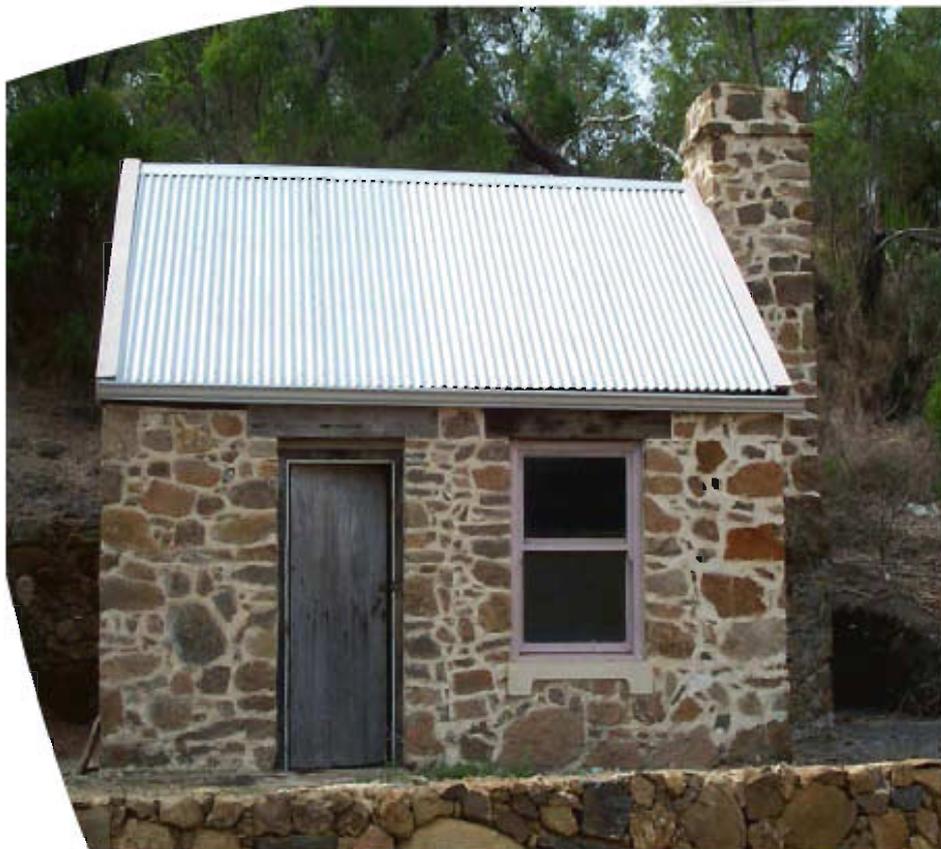




Shire of Jerramungup Budget 2010 - 2011



THE SHIRE OF JERRAMUNGUP WILL PROVIDE LEADERSHIP
TO MAINTAIN OUR IDENTITY BY PROMOTING SOCIAL AND
ECONOMIC DEVELOPMENT WHILST EMBRACING OUR
UNIQUE NATURAL ENVIRONEMNT

SHIRE OF JERRAMUNGUP
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

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 JERRAMUNGUP
STATEMENT OF COMPEREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
REVENUE				
Rates	8	2,344,856	2,277,142	2,263,458
Operating Grants, Subsidies and Contributions		859,856	1,345,181	940,426
Fees and Charges	11	503,152	415,645	398,216
Service Charges	10	0	0	0
Interest Earnings	2(a)	112,130	110,934	118,830
Other Revenue		547,123	573,265	601,100
		<u>4,367,117</u>	<u>4,722,167</u>	<u>4,322,030</u>
EXPENSES				
Employee Costs		(1,717,604)	(1,422,762)	(1,505,281)
Materials and Contracts		(2,053,365)	(1,777,632)	(2,141,887)
Utility Charges		(116,397)	(131,054)	(98,849)
Depreciation	2(a)	(1,254,019)	(1,247,762)	(1,335,075)
Interest Expenses	2(a)	(56,647)	(7,880)	(7,880)
Insurance Expenses		(222,588)	(165,207)	(162,680)
Other Expenditure		(204,894)	(369,144)	(355,756)
		<u>(5,625,514)</u>	<u>(5,121,441)</u>	<u>(5,607,408)</u>
		(1,258,397)	(399,274)	(1,285,378)
Non-Operating Grants, Subsidies and Contributions		4,117,758	709,733	2,584,531
Profit on Asset Disposals	4	174,350	148,756	171,209
Loss on Asset Disposals	4	(89,661)	(117,869)	(55,772)
NET RESULT		2,944,050	341,346	1,414,590
Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>2,944,050</u>	<u>341,346</u>	<u>1,414,590</u>

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

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

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

SHIRE OF JERRAMUNGUP
STATEMENT OF COMPEREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2011

NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)			
Governance	20,359	116,045	21,625
General Purpose Funding	2,779,068	2,738,842	2,640,470
Law, Order, Public Safety	48,850	49,229	47,400
Health	4,051	4,082	3,992
Education and Welfare	41,594	39,453	37,268
Housing	80,400	45,678	10,868
Community Amenities	211,111	254,062	213,816
Recreation and Culture	60,527	51,939	65,231
Transport	511,580	790,340	649,662
Economic Services	25,452	28,603	19,550
Other Property and Services	584,125	603,896	612,148
	<u>4,367,117</u>	<u>4,722,169</u>	<u>4,322,030</u>
EXPENSES EXCLUDING			
FINANCE COSTS (Refer Notes 1,2 & 14)			
Governance	(770,355)	(91,281)	(716,022)
General Purpose Funding	(85,640)	(763,467)	(107,367)
Law, Order, Public Safety	(161,448)	(235,949)	(174,895)
Health	(104,896)	(127,177)	(120,146)
Education and Welfare	(111,554)	(60,403)	(89,741)
Housing	(53,790)	(48,671)	(48,558)
Community Amenities	(735,286)	(620,769)	(608,297)
Recreation & Culture	(823,614)	(585,450)	(741,306)
Transport	(2,232,390)	(2,074,457)	(2,564,863)
Economic Services	(130,388)	(138,512)	(112,113)
Other Property and Services	(359,506)	(367,427)	(316,220)
	<u>(5,568,867)</u>	<u>(5,113,563)</u>	<u>(5,599,528)</u>
FINANCE COSTS (Refer Notes 2 & 5)			
Health			
Housing	(51,167)	-	-
Community Amenities	(3,031)	(3,613)	(3,612)
Recreation and Culture	-	(234)	(234)
Transport	(2,449)	(4,034)	(4,034)
	<u>(56,647)</u>	<u>(7,881)</u>	<u>(7,880)</u>
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS			
Housing	0	200,000	200,000
Recreation and Culture	260,000	0	-
Transport	3,857,758	509,733	2,384,531
	<u>4,117,758</u>	<u>709,733</u>	<u>2,584,531</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)			
Governance	(35,778)	(5,052)	(2,000)
Health	(12,102)	110,798	(9,500)
Housing	146,350	-	71,209
Recreation and Culture	-	(96,176)	-
Transport	(13,781)	21,318	55,728
	<u>84,689</u>	<u>30,888</u>	<u>115,437</u>
NET RESULT	<u>2,944,050</u>	<u>341,346</u>	<u>1,414,590</u>
Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	<u><u>2,944,050</u></u>	<u><u>341,346</u></u>	<u><u>1,414,590</u></u>

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

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

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

SHIRE OF JERRAMUNGUP

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30TH JUNE 2011

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		2,380,699	2,477,134	2,263,458
Operating Grants, Subsidies and Contributions		859,856	1,345,181	940,426
Fees and Charges		538,995	615,637	742,183
Service Charges		0	0	0
Interest Earnings		112,130	110,934	118,830
Goods and Services Tax		50,000	66,794	75,000
Other		547,123	573,265	601,100
		<u>4,488,803</u>	<u>5,188,945</u>	<u>4,740,997</u>
Payments				
Employee Costs		(1,717,604)	(1,422,762)	(1,495,920)
Materials and Contracts		(2,050,091)	(1,795,489)	(2,001,566)
Utility Charges		(116,397)	(131,054)	(98,849)
Insurance Expenses		(222,588)	(165,207)	(7,880)
Interest Expenses		(56,647)	(7,880)	(162,680)
Goods and Services Tax		(50,000)	(152,166)	(325,000)
Other		(204,894)	(369,144)	(355,756)
		<u>(4,418,221)</u>	<u>(4,043,702)</u>	<u>(4,447,651)</u>
Net Cash Provided By Operating Activities	15(b)	<u>70,582</u>	<u>1,145,243</u>	<u>293,346</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	-	-	-
Payments for Purchase of Property, Plant & Equipment	3	(478,367)	(2,062,754)	(2,280,001)
Payments for Construction of Infrastructure	3	(4,506,279)	(1,064,642)	(3,003,848)
Advances to Community Groups		-	-	-
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		4,117,758	709,733	2,584,531
Proceeds from Sale of Plant & Equipment	4	538,770	401,491	529,000
Proceeds from Advances		-	-	-
Net Cash Used in Investing Activities		<u>(328,118)</u>	<u>(2,016,172)</u>	<u>(2,170,318)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(63,693)	(44,496)	(44,496)
Repayment of Finance Leases		-	-	-
Proceeds from Self Supporting Loans		-	-	-
Proceeds from New Debentures	5	-	480,000	480,000
Net Cash Provided By (Used In) Financing Activities		<u>(63,693)</u>	<u>435,504</u>	<u>435,504</u>
Net Increase (Decrease) in Cash Held		<u>(321,229)</u>	<u>(435,425)</u>	<u>(1,441,468)</u>
Cash at Beginning of Year		2,152,936	2,588,361	2,588,359
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>1,831,707</u></u>	<u><u>2,152,936</u></u>	<u><u>1,146,891</u></u>

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

**SHIRE OF JERRAMUNGUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2011**

	NOTE	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
REVENUES	1,2			
Governance		20,359	116,045	21,625
General Purpose Funding		434,212	498,031	411,090
Law, Order, Public Safety		48,850	49,229	47,400
Health		4,051	123,747	3,992
Education and Welfare		41,594	39,453	37,268
Housing		226,750	245,678	282,077
Community Amenities		211,111	217,732	213,816
Recreation and Culture		320,527	51,939	65,231
Transport		4,397,338	1,329,164	3,134,193
Economic Services		25,452	28,603	19,550
Other Property and Services		584,125	603,896	612,148
		<u>6,314,369</u>	<u>3,303,517</u>	<u>4,848,390</u>
EXPENSES	1,2			
Governance		(806,133)	(96,333)	(718,022)
General Purpose Funding		(85,640)	(763,467)	(107,367)
Law, Order, Public Safety		(161,448)	(235,949)	(174,895)
Health		(116,998)	(136,044)	(129,646)
Education and Welfare		(111,554)	(60,403)	(89,740)
Housing		(104,957)	(48,672)	(48,558)
Community Amenities		(738,317)	(624,382)	(611,910)
Recreation & Culture		(823,614)	(681,860)	(741,540)
Transport		(2,276,620)	(2,086,264)	(2,613,169)
Economic Services		(130,388)	(138,512)	(112,113)
Other Property and Services		(359,506)	(367,523)	(316,220)
		<u>(5,715,175)</u>	<u>(5,239,409)</u>	<u>(5,663,180)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(84,689)	30,887	(115,437)
Depreciation on Assets	2(a)	1,254,019	1,247,762	1,335,076
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	-	-	-
Purchase Land and Buildings	3	-	(1,563,918)	(1,628,601)
Purchase Infrastructure Assets - Roads	3	(4,216,279)	(1,064,642)	(3,003,848)
Purchase Infrastructure Assets - Parks	3	(290,000)	-	-
Purchase Plant and Equipment	3	(465,367)	(475,167)	(633,800)
Purchase Furniture and Equipment	3	(13,000)	(23,669)	(17,600)
Proceeds from Disposal of Assets	4	538,770	401,491	529,000
Repayment of Debentures	5	(63,693)	(44,496)	(44,496)
Proceeds from New Debentures	5	-	480,000	480,000
Self-Supporting Loan Principal Income		-	-	-
Transfers to Reserves (Restricted Assets)	6	(576,518)	(221,149)	(83,810)
Transfers from Reserves (Restricted Assets)	6	186,042	787,579	837,579
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	786,665	890,737	907,269
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	-	786,665	10,000
Amount Required to be Raised from Rates	8	<u>(2,344,856)</u>	<u>(2,277,142)</u>	<u>(2,263,458)</u>

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

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

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), other mandatory professional reporting requirements, the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

(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) 2009/10 Actual Balances

Balances shown in this budget as 2009/10 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

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

(e) Rates, Grants, Donations and Other Contributions

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

(f) Goods and Services Tax

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

(g) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

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

(i) Inventories

General

Inventories are valued 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.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

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 and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

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

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

(j) Fixed Assets

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 includes the cost of all materials, direct labour and variable and fixed overheads.

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 a basis to reflect the already consumed or expired future economic benefits.

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.

**SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Land Under Roads

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

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

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

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

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

(k) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

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

Land	Not Depreciated
Buildings	2.00%
Furniture and Internal Equipment	15.00%
-Computers	33.30%
Light Vehicles - replacement due	
- Every Year	5.00%
- Every Two Years	10.00%
- More Than Two Years	15.00%
Light Plant and External Equipment	15.00%
Heavy Plant and External Equipment	10.00%
Sealed Roads and Streets:	
- Clearing and Earthworks	0.00%
- Pavement	2.00%
- Kerb	5.00%
- Seal	3.33%
Unsealed Roads and Streets	
- Clearing and Earthworks	0.00%
- Pavement	3.33%
Footpaths	2.00%
Drainage, Sewerage Fixtures etc	2.00%
Other Infrastructure	2.00%

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Investments and Other Financial Assets

Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each balance date.

(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. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the statement of financial position.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the statement of comprehensive income. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the statement of comprehensive income as gains and losses from investment securities.

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets (Continued)

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains and losses arising from changes in the fair value of the financial assets at fair value category are presented in the statement of comprehensive income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the statement of comprehensive income as part of revenue from continuing operations when the Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss - is removed from equity and recognised in the statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

(m) Estimation of Fair Value

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

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

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

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

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

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Impairment

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

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

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

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

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2009.

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

(o) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality 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.

(p) Employee Benefits

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

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

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

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

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

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

Borrowing Costs

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

(r) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

(s) Superannuation

The Council contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both Funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable. Prepaid contributions are recognised as an asset to the extent a cash refund or a reduction in the future payments is available.

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where 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.

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	96,064	107,248	97,190
General Purpose Funding	0	0	-
Law, Order, Public Safety	896	895	2,181
Health	6,490	6,484	7,141
Education and Welfare	10,515	9,768	11,571
Housing	8,500	3,520	3,877
Community Amenities	20,276	20,258	22,311
Recreation and Culture	61,082	60,227	77,384
Transport	1,025,756	1,024,309	1,100,097
Economic Services	24,440	15,053	13,323
Other Property and Services	0	0	0
	<u>1,254,019</u>	<u>1,247,762</u>	<u>1,335,075</u>
<u>By Class</u>			
Land and Buildings	181,500	181,571	172,000
Furniture and Equipment	26,000	25,919	27,500
Plant and Equipment	230,000	229,366	176,000
Roads	807,769	802,163	910,000
Footpaths	3,050	3,047	38,076
Drainage	5,700	5,696	11,500
	<u>1,254,019</u>	<u>1,247,762</u>	<u>1,335,076</u>
Borrowing Costs (Interest)			
- Finance Lease Charges	0	0	0
- Debentures (refer note 5(a))	56,647	7,880	7,880
	<u>56,647</u>	<u>7,880</u>	<u>7,880</u>
Rental Charges			
- Operating Leases	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	55,000	56,601	52,500
- Other Funds	43,000	36,821	55,000
Other Interest Revenue (refer note 13)	14,130	17,512	11,330
	<u>112,130</u>	<u>110,934</u>	<u>118,830</u>

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

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

Activities: 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 services.

GENERAL PURPOSE FUNDING

Objective: To collect revenue to allow for the provision of services.

Activities: Rates, general purpose government grants & interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective: To provide services to help ensure a safer community.

Activities: Supervision of various by-laws, fire prevention, emergency services & animal control.

HEALTH

Objective: To provide an operational framework for good community health.

Activities: Food quality and pest control, maintenance and contributions to health services and facilities.

EDUCATION AND WELFARE

Objective: To meet the needs of the community in these areas.

Activities: Operation and provision of retirement units in Jerramungup and Bremer Bay, assistance to Southern AgCare services, pre-school facility, childcare centre and local primary and high schools and other voluntary services.

HOUSING

Objective: Help ensure adequate housing.

Activities: Maintenance of staff and rental housing.

COMMUNITY AMENITIES

Objective: Provide services required by the community.

Activities: Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of cemeteries, control and maintenance of coastal reserves and other community/environmental services.

RECREATION AND CULTURE

Objective: To establish and manage efficiently infrastructure and resources which will help the social and well being of the community.

Activities: Maintenance of halls, sporting complexes, resource centres, Bremer Bay Youth Camp, various parks and associated facilities, provision of library services in Jerramungup & Bremer Bay, maintenance and upgrade of television services.

TRANSPORT

Objective: To provide effective and efficient transport services to the community.

Activities: Construction and maintenance of streets, roads, bridges, cleaning, and lighting of streets, parking facilities, traffic signs, depot maintenance and airstrips maintenance.

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Objective: To help promote the shire and improve its economic wellbeing.

Activities: The regulation and provision of tourism, area promotion, building control, saleyards, noxious weeds, vermin control, and water supply including stand pipes.

OTHER PROPERTY & SERVICES

Activities: Private works operations, plant repairs, and operations costs. Also provides for Dept Transport Licensing.

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

3. ACQUISITION OF ASSETS	2010/11 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Toyota Prado	51,093
Toyota Kluger	36,042
New Computer Server and Network Additions	13,000
Health	
Holden Caprice	53,387
Recreation	
Roe Park	290,000
Jerramungup Entry Statement	5,000
Transport	
Isuzu CXZ Tandem Axle Truck	193,090
Plant Trailer	30,000
Toyota Hilux 4x4	48,755
Toyota Hilux 4x2	26,500
Toyota Hilux 4x2	26,500
Lake Magenta Road - Flood Crossing Upgrades	93000
Jacup North Road - Flood Crossing Upgrades	94000
Middamidjup Road - Flood Crossing Upgrades	30000
Memorial Road - Townsite Revitalisation	209900
South Coast Hwy - Townsite Revitalisation	209900
Moorsehead Road - Townsite Revitalisation	204515
Vasey Street - Townsite Revitalisation	209900
Gravel Pit Reinstatement	7500
Boxwood Borden Road - Blackspot Funding Project	39000
Swamp Road - Fitzgerald National Park Upgrade	2093279
Devils Creek Road - Regional Road Group - 5km Seal	532000
Gairdner South Road - Regional Road Group - Reseal Works	120000
Swamp Road - Carry over Roads to Recovery works	8000
Garnett Road - School Carpark	60000
Tobruk Road - Townsite Revitalisation	215285
Footpath - Frantom to Bennett St	35000
Footpath - Bennett to Caravan Park	50000
	4,984,646
<u>By Class</u>	
Land Held for Resale	0
Land and Buildings	0
Infrastructure Assets - Roads	4,216,279
Infrastructure Assets - Parks and Ovals	290,000
Plant and Equipment	465,367
Furniture and Equipment	13,000
	4,984,646

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

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

4. DISPOSALS OF ASSETS

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

By Program	Net Book Value	Sale Proceeds	Profit(Loss)
	2010/11 BUDGET \$	2010/11 BUDGET \$	2010/11 BUDGET \$
Governance			
Toyota Prado	49,325	47,270	(2,055)
Toyota Hilux SR5	33,724	-	(33,724)
Health			
Holden Caprice	50,738	38,636	(12,102)
Housing			
1 Coral Sea Road	34,350	100,000	65,650
6 Memorial Road	44,300	125,000	80,700
Residential Blocks	120,000	120,000	-
Transport			
Toyota Hilux SR5	41,102	36,364	(4,738)
Toyota Hilux 4x2 JP002	7,372	3,500	(3,872)
Toyota Hilux 4x2 JP005	12,377	10,000	(2,377)
Mitsubishi Triton JP0030	-	5,000	5,000
Tandem Axle Truck JP009	-	23,000	23,000
Veneri Backhoe Loader	60,794	30,000	(30,794)
	454,081	538,770	84,689

By Class	Net Book Value	Sale Proceeds	Profit(Loss)
	2010/11 BUDGET \$	2010/11 BUDGET \$	2010/11 BUDGET \$
Land and Buildings			
1 Coral Sea Road	34,350	100,000	65,650
6 Memorial Road	44,300	125,000	80,700
Residential Blocks	120,000	120,000	-
Plant and Equipment			
Toyota Prado	49,325	47,270	(2,055)
Toyota Hilux SR5	33,724	-	(33,724)
Holden Caprice	50,738	38,636	(12,102)
Toyota Hilux SR5	41,102	36,364	(4,738)
Toyota Hilux 4x2 JP002	7,372	3,500	(3,872)
Toyota Hilux 4x2 JP005	12,377	10,000	(2,377)
Mitsubishi Triton JP0030	-	5,000	5,000
Tandem Axle Truck JP009	-	23,000	23,000
Veneri Backhoe Loader	60,794	30,000	(30,794)
	454,081	538,770	84,689

Summary

Profit on Asset Disposals
Loss on Asset Disposals

**2010/11
BUDGET
\$**

174,350
(89,661)
84,689

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-10	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2010/11 Budget \$	2009/10 Actual \$	2010/11 Budget \$	2009/10 Actual \$	2010/11 Budget \$	2009/10 Actual \$
Loan 252 - BB Community Centre	0			6,771		0		234
Loan 253 - BB Airstrip	0			13,514		0		743
Loan 257 - Staff Housing	48,458		15,244	14,402	33,214	48,458	2,449	3,290
Loan 258 - JMP Community Centre	54,907		10,390	9,809	44,517	54,907	3,031	3,613
Loan 259 - Key Personnel Housing	480,000		38,059	-	441,941	480,000	50,857	-
	583,365	0	63,693	44,496	519,672	583,365	56,337	7,880

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

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2010/11

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Nil								0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2010 nor is it expected to have unspent debenture funds as at 30th June 2011.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year.
It is not anticipated that an overdraft facility will be required to be utilised during 2010/11.

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	28,803	27,894	27,893
Amount Set Aside / Transfer to Reserve	1,152	909	1,116
Amount Used / Transfer from Reserve	-	-	-
	<u>29,955</u>	<u>28,803</u>	<u>29,009</u>
(b) Plant Reserve			
Opening Balance	129,869	377,351	377,351
Amount Set Aside / Transfer to Reserve	5,195	32,518	9,240
Amount Used / Transfer from Reserve	(36,042)	(280,000)	(280,000)
	<u>99,022</u>	<u>129,869</u>	<u>106,591</u>
(c) Community Recreation			
Opening Balance	79,727	77,211	77,210
Amount Set Aside / Transfer to Reserve	3,189	2,516	3,088
Amount Used / Transfer from Reserve	(50,000)	-	(50,000)
	<u>32,916</u>	<u>79,727</u>	<u>30,298</u>
(d) Bremer Bay Youth Camp Reserve			
Opening Balance	40,227	38,957	38,957
Amount Set Aside / Transfer to Reserve	1,609	1,270	1,558
Amount Used / Transfer from Reserve	-	-	-
	<u>41,836</u>	<u>40,227</u>	<u>40,515</u>
(e) Building Reserve			
Opening Balance	161,695	561,428	561,428
Amount Set Aside / Transfer to Reserve	391,368	7,846	5,614
Amount Used / Transfer from Reserve	(60,000)	(407,579)	(407,579)
	<u>493,063</u>	<u>161,695</u>	<u>159,463</u>
(f) Bremer Bay Retirement Units Reserve			
Opening Balance	91,935	89,033	89,034
Amount Set Aside / Transfer to Reserve	3,677	2,902	3,561
Amount Used / Transfer from Reserve	-	-	-
	<u>95,612</u>	<u>91,935</u>	<u>92,595</u>
(g) JMP Entertainment Centre Reserve			
Opening Balance	43,890	42,505	42,505
Amount Set Aside / Transfer to Reserve	1,756	1,385	1,700
Amount Used / Transfer from Reserve	(40,000)	-	-
	<u>5,646</u>	<u>43,890</u>	<u>44,205</u>
(h) Effluent Reserve			
Opening Balance	288,483	248,387	248,387
Amount Set Aside / Transfer to Reserve	28,157	40,096	41,135
Amount Used / Transfer from Reserve	-	-	-
	<u>316,640</u>	<u>288,483</u>	<u>289,522</u>

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
6. RESERVES Cont...			
(i) Point Henry Fire Levy Reserve			
Opening Balance	36,621	35,465	35,466
Amount Set Aside / Transfer to Reserve	1,465	1,156	1,419
Amount Used / Transfer from Reserve	-		
	<u>38,086</u>	<u>36,621</u>	<u>36,885</u>
(j) Jerramungup Retirement Units Reserve			
Opening Balance	89,699	86,868	86,867
Amount Set Aside / Transfer to Reserve	3,588	2,831	3,475
Amount Used / Transfer from Reserve	-		-
	<u>93,287</u>	<u>89,699</u>	<u>90,342</u>
(k) Fishery Beach Boat Ramp Reserve			
Opening Balance	87,984	82,009	82,008
Amount Set Aside / Transfer to Reserve	3,519	5,975	3,280
Amount Used / Transfer from Reserve	-		-
	<u>91,503</u>	<u>87,984</u>	<u>85,288</u>
(m) Capital Works Reserve			
Opening Balance	231,035	209,490	209,489
Amount Set Aside / Transfer to Reserve	131,592	121,545	8,380
Amount Used / Transfer from Reserve	-	(100,000)	(100,000)
	<u>362,627</u>	<u>231,035</u>	<u>117,869</u>
(m) Swimming Pool Reserve			
Opening Balance	6,263	6,065	6,065
Amount Set Aside / Transfer to Reserve	251	198	243
Amount Used / Transfer from Reserve	-		-
	<u>6,514</u>	<u>6,263</u>	<u>6,308</u>
Total Cash Backed Reserves	<u>1,706,707</u>	<u>1,316,231</u>	<u>1,128,891</u>

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

Council have a policy of regular revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2011 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction and as such, has no impact on this budget document.

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
6. RESERVES (Continued)			
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	1,152	909	1,116
Plant Reserve	5,195	32,518	9,240
Community Recreation Reserve	3,189	2,516	3,088
Bremer Bay Youth Camp Reserve	1,609	1,270	1,558
Building Reserve	391,368	7,846	5,614
Bremer Bay Retirement Units Reserve	3,677	2,902	3,561
Jerramungup Entertainment Centre Reserve	1,756	1,385	1,700
Effluent Reserve	28,157	40,096	41,135
Point Henry Fire Levy Reserve	1,465	1,156	1,419
Jerramungup Retirement Units Reserve	3,588	2,831	3,475
Fishery Beach Boat Ramp Reserve	3,519	5,975	3,280
Capital Works Reserve	131,592	121,545	8,380
Swimming Pool Reserve	251	198	243
	<u>576,518</u>	<u>221,147</u>	<u>83,810</u>
Transfers from Reserves			
Building Reserve	(60,000)	(407,579)	(407,579)
Community Recreation Reserve	(50,000)	-	(50,000)
Plant Reserve	(36,042)	(280,000)	(280,000)
Jmp Entertainment Centre Reserve	(40,000)	-	(100,000)
Capital Works Reserve	-	(100,000)	(100,000)
	<u>(186,042)</u>	<u>(787,579)</u>	<u>(937,579)</u>
Total Transfer to/(from) Reserves	<u>390,476</u>	<u>(566,432)</u>	<u>(853,769)</u>

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

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

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

Leave Reserve

- to be used to fund annual and long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Community Recreation Reserve

- to be used to assist local sporting groups to upgrade their facilities.

Bremer Bay Youth Camp Reserve

- for the ongoing management and future upgrade of the reserve land on
Lot 70 Borden Bremer Bay Road

Building Reserve

- to be used for the construction of new Council buildings.

Bremer Bay Retirement Units Reserve

- to be used for the provisions required at the units.

Jerramungup Entertainment Centre Reserve

- to be used for capital building improvements.

Effluent Reserve

- to be used to maintain the efficient running of the facility.

Point Henry Fire Levy Reserve

- to be used for the provision, maintenance and construction of strategic fire prevention activities within the Point Henry Peninsula.

Jerramungup Retirement Units Reserve

- to be used for the provisions required at the units.

Fishery Beach Boat Ramp Reserve

- to be used to upgrade and maintain the boat ramp facility at Fisheries Beach in Bremer Bay

Capital Works Reserve

- to be used to supplement future capital works programs.

Swimming Pool Reserve

- to preserve any surplus funds from the Jerramungup Swimming Pool's operations for future financial requirements of the Jerramungup Swimming Pool and associated facilities.

The Building, Plant, Jerramungup Entertainment Centre and Community Recreation reserve are expected to be used in 2010/2011

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

	2010/11 Budget \$	2009/10 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	125,000	836,705
Cash - Restricted	1,706,707	1,316,231
Receivables	50,000	121,686
Inventories	25,000	52,859
	<u>1,906,707</u>	<u>2,327,481</u>
LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>(200,000)</u>	<u>(224,585)</u>
NET CURRENT ASSET POSITION	1,706,707	2,102,896
Less: Cash - Restricted	<u>(1,706,707)</u>	<u>(1,316,231)</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>-</u></u>	<u><u>786,665</u></u>

The estimated surplus/(deficiency) c/fwd in the 2009/10 actual column represents the surplus (deficit) brought forward as at 1 July 2010.

The estimated surplus/(deficiency) c/fwd in the 2010/11 budget column represents the surplus (deficit) carried forward as at 30 June 2011.

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

8. RATING INFORMATION - 2010/11 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2010/11 Budgeted Rate Revenue \$	2010/11 Budgeted Interim Rates \$	2010/11 Budgeted Back Rates \$	2010/11 Budgeted Total Revenue \$	2009/10 Actual \$
Differential General Rate								
Unimproved Value	0.9937	349	167,386,845	1,656,424	-	-	1,656,424	1,628,111
Gross Rental Value	7.4200	396	8,236,407	442,659	-	-	442,659	388,516
Sub-Totals		745	175,623,252	2,099,082	-	-	2,099,082	2,016,627
Minimum Rates	Minimum \$							
Unimproved Value	580	39		22,620	-	-	22,620	17,680
Gross Rental Value	580	386		223,880	-	-	223,880	203,840
Sub-Totals		425		246,500	-	-	246,500	221,520
Rates Instalment Interest							2,345,582	2,238,147
Jerramungup Effluent Area Charge								3,670
								36,330
Discounts / Writeoffs							2,345,582	2,278,147
Totals							(726)	(1,005)
							2,344,856	2,277,142

All land except exempt land in the Shire of Jerramungup 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 2010/11 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 JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

9. SPECIFIED AREA RATE - 2010/11 FINANCIAL YEAF

	Rate in \$	Basis of Rate	Rateable Value	2010/11 Budgeted Revenue \$	Budget Applied to Costs \$	2009/10 Actual \$
Effluent Area Rate \$213.50 Minimum Rate	3.2650	GRV	1,013,244	38,168	21,529	36,330
				<u>38,168</u>	<u>21,529</u>	<u>36,330</u>

The Shire of Jerramungup Effluent Area Rate is used to maintain the effluent system in the Jerramungup Townsite. Funds not applied to the operations of the system are transferred into the Effluent Reserve for the replacement of the network in the future. This item is budgeted as a fee and charge under the Health Act.

10. SERVICE CHARGES - 2010/11 FINANCIAL YEAR

There are no service charges budgeted for the 2010/2011 financial year.

11. FEES & CHARGES REVENUE

	2010/11 Budget \$	2009/10 Actual \$
Governance	275	1,253
General Purpose Funding	8,760	5,550
Law, Order, Public Safety	21,500	21,394
Health	4,051	3,776
Education and Welfare	40,674	38,393
Housing	80,400	45,576
Community Amenities	208,811	163,884
Recreation & Culture	34,877	24,092
Transport	47,000	47,170
Economic Services	22,304	21,966
Other Property & Services	34,500	42,591
	<u>503,152</u>	<u>415,645</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2010/11 FINANCIAL YEAR**

There are no planned discounts or incentives for the 2010/2011 financial year.

A \$726 provision has been made for the writing off of small balances associated with rates interest.

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

13. INTEREST CHARGES AND INSTALMENTS - 2010/11 FINANCIAL YEAF

An interest rate of 11% will be charged on all rate payments which are paid late. The revenue expected from late payment interest is \$2500.

There are three options for the payment of rates for Shire of Jerramungup land owners:

Option 1 - Full Payment

Full amount of rates and charges including any amounts in arrears to be paid on or before 17 September 2010 or 35 days after the date of service appearing on the rates notice, whichever is the latter.

Option 2 - Two Instalments

The first instalment will be due on 17 September 2010 or 35 days after the date of service appearing on the rates notice, whichever is the latter and is to include all arrears and half of the current rates and charges. The second payment is to paid four months after the due date of the first instalment.

Option 3 - Four Instalments

The first instalment will be due on 17 September 2010 or 35 days after the date of service appearing on the rates notice, whichever is the latter and is to include all arrears and a quarter of the current rates and charges. The second, third and fourth payments are to be made in two monthly intervals thereafter.

The total estimated revenue expected from instalment interest and charges is \$14,260 broken up below

Instalment Interest - 5% Simple Interest	\$10,500
Administration Charge - \$5 per instalment	\$3,760

14. COUNCILLORS' REMUNERATION

	2010/11 Budget \$	2009/10 Actual \$
--	-------------------------	-------------------------

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

Meeting Fees	56,000	56,000
President's Allowance	12,000	12,000
Deputy President's Allowance	3,000	3,000
Travelling Expenses	10,000	5,377
Telecommunications Allowance	7,000	7,000
	<u>88,000</u>	<u>83,377</u>

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

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:

	2010/11 Budget \$	2009/10 Actual \$	2009/10 Budget \$
Cash - Unrestricted	125,000	836,705	18,000
Cash - Restricted	<u>1,706,707</u>	<u>1,316,231</u>	<u>1,128,891</u>
	<u>1,831,707</u>	<u>2,152,936</u>	<u>1,146,891</u>

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

Leave Reserve	29,955	28,803	29,009
Plant Reserve	99,022	129,869	106,591
Community Recreation Reserve	32,916	79,727	30,298
Bremer Bay Youth Camp Reserve	41,836	40,227	40,515
Building Reserve	493,063	161,695	159,463
Bremer Bay Retirement Units Reserve	95,612	91,935	92,595
Jerramungup Entertainment Centre Reserve	5,646	43,890	44,205
Effluent Reserve	316,640	288,483	289,522
Point Henry Fire Levy Reserve	38,086	36,621	36,885
Jerramungup Retirement Units Reserve	93,287	89,699	90,342
Fishery Beach Ramp Reserve	91,503	87,984	85,288
Capital Works Reserve	362,627	231,035	117,869
Swimming Pool Reserve	6,514	6,263	6,308
	<u>1,706,707</u>	<u>1,316,231</u>	<u>1,128,891</u>

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

Net Result	2,944,050	341,346	1,414,590
Depreciation	1,254,019	1,247,762	1,335,076
(Profit)/Loss on Sale of Asset	(84,689)	(30,887)	(115,437)
(Increase)/Decrease in Receivables	71,686	399,984	343,967
(Increase)/Decrease in Inventories	27,859	(15,534)	2,962
Increase/(Decrease) in Payables	(24,585)	(2,323)	137,359
Increase/(Decrease) in Employee Provisions			9,361
Grants/Contributions for the Development of Assets	<u>(4,117,758)</u>	<u>(709,733)</u>	<u>(2,584,531)</u>
Net Cash from Operating Activities	<u>70,582</u>	<u>1,230,615</u>	<u>543,347</u>

(c) Undrawn Borrowing Facilities
Credit Standby Arrangements

Bank Overdraft limit	-	-	-
Bank Overdraft at Balance Date	-	-	-
Credit Card limit	15,000	15,000	15,000
Credit Card Balance at Balance Date	-	-	-
Total Amount of Credit Unused	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>-</u>	<u>-</u>	<u>-</u>
Unused Loan Facilities at Balance Date	<u>-</u>	<u>-</u>	<u>-</u>

SHIRE OF JERRAMUNGUP

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2011

16. TRUST FUNDS

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

Detail	Balance 1-Jul-10 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-11 \$
Youth Advisory Council	595	-	-	595
Fire Fighting Fund	5,581	-	-	5,581
JEC Key Bonds	350	-	-	350
Housing Bonds	4,552	2,000	(2,000)	4,552
Subdivision Bonds	71,714	2,000	(45,000)	28,714
Other Bonds	22,181	2,000	(4,000)	20,181
Hall and Shire Property Bonds	1,250	500	(500)	1,250
Footpath Bonds	3,000	1,000	(2,500)	1,500
	<u>109,224</u>			<u>62,724</u>

SHIRE OF JERRAMUNGUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2011

17. MAJOR LAND TRANSACTIONS

Sydney Street Residential Subdivision

(a) Details

Council will be selling residential blocks over the coming years in Jerramungup. During 2010/2011 it is anticipated that 3-4 blocks will be prepared for release on Collins Street. In the event of sale any net proceeds will be placed in the capital works reserve to fund future development costs. \$120,000 is budgeted to be transferred to the Capital Works Reserve in 2010/2011.

	2010/11 Budget \$	2009/10 Actual \$
(b) Current year transactions		
Operating Income		
- Profit on sale	0	0
Capital Income		
- Sale Proceeds	120,000	0
Capital Expenditure		
- Purchase of Land	0	0
- Development Costs	(10,000)	0
	<u>(10,000)</u>	<u>0</u>

(c) Expected Future Cash Flows

	2010/11 \$	2011/12 \$	2012/13 \$	2013/14 \$	2014/15 \$	Total \$
Cash Outflows						
- Development Costs	(10,000)	-	(275,000)	-	(430,000)	(715,000)
- Loan Repayments	-	-	-	-	-	-
	<u>(10,000)</u>	<u>-</u>	<u>(275,000)</u>	<u>-</u>	<u>(430,000)</u>	<u>(715,000)</u>
Cash Inflows						
- Loan Proceeds	-	-	-	-	127,800	127,800
- Sale Proceeds	120,000	80,000	160,000	120,000	120,000	600,000
	<u>120,000</u>	<u>80,000</u>	<u>160,000</u>	<u>120,000</u>	<u>247,800</u>	<u>727,800</u>
Net Cash Flows	<u>110,000</u>	<u>80,000</u>	<u>(115,000)</u>	<u>120,000</u>	<u>(182,200)</u>	<u>12,800</u>

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2010/11.

Shire of Jerramungup Road Construction Program

	Job Number	Total Budget	Projected Works
Lake Magenta Road	C54	\$93,000	Drainage / Flood Crossing Upgrades
Jacup North Road	C48	\$94,000	Drainage / Flood Crossing Upgrades
Middamidjup Road	C66	\$30,000	Drainage / Flood Crossing Upgrades
Memorial Road	C65	\$209,900	Townsite Revitalisation Project
South Coast Hwy	C154	\$209,900	Townsite Revitalisation Project
Moorsehead Road	C153	\$204,515	Townsite Revitalisation Project
Vasey Street	C157	\$209,900	Townsite Revitalisation Project
Gravel Pit Reinstatement	G100	\$7,500	Reinstatement Works
Council Construction		\$1,058,715	
Footpath - Frantom to Bennett St	P307	\$35,000	Footpath Installation
Footpath - Bennett to Caravan Park	P308	\$50,000	Footpath Installation / Refurbishment
Council Footpath Construction		\$85,000	
Swamp Road	MR1	\$2,093,279	Fitzgerald National Park Road Upgrade Project
Devils Creek Road	RRG7	\$532,000	Prepare, widen and seal 5km
Gairdner South Road	RRG8	\$120,000	Reseal Works
Boxwood Borden Road	RRG9	\$39,000	Blackspot Project
MRWA Projects		\$2,784,279	
Swamp Road	R2R7	\$8,000	Minor resheet completion works
Garnett Road - School Carpark	R2R9	\$60,000	Installation of sealed carpark
Tobruk Road - Townsite Revitalisation	C150	\$215,285	Townsite Revitalisation Project
Roads to Recovery Projects		\$283,285	
Total Road Construction		\$4,211,279	

Shire of Jerramungup Plant Replacement Program

	Cost	Traded Vehicle	Trade	Net Changeover
Light Vehicles				
Toyota Prado GXL - CEO	\$51,093	2009 - Toyota Prado	\$47,270	\$3,823
Toyota Kluger KXR - DCEO	\$36,042	nil	\$0	\$36,042
Holden Caprice - Doctor	\$53,387	2009 - Holden Caprice	\$38,636	\$14,751
Toyota Hilux SR5 - Manager Infrastructure	\$48,755	2008 - Toyota Hilux SR5	\$36,364	\$12,391
Toyota Hilux Trayback 4x2 - Team Leader	\$26,500	2005 - Toyota Hilux 4x2 JP005	\$10,000	\$16,500
Toyota Hilux Trayback 4x2 - Depot	\$26,500	2004 - Toyota Hilux 4x2 JP002	\$2,500	\$24,000
Heavy Duty Equipment				
Tandem Axel Truck - Izuzu CXZ Auto 6x4	\$193,090	1999 - Izuzu Tandem JP009	\$23,000	\$170,090
Plant Trailer	\$30,000	nil	\$0	\$30,000
Total Net Plant Replacement				\$307,597

**SHIRE OF JERRAMUNGUP
ADOPTED FEES AND CHARGES 2010/2011**

Rates	Rate	GST	Total Charge
GENERAL RATES			
Unimproved Value			
General Rate in \$	0.9937	NO	0.99370
Minimum Rate	\$580	NO	\$580.00
Gross Rental Value			
General Rate in \$	7.42	NO	7.42000
Minimum Rate	\$580	NO	\$580.00
WASTE MANAGEMENT			
Townsite Properties			
Charge per 240L Rubbish Bin Service	\$181.35	NO	\$181.35
Charge per additional Rubbish Bin Service	\$181.35	YES	\$199.49
Charge per 240L Recycling Bin Service	\$123.00	NO	\$123.00
Extra services gain GST			
EMERGENCY SERVICES LEVY			
ESL Category 5	\$50	NO	\$50.00
flat rate per rate notice			
POINT HENRY FIRE LEVY			
Per property within rated area.	\$100	NO	\$100.00
EFFLUENT CHARGES			
Rate in \$ per Improved GRV Site in Jerramungup	3.2650	NO	\$3.27
Class 1 Fee for 4 non-rated properties	\$213.50	NO	\$213.50
Additional Fixtures	\$107	NO	\$106.75
Minimum Charge	\$213.50	NO	\$213.50
INTEREST			
Days until interest applies from rates issue date	35 Days		
Penalty Interest on Overdue Rates/Rubbish/Sewerage	11%		
Simple Interest on Instalment of Rates/Rubbish/Sewerage.	5%		
INSTALMENTS - 2 or 4 Payments			
Waste removal charges to be spread over all installments	\$5 Charge per instalment		
Any outstanding amounts on assessments will not be spread over instalments and are due and payable on the first instalment.			
The instalment option is not available until all arrears are paid.			
Administration			
ADMINISTRATION			
Annual minutes and agendas	\$110.00	NO	\$110.00
Council Minutes and Agendas - complete	\$12.00	NO	\$12.00
Extracts per double sided page	\$0.60	NO	\$0.60
Council Local Laws - per double sided page	\$0.60	NO	\$0.60
Electoral Rolls	\$30.00	NO	\$30.00
Map Booklets	\$27.27	YES	\$30.00
Wall Map	\$27.27	YES	\$30.00
Budgets / Annual Reports	\$15.00	NO	\$15.00
FREEDOM OF INFORMATION			
Non-personal application	\$30.00	NO	\$30.00
Archive Research of Council Records	\$30.00	NO	\$30.00
per hour or part thereof			
Other fees and charges as stated in Freedom of Information Regulations 1993.			
RATE ENQUIRIES			
Rate / accounts / enquiry (simple written)	\$35.00	NO	\$35.00
Rates / Zoning / Order / Requisitions	\$100.00	NO	\$100.00
Rate book on disk	\$75.00	NO	\$75.00
Rate Assessment Report	\$6.20	NO	\$6.20

SHIRE OF JERRAMUNGUP
ADOPTED FEES AND CHARGES 2010/2011

Animal Control	Rate	GST	Total Charge
DOG CONTROL FEES			
Seizure and Impounding of Dog	\$20.00	NO	\$20.00
Unregistered Dog Fine	\$100.00	NO	\$100.00
<i>Dangerous Dog</i>	\$200.00	NO	\$200.00
Failure to advise change of ownership (on current owner)	\$40.00	NO	\$40.00
Keeping more than two dogs	\$100.00	NO	\$100.00
Dogs wandering at large	\$50.00	NO	\$50.00
<i>Dangerous Dog</i>	\$100.00	NO	\$100.00
Dogs unleashed in certain public places	\$100.00	NO	\$100.00
<i>Dangerous Dog</i>	\$200.00	NO	\$200.00
Owners Name and Address not on Collar	\$50.00	NO	\$50.00
<i>Dangerous Dog</i>	\$100.00	NO	\$100.00
Dog in Public Place without Registration Disk	\$50.00	NO	\$50.00
<i>Dangerous Dog</i>	\$100.00	NO	\$100.00
Failure to control dog in exercise area and rural areas	\$100.00	NO	\$100.00
<i>Dangerous Dog</i>	\$200.00	NO	\$200.00
Dog in place without consent	\$100.00	NO	\$100.00
<i>Dangerous Dog</i>	\$200.00	NO	\$200.00
DOG REGULATIONS 1976			
Dangerous Dog not muzzled	\$250.00	NO	\$250.00
Dangerous Dog not leashed in exercise area	\$200.00	NO	\$200.00
Dangerous Dog not under continuous supervision	\$200.00	NO	\$200.00
Dangerous Dog requirement not complied with	\$200.00	NO	\$200.00
Dangerous Dog not wearing specified collar	\$200.00	NO	\$200.00
Dangerous Dog signs not displayed	\$200.00	NO	\$200.00
Local Govt not advised of Dangerous Dog attack	\$200.00	NO	\$200.00
Local Govt not advised of missing Dangerous Dog	\$200.00	NO	\$200.00
Local Govt not advised of Dangerous Dog change of ownership	\$200.00	NO	\$200.00
Local Govt not advised of Dangerous Dog change of location	\$200.00	NO	\$200.00
Dog causing nuisance	\$100.00	NO	\$100.00
<i>Dangerous Dog</i>	\$200.00	NO	\$200.00
Failure of alleged offender to give name and address	\$100.00	NO	\$100.00
Breach of Kennel Establishment license	\$200.00	NO	\$200.00
Overnight Keeping of Dog (plus food cost)	\$7.00	NO	\$7.00
Return of dog in working hours	No charge		No charge
Return of dog outside working hours	\$45.00	NO	\$45.00
Dogs will not be released until licenced			
Destruction of a dog	\$45.00	NO	\$45.00
Approved Kennel Establishments - 2 inspections per year			
Initial License	\$100.00	NO	\$100.00
Renewal of License	\$100.00	NO	\$100.00
Replacement Dog Tag if Lost	\$5.00	NO	\$5.00
DOG LICENSE FEES			
Unsterilised			
1 Year	\$30.00	NO	\$30.00
3 Year	\$75.00	NO	\$75.00
Sterilised			
1 Year	\$10.00	NO	\$10.00
3 Year	\$18.00	NO	\$18.00
Pensioners receive half price for 3 year licenses only			
Working Dogs			
Unsterilised			
1 Year	\$7.50	NO	\$7.50
3 Year	\$18.75	NO	\$18.75
Sterilised			
1 Year	\$2.50	NO	\$2.50
3 Year	\$4.50	NO	\$4.50

All fees and penalties as stated in Dog Regulations as amended from time to time. Any discrepancies between the above amounts will revert to the regulations to the extent of the inconsistency.

SHIRE OF JERRAMUNGUP

ADOPTED FEES AND CHARGES 2010/2011

Health	Rate	GST	Total Charge	
<p>Note: All statutory health, building and planning fees listed here are based on current information and may be subject to change. Where the listed fee or charge is different to what is published by the State Government that legislation shall prevail.</p>				
Trading in Public Places				
Application Fee	\$50	NO	\$50.00	
License	\$100	NO	\$100.00	
Waste Disposal				
Septic Tank Application Fee	\$208	NO	\$208.00	
Bremer Bay Transfer Station				
<p>The manned transfer station will be open for set hours. Please see local notices, offices and signage for details</p>				
Domestic waste 120L Bin	\$5	YES	\$5.50	
Domestic waste 240L Bin	\$7	YES	\$7.70	
<i>household waste, green waste and recyclables must be separated.</i>				
Commercial Waste				
car, ute, truck or trailer load	per cubic metre	\$36	YES	\$40.00
Scrap Metal				
<i>must be free from contaminants and self sorted at site otherwise will be refused</i>				
		No Charge		
Green Waste				
<i>must be free from contaminants (includes tree stumps) and self sorted at site domestic dumping only</i>				
		No Charge		
Contaminated Green Waste	per cubic metre	\$36	YES	\$40.00
Bulk Waste Delivered to Boxwood	per cubic metre	\$4	YES	\$4.40
Car or vehicle Bodies		\$60	YES	\$66.00
Asbestos				
<i>Only accepted at Boxwood in consultation with Environmental Health Officer</i>				
Callout fee		\$65	YES	\$71.50
per sq. metre		\$4	YES	\$4.40
Offensive Trades				
License Renewal - per year	\$100	NO	\$100.00	
Includes piggeries and poultry farms				
Other Health License Fees				
Lodging House License renewal - per year	\$100	NO	\$100.00	
Food Regulation				
Permit to operate food van	\$100.00	NO	\$100.00	
Food Premises Inspection Fee	\$80.00	NO	\$80.00	
Water Sampling - first test	\$30.00	NO	\$30.00	
Water Sampling - second test after substandard result	\$40.00	YES	\$44.00	

SHIRE OF JERRAMUNGUP

ADOPTED FEES AND CHARGES 2010/2011

Building	Rate	GST	Total Charge	
Building License Applications				
Domestic Building Permits - % of value	0.35 of 10/11 of estimated value as determined by the LGA but not less than \$85	NO		
Commercial / Industrial Permits - % of value	0.2% of 10/11 of the estimated value as determined by the LGA but not less than \$85	NO		
Recognition of unauthorised structures	0.7 of 10/11 of estimated value (not less than \$170) + \$100 inspection fee	NO	0.7 of 10/11 of estimated value (not less than \$170)	
Preliminary Plans	25% of the fee for issuing of building license to carry out assessment on proposed construction plans	NO		
All fees and penalties as stated in Building Regulations as amended from time to time. Any discrepancies between the above amounts will revert to the regulations to the extent of the inconsistency.				
Second Hand Dwellings				
Inspection	As per Legislation	NO	As per Legislation	
Statutory Building Levies				
Building and Construction Industry Training Fund Levy - % of value over \$20000 of building	0.20%	NO		
All other statutory fees are as applied by the Builders Registration Act. Any Statutory legislation will take precedence over stated fees in this section.				
Other Building Control Fees and Charges				
Bond - Footpath, Verge, Road and Kerb Damage	\$4,000	NO	\$4,000.00	
Inspection of Unauthorised Structures	\$500	NO	\$500.00	
Demolition License (per storey)	\$50	NO	\$50.00	
Amended Plans Approval	\$500	NO	\$500.00	
Food Premises Annual Inspection Fee	\$100	NO	\$100.00	
Second Hand Transportable Building Bond	\$10,000	NO	\$10,000.00	
Council Property				
Bremer Bay and Jerramungup Aged Care Units				
Rent per residence per week	\$84.00	NO	\$84.00	
Accommodation				
Rent Unit A Collins Street	per week - staff/private	80/122	NO	80/122
Rent Unit B Collins Street		80/122	NO	80/122
Rent Unit C Collins Street		80/122	NO	80/122
Rent Lot 80 Monash Ave		92/165	NO	92/165
Rent 1 Coral Sea Road		92/165	NO	92/165
Rent 2 Coral Sea Road		92/165	NO	92/165
Rent 20 Coral Sea Road		92/165	NO	92/165
Rent 6 Memorial Ave	per week - staff/private	92/165	NO	92/165

SHIRE OF JERRAMUNGUP ADOPTED FEES AND CHARGES 2010/2011

Town Planning	Rate	GST	Total Charge
Town Planning Scheme Amendments & Structure Plans			
	\$3,000 upfront fee	NO	
	\$80.60 per hour	NO	
Fees are charged for work undertaken at an hourly rate of \$80.60 per hour Please note, the upfront payment of \$3,000 may not cover the entire fee required. See the Western Australian Planning Bulletin 93/2010 for more information			
Planning Applications			
Fee is payable on estimated value of development			
a) Not more than \$50000	\$135	NO	\$135.00
b) \$50001-\$500000 - % of estimated value of development	0.31% of estimated cost of development	NO	
c) \$500001 - \$2.5million	plus % in excess of \$500,000 of estimated value of development	NO	
	\$1,550 + 0.25% for every \$1 in excess of \$500k		
d) \$2.5million - \$5million	plus % in excess of \$2.5million of estimated value of development	NO	
	\$6,550 + 0.20% for every \$1 in excess of \$2.5m		
e) \$5million - \$21.5 million	plus % in excess of \$5 million of estimated value of development	NO	
	\$11,550 + 0.12% for every \$1 in excess of \$5m		
f) More than \$21.5 million	\$31,350	NO	\$31,350.00
Home Occupation Application	\$203	NO	\$203.00
Home Occupation Renewal	\$67	NO	\$67.00
Non-conforming Use			
Application for change of use or continuation of non-conforming use where development is not occurring			
	\$270	NO	\$270.00
Extractive Industries			
Less than 5ha			
	\$676.00	NO	\$676.00
Bond for reinstatements			
	\$2,000.00	NO	\$2,000.00
Activity without approval	Where an application for development approval is lodged after the development has commenced or been carried out, an additional amount, by way of penalty, that is twice the amount of the maximum fee payable for determination of the application is applicable.		
For example the maximum fee for development of not more than \$50,000 is \$135. If the development had commenced or been carried out at the time of application, a fee by way of penalty of \$270 would be applied to the application in addition to the fee of \$135, making the total fee chargeable \$405.			
Advertising when required			
In local papers	at cost	YES	at cost
Statewide papers	at cost	YES	at cost
Subdivision Clearance			
First 5 lots to be created	\$67 per lot	NO	
Additional lots to 195 lots	\$67 per lot for the first 5 lots then \$34 per lot	NO	
More than 195 lots	\$6,756.00	NO	\$6,756.00
Other Town Planning Fees and Charges			
Copy of Scheme	\$25.00	YES	\$27.50
Sign Applications - Compliant with Council Policy	\$30.00	NO	\$30.00
Sign Applications - Non Compliant with Council Policy	\$100.00	NO	\$100.00
Directional Signs	at cost	YES	
Assessment of Caravan Rigid Annexes	\$100	NO	\$100.00
Rural Number Application	\$50.00	YES	\$55.00
Issue of zoning certificate	\$67	NO	\$67.00
Reply to property settlement questionnaire	\$67	NO	\$67.00

All fees and penalties as stated in Planning and Development Regulations as amended from time to time. Any discrepancies between the above amounts will revert to the regulations to the extent of the inconsistency.

**SHIRE OF JERRAMUNGUP
ADOPTED FEES AND CHARGES 2010/2011**

Cemetery	Rate	GST	Total Charge
Land 2.5m x 1.25m where directed by trustees (Plus Administration Fee)	520	YES	\$572.00
Administration Fee	50	YES	\$55.00
Grant of Right of Burial (Plus Administration Fee)	830	YES	\$913.00
Sinking Fees - On application for a form of order for burial			
Ordinary grave	840	YES	\$924.00
Grave for child under 7	630	YES	\$693.00
Grave for any stillborn child	340	YES	\$374.00
Interment of cremated ashes by Council staff	150	YES	\$165.00
Deeper than 1.8m	at cost (minimum \$900)		
Reopening Fees			
Ordinary adult grave	840	YES	\$924.00
Grave for child under 7	630	YES	\$693.00
Grave for any stillborn child	340	YES	\$374.00
			\$0.00
Extra Charges for			
Interment without due notice	250	YES	\$275.00
Interment outside usual workplace hours	275	YES	\$302.50
Miscellaneous Charges			
Permission to erect a headstone pr kerbing	70	YES	\$77.00
Permission to erect memorial plaque or plinth	70	YES	\$77.00
Permission to erect monument	70	YES	\$77.00
Permission to erect nameplate	25	YES	\$27.50
Registration of "Transfer of Form of Grant of Right of burial" or isse copy	30	YES	\$33.00
Renewal of grant of right of burial	60	YES	\$66.00
Undertakers single license for one interment	75	YES	\$82.50
Niche Wall			
Single Niche - plus cost of plaque, inscription and administration	265	YES	\$291.50
Double Niche - plus cost of plaque, inscription and administration	315	YES	\$346.50
Placement of ashes	55	YES	\$60.50
Reservation of niche - plus administration	50	YES	\$55.00
Administration Fee	50	YES	\$55.00
Deposit for plaques - if not paid full upfront	120	NO	\$120.00
Hall Hire	Rate	GST	Total Charge
Town Hall Jerramungup			
Cabarets, balls, dances, private functions - with liquor	\$113	YES	\$124.03
Refundable Bond	\$250	YES	\$275.00
Hourly Charge	\$16	YES	\$17.60
Hourly Charge after midnight	\$22	YES	\$24.20
Dances without liquor	\$35	YES	\$38.50
Concerts and Plays	\$50	YES	\$55.00
Films, meetings and seminars	\$50	YES	\$55.00
Half day hire charge for above	\$50	YES	\$55.00
Commercial, non-resident daily hire rate	\$265	YES	\$291.50
Local Sporting Groups and Church Groups	\$20	YES	\$22.00
Local non-profit organisations	\$20	YES	\$22.00
School Hire	\$23	YES	\$25.00
Equipment Hire			
Chair - per day	\$0.55	YES	\$0.61
Chair - half day	\$0.33	YES	\$0.36
Trestle Table - per day	\$4.20	YES	\$4.62
Trestle Table - per half day	\$2.70	YES	\$2.97
Bond	\$100.00	NO	\$100.00
Town Hall Bremer Bay			
Facility is managed and fees set by Bremer Bay Community Resource Centre			
Cameron Business Centre			
Facility is managed and fees set by Jerramungup Telecentre Inc.			
Liquor Permits			
Refer to hire conditions. Note Police approval may be required.			
Permit for liquor to be served	\$20.00	YES	\$22.00
Damages and Breakages			
20 % to cover admin costs	at cost + 20%	YES	

