

SHIRE OF CUBALLING

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	4
Rate Setting Statement	5
Notes to and Forming Part of the Budget	6 to 30
Supplementary Information	

SHIRE OF CUBALLING
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2013

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
REVENUE				
Rates	8	779,154	698,156	697,016
Operating Grants, Subsidies and Contributions				
Fees and Charges	11	769,338	2,297,240	843,490
Service Charges	10	49,806	1,342,061	97,003
Interest Earnings		-	-	-
Other Revenue	2(a)	33,180	37,885	50,400
		<u>1,645,194</u>	<u>4,392,070</u>	<u>1,687,909</u>
EXPENSES				
Employee Costs		(800,551)	(916,615)	(798,241)
Materials and Contracts		(959,365)	(1,296,073)	(547,631)
Utility Charges		(36,642)	(36,935)	(34,924)
Depreciation	2(a)	(802,650)	(802,782)	(648,095)
Interest Expenses	2(a)	(12,517)	(14,682)	(14,900)
Insurance Expenses		(114,500)	(103,611)	(108,000)
Other Expenditure		(5,000)	(2,805)	-
		<u>(2,731,225)</u>	<u>(3,173,503)</u>	<u>(2,151,791)</u>
		(1,086,031)	1,218,567	(463,882)
Non-Operating Grants, Subsidies and Contributions				
Profit on Asset Disposals	4	2,081,882	648,061	1,177,536
Loss on Asset Disposals	4	-	7,089	8,000
		<u>-</u>	<u>(9,760)</u>	<u>(6,008)</u>
NET RESULT		995,851	1,863,957	715,646
Other Comprehensive Income		-	-	-
TOTAL COMPREHENSIVE INCOME		<u>995,851</u>	<u>1,863,957</u>	<u>715,646</u>

Please note, other comprehensive income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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

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

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

	NOTE	2012/13	2011/12	2011/12
	Budget	Actual	Budget	Budget
	\$	\$	\$	\$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance	6,196	13,796	18,400	
General Purpose Funding	1,075,251	1,473,731	1,213,119	
Law, Order, Public Safety	24,440	41,258	23,720	
Health	1,164	2,171	1,364	
Education and Welfare	0	0	-	
Housing	0	0	-	
Community Amenities	1,258	10,198	1,500	
Recreation and Culture	2,740	51,574	4,074	
Transport	550,089	2,672,471	343,679	
Economic Services	9,560	13,183	21,045	
Other Property and Services	26,495	116,739	63,000	
	<u>1,697,193</u>	<u>4,395,121</u>	<u>1,689,901</u>	
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance	(121,971)	(155,831)	(148,098)	
General Purpose Funding	(107,190)	(34,234)	(96,986)	
Law, Order, Public Safety	(113,610)	(91,252)	(123,802)	
Health	(34,799)	(26,415)	(31,127)	
Education and Welfare	(10,714)	(6,585)	(9,138)	
Housing	(16,168)	(14,498)	(16,933)	
Community Amenities	(163,577)	(128,954)	(160,712)	
Recreation & Culture	(196,160)	(193,321)	(190,173)	
Transport	(1,848,313)	(2,347,140)	(1,158,815)	
Economic Services	(115,649)	(78,707)	(135,260)	
Other Property and Services	(42,556)	(87,100)	(67,837)	
	<u>(2,770,707)</u>	<u>(3,164,037)</u>	<u>(2,138,881)</u>	
FINANCE COSTS (Refer Notes 2 & 5)				
Recreation and Culture	(1,581)	(1,581)	(2,292)	
Transport	(10,936)	(10,936)	(12,608)	
	<u>(12,517)</u>	<u>(12,517)</u>	<u>(14,900)</u>	
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
Law, Order, Public Safety	-	319,682	-	
Recreation and Culture	634,412	166,379	783,585	
Transport	1,447,470	162,000	393,951	
	<u>2,081,882</u>	<u>648,061</u>	<u>1,177,536</u>	
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Transport	-	7,089	1,992	
Housing	-	(9,760)	1,992	
	<u>-</u>	<u>(2,671)</u>	<u>-</u>	
NET RESULT				
Other Comprehensive Income	995,851	1,863,957	715,648	
TOTAL COMPREHENSIVE INCOME	<u><u>995,851</u></u>	<u><u>1,863,957</u></u>	<u><u>715,648</u></u>	

Please note, other comprehensive income (if any), is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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

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

SHIRE OF CUBALLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2013

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		779,154	698,156	677,016
Operating Grants,				
Subsidies and Contributions		849,338	2,744,364	2,079,766
Fees and Charges		64,806	1,342,061	92,003
Service Charges		0	0	-
Interest Earnings		33,180	37,885	50,400
Goods and Services Tax		35,000	-	-
Other		<u>13,716</u>	<u>16,728</u>	<u>-</u>
		<u>1,775,194</u>	<u>4,839,194</u>	<u>2,899,185</u>
Payments				
Employee Costs		(885,552)	(883,636)	(814,267)
Materials and Contracts		(747,739)	(1,889,072)	(980,481)
Utility Charges		(36,642)	(36,935)	(34,935)
Insurance Expenses		(114,500)	(103,611)	(108,000)
Interest Expenses		(12,517)	(14,682)	(14,900)
Goods and Services Tax		(35,000)	-	-
Other		<u>-</u>	<u>(2,805)</u>	<u>-</u>
		<u>(1,831,950)</u>	<u>(2,930,741)</u>	<u>(1,952,583)</u>
Net Cash Provided By Operating Activities	15(b)	<u>(56,756)</u>	<u>1,908,453</u>	<u>946,602</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	-	-	-
Payments for Purchase of Property, Plant & Equipment	3	(810,613)	(1,026,790)	(1,410,904)
Payments for Construction of Infrastructure	3	(2,110,595)	(798,151)	(735,417)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		2,081,882	648,061	1,177,536
Proceeds from Sale of Plant & Equipment	4	-	29,442	33,803
Net Cash Used in Investing Activities		<u>(839,326)</u>	<u>(1,147,438)</u>	<u>(934,982)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(33,558)	(41,275)	(41,275)
Proceeds from New Debentures	5	-	-	-
Net Cash Provided By (Used In) Financing Activities		<u>(33,558)</u>	<u>(41,275)</u>	<u>(41,275)</u>
Net Increase (Decrease) in Cash Held		<u>(929,640)</u>	<u>719,740</u>	<u>(29,655)</u>
Cash at Beginning of Year		1,582,848	863,108	863,104
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>653,208</u></u>	<u><u>1,582,848</u></u>	<u><u>833,449</u></u>

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

SHIRE OF CUBALLING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2013

	NOTE	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
REVENUES				
Governance	1,2	6,196	13,796	18,400
General Purpose Funding		243,597	775,275	468,103
Law, Order, Public Safety		24,440	360,938	23,720
Health		1,164	2,172	1,364
Education and Welfare		0	0	-
Housing		0	0	-
Community Amenities		1,258	10,197	1,500
Recreation and Culture		637,152	217,953	787,659
Transport		1,997,559	2,841,560	739,623
Economic Services		9,560	13,182	21,045
Other Property and Services		26,496	116,737	63,000
		<u>2,947,422</u>	<u>4,351,810</u>	<u>2,124,414</u>
EXPENSES				
Governance	1,2	(121,971)	(155,831)	(148,098)
General Purpose Funding		(159,190)	(80,173)	(48,986)
Law, Order, Public Safety		(113,610)	(91,252)	(123,803)
Health		(34,799)	(26,415)	(31,127)
Education and Welfare		(10,714)	(6,586)	(9,139)
Housing		(16,168)	(24,258)	(16,933)
Community Amenities		(163,577)	(128,953)	(160,713)
Recreation & Culture		(197,741)	(193,321)	(192,465)
Transport		(1,859,249)	(2,418,941)	(1,171,423)
Economic Services		(115,650)	(78,707)	(135,260)
Other Property and Services		(42,556)	(99,797)	(67,837)
		<u>(2,835,225)</u>	<u>(3,304,234)</u>	<u>(2,105,784)</u>
Net Operating Result Excluding Rates		112,197	1,047,576	18,630
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	-	2,670	(1,992)
Depreciation on Assets	2(a)	802,650	802,781	648,095
			<u>32,979</u>	
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	-	-	-
Purchase Land and Buildings	3	(606,313)	(629,463)	(1,231,812)
Purchase Infrastructure Assets - Roads	3	(1,700,090)	(690,614)	(735,417)
Purchase Infrastructure Assets - Other	3	(410,505)	(107,199)	-
Purchase Plant and Equipment	3	(190,300)	(417,874)	(164,092)
Purchase Furniture and Equipment	3	(14,000)	-	(15,000)
Proceeds from Disposal of Assets	4	-	29,442	33,803
Repayment of Debentures	5	(33,558)	(41,275)	(41,275)
Proceeds from New Debentures	5	-	-	-
Transfers to Reserves (Restricted Assets)	6	(16,000)	(367,948)	(337,807)
Transfers from Reserves (Restricted Assets)	6	86,000	241,597	240,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,190,765	589,937	889,851
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	-	1,190,765	-
Amount Required to be Raised from Rates	8	<u>(779,154)</u>	<u>(698,156)</u>	<u>(697,016)</u>

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

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

(b) The Local Government Reporting Entity

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

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

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

(c) 2011/12 Actual Balances

Balances shown in this budget as 2011/12 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

(f) Goods and Services Tax

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

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

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

(g) Superannuation

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash at bank, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities on the statement of financial position.

(i) Trade and Other Receivables

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

(j) Inventories

General

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

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

Land Held for Resale

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

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

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

(k) Fixed Assets

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

Initial Recognition

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

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Revaluation

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

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

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

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

Land Under Roads

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

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

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

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

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

Depreciation of Non-Current Assets

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

Depreciation of Non-Current Assets (Continued)

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfacces	25 years
Gravel roads formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads (unsealed) formation	not depreciated
pavement	50 years
Footpaths - slab	40 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 the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained earnings.

Capitalisation Threshold

Expenditure on items of equipment under \$2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Financial Instruments

Initial Recognition and Measurement

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

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

Classification and Subsequent Measurement

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

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

Amortised cost is calculated as:

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Financial Instruments (Continued)

Classification and Subsequent Measurement (Continued)

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

(ii) Loans and receivables
Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost.

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

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

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

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

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

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

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

Impairment

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether impairment has arisen. Impairment losses are recognised in profit or loss. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Derecognition

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

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

(m) Impairment

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

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

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

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

(n) Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(o) Employee Benefits

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

(p) Borrowing Costs

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Provisions

Provisions are recognised when:

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

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

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

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

2. REVENUES AND EXPENSES

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	6,500	5,125	9,000
Other Services	2,000	-	
Depreciation			
By Program			
Governance	7,800	8,454	7,500
Law, Order, Public Safety	50,000	48,965	76,550
Housing	7,700	6,698	7,530
Community Amenities	6,500	1,098	5,400
Recreation and Culture	49,000	41,448	46,850
Transport	671,000	514,057	501,615
Economic Services	100	28	100
Other Property and Services	10,550	182,031	2,550
	<u>802,650</u>	<u>802,779</u>	<u>648,095</u>
By Class			
Land and Buildings	57,000	120,096	58,000
Furniture and Equipment	-	-	-
Plant and Equipment	231,650	211,296	160,095
Infrastructure	514,000	471,387	430,000
	<u>802,650</u>	<u>802,779</u>	<u>648,095</u>
Borrowing Costs (Interest)			
- Debentures (refer note 5(a))	12,517	14,682	14,900
	<u>12,517</u>	<u>14,682</u>	<u>14,900</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	16,000	19,654	25,000
- Other Funds	16,000	14,905	25,000
Other Interest Revenue (refer note 13)	1,180	918	400
	<u>33,180</u>	<u>35,477</u>	<u>50,400</u>

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

(b) Statement of Objective

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

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

GOVERNANCE

Administration and operation of facilities and services to members of council; other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific council activities.

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

Food control.

EDUCATION AND WELFARE

Support of school activities.

HOUSING

Provision and maintenance of staff housing.

COMMUNITY AMENITIES

Operation of refuse sites, noise control and administration of the Town Planning Scheme.

RECREATION AND CULTURE

Maintenance of halls, recreation centre and various reserves. Support library services in Narrogin.

TRANSPORT

Construction and maintenance of streets, roads, bridges, footpaths, drainage works, parking facilities, traffic signs and bus shelters and depot maintenance.

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.

OTHER PROPERTY & SERVICES

Private work operations, plant repairs and operation costs.

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

2012/13
Budget
\$

3. ACQUISITION OF ASSETS

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

<u>By Program</u>	
Governance	19,200
Housing	
Community Amenities	54,663
Recreation and Culture	455,129
Transport	2,345,395
Economic Services	46,821
	<u><u>2,921,208</u></u>

By Class

Land and Buildings	482,229
Infrastructure Assets - Roads	2,144,595
Infrastructure Assets - Other	84,884
Plant and Equipment	190,300
Furniture and Equipment	19,200
	<u><u>2,921,208</u></u>

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

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

4. DISPOSALS OF ASSETS

Council is not proposing to dispose of any assets during the 2012/2013 year.

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

5. INFORMATION ON BORROWINGS
(a) Debenture Repayments

Particulars	1-Jul-12	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		2012/13	2011/12	2012/13	2011/12	2012/13	2011/12	2012/13	2011/12
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Recreation & Culture	31,461	9,055	8,561	22,406	31,461			1,581	2,074
Transport	174,562	24,503	22,940	150,059	174,562			10,936	12,608
Loan #61									
Loan #62									
	206,023	-	33,558	31,501	172,465	206,023		12,517	14,682

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

(b) New Debentures - 2012/13

Council is not expecting to take out any new debenture during the 2012/2013 financial year.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2012 nor is it expected to have unspent debenture funds as at 30th June 2013.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$30,000 with the Commonwealth Bank does exist. It is not anticipated that this facility will be required to be utilised during 2012/13.

SHIRE OF CUBALLING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
6. RESERVES			
(a) Plant and Equipment Reserve			
Opening Balance	190,223	184,975	184,974
Amount Set Aside / Transfer to Reserve	4,451	5,066	24,551
Amount Used / Transfer from Reserve	(86,000)	-	-
	<u>108,674</u>	<u>190,041</u>	<u>209,525</u>
(b) IT Equipment and Office Reserve			
Opening Balance	8,682	8,438	8,438
Amount Set Aside / Transfer to Reserve	202	224	20,414
Amount Used / Transfer from Reserve	-	-	-
	<u>8,884</u>	<u>8,662</u>	<u>28,852</u>
(c) Employee Entitlements Reserve			
Opening Balance	111,736	24,992	24,992
Amount Set Aside / Transfer to Reserve	2,600	86,743	27,744
Amount Used / Transfer from Reserve	-	-	-
	<u>114,336</u>	<u>111,735</u>	<u>52,736</u>
(d) Housing Reserve			
Opening Balance	7,200	6,958	6,958
Amount Set Aside / Transfer to Reserve	168	193	414
Amount Used / Transfer from Reserve	-	-	-
	<u>7,368</u>	<u>7,151</u>	<u>7,372</u>
(e) Recreation and Community Facility Res			
Opening Balance	275,000	25,274	25,274
Amount Set Aside / Transfer to Reserve	6,403	248,908	493,521
Amount Used / Transfer from Reserve	-	-	(240,000)
	<u>281,403</u>	<u>274,182</u>	<u>278,795</u>
(f) Refuse Site Reserve			
Opening Balance	55,000	53,422	53,422
Amount Set Aside / Transfer to Reserve	1,280	1,447	12,760
Amount Used / Transfer from Reserve	-	-	-
	<u>56,280</u>	<u>54,869</u>	<u>66,182</u>
(g) Road & Bridge Construction Res			
Opening Balance	-	241,597	241,597
Amount Set Aside / Transfer to Reserve	-	-	-
Amount Used / Transfer from Reserve	-	-	(241,597)
	<u>-</u>	<u>-</u>	<u>-</u>
(h) Grain Freight Reserve			
Opening Balance	25,367	-	-
Amount Set Aside / Transfer to Reserve	896	25,367	-
Amount Used / Transfer from Reserve	-	-	-
	<u>26,263</u>	<u>25,367</u>	<u>-</u>
Total Reserves	<u>603,208</u>	<u>672,007</u>	<u>643,462</u>

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

SHIRE OF CUBALLING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
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6. RESERVES (Continued)
**Summary of Transfers
To Cash Backed Reserves**

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
Transfers to Reserves			
Plant and Equipment Reserve	4,451	5,066	24,551
It Equipment and Office Reserve	202	224	20,414
Employee Entitlements Reserve	2,600	86,743	27,744
Housing Reserve	168	193	414
Recreation and Community Facility Reserve	6,403	248,908	493,521
Refuse Site Refuse	1,280	1,447	12,760
Road and Bridge Construction Reserve	-	-	-
Grain Freight Refuse	896	25,367	-
	<u>16,000</u>	<u>367,948</u>	<u>579,404</u>

Transfers from Reserves

Plant and Equipment Reserve	(86,000)	-	-
It Equipment and Office Reserve	-	-	-
Employee Entitlements Reserve	-	-	-
Housing Reserve	-	-	-
Recreation and Community Facility Reserve	-	-	(240,000)
Refuse Site Refuse	-	-	-
Road and Bridge Construction Reserve	-	(241,597)	-
Grain Freight Reserve	-	-	-

Total Transfer to/(from) Reserves	<u>(86,000)</u>	<u>(241,597)</u>	<u>(240,000)</u>
	<u>(70,000)</u>	<u>126,351</u>	<u>339,404</u>

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

- Plant and Equipment Reserve
 - to be used for the purchase and replacement of major plant/equipment items.
- IT Equipment and Office Reserve
 - to be used for the purchase of new, and /or replacement of office equipment or furniture.
- Employee Entitlements
 - to be used to fund employee entitlements.
- Road and Bridge Construction Reserve
 - to be used to fund road and bridge construction projects that cannot be funded by grants.
- Housing Reserve
 - to be used to fund mtnce or construction of new housing.
- Recreation and Community Facilities Reserve
 - to be used to fund the upgrade of the oval and associated facilities.
- Refuse Site Refuse
 - to be used to fund the upgrade of the refuse site.
- Grain Freight Reserve
 - to be used to maintain the grain freight route through town.

SHIRE OF CUBALLING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2013

7. NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

CURRENT ASSETS

Cash - Unrestricted	15(a)	50,000	910,840
Cash - Restricted Reserves	15(a)	603,208	672,008
Receivables		284,624	379,624
Inventories		2,923	2,923
		<u>940,755</u>	<u>1,965,395</u>

LESS: CURRENT LIABILITIES

Payables and Provisions		<u>(337,547)</u>	<u>(102,622)</u>
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NET CURRENT ASSET POSITION

Less: Cash - Restricted Reserves	15(a)	603,208	1,862,773
Less: Cash - Restricted Municipal		<u>(603,208)</u>	<u>(672,008)</u>

ESTIMATED SURPLUS/(DEFICIENCY) C/FWD

		<u>-</u>	<u>-</u>
		<u>-</u>	<u>1,190,765</u>

The estimated surplus/(deficiency) c/fwd in the 2011/12 actual column represents the surplus (deficit) brought forward as at 1 July 2012.

The estimated surplus/(deficiency) c/fwd in the 2012/13 budget column represents the surplus (deficit) carried forward as at 30 June 2013.

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

8. RATING INFORMATION - 2012/13 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2012/13 Budgeted Rate Revenue \$	2012/13 Budgeted Interim Rates \$	2012/13 Budgeted Back Rates \$	2012/13 Budgeted Total Revenue \$	2011/12 Actual \$
General Rates								
UV Cuballing	0.0057464	275	105,981,484	609,012		0	609,012	568,338
GRV Cuballing	0.0620774	175	1,821,435	113,070	208	0	113,278	106,554
Sub-Totals		450	107,802,919	722,082	208	0	722,290	674,892
Minimum Rates	Minimum \$							
UV Cuballing	500	63	4,629,197	31,500			31,500	8,880
GRV Cuballing	500	154	638,215	77,000			77,000	59,925
Sub-Totals		217	5,267,412	108,500	0	0	108,500	68,805
Ex-Gratia Rates							830,790	743,697
							364	398
Discounts							831,154	744,095
Totals							(52,000)	(45,939)
							779,154	698,156

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

The general rates detailed above for the 2012/13 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

16. TRUST FUNDS

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

Detail	Balance 1-Jul-12 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-13 \$
Badminton Club	232	-	-	232
Commodore Tennis Club	3,290	-	-	3,290
Cuballing Fire Brigade	3,703	-	-	3,703
Recycling Children Fund	1,418	-	-	1,418
Bonds - Building	6,839	-	-	6,839
Bonds - Hall Hire	900	600	(700)	800
Reimbursements	8,964	-	-	8,964
Social Club	5,289	2,500	(3,500)	4,289
Upper Hotham Project	15,027	-	-	15,027
Environment and Townscape Trust Fund	5,563	-	(1,000)	4,563
LCDC East Yornaning	1,360	-	-	1,360
Cuballing Country Festival	1,095	-	-	1,095
Cuballing Mens Shed	500	-	-	500
Cuballing Cricket Club	200	-	-	200
Cuballing Christmas Tree	393	-	-	393
Cuballing Football Asson	2,567	-	-	2,567
Swipe cards	415	100	-	515
	<u>57,755</u>			<u>55,755</u>

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

9. SPECIFIED AREA RATE - 2012/13 FINANCIAL YEAR

Council has not budgeted to have a specified area rate in the 20012/2013 financial year.

10. SERVICE CHARGES - 2012/13 FINANCIAL YEAR

Council has not budgeted to raise any service charge in the 2012/2013 financial year.

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

Governance	676	9,712
General Purpose Funding	2,960	2,934
Law, Order, Public Safety	1,500	4,131
Health	1,164	2,172
Community Amenities	1,258	5,977
Recreation & Culture	2,740	51,575
Transport	11,648	1,199,314
Economic Services	9,560	8,238
Other Property & Services	18,300	58,008
	49,806	1,342,061
	49,806	1,342,061

12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2012/13 FINANCIAL YEAR

A discount of 8% of the current rates levied will be offered to ratepayers whose payment of the full amount owing including arrears, if received on or before 21 days after the date of service appearing on the rates notice.

The discount will not apply to interim rates issued after the billing date. The total value of the discount is estimated to be \$52,000.

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

13. INTEREST CHARGES AND INSTALMENTS - 2012/13 FINANCIAL YEAR

An interest rate of 11% will be charged on all rate payments which are late. It is estimated this will generate income of \$750. Two separate option plans will be available to ratepayers for payment of their rates.

Option 1 (Full payment)

Full amount of rates and charges including arrears to be paid on or before 21 days after the date of service appearing on the rate notice whichever is the later. See Note 12 for discount provisions under this option.

Option 2 (Four instalments)

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

The cost of the instalment plan will comprise of simple interest of 5.5% calculated from the date of the first instalment is due, together with an administration fee of \$10.00 for each instalment notice (ie \$40 for option 2).

The total revenue from the imposition of the interest and administration charge under this option is estimated at \$1,040 and is dissected as follows:

	2012/13 Budget \$
Administration Charges	640
Interest Charges	400
Total	<u><u>1,040</u></u>

14. ELECTED MEMBERS REMUNERATION

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

	2012/13 Budget \$	2011/12 Actual \$
Meeting Fees	12,820	18,210
President's Allowance	4,500	6,250
	<u><u>17,320</u></u>	<u><u>24,460</u></u>

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

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2012/13 Budget \$	2011/12 Actual \$	2011/12 Budget \$
Cash - Unrestricted	50,000	910,840	189,987
Cash - Restricted	603,208	672,008	643,462
	<u>653,208</u>	<u>1,582,848</u>	<u>833,449</u>

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

Plant and Equipment Reserve	108,674	190,041	209,525
IT and Office Equipment Reserve	8,884	8,662	28,852
Employee Entitlements Reserve	114,336	111,735	52,736
Housing Reserve	7,368	7,151	7,372
Recreation & Community Facilities Reserve	281,403	274,182	278,795
Refuse Site Reserve	56,280	54,869	66,182
Grain Freight Reserve	26,263	25,367	
	<u>603,208</u>	<u>672,007</u>	<u>643,462</u>

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

Net Result	995,851	1,863,957	715,648
Depreciation	802,781	802,782	648,095
(Profit)/Loss on Sale of Asset	-	2,670	(1,992)
(Increase)/Decrease in Receivables	95,000	447,125	903,456
(Increase)/Decrease in Inventories	-	3,818	(2,219)
Increase/(Decrease) in Payables	(32,444)	(596,817)	(123,847)
Increase/(Decrease) in Employee Provisions	163,938	32,979	(15,000)
Grants/Contributions for the Development of Assets	<u>(2,081,882)</u>	<u>(648,061)</u>	<u>(1,177,536)</u>
Net Cash from Operating Activities	<u>(56,756)</u>	<u>1,908,453</u>	<u>946,605</u>

(c) Undrawn Borrowing Facilities

Credit Standby Arrangements			
Bank Overdraft limit	30,000	30,000	30,000
Bank Overdraft at Balance Date	0	-	-
Credit Card limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	-	-	-
Total Amount of Credit Unused	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>172,465</u>	<u>206,338</u>	<u>203,887</u>
Unused Loan Facilities at Balance Date	<u>-</u>	<u>-</u>	<u>-</u>

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

17. MAJOR LAND TRANSACTIONS

It is anticipated that no major land transactions will occur in 2012/13.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

19. REPORTING OF MONTHLY FINANCIAL VARIANCES

That the Shire of Cuballing adopts a material variance of +/- 10% with a minimum dollar value of \$5,000 from the base figure for the financial year 2012/2013, and report variances by way of supporting note in the Monthly Statement of Financial Activity.

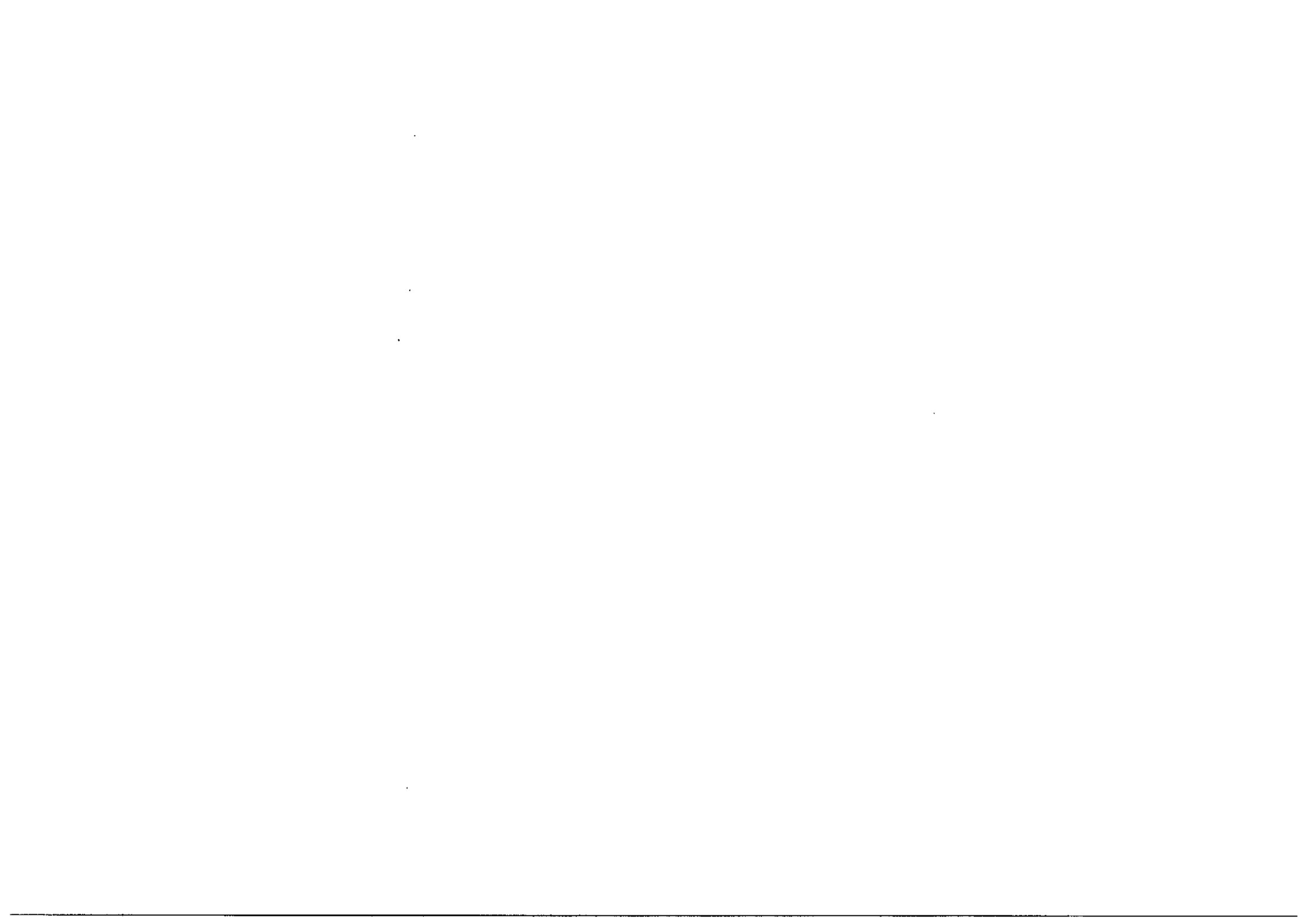
**SHIRE OF CUBALLING - 2012/13 MUNICIPAL BUDGET
PROGRAM 3 GENERAL PURPOSE FUNDING - RATES & GENERAL PURPOSE FUNDS**

2011/2012 BUDGET ESTIMATES	2011/2012 ACTUALS JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$7,500	\$6,174	E031530	RATING COST VALUATIONS <i>Provision for annual UV Roll revaluation and interim rating valuations</i> <i>UV Valuations to be undertaken in 2011/2012, est \$7,800</i>	\$7,800
\$36,286	\$28,060	E031900	GENERAL ADMINISTRATION <i>Provision for allocation of general admin costs (ABC)</i>	\$42,140
\$200	\$0	E032070	TITLE SEARCHES <i>Provision for fees paid to DOLA for Land Title searches (Sale of Land for Rates etc.)</i>	\$250
\$0	\$0	E032080	LEGAL COSTS RATE RECOVERY <i>Provision for summons costs etc involved with recovery of outstanding rates</i>	
			TOTAL OPERATING EXPENDITURE	\$50,190
			OPERATING INCOME	
\$569,009	\$568,338	1031702	GENERAL RATE - UV <i>UV valuations applied to rural land, updated annually. Valuation \$108,922,090 (308 props) @ \$0.0057464</i>	\$609,012
\$48,723	\$48,938	1031703	CUBALLING RURAL RESIDENTIAL GRV <i>Valuation \$985,518 (85 props) @ \$0.056434</i>	\$52,881
\$34,147	\$34,317	1031704	CUBALLING RURAL TOWNSITE GRV <i>Valuation \$612,144 (57 props) @ \$0.056434</i>	\$36,879
\$16,188	\$16,381	1031706	POPANYINNING RURAL RESIDENTIAL GRV <i>Valuation \$322,746 (31 props) @ \$0.0620774</i>	\$16,838
\$7,539	\$7,218	1031707	POPANYINNING RURAL TOWNSITE GRV <i>Valuation \$123,812 (15 props) @ \$0.05479</i>	\$6,472
\$8,510	\$8,880	1031709	MINIMUM RATE - UV <i>Minimum Rate set by Council to ensure cost provision for services is borne equally by all ratepayers</i> <i>63 properties @ \$500</i>	\$31,500

2011/2012 BUDGET ESTIMATES	2011/2012 ACTUALS APRIL	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
\$20,825	\$20,825	I031710	MINIMUM RATE - CUBY RURAL RES <i>Minimum Rate set by Council to ensure cost provision for services is borne equally by all ratepayers 51 properties @ \$500</i>	\$25,500
\$16,150	\$15,725	I031711	MINIMUM RATE - CUBY RURAL TOWN <i>41 properties @ \$500</i>	\$20,500
\$12,750	\$12,750	I031713	MINIMUM RATE - POPO RURAL RES <i>33 properties @ \$500</i>	\$16,500
\$10,625	\$10,625	I031714	MINIMUM RATE - POPO RURAL TOWN <i>29 properties @ \$500</i>	\$14,500
\$200	-\$146	I031717	INTERIM RATES <i>Additional rates levied during year due property revaluations, generally applies on sale of contiguously valued/rated property sold individually</i>	\$208
\$750	\$1,691	I031718	RATE LATE PAYMENT INTEREST <i>Penalty interest applied to late or overdue rates payments Interest rate set at 1% in accordance with Local Govt Act</i>	\$780
-\$48,000	-\$45,939	I031719	RATES DISCOUNT ALLOWED <i>Discount of 8% allowed by Council for early rates payment</i>	-\$52,000
\$1,000	\$1,413	I031722	RATE ADMIN FEES/INSTALLMENT INTEREST <i>Administration fee and installment interest associated with payment options offered by Council in accordance with Local Govt Act</i>	\$1,040
	\$1,285	I0317123	RATES COSTS RECOVERED <i>Debt collection costs recovered from outstanding rate payers.</i>	\$500
\$1,750	\$2,300	I031724	RATE ENQUIRY FEE <i>Income received from rate account enquiries at time of land sale and other related income</i>	\$1,820
\$350	\$398	I031725	EX GRATIA RATES (CBH) <i>Ex gratia rates payable by landowners of non rateable properties - CBH Group</i>	\$364
\$700,516	\$704,999		TOTAL OPERATING INCOME	\$783,294

PROGRAM 3 GENERAL PURPOSE FUNDING - RATES & GENERAL PURPOSE FUNDS

2011/12 BUDGET ESTIMATES	2011/2012 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
\$5,000	\$0	E032040	CONSULTANCY FEES <i>Provision for services of consultant to assist Council Other \$5,000</i>	\$5,000
\$5,000	\$0		TOTAL OPERATING EXPENDITURE	\$5,000
			OPERATING INCOME	
\$414,603	\$734,172	1032010	GRANTS COMMISSION GENERAL PURPOSE GRANT <i>United grant from Federal Govt and distributed by State WA Grants Commission to assist with operations as determined by Council. Amount adjusted due to advance payment and 8% reduction in grant due to revised methodology.</i>	\$207,957
\$25,000	\$19,654	1032035	INTEREST ON INVESTMENTS <i>Interest earned from surplus cash in Municipal Fund</i>	\$16,000
\$25,000	\$14,906	1032040	INTEREST ON INVESTMENTS - RESERVES <i>Interest earned from surplus cash in Reserve Accounts</i>	\$16,000
\$464,603	\$768,732		TOTAL OPERATING INCOME	\$239,957



PROGRAM 4 GOVERNANCE - MEMBERS OF COUNCIL

2011/2012 BUDGET ESTIMATES	2011/2012 ACTUAL JUNE	2010/2011 COA (JOB)	2012/20 BUDGE ESTIMATE
		OPERATING EXPENDITURE	
\$12,500	\$6,138	E041001 ENTERTAINMENT/REFRESHMENTS <i>Provision for entertainment, Council Meetings, civic receptions and other functions (ie Xmas function)</i>	\$7,00
\$20,000	\$18,213	E041002 CONFERENCE AND ACCOMMODATION EXPENSES <i>Elected members attendance at Conferences Local Government Week - Councillors & CEO</i>	\$20,00
\$5,000	\$3,352	E041004 ELECTION EXPENSES <i>Expenses associated with conduct of municipal elections, including advertising and materials</i>	\$
\$4,500	\$6,250	E041005 PRESIDENTS ALLOWANCE <i>Allowance paid in accordance with S5.98(5) of LG Act</i>	\$4,50
\$12,320	\$18,210	E041006 MEMBERS MEETING FEES <i>Fees paid in accordance with S5.98(5) of LG Act & Reg 30 of Local Govt (Admin) Regulations 1996</i>	\$12,82
\$1,500	\$315	E041007 MEMBERS EXPENSES OTHER <i>Miscellaneous expenditure associated with activities of elected members, ie acts, texts, diaries, etc</i>	\$1,50
\$21,260	\$20,862	E041008 SUBSCRIPTIONS <i>Memberships of professional organisations and similar.</i> WALGA - Membership \$18,680 (includes Roman) WALGA - Central Country Zone \$2,450 LGMA Council Corporate Membership \$650 Time Base Legislation\$200 Other 1000	\$14,42
\$7,000	\$8,432	E041009 INSURANCE <i>Insurance associated with activities of Elected Members</i> Statutory Liability \$2500 Councillors & Officers Liability \$2,500 Personal Risk \$2000	\$9,00
\$1,000	\$2,201	E041010 COUNCIL CHAMBER MAINTENANCE <i>Provision for minor maintenance to the Council Chamber</i> Council Photograph Sundry Expenses & network point in chambers	\$2,51
\$2,000	\$481	E041011 MEMBERS TRAINING EXPENSES <i>Expenditure Associated with Members attendance at training sessions</i>	\$2,50
\$300	\$50	E041013 COUNCIL BADGES & HONOUR BOARD <i>Purchase of sundry items for elected members</i>	\$4

2011/2012 BUDGET ESTIMATES	2011/2012 ACTUAL	2010/2011 SOA (JOB)	DESCRIPTION	20120 BUDG ESTIMATI
\$500	\$45	E041014	DONATIONS <i>Provision for various minor donations to groups as determined by Council</i>	\$5
\$2,000	\$57	E041015	LEGAL COSTS <i>Contingency provision for legal expenses in the event of claim or action against Council or for prosecutions etc undertaken by Council</i>	
\$0	\$6,636	E041018	ADMINISTRATION SUPERANNUATION <i>Included in Admin allocation</i>	
\$40,318	\$31,178	E041900	GENERAL ADMINISTRATION <i>Allocation of general admin costs in accordance with principles of Activity Based Costing</i>	\$46,82
\$130,198	\$122,420		TOTAL OPERATING EXPENDITURE	\$121,97
			OPERATING INCOME	
\$0	\$0	I041310	SALE ACTS, TEXTS & DIARIES	
\$500	\$1,214	I041320	CONTRIBUTIONS & REIMBURSEMENTS <i>Miscellaneous reimbursements from Members and other related activities</i>	\$52
\$500	\$1,214		TOTAL OPERATING INCOME	\$52

PROGRAM 4 GOVERNANCE - OTHER GOVERNANCE

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB) DESCRIPTION	2012/2013 BUDGET ESTIMATES
\$6,397	\$2,477	<p align="center">OPERATING EXPENDITURE</p> <p>E042001 INSURANCE <i>Insurance associated with administrative functions</i> Total Insurance (less Bushfire) allocated to other programs in administration costs in accordance with activity based costing</p>	\$3,500
\$280,214	\$235,918	<p>E042002 ADMINISTRATION SALARIES <i>Salaries paid to administration staff, including CEO, as per Salaries & Wages budget</i></p>	\$276,760
\$34,100	\$23,933	<p>E042003 ADMINISTRATION SUPER <i>Superannuation entitlements paid to administration staff, including CEO, as per Salaries & Wages budget</i></p>	\$37,704
\$6,000	\$4,927	<p>E042004 PRINTING AND STATIONERY <i>Provision for purchase of printing and stationery</i> Paper & Stationery Printing Letterheads Envelopes Minute Book Binding Sundry</p>	\$6,000
\$2,500	\$4,910	<p>E042005 OFFICE EQUIPMENT MAINTENANCE <i>Provision for maintenance of office equipment except computers and IT equipment</i> Photocopier (Service agreement) Printer & toner cartridges Facsimile Other</p>	\$5,000
\$23,500	\$21,862	<p>E042006 COMPUTER EQUIPMENT/SOFTWARE MAINTENANCE <i>Provision for maintenance of computer and IT equipment (other office equipment refer to E042005)</i> UHY Haines Norton Support & Licensing \$17,000 Quickbooks Subscription \$650 IT Vision software support & licensing \$13,595 Computer repairs/replacement and maintenance \$1000 First Payment Synergysoft (Excl. Licensing) \$25,405 Portable Hard Drives/Installation & License of new server \$5238</p>	\$62,888
\$7,500	\$7,525	<p>E042007 TELEPHONE <i>Provision for telephone and communications costs</i> Admin telephones CEO telephone and mobile Internet provider, domain name, etc</p>	\$8,592
\$4,000	\$341	<p>E042008 ADVERTISING <i>Provision for advertising costs not directly associated with other Programs (ie town planning advertising allocated direct to relevant account)</i> Tenders Staff Vacancies Other</p>	\$2,000

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL APRIL	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
\$1,365	\$1,291	E042009	UNIFORM ALLOWANCE Provision for purchase of administration staff uniforms Admin staff (3 @ \$350) \$1,050 P/T Staff \$315	\$1,420
\$5,500	\$3,576	E042010	POSTAGE, FREIGHT AND OTHER Provision for postage and all freight charges - Allocated to other programs in admin costs	\$4,000
\$2,500	\$2,774	E042011	BANK FEES Provision for fees and charges raised by Commonwealth Bank for various bank accounts	\$2,600
\$9,000	\$5,125	E042012	AUDIT FEES Fees associated with conduct of Annual Audit Anderson Munro & Wylie \$4000 Butler Settineri \$4,000 Sundry Expenses \$1,000 Incl Roads to Recovery Audit	\$8,500
\$9,000	\$0		ANNUAL FINANCIALS Account forwarded directed to RTG	\$0
\$1,000	\$673	E042013	EFTPOS Charges Bank fees for eftpos machine	\$1,000
\$1,000	\$1,285	E042014	LEGAL EXPENSES/DEBT RECOVERY Provision for legal expenses for the recovery of bad debt	\$1,000
\$7,000	\$11,304	E042017	ADMINISTRATION OFFICE EXPENSES OTHER Provision for Electricity, water, security, cleaning, toiletries, maps and sundry expenses	\$10,000
\$9,000	\$5,098	E042018	TRAINING & DEVELOPMENT EXPENSES Provision CEO/Accountant training/ conference expenses Training Admin Staff/implementation of Synergysoft	\$12,000
\$7,500	\$8,454	E042100	ADMINISTRATION OFFICE DEPRECIATION Depreciation of assets in accordance with financial policies Land & Buildings Furniture & Equipment	\$13,000
	\$ 307	E042024	OCEAN BROADBAND Power Costs for transmitter	\$7,800
\$0	\$0	E043421	LOSS ON SALE OF ASSETS Provision for non cash entry to show profit or loss on sale of assets in accordance with Accounting policies and regulations. CEO Vehicle	\$300
\$4,000	\$3,415	E041003	FRINGE BENEFITS TAX Provision for payment of FBT on benefits afforded to the Chief Executive Officer (ie housing, private vehicle use)	\$4,160
-\$403,175.62	-\$311,784	E042200	ADMINISTRATION ALLOCATION Allocation of administration expenses to other Programs to reflect true cost of providing works and/or services contained within these Programs in accordance with the principles of Activity Based Costing	-\$468,224
\$17,900	\$33,411		TOTAL OPERATING EXPENDITURE	\$0

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL APRIL	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING INCOME	
\$500	\$2,232	1042001	PHOTOCOPIING <i>Income received for miscellaneous photocopying and facsimiles</i>	\$520
\$150	\$74	1042002	MAPS <i>Income received from sale of district and town maps</i>	\$156
\$8,000	\$10,276	1042003	CONTRIBUTIONS & REIMBURSEMENTS <i>Income received from miscellaneous reimbursements</i> WALGA Insurance Rebate WALGA Advertising Rebate Sundry Income GIS Bonus Disbursements	\$5,000
\$9,000			GRANT INCOME <i>Account paid direct no income received, this year financials will be in house.</i>	\$0
\$250	\$0	1042004	LEGAL COSTS <i>Provision for reimbursement of legal costs</i>	
\$0	\$0	1042006	PROFIT ON DISPOSAL OF ASSETS <i>Provision for non cash entry to show profit or loss on sale of assets in accordance with Accounting policies and regulations</i> 2007/2008 CEO Vehicle	
\$17,900	\$12,582		TOTAL OPERATING INCOME	\$5,676



PROGRAM 5 LAW, ORDER AND PUBLIC SAFETY - FIRE PREVENTION

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/13 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$3,500	\$700	E051010	PURCHASE PLANT AND EQUIPMENT <i>Purchase minor plant and equipment funded by ESL Program</i>	\$3,500
\$500	\$0	E051015	MAINTENANCE PLANT AND EQUIPMENT <i>Maintenance minor plant and equipment funded by ESL Program</i>	\$500
\$2,500	\$920	E051020	MAINTENANCE VEHICLES AND TRAILERS <i>Funded by ESL Program</i>	\$2,500
\$1,110	\$1,154	E051035	MAINTENANCE LAND AND BUILDINGS <i>Maintenance land and buildings funded by ESL Program</i>	\$1,400
\$3,500	\$2,435	E051040	CLOTHING AND ACCESSORIES <i>Purchase protective clothing and accessories funded by ESL Program</i>	\$3,640
\$2,500	\$1,239	E051045	UTILITIES, RATES AND TAXES <i>Payment of utilities, rates and taxes on land and buildings funded by ESL Program</i>	\$2,000
\$3,500	\$13,617	E051050	OTHER GOODS AND SERVICES <i>Purchase of various other goods and services for emergency services not covered in other areas, funded by ESL Program</i>	\$4,500
\$5,800	\$3,675	E051055	INSURANCES <i>Insurance of Volunteer Bush Fire Fighters funded by ESL Program</i> Volunteer Fire Fighters Personal Protection \$5,000 Vehicle & Plant \$6,840	\$6,000
\$76,550	\$48,695	E051100	DEPRECIATION <i>Depreciation of assets in accordance with financial policies</i> Fire Sheds (Cuballing & Popanyinning) Fire Units Radio Repeater and Two Way Radios	\$50,000
\$8,064	\$10,912	E051900	GENERAL ADMINISTRATION <i>Allocation of general administration costs in accordance with principles of activity based costing</i>	\$9,364
\$107,524	\$83,347		TOTAL OPERATING EXPENDITURE	\$83,404

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL APRIL	COA (JOB)	DESCRIPTION	2012/13 BUDGET ESTIMATES
\$0	\$2,428	1051110	FIREBREAKS <i>Income from installation of firebreaks by Council staff and plant</i>	\$0
\$22,820	\$356,224	1051125	GRANTS, CONTRIBUTIONS AND COMMISSIONS <i>Annual grant allocated by FESA from ESL funds collected Admin fee paid to Council by FESA for collecting ESL Grant funding brought to account for provision of new appliances under the ESL Program Non Cash contribution for Fire Truck \$319,682</i>	\$22,940
\$0	\$0	1051130	PROFIT ON SALE OF ASSETS <i>Provision for non cash entry to show profit or loss on sale of assets in accordance with Accounting policies and regulations</i>	\$0
\$22,820	\$358,652		TOTAL OPERATING INCOME	\$22,940

PROGRAM 5 LAW, ORDER AND PUBLIC SAFETY - ANIMAL CONTROL

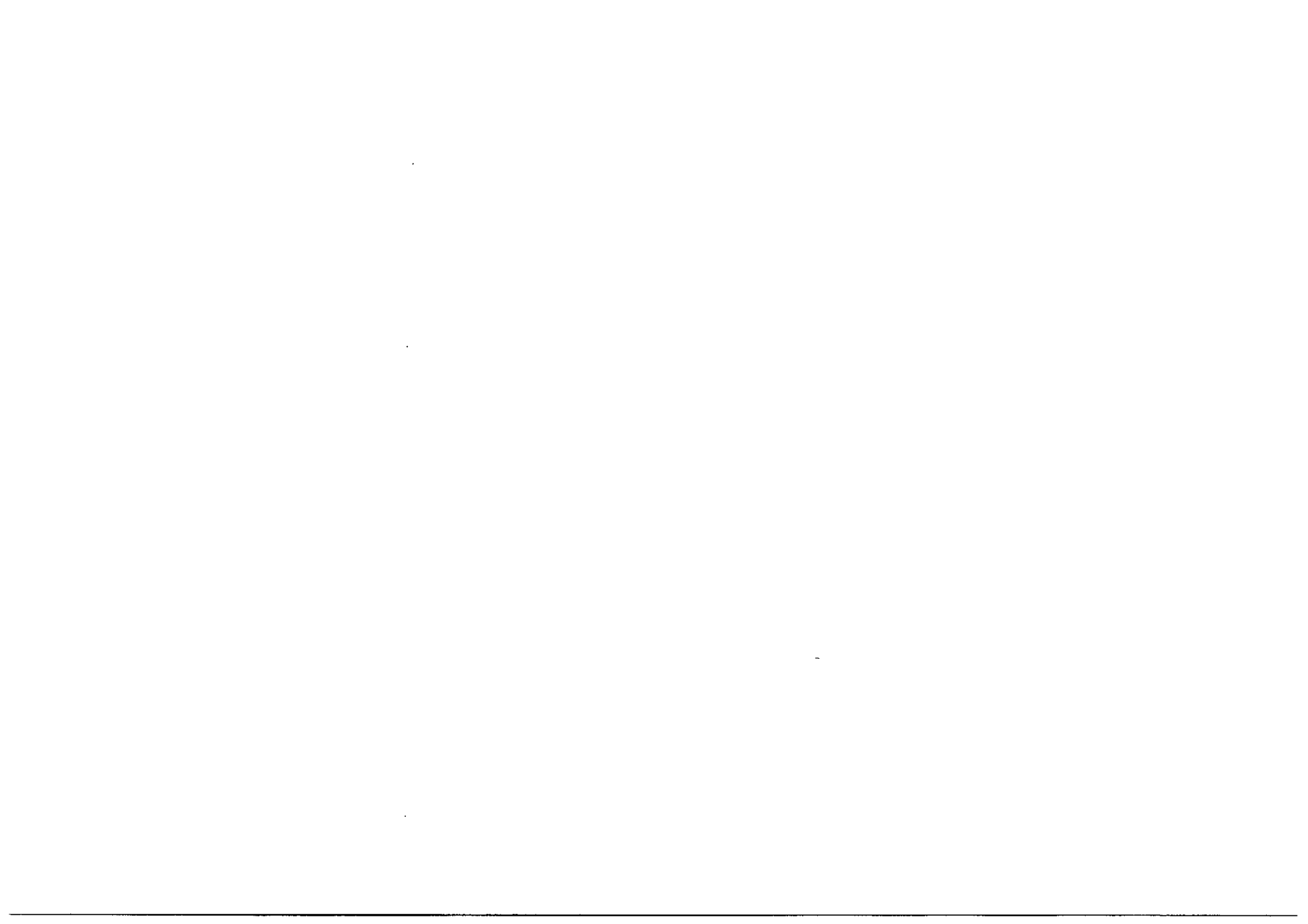
2011/12 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$250	\$0	E052010	DOG REGISTRATION DISCS <i>Purchase dog registration discs</i>	\$250
\$250	\$45	E052015	VERMIN TRAP <i>Provision for purchase of animal traps for use by Council staff or local residents to catch vermin</i>	\$250
\$4,000	\$7,860	E052020	RANGER AND ADVERTISING <i>Provision to engage services of contract ranger and to carry out advertising as required</i>	\$10,000
\$10,079	\$0	E052900	GENERAL ADMINISTRATION <i>Allocation of general admin costs in accordance with principles of activity based costing</i>	\$11,706
\$14,579	\$7,905		TOTAL OPERATING EXPENDITURE	\$22,206
			OPERATING INCOME	
\$900	\$2,286	1052110	DOG REGISTRATIONS & CONTRIBUTIONS <i>Annual dog licence fees, levied in accordance with Schedule of Fees and Charges</i>	\$1,500
\$900	\$2,286		TOTAL OPERATING INCOME	\$1,500

PROGRAM 5 LAW, ORDER AND PUBLIC SAFETY - OTHER

2010/11 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/13 BUDGET ESTIMATES
\$1,200	\$0	E053110	COMMUNITY SAFETY <i>Provision to undertake community safety initiatives as included in Community Safety & Crime Prevention Plan. Funded by Office Community Safety & Crime Prevention Purchase portable fire signage Contribution to an emergency management officer position</i>	\$8,000
\$500	\$0	E053115	LORD MAYORS APPEAL <i>Contribution to City of Perth Lord Mayors Appeal, this fund is allocated by the Lord Mayor to assist when natural disasters occur within the State</i>	\$0
\$1,700	\$0		TOTAL OPERATING EXPENDITURE	\$8,000
\$0	\$0	I053110	CONTRIBUTIONS AND GOVERNMENT GRANTS <i>Grant income received from Office of Community Safety and Crime Prevention Community Safety Plan Administration Grant</i>	\$0
\$0	\$0		TOTAL OPERATING INCOME	\$0

PROGRAM 6 EDUCATION AND WELFARE - OTHER EDUCATION

2011/12 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/13 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$575	\$370	E062030	DONATIONS, SCHOLARSHIPS, PRIZES ETC <i>Provision for donations for school prizes and awards.</i> WA College of Agriculture \$100 East Narrogin Primary School \$100 Narrogin Primary School \$75 Narrogin Senior High School \$100 Sundry \$200	\$350
\$500	\$0	E062040	BUS SHELTERS <i>Provision for maintenance to school bus shelters</i>	\$1,000
\$8,064	6235	E063090	GENERAL ADMINISTRATION	\$9,364
\$0	-\$19	E062090	TELECENTRE ACCESS POINTS <i>Now privately provided</i>	\$0
\$9,139	\$6,586		TOTAL OPERATING EXPENDITURE	\$10,714
			OPERATING INCOME	
\$0	\$0	1062010	GRANTS AND CONTRIBUTIONS <i>Contributions received from use of Telecentre Access Points at Cuballing Tavern & Popanyinning Store</i>	\$0
\$0	\$0		TOTAL OPERATING INCOME	\$0



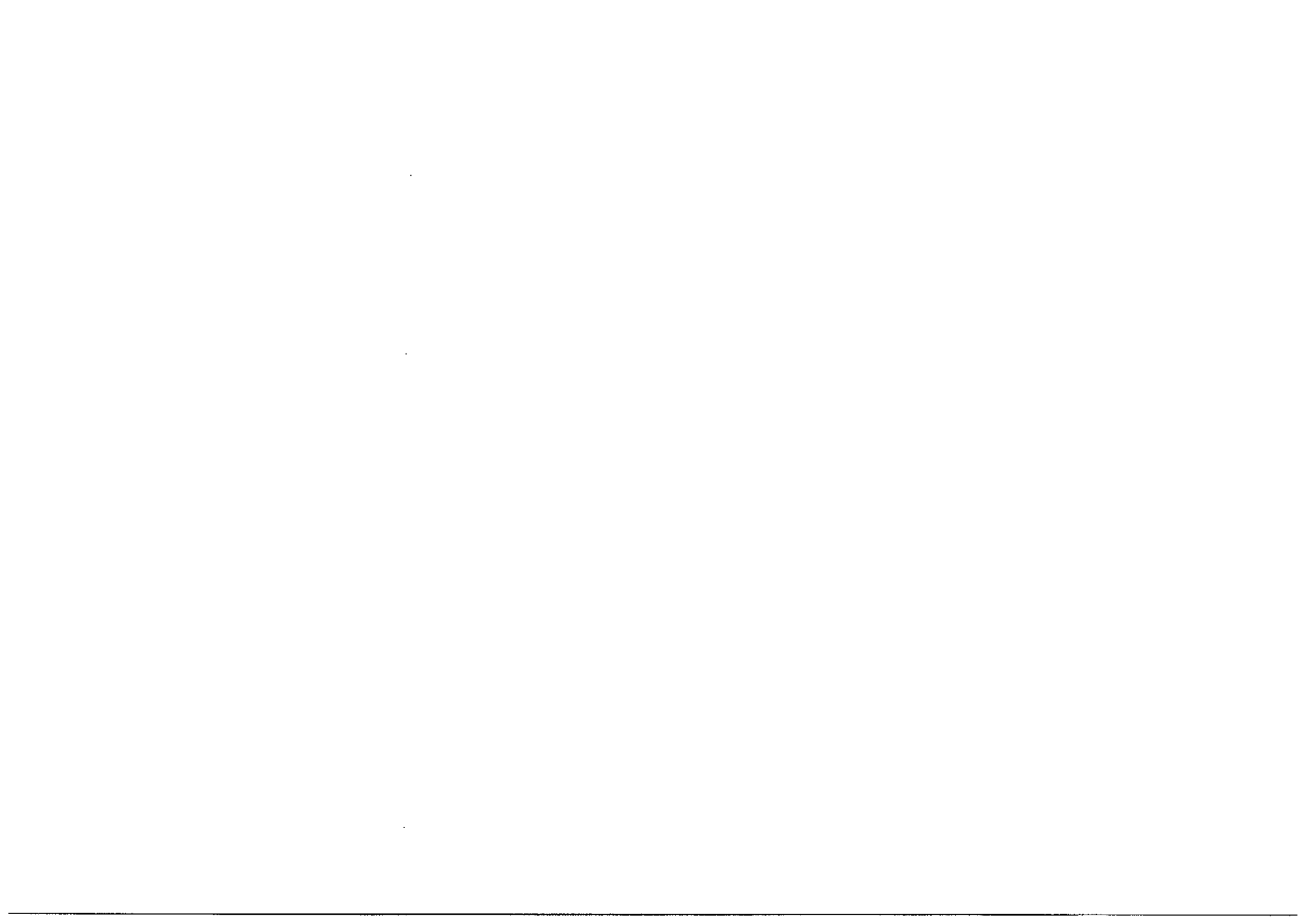
PROGRAM 7 HEALTH PREVENTATIVE SERVICES - ADMINISTRATION AND INSPECTION

2011/12 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/13 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$12,000	\$13,565	E071020	ENVIRONMENTAL HEALTH OFFICER <i>Provision for services of EHO</i>	\$13,000
\$500	\$0	E071090	CONFERENCE AND OTHER EXPENSES <i>Provision for EHO to attend training courses and purchase associated materials</i>	\$520
\$500	\$379	E071098	ANALYTICAL FEES <i>Annual fees to register for analytical sampling</i>	\$550
\$16,127	\$12,471	E072090	GENERAL ADMINISTRATION	\$18,729
\$2,000	\$0	E071110	DONATIONS <i>Royal Flying Doctor Service \$1,000 St John Ambulance \$1,000</i>	\$2,000
\$31,127	\$26,415		TOTAL OPERATING EXPENDITURE	\$34,799
			OPERATING INCOME	
\$1,000	\$1,808	1071110	SEPTIC TANK FEES <i>Income from charges for Septic Tank Fees</i>	\$800
\$364	\$364	1071116	HEALTH PREMISES LICENSES <i>Lazeaway Caravan Park Poparvynning Kennels Cuballing Tavern</i>	\$364
\$1,364	\$2,172		TOTAL OPERATING INCOME	\$1,164



PROGRAM 9 HOUSING - EMPLOYEE & COMMUNITY HOUSING

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/13 BUDGET ESTIMATES
\$9,000	\$7,498	E091098	HOUSING MAINTENANCE OTHER <i>Provision for maintenance of Shire house and surrounds</i> Wages Insurance Water rates/usage Shire and ESL Rates Electricity Sundry Repairs	\$8,000
\$7,530	\$6,699	E091100	DEPRECIATION <i>Depreciation of assets in accordance with financial policies</i> Land & Buildings	\$7,700
\$403	\$311	E091900	GENERAL ADMINISTRATION <i>Allocation of general admin costs in accordance with principles of activity based costing</i>	\$468
	\$9,750		LOSS ON SALE OF ASSETS	
\$16,933	\$24,258		TOTAL OPERATING EXPENDITURE	\$16,168
			OPERATING INCOME	
\$0	\$0	1091105	CONTRIBUTION AND REIMBURSEMENT	\$0
\$0	\$0	1091120	PROFIT ON SALE OF ASSETS <i>Provision for non cash entry to show profit or loss on sale of assets in accordance with Accounting policies and regulations</i>	\$0
\$0	\$0		TOTAL OPERATING INCOME	\$0



PROGRAM 10 COMMUNITY AMENITIES - SANITATION & HOUSEHOLD REFUSE

2011/12 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/13 BUDGET ESTIMATES
\$94,900	\$70,984	E101040 REFUSE SITE MAINTENANCE/CONTRACT	<i>Provision for maintenance and contract for Cuballing and Popanyinning refuse sites. Contract Great Southern Waster Avon Waste \$6,000 (recycling bins Popanyinning) Wages & Plant Op Costs Sundry materials (fill, etc)</i>	\$84,000
\$0	\$0	E101050 ZERO WASTE MANAGEMENT PLAN	<i>Provision for miscellaneous expenditure associated with preparation of Strategic Waste Management Plan Share of Wagin administration costs Consultant</i>	\$0
\$20,159	\$15,589	E101900 GENERAL ADMINISTRATION	<i>Allocation of general admin costs in accordance with principles of activity based costing</i>	\$23,411
\$115,059	\$86,573	TOTAL OPERATING EXPENDITURE		\$114,411
\$50	\$0	OPERATING INCOME		\$0
\$0	\$0	1101111 WASTE RECYCLING/SALE COMPOST BINS	<i>Income received from collection of steel materials from refuse sites and sale of compost bins</i>	\$0
\$0	\$0	1101112 GRANTS AND CONTRIBUTIONS	<i>State Govt grant for preparation of Strategic Waste Management Plan</i>	\$0
\$50	\$0	TOTAL OPERATING INCOME		\$0

PROGRAM 10 COMMUNITY AMENITIES - TOWN PLANNING

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$1,000	\$0	E103040	TOWN PLANNING SERVICES <i>Provision to engage services of Town Planning Consultant</i>	\$500
\$0	\$700	E103050	TOWN PLAN SCHEME & LOCAL PLAN STRATEGY <i>Provision for costs to review and amend (as appropriate) Shire of Cuballing TPS2 and Local Planning Strategy</i>	\$0
\$0	\$0	E103055	TOWN PLANNING LEGAL FEES <i>Provision for legal costs associated with town planning matters</i>	\$0
\$20,159	\$15,589	E103900	GENERAL ADMINISTRATION <i>Allocation general admin costs in accordance with principles activity based costing</i>	\$23,411
\$21,159	\$16,289		TOTAL OPERATING EXPENDITURE	\$23,911
			OPERATING INCOME	
\$200	\$694	I103390	Planning Fees <i>Development Applications</i>	\$208
\$200	\$694		TOTAL OPERATING INCOME	\$208

PROGRAM 10 COMMUNITY AMENITIES - OTHER COMMUNITY AMENITIES

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$4,000	\$12,066	E104020 CEMETERY MAINTENANCE	Costs associated with maintenance and burials at Cuballing and Popanyinning Cemeteries Wages & Plant \$4000	\$7,400
\$200	\$282	E104030 WAR MEMORIALS	Provision for updating war memorial plaque at Cuballing	\$208
\$3,200	\$1,486	E104035 CUBALLING MENS SHED	Costs associated with operating the facility: Power, water, etc Insurance (public liability) \$800	\$2,000
	\$1,098	E104036	Depreciation on mens shed	\$1,100
\$12,095	\$9,353	E104900 GENERAL ADMINISTRATION	Allocation general admin costs in accordance with principles activity based costing	\$14,047
\$19,495	\$24,285		TOTAL OPERATING EXPENDITURE	\$24,755
\$1,000	\$9,062		OPERATING INCOME	
		I104140 CEMETERY CHARGES/WAR MEMORIAL PLAQUES	Income from burials and grant received to upgrade war memorial	\$1,000
\$1,000	\$9,062		TOTAL OPERATING INCOME	\$1,000

PROGRAM 10 COMMUNITY AMENITIES - HERITAGE

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
\$5,000	\$1,806	E107020	OPERATING EXPENDITURE HERITAGE MEMORABILIA Refurbishment of World War II Blitz Wagon	\$500
\$5,000	\$1,806		TOTAL OPERATING EXPENDITURE	\$500
\$250	\$441	I107390	OPERATING INCOME SALE OF HISTORY BOOK <i>Proceeds from sale of history book</i>	\$50
\$250	\$441		TOTAL OPERATING INCOME	\$50

PROGRAM 11 RECREATION AND CULTURE - PUBLIC HALLS, CIVIC CENTRES

2011/2012 BUDGET ESTIMATES	2011/2012 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$7,500	\$18,101	E111020	HALL MAINTENANCE <i>Provision for maintenance of Cuballing Ag Hall and Popanyinning Community Hall, CWA Hall</i> Cleaning, insurance, pest control, water rates & usage, electricity Gas bottle rental and refills Emergency Services Levy Sundry materials & modification ladies toilets	\$10,932
\$8,000	\$8,961	E111030	CUBALLING RECREATION CENTRE <i>Provision for maintenance of Cuballing Rec Centre</i> Cleaning, insurance, pest control, water rates & usage, electricity Gas bottle rental and refills Emergency Services Levy Sundry materials	\$10,630
\$10,370	\$3,974	E111100	DEPRECIATION (HALLS) <i>Depreciation of assets in accordance with financial policies</i> Land & buildings Furniture and equipment	\$11,121
\$25,870	\$31,036		TOTAL OPERATING EXPENDITURE	\$32,683
			OPERATING INCOME	
	\$0	I115010	Royalties for Regions Funding	
\$1,000	\$964	I111110	HALL HIRE FEES CUBALLING <i>Provision for income from hire of Ag Hall</i> Fees charged in accordance with Schedule of Fees & Charges	\$400
\$700	\$140	I111120	HALL HIRE FEES POPANYINNING <i>Provision for income from hire of Community Hall</i> Fees charged in accordance with Schedule of Fees & Charges	\$50
\$750	\$1,728	I111130	HALL HIRE FEES CUBY REC CENTRE <i>Provision for income from hire of Recreation Centre</i> Fees charged in accordance with Schedule of Fees & Charges	\$650
\$200	\$86	I111140	HIRE OF EQUIPMENT <i>Provision for hire of trestles and chairs</i>	\$20
	\$0	I111150	GRANTS AND CONTRIBUTIONS	
\$2,650	\$2,918		TOTAL OPERATING INCOME	\$1,020

PROGRAM 11 RECREATION AND CULTURE - OTHER SPORT AND RECREATION

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$1,000	\$272	E113010	DONATIONS AND SPONSORSHIP <i>Contributions to various sporting and other organisations</i> Sundry \$500 Shire Tennis Tournament \$500	\$1,040
	\$10	E113901	Loss on sale of asset - dam cover written off	
\$218	\$383	E113040	LOAN 60 NARROGIN LEISURE CENTRE INTEREST <i>Repayment interest component loan #60</i>	\$0
\$22,000	\$16,468	E113050	OVAL MAINTENANCE <i>Provision for maintenance Cuballing Oval</i> Wages and Plant Sundry Expenses (including fertiliser) Replace perimeter fencing \$5,000	\$22,880
\$2,700	\$1,478	E113055	DRYANDRA REGIONAL EQUESTRIAN PARK <i>Provision for operating costs of the facility</i> Lease fee for one year - other minor costs <i>6/15/16/17/18</i>	\$3,000
\$1,000	\$130	E113060	RESERVES MAINTENANCE YORNANING DAM <i>Provision for maintenance of the dam and adjacent areas</i> Wages Plant operation costs Sundry Materials (including gas for BBQ)	\$1,000
\$24,370	\$770	E113065	RLCIP PROJECTS <i>B/Forward Expenditure</i> Rd 3 Popanyinning Railway/Memorial/Tourism Precinct \$40,000	\$17,000
\$42,000	\$59,545	E113070	RESERVES MAINTENANCE GENERAL <i>Provision for maintenance of general reserves throughout</i> <i>Shire</i> Maintenance Wages Water rates and consumption Pest & white ant control Emergency services Levy Sundry expenses	\$43,680
\$2,074	\$2,220	E113080	LOAN 61 CHANGEROOMS INTEREST <i>Repayment interest component loan #61</i>	\$1,581
\$1,000	\$0	E113090	POPANYINNING TRAIL MAINTENANCE <i>Provision to assist with the upgrade of Popanyinning Trail</i> Wages and Plant (minor) Sundry expenses	\$1,040
\$34,980	\$37,473	E113100	RESERVES DEPRECIATION <i>Depreciation of assets in accordance with financial</i> <i>policies</i> Land & Buildings Furniture & Equipment	\$36,379
\$32,254	\$40,536	E113900	GENERAL ADMINISTRATION <i>Allocation general admin costs in accordance with</i> <i>principles activity based costing</i>	\$37,458
\$163,596	\$159,285		TOTAL OPERATING EXPENDITURE	\$165,058

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL APRIL	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
\$783,585	\$212,163		OPERATING INCOME	
		1113020	GRANTS AND CONTRIBUTIONS	\$634,412
			<i>Royalties for Regions Regional Funding \$317,206</i>	
			<i>CSRFF Funding DSR\$ 0</i>	
			<i>Royalties for Regions Individual Allocation \$317206</i>	
\$824	\$1,627	1113030	RECREATION GROUND CHARGES	\$1,020
			<i>Annual charges levied to the tennis Club</i>	
			<i>use of Shire facilities</i>	
			<i>Fees charged in accordance with Schedule of Fees & Charges</i>	
			<i>Tennis Club \$800 K9 Club</i>	
\$600	\$1,245	1113040	CHARGES - CUBALLING CRICKET CLUB	\$700
			<i>Annual charges levied to the cricket club for use of Shire</i>	
			<i>facilities</i>	
			<i>Fees charged in accordance with Schedule of Fees & Charges</i>	
\$785,009	\$215,035		TOTAL OPERATING INCOME	\$636,132

PROGRAM 11 RECREATION AND CULTURE - LIBRARIES

2010/2011 BUDGET ESTIMATES	2011/2012 ACTUAL JUNE	COA (JOB)	2011/2012 BUDGET ESTIMATES
\$3,000		OPERATING EXPENDITURE	
	\$3,000	E114020 CONTRIBUTION NARROGIN REGIONAL LIBRARY <i>Annual contribution to Narrogin Library Council will no longer contributing due to the reduction in grant funding which recognised Council had no library facilities and that residents would have to go to Narrogin.</i>	\$0
\$3,000	\$3,000	TOTAL OPERATING EXPENDITURE	\$0
\$0	\$0	OPERATING INCOME	
\$0	\$0	TOTAL OPERATING INCOME	\$0

PROGRAM 12 TRANSPORT - MAINTENANCE ROADS & STREETS

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
\$500	\$0	E122030	ADVERTISING <i>Provision for advertising of road works and temporary road closures</i>	\$520
\$20,000	\$34,863	E122031	DEPOT MAINTENANCE <i>Provision for maintenance of works depot and associated minor plant</i> Wages, plant operating costs, property insurance, pest control, water rates and consumption, power, cleaning, fire extinguisher servicing, ESL, dangerous goods licence (fuel storage), sundry materials and tools \$5,000 data points, door in depot building etc	\$30,000
\$207,648	\$259,547	E122035	GRADING MAINTENANCE <i>Provision for maintenance grading of rural road network</i> Wages, plant and sundry materials (grader blades) costs.	\$235,109
	\$1,403,018	E122036	GENERAL MAINTENANCE <i>Provision for general maintenance throughout the Shire including townships</i> Wages, plant operation costs, sundry materials Roadside Spraying Note almost \$1million of 11/12 actual expenditure is storm damage recoverable from the State and Federal Government	\$713,211
\$68,858	\$20,911	E122040	BRIDGES AND CULVERTS MAINTENANCE <i>Provision for maintenance of bridges & culverts</i>	\$71,612
\$105,170	\$67,080	E122050	TREE LOPPING <i>Provision for tree lopping/pruning</i> Wages, plant op costs, sundry materials \$30,000, Contract \$70,000	\$100,000
\$7,500	\$329	E122070	TRAFFIC SIGNS AND MATERIALS <i>Provision for maintenance, purchase and erection of street and road safety signage</i> Wages, plant operation costs, purchase of signs, sundry materials	\$7,800
\$4,374	\$5,885	E122099	LIGHTING OF STREETS <i>Provision for maintenance and power consumption for street lighting</i>	\$6,500
\$12,095	\$9,353	E122900	GENERAL ADMINISTRATION <i>Allocation general admin costs in accordance with principles of activity based costing</i>	\$14,047
		ROAD TRANSPORT - GRAIN FREIGHT	<i>Potential donation to grain freight alliance</i>	5000
		OPERATING EXPENDITURE (cont'd)		
\$425,930	\$513,448	E121100	INFRASTRUCTURE DEPRECIATION <i>Depreciation of assets in accordance with financial policies</i> <i>Infrastructure roads</i>	\$625,828
\$2,800	\$880	E121200	TRANSPORT DEPRECIATION <i>Depreciation of assets in accordance with financial policies</i>	\$2,800
\$854,875	\$2,315,314	TOTAL OPERATING EXPENDITURE		\$1,812,427

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL APRIL	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING INCOME	
\$163,340	\$326,598		Roads to Recovery Grant	\$163,340
\$230,611	\$0		Regional Road Group Grant Including Black Spot	\$284,130
\$0	\$116,466		Storm Damage December 30/31 2012	\$0
	\$690,339		Storm Damage January 2011	
	\$83,281		Storm Damage 2011	
\$0	\$300,000		Roads to Recovery Bridges	\$0
	\$184,490		MRWA Direct Grant	
\$49,802	\$49,802		MRWA Special Maintenance	\$54,794
	\$518,331		RTR3 Special Projects - Bridges	
	\$169,441		Transport Other	
\$282,177	\$223,024		LGGC Local Roads Grant - 50% of grant paid June 12	\$169,441
			Royalties for Regions Individual Grant	\$317,206
	\$162,000		Grain Freight Funding MRWA	\$1,000,000
\$500	0	1121020	SALE OF SCRAP AND CONTRIBUTIONS <i>Provision for sale of scrap materials and miscellaneous contributions</i>	\$0
\$726,430	\$2,823,772		TOTAL OPERATING INCOME	\$1,985,911

PROGRAM 12 TRANSPORT - TRANSPORT LICENSING

2011/2012 BUDGET ESTIMATES	2011/12 ACTUALS JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$40,318	\$31,632	E123900	GENERAL ADMINISTRATION <i>Allocation of general admin costs associated with licensing services in accordance with principles of activity based costing</i>	\$46,822
			TOTAL OPERATING EXPENDITURE	
\$40,318	\$31,632			\$46,822
			OPERATING INCOME	
		I123040	LICENSING COMMISSIONS <i>Provision for income received from commissions on transport licensing transactions, as per Deed of Agreement with Dept for Planning and Infrastructure</i>	\$11,440
\$11,000	\$10,406			
		I123150	SALE OF LOCAL PLATES <i>Provision for sale of local Cuballing and Popanyinning registration plates</i>	\$208
\$200	\$0			
		I123155	CONTRIBUTIONS AND REIMBURSEMENTS <i>Reimbursement for out of pocket expenses attending licensing training</i>	\$0
\$0	\$293			
			TOTAL OPERATING INCOME	
\$11,200	\$10,699			\$11,648

PROGRAM 12 TRANSPORT - PURCHASE OF ROAD PLANT

2011/2012 YEAR BUDGET	2011/2012 ACTUALS JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
	-		Interest on loan	
\$0	\$0		TOTAL OPERATING EXPENDITURE	\$0
			OPERATING INCOME	
\$8,000	\$7,089	1128040	PROFIT ON SALE OF ASSETS <i>Provision for non cash entry to show profit on sale of assets in accordance with accounting policies and regulations</i>	\$0
-\$6,008	\$0	1128045	LOSS ON SALE OF ASSETS <i>Provision for non cash entry to show loss on sale of assets in accordance with accounting policies and regulations</i> CN1 Works Manager Vehicle, -\$6,000	\$0
\$1,992	\$7,089		TOTAL OPERATING INCOME	\$0

PROGRAM 13 ECONOMIC SERVICES - RURAL SERVICES

2011/2012 BUDGET ESTIMATES	2011/2012 ACTUALS JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
\$500	\$0	E131010	NOXIOUS WEED CONTROL <i>Control of noxious weeds on reserves and private property. Wages, plant operation costs, purchase chemical, private contract. Roadside spraying is now shown in Road Maintenance</i>	\$520
\$2,000	\$1,748	E131040	DRUM MUSTER <i>Provision for DrumMuster program, collection of recycled chemical containers Wages, plant operation, sundry expenses</i>	\$2,000
\$9,500	\$925	E131050	LAND CARE <i>Contribution to Local Land Care Issues Feral Pig Project Vehicle Costs & Financial Assist \$7,500 Purchase 2,000 trees annually for revegetation \$2,000</i>	\$4,000
\$11,692	\$9,096	E131900	GENERAL ADMINISTRATION <i>Allocation of general admin costs in accordance with principles of activity based costing</i>	\$13,578
\$23,692	\$11,769		TOTAL OPERATING EXPENDITURE	\$20,098
			OPERATING INCOME	
\$1,000	\$5,909	1131110	CONTRIBUTIONS AND REIMBURSEMENTS <i>Provision for miscellaneous income related to rural services activities Contribution re sale of landcare vehicle</i>	\$1,040
\$4,545				\$0
\$5,545	\$5,909		TOTAL OPERATING INCOME	\$1,040

PROGRAM 13 ECONOMIC SERVICES - TOURISM AND AREA PROMOTION

2011/2012 BUDGET ESTIMATES	2011/2012 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$100	\$0	E132025	NARROGIN AGRICULTURAL SOCIETY <i>Annual contribution to narrogin Show</i>	\$0
\$200	\$0	E132030	GREAT SOUTHERN DISPLAY <i>Annual contribution for display at Perth Royal Show</i>	\$208
\$200	\$182	E132040	AUSTRALIA DAY COUNCIL <i>Annual membership</i>	\$0
\$2,500	\$1,344	E132045	TOWNSCAPE PROGRAM <i>Provision for sundry expenses relating to townscape works \$2,500</i>	\$2,500
\$10,000	\$5,000	E132055	DRYANDRA COUNTRY VISITOR CENTRE <i>Contribution towards Visitor Centre Manager salary \$5,000</i> <i>Sundry Tourism Expenditure \$2,000</i>	\$5,000
\$1,000	\$1,000	E132060	WHEATBELT SOUTH SMALL BUSINESS CENTRE <i>Annual contribution</i>	\$1,000
\$25,000	\$10,359	E132065	COMMUNITY FUNCTIONS	\$8,000
\$2,000	\$0	E132070	TOURIST INFORMATION BAY SIGNS <i>Provision to develop information bay signs for Cuballing and Popyanyinning</i>	\$2,000
\$0	\$14,996	E132075	CUBALLING COUNTRY FESTIVAL <i>{Provided for in 132065</i>	\$0
\$0	\$0	E132080	POPANYINNING IN SPRING & BONFIRE <i>{Provided for in 132065</i> <i>(supplemented by grants)</i>	
\$500	\$0	E132085	RLCIP RV FRIENDLY AREA <i>Provision for maintenance</i>	\$520
\$41,500	\$32,881		TOTAL OPERATING EXPENDITURE	\$19,228
\$0	\$400	1132110	GRANTS AND CONTRIBUTIONS <i>Provision for grant income to assist with hosting various local events</i>	
\$0	\$400		OPERATING INCOME	\$0

PROGRAM 13 ECONOMIC SERVICES - BUILDING CONTROL

2011/2012 BUDGET ESTIMATES	2011/2012 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
\$18,750	\$10,939	E133010	BUILDING CONTROL Provision for payment of collected monies to Builders Registration Board and BCITF \$250 Aust Bidg Codes Board updated BCA \$500 <i>Provision for contract building surveyor services</i> Salary, superannuation, travelling, sundry expenses \$18,000	\$19,500
\$20,159	\$0	0	GENERAL ADMINISTRATION	\$23,411
\$38,909	\$10,939		TOTAL OPERATING EXPENDITURE	\$42,911
			OPERATING INCOME	
\$5,000	\$3,937	I133110	BUILDING LICENSE APPLICATION FEES <i>Fees and charges associated with building applications, levied in accordance with Schedule Fees & Charges</i>	\$3,000
\$50	\$48	I133120	BCITF COMMISSION <i>Commission for collecting BCITF Fees on behalf of Building Construction Industry Training Fund</i>	\$52
\$200	\$0	I133130	BUILDING DISPUTE FEE <i>Licence fees collected</i>	\$208
\$250	\$128	I133140	BUILDING DISPUTE FEE COMMISSION <i>Commission for collecting Building Dispute Fees</i>	\$260
\$5,500	\$4,113		TOTAL OPERATING INCOME	\$3,520

PROGRAM 13 ECONOMIC SERVICES - OTHER ECONOMIC SERVICES

2010/2011 BUDGET ESTIMATES	2011/2012 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
\$11,000			OPERATING EXPENDITURE	
	\$7,500	E134110	WATER SUPPLY - STANDPIPES <i>Costs associated with provision of various water standpipes throughout the Shire</i> Water rates and consumption, maintenance	\$10,000
	\$29		OTHER INFRASTRUCTURE DEP	
\$20,159	\$15,589	134100	GENERAL ADMINISTRATION	\$23,411
\$31,159	\$23,118		TOTAL OPERATING EXPENDITURE	\$33,411
			OPERATING INCOME	
\$10,000	\$2,760	I134520	WATER SUPPLY - STANDPIPES <i>Income for private use of water from standpipes</i>	\$5,000
\$10,000	\$2,760		TOTAL OPERATING INCOME	\$5,000

PROGRAM 14 OTHER PROPERTY AND SERVICES - PRIVATE WORKS

2011/2012 BUDGET ESTIMATES	2011/2012 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$51,773	\$33,306	E141020 PRIVATE WORKS	<i>Expenditure associated with private works undertaken, charges to be levied in accordance with Schedule of Fees and Charges</i>	\$25,000
\$8,064	\$6,235	E141900 GENERAL ADMINISTRATION	<i>Allocation general admin costs in accordance with principles of activity based costing</i>	\$9,364
\$59,837	\$39,541		TOTAL OPERATING EXPENDITURE	\$34,364
			OPERATING INCOME	
\$15,000	\$23,113	I441110 PLANT HIRE CHARGES	<i>Provision for income from private works, charges levied in accordance with Schedule of Fees and Charges</i>	\$12,000
\$20,000	\$29,804	I441120 SAND & GRAVEL	<i>Provision for income from supply of sand and gravel, charges levied in accordance with Schedule Fees and Charges</i>	\$0
\$20,000	\$4,731	I441140 PRIVATE WORKS OTHER	<i>Provision for income from private works, charges levied in accordance with Schedule of Fees and Charges Possible Plant Hire for Cuballing East Road Job</i>	\$6,000
\$0	\$987	I441150 MULCH & BLUE METAL	<i>Provision for income from supply of mulch, charges levied in accordance with Schedule Fees and Charges</i>	\$300
\$55,000	\$58,635		TOTAL OPERATING INCOME	\$18,300

PROGRAM 14 - OTHER PROPERTY AND SERVICES - PUBLIC WORKS OVERHEADS

2011/2012 BUDGET ACTUAL	2011/2012 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$67,463	\$67,761	E143025	INSURANCE <i>Provision for various insurances relating to works, including workers compensation and public liability</i>	\$70,000
\$5,000	\$368		TOOLS <i>Provision for build up of tool kits and replacement tools</i>	\$5,000
\$7,550	\$57,162	E143045	OCCUPATIONAL SUPERANNUATION OUTSIDE STAFF <i>Provision for 9% Superannuation Guarantee Levy, refer account below</i>	\$64,957
\$0	\$12,267	E143060	SICK PAY <i>Included in Leave Provision</i>	\$0
	\$32,979 \$3,818	E143040	Adjustment to leave accrual Adjustment to Stock .	
\$0	\$76,243	E143070	LEAVE PROVISION <i>Provision for Annual, Personal and Public Holiday entitlements</i>	\$76,458
\$8,000	\$8,961	E143080	PROTECTIVE CLOTHING <i>Provision for purchase of protective clothing for outside employees, includes work clothes, safety and wet weather gear, eye and hearing protection</i>	\$8,000
\$15,000	\$8,843	E143085	STAFF TRAINING <i>Provision for works training in works related matters Wages and course registrations</i>	\$25,000
\$0	\$1,271	E143090	LONG SERVICE LEAVE <i>LSL Accrual</i>	\$14,931
\$14,127	\$16,972	E143100	ALLOWANCES <i>Provision for payment of Industry Allowance as prescribed in the MEU Award</i>	\$15,000
\$15,000	\$0	E143116	WORKS MANAGER VEHICLE <i>Registration, fuel and maintenance</i>	\$15,600

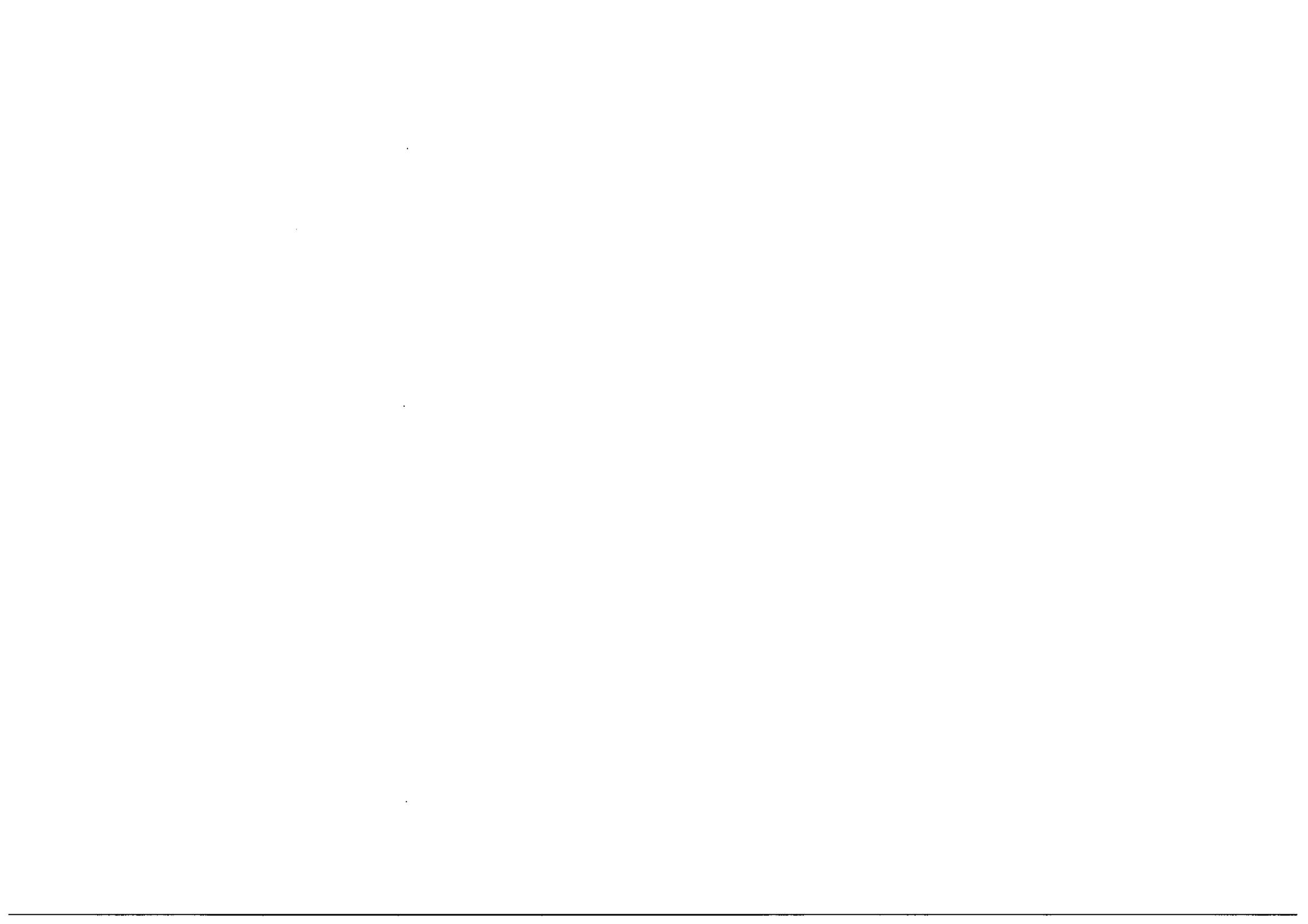
PROGRAM 14 OTHER PROPERTY AND SERVICES - PLANT OPERATING COSTS

2011/2012 BUDGET ESTIMATES	2011/2012 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$15,540	\$21,798	E144006	INSURANCE <i>Provision for insurance on road plant and equipment</i>	\$22,000
	\$0	E144101	<i>Disbursement - sale of cherry picker</i>	
\$12,608	\$12,701	E128020	LOAN 62 (FEE LOADER) INTEREST <i>Loan #62 interest component</i>	\$10,936
\$4,000	\$4,899	E144046	OILS AND GREASE <i>Provision for purchase of oils and grease for road works fleet</i>	\$5,000
\$18,000	\$3,989	E144047	FUELS - PETROLEUM <i>Provision for purchase of unleaded fuel for Council Vehicles/ fleet</i>	\$15,000
\$110,000	\$126,224	E144048	FUELS - DIESEL <i>Provision for purchase of diesel fuel for road works fleet</i>	\$115,000
\$21,000	\$10,188	E144049	TYRES AND BATTERIES <i>Provision for purchase of tyres and batteries for road works fleet</i>	\$20,000
\$40,000	\$130,924	E144050	PARTS AND REPAIRS <i>Provision for purchase of parts and repair costs for road works fleet.</i>	\$60,000
\$3,000	\$2,895	E144053	LICENSES <i>Provision for licenses for plant and equipment</i>	\$3,500
\$32,000	\$114	E144055	REPAIR WAGES <i>Provision for staff wages alloc to plant repairs</i>	\$44,000
\$2,097	\$1,558	E144900	GENERAL ADMINISTRATION	\$2,341
\$258,245			TOTAL PLANT OPERATING COSTS	\$297,777
\$200,000	\$182,031	E144100	ASSET DEPRECIATION <i>Depreciation of plant and equipment in accordance with financial policies</i>	\$208,000
-\$250,244	-\$361,569	E144290	LESS ALLOCATED TO WORKS <i>Provision for plant operating costs to be allocated to works and or projects being undertaken by works crew</i>	-\$297,586
-\$200,000	-\$118,231	E144299	LESS ALLOCATED TO DEPRECIATION <i>Provision for plant depreciation costs to be allocated to works and or projects being undertaken by works crew</i>	-\$200,000
\$8,001	\$17,521		TOTAL OPERATING EXPENDITURE	\$8,191

2011/2012 BUDGET ACTUAL	2011/2012 ACTUAL APRIL	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE (cont'd)	
\$1,000	\$11,008	E143117	WORKS MANAGER OTHER	\$0
\$10,000	\$6,603	E143150	PWO OTHER Annual Bonus as per Staff Policy	\$10,400
\$88,053	\$65,665	E143900	GENERAL ADMINISTRATION <i>Allocation general admin costs in accordance with principles of activity based costing</i>	\$98,327
\$382,010			TOTAL PUBLIC WORKS OVERHEADS	\$403,673
-\$382,010	-\$384,933	E143290	LESS ALLOCATED TO WORKS	-\$403,673
\$0	-\$15,012		TOTAL OPERATING EXPENDITURE	\$0
			OPERATING INCOME	
\$0	\$0		TOTAL OPERATING INCOME	\$0

PROGRAM 14 OTHER PROPERTY AND SERVICES - SALARIES AND WAGES

2011/2012 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
			OPERATING EXPENDITURE	
\$942,909	\$875,066	E146010	GROSS SALARIES & WAGES <i>Gross salaries and wages paid in accordance with relevant award and contractual arrangements</i>	\$968,280
	\$57,747		<i>Workers compensation paid</i>	\$0
-\$942,909	-\$875,066	E146200	GROSS SALARIES & WAGES - ALLOCATED <i>Allocation of gross salaries and wages to various sub programs where expenditure is incurred</i>	-\$968,280
	\$0			
\$0	\$57,747		TOTAL OPERATING EXPENDITURE	\$0
			OPERATING INCOME	
	\$45,179		<i>Workers Compensation Reimbursed</i>	\$0
\$0	\$45,179		TOTAL OPERATING EXPENDITURE	\$0



CAPITAL WORKS PROGRAM

2010/2011 BUDGET ESTIMATES	2011/12 ACTUAL JUNE	COA (JOB)	2012/2013 BUDGET ESTIMATES
\$6,000	\$0	CAPITAL EXPENDITURE	
Not Capital	\$7,518	E167400 FURNITURE AND EQUIPMENT Chairs, Projector and screen Council Chambers Ladies toilet in administration office Airconditioner for office New server Visitor Chairs - Chambers Filing Cabinets/Chair /Airconditioner Depot Office	\$1,000 \$14,000 \$1,000 \$3,200
\$0	\$0	E167300 CHIEF EXECUTIVE OFFICER VEHICLE <i>Annual changeover of CEO vehicle in accordance with plant replacement program</i>	\$0
\$48,270	\$41,275	L01710 LOANS PRINCIPAL (4) <i>Principal loan repayment for three Shire loans (60,61 & 62)</i>	\$33,558
\$0	\$319,682	E167701 BUSH FIRE APPLIANCE <i>Provision of new or refurbished fire appliance from FESA ESL program Popanyinning</i>	\$0
	\$621,945	Royalties for Regions - Regional Component Dryandra Regional Equestrian Centre Clubrooms Dryandra Regional Equestrian Centre Clubrooms Royalties for Regions Funding Individual Component	\$317,206
	\$17,145	Cemetery Upgrades Popanyinning and Cuballing Gazebo, Sealing, Fencing Popanyinning/Gazebo and Grave Location Board Cuballing Popanyinning Railway Precinct	\$38,063 \$46,821
	\$0	Cuballing Recreation Centre, Popanyinning and Cuballing Hall Capital Improvements as per Forward Capital Works Plan Men's Shed Capital Improvements Access to adjacent shed, doors, window, ventilation	\$137,923 \$16,600
\$0	\$0	SHIRE WORKS DEPOT <i>Ramp and concrete works</i>	\$10,500
		Railway Crossing and Creek Crossing Colin St	\$34,000
		Road Reseals CLGF Funding plus \$60,000 Council Funds	\$93,299
		Royalties for Regions 12/13 Individual Funding Road Construction and Reseals as per 10 year program	\$317,206
\$0	\$0	INFRASTRUCTURE - OTHER Stratherine Road tank Standpipe controllers	
\$0	\$4,233		
\$551,510	\$670,405	INFRASTRUCTURE ROADS Reseals - Roads to Recovery fully funded - \$163,340 Narrogin Wandering Road - Regional Road Group (2/3 funded)- \$358,000 total Carry Forward 11/12 \$46,122 M/RWA \$23,061 Council Sealing extension of various roads Cuballing East Road - Grain Freight Black Spot Funding Wandering Narrogin Road (1/3 Council Funds)	\$590,332 \$1,000,000 \$109,758

2010/2011 BUDGET ESTIMATES	2011/12 ACTUAL APRIL	COA (JOB)	DESCRIPTION	2012/2013 BUDGET ESTIMATES
\$31,000	\$0	E167304	WORKS MANAGER VEHICLE <i>Annual changeover of works manager vehicle in accordance with plant replacement program</i>	\$0
\$374,500	\$0		PURCHASE PLANT	\$86,000
	\$19,933		Purchase front end loader grabs \$22,500	
	\$36,412		Mazda ute	
	\$34,615		Colorado 4x4	
	\$0		Colorado 4x4	
	\$0		Towed Broom	
	\$0		Machinery Float	
	\$0		Spreader Boxes (2)	
	\$7,232		Water Tank	
			?Grader	
			?Backhoe Loader	\$0
			?Tractor	\$80,000
			?Sign Trailer	\$5,000
\$5,000	\$0	E167307	PURCHASE MINOR PLANT	\$19,300
			Road Counter \$8,000	
			Hand Held MulcherVac - Gardening Tools \$,800	
			Cable Locator \$,4000	
			Total Station \$6,500	
			Land Purchase Regional Waste Site	
\$126,500	\$241,597		RESERVE ACCOUNT TRANSFERS (TO RESERVES) <i>Provision for transfer of funds to various reserve accounts to reserve monies for specified project types, greater detail on Reserve Account Budget</i>	\$0
\$25,000	\$14,905		CAPITAL EXPENDITURE (cont'd)	\$16,000
			RESERVE ACCOUNT INTEREST <i>Transfer of interest earned on reserve accounts</i>	
\$0	\$85,821		Springhill Rd Dam	\$0
\$1,167,780	\$2,122,718		TOTAL CAPITAL EXPENDITURE	\$2,970,766
\$0	\$0		CAPITAL INCOME	
			TRADE CHIEF EXECUTIVE OFFICER VEHICLE <i>Estimated trade value for changeover of CEO vehicle</i>	
\$136,000	\$3,637		SALE WORKS MANAGER VEHICLE & PLANT <i>Estimated trade value for changeover works managers vehicle</i>	
	\$3,357		Toyota Hilux	
	\$22,448		Toyota Hilux	
	\$0		Holden VE Commodore Sedan	
			Kubota tractor	
			Front end loader	
			Mulcher \$8,000	
			Landcare vehicle (50% Wandering)	
\$352,510	\$241,597		RESERVE ACCOUNT TRANSFERS (FROM RESERVES) <i>Provision for transfer of funds from reserve accounts to assist with budgeted projects</i>	\$86,000
\$488,510	\$271,020		TOTAL CAPITAL INCOME	

Shire of Cuballing Budget 2012/13 - Insurance Schedules (all prices GST ex)

	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/2013
	Fin Year	Fin Year	Fin Year	Fin Year	Fin Year	Fin Year	Fin	Fin	Budget
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Est
Municipal Workcare Scheme	\$20,897	\$20,806	\$22,714	\$23,472	\$20,487	\$24,140	\$25,150	\$30,000	\$ 27,000
Municipal Liability Scheme	\$15,462	\$15,112	\$15,770	\$18,280	\$19,960	\$20,776	\$20,690	\$19,323	\$23,546
Liability Insurance	\$13,300	\$12,950	\$13,600	\$15,930	\$17,840	\$18,650	\$18,470	\$17,103	\$ 22,921
Casual Hirers Liability	\$1,800	\$1,800	\$1,800	\$1,800	\$1,620	\$1,620	\$1,620	\$1,620	\$ -
Fidelity Guarantee	\$362	\$362	\$370	\$550	\$500	\$506	\$600	\$600	\$ 625
Municipal Property Scheme	\$6,726	\$6,118	\$6,240	\$7,432	\$7,270	\$8,555	\$9,772	\$14,579	\$ 17,766
Buildings									
Municipal Insurance Broking Services	\$30,832	\$30,575	\$32,531	\$48,740	\$44,252	\$47,957	\$44,439	\$47,009	\$ 39,022
Bush Fire	\$5,000	\$3,750	\$2,500	\$3,750	\$4,000	\$4,000	\$5,000	\$919	\$ 1,300
Councillors & Officers Liability	\$4,012	\$4,012	\$4,935	\$4,860	\$2,843	\$3,056	\$3,286	\$3,614	\$ 3,614
Income Protection	\$0	\$0	\$0	\$11,625	\$5,625	\$5,933	\$6,161	\$5,736	\$ 5,736
Journey Injury	\$350	\$350	\$350	\$350	\$0	\$0	\$0	\$75	\$ 75
Marine Cargo (Transit)	\$210	\$210	\$210	\$210	\$210	\$210	\$230	\$230	\$ 260
Motor Vehicle and Plant	\$17,824	\$18,530	\$18,268	\$21,225	\$24,940	\$28,046	\$22,379	\$30,045	\$ 21,677
Personal Accident/Travel	\$1,142	\$1,142	\$1,142	\$1,225	\$1,285	\$1,285	\$1,800	\$1,800	\$ 1,800
Salary Continuance	\$2,294	\$2,581	\$2,501	\$2,870	\$2,724	\$2,802	\$2,958	\$1,572	\$ 1,542
Statutory Liability (Business Practises)	\$0	\$0	\$2,625	\$2,625	\$2,625	\$2,625	\$2,625	\$3,018	\$ 3,018
Regional Risk Coordinator Project* (Wheatbelt South)	\$0	\$2,947	\$2,947	\$3,248	\$3,378	\$3,480	\$3,654	\$3,654	-
TOTAL	\$73,917	\$75,558	\$80,202	\$101,172	\$95,347	\$104,909	\$103,705	\$114,565	\$107,334
Have allowed \$114,500 in budget									
Saving of \$7,166 as insurance costs not reduced in budget									

Shire of Cuballing Loan Repayments 2012/2013

Loan #	Lender	Purpose	Payment dates	Opening balance	Principal payment	Interest payment	Total payment	Closing balance	Term of loan	Date final payment
61	WA Treasury Corporation	Cuballing Oval Changerooms	29-Sep-12	\$31,461.00	\$9,054.92	\$1,580.64	\$10,635.56	\$22,406.08	10 years	28-Sep-15
			28-Dec-12		\$2,247.66	\$411.23	\$2,658.89			
			26-Mar-13		\$2,279.36	\$379.53	\$2,658.89			
			28-Jun-13		\$2,311.49	\$347.40	\$2,658.89			
			29-Sep-12		\$5,974.68	\$2,910.91	\$8,885.59			
62	WA Treasury Corporation	Front End Loader	29-Sep-12	\$174,562.00	\$24,503.17	\$10,936.21	\$35,439.38	\$150,058.83	10 years	26-Jun-18
			28-Dec-12		\$6,074.31	\$2,811.28	\$8,885.59			
			26-Mar-13		\$6,175.60	\$2,607.01	\$8,782.61			
			28-Jun-13		\$6,278.58	\$2,607.01	\$8,885.59			
			29-Sep-12		\$5,974.68	\$2,910.91	\$8,885.59			
Total										
				\$206,023.00	\$33,558.09	\$12,516.85	\$46,074.94	\$172,464.91		

Opening balance 1/07/2012 (est)	\$673,208			
		Summary		
Plant Replacement A01106		O/Balance		673,208
Opening Balance	\$190,223	Interest		16,000
Interest	\$4,451	Tsfr to Muni		86,000
Transfer to Muni Fund	86,000	Tsfr ex Muni		-
Transfer ex Muni Fund	-	C/Balance		603,208
Closing Balance	\$108,674			
IT and Office Equipment A01107				
Opening Balance	\$8,682			
Interest	\$202			
Transfer to Muni Fund	\$0			
Transfer ex Muni Fund	\$0			
Closing Balance	\$8,884			
Employee Entitlements A01108				
Opening Balance	\$111,736			
Interest	\$2,600			
Transfer to Muni Fund	\$0			
Transfer ex Muni Fund	\$0			
Closing Balance	\$114,336			
Housing A01110				
Opening Balance	\$7,200			
Interest	\$168			
Transfer to Muni Fund	\$0			
Transfer ex Muni Fund	\$0			
Closing Balance	\$7,368			
Recreation & Community Facilities A01111				
Opening Balance	\$275,000			
Interest	\$6,403			
Transfer to Muni Fund	\$0			
Transfer ex Muni Fund	\$0			
Closing Balance	\$281,403			
Refuse Site A01112				
Opening Balance	\$55,000			
Interest	\$1,280			
Transfer to Muni Fund	\$0			
Transfer ex Muni Fund	\$0			
Closing Balance	\$56,280			
Grain Freight				
Opening Balance	\$25,367			
Interest	\$896			
Transfer to Muni Fund	\$0			
Transfer ex Muni Fund	\$0			
Closing Balance	\$26,263			
Closing Balance (estimated) 30 June 2013	\$603,208			

Shire of Cuballing
Estimated Surplus June 2012

Revised Estimated surplus	\$
.30 June	1,265,192
less principal loan pmt	-
less tsf to reserves	-
less creditors	1,200
less library	30,227
less ranger services	3,000
less accrued wages	10,000
less provision for annual leave	30,000
GP Grant received in advacne	-
	-
Estimated surplus June 12	<u><u>1,190,765</u></u>

Surplus consists of	\$
Muni working account	905,114
Petty cash	700
Licensing bank	2,000
Men shed	500
Reserves	672,008
Debtors	379,624
Undeposit cash	2,526
Stock	2,923
	<u>1,965,395</u>

Less liabilities	
Sundry creditors	-
Payroll dedns	13,711.00
Collections	5,525.11
GST Receivable	8,959.00
	<u>28,195.11</u>

Net assets	1,937,200
Less Reserves	672,008
Surplus	<u><u>1,265,192</u></u>



CUBALLING

**SCHEDULE OF FEES AND CHARGES
2012/2013**

186 Campbell Street
CUBALLING WA 6311

Telephone: (08) 98836 031
Facsimile: (08) 98836 174
Email: enquiries@cuballing.wa.gov.au
Website: <http://www.cuballing.wa.gov.au>

Adopted by Council:

CONTENTS

ADMINISTRATION FEES	27
BUILDING FEES	28
CEMETERY FEES	28
CROSSOVERS	29
DOG FEES	29
FREEDOM OF INFORMATION	30
HALL HIRE CHARGES	31
HEALTH AND INSPECTION FEES	32
PRIVATE WORKS	33
PLANT HIRE	33
RATES	34
RECREATION FACILITIES	34
REFUSE SITE	35
TOWN PLANNING FEES	36

*Indicates GST inclusive

ADMINISTRATION FEES

<u>PHOTOCOPYING</u>	
<ul style="list-style-type: none"> • A4 • A4 (double-sided) • A3 • A3 (double-sided) • CWA (& other community groups at CEO discretion) 	.33c* .44c* .55c* .66c* .11c*
<u>MISCELLANEOUS</u>	
<ul style="list-style-type: none"> • Shire Maps - Small (A3) - Large (in safe) 	\$2.20* \$5.50*
<ul style="list-style-type: none"> • Rate Enquiry Fee (non EAS) 	\$11.00*
<ul style="list-style-type: none"> • Faxes 	\$1.00* (first page, 20c thereafter)
<ul style="list-style-type: none"> • Binding 	\$2.50
<ul style="list-style-type: none"> • Laminating 	\$3.00
<ul style="list-style-type: none"> • Electoral Roll 	\$10.00
<ul style="list-style-type: none"> • Firebreaks 	Private Works
<ul style="list-style-type: none"> • Council Agendas/Minutes – per set 	\$5.50*
<ul style="list-style-type: none"> • Standpipe Water Charges - To convert from gallons to kilolitres: 1000 gallons multiplied by .0046 = 4.60 kilolitres 4.60 kilolitres x 1.00 = \$4.60 <i>Accounts are sent quarterly if under \$20 per month</i> 	Per kilolitre \$2.20 (Minimum purchase \$3.00)
<ul style="list-style-type: none"> • Tree Planter Hire (3 x small, 2 x large available) 	\$6.60 per day*
<ul style="list-style-type: none"> • Shire Emblem Coasters 	\$16.50 per set*
<ul style="list-style-type: none"> • Local Authority Plates 	\$180.00*
<ul style="list-style-type: none"> • History Book (Numbat Country) 	Soft Cover \$30.00*
<ul style="list-style-type: none"> • Medallions 	\$7.50*
<ul style="list-style-type: none"> • Shire Coffee Mugs 	\$10.00*
<ul style="list-style-type: none"> • Preparation Traffic Management Plans 	\$110.00*
<u>ELECTED MEMBERS</u>	
<ul style="list-style-type: none"> • Presidential Allowance 	\$4,500
<ul style="list-style-type: none"> • Presidents Meeting Fee 	Annually \$3,080
<ul style="list-style-type: none"> • Councillors Meeting Fee 	Annually \$1,540

BUILDING FEES

Building Statistics Report	N/A
Building Commission Fee	Minimum of \$41.50 or 0.09% of Estimated Contract Value
Building Administration Fee	\$5.50*
Building Application Fee	\$90.00
Plus Building Dispute Fee	
<ul style="list-style-type: none"> • Classes 1&10 • Classes 2 – 9 (see below for class descriptions) • Owner-Builder Fee (paid direct to Dept of Commerce, Building Services) 	<ul style="list-style-type: none"> 0.35% of building value 0.32% of building value \$126.00
Relocated Dwelling	0.182% over \$20,000 on GST value*
<ul style="list-style-type: none"> • Inspection • Bond (refundable during stages of completion) 	<ul style="list-style-type: none"> \$250.00* \$7,500.00
Barn/Shed style Homes	\$7,500.00
<ul style="list-style-type: none"> • Bond (Refundable on satisfactory completion) 	
Demolition Licence (Asbestos Disposal Licence required from D.E.P.)	\$90.00 per storey
<ul style="list-style-type: none"> Class 1 = House Class 10 = Shed, Tank Stand, Windmill, Swim Pool Class 2 = Townhouse Class 3 = Motel Class 4 = Caretaker's House Class 5 = Office Class 6 = Factory Class 7 = Storage Class 8 = Laboratory Class 9 = Hospital/Public Building 	

CEMETERY FEES CUBALLING AND POPANYINNING CEMETERY

Burial Fees	Fees
• Reservation of Plot	\$33.00*
• Interment/Burial Fee	Cost Plus 10%*
• Headstone Licence	\$33.00*
Placement of Ashes in Niche Wall	
<ul style="list-style-type: none"> • Single • Double 	<ul style="list-style-type: none"> \$33.00* \$55.00*
Reservation of Ashes in Niche Wall	
<ul style="list-style-type: none"> • Single • Double 	<ul style="list-style-type: none"> \$17.50* \$33.00*

CROSSOVERS

Vehicle Crossover – First Crossover (size as per Policy Manual) - Additional Crossover	Refer to Policy Manual (5.17)* Private Works Rates
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DOG FEES

Kennel Licence	\$100.00 per establishment
Licences for:	
1 year – Unsterilised	\$30.00
1 year – Sterilised	\$10.00
3 years – Unsterilised	\$75.00
3 years – Sterilised	\$18.00
Working Dog (1/4 of Registration Fee)	
1 year – Unsterilised	\$7.50
1 year – Sterilised	\$2.50
3 years – Unsterilised	\$18.75
3 years – Sterilised	\$4.50

Definition of a Working Dog for concessional purposes is 'a dog used for droving or caring for stock'

50% of Registration Fee

Pensioners Concession
 Definition of a 'Pensioner' for concessional purposes is as follows:
 A person issued with a Pensioner Health Benefit Card i.e.

- Aged pension
- Invalid Pension
- Widowed Pension
- Supporting parents Pension
- Carer's Pension

*New legislation for Seniors does not apply to dog registration fees

Guide Dog	\$Nil
Registration after 31 May in any year, for that registration year	50% of fee otherwise payable

DOG IMPOUND FEES

Seizure of Dog	\$10.00
Sustenance of a dog per day impounded	\$11.00*
Unregistered Dog	\$100.00
Dog in public place without collar or tag	\$50.00
Dog not on leash in public places	\$100.00
Dog causing a nuisance	\$100.00
Failure of alleged offender to give full name and address	\$40.00
Disposal/Destruction of dog	At Cost

FREEDOM OF INFORMATION FEES AND CHARGES

<p><u>ACCESS TO COUNCIL DOCUMENTS</u> The following documents are available for public inspection at the Council Office, free of charge. Members of the public may purchase copies of these documents as listed:</p>	<p>As per FOI legislation</p>
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HALL HIRE CHARGES

<p align="center"><u>CUBALLING SHIRE HALL</u></p>	
Bond (No Alcohol) Bond (Alcohol) (A bond of \$100.00 or \$200.00 is payable. GST not applicable to bonds when paid however will be brought into account if bond needs to be used)	\$100.00 \$200.00
Hire Fee <ul style="list-style-type: none"> • Major functions (ie weddings, parties, shows, etc) • Minor functions (ie displays, exhibitions, dance groups, etc) Hourly Rate for minor functions Local Community Groups 50% Discount	\$220.00* \$77.00* \$22.00
<p align="center"><u>CUBALLING RECREATION CENTRE</u></p>	
Bond (No Alcohol) Bond (Alcohol)	\$100.00 \$200.00
Hire Fee <ul style="list-style-type: none"> • Major Functions • Use of oval and/or kitchen (ie K9 Club) Hourly Rate for minor functions Use of toilets/showers (eg Equestrian) Council Meetings/Functions and Council Committee Meetings Nil	\$150.00* \$22.00* \$22.00 \$110.00 per day
<p align="center"><u>POPANYINNING SHIRE HALL</u></p>	
Bond (No Alcohol) Bond (Alcohol)	\$100.00 \$200.00
Hire Fee (includes use of crockery) <ul style="list-style-type: none"> • Major functions (ie weddings, parties, shows, etc) • Minor functions (ie displays, exhibitions, dance groups, etc) • Popanyinning Progress Assoc. Local Community Groups 50% Discount 	\$200.00* \$100.00* \$Nil*

When alcohol is to be consumed an alcohol permit is required to be obtained from the Council

CUBALLING TENNIS COURTS

POPANYINNING TENNIS COURTS (pmt at Popo Store)

HIRE OF EQUIPMENT (on removal from Hall)

• Trestles (Currently 18 available)	\$4.40*
• Chairs (Currently 93 available)	\$1.10*
• Crockery & Cutlery Set	
- Dinner plate, side plate, cup, saucer	Per Set .55c*
- Knife, fork, spoon	Per Set .35c*

The conditions and fees for hire are as follows:

- Any damage to goods hired to be paid by the hirer
- A person hiring needs to collect the key and/or tables and chairs at a time determined by Council staff and at the convenience of Council workers.

HEALTH AND INSPECTION FEES

Swimming Pool Inspection Fee	\$55.00*
Water Sampling –to be charged at cost of Environmental Health Officer plus travelling and courier charges	It is envisaged that Dryandra for example would be around \$250 per visit.
Permits & Licenses	
Lazeaway Caravan Park	\$200
Popanyinning Kennels	\$100
Cuballing Tavern Alfresco Area	\$100

PRIVATE WORKS

* NOTE: Truck Load = Approx 13 tonne Bucket Load = Approx 3 tonne

Yellow Sand – Per truck load		
<ul style="list-style-type: none"> • No Delivery Private Load • Shire of Cuballing Ratepayers • Other areas will include a per km rate • Per trailer load Ratepayers 		<p align="right">\$88.00*</p> <p align="right">\$161.70*</p> <p align="right">\$33.00*</p>
Blue Metal (1m ³ = 1.4 tonne (Blue Metal)		
<ul style="list-style-type: none"> • Shire of Cuballing Ratepayers <i>(No Delivery, material cost only)</i> • All areas will include a per km rate 		\$60.50 per m ³ *
Gravel – Per truck load		
<ul style="list-style-type: none"> • No Delivery Private Load • Shire of Cuballing Ratepayers • All areas will include a per km rate • Per trailer load 		<p align="right">\$66.00*</p> <p align="right">\$120.00* <i>Inclusive of Delivery to Cuballing or Popanyinning</i></p> <p align="right">\$27.50*</p>
Removal of Abandoned Vehicle and/or Abandoned Vehicle Wreckage		
		\$550.00*

PLANT HIRE

	\$/hr including operator
Loader Hire	\$126.50*
Grader Hire	\$165.00*
Multi-Tyre Roller	\$84.70*
Tip Trucks (6 wheelers)	\$125.00*
Tip Truck (2-3 tonne)	\$84.70*
John Deere Tractor & Operator	<i>Includes Slasher or Mower</i> \$96.80*

Rates taken out – in recommendations from Budget meeting

RECREATION FACILITIES

SPORTING ASSOCIATION REIMBURSEMENT		Annual Rental \$
Cuballing Cricket Club		\$770.00*
Cuballing Tennis Club		\$990.00*

REFUSE SITE (CUBALLING)

Refuse Type	Cuballing	Non Ratepayer
Cars, utes, trailers 1.8m x 1.2m or = 1 cubic metre	Free (tip pass)	\$22.00
1 Sulo bin (1/3 m3)	Free (tip pass)	\$5.50
Tree loppings/garden waste		
Ute or trailer load	Free (tip pass)	\$11.00
Truck 3 tonnes or more		\$22.00
Vehicle bodies		
Car body belonging to ratepayer	\$33.00	\$220.00
Truck body belonging to ratepayer	\$99.00	\$550.00
(1) Asbestos waste/cubic metre	Not accepted	Not accepted
Small tyres (car etc)	\$5.50	\$11.00
Small truck tyres	\$22.00	\$44.00
Large truck tyres	\$33.00	\$66.00
Animal carcasses		
Small animals (dogs, cats, sheep)	Not Accepted	Not Accepted
Large animals (horses, cattle)	Not Accepted	Not Accepted
(2) Septage per load	Not Accepted	Not Accepted
(3) Commercial Waste (local contractors)	\$15/m3	\$33/m3

Notes:

- (1) Cuballing Refuse Site is not licensed to accept asbestos waste.
- (2) No septage pit is available at the site.

TOWN PLANNING FEES

Item	Description of planning service	Maximum fee 2010/11
	Part 1 - Maximum fixed fees	
1	Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is-	
	(a) not more than \$50,000	\$139
	(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	\$1,600 + 0.257% for every \$1 in excess of \$500 000
	(d) more than \$2.5 million but not more than \$5 million	\$6,740 + 0.206% for every \$1 in excess of \$2.5 million
	(e) more than \$5 million but not more than \$21.5 million	\$11,880 + 0.123% for every \$1 in excess of \$5 million
	(f) more than \$21.5 million	\$32,185
2	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee.
3	Determining a development application for an extractive industry where the development has not commenced or been carried out	\$696
4	Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee
5	Providing a subdivision clearance for (a) not more than 5 lots (b) more than 5 lots but not more than 195 lots (c) more than 195 lots	\$69 per lot \$69 per lot for the first 5 lots and then \$35 per lot \$6,959
6	Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$209
7	Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee
8	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$69
9	Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that fee
10	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$278
11	Determining an application for change of use or for 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	The fee in item 10 plus, by way of penalty, twice that fee

	or been carried out	
12	Providing a zoning certificate	\$69
13	Replying to a property settlement questionnaire	\$69
14	Providing written planning advice	\$69
	Part 2 - Maximum fees: scheme amendments	
1	Director/ City/ Shire Planner	\$83.00
2	Manager/ Senior Planner	\$63.00
3	Planning Officer	\$34.70
4	Other staff eg: environmental health officer	\$34.70
5	Secretary/ administrative clerk	\$28.40
	Part 3 - Maximum fees: structure plans	
1	Director/ City/ Shire Planner	\$80.60
2	Manager/ Senior Planner	\$61.20
3	Planning Officer	\$33.70
4	Other staff eg environmental health officer	\$33.70
5	Secretary/ administrative clerk	\$28.40
	Shire Reports	
1	Town Planning Scheme Text	\$33*
2	Local Planning Strategy	\$33*

