988)	(94,710)
	<b>Other Community Amenities</b>			
I107005	Cemetery Fees	13,000	13,000	10,600
I107010	Community Bus Income	15,000	8,000	6,994
I107020	Profit on Sale of Asset	6,000	0	0
		34,000	21,000	17,594
E107005	Cemetery Mtce	(17,057)	(17,000)	(21,517)
E107010	Public Convenience Mtce	(49,870)	(50,188)	(55,947)
E107015	Community Bus Operating	(2,000)	(2,000)	(1,676)
E107100	Administration Allocated	(58,642)	(49,774)	(47,335)
E107190	Depreciation - Other Comm Amenities	(14,588)	(12,744)	(14,588)
		(142,157)	(131,706)	(141,063)
	<b>Total Community Amenities Income</b>	<b>382,848</b>	<b>369,000</b>	<b>545,379</b>
	<b>Total Community Amenities Expenditure</b>	<b>(557,244)</b>	<b>(542,847)</b>	<b>(731,280)</b>
	<b>Recreation and Culture</b>			
	<b>Public Halls &amp; Civic Centres</b>			
I111005	Town Hall Hire	3,000	3,000	2,250
I111010	Reimbursements	100	100	0
I111015	Town Hall Lease -L Piesse	4,025	3,930	3,927
		7,125	7,030	6,177
E111005	Town Hall Mtce	(45,912)	(47,980)	(27,438)
E111010	Other Halls Mtce	(4,556)	(4,150)	(1,096)
E111190	Depreciation - Public Halls	(28,083)	(28,201)	(28,083)
		(78,551)	(80,331)	(56,617)
	<b>Swimming Pool</b>			
I112005	Community Pool Revitalisation Grant Income	32,000	30,000	32,000
I112010	Swimming Pool Admission	35,000	35,000	34,802
I112015	Swimming Pool Miscellaneous Income	100	100	0
I112020	Reimbursements	500	50	1,109
I112040	Swimming Pool Community Room Hire	300	0	159
		67,900	65,150	68,070
E112005	Pool Staff Salary	(73,532)	(60,000)	(73,123)
E112008	Pool Leave/Wages Liability	0	0	3,862
E112010	Superannuation	(7,353)	(6,000)	(6,045)
E112015	Swimming Pool Maintenance	(115,208)	(93,340)	(111,360)
E112020	Swimming Pool Other Expenses	(5,000)	(4,000)	(4,951)
E112025	Community Pool Revitalisation Grant Expenditure	(32,000)	(30,000)	(33,649)
E112190	Depreciation - Swimming Pools	(42,367)	(33,868)	(42,367)
		(275,460)	(227,208)	(267,633)

COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
	<b>Other Recreation &amp; Sport</b>			
I113005	Sportsground Rental	6,855	7,158	6,505
I113010	Sportsground Reimbursements	0	200	0
I113015	Power Reimbursements	6,000	6,000	4,965
I113020	Recreation Centre Hire	7,000	6,000	6,163
I113025	Reimbursements Other	100	100	5,946
I113030	Contribution to Rec Centre Equ.	19,800	1,800	1,800
I113035	Sporting Club Leases	50	55	50
I113055	Eric Farrow Pavillion Hire	7,000	7,000	6,166
I113101	Kidsport Grant - Sport 4 All	0	0	4,000
		46,805	28,313	35,595
E113005	Sportsground Mtce	(93,847)	(83,981)	(99,154)
E113010	Sportsground Building Mtce	(24,663)	(20,818)	(28,796)
E113015	Wetlands Park Mtce	(49,634)	(60,000)	(51,043)
E113020	Parks & Gardens Mtce	(44,080)	(42,730)	(44,416)
E113025	Puntapin Rock Mtce	(2,237)	(1,765)	(2,115)
E113030	Recreation Centre Mtce	(62,831)	(79,171)	(69,704)
E113035	Rec Staff Salaries	(25,000)	(27,106)	(21,108)
E113038	Rec Staff Leave/Wages Liability	0	0	(655)
E113040	Superannuation	(2,729)	(3,329)	(3,110)
E113045	Other Expenses	(3,000)	(2,285)	(2,256)
E113065	Eric Farrow Pavilion Mtce	(22,726)	(22,872)	(19,558)
E113070	Rec Centre Sports Equipment	(2,500)	(2,500)	(334)
E113095	Club Development Officer	0	0	(2,526)
E113100	Administration Allocated	(101,555)	(94,471)	(76,789)
E113101	Kidsport Grant Expenditure	(3,485)	0	(515)
E113190	Depreciation - Other Rec & Sport	(200,630)	(205,520)	(200,629)
		(638,917)	(646,548)	(622,708)
	<b>Library</b>			
I115005	Lost Books	50	0	(27)
I115010	Reimbursements	100	0	91
		150	0	64
E115005	Library Staff Salaries	(46,600)	(45,732)	(45,857)
E115008	Library Leave/Wages Liability	0	0	454
E115015	Library Building Mtce	(6,270)	(3,047)	(6,712)
E115020	Library Other Expenses	(6,500)	(9,000)	(7,512)
E115190	Depreciation - Libraries	(2,025)	(1,914)	(2,025)
		(61,395)	(59,693)	(61,652)
	<b>Other Culture</b>			
I119015	Contribution to Woolorama	1,000	1,000	1,000
I119020	Reimbursements	3,500	650	3,377
I119031	Other Culture Grant Funds	6,000	0	25,060
		10,500	1,650	29,437
E116005	Subsidy Woolorama Committee	(500)	(500)	(500)
E116010	Woolorama Costs & Maintenance	(67,932)	(62,000)	(68,009)
E116015	Mtce - Tudhoe St Community Centre	(8,551)	(3,921)	(8,391)
E116020	Historical Village	(4,087)	(2,261)	(2,876)
E116040	Great Southern Concert Band	(400)	(400)	(400)
E116045	Community Development Events	(19,500)	(16,030)	(11,128)
E116046	Community Development Equipment Maintenance	(1,000)	(2,500)	(2,215)
E116055	Other Culture Grant Funds Exp	(14,800)	0	(13,351)
E116190	Depreciation - Other Culture	(110)	(111)	(111)



COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
		(116,880)	(87,723)	(106,981)
	<b>Total Recreation &amp; Culture Income</b>	<b>132,480</b>	<b>102,143</b>	<b>139,343</b>
	<b>Total Recreation &amp; Culture Expenditure</b>	<b>(1,171,203)</b>	<b>(1,101,503)</b>	<b>(1,115,591)</b>
	<b>Transport</b>			
	<b>Streets Roads Bridges &amp; Depot Construction</b>			
I121005	Direct Road Grants	110,635	102,800	102,800
I121010	Road Project Grants	335,605	299,885	299,885
I121015	Roads to Recovery Grant	517,394	640,053	640,053
I121020	Reimbursements	0	500	0
I121025	Contribution - St Lighting	3,500	3,000	3,007
I121070	Main Roads Bridge Grant	447,000	0	0
I121076	Main Roads Black Spot Program	76,707	0	6,491
		1,490,841	1,046,238	1,052,236
	<b>Streets Roads Bridges &amp; Depot Maintenance</b>			
I122055	Diesel Fuel Rebate Income	40,000	20,000	44,369
		40,000	20,000	44,369
E122005	Road Maintenance	(120,000)	(120,000)	(80,998)
E122006	Maintenance Grading	(150,000)	(150,000)	(143,334)
E122007	Rural Tree Pruning	(70,000)	(75,000)	(61,238)
E122008	Rural Spraying	(15,000)	(15,000)	(12,055)
E122009	Town Site Spraying	(30,000)	(30,000)	(27,667)
E122010	Depot Mtce	(17,828)	(16,660)	(15,835)
E122011	Town Reserve & Verg Mtce	(2,000)	(2,000)	(1,909)
E122012	Bridge & Drainage Mtce	(22,500)	(22,500)	(20,520)
E122015	Rural Numbering	0	(500)	0
E122020	Footpath Mtce	0	0	(862)
E122025	Street Cleaning	(50,000)	(42,000)	(52,253)
E122030	Street Trees	(37,000)	(35,000)	(34,089)
E122035	Traffic & Street Signs Mtce	(6,000)	(6,000)	(5,530)
E122045	Townscape	(10,000)	(15,000)	(14,288)
E122050	Crossovers	(500)	(500)	(190)
E122055	RoMan Data Collection	(15,000)	(9,000)	(11,352)
E122060	Street Lighting	(62,000)	(55,000)	(60,935)
E122090	Graffiti Removal	(1,000)	(1,000)	(570)
E122100	Administration Allocated	(42,183)	(54,464)	(52,595)
E122190	Depreciation - Roads	(600,000)	(808,610)	(590,292)
E147120	Storm Damage	0	(12,000)	(36,771)
		(1,251,011)	(1,470,234)	(1,223,283)
	<b>Road Plant Purchases</b>			
I122100	Profit on Sale of Asset	0	0	0
		0	0	0
E123010	Loss on Sale of Asset	(34,100)	(28,400)	0
		(34,100)	(28,400)	0
	<b>Aerodrome</b>			
I126015	Aerodrome Reimbursements	100	100	713
I126020	Aerodrome Hangar Lease	727	0	0
		827	100	713
E126005	Aerodrome Maintenance	(5,825)	(10,000)	(3,919)

COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
E126190	Depreciation - Aerodromes	(22,560)	(22,558)	(22,558)
		(28,385)	(32,558)	(26,477)
	<b>Total Transport Income</b>	<b>1,531,668</b>	<b>1,066,338</b>	<b>1,097,318</b>
	<b>Total Transport Expenditure</b>	<b>(1,313,496)</b>	<b>(1,531,192)</b>	<b>(1,249,760)</b>
	<b>Economic Services</b>			
	<b>Rural Services</b>			
I131020	Reimbursements	700	500	666
		700	500	666
E131006	Weeds Control - Bridal Creeper	(3,000)	(2,999)	(3,000)
E131020	Landcare	(50,000)	(50,000)	(50,637)
E131030	Rural Towns Program	(23,000)	(26,000)	(20,377)
E131100	Administration Allocated	(12,530)	(10,187)	(10,519)
E131140	Water Management Plan / Harvesting	(5,000)	(3,500)	(4,734)
E131190	Depreciation - Rural Services	(1,340)	(1,339)	(1,339)
		(94,870)	(94,025)	(90,606)
	<b>Tourism &amp; Area Promotion</b>			
I132005	Caravan Park Fees	58,000	53,000	56,485
I132010	Reimbursements	500	500	315
I132015	RV Area Fees	9,000	6,000	8,382
		67,500	59,500	65,182
E132010	Wagin Tourism Committee	(200)	0	(150)
E132015	Caravan Park Manager Salary	(24,520)	(21,150)	(23,806)
E132020	Caravan Park Mtce	(40,419)	(55,000)	(36,070)
E132023	Caravan Leave/Wages Liability	0	0	(708)
E132025	Subsidy Historic Village	(8,350)	(8,350)	(8,350)
E132030	Donation - Great Sth Dist Displ	(600)	(600)	(600)
E132040	Tourism Promotion & Subscripts	(10,000)	(15,000)	(11,228)
E132050	Administration Allocated	(55,277)	(66,177)	(57,855)
E132060	Economic Development	0	(5,000)	0
E132190	Depreciation - Tourism	(7,550)	(7,500)	(7,548)
		(146,916)	(178,777)	(146,315)
	<b>Building Control</b>			
I133005	Building Licenses	10,000	10,000	8,641
I133010	Swimming Pool Inspection Fees	5,000	50	0
		15,000	10,050	8,641
E133010	New Swimming Pool Inspections	0	(100)	0
		0	(100)	0
	<b>Other Economic Services</b>			
I134005	Water Sales	9,000	8,000	11,822
I134010	Reimbursements	0	100	0
I142011	Community Water Grant	0	20,000	19,800
		9,000	28,100	31,622
E134005	Water Supply - Standpipes	(15,000)	(15,000)	(19,741)
E134190	Depreciation - Other Economic Services	(1,518)	(1,518)	(1,518)
		(16,518)	(16,518)	(21,259)
	<b>Total Economic Services Income</b>	<b>92,200</b>	<b>98,150</b>	<b>106,111</b>

COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
	<b>Total Economic Services Expenditure</b>	<b>(258,304)</b>	<b>(289,420)</b>	<b>(258,180)</b>
	<b>Other Property &amp; Services</b>			
	<b>Private Works</b>			
I141005	Private Works Income	70,000	60,000	81,574
		70,000	60,000	81,574
E141005	Private Works	(45,000)	(35,000)	(44,519)
E141100	Administration Allocated	(7,711)	(11,432)	(15,779)
		(52,711)	(46,432)	(60,298)
	<b>Public Works Overheads</b>			
I143020	Reimbursements	100	100	3,214
		100	100	3,214
E143005	Engineering Salaries	(86,660)	(82,924)	(87,958)
E143007	Engineering Administration Salaries	(50,107)	(51,951)	(36,587)
E143008	Works Leave/Wages Liability	0	0	16,398
E143009	Housing Allowance Works	(17,000)	(19,000)	(15,516)
E143015	CEO's Salary Allocation	(43,842)	(44,805)	(43,566)
E143020	Engineering Superannuation	(80,000)	(86,217)	(79,572)
E143025	Engineering - Other Expenses	(3,000)	(10,000)	(1,918)
E143030	Sick Holiday & Allowances Pay	(155,000)	(150,000)	(154,799)
E143045	Insurance on Works	(32,120)	(37,615)	(38,956)
E143050	Protective Clothing	(9,000)	(9,900)	(8,816)
E143055	Fringe Benefits	(1,000)	(1,000)	(564)
E143060	CEO's Vehicle Allocation	(1,000)	(1,000)	(731)
E143065	MOW - Vehicle Expenses	(5,000)	(3,500)	(4,402)
E143075	Telephone Expenses	(2,000)	(2,500)	(1,829)
E143080	Staff Licenses	(585)	(420)	(442)
E143090	Conferences & Courses	(2,000)	(3,000)	(657)
E143095	Staff Training	(16,000)	(16,526)	(15,292)
E143105	Admin Allocated	(5,695)	(20,108)	(42,076)
E143200	LESS PWOH ALLOCATED	510,009	540,465	517,282
		0	(1)	(1)
	<b>Plant Operation Costs</b>			
I144005	Sale of Scrap	3,000	1,000	4,383
I144010	Reimbursements	5,000	2,000	8,174
		8,000	3,000	12,557
E144010	Fuel & Oils	(130,000)	(150,000)	(120,270)
E144020	Tyres & Tubes	(13,000)	(16,000)	(10,255)
E144030	Parts & Repairs	(65,000)	(52,000)	(61,834)
E144040	Plant Repair - Wages	(61,693)	(65,000)	(62,669)
E144050	Insurance and Licences	(34,000)	(36,000)	(28,001)
E144060	Expendable Tools-Consumables only	(8,000)	(8,000)	(5,349)
E144200	LESS POC ALLOCATED-PROJECTS	311,693	327,000	288,378
		0	0	0
	<b>Salaries &amp; Wages</b>			
E146010	Gross Salaries, Allowances & Super	(2,122,130)	(2,260,000)	(2,275,294)
E146200	Less Sal , Allow, Super Allocated	2,122,130	2,260,000	2,275,294
		0	0	0

COA	Description	Budget 2016/2017	Budget 2015/2016	Actual 2015/2016
	<b>Unclassified</b>			
I147005	Commission - Vehicle Licensing	52,000	52,000	49,876
I147035	Banking errors	0	0	0
I147050	Council Staff Housing Rental	25,000	23,140	24,510
I147065	Insurance Reimbursement	0	0	0
I147070	Council Housing Reimbursements	1,000	2,000	2,365
I147120	Charge on Private use of Shire Vehicle	1,560	1,560	1,560
		<b>79,560</b>	<b>78,700</b>	<b>78,311</b>
E147015	Community Requests & Events - CEO Allocation	(6,500)	(6,500)	(3,619)
E147035	Banking Errors	0	0	0
E147050	Council Housing Maintenance	(59,102)	(55,000)	(55,129)
E147055	Consultants	(25,000)	(25,000)	(15,600)
E147070	4WD Resource Sharing Group	(1,500)	(2,500)	(1,420)
E147090	Building Maintenance	(10,000)	(10,000)	(9,797)
E147100	Administration Allocated	(141,331)	(82,892)	(95,722)
E147115	Insurance Excess	0	(700)	0
E147130	Depreciation - Unclassified	(52,207)	(52,441)	(52,207)
E147150	Community Requests Budget	(31,580)	(16,835)	(15,730)
E147151	Community Donations/Sponsorship	(3,100)	(3,100)	(2,000)
E167460	Well Aged Housing Project	(1,024,626)	(750,000)	(71,713)
		<b>(1,354,946)</b>	<b>(1,004,968)</b>	<b>(322,937)</b>
	<b>Total Other Property &amp; Services Income</b>	<b>157,660</b>	<b>141,800</b>	<b>175,656</b>
	<b>Total Other Property &amp; Services Expenditure</b>	<b>(1,407,657)</b>	<b>(1,051,401)</b>	<b>(383,236)</b>
	<b>Total Income</b>	<b>7,598,540</b>	<b>6,061,368</b>	<b>5,644,575</b>
	<b>Total Expenditure</b>	<b>(6,601,439)</b>	<b>(6,391,144)</b>	<b>(5,514,822)</b>
	<b>Net Deficit (Surplus)</b>	<b>997,101</b>	<b>(329,776)</b>	<b>129,753</b>

**SHIRE OF WAGIN  
CAPITAL EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2017**

		<b>2016/17 Budget \$</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>		
<b>Land and Buildings</b>		
Community Amenities	Cemetery Upgrade	45,000
Recreation & Culture	Eric Farrow/Rec Centre - Shrubs/Paving	6,000
	Recreation Centre - Air Conditioning	35,000
	Sportsground - Abultions Upgrade	15,000
Transport	Depot - Solar Panels	10,000
Other Property & Services	2 Ballagin St - Reroofing	25,000
		<u>136,000</u>
<b>Furniture and Equipment</b>		
Governance	IT Upgrade Project	20,000
Economic Services	Caravan Park - Washing Mashine & Dryer	4,000
		<u>24,000</u>
<b>Plant and Equipment</b>		
Governance	Admin Vehicle	42,000
Community Amenities	Community Bus	110,000
Transport	Isuzu Truck 6t (P16)	100,000
	Isuzu Crew Cab (P21)	80,000
	Roller Multi-tyre	120,000
	John Deere Mower	7,000
	Komatsu Loader Rake	9,000
	Minor Plant Items	8,000
		<u>476,000</u>
<b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>		<b><u>636,000</u></b>
<b>INFRASTRUCTURE</b>		
<b>Roads</b>		
Transport	Capital Works Program	1,717,375
		<u>1,717,375</u>
<b>Footpaths</b>		
Transport	Footpath Program	84,200
		<u>84,200</u>
<b>Drainage</b>		
Transport	Town Drainage Project	10,000
		<u>10,000</u>
<b>Parks and Ovals</b>		
Recreation & Culture	Wetlands Pond - Cementing	20,000
		<u>20,000</u>
<b>Other</b>		
Transport	Airport Development	20,000
	Townscape & Tourism	41,000
		<u>61,000</u>
<b>TOTAL INFRASTRUCTURE</b>		<b><u>1,892,575</u></b>
<b>TOTAL CAPITAL EXPENDITURE</b>		<b><u>2,528,575</u></b>

**SHIRE OF WAGIN 10 YEAR PLANT REPLACEMENT PROGRAM 2016/2017 - 2025/2026**

	Year Purchased	Replacement Period (Years)	Last Fin Year 2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26
2014 Komatsu Grader	2014/2015	7							230,000				
2012 Komatsu Grader	2011/2012	7				220,000							250,000
2012 Komatsu Loader	2012/2013	5/6			180,000						195,000		
2012 Cat Backhoe	2015/2016	10	60,000									85,000	
2013 Isuzu Truck 13 t*** (P42)	2013/2014	5/6					100,000					115,000	
2012 Isuzu Truck 13 t (P40)	2012/2013	5/6			90,000					105,000			
2006 Isuzu Truck 13 t (P14)	2006/2007	10					70,000						
2010 Isuzu FRR 600 6T Truck (P16)		5/6		60,000						60,000			
2010 Isuzu NPR 300 Crew Cab (P21)	2010/2011	5/6		50,000					60,000				
2009 Toro Ride on Mower	2009/2010												
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						135,000					
2005 Refuse Site Loader (Second Hand)	2011/2012												55,000
2008 Tennant Road Sweeper (Second Hand)	2015/2016	5	36,000					40,000					
Mitsubishi Triton Ute (P27)	2013/2014	4/5				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	2010/2011					15,000				18,000			
4 x 2 Toyota Hilux Ttop (P25)	2010/2011	4/5			14,000				16,000				
4 x 2 Mistugishi Triton TTop (P85) Ute	2013/2014	4/5				14,000			16,000				
John Deere Mower	2010/2011	6		6,000						8,000			
ATV Motor Bike 4 wheel	2009/2010	8				8,000							
Rake for Komatsu Loader			5,000										
Rake/Slasher/Broom for Bobcat			5,000										
Small Plant Items			6,000	8,000	8,000	9,000	9,000	9,000	10,000	10,000	10,000	12,000	12,000
Skid Steer / Bob Cat	2013/2014	10							40,000				
2013 Toro Ride on Mower	2013/2014	4			26,000				21,000				
CEO's Vehicle	2015/2016	4	25,000				28,000				30,000		
Deputy CEO	2014/2015	4				25,000				25,000			
EHO/BS Vehicle	2014/2015	4			18,000				18,000				20,000
Manager of Works Vehicle	2014/2015	4			22,000			25,000			27,000		
2016 Ranger Utility	2015/2016	5	23,627					22,000					25,000
Doctor's Vehicle	2012/2013	4		22,000				25,000				28,000	
<b>TOTAL</b>			<b>160,627</b>	<b>236,000</b>	<b>372,000</b>	<b>306,000</b>	<b>272,000</b>	<b>271,000</b>	<b>411,000</b>	<b>244,000</b>	<b>262,000</b>	<b>258,000</b>	<b>362,000</b>

<b>RESERVE FUND</b>	<b>2015/16</b>	<b>2016/17</b>	<b>2017/18</b>	<b>2018/19</b>	<b>2019/20</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>	<b>2025/26</b>
Opening Balance	84,840	136,961	182,019	116,570	119,484	152,471	186,283	85,940	148,088	191,790	246,585
Interest	2,121	3,424	4,550	2,914	2,987	3,812	4,657	2,148	3,702	4,795	6,165
Transfer In	50,000	41,634	0	0	30,000	30,000	0	60,000	40,000	50,000	0
Transfer Out	0	0	70,000	0	0	0	105,000	0	0	0	50,000
<b>Closing Balance</b>	<b>136,961</b>	<b>182,019</b>	<b>116,570</b>	<b>119,484</b>	<b>152,471</b>	<b>186,283</b>	<b>85,940</b>	<b>148,088</b>	<b>191,790</b>	<b>246,585</b>	<b>202,750</b>

<b>Municipal Contribution</b>	<b>210,627</b>	<b>277,634</b>	<b>302,000</b>	<b>306,000</b>	<b>302,000</b>	<b>301,000</b>	<b>306,000</b>	<b>304,000</b>	<b>302,000</b>	<b>308,000</b>	<b>312,000</b>
-------------------------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------	----------------

**SHIRE OF WAGIN  
ROAD PROGRAM  
FOR THE YEAR ENDED 30 JUNE 2017**

Road	No	Description	Budget Cost	Wages	POC	PWOH	Materials	Contracts	Total	Funding Source				Length	Days
										RRG	R2R	Bridge	Shire		
<b>Capital Renewal</b>															
Lime Lake West Road	13	Gravel Sheet	\$ 41,780	\$ 8,143	\$ 12,757	\$ 8,143	\$ 4,263	\$ 8,474	\$ 41,780				\$ 41,780	2.52	10
Ball Road	92	Gravel Sheet	\$ 45,840	\$ 8,923	\$ 14,066	\$ 8,923	\$ 4,342	\$ 9,586	\$ 45,840		\$ 45,840			3	10
Flagstaff Road	48	Gravel Sheet	\$ 54,000	\$ 8,039	\$ 12,598	\$ 8,039	\$ 4,039	\$ 21,285	\$ 54,000		\$ 54,000			3	12
Norring Delyanine Road	10	Gravel Sheet	\$ 41,969	\$ 7,987	\$ 12,522	\$ 7,987	\$ 4,213	\$ 9,260	\$ 41,969		\$ 41,969			3.5	10
Heights Road	19	Gravel Sheet	\$ 41,191	\$ 8,013	\$ 12,560	\$ 8,013	\$ 4,121	\$ 8,484	\$ 41,191		\$ 41,191			2.5	10
Jeffris Road	70	Gravel Sheet	\$ 18,334	\$ 3,634	\$ 5,755	\$ 3,634	\$ 1,585	\$ 3,726	\$ 18,334				\$ 18,334	1	5
<b>Reseals</b>															
Bullock Hills Road	4	Reseal	\$ 70,000	\$ 1,422	\$ 1,501	\$ 1,422	\$ 65,395	\$ 260	\$ 70,000		\$ 70,000			3	4
Dongolocking Road	1	Reseal	\$ 150,000	\$ 1,358	\$ 1,237	\$ 1,358	\$ 145,795	\$ 252	\$ 150,000		\$ 150,000			7	5
Beaufort Road	2	Reseal	\$ 70,000	\$ 1,422	\$ 1,501	\$ 1,422	\$ 65,395	\$ 260	\$ 70,000		\$ 70,000			3	4
<b>Capital Upgrade</b>															
Dongolocking Road	1	Reconstruct, Seal & Widen	\$ 159,317	\$ 8,637	\$ 13,738	\$ 8,637	\$ 77,131	\$ 51,174	\$ 159,317	\$ 106,211			\$ 53,106	2	12
Piesseville Tarwonga Road	12	Clear & Reshape Drains	\$ 132,352	\$ 11,670	\$ 18,070	\$ 11,670	\$ 5,000	\$ 85,942	\$ 132,352	\$ 88,235			\$ 44,117	6	28
Tudor Street	144	Town Drainage	\$ 10,000	\$ 1,000	\$ 500	\$ 1,000		\$ 7,500	\$ 10,000				\$ 10,000	0.1	7
Murdock Road	91	Clear, Widen & Gravel Sheet	\$ 44,394	\$ 8,646	\$ 13,456	\$ 8,646	\$ 4,068	\$ 9,578	\$ 44,394		\$ 44,394			3	12
Jaloran Road	5	Reconstruct, Seal & Widen	\$ 159,238	\$ 9,029	\$ 13,738	\$ 9,029	\$ 76,268	\$ 51,174	\$ 159,238	\$ 106,159			\$ 53,079	2	12
Beaufort Road	2	Extend Culverts	\$ 25,000	\$ 8,000	\$ 6,000	\$ 8,000	\$ 3,000		\$ 25,000				\$ 25,000		10
Tavistock Street	158	Intersections	\$ 115,060	\$ 2,346	\$ 2,716	\$ 2,346	\$ 98,652	\$ 9,000	\$ 115,060	\$ 76,707			\$ 38,353	10	8
Vine/Airfield Road	170	Commodity Route Funding	\$ 51,900	\$ 5,362	\$ 7,648	\$ 5,362	\$ 22,902	\$ 10,626	\$ 51,900	\$ 35,000			\$ 16,900	8	8
Ballaying South Road	18	Bridge Replacement	\$ 447,000	\$ 9,990	\$ 14,727	\$ 9,990	\$ 248,902	\$ 163,391	\$ 447,000		\$ 447,000				20
<b>Footpaths</b>															
Johnston Street	109	Unit to Umbra	\$ 46,000	\$ 2,600	\$ 800	\$ 2,600		\$ 40,000	\$ 46,000				\$ 46,000	0.27	8
Vesper Street	154	Tudhoe to Warwick	\$ 38,200	\$ 2,700	\$ 800	\$ 2,700		\$ 32,000	\$ 38,200				\$ 38,200	0.21	8
<b>Kerbing</b>															
Tavistock Street	158	Western End	\$ 11,000	\$ 2,000	\$ 1,000	\$ 2,000		\$ 6,000	\$ 11,000				\$ 11,000	0.14	5
Trent Street	62	West of Trimdon	\$ 6,000	\$ 800	\$ 400	\$ 800		\$ 4,000	\$ 6,000				\$ 6,000	0.18	5
Trimdon Street	139	Trent to Tarbet	\$ 14,224	\$ 2,800	\$ 1,000	\$ 2,800		\$ 7,624	\$ 14,224				\$ 14,224	0.13	5
Upland Street	116	Unicorn to Etelowie	\$ 18,776	\$ 3,200	\$ 1,600	\$ 3,200		\$ 10,776	\$ 18,776				\$ 18,776	0.16	5
			<b>\$ 1,811,575</b>	<b>\$ 127,721</b>	<b>\$ 170,690</b>	<b>\$ 127,721</b>	<b>\$ 835,071</b>	<b>\$ 550,372</b>	<b>\$ 1,811,575</b>	<b>\$ 412,312</b>	<b>\$ 517,394</b>	<b>\$ 447,000</b>	<b>\$ 434,869</b>	<b>43</b>	<b>225</b>

E167103	<b>Capital Works Jobs - Roads</b>	\$ 1,677,375	\$ 113,621	\$ 165,090	\$ 113,621	\$ 835,071	\$ 449,972	\$ 1,677,375
E167124	<b>Capital Works Jobs - Footpath</b>	\$ 84,200	\$ 5,300	\$ 1,600	\$ 5,300	\$ -	\$ 72,000	\$ 84,200
E167103	<b>Capital Works Jobs - Kerbing</b>	\$ 50,000	\$ 8,800	\$ 4,000	\$ 8,800	\$ -	\$ 28,400	\$ 50,000
<b>Total Expenditure</b>		<b>\$ 1,811,575</b>	<b>\$ 127,721</b>	<b>\$ 170,690</b>	<b>\$ 127,721</b>	<b>\$ 835,071</b>	<b>\$ 550,372</b>	<b>\$ 1,811,575</b>



# SHIRE OF WAGIN

## Schedule of Fees & Charges

2016/2017



## **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 June 2016.

Resolution # 2333

## ADMINISTRATION FEES

	2015/16	2016/17	GST
<b>Photocopies</b>			
A4 Copies - Black & White (per side)	\$ 0.35	\$ 0.50	✓
A4 Copies - Colour (per side)	\$ 0.65	\$ 0.70	✓
A3 Copies - Black & White (per side)	\$ 0.45	\$ 0.90	✓
A3 Copies - Colour (per side)	\$ 0.75	\$ 1.50	✓
<b>Facsimile Transmission</b>			
Sending - 1st page	\$ 1.10	\$ 3.50	✓
Sending - 2nd page and thereafter	\$ 0.55	\$ 1.50	✓
Receiving - per page	\$ 0.55	\$ 1.00	✓
<b>Fire Maps</b>			
A1	\$ 25.00	\$ 25.00	✓
Rate Inquiry Standard (settlement agents)	\$ 51.00	\$ 52.00	x
Rate Inquiry Complex (settlement agents)	\$ 100.00	\$ 105.00	x
Electoral Roll	\$ 15.00	\$ 20.00	✓
<b>Co-operative Bulk Handling Grain Storage Facilities -</b>			
Charge per tonne in lieu of rates (Agreement indexed to percentage increase in rates each year)	\$ 0.0526	\$0.0526 x 2016/17 rate increase	x
Rates Instalment Administration Charge (Charge to offset additional postage & handling)	\$ 5.00	\$ 5.50	x
Town Blocks - Burning Off Fees (Fees to cover insurance charge per block)	\$ 50.00	Cost Recovery + \$50 Insurance Cost	x

**BUILDING FEES**

	2015/16	2016/17	GST
<u>Shire</u>			
<i>Class 1 (House), Class 10 (Shed, Patio, Pool)</i>			
Certified Application - 0.19% Cost of Construction Fee - Minimum Fee	\$ 95.00	\$ 96.00	✓
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	\$ 95.00	\$ 96.00	✓
<i>Class 2 - 9 (Commercial)</i>			✓
Certified Application - 0.09% Cost of Construction Fee - Minimum Fee	\$ 95.00	\$ 96.00	✓
Uncertified Application - 0.32% Cost of Construction Fee - Minimum Fee	\$ 95.00	\$ 96.00	✓
Occupancy Permit for Completed Building (Commercial) - Minimum Fee	\$ 95.00	\$ 96.00	✓
Demolition Permit - Minimum Fee	\$ 95.00	\$ 96.00	✓
Application to Extend a Building Permit/Demolition Permit - Minimum Fee	\$ 95.00	\$ 96.00	✓
Building Approval Applications for Unauthorised Work - 0.38% of Work Value - Minimum Fee	\$ 95.00	\$ 96.00	✓
Septic Tank Application	\$ 236.00	\$ 236.00	×
<u>Building Services Levy (BSL)</u>			
Over \$45,000 Cost of Construction - 0.137% of Work Value			
Under \$45,000 Cost of Construction - Minimum Fee	\$ 61.65	\$ 61.65	×
Demolition Permit - 0.137% of Work Value - Minimum Fee	\$ 61.65	\$ 61.65	×
Occupancy Permit or Building Approval Certificate - Minimum Fee	\$ 61.65	\$ 61.65	×
Occupancy Permit or Building Approval Certificate for Unauthorised Work - Minimum Fee	\$ 61.65	\$ 61.65	×
<u>Construction Training Fund (CTF formally BCITF)</u>			
Over \$20,000 Cost of Construction - 0.2% Cost of Construction			
Under \$20,000 Cost of Construction - no fee			
All Other Building Fees in accordance with Building Regulations 2012			

## BUILDING HIRE FEES

	2015/16	2016/17	GST
<b>Town Hall</b>			
Commercial Functions < 3 hours	\$ 145.00	\$ 150.00	✓
Non Commercial Functions < 3 hours	\$ 115.00	\$ 100.00	✓
Commercial Functions > 3 hours	\$ 280.00	\$ 250.00	✓
Non Commercial Functions > 3 hours	\$ 235.00	\$ 200.00	✓
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	\$ 90.00	✓
Non Commercial Functions < 3 hours	\$ 60.00	\$ 60.00	✓
Commercial Functions > 3 hours	\$ 145.00	\$ 150.00	✓
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	\$ 60.00	✓
Rotary Club Rooms (Charge per Meeting)	\$ 40.00	\$ 40.00	✓
Hire of Trestles (per Trestle)	\$ 16.00	\$ 10.00	✓
Hire of Chairs (per Chair)	\$ 6.00	\$ 0.60	✓
Bond on Trestles/Chairs (per Hire)	\$ 100.00	\$ 100.00	x
<b>Wedgescarrup &amp; Cancanning Halls</b>			
Full Day or Night	\$ 75.00	\$ 75.00	✓
Half Day	\$ 40.00	\$ 40.00	✓
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	\$ 150.00	✓
Non Commercial Functions < 3 hours	\$ 80.00	\$ 100.00	✓
Commercial Functions > 3 hours	\$ 235.00	\$ 250.00	✓
Non Commercial Functions > 3 hours	\$ 155.00	\$ 200.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 800.00	\$ 300.00	x
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Kitchen Hire (Only)	\$ 70.00	\$ 70.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
<b>Exhibition Hall</b>			
Luncheon Booth (Casual Hire Fees)	\$ 60.00	\$ 60.00	✓
<b>Wesfarmers Pavilion</b>			
Lease with Wesfarmers Pty Ltd	\$ 22.00	\$ 22.00	✓
<b>Eric Farrow Pavilion</b>			
<b>Whole Complex</b>			
Commercial	\$ 330.00	\$ 330.00	✓
Non Commercial	\$ 250.00	\$ 260.00	✓
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	\$ 170.00	✓
Non Commercial Functions < 3 hours	\$ 125.00	\$ 130.00	✓

	2015/16	2016/17	GST
Commercial Functions > 3 hours	\$ 260.00	\$ 280.00	✓
Non Commercial Functions > 3 hours	\$ 210.00	\$ 240.00	✓
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	\$ 140.00	✓
Non Commercial Functions < 3 hours	\$ 100.00	\$ 90.00	✓
Commercial Functions > 3 hours	\$ 210.00	\$ 210.00	✓
Non Commercial Functions > 3 hours	\$ 170.00	\$ 170.00	✓
Non Profit & Charitable Organisations	50% Commercial	50% Commercial	✓
Bond	\$ 300.00	\$ 300.00	x
<b>Other</b>			
Advertising on Trotting Track	\$ 285.00	\$ 285.00	✓
Circus (per day including utilities and ablutions)	\$ 330.00	\$ 330.00	✓
<b>Equipment</b>			
PA System - Community Groups & Sporting Clubs	\$ 60.00	\$ 60.00	✓
PA System	\$ 160.00	\$ 160.00	✓
Projector and Screen	\$ 60.00	\$ 60.00	✓
Bond on PA System / Projector and Screen	\$ 150.00	\$ 150.00	x
<b>Wagin Medical Centre - Meeting/Consultant Room</b>			
Professional Organisations / Bodies	\$ 80.00	\$ 80.00	✓
Non Profit Organisations / Bodies	\$ 30.00	\$ 30.00	✓
<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/Offices/Land</b>			
Wagin Daycare Centre - per month increasing annually by CPI	\$ 640.00	\$ 656.00	✓
Town Hall Legal Office - per month increasing annually by CPI	\$ 360.00	\$ 369.00	✓
AR Norris Dental Surgery - per month increasing annually by CPI	\$ 325.00	\$ 334.00	✓
Wagin Aero Club		\$ 400.00	✓
Airstrip Hangar		\$ 400.00	✓
<b>Lease of Reserves to Sporting Clubs</b>			
Great Southern Go Kart Club (Location 15269)	\$ 11.00	\$ 11.00	✓
Wagin Golf Club (Reserve # 30444)	\$ 11.00	\$ 11.00	✓
Wagin Gun Club (Reserve # 30734)	\$ 11.00	\$ 11.00	✓
Wagin Riding Club	\$ 11.00	\$ 11.00	✓
Wagin Tennis Club (Reserve # 11339 & Lot 921)	\$ 11.00	\$ 11.00	✓

## CARAVAN PARK &amp; RV AREA FEES

	2015/16	2016/17	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 - including power, water and ablutions	\$ 12.00	\$ 15.00	✓

## CEMETERY FEES

	2015/16	2016/17	GST
<b>Interment</b>			
Burial Fee - Adult Interment in grave 2.1m deep	\$ 615.00	\$ 715.00	✓
Juvenile (under 14 yrs) including stillborn	\$ 410.00	\$ 510.00	✓
Placement of Ashes in an existing grave	\$ 75.00	\$ 75.00	✓
Additional depth of 0.3m	\$ 260.00	\$ 260.00	✓
Interment without due notice	\$ 205.00	\$ 205.00	✓
Interment on weekends or public holidays	\$ 340.00	\$ 340.00	✓
Interment not in usual hours	\$ 155.00	\$ 155.00	✓
<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	\$ 175.00	✓
Pre-need (reserved in advance maximum period 10 years) Renewable (subject to any increased charges)	\$ 185.00	\$ 185.00	✓
<b>Re-opening</b>			
Adult Interment	\$ 460.00	\$ 800.00	✓
Juvenile (under 14 yrs) including stillborn	\$ 360.00	\$ 600.00	✓
Exhumation	\$ 1,125.00	\$ 1,500.00	✓
Re-burial after exhumation	\$ 460.00	\$ 460.00	✓
<b>Disposal of Ashes</b>			
Brick Niche Single (plus cost of plaque and fixing)	\$ 75.00	\$ 75.00	✓
Brick Niche Double (plus cost of plaque and fixing)	\$ 105.00	\$ 105.00	✓
Single Niche Wall Reservation	\$ 65.00	\$ 65.00	✓
Double Niche Wall Reservation	\$ 95.00	\$ 95.00	✓
<b>Miscellaneous Charges</b>			
Permission to erect headstone	\$ 65.00	\$ 65.00	✓
Permission to erect monument	\$ 65.00	\$ 65.00	✓
Erect a name plate	\$ 65.00	\$ 65.00	✓
Copy of right of burial	\$ 40.00	\$ 40.00	✓
Grave Number plate	\$ 40.00	\$ 40.00	✓
<b>Licenses</b>			
Funeral Directors Annual License	\$ 185.00	\$ 185.00	✓
Monumental Masons Annual License	\$ 175.00	\$ 175.00	✓
Single Monumental Masons Permit	\$ 65.00	\$ 65.00	✓

## DOMESTIC ANIMAL FEES

	2015/16	2016/17	GST
<b>Dog Registration</b>			
Sterilised Dog - 1 year	\$ 20.00	\$ 20.00	✓
Sterilised Dog - 3 years	\$ 42.50	\$ 42.50	✓
Sterilised Dog - Lifetime	\$ 100.00	\$ 100.00	✓
Unsterilised Dog - 1 year	\$ 50.00	\$ 50.00	✓
Unsterilised Dog - 3 years	\$ 120.00	\$ 120.00	✓
Unsterilised Dog - Lifetime		\$ 250.00	✓
Pensioner	50% of above fees	50% of above fees	✓
Working Dog	25% of above fees	25% of above fees	✓
Transfer of Dog Registration	\$ 15.00	\$ 15.00	✓
50% off fees for registration of dogs after 31 May - 1 year only			
<b>Dog Impound Fees</b>			
Daily Pound Fee	\$ 20.00	\$ 20.00	✓
Impound and Release Fee	\$ 90.00	\$ 90.00	✓
Destruction of Dog	\$ 55.00	\$ 55.00	✓
Dog Fines in accordance with Dog Act / Shire Local Law			
<b>Dangerous/Restricted Breed Requirements</b>			
Dangerous Dog/Restricted Breed Collar	\$ 40.00	\$ 40.00	✓
Dangerous Dog/Restricted Breed Sign WA on sheetmetal	\$ 40.00	\$ 40.00	✓
<b>Cat Registration</b>			
1 Year	\$ 20.00	\$ 20.00	✓
Registered after 31 May to 31 October	\$ 10.00	\$ 10.00	✓
3 Years	\$ 42.50	\$ 42.50	✓
Life Registration	\$ 100.00	\$ 100.00	✓
Breeder Registration - per breeding cat	\$ 100.00	\$ 100.00	✓
Pensioner	50% of above fees	50% of above fees	✓
Transfer of Cat Registration	\$ 15.00	\$ 15.00	✓
<b>Cat Impound Fees</b>			
Daily Pound Fee	\$ 20.00	\$ 20.00	✓
Impound and Release Fee	\$ 90.00	\$ 90.00	✓
Destruction of Cat	\$ 55.00	\$ 55.00	✓
Cat Fines in accordance with Cat Act / Shire Local Law			
<b>Hire of Animal Traps</b>			
Hire per week	\$ 20.00	\$ 20.00	✓
Deposit	\$ 50.00	\$ 50.00	x
Deposit - pensioner	\$ 25.00	\$ 25.00	x



**HEALTH AND INSPECTION FEES**

	2015/16	2016/17	GST
<b>Inspection Fees</b>			
Private Swimming Pool Inspection Fee	\$ 60.00	\$ 60.00	✓

## PLANT HIRE FEES

	2015/16	2016/17	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	\$ 190.00	✓
Loader / Backhoe	\$ 160.00	\$ 160.00	✓
Front End Loader	\$ 190.00	\$ 190.00	✓
Vibrating Roller	\$ 132.00	\$ 132.00	✓
Multi Wheel Roller	\$ 135.00	\$ 135.00	✓
Truck (Large)	\$ 150.00	\$ 150.00	✓
Truck (Small)	\$ 120.00	\$ 120.00	✓
Tractor	\$ 135.00	\$ 135.00	✓
Tractor Mower	\$ 120.00	\$ 120.00	✓
Bobcat	\$ 130.00	\$ 130.00	✓
Ride on Mower	\$ 120.00	\$ 120.00	✓
Sundry Minor Plant	\$ 120.00	\$ 120.00	✓
Labour Only	\$ 55.00	\$ 55.00	✓
Works Manager Labour	\$ 85.00	\$ 85.00	✓
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	\$ 35.00	✓
Blue Metal Dust per m3	Cost + 15%	Cost + 15%	✓
Blue Metal per m3	Cost + 15%	Cost + 15%	✓

## RECREATION GROUNDS / SWIMMING POOL HIRE FEES FOR CLUBS

	2015/16	2016/17	GST
<b>Ground &amp; Recreation Centre Usage Fees for Club</b>			
Wagin Cricket Club	\$ 1,030.00	\$ 1,090.00	✓
Wagin Football Club	\$ 2,110.00	\$ 2,220.00	✓
Wagin Hockey Club	\$ 1,030.00	\$ 1,090.00	✓
Wagin Swimming Club	\$ 1,185.00	\$ 1,250.00	✓
Wagin Trotting Club	\$ 1,800.00	\$ 1,890.00	✓

## RECREATION CENTRE FEES

	2015/16	2016/17	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	✓

## REFUSE / RUBBISH DISPOSAL FEES

	2015/16	2016/17	GST
<b>Refuse Disposal Fees</b>			
Domestic Rubbish Service Fee (residential) 1 bin per annum	\$ 300.00	\$ 320.00	x
Commercial / Industrial Refuse (per annum service)	\$ 300.00	\$ 320.00	x
Additional Service	\$ 300.00	\$ 320.00	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	\$ 135.00	✓
Replacement Recycling / Green Bin Lid	\$ 25.00	\$ 25.00	✓
Replacement Bin Wheels	\$ 25.00	\$ 25.00	✓
<b>Refuse Site Fees</b>			
1 x 120L or 240L Mobile Garbage Bin (and units 240L thereafter)	\$ 5.00	\$ 6.00	✓
Car Boot Load	\$ 5.00	\$ 6.00	✓
Station Wagon Boot Load	\$ 10.00	\$ 12.00	✓
Van / Utility / Trailer (not exceeding 1.8m x 2.2m)	\$ 15.00	\$ 16.00	✓
Truck (per tonne)		\$ 20.00	✓
Bulk Bin (per m3)		\$ 15.00	✓
Car Body (if placed in recyclable area)	Free	Free	✓
Truck Body / Large Equipment (if placed in recyclable area)	Free	Free	✓
White Goods (if placed in recyclable area)	Free	Free	✓
Asbestos (\$150/m3 or part thereof)	\$ 100.00	\$ 150.00	✓
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 - Resident per litre	\$ 0.02	\$ 0.03	✓
Septage - Non Resident per litre	\$ 0.04	\$ 0.06	✓
10L Waste Oil (to be disposed in the Oil Recycling Facility) (and units of 10L thereafter)	\$ 5.00	\$ 6.00	✓
Tyres Small (car etc)	\$ 6.00	\$ 7.00	✓
Tyres Truck or Large	\$ 11.00	\$ 12.00	✓
Separated Recyclables	Free	Free	✓
Drummuster washed containers	Free	Free	✓
Non-Drummuster chemical containers	\$ 1.00	\$ 2.00	✓
Cardboard - separated per 1100L or part thereof	\$ 35.00	\$ 37.00	✓
Annual Refuse Site Pass	\$ 35.00	\$ 37.00	✓
Dumping of cardboard in refuse site - penalty	\$ 105.00	\$ 110.00	x

**STANDPIPE FEES**

	2015/16	2016/17	GST
<b>Standpipe Fees</b>			
Charge per kilolitre	\$ 1.98	\$ 2.10	x
Vernon Street Desalination Tanks - Charge per kilolitre		\$ 0.50	x
Administration fee per invoice	\$ 5.50	\$ 5.50	✓
Commercial use	At Cost	At Cost	x

## SWIMMING POOL FEES

	2015/16	2016/17	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	\$ 2.50	✓
Family	\$ 14.00	\$ 14.00	✓
<b>Seasonal Fees</b>			
Family	\$ 345.00	\$ 350.00	✓
Individual - Adults and Children	\$ 195.00	\$ 200.00	✓
Pensioners	\$ 89.00	\$ 100.00	✓
<b>Half Season Fees - Start of Season to 31/12/2016</b>			
Family	\$ 225.00	\$ 230.00	✓
Individual - Adults and Children	\$ 141.00	\$ 145.00	✓
Pensioners	\$ 62.00	\$ 72.50	✓
<b>Half Season Fees - 01/01/2017 to End of Season</b>			
Family	\$ 225.00	\$ 230.00	✓
Individual - Adults and Children	\$ 141.00	\$ 145.00	✓
Pensioners	\$ 62.00	\$ 72.50	✓

## TOWN PLANNING FEES

	2016/17
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 <u>not</u> 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
5A. Determining an application to ammend or cancel development approval	\$ 295.00
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 or home business where the home occupation or home business has <u>not</u> commenced	\$ 222.00
7. Determining an initial application for approval of a home occupation or home business where the home occupation or home business 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 or home business 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 or home business 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 <u>not</u> 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, Structure Plans, Activity Centre Plans or Development 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, Activity Centre Plans or Development Plans	
a) upon lodgement of the Structure Plan, Activity Centre Plan or Development Plan with the local government	\$1,350 plus 10% GST
b) following adoption of the Structure Plan, Activity Centre Plan or Development 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
<b>Note</b>			
* 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			
<b>Status</b>		<b>Level 1</b>	<b>Level 2</b>
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			
<b>Note</b>			
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)			