



SHIRE OF WAGIN



2009/2010 ANNUAL BUDGET



Shire of Wagin

2 Arthur Road (PO Box 200) Wagin WA 6315

E-mail: shire@wagin.wa.gov.au Website: www.wagin.wa.gov.au

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

Shire Statistics

Population	1,844
Number of Electors	1,315
Number of Dwellings	890
Distance from Perth (km)	227
Area (sq km)	1,950
Suburbs and Localities	Piesseville, Wagin
Library	Trent St, Wagin
Kindergarten	Johnston St, Wagin
Pre-school	Ranford St, Wagin
Secondary School	Ranford St, Wagin
Length of Sealed Roads (km)	260
Length of Unsealed Roads (km)	626
Rates Levied	\$1,476,383
Total Revenue	\$5,597,094
Council Employees	32

Tourist Attractions

Giant Ram and Wetlands Park, Wagin Historical Village & Museum, Norring Lake, Marroblie Bird Place, Heritage Walk Trail, Puntaping Rock and Mount Latham.

Local Industries

Wool, Grain, Engineering, Manufacture and Seed working.

Significant Local Events

Wagin Woolorama – incorporates the State Sheep Show and Wagin Rodeo and is held on the 2nd weekend in March each year, Australia Day Breakfast – in Wetlands Park, Foundation Day Celebration – at Wagin Historical Village which includes Vintage Car Club Rally, Apex Christmas Street Carnival – December.

Front Cover: Moran's Wagin Hotel

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GENERAL INFORMATION

Your Elected Members

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

The Shire of Wagin elected members as at 1st July 2009 are -

Cr PJ (Phillip) Blight – Shire President

Elected to office in 1992, Retiring 2011

- Finance & General Purposes Committee
- Asset Management Committee
- WALGA Central Zone
- Woolorama Committee
- Roadwise Committee
- LEMC & Safer WA Committee
- Structural Reform Committee
- Lakes Sub-Regional Road Group (Proxy)
- Land Conservation District Committee
- Telecentre Committee
- Civic Awards Committee
- Audit Committee
- Waste Management & Recycling Committee

Cr GR (Greg Ball) – Deputy Shire President

Elected to office in 2007, Retiring 2011

- Finance & General Purposes Committee
- Swimming Pool Redevelopment Committee
- Economic Development Committee
- WALGA Central Zone
- Structural Reform Project Team
- Wagin Woodanilling Landcare Zone
- Sportsground Advisory Community Centre Management Committee
- Civic Awards Committee
- Audit Committee

Cr IC (Ian) Cumming

Elected to office in 1990, Retiring 2009

- Works & Services Committee
- Finance & General Purposes Committee
- Cottage Homes Committee
- Lakes Sub-Regional Road Group
- Audit Committee

Cr DK (Dean) Morgan

Elected to office in 2003, Retiring 2009

- Works & Service Committee
- Finance & General Purposes Committee
- Townscape & Tidy Towns Advisory Committee
- Swimming Pool Redevelopment Committee
- Health Services Committee
- Sportsground Advisory Community Centre Management Committee
- Economic Development Committee
- Bushfire Advisory Committee
- Audit Committee

Cr AC (Austin) Dohle

Elected to office in 2005, Retiring 2009

- Finance & General Purposes Committee
- Swimming Pool Redevelopment Committee
- Bushfire Advisory Committee
- Wagin/Woodanilling Landcare Zone
- School Bus Committee
- Audit Committee

Cr JLC (Lachlan) Ballantyne

Elected to office in 2005, Retiring 2009

- Works & Services Committee
- Swimming Pool Redevelopment Committee
- Health Services Committee
- Cottage Homes Committee
- Waste Management Committee
- Economic Development Committee
- Structural Reform Project Team

Cr JL (Jenny) Ewen

Elected to office in 2006, Retiring 2009

- Health Services Committee
- Historical Village Committee
- Wagin Tourism Committee
- Frail Aged Hostel Committee
- Roadwise Committee
- LEMAC & Safer Committee

Cr KM (Keith) Draper

Elected to office in 2003, Retiring 2011

- Works & Services Committee
- Townscape & Tidy Towns Advisory Committee
- Swimming Pool Redevelopment Committee
- Asset Management Committee
- Health Services Committee
- Economic Development Committee
- Frail Aged Hostel Committee
- Waste Management & Recycling Committee

Cr JP (Jason) Reed

Elected to office in 2007, Retiring 2011

- Works & Services Committee
- Asset Management Committee
- Economic Development Committee
- Community Bus Committee
- Roadwise Committee
- LEMC & Safer WA Committee
- Structural Reform Committee

Cr G (Geoff) West

Elected to office in Feb 2009, Retiring 2009

- Works & Services Committee
- Finance & General Purposes
- Asset Management Committee
- Structural Reform Project Team
- Sportsground Advisory Community Centre Management Committee (Proxy)
- Townscape & Tidy Towns Advisory Committee

Elections are held biennially on the second Saturday in October and are subject to electoral procedures as governed by the Local Government Act. Voting at Council elections is not compulsory, however participation by residents in elections is vital to the effectiveness of Local Government. Residents not included in the State Electoral Roll should contact the Western Australian Electoral Commission.

Council Meetings are generally held on the fourth Tuesday of each month except in January where no meeting is planned. All ordinary Council meetings commence at 7.00pm. Minutes of the meetings are available at the Council offices in Wagin, or by visiting our website www.wagin.wa.gov.au.

Management

Acting Chief Executive Officer	Len Calneggia
Director of Corporate and Community Services	Anton Pieterse
Principal Environmental Health Officer & Building Surveyor	Steve Friend
Director of Works	Allen Hicks

Auditor	UHY Haines Norton 16 Lakeside Corporate 24 Parkland Road Osborne Park WA 6017
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Bank	National Australia Bank Tudor St Wagin WA 6315
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STATEMENT BY THE SHIRE PRESIDENT

The 2009/2010 Budget was adopted by Council at the August Ordinary Council meeting on 25th August 2009 incorporating an increase in rates of 4.5%.

Council's aim is to maintain and improve its facilities both in the town site and rural areas. Significant projects that will be achieved during 2009/2010 are;

• Major plant upgrade at the Wagin Swimming Pool	\$120,000
• Upgrade of the change rooms and kiosk at the Wagin Swimming Pool	\$45,000
• Contribution to the Waratah Lodge new units	\$198,845
• Emergency Services Facility at the Wagin Aerodrome	\$93,265
• Aerodrome Runway upgrade	\$30,000
• Light Industrial Subdivision	\$500,000
• Radio network communications upgrade	\$39,700
• Town site footpath program	\$50,000
• New household recycling bins	\$45,000
• Library Car park upgrade	\$18,000
• Staff Housing upgrade	\$125,742

In addition to these projects Council will continue to maintain the various community facilities and road infrastructure network. A total of \$1,655,226 will be allocated to road works with \$335,425 being new construction and blackspot works. A detailed breakdown of the Works Program can be found on page 68.

Council continues to remain in a sound financial position thanks to the efforts of the Acting Chief Executive Officer and his team of finance staff. This position has been achieved through careful financial planning.

I take this opportunity to commend the 2009/2010 budget and invite you to discuss any issues arising from the budget with your Councillors or Administration Staff.

Cr Phillip Blight
Shire President

CHIEF EXECUTIVE OFFICERS REPORT

It gives me pleasure and relief to present this 2009/2010 Budget document to Council. I say relief because of the hard yards that the recently appointed management staff has had to endure since the early part of this year (2009) due to a number of reasons. Although the workload caused by the Minister for Local Government's announcement in February, regarding amalgamations of council's, persistent staff are gradually getting abreast of the remainder of tasks associated with the smooth function of a Local Authority such as ours. Although Royalties for Regions and RCLIP (Federal) funding is most welcome and will enable the organisation to undertake Capital & Infrastructure projects otherwise dreamed of, the associated workload on our staff needs to be acknowledged and accepted by all. I thank staff and council members for their endurance and efforts in this regard.

Rate Income

The Valuer General has provided new valuations for Unimproved (UV) properties within the Shire which has seen these valuations increase by approximately 76%. This valuation increase is due to changes in how the Valuer General's Office value rural properties. This major valuation increase bears little effect on rating of rural properties, however the percentage increase can differ from property to property which will reflect in rates levied.

Urban rates, expressed as Gross Rental Valuations, remained unchanged on last year's figures.

The budget has been formulated with an overall increase of 4.5% in rate revenue which is considered a modest increase in today's economic climate.

The minimum GRV and UV Rates has remained the same as last year at \$400.

The local government cost index has been calculated at 2.4% for Perth. This does not reflect the projected government utility and other cost increases for the coming year, or the high cost of providing services in a regional location.

Grants

Council's grant funding income is expected to decrease due to abnormal circumstances last financial year with the State Government Royalties to Regions grant program and the Federal governments Regional and Local Community Infrastructure Program. Also, in a bid to stimulate the economy the 2009/2010 first quarter grants commission payment was paid at the end of the 2008/2009 year.

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

Grant	2009/2010	2008/2009
General Purpose Grant	459,584	750,446
General Purpose Road Grant	303,046	536,437
Roads to Recovery	242,563	215,093
Road Project Grant	157,497	155,000
Road Direct Grant	70,572	69,489
Royalties to Regions	401,289	626,011
Regional & Local Community Infrastructure	30,000	100,000
Black Spot Grant	70,000	0
Bridge Repairs Grant	576,000	210,000
Total	2,313,531	2,662,476

Insurance

Overall Council's insurance premiums have increased by 10.7% on the 2008/2009 year. This can be attributed to increases in valuations on Council buildings, major plant acquisitions and increase in salaries.

Council had a poor year with regards to claims in 2008/2009, this was mainly attributed to storm damage, vandal and arson attacks and a serious motor vehicle accident. Last financial years claims are also reason for premium increases below.

Insurance	2009/2010	2008/2009	% Variance
Bushfire	2,000	2,000	0
Councillors & Officers Liability	2,632	2,448	7.5
Councillors & Officers Employment Practices	400	0	0
Fidelity Guarantee	606	600	1
Motor Vehicle and Plant	22,210	18,653	19
Property	23,658	20,003	18.3
Public Liability	19,560	19,800	-1.2
Workers Compensation	51,310	46,745	9.8
Personal Accident & Travel	1,285	1,285	0
Transit	210	210	0
Total	123,871	111,744	10.7

Waste Management

Wagin is the lead council involving twelve (12) group of wheat belt councils and has been involved with the State Government's Zero Waste Management Development Scheme. The "Group" have produced Strategic waste management Plans for each of the 12 Local Authorities and have recently appointed a project manager to oversee the implementation phase of the Scheme. Locally, the Wagin Shire Council are progressing the plan and have resolved to;

- Introduce a full kerbside pick up for recycling products in the 09/10 year.
- Investigate a site for landfill waste to replace the existing Brockman Rd site.
- Invite Neighbouring councils to participate in the selection of a possible Regional Waste Facility.

Reserve Accounts

Council will commence this financial year holding a balance in its reserve account of \$822,032. This budget proposal includes transfers to and from reserves with a predicted overall increase in reserve funds of \$286,885.

Transfers to Reserve —

- \$1,800 to Recreation Centre Equipment Reserve.
- \$3,000 to Community Bus Reserve (operating profit for the year)
- \$5,000 to Recreation Development Res for future Rec Centre sports floor replacement.
- \$13,500 to Plant Replacement Reserve.
- \$15,000 to Waste Management Reserve
- \$230,000 to Staff Housing Reserve**
- \$255,000 to Land Development Reserve***

** The transfer of \$230,000 to staff housing reserve will be on the basis that Council sells one staff house.

*** The transfer of \$255,000 to Land Development Reserve will be on the basis that Council sells six Pederick Drive subdivision blocks.

Transfers from Reserve —

- \$7,500 from Recreation Centre Equipment Reserve for Rec Centre furniture & baine marie.
- \$45,000 from Waste Management Reserve for new recycling bins.
- \$2,000 from 5 Arnott St reserve for the maintenance costs of the property.
- \$200,000 from Land Development Reserve for the Light Industrial Subdivision.

The above transfers will is will leave Council with a closing balance of \$1,108,917 in reserves.

Debt Servicing

The outstanding loan principal balance at 1st July 2009 is \$612,433 inclusive of Self Supporting loans. Principal repayments for 2009/2010 amount to \$41,643 and interest payments of \$38,513. Council's loan principal balance at 30th June 2010 will be \$570,790.

The Self Supporting component of the above loan balance as at 1st July 2009 is \$149,800 with principal repayments of \$7,038 and interest payments of \$10,102, this will decrease the outstanding self supporting principal balance at 30th June 2010 to \$142,762.

There is no new loans budgeted in the 2009/2010 financial year.

A detailed report on Council Loans is provided within the budget on page 38.

Plan for the Future

At the June 2008 ordinary Council meeting, Council adopted a 5 year Plan for the Future. As outlined during this process this document has served as a basis for preparing the 2009/2010 draft budget.

Where possible this document has been used to identify budget items, in particular building maintenance requirements, building capital proposals, and the plant replacement program.

It is a requirement that Councils 'Plan for the Future' be reviewed every two years and this process will therefore need to be completed by March 2010.

Wagin like the other 138 Local Government's in Western Australia are about to go through a major change with the reform process that is currently in motion. Both Federal and State Governments are placing increasing pressure on Local Government to be more effective and efficient and it seems their view to achieve this is to get bigger. These are uncertain times and we are not sure what the future holds. Be rest assured however that the management team will do its utmost to look after the interests of the Wagin community in the deliberations that will take place over the coming months.

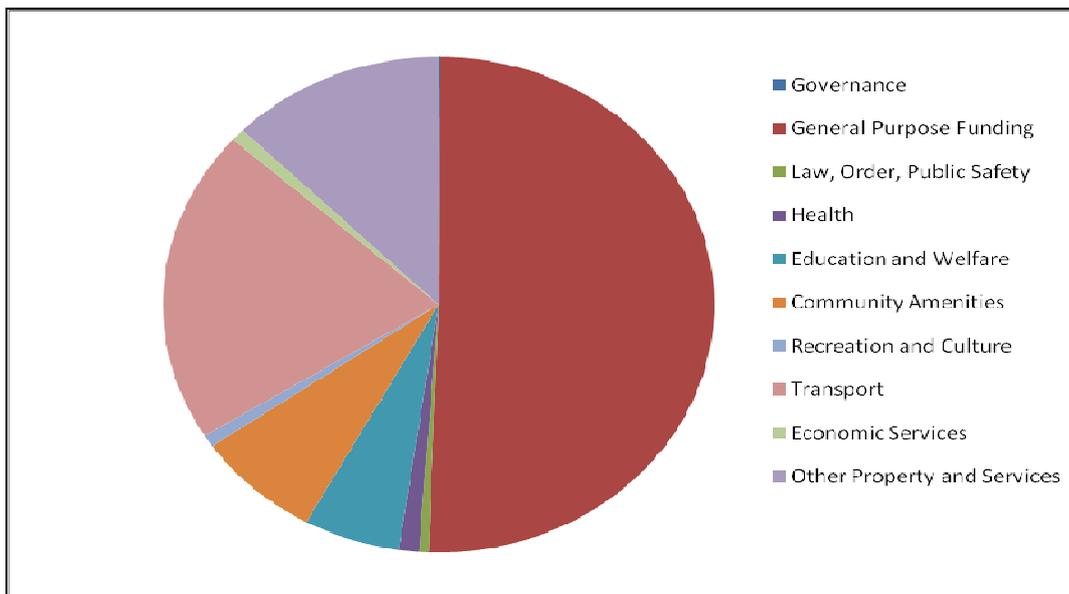
Finally, I would again like to acknowledge and thank the efforts of my staff in preparing the 2009/2010 budget. It has been a trying year for many staff due to the events of the past year and changes in management and much credit should go to the way in which all have held up under difficult circumstances. I would also like to thank the members of the various committees that have deliberated and provided valuable input to the process, in particular the community representatives on those committees for giving their time and effort so freely.

Len Calneggia
Acting Chief Executive Officer

BUDGET OVERVIEW

For 2009/2010, the Shire of Wagin has prepared a balanced budget with an anticipated surplus of \$0 at year end. Budget Operating Revenue is summarised as follows;

BUDGETED OPERATING REVENUE 2009/2010



General Purpose Funding includes rates of \$1,476,383 and general purpose grants of \$762,630. These general purpose grants are received from the Western Australian Local Government Grants Commission. Royalties for Regions and Regional and Country Local infrastructure grants total \$401,289 and \$30,000 respectively.

Law, Order and Public Safety income is mainly derived from the Fire and Emergency Services grant of \$17,340. This grant is made from the collection of the Emergency Services Levy.

The main component of the Health income is from the Shire's of Williams and West Arthur reimbursing Council for their costs of the Regional Health scheme.

Education and Welfare includes grant funding for the Home and Community Care program and Meals on Wheels as funded by the Department of Health. These two programs receive \$253,284 and \$7,500 respectively. In addition to these services a further allocation of \$26,000 is received for Community Aged Care Packages from the Department of Family and Community Services.

Community Amenities include the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees is \$196,425 and used to offset the contracted collection service and the control and maintenance of the refuse

disposal site. This year the collection service charge has increased to \$225 to offset the cost of Council introducing a new kerb side recycling collection service.

Council also administers the regional refuse group which is made up of twelve Councils. There is a provision in the budget for a further grant of \$155,000 towards this group.

Recreation and Culture income is derived from fees collected for the use of Council's recreation facility such as the Wagin Swimming pool, Recreation Centre, Sports ground and halls.

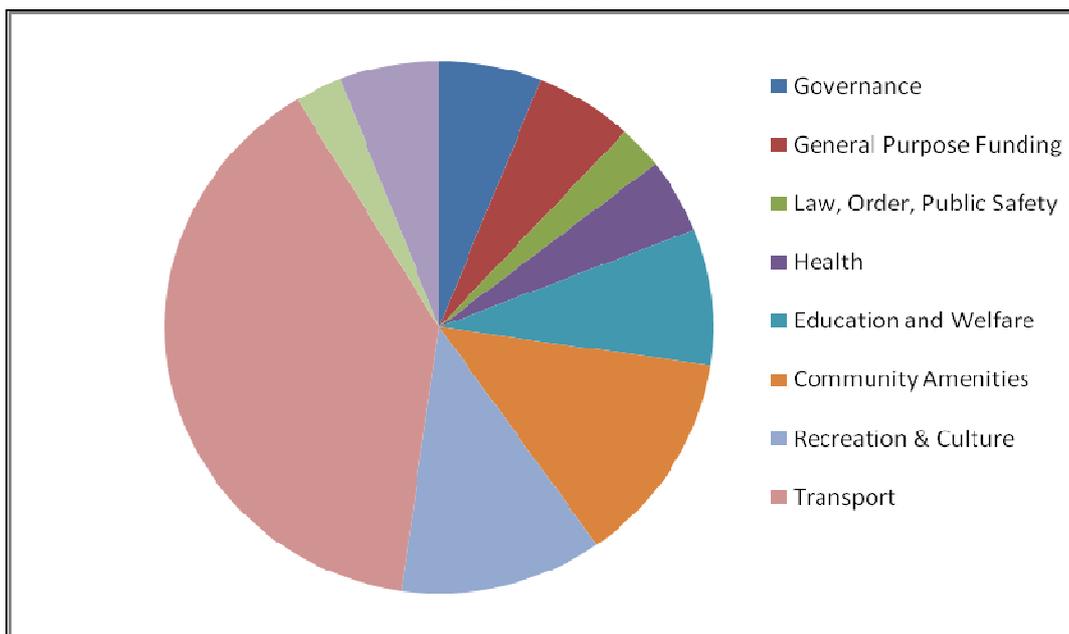
Transport contains road funding of \$70,572 for the direct road grant, \$70,000 for blackspot grant, \$157,497 for road projects grant, \$242,563 for Roads to Recovery funding and \$576,000 for maintenance to the Pieseville-Tarwonga bridge. For further detail on the associated expenditure that these grant funds will be allocated to please refer to the works program on page 68.

Economic Services includes control of the Shire's flora and fauna, land management, tourism and area promotion, the provision of the Shire Caravan Park and building control. Income of \$27,000 is budgeted for Caravan Park fees and \$12,000 for building licence fees.

Other Property and Services incorporate revenue earned from Private Works, vehicle licensing commission, staff housing rent and a \$13,000 contribution from Wagin Frail Aged Inc for financial support. In addition to this Council has earmarked \$300,000 in grant funding for the development of the Light Industrial subdivision.

Budgeted Operating Expenditure is summarised as follows;

**BUDGETED OPERATING EXPENDITURE
2009/2010**



General Purpose Funding includes operating expenditure of \$306,217, this includes the payment of the Emergency Service Levy to FESA, the payment of \$25,812 in interest on loan funds, lease payments on the new 13 tonne truck of \$34,667 and \$27,000 to enable the Valuer General's Office to carry out property valuations on all properties within the Shire for rating purposes.

Governance includes the operating expenditure relating to the provision of services to Members of Council of \$156,996, the Administration of the Shire office less overheads allocated to all other sections of Council.

Law, Order and Public Safety includes operating expenditure of \$137,119 relating to the supervision of the Shire's Local Laws, Fire control, Animal control and the provision of Ranger Services.

Health includes operating expenditure of \$239,471 which primarily relates to the health administration and inspection services that are shared with the Shire's of Williams and West Arthur and also the contract costs to Gemini Medical Group to operate the Wagin Medical Centre.

Education and Welfare includes operating expenditure of \$433,515 relating to the Home and Community Care, Meals on Wheels and Community Aged Care Packages programs. Also, the cost to Council to provide financial assistance to Wagin Frail Aged Inc (Waratah Lodge).

Community Amenities includes operating expenditure of \$681,067 relating to sanitation, recycling, sewerage, environmental protection, planning , public conveniences and cemeteries.

Recreation and Culture includes operating expenditure of \$629,315 relating to Council parks and gardens, Wagin Recreation Centre, Sports Ground oval and buildings, Swimming Pool, Public Halls and operation of the Wagin Public library.

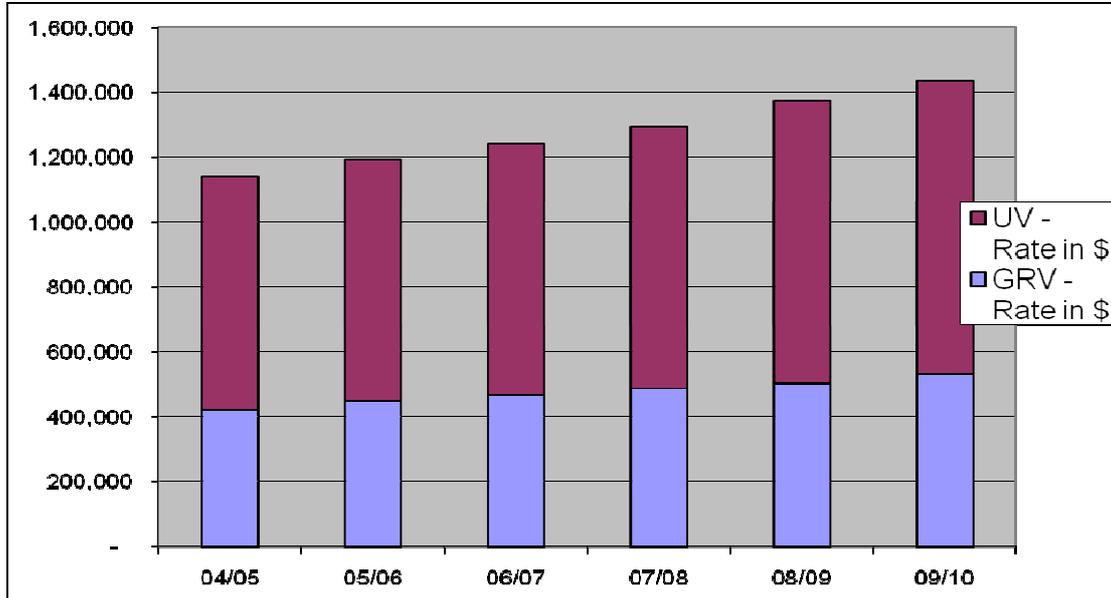
Transport includes operating expenditure of \$2,058,624 and relates directly to the construction and maintenance of the Shire road network, footpaths, bridge and drainage maintenance, parking facilities, traffic control, depot operations, minor plant purchases, and general cleanup of the townsite.

Economic Services includes operating expenditure of \$145,418 relating to tourism, Caravan Park, participation in the Rural Towns Program and Landcare management.

Other Property and Services includes operating expenditure of \$309,338 which is directly related to the maintenance of Council's staff houses, costs to sell Pederick Drive blocks, provision for expenditure related to the 4WD Resource Sharing Group and an allocation for contingencies.

RATES

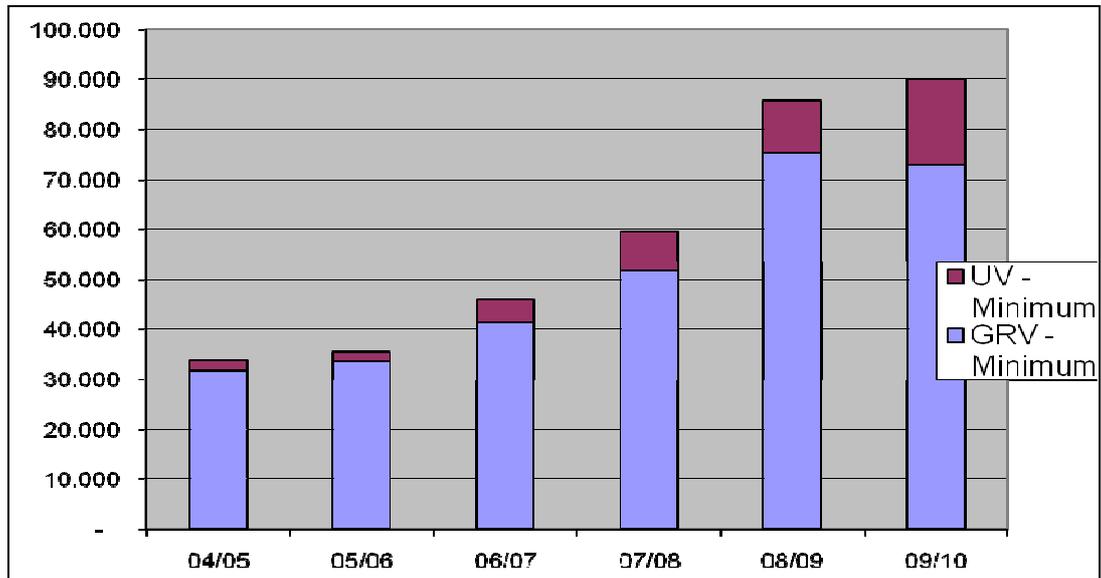
RATES LEVIED



Council has managed to keep the rate increase in 2009/2010 to 4.5%. These figures represent the total rates levied excluding the early payment discount and penalty interest for late payment.

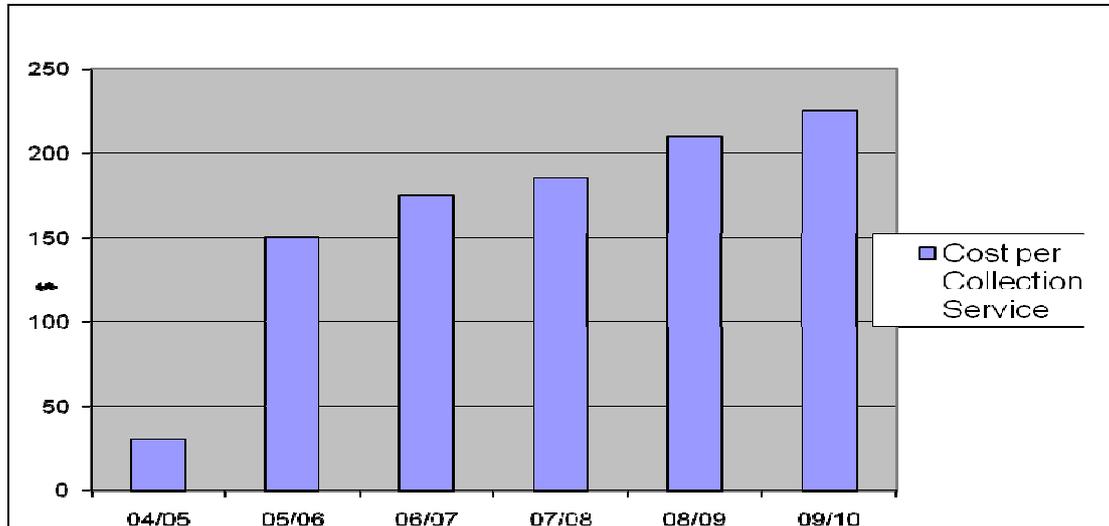
The Shire of Wagin offers its ratepayers the opportunity to pay their annual rates by way of three options. One full payment attracting a 5% discount, or two equal instalments payable two months apart, or 4 equal instalments payable two monthly. Further information can be found in notes 12 and 13 in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

MINIMUM RATES
LEVIED



The Minimum rates charged for 2009/2010 has remained the same as last year at \$400. The objective of minimum rates is to ensure that every landowner makes an annual contribution to the services and facilities provided by the Shire of Wagin.

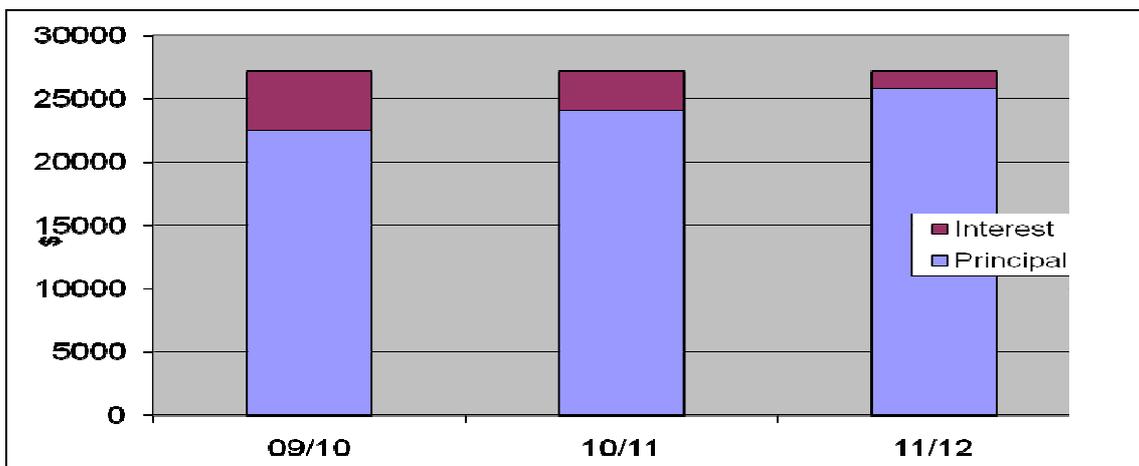
RUBBISH CHARGES



The rubbish charges are levied on all properties within the gazetted Wagin townsite in accordance with the Health Act. The domestic and commercial charges are offset against the contract collection service and the ongoing maintenance and control of the Wagin refuse disposal site. In 2009/2010 it is proposed to introduce a new kerb side recycling service with the provision of 240 litre recycling bins. This additional cost and Council's commitment at a new future refuse site has resulted in the collection service charges increasing from \$210 to \$225.

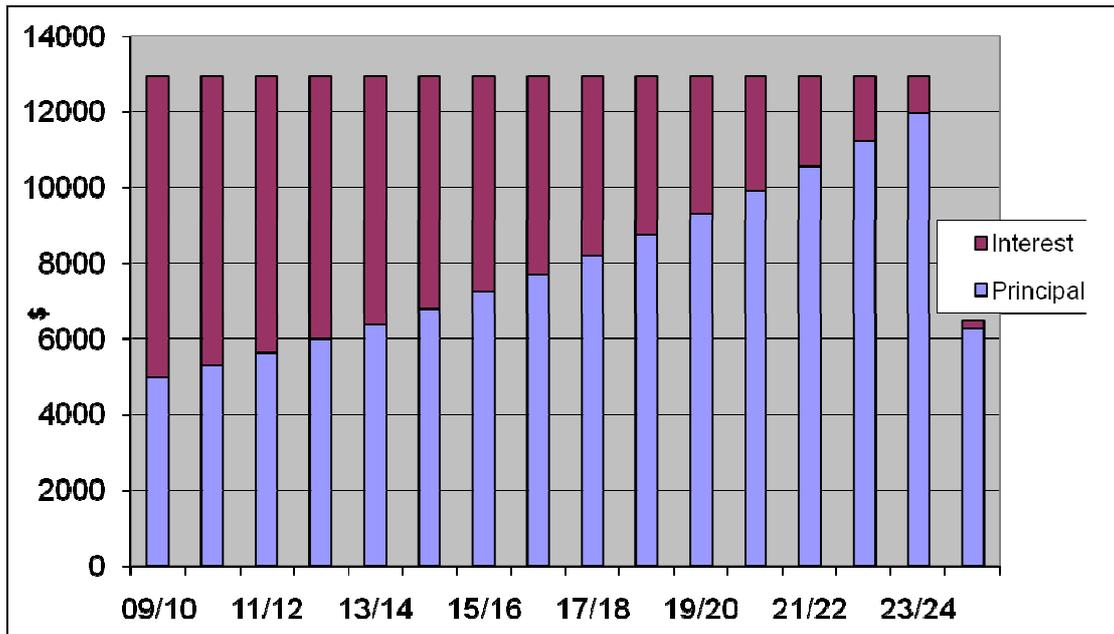
DEBT MANAGEMENT

LOAN 124



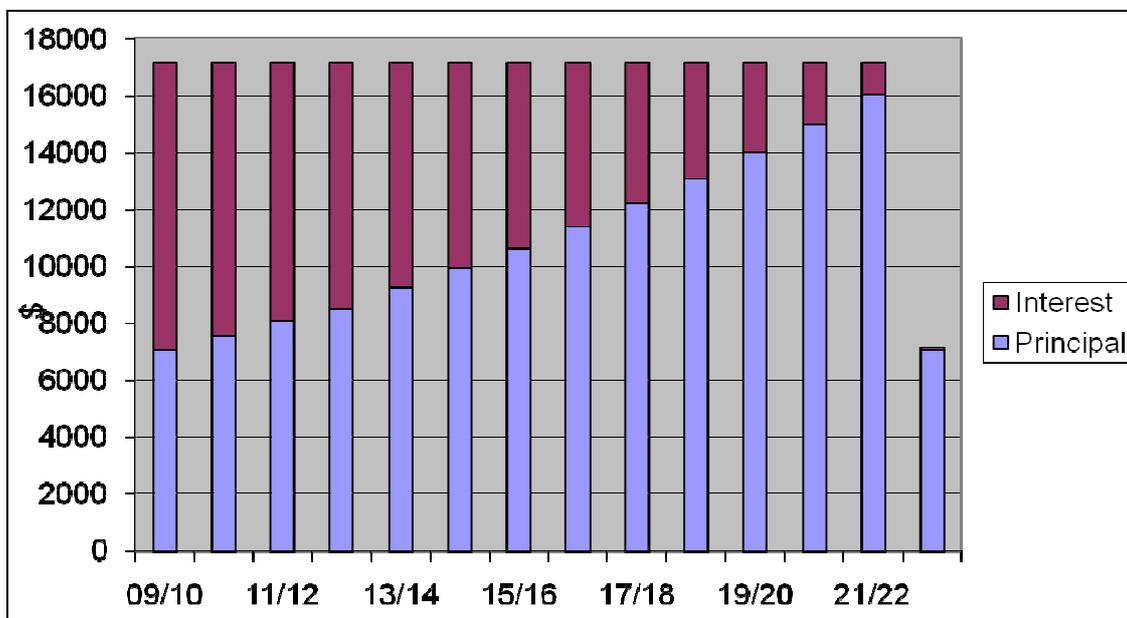
Loan 124 was taken out on 29th March 1997 for \$240,000 when the Shire constructed the Wagin Medical Centre building.

LOAN 131



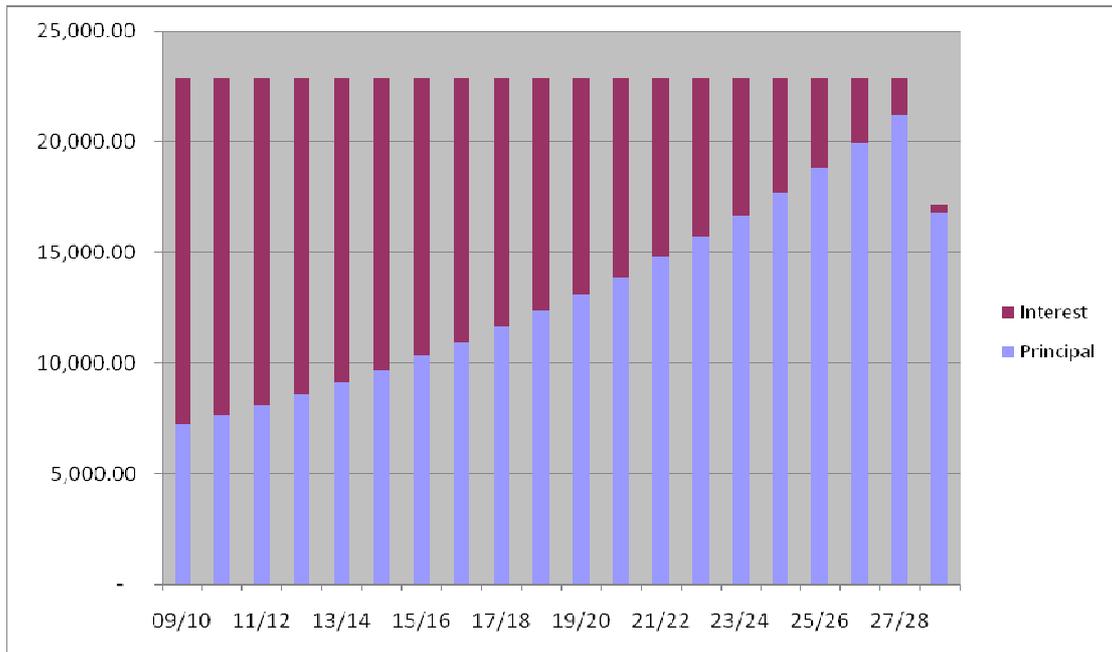
Loan 131 was taken out on 30th June 2005 for \$145,000 for the purpose of funding the construction of the Recreation Centre redevelopment project in partnership with the Wagin Agricultural Society. The project cost was approximately \$1.4m with \$200,000 provided by the Wagin Agricultural Society, \$359,000 from CSRF grant funding, \$225,000 from LotteryWest and the balance funded by the Shire.

LOAN 133



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

LOAN 137



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

I certify that this budget, for the Shire of Wagin for the year ending 30th June 2010, as adopted by Council at the August Ordinary Council Meeting held on 25th August 2009, is in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996.



P J Blight
SHIRE PRESIDENT



L J Calneggia
ACTING CHIEF EXECUTIVE OFFICER

INCOME STATEMENT

BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2010

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
REVENUES FROM ORDINARY ACTIVITIES				
Rates	8	1,476,383	1,409,277	1,412,143
Grants and Subsidies Operating		2,144,102	2,193,841	2,940,715
Contributions Reimbursements & Donations		136,557	612,847	524,702
Fees and Charges	11	414,915	381,243	428,800
Interest Earnings	2(a)	42,085	72,747	96,203
Other Revenue		112,679	209,539	106,420
		<u>4,326,721</u>	<u>4,879,494</u>	<u>5,508,983</u>
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Costs		(1,845,295)	(2,115,739)	(2,005,065)
Materials and Contracts		(2,231,716)	(1,346,617)	(1,556,762)
Utility Charges		(213,773)	(160,627)	(201,768)
Depreciation	2(a)	(628,817)	(635,054)	(968,633)
Interest Expenses	2(a)	(38,513)	(28,525)	(25,812)
Insurance Expenses		(77,002)	(63,776)	(68,020)
Other Expenditure		(212,704)	(164,576)	(1,267,734)
		<u>(5,247,820)</u>	<u>(4,514,914)</u>	<u>(6,093,794)</u>
		(921,099)	364,580	(584,811)
Non Operating Grants, Subsidies & Contributions		956,573	832,266	90,000
Profit on Asset Disposals	4	313,800	7,837	8,000
Loss on Asset Disposals	4	<u>(11,167)</u>	<u>(23,252)</u>	<u>(7,500)</u>
NET RESULT		<u><u>338,107</u></u>	<u><u>1,181,431</u></u>	<u><u>(494,311)</u></u>

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

Shire of Wagin
Annual Budget 2009/2010

INCOME STATEMENT

BY PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2010

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
OPERATING REVENUES (Refer Notes 1,2,8 to 13)				
Governance		3,500	2,271	2,000
General Purpose Funding		2,396,829	2,883,334	2,653,510
Law, Order, Public Safety		30,740	35,103	35,358
Health		65,720	96,980	97,020
Education and Welfare		315,974	314,410	301,333
Community Amenities		387,425	280,994	294,310
Recreation and Culture		44,710	92,030	45,860
Transport		937,873	657,445	565,792
Economic Services		45,500	41,715	48,500
Other Property and Services		98,450	475,212	1,465,300
		<u>4,326,721</u>	<u>4,879,494</u>	<u>5,508,983</u>
OPERATING EXPENSES (Refer Notes 1,2 & 14)				
Governance		(316,907)	(303,652)	(217,928)
General Purpose Funding		(306,217)	(243,108)	(283,597)
Law, Order, Public Safety		(137,119)	(130,540)	(153,803)
Health		(234,749)	(247,819)	(245,897)
Education and Welfare		(417,810)	(335,398)	(402,103)
Community Amenities		(681,067)	(428,275)	(538,652)
Recreation & Culture		(604,668)	(620,517)	(631,568)
Transport		(2,056,014)	(1,469,019)	(1,902,685)
Economic Services		(145,418)	(149,493)	(147,405)
Other Property and Services		(309,338)	(558,568)	(1,544,344)
		<u>(5,209,307)</u>	<u>(4,486,389)</u>	<u>(6,067,982)</u>
BORROWING COSTS EXPENSE (Refer Notes 2 & 5)				
Health		(4,722)	(6,229)	(6,229)
Recreation & Culture		(18,086)	(19,339)	(19,583)
Education & Welfare		(15,705)	(2,957)	0
		<u>(38,513)</u>	<u>(28,525)</u>	<u>(25,812)</u>
GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS				
General Purpose Funding		431,289	726,011	0
Law Order & Public Safety		0	18,528	0
Education & Welfare		0	22,727	0
Community Amenities		25,000	0	0
Transport		200,284	65,000	90,000
Other Property and Services		300,000	0	0
		<u>956,573</u>	<u>832,266</u>	<u>90,000</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		(1,996)	7,837	(5,500)
Governance		0	(5,255)	0
Health		0	(2,370)	(1,000)
Education & Welfare		0	(1,637)	0
Recreation & Culture		(6,561)	0	0
Transport		(2,610)	(13,990)	(1,000)
Transport		8,008	0	8,000
Other Property & Services		305,792	0	0
		<u>302,633</u>	<u>(15,415)</u>	<u>500</u>
NET RESULT		<u><u>338,107</u></u>	<u><u>1,181,431</u></u>	<u><u>(494,311)</u></u>

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

Shire of Wagin
Annual Budget 2009/2010

CASH FLOW STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2010

	NOTE	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,476,383	1,409,277	1,412,143
Grants and Subsidies Operating		2,144,102	2,193,841	2,940,715
Contributions Reimbursements & Donations		136,557	612,847	524,702
Fees and Charges		820,757	27,028	428,800
Service Charges		0	0	0
Interest Earnings		42,085	72,747	96,203
Goods and Services Tax		200,000	200,000	200,000
Other		112,679	209,539	133,564
		<u>4,932,563</u>	<u>4,725,279</u>	<u>5,736,127</u>
Payments				
Employee Costs		(1,845,295)	(2,115,739)	(2,005,065)
Materials and Contracts		(2,257,371)	(1,393,389)	(1,614,928)
Utility Charges		(213,773)	(160,627)	(201,768)
Insurance Expenses		(77,002)	(63,776)	(68,020)
Interest Expenses		(38,513)	(28,525)	(25,812)
Goods and Services Tax		(200,000)	(200,000)	(200,000)
Other		(212,704)	(164,576)	(1,267,734)
		<u>(4,844,658)</u>	<u>(4,126,632)</u>	<u>(5,383,327)</u>
Net Cash Provided By Operating Activities	15(b)	<u>87,905</u>	<u>598,647</u>	<u>352,800</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	(500,000)	(157,165)	(580,000)
Payments for Purchase of Property, Plant & Equipment	3	(1,067,541)	(631,032)	(1,063,000)
Payments for Construction of Infrastructure	3	(581,614)	(411,909)	(315,000)
Advances to Community Groups		0	0	0
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		956,573	832,266	90,000
Proceeds from Sale of Plant & Equipment	4	581,354	170,581	187,000
Net Cash Used in Investing Activities		<u>(611,228)</u>	<u>(197,259)</u>	<u>(1,681,000)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(41,643)	(49,370)	(48,512)
Repayment of Finance Leases		0	0	0
Proceeds from Self Supporting Loans		7,038	22,906	22,906
Proceeds from New Debentures	5	0	265,000	915,000
Net Cash Provided By (Used In) Financing Activities		<u>(34,605)</u>	<u>238,536</u>	<u>889,394</u>
Net Increase (Decrease) in Cash Held		(557,928)	639,924	(438,806)
Cash at Beginning of Year		1,746,845	1,106,921	1,106,921
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>1,188,917</u></u>	<u><u>1,746,845</u></u>	<u><u>668,115</u></u>

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

Shire of Wagin
Annual Budget 2009/2010

RATE SETTING STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2010

	NOTE	2009/10 \$	2008/09 \$	2008/09 \$
REVENUES	1,2			
Governance		3,500	10,108	2,000
General Purpose Funding		1,351,735	2,200,068	1,218,461
Law, Order, Public Safety		30,740	53,630	35,358
Health		65,720	96,981	97,020
Education and Welfare		315,974	337,137	301,333
Community Amenities		412,425	280,994	294,310
Recreation and Culture		44,710	92,030	45,860
Transport		1,146,165	747,623	663,792
Economic Services		45,500	41,715	48,500
Other Property and Services		704,242	475,212	1,465,300
		<u>4,120,711</u>	<u>4,335,498</u>	<u>4,171,934</u>
EXPENSES	1,2			
Governance		(318,903)	(308,907)	(223,428)
General Purpose Funding		(306,217)	(243,108)	(226,394)
Law, Order, Public Safety		(137,119)	(130,540)	(153,803)
Health		(239,471)	(256,418)	(253,126)
Education and Welfare		(433,515)	(339,992)	(402,103)
Community Amenities		(681,067)	(428,275)	(538,652)
Recreation & Culture		(629,315)	(639,856)	(651,151)
Transport		(2,058,624)	(1,483,009)	(1,903,685)
Economic Services		(145,418)	(149,493)	(147,405)
Other Property and Services		(309,338)	(558,568)	(1,544,344)
		<u>(5,258,987)</u>	<u>(4,538,166)</u>	<u>(6,044,091)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(302,633)	15,415	(500)
Depreciation on Assets	2(a)	628,817	635,054	968,633
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	(500,000)	(157,165)	(580,000)
Purchase Land and Buildings	3	(604,178)	(367,477)	(668,000)
Purchase Infrastructure Assets - Roads	3	(335,425)	(317,891)	(240,000)
Purchase Infrastructure Assets - Other	3	(246,189)	(94,018)	(75,000)
Purchase Plant and Equipment	3	(288,547)	(198,402)	(343,000)
Purchase Furniture and Equipment	3	(174,816)	(65,153)	(52,000)
Proceeds from Disposal of Assets	4	581,354	170,581	187,000
Repayment of Debentures	5	(41,643)	(49,370)	(48,512)
Proceeds from New Debentures	5	0	265,000	915,000
Self-Supporting Loan Principal Income		7,038	22,906	22,906
Transfers to Reserves (Restricted Assets)	6	(541,385)	(225,830)	(216,013)
Transfers from Reserves (Restricted Assets)	6	254,500	195,400	389,500
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,225,000	189,341	200,000
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,225,000	0
Amount Required to be Raised from Rates	8	<u>(1,476,383)</u>	<u>(1,409,277)</u>	<u>(1,412,143)</u>

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES

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

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) 2008/09 Actual Balances

Balances shown in this budget as 2008/09 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 Cash Flow Statement, 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.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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 operating statement 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.

Land Under Roads

Land under roads is excluded from infrastructure in accordance with the transitional arrangements available under AASB 1045 and in accordance with legislative requirements.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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:

Buildings	50	years
Furniture & Office Equipment	10	years
Computer & Electronic Equipment	3	years
Plant & Equipment	10	years
Trucks	7	years
Sedans	4	years
Other Plant & Equipment	10	years

Infrastructure Assets

Sealed Roads	50	years
Unsealed Roads	50	years
Footpaths & Walkways	40	years
Drainage	50	years
Pedestrian Bridges - Wood	20	years
Vehicle Bridges - Wood	20	years
Vehicle Bridges - Concrete	75	years
Culverts - Wood	20	years
Culverts - Concrete	75	years
Dams	75	years
Tanks & Reservoirs	35	years

The following Infrastructure Assets are not depreciated:

Parks and Playing field surfaces
Reticulation Systems
Drainage Reserves
Clearing and Earthworks

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Depreciation of Non-Current Assets (Continued)

The following Infrastructure Assets are not capitalized owing to their cost being immaterial:

Street Furniture
Pedestrian/Bus Shelters
Street Signs

Council has elected not to depreciate assets that has a value under \$1,000.

(l) 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 reporting 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 balance sheet.

(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 income statement. 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 income statement as gains and losses from investment securities.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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 income statement 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 income statement 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 income statement. Impairment losses recognised in the income statement on equity instruments classified as available-for-sale are not reversed through the income statement.

(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 sheet 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.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) 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 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 Income Statement.

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

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 sheet 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.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

2. REVENUES AND EXPENSES	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	33,239	33,568	50,100
General Purpose Funding	0	0	0
Law, Order, Public Safety	11,984	12,103	20,264
Health	20,287	20,488	31,835
Education and Welfare	15,985	16,144	24,030
Community Amenities	7,583	7,657	11,510
Recreation and Culture	82,456	83,274	124,520
Transport	452,980	457,473	701,310
Economic Services	4,303	4,346	5,064
Other Property and Services	0	0	0
	<u>628,817</u>	<u>635,054</u>	<u>968,633</u>
<u>By Class</u>			
Land and Buildings	78,852	72,961	112,350
Furniture and Equipment	37,972	34,952	63,258
Plant and Equipment	194,977	212,032	263,450
Infrastructure	316,700	314,757	529,120
Tools	316	352	455
	<u>628,817</u>	<u>635,054</u>	<u>968,633</u>
Borrowing Costs (Interest)			
- Finance Lease Charges	0	0	0
- Debentures (<i>refer note 5(a)</i>)	38,513	28,525	25,812
	<u>38,513</u>	<u>28,525</u>	<u>25,812</u>
Rental Charges			
- Operating Leases	41,307	15,780	0
	<u>41,307</u>	<u>15,780</u>	<u>0</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	18,085	49,263	57,203
- Other Funds	15,000	14,456	30,000
Other Interest Revenue (<i>refer note 13</i>)	9,000	9,028	9,000
	<u>42,085</u>	<u>72,747</u>	<u>96,203</u>

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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

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

GOVERNANCE

Includes costs associated with elected members, the running costs of the Administration building and associated clerical staff, records management and computer operation costs.

GENERAL PURPOSE FUNDING

Includes rate revenue and associated costs, general purpose government grants, costs associated with the repayment of Council loans, including reimbursement from government bodies and community organisations, as well as interest earned on Council investments.

LAW, ORDER, PUBLIC SAFETY

Includes costs associated with fire prevention and control, control of dogs and other animals, abandoned vehicles and supervision of associated local laws.

HEALTH

Includes costs associated with maternal and infant health, analytical expenses ie water sampling, the running of the Regional Health Scheme together with the Shires of Williams and West Arthur.

EDUCATION AND WELFARE

Includes costs associated with the running of the Wagin Pre-School, maintenance of the Wagin District High School oval, the running of the Wagin Home and Community Care Program, including Community Aged Care Packages and Wagin Frail Aged Lodge.

COMMUNITY AMENITIES

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

RECREATION AND CULTURE

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

TRANSPORT

Includes upgrading, constructing, sealing resealing and ongoing maintenance costs associated with roads, footpaths and parking facilities, improvements to Council's plant and the provision of aircraft landing facilities and their associated costs.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

ECONOMIC SERVICES

Includes control of declared flora and fauna, works associated with Council's inclusion as part of the Rural Town's programme (Salinity Action Plan works), LCDC projects, tourism and area promotion, ongoing maintenance of the Wagin Caravan Park, building control and the provision of standpipes.

OTHER PROPERTY & SERVICES

Includes private works, town planning schemes and the provision for new residential developments, materials in store, costs associated with employment of the outside works crew, costs associated with the running of all Council plant and other unclassified revenue and expenses.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

3. ACQUISITION OF ASSETS	2009/10 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Land & Buildings	32,802
Furniture & Equipment	50,501
Plant & Equipment	33,900
Infrastructure Assets	43,500
Law, Order & Public Safety	
Furniture & Equipment	39,700
Plant & Equipment	17,147
Education and Welfare	
Furniture & Equipment	13,040
Community Amenities	
Land & Buildings	18,330
Furniture & Equipment	45,000
Recreation and Culture	
Land & Buildings	217,000
Plant & Equipment	22,000
Furniture & Equipment	26,575
Infrastructure Assets	29,424
Transport	
Land & Buildings	11,459
Plant & Equipment	215,500
Infrastructure Assets	508,690
Other Property and Services	
Land & Buildings	824,587
	2,149,155
<u>By Class</u>	
Land Held for Resale	500,000
Land and Buildings	604,178
Infrastructure Assets - Roads	335,425
Infrastructure Assets - Other	246,189
Plant and Equipment	288,547
Furniture and Equipment	174,816
	2,149,155

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

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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)
	2009/10 BUDGET \$	2009/10 BUDGET \$	2009/10 BUDGET \$
Governance			
2008 Holden Commodore - W1	27,450	25,454	(1,996)
Recreation and Culture			
2005 Toro Ride On Mower	16,561	10,000	(6,561)
Transport			
2008 Holden Captiva - W1008	28,510	25,900	(2,610)
Case Vibromax Steel Roller	11,992	20,000	8,008
Other Property & Services			
5 Warwick Street Wagin	23,063	230,000	206,937
Lot 65 Marks Court	28,524	45,000	16,476
Lot 66 Marks Court	28,524	45,000	16,476
Lot 67 Marks Court	28,524	45,000	16,476
Lot 68 Marks Court	28,524	45,000	16,476
Lot 69 Marks Court	28,524	45,000	16,476
Lot 70 Marks Court	28,525	45,000	16,475
	278,721	581,354	302,633

By Class	Net Book Value	Sale Proceeds	Profit(Loss)
	2009/10 BUDGET \$	2009/10 BUDGET \$	2009/10 BUDGET \$
Plant and Equipment	84,513	81,354	(3,159)
Building	23,063	230,000	206,937
Land	171,145	270,000	98,855
	278,721	581,354	302,633

Summary	2009/10 BUDGET \$
Profit on Asset Disposals	313,800
Loss on Asset Disposals	(11,167)
	<u><u>302,633</u></u>

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NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Principal 1-Jul-09	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2009/10 Budget	2008/09 Actual	2009/10 Budget	2008/09 Actual	2009/10 Budget	2008/09 Actual
			\$	\$	\$	\$	\$	\$
124 Medical Centre	72,328		22,455	20,948	49,873	72,328	4,722	6,229
128 Wagin Ag Society**	0		0	16,335	0	0	0	483
131 Recreation Centre	126,163		4,961	4,658	121,202	126,163	7,984	8,286
133 Wagin Bowling Club SS**	149,800		7,038	6,571	142,762	149,800	10,102	10,570
137 5 Arnott Street	264,142		7,189	858	256,953	264,142	15,705	2,957
	612,433	0	41,643	49,370	570,790	612,433	38,513	28,525

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

(b) Council has not budgeted for any new debentures in 2009/2010.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2009 nor is it expected to have unspent debenture funds as at 30th June 2010.

(d) Overdraft

Council did not utilise an overdraft facility during 2008/2009, and it is anticipated that no overdraft facility will be required for 2009/2010.

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NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
6. RESERVES			
(a) Leave Reserve			
Opening Balance	66,231	90,526	90,526
Amount Set Aside / Transfer to Reserve	1,458	5,705	6,607
Amount Used / Transfer from Reserve	0	(30,000)	(30,000)
	<u>67,689</u>	<u>66,231</u>	<u>67,133</u>
(b) Plant Reserve			
Opening Balance	91,205	21,855	21,855
Amount Set Aside / Transfer to Reserve	15,506	69,350	81,595
Amount Used / Transfer from Reserve	0	0	0
	<u>106,711</u>	<u>91,205</u>	<u>103,450</u>
(c) Recreation Centre Equipment Reserve			
Opening Balance	7,931	9,697	9,697
Amount Set Aside / Transfer to Reserve	1,974	2,434	2,508
Amount Used / Transfer from Reserve	(7,500)	(4,200)	(4,500)
	<u>2,405</u>	<u>7,931</u>	<u>7,705</u>
(d) Aerodrome Maintenance & Development Reserve			
Opening Balance	1,589	11,602	11,602
Amount Set Aside / Transfer to Reserve	35	687	847
Amount Used / Transfer from Reserve	0	(10,700)	0
	<u>1,624</u>	<u>1,589</u>	<u>12,449</u>
(e) Municipal Buildings Reserve			
Opening Balance	244,890	230,569	230,569
Amount Set Aside / Transfer to Reserve	5,388	14,321	16,830
Amount Used / Transfer from Reserve	0	0	(225,000)
	<u>250,278</u>	<u>244,890</u>	<u>22,399</u>
(f) Recreation & Development Reserve			
Opening Balance	216,108	175,424	175,424
Amount Set Aside / Transfer to Reserve	9,754	40,684	42,279
Amount Used / Transfer from Reserve	0	0	0
	<u>225,862</u>	<u>216,108</u>	<u>217,703</u>
(g) Administration Centre Furniture & Equipment Reserve			
Opening Balance	1,888	21,108	21,108
Amount Set Aside / Transfer to Reserve	42	1,280	1,541
Amount Used / Transfer from Reserve	0	(20,500)	0
	<u>1,930</u>	<u>1,888</u>	<u>22,649</u>
(h) Land Development Reserve			
Opening Balance	22,542	143,507	143,507
Amount Set Aside / Transfer to Reserve	255,496	9,035	10,475
Amount Used / Transfer from Reserve	(200,000)	(130,000)	(130,000)
	<u>78,038</u>	<u>22,542</u>	<u>23,982</u>

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NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

6. RESERVES (Continued)	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
(i) Community Bus Reserve			
Opening Balance	37,478	31,890	31,890
Amount Set Aside / Transfer to Reserve	3,824	5,588	5,276
Amount Used / Transfer from Reserve	0	0	0
	<u>41,302</u>	<u>37,478</u>	<u>37,166</u>
(j) HACC Plant & Leave Reserve			
Opening Balance	93,748	55,424	55,424
Amount Set Aside / Transfer to Reserve	2,063	38,324	4,045
Amount Used / Transfer from Reserve	0	0	0
	<u>95,811</u>	<u>93,748</u>	<u>59,469</u>
(k) Refuse Site / Waste Management			
Opening Balance	32,000	0	0
Amount Set Aside / Transfer to Reserve	15,704	32,000	44,010
Amount Used / Transfer from Reserve	(45,000)	0	0
	<u>2,704</u>	<u>32,000</u>	<u>44,010</u>
(l) 5 Arnott St Maintenance Reserve			
Opening Balance	6,422	0	0
Amount Set Aside / Transfer to Reserve	141	6,422	44,010
Amount Used / Transfer from Reserve	(2,000)	0	0
	<u>4,563</u>	<u>6,422</u>	<u>44,010</u>
(m) Staff Housing Reserve			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	230,000	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>230,000</u>	<u>0</u>	<u>0</u>
Total Cash Backed Reserves	<u>1,108,917</u>	<u>822,032</u>	<u>618,115</u>

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NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	1,458	5,705	6,607
Plant Reserve	15,506	69,350	81,595
Recreation Centre Equipment Reserve	1,974	2,434	2,507
Aerodrome Maintenance & Development Res	35	687	847
Municipal Buildings Reserve	5,388	14,321	16,830
Recreation & Development Reserve	9,754	40,684	42,278
Admin Centre Furniture & Equip Res	42	1,280	1,541
Land Development Reserve	255,496	9,035	10,475
Community Bus Reserve	3,824	5,588	5,277
HACC Plant & Leave Reserve	2,063	38,324	4,046
Refuse Site / Waste Management	15,704	32,000	44,010
5 Arnott St Maintenance Reserve	141	6,422	0
Staff Housing Reserve	230,000	0	0
	<u>541,385</u>	<u>225,830</u>	<u>216,013</u>
Transfers from Reserves			
Leave Reserve	0	(30,000)	(30,000)
Plant Reserve	0	0	0
Recreation Centre Equipment Reserve	(7,500)	(4,200)	(4,500)
Aerodrome Maintenance & Development Res	0	(10,700)	0
Municipal Buildings Reserve	0	0	(225,000)
Recreation & Development Reserve	0	0	0
Admin Centre Furniture & Equip Res	0	(20,500)	0
Land Development Reserve	(200,000)	(130,000)	(130,000)
Community Bus Reserve	0	0	0
HACC Plant & Leave Reserve	0	0	0
Refuse Site / Waste Management	(45,000)	0	0
5 Arnott St Maintenance Reserve	(2,000)	0	0
Staff Housing Reserve	0	0	0
	<u>(254,500)</u>	<u>(195,400)</u>	<u>(389,500)</u>
Total Transfer to/(from) Reserves	<u>286,885</u>	<u>30,430</u>	<u>(173,487)</u>

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

Leave Reserve

The purpose of Council's Leave Reserve Account is to provide provisions to meet Council's Long Service Leave and Accrued Annual Leave liabilities so as to minimise the effect on Council's budget from year to year.

Plant Reserve

The purpose of the Plant reserve account is to provide funds for the ongoing replacement and upgrading of motor vehicles, heavy machinery, light machinery and other equipment necessary in the performance of Council's core functions.

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

6. RESERVES (Continued)

The purpose of the Municipal Buildings Reserve is to provide funds for the upgrading, renovating or restoration of existing Council owned buildings and the construction of new Council owned buildings, including fences

Recreation and Development Reserve

The purpose of the Recreation Development Reserve is to provide funds for the expansion, upgrading and development of Council's Recreation facilities. This includes the upgrading of water supplies and the like for recreation areas within the Shire of Wagin.

Administration Centre Furniture and Equipment Reserve

The purpose of this Reserve is to provide for the purchase of furniture, fittings and equipment with the Council's entire administration building.

Recreation Centre Equipment Reserve

The purpose of the Recreation Centre Equipment Reserve is to provide funds for the purchase of additional or replacement equipment utilised at the Wagin Community Recreation Centre including the upgrading or replacement of fixtures and fittings.

Aerodrome Maintenance and Development Reserve

The purpose of this Reserve is to provide for major maintenance type works (eg resealing of apron area, replacing lights etc) and development type work (such as reconstruction runways, sealing roadways, upgrading buildings, fences etc) at the Wagin Airstrip.

Land Development Reserve

The purpose of this Reserve is to provide funds for the development of land within the Wagin Shire for the benefit of residents and the good Government of the local authority, as determined by Council. This includes the purchase, subdivision and development of land for industrial, residential, commercial and other purposes, as the need arises and as Council sees fit.

Community Bus Reserve

The purpose of this Reserve is to provide funds to allow for the maintenance, upgrade and changeover of the Wagin Community Bus as required from time to time.

HACC Leave and Plant Reserve

The purpose of this Reserve is to provide provisions to meet the HACC long service leave and accrued annual leave liabilities so as to minimise the effect on the HACC budget from year to year and to provide for the replacement of vehicles, should grant monies not be provided or are insufficient to meet requirements.

Refuse Site / Waste Management

The purpose of the Refuse Site / Waste Management Reserve is to provide funds for a new refuse site, restoration of the existing site and future costs for waste management in working towards zero waste.

5 Arnott Street Maintenance

The purpose of this Reserve is to meet maintenance costs for Council's 5 Arnott Street property.

Staff Housing Reserve

The purpose of the Staff Housing Reserve is to provide funds for the replacement and upgrading of Council's Staff Houses, including the building of new staff housing.

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NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

	2009/10 Budget \$	2008/09 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	80,000	924,813
Cash - Restricted	1,108,917	822,031
Receivables	245,000	650,842
Inventories	55,000	52,418
	<u>1,488,917</u>	<u>2,450,104</u>
LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>(380,000)</u>	<u>(403,073)</u>
NET CURRENT ASSET POSITION	1,108,917	2,047,031
Less: Cash - Restricted	<u>(1,108,917)</u>	<u>(822,031)</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>0</u></u>	<u><u>1,225,000</u></u>

The estimated surplus/(deficiency) c/fwd in the 2008/09 actual column represents the surplus (deficit) brought forward as at 1 July 2009.

The estimated surplus/(deficiency) c/fwd in the 2009/10 budget column represents the surplus (deficit) carried forward as at 30 June 2010.

Shire of Wagin
Annual Budget 2009/2010

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

8. RATING INFORMATION - 2009/10 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2009/10 Budgeted Rate Revenue \$	2009/10 Budgeted Interim Rates \$	2009/10 Budgeted Back Rates \$	2009/10 Budgeted Total Revenue \$	2008/09 Actual \$
Differential General Rate								
Gross Rental Value	0.1202600	704	4,397,810	528,881	5,000	500	534,381	504,748
Unimproved Value	0.0059742	335	151,485,100	905,002	2,000	0	907,002	873,488
Sub-Totals		1,039	155,882,910	1,433,883	7,000	500	1,441,383	1,378,236
Minimum Rates	Minimum \$							
Gross Rental Value	400.00	179	142,940	72,800	0	0	72,800	75,200
Unimproved Value	400.00	38	1,902,200	17,200	0	0	17,200	10,400
Sub-Totals		217	2,045,140	90,000	0	0	90,000	85,600
Specified Area Rates (Note 9)							1,531,383 0	1,463,836 0
Discounts							1,531,383 (55,000)	1,463,836 (54,559)
Totals							1,476,383	1,409,277

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

The general rates detailed above for the 2009/10 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.

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**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010**

9. SPECIFIED AREA RATE - 2009/10 FINANCIAL YEAR

The Shire of Wagin does not have any Specified Area Rates for 2009/2010

10. SERVICE CHARGES - 2009/10 FINANCIAL YEAR

The Shire of Wagin does not have any Service Charges for 2009/2010

11. FEES & CHARGES REVENUE	2009/10 Budget \$	2008/09 Actual \$
Governance	0	0
General Purpose Funding	42,700	37,321
Law, Order, Public Safety	6,900	7,184
Health	4,920	4,844
Education and Welfare	22,600	23,116
Community Amenities	226,925	206,523
Recreation & Culture	34,910	31,808
Transport	10	0
Economic Services	45,250	40,656
Other Property & Services	30,700	29,791
	414,915	381,243

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2009/10 FINANCIAL YEAR**

A Discount of 5% on current rates levied (excluding Refuse charges) will be offered to rate payers whose payment of the full amount owing, including any arrears, and service charged is received on or before 8th October 2009 or 35 days after the date of service appearing on the rate notice whichever is the later.

A discount will not apply to interim rates issued after the 8th October 2009. The total value of the discount is estimated to be \$55,000.

Pensioners who meet the eligibility criteria below, are entitled to claim a rebate of up to 50% off current years rates, or may defer payment of those rates. Persons who hold a seniors Card issued by the Office of Seniors Interests and a Commonwealth Seniors Health Card are entitled to the same level of concession as a pensioner.

Seniors who meet the following eligibility criteria are entitled to claim a rebate of up to 25%, where the rebate is limited to a maximum amount.

A Pro-rata rebate may be available from the date of registration to the Pensioners and seniors who become eligible after 1st July of the rating year.

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NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

13. INTEREST CHARGES AND INSTALMENTS - 2009/10 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 \$9,000. Three separate options plans will be available to ratepayers for payment of their rates. Charges are applicable for these options as follows. Interest calculated at the rate of 5.5% and an administration fee of \$5 per each instalment notice.

Option 1 (Full Payment)

Full amount of rates and charges including arrears to be paid on or before 8th October 2009 or 35 days after the date of service appearing on the rate notice whichever is the later. This option will attract a 5% discount on rates only.

Option 2 (2 instalments)

First instalment to be received on or before 8th October 2009 or 35 days after the date of service appearing on the rate notice whichever is later. Payment will include all arrears and one half of the current year rates and charges. The second instalment will be due on 8th February 2010.

Option 3 (4 Instalments)

First instalment to be received on or before 8th October 2009 or 35 days after the date of service appearing on the rate notice whichever is later. Payment will include all arrears and one quarter of the current year rates and charges. The remaining 3 instalments will be due on 8th December 2009, 8th February 2010, and 8th April 2010.

The total revenue from the imposition of the interest and administration charge under this option is estimated at \$4,500.

14. COUNCILLORS' REMUNERATION

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

	2009/10 Budget \$	2008/09 Actual \$
Meeting Fees	8,000	6,391
President's Allowance	6,000	5,629
Deputy President's Allowance	1,550	1,500
Travelling Expenses	3,000	2,610
Telecommunications Allowance	400	0
	<u>18,950</u>	<u>16,130</u>

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NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

15. NOTES TO THE CASH FLOW STATEMENT

(a) Reconciliation of Cash

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

	2009/10 Budget \$	2008/09 Actual \$	2008/09 Budget \$
Cash - Unrestricted	80,000	924,813	50,000
Cash - Restricted	1,108,917	822,032	618,115
	<u>1,188,917</u>	<u>1,746,845</u>	<u>668,115</u>

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

Leave Reserve	67,689	66,231	67,133
Plant Reserve	106,711	91,205	103,450
Recreation Centre Equipment Reserve	2,405	7,931	7,705
Aerodrome Maintenance & Development Res	1,624	1,589	12,449
Municipal Buildings Reserve	250,278	244,890	22,399
Recreation & Development Reserve	225,862	216,108	217,703
Admin Centre Furniture & Equip Res	1,930	1,888	22,649
Land Development Reserve	78,038	22,542	23,982
Community Bus Reserve	41,302	37,478	37,166
HACC Plant & Leave Reserve	95,811	93,748	59,469
Refuse Site / Waste Management	2,704	32,000	44,010
5 Arnott St Maintenance Reserve	4,563	6,422	0
Staff Housing Reserve	230,000	0	0
	<u>1,108,917</u>	<u>822,032</u>	<u>618,115</u>

(b) Reconciliation of Net Cash Provided By

Net Result	338,107	1,181,431	(494,311)
Depreciation	628,817	635,054	968,633
(Profit)/Loss on Sale of Asset	(302,633)	15,415	(500)
(Increase)/Decrease in Receivables	405,842	(354,215)	27,144
(Increase)/Decrease in Inventories	(2,582)	0	(10,880)
Increase/(Decrease) in Payables & Provisions	(23,073)	(46,772)	(47,286)
Grants/Contributions for the Development of Assets	(956,573)	(832,266)	(90,000)
Net Cash from Operating Activities	<u>87,905</u>	<u>598,647</u>	<u>352,800</u>

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

Bank Overdraft limit	0	0	0
Credit Card limit	13,000	13,000	13,000
Credit Card Balance at Balance Date	0	9,592	0
Total Amount of Credit Unused	<u>13,000</u>	<u>22,592</u>	<u>13,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>570,790</u>	<u>612,433</u>	<u>1,263,290</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

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NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

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 01-Jul-09 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-10 \$
Deposits - Town Hall	700	1,000	(1,200)	500
Deposits - Community Bus	150	2,500	(2,650)	0
Deposits - Rec Centre	950	6,000	(6,950)	0
Deposits - Animal Trap	0	50	(50)	0
BCITF	0	6,200	(6,200)	0
BRB	0	1,500	(1,500)	0
Nomination Deposits	0	480	(480)	0
Other Deposits	986	500	(500)	986
Unclaimed Money	1,433	0	0	1,433
Licensing Takings	18,548	14,000	(18,548)	14,000
	<u>22,767</u>			<u>16,919</u>

17. MAJOR LAND TRANSACTIONS

Pederick Drive Stage 2 Residential Subdivision

(a) Details

Council, in the 2008/2009 financial year, completed the second stage of the Pederick Drive Subdivision and now is proceeding with selling the six residential lots.

(b) Current year transactions	2009/10 Budget \$	2008/09 Actual \$
Operating Income		
- Profit on sale	98,855	0
Capital Income		
- Sale Proceeds	270,000	0
Capital Expenditure		
- Purchase of Land	0	0
- Development Costs	0	145,332
	<u>0</u>	<u>145,332</u>

The expenditure last financial year has been capitalised and it has been budgeted that all six residential lots will be sold in 2009/2010.

Shire of Wagin
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NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2010

17. MAJOR LAND TRANSACTIONS (Continued)

(c) Expected Future Cash Flows

	2009/10 \$	2010/11 \$	2011/12 \$	2012/13 \$	2013/14 \$	Total \$
Cash Outflows						
- Development Costs	0	0	0	0	0	0
- Loan Repayments	0	0	0	0	0	0
	0	0	0	0	0	0
Cash Inflows						
- Loan Proceeds	0	0	0	0	0	0
- Sale Proceeds	270,000	0	0	0	0	270,000
	270,000	0	0	0	0	270,000
Net Cash Flows	270,000	0	0	0	0	270,000

Vernal Street Light Industrial Subdivision

(a) Details

Council anticipates the acquisition of land during 2009/2010 for a light industrial sub-division. Additional costs are to be incurred by Council in developing the 9 industrial lots. This is to include the provision of services such as sewerage, power and transport infrastructure.

	2009/10 Budget \$	2008/09 Actual \$
(b) Current year transactions		
Operating Income		
- Profit on sale	0	0
Capital Income		
- Sale Proceeds	0	0
Capital Expenditure		
- Purchase of Land	50,000	0
- Development Costs	450,000	11,833
	500,000	11,833

The above expenditure is to be included as an asset in land held for resale. The first sales of the sub-division are not expected until the 2010/2011 financial year. Consequently, the asset is classified as non-current at 30th June 2010.

	2009/10 \$	2010/11 \$	2011/12 \$	2012/13 \$	2013/14 \$	Total \$
Cash Outflows						
- Development Costs	(500,000)	0	0	0	0	(500,000)
- Loan Repayments	0	0	0	0	0	0
	(500,000)	0	0	0	0	(500,000)
Cash Inflows						
- Loan Proceeds	0	0	0	0	0	0
- Grant Proceeds	300,000	0	0	0	0	300,000
- Sale Proceeds	0	100,000	80,000	35,000	35,000	250,000
	300,000	100,000	80,000	35,000	35,000	550,000
Net Cash Flows	(200,000)	100,000	80,000	35,000	35,000	50,000

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**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2010**

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2009/10.

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Operating Income and Expenditure

	Budget Jul '2009 - Jun 2010
Income	
I03 - GENERAL PURPOSE FUNDING	
I031 - Rates	
I031005 - GRV	528,881.00
I031010 - GRV Minimums	72,800.00
I031015 - UV	905,002.00
I031020 - UV Minimums	17,200.00
I031025 - GRV Interim Rates	5,000.00
I031030 - UV Interim Rates	2,000.00
I031035 - Back Rates	500.00
I031040 - Ex-Gratia Rates (CBH)	6,500.00
I031045 - Discount Allowed	-55,000.00
I031050 - Instalment Admin Charge	4,500.00
I031055 - Account Enquiry Fee	4,000.00
I031060 - (Rate Write Offs)	-4,000.00
I031065 - Penalty Interest	9,000.00
I031070 - Emergency Services Levy	57,009.00
I031075 - ESL Penalty Interest	120.00
I031090 - Rate Legal Charges	5,000.00
Total I031 - Rates	1,558,512.00
I032 - Other GPF	
I032005 - Grants Commission General	459,584.00
I032010 - Grants Commission Roads	303,046.00
I032015 - Pensioner Deferred Subsidy	2,500.00
I032020 - Administration Rental	22,500.00
I032025 - Photocopies & Publications	200.00
I032030 - Reimbursements	3,000.00
I032035 - SS Loans Interest Reimb.	10,102.00
I032040 - Bank Interest	15,000.00
I032045 - Reserves Interest	18,085.00
I032050 - Telephone Reimbursement	300.00
I032055 - Commissions & Recoups	1,000.00
I032060 - SS Loan Principal Reimb.	
I032075 - Regional & Local Comm Infr Prog	30,000.00
I032080 - R4R - Country Local Govt Fund	401,289.00
I032085 - LGIS Risk Management Funding	3,000.00
Total I032 - Other GPF	1,269,606.00
Total I03 - GENERAL PURPOSE FUNDING	2,828,118.00
I04 - GOVERNANCE	
I041 - Governance - Membership	
I041020 - Reimbursements	500.00
Total I041 - Governance - Membership	500.00

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Annual Budget 2009/2010

	Budget Jul '2009 - Jun 2010
I042 - Other Governance	
I042045 - Admin Reimbursements	3,000.00
Total I042 - Other Governance	3,000.00
Total I04 - GOVERNANCE	3,500.00
I05 - LAW ORDER & PUBLIC SAFETY	
I051 - Fire Prevention	
I051010 - FESA - Operating Grant	17,340.00
I051015 - Sale of Fire Maps	250.00
I051020 - Town Block Burn Fees	2,000.00
I051025 - Reimbursements	500.00
I051030 - Bush Fire Infringements	250.00
I051035 - ESL Admin Fee	4,000.00
Total I051 - Fire Prevention	24,340.00
I052 - Animal Control	
I052005 - Dog Fines and Fees	3,000.00
I052010 - Hire of Animal Traps	100.00
I052015 - Dog Registration	3,000.00
Total I052 - Animal Control	6,100.00
I053 - Other Law Order & Public Safety	
I053005 - Abandoned Vehicles	300.00
I053030 - Choose Respect Donations	0.00
Total I053 - Other Law Order & Public Safety	300.00
Total I05 - LAW ORDER & PUBLIC SAFETY	30,740.00
I07 - HEALTH	
I071 - Maternal & Infant Health	
I071010 - Infant Health Vehicle	4,500.00
Total I071 - Maternal & Infant Health	4,500.00
I074 - Admin. & Inspections	
I074005 - Food Vendor's Licences	200.00
I074015 - Contrib. Regional Health Scheme	54,400.00
I074035 - Region Health Scheme Admin Fee	1,200.00
Total I074 - Admin. & Inspections	55,800.00
I076 - Other Health	
I076010 - Rent - Medical Centre-Dentist	3,120.00
I076015 - Reimbursements - Gemini Medical	200.00
I076020 - Meeting Room Fees	1,600.00
I076040 - Reimbursement - DR Norris	500.00
Total I076 - Other Health	5,420.00
Total I07 - HEALTH	65,720.00

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	Budget Jul '2009 - Jun 2010
I08 - EDUCATION & WELFARE	
I080 - Pre-Schools	
I080010 - Lease Fees Kindergarten	4,100.00
Total I080 - Pre-Schools	4,100.00
I081 - Other Education	
I081010 - Contrib. to Oval Mtce	4,400.00
Total I081 - Other Education	4,400.00
I082 - HACC Program	
I082010 - HACC Recurrent Grant	253,284.00
I082015 - Meals on Wheels Grant	7,500.00
I082020 - Fee for Service	18,000.00
I082030 - Reimbursements	500.00
I082045 - Non Recurrent Funding	0.00
I082 - HACC Program - Other	
Total I082 - HACC Program	279,284.00
I083 - Other Welfare	
I083010 - Reimbursements	1,690.00
I083015 - Fee for Service	500.00
I083020 - Community Aged Care Grant	26,000.00
Total I083 - Other Welfare	28,190.00
Total I08 - EDUCATION & WELFARE	315,974.00
I10 - COMMUNITY AMENITIES	
I101 - Sanitation - Household	
I101005 - Domestic Collection	157,725.00
Total I101 - Sanitation - Household	157,725.00
I102 - Sanitation - Other	
I102002 - Commercial Collection Charges	38,700.00
I102005 - Reimbursment Drummuster	3,000.00
I102006 - Zero Waste Funding	155,000.00
I102010 - Charges Bulk Rubbish	6,000.00
I102015 - Reimbursment for Car Bodies	2,500.00
I102020 - Refuse Site Fees	5,000.00
Total I102 - Sanitation - Other	210,200.00
I104 - Sewerage	
I104005 - Septic Tank Fees	1,500.00
Total I104 - Sewerage	1,500.00
I106 - Town Planning	
I106005 - Planning Fees	3,000.00
Total I106 - Town Planning	3,000.00

Shire of Wagin
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	Budget Jul '2009 - Jun 2010
I107 - Other Community Amenities	
I107005 - Cemetery Fees	10,000.00
I107010 - Community Bus Income	5,000.00
I107020 - Community Facilities Grant	25,000.00
Total I107 - Other Community Amenities	40,000.00
Total I10 - COMMUNITY AMENITIES	412,425.00
I11 - RECREATION & CULTURE	
I111 - Public Halls and Civic Centres	
I111005 - Town Hall Hire	1,800.00
I111010 - Reimbursements	50.00
Total I111 - Public Halls and Civic Centres	1,850.00
I112 - Swimming Pool	
I112005 - Swimming Pool Subsidy	3,000.00
I112010 - Swimming Pool Admission	18,000.00
I112020 - Reimbursements	250.00
Total I112 - Swimming Pool	21,250.00
I113 - Other Recreation	
I113005 - Sportsground Rental	4,000.00
I113010 - Sportsground Reimbursements	250.00
I113015 - Power Reimbursements	3,000.00
I113020 - Recreation Centre Hire	8,000.00
I113025 - Reimbursements Other	100.00
I113030 - Contribution Rec Centre Equ.	1,800.00
I113035 - Sporting Club Leases	60.00
I113055 - Eric Farrow Pavilion Hire	3,000.00
Total I113 - Other Recreation	20,210.00
I115 - Library	
I115005 - Lost Books	50.00
Total I115 - Library	50.00
I119 - Other Culture	
I119015 - Contribution Woolorama	1,300.00
I119020 - Reimbursements	50.00
Total I119 - Other Culture	1,350.00
Total I11 - RECREATION & CULTURE	44,710.00
I12 - TRANSPORT	
I121 - Roads & Streets	
I121005 - Direct Road Grants	70,572.00
I121010 - Road Project Grants	227,497.00

Shire of Wagin
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	Budget Jul '2009 - Jun 2010
I121015 · Roads to Recovery Grant	242,563.00
I121020 · Reimbursements	1,515.00
I121025 · Contribution - St Lighting	3,000.00
I121060 · Piesse - Tarwonga Bridge Grant	576,000.00
I122055 · Diesel Fuel Rebate Income	15,000.00
Total I121 · Roads & Streets	1,136,147.00
I122 · Road Plant Purchases	
I122100 · Profit on Sale of Asset	8,008.00
Total I122 · Road Plant Purchases	8,008.00
I126 · Aerodrome	
I126005 · Aerodrome Lease Fee	10.00
I126015 · Aerodrome Electricity Reimburse	2,000.00
Total I126 · Aerodrome	2,010.00
Total I12 · TRANSPORT	1,146,165.00
I13 · ECONOMIC SERVICES	
I131 · Rural Services	
I131020 · Reimbursements	50.00
Total I131 · Rural Services	50.00
I132 · Tourism/Area Promotion	
I132005 · Caravan Park Fees	27,000.00
I132010 · Reimbursements	100.00
Total I132 · Tourism/Area Promotion	27,100.00
I133 · Building Control	
I133005 · Building Licences	12,000.00
I133010 · S'Pool Inspection Fees	4,250.00
Total I133 · Building Control	16,250.00
I134 · Other	
I134005 · Water Sales	2,000.00
I134010 · Reimbursements	100.00
Total I134 · Other	2,100.00
Total I13 · ECONOMIC SERVICES	45,500.00
I14 · OTHER PROPERTY & SERVICES	
I141 · Private Works	
I141005 · Private Works Income	25,000.00
Total I141 · Private Works	25,000.00
I143 · Public Works Overheads	
I143020 · Employee Reimb.	500.00
Total I143 · Public Works Overheads	500.00

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	Budget Jul '2009 - Jun 2010
I144 · Plant Operation Costs	
I144005 · Sale of Scrap	250.00
I144010 · Reimbursements	1,000.00
Total I144 · Plant Operation Costs	1,250.00
I147 · Unclassified	
I147005 · Commission - Vehicle Licensing	50,000.00
I147007 · Reimb. WFA Financial Support	13,000.00
I147050 · Council Staff Housing Rental	5,200.00
I147070 · Council Housing Reimbursements	3,000.00
I147075 · LIA Subdivision Grant Funding	300,000.00
I147080 · 5 Arnott Street Rent	500.00
I147100 · Profit on Sale of Asset	305,792.00
Total I147 · Unclassified	677,492.00
Total I14 · OTHER PROPERTY & SERVICES	704,242.00
Total Income	5,597,094.00
Gross Profit	5,597,094.00
Expense	
E03 · GENERAL PURPOSE FUNDING.	
E031 · Rates	
E031005 · Valuation Expenses	27,000.00
E031010 · Legal Costs/Expenses	500.00
E031015 · Title Searches	300.00
E031020 · Rate Recovery Expenses	8,000.00
E031025 · Printing Stationery Postage	1,000.00
E031030 · Emergency Services Levy	57,009.00
E031040 · Rate Refunds	3,000.00
E031100 · Administration Allocated	67,836.00
Total E031 · Rates	164,645.00
E032 · Other	
E032005 · Bank Fees & Charges	7,370.00
E032015 · Interest on Loans	38,513.00
E032030 · Audit Fees & Other Services	16,000.00
E032035 · Administration Allocated	44,522.00
E032045 · Lease Payments on 13T Truck	34,667.00
E032055 · Penalties	500.00
Total E032 · Other	141,572.00
Total E03 · GENERAL PURPOSE FUNDING.	306,217.00

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		Budget Jul '2009 - Jun 2010
E04 - GOVERNANCE.		
E041 - Membership		
E041005 - Sitting Fees		8,000.00
E041010 - Training		3,000.00
E041015 - Members Travelling		3,000.00
E041020 - Telephone - Facsimile		400.00
E041025 - Election Expenses		3,000.00
E041030 - Other Expenses		2,000.00
E041035 - Conference Expenses		10,000.00
E041040 - Presidents Allowance		6,000.00
E041045 - Deputy Presidents Allowance		1,550.00
E041055 - Refreshments & Receptions		13,000.00
E041060 - Presentations		1,500.00
E041065 - Insurance		8,870.00
E041070 - Public Relations		3,000.00
E041075 - Subscriptions		11,000.00
E041080 - Strategic Plan		15,000.00
E041100 - Administration Allocated		65,646.00
E041190 - Depreciation		2,030.00
Total E041 - Membership		156,996.00
E042 - Other Governance		
E042005 - Administration Salaries		438,392.00
E042010 - Administration Superannuation		43,839.00
E042015 - Insurance		22,500.00
E042020 - Staff Training		9,000.00
E042025 - Removal Expenses		5,000.00
E042030 - Printing & Stationery		22,000.00
E042035 - Phone, Fax & Modem		12,000.00
E042040 - Office Maintenance		34,000.00
E042045 - Advertising		15,000.00
E042050 - Office Equipment Maintenance		3,000.00
E042055 - Postage & Freight		5,500.00
E042060 - Vehicle Running Expenses		14,000.00
E042065 - Legal Expenses		8,000.00
E042070 - Garden Expenses		8,000.00
E042075 - Conferences & Training		8,000.00
E042080 - Computer Support		26,000.00
E042085 - Other Expenses		3,000.00
E042090 - Administration Allocated		161,907.00
E042095 - Fringe Benefits Tax		6,000.00
E042100 - Staff Uniforms		4,000.00
E042120 - Depreciation		31,209.00
E042125 - Less Administration Allocated		-727,076.00
E042130 - Loss on Sale of Asset		1,996.00
E042155 - Lease of Photocopier - Alliance		6,640.00
Total E042 - Other Governance		161,907.00
Total E04 - GOVERNANCE.		318,903.00

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	Budget Jul '2009 - Jun 2010
E05 - LAW ORDER & PUBLIC SAFETY.	
E051 - Fire Prevention	
E051010 - Communication Mtce	5,500.00
E051015 - Advertising & Other Expenses	6,000.00
E051020 - Fire Fighting Expenses	4,500.00
E051025 - Town Block Burn Off	1,570.00
E051035 - Insurances	5,200.00
E051040 - Piesseville Appliance Shed	1,000.00
E051100 - Administration Allocated	34,997.00
E051190 - Depreciation	11,984.00
Total E051 - Fire Prevention	70,751.00
E052 - Animal Control	
E052005 - Ranger Salary	15,000.00
E052006 - Ranger Mileage	120.00
E052007 - Ranger Telephone	1,000.00
E052010 - Pound Maintenance	500.00
E052015 - Dog Control Insurance	480.00
E052020 - Legal Fees	1,000.00
E052025 - Training & Conference	5,000.00
E052030 - Ranger Services Other	1,800.00
E052035 - Administration Allocated	20,192.00
Total E052 - Animal Control	45,092.00
E053 - Other	
E053005 - Abandoned Vehicles	200.00
E053010 - Emergency Services	500.00
E053015 - Crime Prevention Activities	8,552.00
E053025 - Choose Respect Program	2,422.00
E053030 - Designing Safer Communities	9,602.00
Total E053 - Other	21,276.00
Total E05 - LAW ORDER & PUBLIC SAFETY.	137,119.00
E07 - HEALTH.	
E071 - Maternal & Infant Health	
E071005 - Medical Centre Mtce	2,650.00
E071010 - Vehicle Mtce	1,500.00
E071190 - Depreciation	3,281.00
Total E071 - Maternal & Infant Health	7,431.00
E074 - Admin. & Inspections	
E074005 - EHO Salary	90,000.00
E074010 - EHO Superannuation	9,000.00
E074015 - Other Control Expenses	3,600.00
E074020 - EHO/Building Surveyor Mileage	16,500.00
E074030 - Conferences & Training	1,200.00
E074100 - Administration Allocated	32,434.00
E074190 - Depreciation	438.00
Total E074 - Admin. & Inspections	153,172.00

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	Budget Jul '2009 - Jun 2010
E076 - Other Health	
E076020 - Medical Centre Mtce	7,800.00
E076025 - Depreciation	16,568.00
E076030 - Doctors Vehicle Mtce	1,500.00
E076040 - Gemini Medical Services	52,000.00
Total E076 - Other Health	77,868.00
E077 - Preventitive Services	
E077010 - Analytical Expenses	500.00
E077020 - Mosquito Control	500.00
Total E077 - Preventitive Services	1,000.00
Total E07 - HEALTH.	239,471.00
E08 - EDUCATION & WELFARE.	
E080 - Pre-Schools	
E080010 - Kindergarten Mtce	2,800.00
E080190 - Depreciation	518.00
Total E080 - Pre-Schools	3,318.00
E081 - Other Education	
E081010 - Donation - Vi Barham Award	150.00
E081020 - School Oval Mtce	8,800.00
E081030 - Contribution - Wagin Youth Care	1,500.00
Total E081 - Other Education	10,450.00
E082 - HACC Program	
E082010 - Co-Ordinator Salary	48,000.00
E082015 - Home Mtce Salary	32,000.00
E082020 - Respite Salaries	2,000.00
E082025 - Home Help Salaries	84,000.00
E082030 - Superannuation	20,000.00
E082035 - Other Expenses	3,000.00
E082040 - Travelling - Mileage	15,000.00
E082045 - Staff Training	2,000.00
E082050 - Staff Training Salaries	2,000.00
E082055 - Subscriptions	1,500.00
E082060 - Telephone & Postage	5,000.00
E082065 - Advertising & Stationery	1,000.00
E082070 - Insurance	5,200.00
E082075 - Office Accommodation	22,500.00
E082080 - Plant & Equipment Mtce	16,500.00
E082085 - Consumable Supplies	2,000.00
E082090 - Expenditure from Donations	5,000.00
E082100 - Administration Allocated	38,032.00
E082110 - Meals on Wheels Expenditure	9,000.00
E082190 - Depreciation	11,803.00
E082195 - Nursing Services Darkan	5,000.00
E082200 - Shire Of Wagin SFO Assisitance	2,500.00
Total E082 - HACC Program	333,035.00

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	Budget Jul '2009 - Jun 2010
E083 - Other Welfare	
E083010 - Wagin Frail Aged	1,690.00
E083015 - Westcare FSS - Donation	500.00
E083020 - Comm. Aged Care Expenses	59,018.00
E083025 - Donation - Southern Agcare	1,000.00
E083030 - Contribution to WFA SFO	20,840.00
E083190 - Depreciation	3,664.00
Total E083 - Other Welfare	86,712.00
Total E08 - EDUCATION & WELFARE.	433,515.00
E10 - COMMUNITY AMENITIES.	
E101 - Sanitation Household	
E101005 - Domestic Refuse Collection	41,425.00
E101010 - Recycling Pick-Up	31,800.00
E101015 - Refuse Site Mtce	47,000.00
E101020 - Chemical Drum Disposal Costs	4,000.00
E101025 - Refuse Site Attendant	44,000.00
E101030 - New Refuse Site	13,000.00
Total E101 - Sanitation Household	181,225.00
E102 - Sanitation Other	
E102005 - Commercial Collection	10,200.00
E102007 - Regional Refuse Group Expenses	276,150.00
E102010 - Bulk Rubbish Collection	6,000.00
E102190 - Depreciation	1,447.00
Total E102 - Sanitation Other	293,797.00
E104 - Sewerage	
E104005 - Sewerage Treatment Plant	900.00
E104190 - Depreciation	151.00
Total E104 - Sewerage	1,051.00
E106 - T.P. & Regional Devel	
E106005 - Town Planning Expenses	25,000.00
E106010 - Town Planning Scheme #2 Review	20,000.00
E106015 - Road Dedications/Closures- Plan	15,000.00
E106100 - Administration Allocated	39,498.00
Total E106 - T.P. & Regional Devel	99,498.00
E107 - Other	
E107005 - Cemetery Mtce	13,200.00
E107010 - Public Convenience Mtce	49,200.00
E107015 - Community Bus Operating	1,200.00
E107100 - Administration Allocated	35,911.00
E107190 - Depreciation	5,985.00
Total E107 - Other	105,496.00
Total E10 - COMMUNITY AMENITIES.	681,067.00

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E11 - RECREATION & CULTURE.

E111 - Public Halls & Civic Centres

E111005 - Town Hall Mtce	16,000.00
E111010 - Other Halls Mtce	2,870.00
E111190 - Depreciation	2,878.00

Total E111 - Public Halls & Civic Centres	21,748.00
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E112 - Swimming Pool

E112005 - Pool Manager's Salary	47,500.00
E112010 - Superannuation	4,750.00
E112015 - Swimming Pool Maintenance	64,000.00
E112020 - Other Expenses	7,000.00
E112035 - Swimming Pool Consultant	4,000.00
E112190 - Depreciation	10,642.00

Total E112 - Swimming Pool	137,892.00
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E113 - Other Recreation

E113005 - Sportsground Mtce	61,000.00
E113010 - Sportsground Buildings Mtce	20,443.00
E113015 - Wetlands Park Mtce	59,000.00
E113020 - Parks & Gardens Mtce	42,500.00
E113025 - Puntapin/Norring Lake Mtce	1,550.00
E113030 - Recreation Centre Mtce	28,200.00
E113035 - Rec Staff Salaries	30,000.00
E113040 - Superannuation	3,000.00
E113045 - Other Expenses	1,800.00
E113050 - Contrib. to Regional Co-ordinat	500.00
E113055 - SS Loan Woolorama	2,000.00
E113060 - Loss on Sale of Asset	6,561.00
E113065 - Eric Farrow Pavilion Mtce	10,100.00
E113080 - R4R Wagin Bowling Club	2,860.00
E113085 - R4R Wagin Tennis Club	6,500.00
E113100 - Administration Allocated	41,475.00
E113190 - Depreciation	65,102.00

Total E113 - Other Recreation	382,591.00
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E115 - Library

E115005 - Librarian Salary	20,000.00
E115015 - Library Building Mtce	3,000.00
E115020 - Library Other Expenses	4,000.00
E115190 - Depreciation	563.00

Total E115 - Library	27,563.00
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Shire of Wagin
Annual Budget 2009/2010

		Budget Jul '2009 - Jun 2010
E116 - Other Culture		
E116005 - Subsidy Woolorama Committee		550.00
E116010 - Woolorama Costs & Maintenance		53,000.00
E116015 - Mtce - TUDHOE St Community Cent		1,200.00
E116020 - Historical Village		1,500.00
E116190 - Depreciation		3,271.00
Total E116 - Other Culture		59,521.00
Total E11 - RECREATION & CULTURE.		629,315.00
E12 - TRANSPORT.		
E122 - Road Maintenance		
E122005 - Road Maintenance		387,382.00
E122006 - Maintenance Grading		140,000.00
E122007 - Rural Tree Pruning		100,000.00
E122008 - Rural Spraying		20,000.00
E122009 - Town Site Spraying		30,000.00
E122010 - Depot Maintenance		11,400.00
E122011 - Town Reserve & Verge Maint		6,000.00
E122012 - Beaufort Rd Bridge Maint		116,419.00
E122013 - Piesseville- Tarwonga Bridge		576,000.00
E122015 - Rural Numbering		500.00
E122020 - Footpath Mtce		10,000.00
E122025 - Street Cleaning		23,000.00
E122030 - Street Trees		28,000.00
E122035 - Traffic Signs Mtce		3,000.00
E122045 - Townscape		15,000.00
E122050 - Crossovers		500.00
E122055 - RoMan Data Collection		40,000.00
E122060 - Street Lighting		31,000.00
E122085 - R4R Townscape		16,267.00
E122090 - Grafitti Removal		4,000.00
E122100 - Administration Allocated		39,266.00
E122190 - Depreciation		451,069.00
Total E122 - Road Maintenance		2,048,803.00
E123 - Road Plant Purchases		
E123010 - Loss on Sale of Asset		2,610.00
Total E123 - Road Plant Purchases		2,610.00
E126 - Aerodrome		
E126005 - Aerodrome Maintenance		5,300.00
E126190 - Depreciation		1,911.00
Total E126 - Aerodrome		7,211.00
Total E12 - TRANSPORT.		2,058,624.00

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Budget Jul '2009 - Jun 2010

E13 - ECONOMIC SERVICES.

E131 - Rural Services

E131010 - Vermin Control	300.00
E131020 - Landcare	50,000.00
E131030 - Rural Towns Program	20,000.00
E131070 - Waybill Books	100.00
E131100 - Administration Allocated	5,515.00
E131190 - Depreciation	922.00

Total E131 - Rural Services	76,837.00
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E132 - Tourism & Area Promo

E132010 - Wagin Tourist Committee	3,000.00
E132015 - Caravan Park Manager Salary	20,000.00
E132020 - Caravan Park Mtce	27,000.00
E132025 - Subsidy Historic Village	7,500.00
E132030 - Donation - Great Sth Dist Displ	500.00
E132190 - Depreciation	3,381.00

Total E132 - Tourism & Area Promo	61,381.00
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E133 - Building Control Expenses

E133010 - New Swimming Pool Inspections	200.00
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Total E133 - Building Control Expenses	200.00
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E134 - Other Economic Services

E134005 - Water Supply - Standpipes	6,000.00
E134015 - Telecentre	1,000.00

Total E134 - Other Economic Services	7,000.00
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Total E13 - ECONOMIC SERVICES.	145,418.00
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E14 - OTHER PROPERTY & SERVICES.

E141 - Private Works

E141005 - Private Works	20,000.00
E141100 - Administration Allocated	8,975.00

Total E141 - Private Works	28,975.00
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E143 - Works Overheads

E143005 - Works Supervisors Salary	72,000.00
E143007 - Works Admin Officer	30,000.00
E143015 - CEO's Salary Allocation	38,000.00
E143020 - Engineering Superannuation	75,000.00
E143025 - Engineering - Other Expenses	4,000.00
E143030 - Sick Holiday & Allowances Pay	145,000.00
E143045 - Insurance on Works	39,200.00

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	Budget Jul '2009 - Jun 2010
E143050 - Protective Clothing	8,500.00
E143055 - Fringe Benefits	2,000.00
E143060 - CEO's Vehicle Allocation	2,000.00
E143065 - PWS - Vehicle Expenses	2,000.00
E143075 - Telephone Expenses	9,000.00
E143080 - Staff Licences	500.00
E143090 - Conferences & Courses	2,000.00
E143095 - Staff Training	11,000.00
E143200 - LESS PWOH ALLOCATED	-408,058.00
Total E143 - Works Overheads	32,142.00
E144 - Plant Cost Overheads	
E144010 - Fuel & Oil	145,000.00
E144020 - Tyres & Tubes	14,000.00
E144030 - Parts & Repairs	72,000.00
E144040 - Plant Repair - Wages	9,000.00
E144050 - Insurance and Licences	23,000.00
E144060 - Expendable Tools	7,500.00
E144200 - LESS POC ALLOCATED-PROJECTS	-242,649.00
Total E144 - Plant Cost Overheads	27,851.00
E146 - Salaries Control	
E146010 - Gross Total Salaries and Wages	1,600,000.00
E146020 - Reimb.- Workers Comp.	-1,600,000.00
Total E146 - Salaries Control	0.00
E147 - Unclassified Items	
E147015 - Community Requests	1,000.00
E147050 - Council Staff Housing Maint	39,500.00
E147055 - Consultants	10,000.00
E147070 - 4WD Resource Sharing Group	15,000.00
E147090 - Building Maintenance	12,000.00
E147095 - Contingencies	33,000.00
E147100 - Administration Allocated	90,870.00
E147105 - Cost to Sell Pederick Drive	15,000.00
E147110 - Contribution to GSRBA	1,000.00
E147115 - Insurance Excess	3,000.00
Total E147 - Unclassified Items	220,370.00
Total E14 - OTHER PROPERTY & SERVICES.	309,338.00
Total Expense	5,258,987.00
Net Income	338,107.00

Shire of Wagin
Annual Budget 2009/2010

Capital Expenditure - Fixed Assets 2009/2010

A0151 - Buildings

E167000 - Additions

E167076 - Library - New Ablutions	12,330.00
E167095 - R4R Waratah Expansion	98,845.00
E167411 - R4R Admin Disabled Toilet & Wks	32,802.00
E167412 - R4R Staff Housing Renewal	40,742.00
E167413 - R4R Swimming Pool Works	120,000.00
E167414 - R4R Wagin Trotting Club	10,000.00
E167416 - R4R Wagin Pony Club	15,000.00
E167420 - R4R 09/10 New Roof Wetlands Prk	6,000.00
E167421 - R4R 09/10 Rec Centre Kitchen Upgrade	8,000.00
E167422 - R4R 09/10 Rec Centre Toilets Verndah	12,000.00
E167423 - R4R 09/10 Library Aircon	2,500.00
E167424 - R4R 09/10 Swim Pool Ablutions & Kiosk	45,000.00
E167425 - R4R 09/10 Rec Centre Changerooms Modifications	4,500.00
E167426 - R4R 09/10 Depot Airconditioner	3,459.00
E167427 - R4R 09/10 Cement Floor Depot Shed	8,000.00
E167428 - R4R 09/10 Staff Housing Renwal	85,000.00
E167429 - R4R 09/10 Wagin Frail Aged Units	100,000.00

Total A0151 - Buildings **604,178.00**

A0152 - Infrastructure - Roads

E167100 - Additions

E167103 - Capital Works Program	300,425.00
E167115 - R4R Airstrip Upgrade	6,000.00
E167116 - R4R Blackspot Works	35,000.00
E167119 - R4R Library Carpark	18,000.00
E167120 - R4R Skate Park Lighting	6,424.00
E167121 - RLCIP - ESF at Wagin Airstrip	87,265.00
E167122 - R4R 09/10 Install Pump at Bowling Club Dam	5,000.00
E167123 - R4R 09/10 Admin Office Car Park	43,500.00
E167124 - R4R 09/10 Footpaths	50,000.00
E167125 - RLCIP Areodrome Runway Upgrade	30,000.00

Total A0152 - Infrastructure - Roads **581,614.00**

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A0153 - Furniture & Equipment

E167200 - Additions

E167251 - Com Water Grant P/line Badgarning	3,075.00
E167257 - Office Furniture	5,500.00
E167258 - VOIP Telephone System	9,800.00
E167259 - Coil Binding Machine	1,500.00
E167260 - New Computers & Software	33,000.00
E167261 - Instantaneous Electric Urn	701.00
E167262 - New Radio Communications System	39,700.00
E167263 - 900 x 240L Recycling Bins	45,000.00
E167264 - R4R 09/10 Recycled Water Tank at Sportsground	16,000.00
E167265 - Baine Marie For Eric Farrow Pavilion	1,500.00
E167266 - Rec Centre Tables & Chairs	6,000.00
E167267- R4R Wagin Early Childhood Centre	13,040.00

Total A0153 - Furniture & Equipment **174,816.00**

A0154 - Land

E167300 - Additions

E167023 - LIA Development	500,000.00
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Total A0154 - Land **500,000.00**

A0158 - Plant & Equipment

A01583 - Additions

E167701 - DCEO Vehicle	33,900.00
E167710 - MOW Vehicle	33,900.00
E167738 - Minor Plant Items	10,000.00
E167743 - Vehicle Two way Radios	19,600.00
E167746 - Speed Alert Monitor Trailer	13,647.00
E167748 - Emergency Services Generator	3,500.00
E167749 - Steel Roller	140,000.00
E167750 - ATV Motor Bike	5,000.00
E167751 - Toro Ride On Mower	22,000.00
E167752 - Portable Tank Stand	7,000.00

Total A0158 - Plant & Equipment **288,547.00**

Total Fixed Assets 2009/20010 **2,149,155.00**

Shire of Wagin
Annual Budget 2009/2010

PLANT REPLACEMENT PROGRAM														
	Year	Replacement												
	Purchased	Period												
		(Years)	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21
Caterpillar Grader	2007/2008	7						195,000						
Caterpillar Grader	2004/2005	7		170,000							210,000			
Caterpillar Loader	2006/2007	5			170,000					195,000				
Backhoe	2005/2006	8					110,000							
Isuzu Truck 13 t	2008/2009	5					80,000					90,000		
Isuzu Truck 13 t	2006/2007	5				80,000					90,000			
Isuzu 6 t	2005/2006	5			60,000					75,000				
Iveco Canter	2005/2006	5		30,000					34,000					45,000
Toro Ride on Mower	2005/2006	4	12,000				17,000				19,000			
John Deere Tractor	2005/2006	10							65,000					
Roller Multi-tyre	2007/2008	10										88,000		
Roller Case Vibromax	1999/2000	10	120,000										130,000	
Mitsubishi Ute (P25)	2003/2004	4		10,000				12,000				12,000		
Mitsubishi Ute (P24)	2003/2004	4		10,000				12,000				12,000		
Mitsubishi Ute (P26)	2005/2006	4			10,000				12,000			12,000		
Mitsubishi Ute (P27)	2005/2006	4			10,000				12,000				12,000	
Mitsubishi Ute (P85)	2005/2006	4			10,000				12,000				12,000	
John Deere Mower	2006/2007	4		5,000				5,500				6,000		
ATV Motor Bike	2008/2009	4	5,000				6,000				7,000			
Minor Plant			10,000	10,000	10,000	12,000	12,000	12,000	12,000	12,000	14,000	14,000	14,000	14,000
CEO's Vehicle		1	-	15,000	15,000	15,000	16,000	16,000	16,000	16,000	17,000	17,000	17,000	17,000
DCCS Vehicle	2008/2009	2	8,000			12,000		12,000		12,000		14,000		14,000
Admin Vehicle	2008/2009	4				10,000				12,000				14,000
Director of Works Vehicle	2008/2009	2	8,000			12,000		12,000		12,000		14,000		14,000
Ranger Vehicle	2005/2006	4			14,000	-			16,000					18,000
Doctor's Vehicle	2008/2009	2		12,000		12,000		14,000		14,000		16,000		16,000
CHN Vehicle	2007/2008	4			8,000				10,000					12,000
TOTAL			163,000	262,000	331,000	129,000	265,000	266,500	213,000	324,000	385,000	267,000	243,000	106,000
RESERVE FUND														
Opening Balance			91,143	95,700	110,485	51,009	183,560	192,738	192,375	251,994	204,593	94,823	99,564	124,542
Interest			4,557	4,785	5,524	2,550	9,178	9,637	9,619	12,600	10,230	4,741	4,978	6,227
Transfer In			0	10,000	0	130,000	0	0	50,000	0	0	0	20,000	150,000
Transfer Out			0	0	65,000	0	0	10,000	0	60,000	120,000	0	0	0
Closing Balance			95,700	110,485	51,009	183,560	192,738	192,375	251,994	204,593	94,823	99,564	124,542	280,769
Municipal Contribution			163,000	272,000	266,000	259,000	265,000	256,500	263,000	264,000	265,000	267,000	263,000	256,000

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ROAD PROGRAM																				
2009 / 2010																				
Road	No	Description	Wages	PWOH	POC	Materials	Contracts	Total	Main Roads	Grants Comm	RRG	R2R	R4R 09/10	RCLIP C/O	R4R C/O	Grants Com C/O	Shire	Length	Days	Comments
Beaufort	2	clear widen shoulders	8,200	6,970	8,079	1,300	4,090	28,639				28,639						3	12	ongoing
Bockaring	7	clear widen shoulders	8,200	6,970	8,079	1,300	4,090	28,639				28,639						3.5	12	ongoing
Dongolocking	1	clear widen shoulders	8,200	6,970	8,079	1,300	4,089	28,638				28,638						2	12	ongoing
Norring	9	clear widen shoulders	8,200	6,970	8,079	1,300	4,089	28,638				28,638						3.5	12	ongoing
Collanilling	8	clear widen shoulders	9,000	7,650	7,488	1,321	2,550	28,009				28,009						0	9	ongoing
Dwelyerdine	26	Gravel sheet	9,600	8,160	9,842	3,377	4,021	35,000									35,000	4	12	ongoing
Piesseville - Tarwonga	12	Gravel sheet	7,800	6,630	8,383	1,077	4,110	28,000									28,000	3	9	ongoing
Piesseville - Jalaran	22	Gravel sheet	8,200	6,970	8,690	2,050	4,090	30,000									30,000	2.91	9	ongoing
Wagin - Wickepin	78	Gravel sheet	12,800	10,880	11,500	2,399	3,240	40,819			27,213						13,606	3.5	8	ongoing
Jalaran Blackspot	5	Blackspot	15,000	12,750	13,500	50,000	13,750	105,000			70,000						35,000	0	15	
Rural Tree Pruning	various	Clear widen	4,300	3,655	3,260	9,000	79,785	100,000				100,000					-			various
Footpaths R4R 09/10																				
Tudhoe		Lukin, Tarbet / Ventnor & Khedive	2,600	2,210	2,100	2,000	41,090	50,000					50,000					500	7	Carry Over
Reseals																				
Jalaran	5	Construct and Seal	18,600	15,810	17,000	4,800	5,561	61,771			41,181						20,590	2.5 Kms	2	ongoing
Ballagin	2	Reseal	9,000	7,650	8,200	94,804	14,000	133,654			89,103						44,551	5 Kms	2	ongoing
R4R Carry Over Works Jobs																				
Library Carpark		Construct and Seal	4,000	3,400	3,000	2,600	5,000	18,000							10,107		7,893			
R4R Jalaran Road Blackspot		Blackspot Fencing & Surveying					35,000	35,000									35,000			
Aerodrome Upgrade		Construct and Seal				3,000	3,000	6,000							6,000					
RLCIP (Rudd) Funding Carry Over																				
Aerodrome Upgrade		Construct and Seal	8,000	6,800	7,600	9,600	8,000	40,000							40,000					
Various Bridges Mtce Funding		Bridge Repairs	20,000	17,000	20,000	10,000	49,419	116,419								116,419				
Piesseville - Tarwonga Bridge		Bridge Repairs					576,000	576,000	192,000	384,000										
Drainage & Bridges Mtce			800	680	600	1,000	11,920	15,000									15,000		8	various
Unscheduled Mtce			33,000	28,050	29,000	4,000	1,950	96,000									96,000		25	various
Mtce Grading			50,000	42,500	46,000	1,500		140,000									140,000			rural roads
Woolorama Prep			16,600	14,110	4,150	5,000	5,020	44,880									44,880		8	
TOTAL			262,100	222,785	232,629	212,728	883,864	1,814,106	192,000	384,000	227,497	242,563	50,000	40,000	51,107	116,419	510,520		162	

E167103 Capital Works	\$ 42,600	\$ 36,210	\$ 38,700	\$ 149,604	\$ 33,311	\$ 300,425
E122005 Operating Road Maintenance	\$ 114,000	\$ 96,900	\$ 107,819	\$ 20,424	\$ 48,239	\$ 387,382
E122006 Maint Grading	\$ 50,000	\$ 42,500	\$ 46,000	\$ 1,500	\$ -	\$ 140,000
E11601C Woolorama	\$ 16,600	\$ 14,110	\$ 4,150	\$ 5,000	\$ 5,020	\$ 44,880
E122007 Rural Trees	\$ 4,300	\$ 3,655	\$ 3,260	\$ 9,000	\$ 79,785	\$ 100,000
E122012 Various Bridges Mtce Fund	\$ 20,000	\$ 17,000	\$ 20,000	\$ 10,000	\$ 49,419	\$ 116,419
E122013 Piesseville - Tarwonga Bridge	\$ -	\$ -	\$ -	\$ -	\$ 576,000	\$ 576,000
E167124 R4R 09/10 Footpaths	\$ 2,600	\$ 2,210	\$ 2,100	\$ 2,000	\$ 41,090	\$ 50,000
E167115 R4R Library Carpark	\$ 4,000	\$ 3,400	\$ 3,000	\$ 2,600	\$ 5,000	\$ 18,000
E167116 R4R Jalaran Road Blackspot	\$ -	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000
E167115 R4R Aerodrome Upgrade	\$ -	\$ -	\$ -	\$ 3,000	\$ 3,000	\$ 6,000
E167121 RLCIP Funding - Aerodrome	\$ 8,000	\$ 6,800	\$ 7,600	\$ 9,600	\$ 8,000	\$ 40,000
Total	\$ 262,100	\$ 222,785	\$ 232,629	\$ 212,728	\$ 883,864	\$ 1,814,106
Total Capital	\$ 57,200	\$ 48,620	\$ 51,400	\$ 166,804	\$ 125,401	\$ 449,425
Total Operating	\$ 204,900	\$ 174,165	\$ 181,229	\$ 45,924	\$ 758,463	\$ 1,364,681
Total Expenditure	\$ 262,100	\$ 222,785	\$ 232,629	\$ 212,728	\$ 883,864	\$ 1,814,106
Total Income					1,814,106	



SHIRE OF WAGIN

Schedule of Fees & Charges

2009 / 2010

ADMINISTRATION FEES

	2009/10	2008/09	GST
Photocopies			
A3 Copies - white	\$0.35	\$0.35	✓
A3 Copies – Colour	\$0.60	\$0.60	✓
A4 Copies – white	\$0.25	\$0.25	✓
A4 Copies – Colour	\$0.50	\$0.50	✓
A4 Copies – Supply own paper	\$0.15	\$0.15	✓
Facsimile transmission			
Sending – 1 page	\$1.00	\$1.00	✓
- 2 page and thereafter	\$0.50	\$0.50	✓
Receiving	\$0.50	\$0.50	✓
Fire maps			
A1	\$22.00	\$22.00	✓
			✓
Rate Inquiry Standard (settlement agents)	\$50.00	\$80.00	✓
Rate Inquiry Complex (settlement agents)	\$100.00	\$150.00	✓
Electoral Roll		\$11.00	✓
Co-operative Bulk Handling Grain Storage Facilities – Charge per Tonne in Lieu of Rates	\$0.02 Agreement indexed to percentage increase in rates each year	\$0.02 Agreement indexed to percentage increase in rates each year	X
Rates Installment Administration Charge	\$5.00 Charge to offset additional postage & handling of rate notices, receipts etc	\$5.00 Charge to offset additional postage & handling of rate notices, receipts etc	X
Town Blocks – Burning Off Fees	\$45.00 Fees to cover insurance charge per block	\$45.00 Fees to cover insurance charge per block	X

BUILDING FEES

	2009/10	2008/09	GST
Building License Fees			
0.35% of cost of construction (Dwelling)	0.35% (of declared value)	0.35% (of declared value)	X
0.2% of cost of construction (General)	0.2% (of	0.2% (of	X

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	declared value)	declared value)	
Minimum any class	\$40.00	\$40.00	X

BUILDING HIRE FEES

	2009/10	2008/09	GST
Town Hall Charges			
Commercial Functions < 3 Hours	\$110.00	\$110.00	✓
Non Commercial Functions < 3 Hours	\$88.00	\$88.00	✓
Commercial Functions > 3 Hours	\$240.00	\$240.00	✓
Non Commercial Functions > 3 Hours	\$200.00	\$200.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees Nil	50% off Commercial Fees Nil	✓
Education Department			
Rehearsal	\$22.00	\$22.00	✓
Deposit – Alcohol Served	\$300.00	\$300.00	X
Deposit – Others	\$150.00	\$150.00	X
Lesser Hall			
Commercial Functions < 3 Hours	\$77.00	\$77.00	
Non Commercial Functions < 3 Hours	\$44.00	\$44.00	
Commercial Functions > 3 Hours	\$110.00	\$110.00	✓
Non Commercial Functions > 3 Hours	\$88.00	\$88.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Deposit – Alcohol Served	\$300.00	\$300.00	X
Deposit – Others	\$150.00	\$150.00	X
Kitchen			
Kitchen Use Only	\$44.00	\$44.00	✓
Rotary Club Rooms (Charge per Meeting)	\$26.00	\$26.00	✓
Hire of Chipboard Trestles (per Trestle)	\$12.00	\$12.00	✓
Hire of Chairs (Charge per Chair)	\$0.60	\$0.60	✓
Deposit on Trestles/Chairs (per hire)	\$100.00	\$100.00	X
Wedgicarrup & Cancanning Halls			
Full Day or Night	\$66.00	\$66.00	✓
Half Day	\$33.00	\$33.00	✓
Deposit	\$50.00	\$50.00	X

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	2009/10	2008/09	
Wagin Recreation Centre (Casual Hire Charges)			
Public Lounge/Members Lounge			
Commercial Functions < 3 Hours	\$88.00	\$88.00	✓
Non Commercial Functions < 3 Hours	\$55.00	\$55.00	✓
Commercial Functions > 3 Hours	\$154.00	\$154.00	✓
Non Commercial Functions > 3 Hours	\$110.00	\$110.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Deposit – Alcohol Served	\$300.00	\$300.00	X
Deposit – Others	\$150.00	\$150.00	X
Hire Both Lounges – Commercial	\$242.00	\$242.00	✓
Hire Both Lounges – Non Commercial	\$200.00	\$200.00	
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	
Kitchen Hire (Only)	\$44.00	\$44.00	✓
Afternoon Tea Function	\$22.00	\$22.00	✓
Main Sports Auditorium – Commercial	\$550.00	\$550.00	✓
– Non Commercial	\$400.00	\$400.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Hire of whole of Recreation Centre (Charge per day)			
Commercial	\$660.00	\$660.00	✓
Non Commercial	\$500.00	\$500.00	
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Exhibition Hall			
Luncheon Booth (Casual Hire Fee)	\$44.00	\$44.00	✓
Wesfarmers Pavilion			
Lease with Wesfarmers Pty Ltd	\$22.00	\$22.00	✓

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Eric Farrow Pavilion			
	2009/10	2008/09	
Whole Complex			
Commercial Functions < 3 Hours	\$177.00	\$177.00	✓
Non Commercial Functions < 3 Hours	\$121.00	\$121.00	✓
Commercial Functions > 3 Hours	\$260.00	\$260.00	✓
Non Commercial Functions > 3 Hours	\$220.00	\$220.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond – alcohol served	\$300.00	\$300.00	X
Bond other	\$150.00	\$150.00	X
Large Function Area (including Bar)			
Commercial Functions < 3 Hours	\$120.00	\$120.00	✓
Non Commercial Functions < 3 Hours	\$100.00	\$100.00	✓
Commercial Functions > 3 Hours	\$188.00	\$188.00	✓
Non Commercial Functions > 3 Hours	\$150.00	\$150.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond – alcohol served	\$300.00	\$300.00	X
Bond other	\$150.00	\$150.00	X
Small Function Area (including Bar)			
Commercial Functions < 3 Hours	\$100.00	\$100.00	✓
Non Commercial Functions < 3 Hours	\$70.00	\$70.00	✓
Commercial Functions > 3 Hours	\$130.00	\$130.00	✓
Non Commercial Functions > 3 Hours	\$100.00	\$100.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Bond alcohol served	\$300.00	\$300.00	X
Bond other	\$150.00	\$150.00	X
Outside Undercover Area (including bar)			
Commercial Functions	\$77.00	\$77.00	✓
Non Commercial Functions	\$44.00	\$44.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	

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Bond – alcohol served	\$75.00	\$75.00	X
Bond other	\$50.00	\$50.00	X
Advertising on Trotting Track	\$275.00	\$275.00	✓
Circus (Charges per day includes all utilities and ablutions)	\$265.00	\$265.00	✓
Recreation Equipment			
Public Address System	\$20.00	\$20.00	✓
Wagin Medical Centre			
Dental Surgery (Weekly Charge)	\$66.00	\$66.00	✓
Consulting Room (daily)	\$60.00	\$60.00	✓
Meeting Room			
Professional Organisations / Bodies	\$60.00	\$60.00	✓
Non Profit Organisations / Bodies	\$15.00	\$15.00	✓
Wagin Kindergarten – Lot 145 Johnston Street			
Leased by Department of Education	\$4000.00	\$4000.00	X
Wagin Frail Aged Lodge – Lot 310 Arnott Street			
Leased by Wagin Frail Aged Management Committee From Council Land Leased To Council by Health Department	\$1.00	\$1.00	X
Lease of Reserves to Sporting Clubs			
Wagin Golf Club (Reserve # 30444)	\$10.00	\$10.00	✓
Wagin Tennis Club (Reserve # 11339 & lot 921)	\$10.00	\$10.00	✓
Wagin Riding Club	\$10.00	\$10.00	✓
Great Southern Go – Kart Club (Location 15269)	\$10.00	\$10.00	✓
Wagin Gun Club (Reserve # 30734)	\$10.00	\$10.00	✓

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Wagin Aero Club (Lease of Reserve # 20595)	\$10.00	\$10.00	✓

CARAVAN PARK FEES

	2009/10	2008/09	GST
Caravans (2 Persons)			
Permanent (per week)	\$71.50	\$71.50	✓
per Week	\$82.50	\$82.50	✓
per Night	\$18.00	\$18.00	✓
Additional Person per night	\$3.00	\$3.00	✓
Tent Sites (2 Persons)			
per Week	\$60.50	\$60.50	✓
per Night	\$15.00	\$15.00	✓
Additional Person per night	\$3.00	\$3.00	✓

CEMETERY FEES

	2009/10	2008/09	GST
Cemetery – Interment Fees			
Burial Fee – Adult Interment in grave 2.1m deep	\$400.00	\$400.00	✓
juvenile (under 14 yrs) including Stillborn	\$275.00	\$275.00	✓
Addition depth of 0.3m	\$150.00	\$150.00	✓
Land for Burial (additional burial fees)			
A Grant of Right of Burial issued for each lot			
2.4m x 1.2m 2.1m	\$165.00	\$165.00	✓
Pre – need (reserved in advance max period 10 yrs)			
Renewable (subject to any increased charges)	\$177.00	\$177.00	✓
Re – opening Charges			
Adult Interment	\$352.00	\$352.00	✓
Juvenile under 14yrs) including stillborn	\$242.00	\$242.00	✓

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Exhumation	\$880.00	\$880.00	✓
Re – burial after exhumation	\$352.00	\$352.00	✓
Extra Charges			
Internment without due notice	\$132.00	\$132.00	✓
Interment on weekends or public holidays	\$242.00	\$242.00	✓
Interment not in usual hours	\$132.00	\$132.00	✓
Disposal of Ashes			
Brick Niche Single (Plus cost of plaque and fixing)	\$44.00	\$44.00	✓
Double (Plus cost of plaque and fixing)	\$77.00	\$77.00	✓
Niche wall reservation. Max 10 year period and subject to any increase charges			
Single	\$55.00	\$55.00	✓
Double	\$88.00	\$88.00	✓
Miscellaneous Charges			
Permission to erect headstone	\$55.00	\$55.00	✓
Permission to erect monument	\$55.00	\$55.00	✓
Enclose a grave with kerbing	\$55.00	\$55.00	✓
Erect a name plate	\$55.00	\$55.00	✓
Copy of right of burial	\$33.00	\$33.00	✓
Grave Number plate	\$33.00	\$33.00	✓
	2008/09	2007/08	
Licenses			
Funeral Directors Annual License	\$177.00	\$177.00	✓
Monumental Masons Annual License	\$165.00	\$165.00	✓
Single Monumental Masons permit	\$55.00	\$55.00	✓

DOG REGISTRATION

	2009/10	2008/09	GST
Dog Registration & Pound Fees			
Sterilised Dog – 1 Year	\$10.00	\$10.00	✓
- 3 Years	\$18.00	\$18.00	✓
Unsterilised Dog – 1 Year	\$30.00	\$30.00	✓

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Unsterilised Dog – 3 Years	\$75.00	\$75.00	✓
Transfer of Dog Registration	\$10.00	\$10.00	✓
* 50% of fees for registration of dogs after 31 st May – 1 Year only			
Dog Impound Fees			
Daily Pound Fee	\$11.00	\$11.00	✓
Impound and Release Fee	\$77.00	\$77.00	✓
Destruction of Dog	\$44.00	\$44.00	✓
Hire of Animal Traps			
Hire	\$11.00	\$11.00	✓
Deposit	\$50.00	\$50.00	✓
Deposit – pensioner	\$25.00	\$25.00	✓

HEALTH AND INSPECTION FEES

	2008/09	2007/08	GST
Private Swimming Pool Inspection Fee	\$50.00	\$50.00	✓

PLANT HIRE FEES

	2009/10	2008/09	GST
Community Bus			
Deposit	\$150.00	\$150.00	✓
Rate per kilometre	\$0.55	\$0.55	✓
Hirer to refill fuel tank upon return	At cost	At cost	
Private Works			
Grader	\$135.00	\$135.00	✓
& Free Roller	\$145.00	\$145.00	✓
Loader/Backhoe	\$90.00	\$90.00	✓
Front End Loader	\$125.00	\$125.00	✓
Vibrating Roller	\$90.00	\$90.00	✓
Multi – Wheel Roller	\$90.00	\$90.00	✓
Truck (Large)	\$100.00	\$100.00	✓
Truck (Small)	\$80.00	\$80.00	✓
Tractor	\$90.00	\$90.00	✓
Tractor Mower	\$80.00	\$80.00	✓
Ride on Mower	\$80.00	\$80.00	✓

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Sundry Minor Plant (Includes Attachments)	\$80.00	\$80.00	✓
1. All Plant hired to be operated by Council Staff (excludes Community Bus)			
2. Minor Plant - Not to be hired out unless approved by CEO			
Delivery of Sand/Gravel per m ³	\$20.00	\$30.00	✓

RECREATION GROUND HIRE FEES

	2009/10	2008/09	GST
Wagin Trotting Club	\$1300.00	\$1300.00	✓
Wagin Football Club	\$1500.00	\$1500.00	✓
Wagin Cricket Club	\$600.00	\$600.00	✓
Wagin Hockey Club	\$600.00	\$600.00	✓

RECREATION CENTRE CHARGES

			GST
Adult Entry	\$3.00	\$3.00	✓
Junior Entry	\$2.00	\$2.00	✓
Concessions Entry	\$2.00	\$2.00	✓
Spectator Entry – Adult	\$0.50	\$0.50	✓
Training Fees			
Adult	\$2.00	\$2.00	✓
Junior	\$1.00	\$1.00	✓
Concession	\$1.00	\$1.00	✓
Spectators	Nil	Nil	

REFUSE/RUBBISH DISPOSAL

	2009/10	2008/09	GST
Domestic Rubbish Service Fees (residential) 1 bin	\$225.00	\$210.00	X
Commercial/Industrial Refuse (per service)	\$225.00	\$210.00	X
Additional Service	\$225.00	\$210.00	X
Note: Charges based on recovery of costs associated with the collection, recycling and disposal of all refuse.			

REFUSE SITE

	2009/10	2008/09	GST
1 x 120 litre or 240 litre Mobile Garbage Bin (and units of 240 litre there-after)	\$2.50	\$2.50	X
Car Boot Load	\$2.50	\$2.50	X
Station wagon Boot Load	\$5.00	\$5.00	X

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Van - Utility – Trailer (not exceeding 1.8m x 2.2m)	\$10.00	\$10.00	X
Small Truck (2-4 tonne)	\$30.00	\$30.00	X
Medium Truck (4-6 tonne)	\$40.00	\$40.00	X
Truck (6-8 tonne)	\$60.00	\$60.00	X
Truck (8 plus tonne single axle)	\$80.00	\$80.00	X
Truck (8 plus tonne dual axle)	\$100.00	\$100.00	X
Truck (semi trailer 20m ³ capacity)	\$200.00	\$200.00	X
Bulk Bin (3m ³ or less)	\$30.00	\$30.00	X
Bulk Bin (3m ³ - 6m ³)	\$40.00	\$40.00	X
Bulk Bin (6m ³ - 10m ³)	\$60.00	\$60.00	X
Bulk Bin (exceeding 10m ³)	\$100.00	\$100.00	X
Car Body (if placed in recyclable area)	Free	Free	X
Truck Body / Large Equipment (if recyclable)	Free	Free	X
White Goods	Free	Free	X
Asbestos (\$50/m ³ or part thereof)	\$50.00	\$50.00	X
Batteries (car, truck etc)	Free	Free	X
Uncontaminated, sorted scrap metal	Free	Free	X
Uncontaminated timber	Free	Free	X
Uncontaminated green waste	Free	Free	X
Clean fill	Free	Free	X
Septage (\$10/kl)	\$10.00	\$10.00	X
10 litre Waste Oil (to be deposited in the Oil Recycling Facility) (and units of 10 litre thereafter)	\$2.50	\$2.50	X
Tyres Small (car etc)	\$2.50	\$2.50	X
Tyres Truck or Large	\$7.50	\$7.50	X
Separated Recyclables	Free	Free	X
Drummuster washed containers	Free	Free	X
Non-Drummuster chemical containers	\$0.50	\$0.50	X
Cardboard –Separated	Free	Free	X
Annual Refuse Site Pass	\$30.00	0.00	X

STANDPIPE

	2009/10	2008/09	GST
Charge per Kilolitre Based on Cost/Recovery	\$1.40	\$1.40	X
Administration Fee per invoice	\$5.50	\$5.50	✓

SWIMMING POOL FEES

	2009/10	2008/09	GST
Entry Fee			
Adult	\$3.00	\$3.00	✓
Children (5 – 17 years) /Pensioner	\$2.50	\$2.50	✓

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Spectators - Adult	\$0.50	\$0.50	✓
Seasonal Fees			
Family	\$200.00	\$200.00	✓
Adult	\$110.00	\$110.00	✓
Children (5 – 17 years) / Pensioners	\$55.00	\$55.00	✓
Half Season Fees – Start of Season to 31/12/08			
Family	\$120.00	\$120.00	✓
Adult	\$66.00	\$66.00	✓
Children (5 – 17 years) / Pensioners	\$33.00	\$33.00	✓
Half Season Fees – 1/01/09 to End of Season			
Family	\$120.00	\$120.00	✓
Adult	\$66.00	\$66.00	✓
Children (5 – 17 years) / Pensioners	\$33.00	\$33.00	✓

TOWN PLANNING FEES

	2009/10	2008/09	GST
Development Applications			
not more than \$50,000	\$132.00 Minimum Charge applicable	\$100.00 Minimum Charge applicable	X
More than \$50,000 but less than \$500,000	0.30% Calculated on Estimate cost of Development	0.23% Calculated on Estimate cost of Development	X
More than \$500,000 but less than \$2.5 million	\$1,500.00 Plus 0.24% for every \$1 in excess of \$500,000	\$1,150.00 Plus 0.18% for every \$1 in excess of \$500,000	X
More than \$2.5 million but less than \$5 million	\$6,300.00 Plus 0.20% for every \$1 in excess of \$2.5 million	\$4,750.00 Plus 0.15% for every \$1 in excess of \$2.5 million	X
More than \$5 million but less than \$21.5 million	\$11,300.00 Plus 0.12% for every \$1 in excess of \$5 million	\$8,500.00 Plus 0.1% for every \$1 in excess of \$5 million	X
More than \$21.5 million	\$31,100.00	\$25,000.00	X

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Home Occupation			
Initial Fee	\$199.00	\$150.00	X
Renewal Fee	\$66.00	\$50.00	X
Change of Use	\$265.00	\$40.00	X
Advertising Signs	\$30.00	\$30.00	X
Clearance of Subdivision Plans			
Not more than 5 lots	\$66.00	\$25.00	X
More than 5 lots but less than 195	\$33.00	\$25.00	X
More than 195 lots (In total no matter of the number of lots)	\$6,617.00	\$5,000.00	X
Town Planning Scheme Amendments (Major & Minor)	\$1250.00	\$500.00	X
Miscellaneous Fees and Charges			
Copy of Town Planning Scheme Text (per copy)	\$33.00	\$33.00	✓
Copy of Other Reports (per Page)	\$0.30	\$0.30	✓
Issue of written planning advice	\$66.00	\$50.00	✓
Thoroughfares Local Law			
Portable Sign (1 sign only to be less than 1m ²)	No Charge	No Charge	
Stallholders & Traders (Non Charitable or local sporting)	\$50.00 per day	\$50.00 per day	✓