

SHIRE OF WAGIN



2008/2009 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	\$1,412,413
Total Revenue	\$5,606,983
Council Employees	33

Tourist Attractions

Giant Ram and Wetlands Park, Wagin Historical Village & Museum, Norring Lake, Marrobbie 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 is held on the 2nd weekend in March each year, Australia Day Breakfast — in Wetlands Park, Foundation Day Celebration — at Wagin Historical Village includes Vintage Car Club Rally, Apex Christmas Street Carnival — December.

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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 2008 are -

Cr MJ (Marilyn) Brockway — Shire President

Elected to office in 1997, Retiring 2009

- Finance & General Purposes Committee
- Health, Building & Town Planning Committee
- Swimming Pool Redevelopment Committee
- Health Services Committee
- Economic Development Committee
- WALGA Central Zone
- Lakes Sub-Regional Road Group
- Landcare Project Management Committee
- Stay on Your Feet Management Program
- Roadwise Committee
- LEMC & Safer WA Committee
- Civic Awards Committee
- Audit Committee
- Waste Management & Recycling Committee

Cr PJ (Phillip) Blight — Deputy Shire President

Elected to office in 1992, Retiring 2011

- Finance & General Purposes Committee
- Sportsground Advisory Community Centre Management Committee
- WALGA Central Zone
- Woolorama Committee
- Lakes Sub-Regional Road Group (Proxy)
- Land Conservation District Committee
- Telecentre 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

- Health, Building & Planning Committee
- Swimming Pool Redevelopment Committee
- Bushfire Advisory Committee
- Wagin/Woodanilling Landcare Zone
- School Bus Committee

Cr JLC (Lachlan) Ballantyne

Elected to office in 2005, Retiring 2009

- Works & Services Committee
- Health, Building & Town Planning Committee
- Swimming Pool Redevelopment Committee
- Health Services Committee
- Cottage Homes Committee
- Waste Management Committee
- Economic Development Committee

Cr JL (Jenny) Ewen

Elected to office in 2006, Retiring 2009

- Health, Building & Town Planning Committee
- Health Services Committee
- Sportsground Advisory Community Centre Management Committee
- Historical Village Committee
- Wagin Tourism Committee
- Frail Aged Hostel Committee
- Roadwise Committee
- LEMAC & Safer Committee

Cr BW (Brian) Anderson

Elected to office in 2007, Retiring 2011

- Works & Services Committee
- Finance & General Purposes Committee
- Townscape & Tidy Towns Advisory Committee
- Waste Management & Recycling Committee
- Telecentre
- Roadwise Committee
- LEMAC & Safer WA Committee
- Audit Committee

Cr KM (Keith) Draper

Elected to office in 2003, Retiring 2011

- Works & Services Committee
- Health, Building & Town Planning Committee
- Townscape & Tidy Towns Advisory Committee
- Swimming Pool Redevelopment Committee
- Health Services Committee
- Sportsground Advisory Community Centre Management Committee
- Economic Development Committee
- Frail Aged Hostel Committee
- Waste Management & Recycling Committee

Cr GR (Greg Ball)

Elected to office in 2007, Retiring 2011

- Finance & General Purposes Committee
- Swimming Pool Redevelopment Committee
- Economic Development Committee
- Audit Committee
- Wagin Woodanilling Landcare Zone
- Sportsground Advisory Community Centre Management Committee

Cr JP (Jason) Reed

Elected to office in 2007, Retiring 2011

- Works & Services Committee
- Health, Building & Planning Committee
- Economic Development Committee
- Community Bus Committee
- Roadwise Committee
- LEMC & Safer WA 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 third Tuesday of each month except in January where no meeting is planned. Meetings in February, April, June, August, October and December commence at 7.00pm and meetings in March, May, July, September commence at 5.00pm. Minutes of the meetings are available at the Council offices in Wagin, or by visiting our website www.wagin.wa.gov.au.

Management

Chief Executive Officer

John Hunter

Deputy Chief Executive Officer

Brian Roderick

Principal Environmental Health Officer

& Building Surveyor

Steve Friend

Works Manager

Allen Hicks

Auditor

UHY Haines Norton

16 Lakeside Corporate

24 Parkland Road

Osborne Park WA 6017

Bank

National Australia Bank

Tudor St

Wagin WA 6315

STATEMENT BY THE SHIRE PRESIDENT

The 2008/2009 Budget was adopted by Council at Special Council meeting on 12th August 2008 incorporating an increase in rates of 6%.

Council's aim is to maintain and improve its facilities both in the townsite and rural areas. Significant projects that will be achieved during 2008/2009 are;

- New Public Ablutions near the Library \$60,000.
- Hot mix Bus Depot – Tudor Street \$10,000.
- Works Depot upgrades \$15,000.
- Pederick Drive Subdivision Stage 2 \$100,000.
- New CEO Residence \$400,000.
- Light Industrial Subdivision \$450,000.
- Wagin Frail Aged new Units \$200,000.
- New White Dam \$65,000.

In addition to these projects Council will continue to maintain the various community facilities and road infrastructure network. A total of \$1,196,943 will be allocated to road works with \$233,000 being new Construction works. A detailed breakdown of the Works Program can be found on page 66.

Council continues to remain in a sound financial position thanks to the efforts of the 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 2008/2009 budget and invite you to discuss any issues arising from the budget with your Councillors or Administration Staff.

Marilyn Brockway
Shire President

CHIEF EXECUTIVE OFFICERS REPORT

It gives me great pleasure to present this 2008/2009 Budget document to Council.

Local Government Cost Index

The WALGA produced LGCI was sitting at 5% at the end of the last quarter in an uptrend which should see it average around 6% for the year.

Currently the Shire of Wagin is 5% behind the decade long trend in increases to this index with most of that 5% being lost in the past few years.

The budget recommendations that follow take into account the expected trend for the index and do not include any catch-up component to address the issue of being behind the index.

Rate Income

The Valuer General has provided new valuations for Unimproved (UV) properties within the Shire which has seen these valuations increase by approximately 17%. This reflects the general upturn in the fortunes of agricultural holdings in recent years.

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

The budget has been formulated with an overall increase of 6% in rate revenue which has been based on 2007/2008 Local Government Cost Index of 6%. However Council has elected to change the percentage split of total rates income to 60.5% from UV (Rural) properties and 39.5% from GRV (Town) properties. This change will result in a lower percentage increase for town property ratepayers and a higher increase for rural property ratepayers.

Grants

Grant funding to Council is expected to increase by 5.6% from the 2007/2008 allocations which is less than the LGCI so a move backwards. This figure does not include the special Bridge Repairs Grant. The 5.6% increase can mainly be attributed to the increase in the 2008/2009 Grants Commission grant pool. A year on year comparison is outlined in the next table.

Shire of Wagin
Annual Budget 2008/2009

Grant	2008/2009	2007/2008	% Variance
General Purpose Grant	592,265	549,000	+7.9
General Purpose Road Grant	417,977	392,000	+6.6
Roads to Recovery	215,093	215,093	0
Road Project Grant	155,000	149,068	+3.98
Road Direct Grant	69,489	67,824	+2.45
Black Spot Grant	0	0	-
Bridge Repairs Grant	210,000	0	-
Total	1,659,824	1,372,985	

Insurance

The transfer of the Medical Centre from Council last year resulted in a reduction in our wage bill which in turn produced a reduction in the Workers Compensation premium of 13%. Overall Council's insurance premiums have decreased by 10.8% on the 2007/2008 year and these and other changes are outlined in the table that follows..

Council continues to have a good claims history with its insurers and this is reflected in the premium reductions.

Insurance	2008/2009	2007/2008	% Variance
Bushfire	2,000	2,000	0
Councillors & Officers Liability	2,448	4,184	-41
Fidelity Guarantee	600	848	-29
Journey Injury	0	775	0
Motor Vehicle and Plant	18,652	19,064	-2.2
Property	20,001	21,352	-6.3
Public Liability	19,800	21,680	-8.6
Workers Compensation	49,343	56,883	-13.2
Personal Accident & Travel	1,285	1,225	+4.8
Transit	211	211	-
Total	114,340	128,222	-10.8

Reserve Accounts

Council will commence this financial year holding a balance in its reserve account of \$791,602. This budget proposal includes transfers to and from reserves with a predicted overall reduction in reserve funds of \$173,487.

Some proposed transfers to reserve include \$1,800 for Recreation Centre equipment, \$3,000 for the Community Bus, \$30,000 for Recreation development, \$80,000 for Plant replacement and \$44,010 to the new Refuse Site / Waste Management reserve.

Additionally some proposed transfers out of reserves to fund specific projects include \$30,000 for Staff LSL liabilities, \$4,500 for Recreation Centre kitchen purchases, \$200,000 being part of the cost of a new house, \$25,000 for new ablutions near the library and \$130,000 for stage 2 of the Pederick Drive subdivision.

This will leave Council's with a closing balance of \$618,115 in reserves.

However it is proposed to sell the Council residence at 32 Ballagin Street with the proceeds to go directly into reserve as will the proceeds of any sales resulting from the Pederick Drive subdivision.

Debt Servicing

Four new loans have been included in this budget being \$450,000 for the Light Industrial Development, \$200,000 for the proposed new residence, \$65,000 for construction of a second storage dam and \$200,00 to build four new rooms at Waratah Lodge.

The outstanding loan principal balance at 1st July 2008 will be \$396,803 inclusive of Self Supporting loans. Principal repayments for 2008/2009 amount to \$48,512 and interest payments of \$25,812. Council's loan principal balance at 30th June 2009 will be \$1,263,291 if all new loans are raised.

The Self Supporting loans balance at 1st July 2008 is \$172,706 with principal repayments of \$22,906 and interest payments of \$11,296 decreasing the outstanding principal balance at 30th June 2009 to \$149,269.

New loans that are taken out this year have no impact on the operating budget in 2008/2009 as it is not proposed to drawn down on the loans until 1st January 2009 which will make the first repayment due in the next financial year's.

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 would serve as a basis for preparing the 2008/2009 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.

Finally I would like to acknowledge the sterling efforts of my staff in preparing the 2008/2009 budget; in particular the efforts of the Deputy Chief Executive Officer Mr Brian Roderick, Manager of Works Mr Allen Hicks and Special Projects Officer Mr John Case. 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.

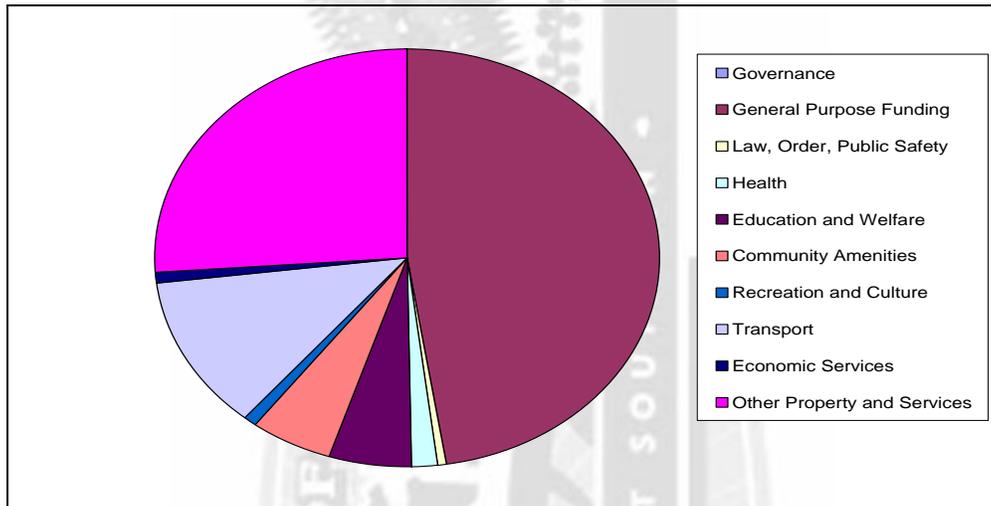
John Hunter
Chief Executive Officer

11th August 2008

BUDGET OVERVIEW

For 2008/2009, 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 2008/2009



General Purpose Funding includes rates of \$1,412,143 and general purpose grants of \$1,010,242. These general purpose grants are received from the Western Australian Local Government Grants Commission and represents a 7% increase over the previous years funding.

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 \$253,083 and \$8,000 respectively. In addition to these services a further allocation of \$12,000 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 \$180,810 and used to offset the contracted collection service and the control and maintenance of the refuse disposal site.

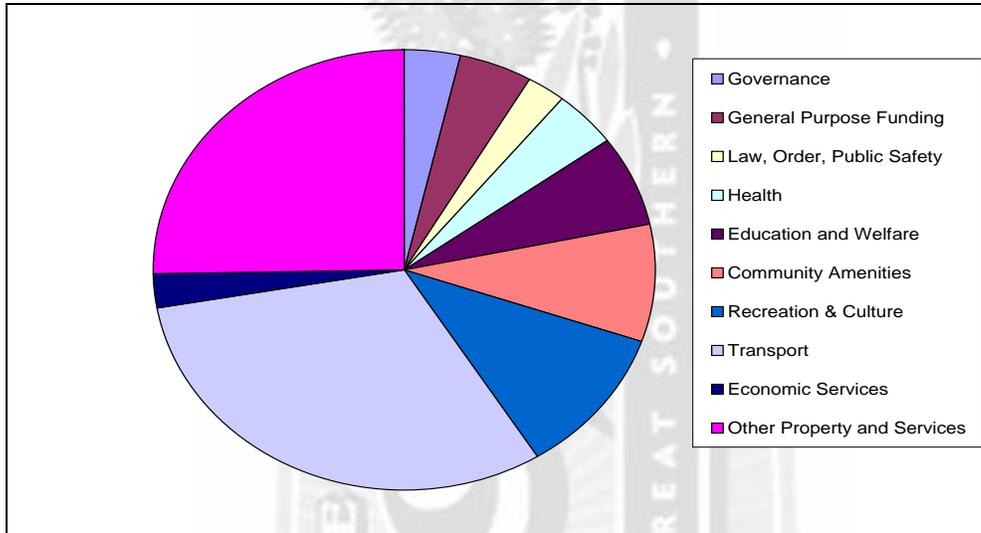
Transport contains road funding of \$69,489 for the direct road grant, \$155,000 for regional road group funding, \$215,093 for Roads to Recovery funding and \$210,000 for Beaufort Road bridge works. For further detail on the associated expenditure that these grant funds will be allocated to please refer to the works program on page 66.

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.

Other Property and Services incorporate revenue earned from Private Works, vehicle licensing commission staff housing rent and proposed grant income. In addition to this reimbursements totalling \$350,000 for payroll expenses are received from the Wagin Frail Aged.

Budgeted Operating Expenditure is summarised as follows;

BUDGETED OPERATING EXPENDITURE 2008/2009



General Purpose Funding includes operating expenditure of \$283,597, including the payment of the Emergency Service Levy to FESA as payments are received by the Shire of Wagin. The payment of interest on loan funds amount to \$25,812, and the allocation of administration overheads from Governance.

Governance includes the operating expenditure relating to the provision of services to Members of Council of \$223,428. The Administration of the Shire office less overheads allocated to all other sections.

Law, Order and Public Safety includes operating expenditure of \$153,803 relating to the supervision of the Shire's Local Laws, Fire prevention, Animal control and the provision of Ranger Services.

Health includes operating expenditure of \$253,126 which primarily relates to the administration and inspection services that are shared with the Shire's of Williams, West Arthur and Wandering and also the contract costs to Gemini Medical Group to operate the Wagin Medical Centre.

Education and Welfare includes operating expenditure of \$402,103 relating to the Home and Community Care program, Meals on Wheels, and Community Aged Care Packages.

Community Amenities includes operating expenditure of \$538,652 relating to sanitation, sewerage, stormwater drainage, environmental protection, public conveniences, and cemeteries.

Recreation and Culture includes operating expenditure of \$651,151 relating to the Council parks and gardens, Wagin Recreation Centre, Sports Ground oval and buildings, Swimming Pool, Public Halls and operation of the Wagin Public library.

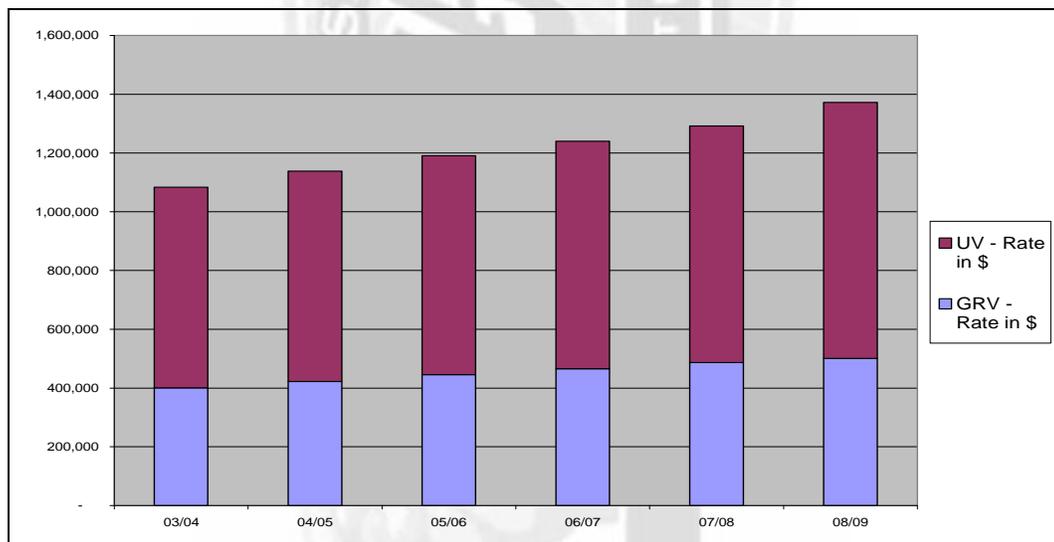
Transport includes operating expenditure of \$1,903,685 and relates directly to the construction and maintenance of the Shire road network, footpaths, drainage, parking facilities, traffic control, depot operations, minor plant purchases, and general cleanup of the townsite.

Economic Services includes operating expenditure of \$147,405 relating to tourism, Caravan Park, participation in the Rural Towns Program and Landcare management.

Other Property and Services includes operating expenditure of \$1,544,344 which is directly related to the payroll functions of the Wagin Frail Aged, maintenance of Council's staff houses, proposed grant projects and commission paid for the grants. Council has also made allocations for proposed consultancy work and the "4WD" Resource Sharing Group.

RATES

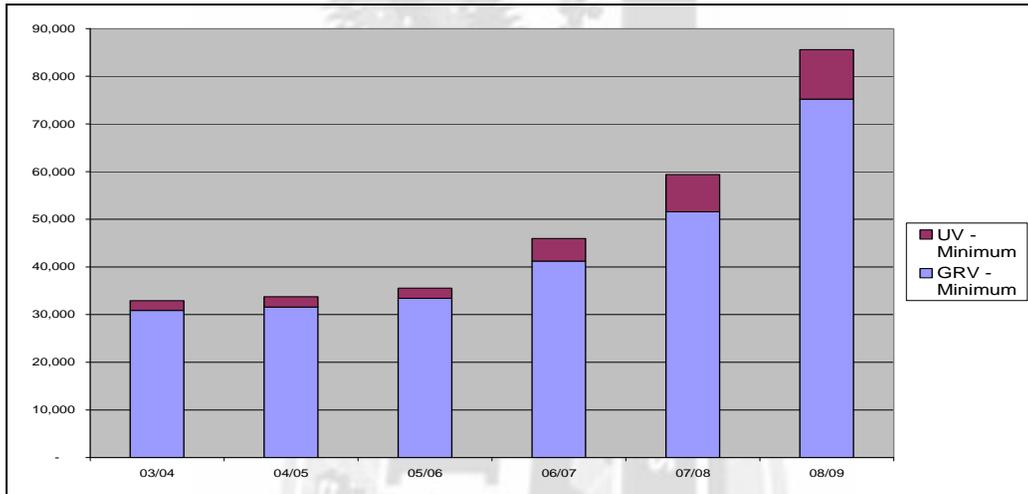
RATES LEVIED



Council has managed to keep the rate increase in 2008/2009 to 6%. These figures represent the total rates levied excluding the early payment discount and penalty interest for late payment.

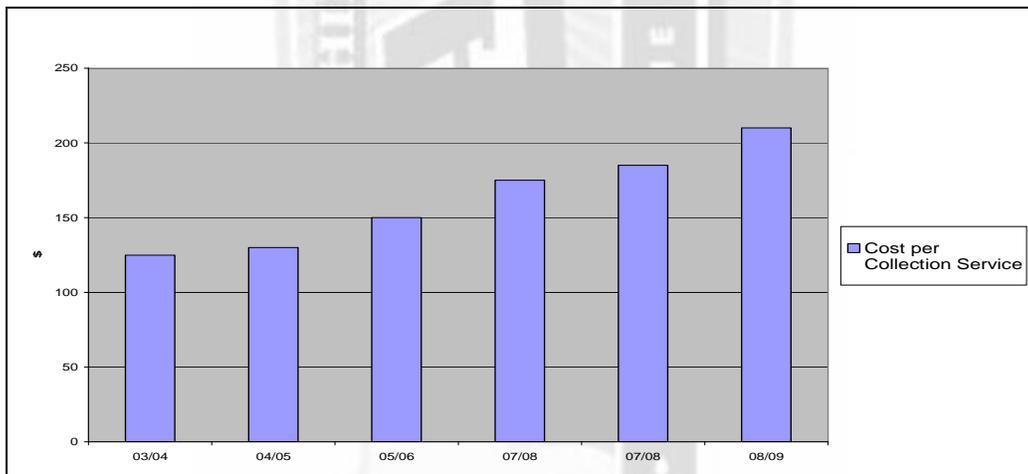
The Shire of Wagin offers its ratepayers the opportunity to pay their annual rates by way of three options. One full payment attracting a 5% discount, or two equal instalments payable two months part, or 4 equal instalments payable two monthly. Further information can be found in notes 12 and 13.

MINIMUM RATES LEVIED



The Minimum rates charged for 2008/2009 have been increased from \$300 to \$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.

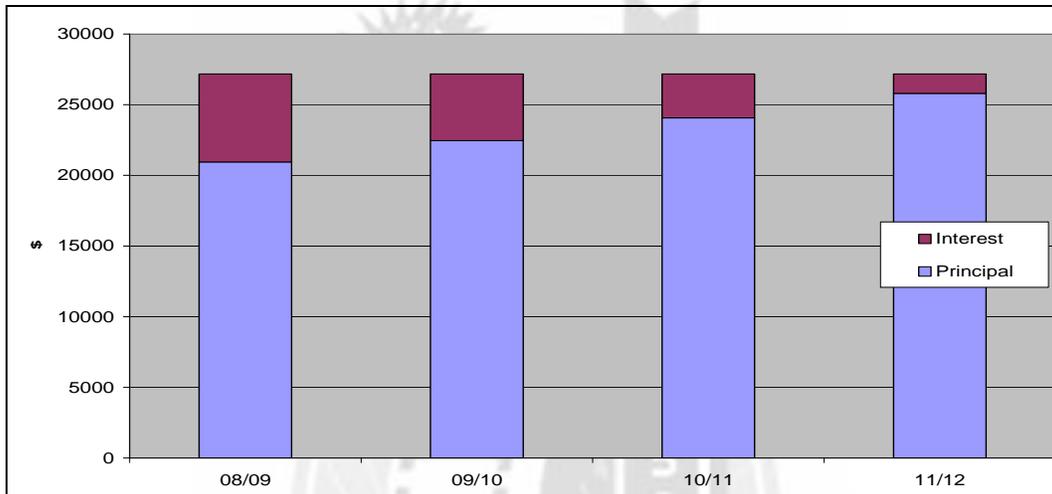
RUBBISH CHARGES



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 2008/2009 it is proposed to man the tip. This is necessary to conform to the Environmental Protection Authority' licence conditions. This additional cost and Council's commitment to building up reserve funds for a new refuse site has resulted in the collection service charges increasing from \$185 to \$210.

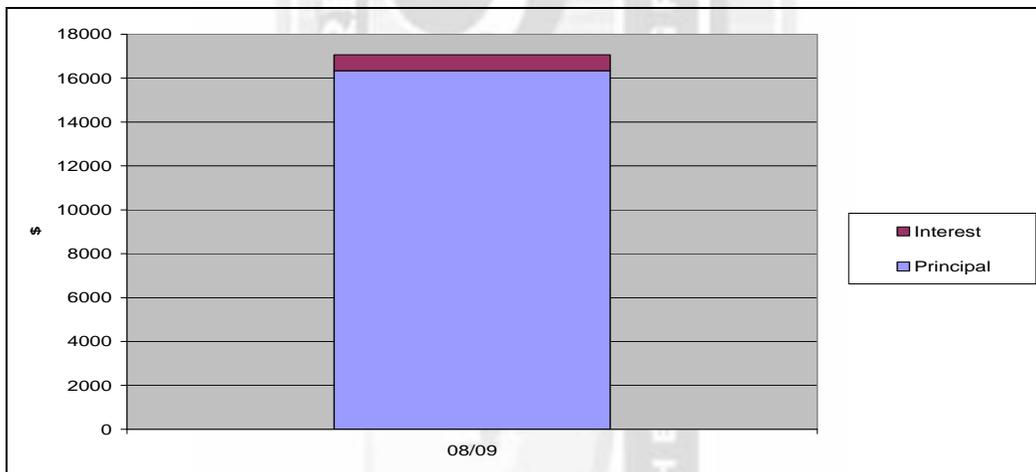
DEBT MANAGEMENT

LOAN 124



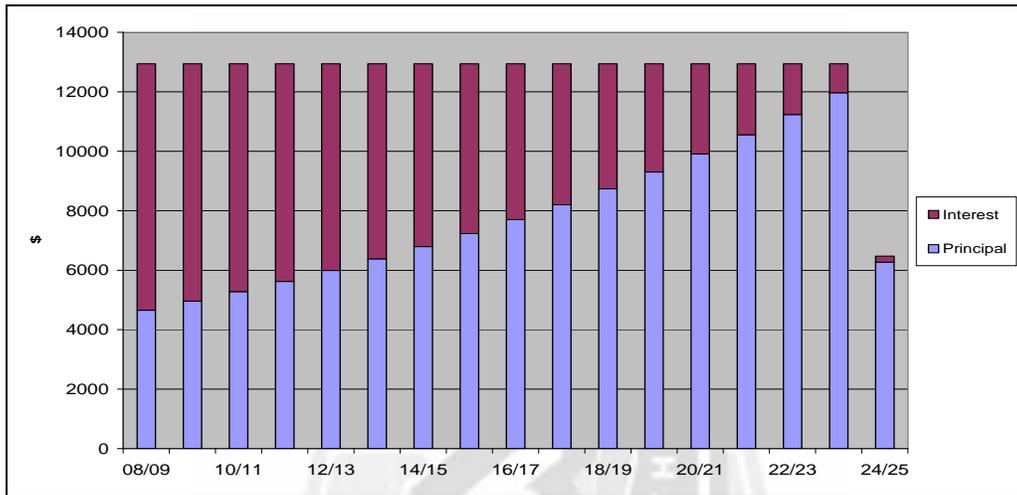
Loan 124 was taken out on 29th March 1997 for \$240,000 when the Shire constructed the Wagin Medical Centre building.

LOAN 128



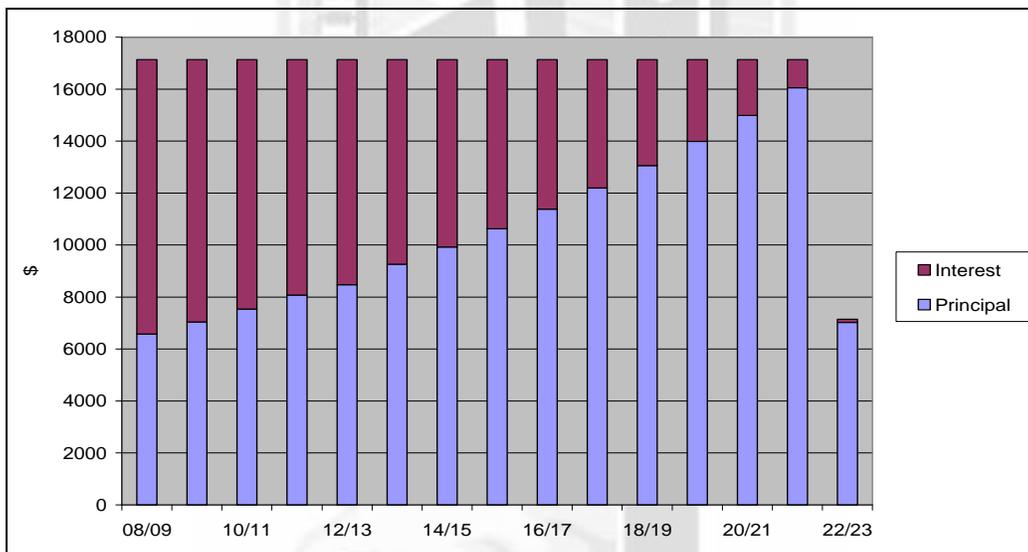
Loan 128 was taken out on 23rd February 2005 for \$60,000 at the request of the Wagin Agricultural Society on a self supporting basis to fund the construction of an office at the Wagin Recreation Centre. Whilst the Shire pays each loan repayment the full costs are recouped from the Wagin Agricultural Society.

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 CSRFF 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.

PROPOSED LOANS

Loan 132, \$450,000 is proposed to fund the total cost involved in preparing a light industrial subdivision. Whilst this project is in its early stages if significant progress is made in 2008/2009 a funding source is identified to cover the subdivision costs. Council will actively attempt to secure grant funding for some or all of the headworks charges, and use the future sale proceeds of the blocks to fund the loan repayments.

Loan 134, \$200,000 is proposed to fund 50% of the costs to build a new staff residence to house the Shire Chief Executive Officer. The remainder of the funds will come from Council's Municipal Building Reserve.

Loan 135, \$200,000 is proposed to build four new rooms at Waratah Lodge. This will assist Wagin Frail Aged Inc house four new residents at the Waratah Lodge facility

Loan 136, \$65,000 is proposed to construct a new White Dam to enable Council to double its water storage capacity. The new dam will effectively drought proof Wagin and allow Council to continue to provide first class recreational facilities for the Wagin residents and Wagin District High School.

Note that loan 132 was included in the 2005/2006, 2006/2007 and 2007/2008 Adopted Budgets but not raised as a result of the corresponding expenditure not being incurred. This will again apply for 2008/2009.

I certify that this budget, for the Shire of Wagin for the year ending 30th June 2009, as adopted by Council at a Special Council Meeting held on 12th August 2008, is in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management)

Regulations 1996.



M J BROCKWAY
SHIRE PRESIDENT



J HUNTER
CHIEF EXECUTIVE OFFICER



Shire of Wagin
Annual Budget 2008/2009

SHIRE OF WAGIN
INCOME STATEMENT
BY NATURE OR TYPE

FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
REVENUES FROM ORDINARY ACTIVITIES				
Rates	8	1,412,143	1,310,035	1,309,122
Grants and Subsidies		2,940,715	1,716,418	1,485,306
Contributions Reimbursements and Donations		524,702	647,158	951,471
Service Charges	10	0	0	0
Fees and Charges	11	428,800	515,273	395,420
Interest Earnings	2(a)	96,203	89,731	92,962
Other Revenue		106,420	107,176	114,300
		<u>5,508,983</u>	<u>4,385,791</u>	<u>4,348,581</u>
EXPENSES FROM ORDINARY ACTIVITIES				
Employee Costs		(2,005,065)	(2,060,885)	(2,253,181)
Materials and Contracts		(1,556,762)	(1,313,386)	(1,181,199)
Utilities		(201,768)	(165,067)	(215,250)
Depreciation	2(a)	(968,633)	(945,222)	(917,050)
Interest Expenses	2(a)	(25,812)	(24,226)	(23,073)
Insurance		(68,020)	(75,568)	(79,216)
Other Expenditure		(1,267,734)	(227,436)	(249,403)
		<u>(6,093,794)</u>	<u>(4,811,790)</u>	<u>(4,918,372)</u>
		(584,811)	(425,999)	(569,791)
Grants and Subsidies - non-operating		90,000	143,137	201,468
Contributions Reimbursements and Donations - non-operating		-	-	0
Profit on Asset Disposals	4	8,000	67,702	54,000
Loss on Asset Disposals	4	(7,500)	(4,766)	(5,500)
NET RESULT		<u>(494,311)</u>	<u>(219,926)</u>	<u>(319,823)</u>

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

Shire of Wagin
Annual Budget 2008/2009

SHIRE OF WAGIN
INCOME STATEMENT
BY PROGRAM

FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
OPERATING REVENUES (Refer Notes 1,2,8 to 13)				
Governance		2,000	9,662	8,000
General Purpose Funding		2,653,510	2,481,883	2,469,945
Law, Order, Public Safety		35,358	43,980	25,169
Health		97,020	66,565	103,980
Education and Welfare		301,333	299,205	275,400
Community Amenities		294,310	286,550	174,205
Recreation and Culture		45,860	42,347	48,230
Transport		565,792	356,101	287,727
Economic Services		48,500	62,939	53,685
Other Property and Services		1,465,300	756,356	902,240
		<u>5,508,983</u>	<u>4,405,588</u>	<u>4,348,581</u>
OPERATING EXPENSES (Refer Notes 1,2 & 14)				
Governance		(217,928)	(279,248)	(223,352)
General Purpose Funding		(283,597)	(281,304)	(254,691)
Law, Order, Public Safety		(153,803)	(146,082)	(154,835)
Health		(245,897)	(184,778)	(165,621)
Education and Welfare		(402,103)	(313,680)	(345,930)
Community Amenities		(538,652)	(247,540)	(265,583)
Recreation & Culture		(631,568)	(687,138)	(648,269)
Transport		(1,902,685)	(1,670,496)	(1,597,285)
Economic Services		(147,405)	(236,172)	(178,706)
Other Property and Services		(1,544,344)	(760,923)	(1,061,027)
		<u>(6,067,982)</u>	<u>(4,807,361)</u>	<u>(4,895,299)</u>
BORROWING COSTS EXPENSE (Refer Notes 2 & 5)				
Health		(6,229)	(7,635)	(7,635)
Recreation & Culture		(19,583)	(16,591)	(15,438)
		<u>(25,812)</u>	<u>(24,226)</u>	<u>(23,073)</u>
GRANTS/CONTRIBUTIONS FOR THE DEVELOPMENT OF ASSETS				
Law, Order, Public Safety		0	19,722	17,400
Economic Services		0	31,818	35,000
Transport		90,000	88,022	149,068
Education & Welfare		0	3,575	0
		<u>90,000</u>	<u>143,137</u>	<u>201,468</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		(5,500)	1,595	(3,500)
Health		(1,000)	7,208	5,000
Transport		(1,000)		
Transport		8,000	54,133	47,000
		<u>500</u>	<u>62,936</u>	<u>48,500</u>
NET RESULT		<u>(494,311)</u>	<u>(219,926)</u>	<u>(319,823)</u>

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

Shire of Wagin
Annual Budget 2008/2009

SHIRE OF WAGIN
CASH FLOW STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2009

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		1,412,143	1,317,202	1,309,122
Grants and Subsidies - operating		2,940,715	1,716,418	1,485,306
Contributions, Reimbursements & Donations		524,702	647,158	951,471
Service Charges		0	0	0
Fees and Charges		428,800	590,990	395,420
Interest Earnings		96,203	89,731	92,962
Goods and Services Tax		200,000	196,829	0
Other		133,564	107,176	233,976
		<u>5,736,127</u>	<u>4,665,504</u>	<u>4,468,257</u>
Payments				
Employee Costs		-2,005,065	-2,060,885	(2,253,181)
Materials and Contracts		-1,614,928	-1,169,848	(1,181,199)
Utilities (gas, electricity, water, etc)		-201,768	-165,067	(215,250)
Insurance		-68,020	-75,568	(79,216)
Interest		-25,812	-24,226	(23,073)
Goods and Services Tax		-200,000	-200,000	0
Other		-1,267,734	-204,958	(249,403)
		<u>-5,383,327</u>	<u>-3,900,552</u>	<u>(4,001,322)</u>
Net Cash Provided By Operating Activities	15(b)	<u>352,800</u>	<u>764,952</u>	<u>466,935</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	(580,000)	(1,400)	(225,000)
Payments for Purchase of Property, Plant & Equipment	3	(1,063,000)	(771,630)	(1,109,400)
Payments for Construction of Infrastructure	3	(315,000)	(228,313)	(260,475)
Advances to Community Groups		-	-	0
Grants/Contributions for the Development of Assets		90,000	143,137	201,468
Proceeds from Sale of Plant & Equipment	4	187,000	311,080	311,000
Proceeds from Advances		-	-	-
Net Cash Used in Investing Activities		<u>(1,681,000)</u>	<u>(547,126)</u>	<u>(1,082,407)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(48,512)	(48,958)	(48,552)
Repayment of Finance Leases		-	-	0
Proceeds from Self Supporting Loans		22,906	25,040	24,634
Proceeds from New Debentures	5	915,000	-	485,000
Net Cash Provided By (Used In) Financing Activities		<u>889,394</u>	<u>(23,918)</u>	<u>461,082</u>
Net Increase (Decrease) in Cash Held		<u>(438,806)</u>	<u>193,908</u>	<u>(154,390)</u>
Cash at Beginning of Year		1,106,921	913,013	913,013
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>668,115</u></u>	<u><u>1,106,921</u></u>	<u><u>758,623</u></u>

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

Shire of Wagin
Annual Budget 2008/2009

**SHIRE OF WAGIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2009**

	NOTE	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
REVENUES	1,2			
Governance		2,000	11,257	8,000
General Purpose Funding		1,218,461	1,146,809	1,136,189
Law, Order, Public Safety		35,358	63,702	42,569
Health		97,020	73,773	108,980
Education and Welfare		301,333	302,780	275,400
Community Amenities		294,310	286,550	174,205
Recreation and Culture		45,860	42,347	48,230
Transport		663,792	498,256	485,795
Economic Services		48,500	94,757	88,685
Other Property and Services		1,465,300	756,357	902,240
		<u>4,171,934</u>	<u>3,276,588</u>	<u>3,270,293</u>
EXPENSES	1,2			
Governance		(223,428)	(279,248)	(223,352)
General Purpose Funding		(226,394)	(225,081)	(210,229)
Law, Order, Public Safety		(153,803)	(146,082)	(154,835)
Health		(253,126)	(192,413)	(173,256)
Education and Welfare		(402,103)	(313,680)	(345,930)
Community Amenities		(538,652)	(247,540)	(265,583)
Recreation & Culture		(651,151)	(703,729)	(663,707)
Transport		(1,903,685)	(1,670,497)	(1,599,285)
Economic Services		(147,405)	(236,172)	(178,706)
Other Property and Services		(1,544,344)	(760,924)	(1,061,027)
		<u>(6,044,091)</u>	<u>(4,775,366)</u>	<u>(4,875,910)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(500)	(62,936)	(48,500)
Depreciation on Assets	2(a)	968,633	945,222	917,050
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	(580,000)	(1,400)	(225,000)
Purchase Land and Buildings	3	(668,000)	(108,927)	(409,900)
Purchase Infrastructure Assets - Roads	3	(240,000)	(224,904)	(249,975)
Purchase Infrastructure Assets - Parks	3	(75,000)	(3,409)	(10,500)
Purchase Plant and Equipment	3	(343,000)	(610,525)	(605,000)
Purchase Furniture and Equipment	3	(52,000)	(52,178)	(94,500)
Proceeds from Disposal of Assets	4	187,000	311,080	311,000
Repayment of Debentures	5	(48,512)	(48,958)	(48,552)
Proceeds from New Debentures	5	915,000	-	485,000
Self-Supporting Loan Principal Income		22,906	25,040	24,634
Transfers to Reserves (Restricted Assets)	6	(216,013)	(126,864)	(101,262)
Transfers from Reserves (Restricted Assets)	6	389,500	138,000	152,000
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	200,000	209,502	200,000
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	-	200,000	-
Amount Required to be Raised from Rates	8	<u>(1,412,143)</u>	<u>(1,310,035)</u>	<u>(1,309,122)</u>

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

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009**

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements, the Local Government Act 1995 (as amended) and accompanying regulations (as amended). The budget has also been prepared on the accrual basis under the convention of historical cost accounting.

(b) The Local Government Reporting Entity

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

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

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

(c) 2007/08 Actual Balances

Balances shown in this budget as 2007/08 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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

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.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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	40 years
Furniture and Office Equipment	10 years
Computer and Electronic Equipment	4 years
Plant and Equipment	
- Construction Plant (eg Graders, FE Loaders, tractors & Rollers)	10 years
- Trucks	5 years
- Sedans	1 year
- Other Plant and Equipment	10 years
Infrastructure Assets	
- Roads	30 years
- Footpaths and Walkways - Slabs	20 years
- Insitu concrete	40 years
- Bitumen	50 years
- Pavers	40 years
- Drainage - below ground	60 years
- off road	20 years
- Pedestrian bridges (wood)	20 years
- Vehicle bridges and culverts (wood)	20 years

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

The following infrastructure assets are not depreciated due to the high ongoing cost of maintenance;

- Parks and playing field surfaces
- Reticulation systems
- Drainage reserves

The following infrastructure assets are not capitalised owing to their cost being immaterial;

- Street Furniture
- Pedestrian / Bus shelters
- Street signs

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

(I) Investments and Other Financial Assets

Classification

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

Classification (Continued)

(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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

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 or losses arising from changes in the fair value of the financial assets at fair value through profit or loss 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 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 financial 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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

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 Shire of Wagin contributes to various Superannuation Schemes. These funds are defined contribution schemes.

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

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

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

Shire of Wagin
Annual Budget 2008/2009

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	50,100	49,972	47,770
General Purpose Funding	0	0	0
Law, Order, Public Safety	20,264	18,027	17,580
Health	31,835	30,473	30,730
Education and Welfare	24,030	24,001	23,780
Community Amenities	11,510	11,384	10,660
Recreation and Culture	124,520	123,830	116,660
Transport	701,310	681,059	659,260
Economic Services	5,064	6,476	10,610
Other Property and Services	0	0	0
	<u>968,633</u>	<u>945,222</u>	<u>917,050</u>
<u>By Class</u>			
Land and Buildings	112,350	109,090	106,850
Furniture and Equipment	63,258	60,391	51,711
Plant and Equipment	263,450	254,586	247,963
Infrastructure	529,120	520,519	509,551
Tools	455	636	975
	<u>968,633</u>	<u>945,222</u>	<u>917,050</u>
Borrowing Costs (Interest)			
- Finance Lease Charges	0	0	0
- Debentures (<i>refer note 5(a)</i>)	25,812	24,226	23,073
	<u>25,812</u>	<u>24,226</u>	<u>23,073</u>
Rental Charges			
- Operating Leases	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	57,203	56,223	47,962
- Other Funds	30,000	25,641	36,000
Other Interest Revenue (<i>refer note 13</i>)	9,000	7,867	9,000
	<u>96,203</u>	<u>89,731</u>	<u>92,962</u>

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

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.

**SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009**

3. ACQUISITION OF ASSETS	2008/09 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
Furniture & Equipment	10,000
Plant & Equipment	81,000
Law, Order & Public Safety	
	0
Health	
Plant & Equipment	36,000
Land & Buildings	5,000
Education and Welfare	
	0
Community Amenities	
Land & Buildings	67,000
Recreation and Culture	
Furniture & Equipment	6,500
Infrastructure Assets	100,000
Transport	
Land & Buildings	15,000
Plant & Equipment	226,000
Infrastructure Assets	250,000
Economic Services	
Land & Buildings	4,000
Furniture & Equipment	500
Other Property and Services	
Land & Buildings	1,157,000
	1,958,000
<u>By Class</u>	
Land Held for Resale	0
Land and Buildings	1,248,000
Infrastructure Assets - Roads	240,000
Infrastructure Assets - Parks and Ovals	110,000
Plant and Equipment	343,000
Furniture and Equipment	17,000
	1,958,000

Shire of Wagin
Annual Budget 2008/2009

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

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)
	2008/09 BUDGET	2008/09 BUDGET	2008/09 BUDGET
	\$	\$	\$
Governance			
Ford Fairmont Sedan - W.1 - Changeover	\$ 28,000.00	\$ 26,000.00	-\$ 2,000.00
Ford Falcon - W.001 - Changeover	\$ 21,500.00	\$ 18,000.00	-\$ 3,500.00
Health			
Ford Fairmont Sedan - W.1479 - Changeover 1	\$ 28,000.00	\$ 27,000.00	-\$ 1,000.00
Transport			
Ford Territory - W.1008 - Changeover 1	\$ 27,000.00	\$ 26,000.00	-\$ 1,000.00
Isuzu 13 Tonne Truck	\$ 82,000.00	\$ 90,000.00	\$ 8,000.00
	186,500	187,000	500

By Class	Net Book Value	Sale Proceeds	Profit(Loss)
	2008/09 BUDGET	2008/09 BUDGET	2008/09 BUDGET
	\$	\$	\$
Plant and Equipment	186,500	187,000	500
	186,500	187,000	500

Summary	2008/09 BUDGET
	\$
Profit on Asset Disposals	8,000
Loss on Asset Disposals	-7,500
	500

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

5. INFORMATION ON BORROWINGS
(a) Debenture Repayments

Particulars	Principal 1-Jul-08	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2008/09 Budget \$	2007/08 Actual \$	2008/09 Budget \$	2007/08 Actual \$	2008/09 Budget \$	2007/08 Actual \$
124 Medical Centre	93,276		20,948	19,543	72,328	93,276	6,229	7,635
127 Wagin Frail Aged SS**	0		0	6,000	0	0	0	0
128 Wagin Ag Society SS**	16,335		16,335	15,411	0	16,335	727	1,652
131 Recreation Centre	130,821		4,658	4,375	126,163	130,821	8,286	8,570
132 LIA Development	0	450,000	0	0	450,000	0	0	0
133 Wagin Bowling Club SS**	156,371		6,571	3,629	149,800	156,371	10,570	6,369
134 New CEO Residence	0	200,000	0	0	200,000	0	0	0
135 New Waratah Units	0	200,000	0	0	200,000	0	0	0
136 New White Dam	0	65,000	0	0	65,000	0	0	0
	396,803	915,000	48,512	48,958	1,263,291	396,803	25,812	24,226

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2008/09

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent \$
	Budget						Budget	
132 LIA Development	450,000	WATC	Debenture	20	425,870	7.5%	450,000	0
134 New CEO Residence	200,000	WATC	Debenture	15	136,526	7.5%	200,000	0
135 New Waratah Units	200,000	WATC	Debenture	15	136,526	7.5%	200,000	0
136 New White Dam	65,000	WATC	Debenture	15	44,371	7.5%	65,000	0

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2008 nor is it expected to have unspent debenture funds as at 30th June 2009.

(d) Overdraft

Council did not utilise an overdraft facility during 2007/2008, and it is anticipated that no overdraft facility will be required for 2008/2009.

Shire of Wagin
Annual Budget 2008/2009

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Leave Reserve			
Opening Balance	90,526	103,290	102,566
Amount Set Aside / Transfer to Reserve	6,607	7,236	6,154
Amount Used / Transfer from Reserve	<u>(30,000)</u>	<u>(20,000)</u>	<u>(20,000)</u>
	<u>67,133</u>	<u>90,526</u>	<u>88,720</u>
(b) Plant Reserve			
Opening Balance	21,855	67,151	66,786
Amount Set Aside / Transfer to Reserve	81,595	4,704	4,007
Amount Used / Transfer from Reserve	<u>0</u>	<u>(50,000)</u>	<u>(50,000)</u>
	<u>103,450</u>	<u>21,855</u>	<u>20,793</u>
(c) Recreation Centre Equipment Reserve			
Opening Balance	9,697	14,856	14,785
Amount Set Aside / Transfer to Reserve	2,508	2,841	2,687
Amount Used / Transfer from Reserve	<u>(4,500)</u>	<u>(8,000)</u>	<u>(10,000)</u>
	<u>7,705</u>	<u>9,697</u>	<u>7,472</u>
(d) Aerodrome Maintenance & Development Reserve			
Opening Balance	11,602	6,170	6,164
Amount Set Aside / Transfer to Reserve	847	5,432	5,370
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>12,449</u>	<u>11,602</u>	<u>11,534</u>
(e) Municipal Buildings Reserve			
Opening Balance	230,569	229,496	228,583
Amount Set Aside / Transfer to Reserve	16,830	16,073	13,715
Amount Used / Transfer from Reserve	<u>(225,000)</u>	<u>(15,000)</u>	<u>(45,000)</u>
	<u>22,399</u>	<u>230,569</u>	<u>197,298</u>
(f) Recreation & Development Reserve			
Opening Balance	175,424	140,578	139,896
Amount Set Aside / Transfer to Reserve	42,279	49,846	48,394
Amount Used / Transfer from Reserve	<u>0</u>	<u>(15,000)</u>	<u>(15,000)</u>
	<u>217,703</u>	<u>175,424</u>	<u>173,290</u>
(g) Administration Centre Furniture & Equipment Reserve			
Opening Balance	21,108	15,988	15,847
Amount Set Aside / Transfer to Reserve	1,541	5,120	4,951
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>22,649</u>	<u>21,108</u>	<u>20,798</u>

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

RESERVES (Continued)	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
(h) Land Development Reserve			
Opening Balance	143,507	162,153	162,014
Amount Set Aside / Transfer to Reserve	10,475	11,354	9,721
Amount Used / Transfer from Reserve	<u>(130,000)</u>	<u>(30,000)</u>	<u>(12,000)</u>
	<u>23,982</u>	<u>143,507</u>	<u>159,735</u>
(i) Community Bus Reserve			
Opening Balance	31,890	26,884	26,744
Amount Set Aside / Transfer to Reserve	5,276	5,006	4,105
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>37,166</u>	<u>31,890</u>	<u>30,849</u>
(j) HACC Plant & Leave Reserve			
Opening Balance	55,424	36,172	35,976
Amount Set Aside / Transfer to Reserve	4,045	19,252	2,158
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>59,469</u>	<u>55,424</u>	<u>38,134</u>
(k) Refuse Site / Waste Management			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	44,010	0	0
Amount Used / Transfer from Reserve	<u>0</u>	<u>0</u>	<u>0</u>
	<u>44,010</u>	<u>-</u>	<u>-</u>
Total Cash Backed Reserves	<u>618,115</u>	<u>791,602</u>	<u>748,623</u>

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

SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
6. RESERVES (Continued)			
Summary of Transfers To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	6,607	7,236	6,154
Plant Reserve	81,595	4,704	4,007
Recreation Centre Equipment Reserve	2,507	2,841	2,687
Aerodrome Maintenance & Development Res	847	5,432	5,370
Municipal Buildings Reserve	16,830	16,073	13,715
Recreation & Development Reserve	42,278	49,846	48,394
Admin Centre Furniture & Equip Res	1,541	5,120	4,951
Land Development Reserve	10,475	11,354	9,721
Community Bus Reserve	5,277	5,006	4,105
HACC Plant & Leave Reserve	4,046	19,252	2,158
Refuse Site / Waste Management	44,010	0	0
	<u>216,013</u>	<u>126,864</u>	<u>101,262</u>
Transfers from Reserves			
Leave Reserve	(30,000)	(20,000)	(20,000)
Plant Reserve	-	(50,000)	(50,000)
Recreation Centre Equipment Reserve	(4,500)	(8,000)	(10,000)
Aerodrome Maintenance & Development Res	-	0	0
Municipal Buildings Reserve	(225,000)	(15,000)	(45,000)
Recreation & Development Reserve	0	(15,000)	(15,000)
Admin Centre Furniture & Equip Res	0	0	0
Land Development Reserve	(130,000)	(30,000)	(12,000)
Community Bus Reserve	0	0	0
HACC Plant & Leave Reserve	0	0	0
Refuse Site / Waste Management	0	0	0
	<u>(389,500)</u>	<u>(138,000)</u>	<u>(152,000)</u>
Total Transfer to/(from) Reserves	<u>(173,487)</u>	<u>(11,136)</u>	<u>(50,738)</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.

Municipal Buildings Reserve

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

6. RESERVES (Continued)

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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

	2008/09 Budget \$	2007/08 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	50,000	281,022
Cash - Restricted	618,115	791,602
Receivables	295,000	322,144
Inventories	54,000	43,120
	1,017,115	1,437,888
LESS: CURRENT LIABILITIES		
Payables and Provisions	-399,000	-446,286
NET CURRENT ASSET POSITION	618,115	991,602
Less: Cash - Restricted	-618,115	-791,602
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	0	200,000

The estimated surplus/(deficiency) c/fwd in the 2007/08 actual column represents the surplus (deficit) brought forward as at 1 July 2008.

The estimated surplus/(deficiency) c/fwd in the 2008/09 budget column represents the surplus (deficit) carried forward as at 30 June 2009.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

8. RATING INFORMATION - 2008/09 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2008/09 Budgeted Rate Revenue \$	2008/09 Budgeted Interim Rates \$	2008/09 Budgeted Back Rates \$	2008/09 Budgeted Total Revenue \$	2007/08 Actual \$
Differential General Rate								
Gross Rental Value	0.115086	693	4,349,536	500,571	6,000	500	507,071	491,695
Unimproved Value	0.010099	344	86,292,000	871,472	2,000	0	873,472	808,249
Sub-Totals		1,037	90,641,536	1,372,043	8,000	500	1,380,543	1,299,944
Minimum Rates								
Gross Rental Value	400.00	188	147,877	75,200	0	0	75,200	51,600
Unimproved Value	400.00	26	498,408	10,400	0	0	10,400	7,800
Sub-Totals		214	646,285	85,500	0	0	85,600	59,400
Specified Area Rates (Note 9)							1,466,143	1,359,344
Discounts							0	0
Totals							1,466,143	1,359,344
							(54,000)	(49,309)
							1,412,143	1,310,035

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 2008/09 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

9. SPECIFIED AREA RATE - 2008/09 FINANCIAL YEAR

The Shire of Wagin does not have any Specified Area Rates for 2008/2009

10. SERVICE CHARGES - 2008/09 FINANCIAL YEAR

The Shire of Wagin does not have any Service Charges for 2008/2009

11. FEES & CHARGES REVENUE	2008/09 Budget \$	2007/08 Actual \$
Governance	0	0
General Purpose Funding	39,400	43,531
Law, Order, Public Safety	9,200	9,717
Health	4,920	5,043
Education and Welfare	22,000	19,201
Community Amenities	213,310	167,267
Recreation & Culture	35,710	33,310
Transport	10	0
Economic Services	48,250	36,173
Other Property & Services	56,000	201,031
	<u>428,800</u>	<u>515,273</u>

**12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2008/09 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 24th September 2008 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 24th September 2008. The total value of the discount is estimated to be \$54,000.

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.

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

13. INTEREST CHARGES AND INSTALMENTS - 2008/09 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 24th September 2008 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 24th September 2008 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 23rd January 2009.

Option 3 (4 Instalments)

First instalment to be received on or before 24th September 2008 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 24th November 2008, 23rd January 2009, and 24th March 2009.

The total revenue from the imposition of the interest and administration charge under this option is estimated at \$4,000.

14. COUNCILLORS' REMUNERATION	2008/09 Budget \$	2007/08 Actual \$
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	6,000	6,000
President's Allowance	5,750	5,750
Deputy President's Allowance	1,500	1,500
Travelling Expenses	2,000	2,000
Telecommunications Allowance	400	400
	<u>15,650</u>	<u>15,650</u>

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

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:

	2008/09 Budget \$	2007/08 Actual \$	2007/08 Budget \$
Cash - Unrestricted	50,000	315,319	10,000
Cash - Restricted	618,115	791,602	748,623
	<u>668,115</u>	<u>1,106,921</u>	<u>758,623</u>

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

Leave Reserve	67,133	90,526	88,720
Plant Reserve	103,450	21,855	20,793
Recreation Centre Equipment Reserve	7,705	9,697	7,472
Aerodrome Maintenance & Development Res	12,449	11,602	11,534
Municipal Buildings Reserve	22,399	230,569	197,298
Recreation & Development Reserve	217,703	175,424	173,290
Admin Centre Furniture & Equip Res	22,649	21,108	20,798
Land Development Reserve	23,982	143,507	159,735
Community Bus Reserve	37,166	31,890	30,849
HACC Plant & Leave Reserve	59,469	55,424	38,134
Refuse Site / Waste Management	44,010	0	0
	<u>618,115</u>	<u>791,602</u>	<u>748,623</u>

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

Net Result	(494,311)	(219,926)	(319,823)
Depreciation	968,633	945,222	917,050
(Profit)/Loss on Sale of Asset	(500)	(51,959)	(48,500)
(Increase)/Decrease in Receivables	27,144	79,714	81,578
(Increase)/Decrease in Inventories	(10,880)	-	(3,880)
Increase/(Decrease) in Payables & Provisions	(47,286)	157,538	41,978
Grants/Contributions for the Development of Assets	(90,000)	(145,637)	(201,468)
Net Cash from Operating Activities	<u>352,800</u>	<u>764,952</u>	<u>466,935</u>

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

Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Total Amount of Credit Unused	<u>0</u>	<u>0</u>	<u>0</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>1,263,290</u>	<u>396,803</u>	<u>722,208</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF WAGIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2009

16. TRUST FUNDS

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

Detail	Balance 01-Jul-08 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-09 \$
Deposits - Town Hall	775	1,600	-1,875	500
Deposits - Community Bus	450	3,000	-3,450	0
Deposits - Rec Centre	650	4,000	-4,650	0
Deposits - Animal Trap	50	50	-100	0
BCITF	155	6,500	-6,655	0
BRB	150	2,200	-2,350	0
Nomination Deposits	0	0	0	0
Pre Paid Rates	0	0	0	0
Other Deposits	3,545	1,500	-5,045	0
Unclaimed Money	1,399	0	0	1,399
Licensing Takings	8,295	10,000	-8,295	10,000
	0			
	<u>15,469</u>			<u>11,899</u>

17. MAJOR LAND TRANSACTIONS

The Shire of Wagin does not have any Major Land Transactions.

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

Wagin Medical Centre

It is not anticipated any trading undertakings or major trading undertakings will occur in 2008/09.

Operating Income and Expenditure

Jul '2008 - Jun 2009

Income

I03 · GENERAL PURPOSE FUNDING

I031 · Rates

I031005 · GRV	500,571.00
I031010 · GRV Minimums	75,200.00
I031015 · UV	871,472.00
I031020 · UV Minimums	10,400.00
I031025 · GRV Interim Rates	6,000.00
I031030 · UV Interim Rates	2,000.00
I031035 · Back Rates	500.00
I031040 · Ex-Gratia Rates (CBH)	5,900.00
I031045 · Discount Allowed	-54,000.00
I031050 · Instalment Admin Charge	4,000.00
I031055 · Account Enquiry Fee	3,000.00
I031060 · (Rate Write Offs)	-4,000.00
I031065 · Penalty Interest	9,000.00
I031070 · Emergency Services Levy	53,500.00
I031075 · ESL Penalty Interest	120.00
I031090 · Rate Legal Charges	5,000.00

Total I031 · Rates 1,488,663.00

I032 · Other GPF

I032005 · Grants Commission General	592,265.00
I032010 · Grants Commission Roads	417,977.00
I032015 · Pensioner Deferred Subsidy	2,500.00
I032020 · Administration Rental	21,300.00
I032025 · Photocopies & Publications	200.00
I032030 · Reimbursements	1,500.00
I032035 · SS Loans Interest Reimb.	11,297.00
I032040 · Bank Interest	30,000.00
I032050 · Telephone Reimbursement	300.00
I032055 · Commissions & Recoups	1,400.00
I032060 · SS Loan Principal Reimb.	22,905.00
I032065 · Reserve Interest	57,203.00
I032070 · LGIS Bonus Dividend	6,000.00

Total I032 · Other GPF 1,164,847.00

Total I03 · GENERAL PURPOSE FUNDING 2,653,510.00

I04 · GOVERNANCE

I041 · Governance - Membership

I041020 · Reimbursements	2,000.00
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Total I041 · Governance - Membership 2,000.00

Total I04 · GOVERNANCE 2,000.00

I05 · LAW ORDER & PUBLIC SAFETY

I051 · Fire Prevention

I051010 · FESA - Operating Grant	19,658.00
I051015 · Sale of Fire Maps	500.00

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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	26,908.00
I052 · Animal Control	
I052005 · Dog Fines and Fees	4,200.00
I052010 · Hire of Animal Traps	100.00
I052015 · Dog Registration	3,850.00
Total I052 · Animal Control	8,150.00
I053 · Other Law Order & Public Safety	
I053005 · Abandoned Vehicles	300.00
Total I053 · Other Law Order & Public Safety	300.00
Total I05 · LAW ORDER & PUBLIC SAFETY	35,358.00
I07 · HEALTH	
I071 · Maternal & Infant Health	
I071010 · Infant Health Vehicle	3,400.00
Total I071 · Maternal & Infant Health	3,400.00
I074 · Admin. & Inspections	
I074005 · Food Vendor's Licences	200.00
I074015 · Contrib. Regional Health Scheme	88,500.00
Total I074 · Admin. & Inspections	88,700.00
I076 · Other Health	
I076010 · Rent - Medical Centre-Dentist	3,120.00
I076015 · Reimbursements - Gemini Medical	200.00
I076020 · Meeting Room Fees	1,600.00
Total I076 · Other Health	4,920.00
Total I07 · HEALTH	97,020.00
I08 · EDUCATION & WELFARE	
I080 · Pre-Schools	
I080010 · Lease Fees Kindergarten	4,000.00
Total I080 · Pre-Schools	4,000.00
I081 · Other Education	
I081010 · Contrib. to Oval Mtce	4,500.00
Total I081 · Other Education	4,500.00
I082 · HACC Program	
I082010 · HACC Recurrent Grant	253,033.00
I082015 · Meals on Wheels Grant	8,000.00
I082020 · Fee for Service	18,000.00
I082030 · Reimbursements	300.00
Total I082 · HACC Program	279,333.00
I083 · Other Welfare	
I083010 · Reimbursements	1,500.00

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I083020 · Community Aged Care Grant	12,000.00
Total I083 · Other Welfare	13,500.00
Total I08 · EDUCATION & WELFARE	301,333.00
I10 · COMMUNITY AMENITIES	
I101 · Sanitation - Household	
I101005 · Domestic Collection	144,480.00
Total I101 · Sanitation - Household	144,480.00
I102 · Sanitation - Other	
I102002 · Commercial Collection Charges	36,330.00
I102005 · Reimbursement Drummuster	4,000.00
I102006 · Zero Waste Funding	72,000.00
I102010 · Charges Bulk Rubbish	4,000.00
I102015 · Reimbursement for Car Bodies	5,000.00
I102020 · Refuse Site Fees	10,000.00
Total I102 · Sanitation - Other	131,330.00
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
I107 · Other Community Amenities	
I107005 · Cemetery Fees	9,000.00
I107010 · Community Bus Income	5,000.00
Total I107 · Other Community Amenities	14,000.00
Total I10 · COMMUNITY AMENITIES	294,310.00
I11 · RECREATION & CULTURE	
I111 · Public Halls and Civic Centres	
I111005 · Town Hall Hire	3,000.00
Total I111 · Public Halls and Civic Centres	3,000.00
I112 · Swimming Pool	
I112005 · Swimming Pool Subsidy	3,000.00
I112010 · Swimming Pool Admission	20,000.00
I112020 · Reimbursements	250.00
Total I112 · Swimming Pool	23,250.00
I113 · Other Recreation	
I113005 · Sportsground Rental	4,100.00
I113010 · Sportsground Reimbursements	250.00
I113015 · Power Reimbursements	3,000.00
I113020 · Recreation Centre Hire	7,000.00
I113030 · Contribution Rec Centre Equ.	1,800.00
I113035 · Sporting Club Leases	60.00
I113055 · Eric Farrow Pavilion Hire	1,500.00
	1,500.00

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Total I113 - Other Recreation	17,710.00
I115 - Library	
I115005 - Lost Books	50.00
Total I115 - Library	50.00
I119 - Other Culture	
I119015 - Contribution Woolorama	1,800.00
I119020 - Reimbursements	50.00
Total I119 - Other Culture	1,850.00
Total I11 - RECREATION & CULTURE	45,860.00
I12 - TRANSPORT	
I121 - Roads & Streets	
I121005 - Direct Road Grants	69,489.00
I121010 - Road Project Grants	155,000.00
I121015 - Roads to Recovery Grant	215,093.00
I121020 - Reimbursements	3,000.00
I121025 - Contribution - St Lighting	3,200.00
I122045 - Beaufort Rd Bridge Grant	210,000.00
Total I121 - Roads & Streets	655,782.00
I122 - Road Plant Purchases	
I122100 - Profit on Sale of Asset	8,000.00
Total I122 - Road Plant Purchases	8,000.00
I126 - Aerodrome	
I126005 - Aerodrome Lease Fee	10.00
Total I126 - Aerodrome	10.00
Total I12 - TRANSPORT	663,792.00
I13 - ECONOMIC SERVICES	
I131 - Rural Services	
I131020 - Reimbursements	50.00
Total I131 - Rural Services	50.00
I132 - Tourism/Area Promotion	
I132005 - Caravan Park Fees	26,000.00
I132010 - Reimbursements	100.00
Total I132 - Tourism/Area Promotion	26,100.00
I133 - Building Control	
I133005 - Building Licences	11,000.00
I133010 - S'Pool Inspection Fees	4,250.00
Total I133 - Building Control	15,250.00
I134 - Other	
I134005 - Water Sales	7,000.00
I134010 - Reimbursements	100.00
Total I134 - Other	7,100.00

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Total I13 · ECONOMIC SERVICES	48,500.00
I14 · OTHER PROPERTY & SERVICES	
I141 · Private Works	
I141005 · Private Works Income	44,000.00
Total I141 · Private Works	44,000.00
I143 · Public Works Overheads	
I143020 · Employee Reimb.	500.00
Total I143 · Public Works Overheads	500.00
I144 · Plant Operation Costs	
I144005 · Sale of Scrap	500.00
I144010 · Reimbursements	800.00
Total I144 · Plant Operation Costs	1,300.00
I147 · Unclassified	
I147005 · Commission - Vehicle Licensing	50,000.00
I147006 · Wagin Frail Aged Reimbursement	350,000.00
I147007 · Reimb. WFA Financial Support	7,500.00
I147020 · Transport Licensing	
I147050 · Council Staff Housing Rental	12,000.00
I147055 · Grant Projects Income	1,000,000.00
Total I147 · Unclassified	1,419,500.00
Total I14 · OTHER PROPERTY & SERVICES	1,465,300.00
Total Income	5,606,983.00
Gross Profit	5,606,983.00
Expense	
E03 · GENERAL PURPOSE FUNDING.	
E031 · Rates	
E031005 · Valuation Expenses	7,500.00
E031010 · Legal Costs/Expenses	500.00
E031015 · Title Searches	300.00
E031020 · Rate Recovery Expenses	5,000.00
E031025 · Printing Stationery Postage	1,000.00
E031030 · Emergency Services Levy	53,500.00
E031040 · Rate Refunds	3,000.00
E031100 · Administration Allocated	69,166.00
Total E031 · Rates	139,966.00
E032 · Other	
E032005 · Bank Fees & Charges	8,000.00
E032015 · Interest on Loans	25,812.00
E032030 · Audit Fees & Other Services	15,000.00
E032035 · Administration Allocated	37,616.00
E032040 · Reserve Interest Transfer	57,203.00
Total E032 · Other	143,631.00

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Total E03 - GENERAL PURPOSE FUNDING. 283,597.00

E04 - GOVERNANCE.

E041 - Membership

E041005 - Sitting Fees	6,000.00
E041010 - Training	3,000.00
E041015 - Members Travelling	2,000.00
E041020 - Telephone - Facsimile	400.00
E041025 - Election Expenses	700.00
E041030 - Other Expenses	2,000.00
E041035 - Conference Expenses	10,000.00
E041040 - Presidents Allowance	5,750.00
E041045 - Deputy Presidents Allowance	1,500.00
E041055 - Refreshments & Receptions	13,000.00
E041060 - Presentations	1,500.00
E041065 - Insurance	6,500.00
E041070 - Public Relations	3,000.00
E041075 - Subscriptions	9,500.00
E041100 - Administration Allocated	85,513.00
E041190 - Depreciation	1,860.00
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Total E041 - Membership 152,223.00

E042 - Other Governance

E042005 - Administration Salaries	354,000.00
E042010 - Administration Superannuation	38,000.00
E042015 - Insurance	18,000.00
E042020 - Staff Training	10,000.00
E042030 - Printing & Stationery	22,000.00
E042035 - Phone, Fax & Modem	12,000.00
E042040 - Office Maintenance	36,000.00
E042045 - Advertising	10,000.00
E042050 - Office Equipment Maintenance	3,000.00
E042055 - Postage & Freight	5,500.00
E042060 - Vehicle Running Expenses	8,000.00
E042065 - Legal Expenses	500.00
E042070 - Garden Expenses	6,000.00
E042075 - Conferences & Training	7,000.00
E042080 - Computer Support	30,200.00
E042085 - Other Expenses	3,000.00
E042090 - Administration Allocated	72,205.00
E042095 - Fringe Benefits Tax	6,155.00
E042100 - Staff Uniforms	4,000.00
E042115 - Cash Round Off Control	
E042120 - Depreciation	48,240.00
E042125 - Less Administration Allocated	-628,095.00
E042130 - Loss on Sale of Asset	5,500.00
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Total E042 - Other Governance 71,205.00

Total E04 - GOVERNANCE. 223,428.00

E05 - LAW ORDER & PUBLIC SAFETY.

E051 - Fire Prevention

E051010 - Communication Mtce	3,500.00
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E051015 · Advertising & Other Expenses	7,500.00
E051020 · Fire Fighting Expenses	5,600.00
E051025 · Town Block Burn Off	1,200.00
E051035 · Insurances	4,000.00
E051040 · Wagin VFRS Appliance Shed	1,000.00
E051100 · Administration Allocated	38,822.00
E051190 · Depreciation	20,264.00
Total E051 · Fire Prevention	81,886.00
E052 · Animal Control	
E052005 · Ranger Salary	14,260.00
E052006 · Ranger Mileage	120.00
E052010 · Pound Maintenance	500.00
E052015 · Dog Control Insurance	150.00
E052020 · Legal Fees	300.00
E052025 · Training & Conference	3,000.00
E052030 · Dog Control Other	1,500.00
E052035 · Administration Allocated	23,987.00
E052190 · Depreciation	0.00
Total E052 · Animal Control	43,817.00
E053 · Other	
E053005 · Abandoned Vehicles	200.00
E053010 · Emergency Services	500.00
E053015 · Crime Prevention Activities	12,400.00
E053025 · Choose Respect Program	5,000.00
E053030 · Designing Safer Communities	10,000.00
Total E053 · Other	28,100.00
Total E05 · LAW ORDER & PUBLIC SAFETY.	153,803.00
E07 · HEALTH.	
E071 · Maternal & Infant Health	
E071005 · Medical Centre Mtce	1,380.00
E071010 · Vehicle Mtce	1,500.00
E071190 · Depreciation	3,920.00
Total E071 · Maternal & Infant Health	6,800.00
E074 · Admin. & Inspections	
E074005 · EHO Salary	93,000.00
E074010 · EHO Superannuation	9,300.00
E074015 · Other Control Expenses	3,300.00
E074020 · EHO/Building Surveyor Mileage	16,200.00
E074030 · Conferences & Training	1,200.00
E074100 · Administration Allocated	39,051.00
E074190 · Depreciation	1,995.00
Total E074 · Admin. & Inspections	164,046.00
E076 · Other Health	
E076020 · Medical Centre Mtce	8,760.00
E076025 · Depreciation	25,920.00
E076030 · Doctors Vehicle Mtce	500.00
E076035 · Loss on Sale of Asset	1,000.00
E076040 · Gemini Medical Services	45,000.00

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Total E076 · Other Health	81,180.00
E077 · Preventative Services	
E077010 · Analytical Expenses	600.00
E077020 · Mosquito Control	500.00
Total E077 · Preventative Services	1,100.00
Total E07 · HEALTH.	253,126.00
E08 · EDUCATION & WELFARE.	
E080 · Pre-Schools	
E080010 · Kindergarten Mtce	2,950.00
E080190 · Depreciation	780.00
Total E080 · Pre-Schools	3,730.00
E081 · Other Education	
E081010 · Donation - Vi Barham Award	400.00
E081020 · School Oval Mtce	9,000.00
E081030 · Contribution - Wagin Youth Care	1,500.00
Total E081 · Other Education	10,900.00
E082 · HACC Program	
E082010 · Co-Ordinator Salary	50,000.00
E082015 · Home Mtce Salary	32,000.00
E082020 · Respite Salaries	2,000.00
E082025 · Home Help Salaries	80,000.00
E082030 · Superannuation	18,000.00
E082035 · Other Expenses	2,400.00
E082040 · Travelling - Mileage	14,000.00
E082045 · Staff Training	2,000.00
E082050 · Staff Training Salaries	2,000.00
E082055 · Subscriptions	1,500.00
E082060 · Telephone & Postage	4,500.00
E082065 · Advertising & Stationery	500.00
E082070 · Insurance	5,200.00
E082075 · Office Accommodation	21,300.00
E082080 · Plant & Equipment Mtce	14,000.00
E082085 · Consumable Supplies	3,500.00
E082090 · Expenditure from Donations	3,000.00
E082100 · Administration Allocated	28,623.00
E082110 · Meals on Wheels Expenditure	8,800.00
E082115 · Surplus 20072008	35,000.00
E082190 · Depreciation	17,900.00
E082195 · Nursing Services Darkan	5,000.00
Total E082 · HACC Program	351,223.00
E083 · Other Welfare	
E083010 · Frail Aged Hostel	1,400.00
E083015 · Westcare FSS - Donation	500.00
E083020 · Comm. Aged Care Expenses	28,000.00
E083025 · Donation - Southern Agcare	1,000.00
E083190 · Depreciation	5,350.00
Total E083 · Other Welfare	36,250.00

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Total E08 - EDUCATION & WELFARE.	402,103.00
E10 - COMMUNITY AMENITIES.	
E101 - Sanitation Household	
E101005 - Domestic Refuse Collection	37,000.00
E101010 - Recycling Pick-Up	9,800.00
E101015 - Refuse Site Mtce	48,000.00
E101020 - Chemical Drum Disposal Costs	3,000.00
E101025 - Refuse Site Attendant	32,000.00
E101030 - New Refuse Site	10,000.00
Total E101 - Sanitation Household	139,800.00
E102 - Sanitation Other	
E102005 - Commercial Collection	10,000.00
E102007 - Regional Refuse Group Expenses	185,460.00
E102010 - Bulk Rubbish Collection	4,000.00
E102190 - Depreciation	2,440.00
Total E102 - Sanitation Other	201,900.00
E104 - Sewerage	
E104005 - Sewerage Treatment Plant	1,050.00
E104190 - Depreciation	220.00
Total E104 - Sewerage	1,270.00
E106 - T.P. & Regional Devel	
E106005 - Town Planning Expenses	20,000.00
E106010 - Town Planning Scheme #2 Review	20,000.00
E106100 - Administration Allocated	46,110.00
Total E106 - T.P. & Regional Devel	86,110.00
E107 - Other	
E107005 - Cemetery Mtce	10,900.00
E107010 - Public Convenience Mtce	45,500.00
E107015 - Community Bus Operating	1,800.00
E107100 - Administration Allocated	42,522.00
E107190 - Depreciation	8,850.00
Total E107 - Other	109,572.00
Total E10 - COMMUNITY AMENITIES.	538,652.00
E11 - RECREATION & CULTURE.	
E111 - Public Halls & Civic Centres	
E111005 - Town Hall Mtce	16,200.00
E111010 - Other Halls Mtce	3,000.00
E111190 - Depreciation	4,300.00
Total E111 - Public Halls & Civic Centres	23,500.00
E112 - Swimming Pool	
E112005 - Pool Manager's Salary	50,000.00
E112010 - Superannuation	5,000.00
E112015 - Swimming Pool Maintenance	75,000.00
E112020 - Other Expenses	4,000.00

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E112190 - Depreciation	16,100.00
Total E112 - Swimming Pool	150,100.00
E113 - Other Recreation	
E113005 - Sportsground Mtce	66,000.00
E113010 - Sportsground Buildings Mtce	16,800.00
E113015 - Wetlands Park Mtce	54,000.00
E113020 - Parks & Gardens Mtce	39,000.00
E113025 - Puntapin/Norring Lake Mtce	1,550.00
E113030 - Recreation Centre Mtce	29,000.00
E113035 - Rec Staff Salaries	25,000.00
E113040 - Superannuation	2,500.00
E113045 - Other Expenses	1,800.00
E113065 - Eric Farrow Pavilion Mtce	9,800.00
E113070 - Rec Centre Sports Equipment	2,000.00
E113100 - Administration Allocated	37,781.00
E113190 - Depreciation	98,420.00
Total E113 - Other Recreation	383,651.00
E115 - Library	
E115005 - Librarian Salary	20,000.00
E115015 - Library Building Mtce	3,200.00
E115020 - Library Other Expenses	4,000.00
E115190 - Depreciation	840.00
Total E115 - Library	28,040.00
E116 - Other Culture	
E116005 - Subsidy Woolorama Committee	550.00
E116010 - Woolorama Costs & Maintenance	58,000.00
E116015 - Mtce - TUDHOE St Community Cent	1,100.00
E116020 - Historical Village	1,350.00
E116190 - Depreciation	4,860.00
Total E116 - Other Culture	65,860.00
Total E11 - RECREATION & CULTURE.	651,151.00
E12 - TRANSPORT.	
E122 - Road Maintenance	
E122005 - Road Maintenance	503,943.00
E122006 - Maintenance Grading	150,000.00
E122007 - Rural Tree Pruning	100,000.00
E122008 - Rural Spraying	20,000.00
E122009 - Town Site Spraying	27,839.00
E122010 - Depot Maintenance	11,730.00
E122011 - Town Reserve & Verge Maint	7,000.00
E122012 - Beaufort Rd Bridge Maint	210,000.00
E122015 - Rural Numbering	900.00
E122020 - Footpath Mtce	8,000.00
E122025 - Street Cleaning	16,000.00
E122030 - Street Trees	35,000.00
E122035 - Traffic Signs Mtce	3,000.00
E122045 - Townscape	33,500.00
E122050 - Crossovers	900.00

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E122055 · RoMan Data Collection	3,000.00
E122060 · Street Lighting	28,000.00
E122100 · Administration Allocated	38,883.00
E122190 · Depreciation	<u>698,400.00</u>
Total E122 · Road Maintenance	1,896,095.00
E123 · Road Plant Purchases	
E123010 · Loss on Sale of Asset	<u>1,000.00</u>
Total E123 · Road Plant Purchases	1,000.00
E126 · Aerodrome	
E126005 · Aerodrome Maintenance	3,680.00
E126190 · Depreciation	<u>2,910.00</u>
Total E126 · Aerodrome	<u>6,590.00</u>
Total E12 · TRANSPORT.	1,903,685.00
E13 · ECONOMIC SERVICES.	
E131 · Rural Services	
E131006 · Weeds Control - Bridal Creeper	10,400.00
E131010 · Vermin Control	300.00
E131020 · Landcare	50,000.00
E131030 · Rural Towns Program	14,000.00
E131070 · Waybill Books	100.00
E131100 · Administration Allocated	4,591.00
E131190 · Depreciation	<u>24.00</u>
Total E131 · Rural Services	79,415.00
E132 · Tourism & Area Promo	
E132010 · Wagin Tourist Committee	3,000.00
E132015 · Caravan Park Manager Salary	19,000.00
E132020 · Caravan Park Mtce	22,500.00
E132025 · Subsidy Historic Village	7,250.00
E132030 · Donation - Great Sth Dist Displ	500.00
E132040 · Tourist Drive Brochures	1,500.00
E132190 · Depreciation	<u>5,040.00</u>
Total E132 · Tourism & Area Promo	58,790.00
E133 · Building Control Expenses	
E133010 · New Swimming Pool Inspections	<u>200.00</u>
Total E133 · Building Control Expenses	200.00
E134 · Other Economic Services	
E134005 · Water Supply - Standpipes	8,000.00
E134015 · Telecentre	<u>1,000.00</u>
Total E134 · Other Economic Services	<u>9,000.00</u>
Total E13 · ECONOMIC SERVICES.	147,405.00
E14 · OTHER PROPERTY & SERVICES.	
E141 · Private Works	
E141005 · Private Works	23,400.00

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E141100 - Administration Allocated	11,176.00
Total E141 - Private Works	34,576.00
E143 - Works Overheads	
E143005 - Works Supervisors Salary	72,000.00
E143006 - Town Supervisors Salary	26,000.00
E143015 - CEO's Salary Allocation	50,000.00
E143020 - Engineering Superannuation	60,000.00
E143025 - Engineering - Other Expenses	3,000.00
E143030 - Sick Holiday & Allowances Pay	135,000.00
E143045 - Insurance on Works	35,000.00
E143050 - Protective Clothing	7,000.00
E143055 - Fringe Benefits	5,000.00
E143060 - CEO's Vehicle Allocation	2,000.00
E143065 - PWS - Vehicle Expenses	2,500.00
E143075 - Telephone Expenses	9,000.00
E143080 - Staff Licences	400.00
E143090 - Conferences & Courses	2,200.00
E143095 - Staff Training	10,000.00
E143200 - LESS PWOH ALLOCATED	-387,668.00
Total E143 - Works Overheads	31,432.00
E144 - Plant Cost Overheads	
E144010 - Fuel & Oil	170,000.00
E144020 - Tyres & Tubes	14,000.00
E144030 - Parts & Repairs	65,000.00
E144040 - Plant Repair - Wages	9,000.00
E144050 - Insurance and Licences	23,000.00
E144060 - Expendable Tools	6,500.00
E144200 - LESS POC ALLOCATED-PROJECTS	-266,613.00
Total E144 - Plant Cost Overheads	20,887.00
E146 - Salaries Control	
E146010 - Gross Total Salaries and Wages	1,650,000.00
E146200 - LESS SALS/WAGES ALLOCATED	-1,650,000.00
Total E146 - Salaries Control	0.00
E147 - Unclassified Items	
E147006 - Wagin Frail Aged	350,000.00
E147010 - Transport Licensing	
E147015 - Community Requests	6,000.00
E147020 - GSRBA Inc	
E147030 - Payroll Clearing Account	
E147035 - Banking Errors	
E147050 - Council Staff Housing Maint	29,400.00
E147055 - Consultants	10,000.00
E147060 - Commission Paid on Grants	80,000.00
E147065 - Grant Projects	920,000.00
E147070 - 4WD Resource Sharing Group	10,000.00
E147100 - Administration Allocated	52,049.00
Total E147 - Unclassified Items	1,457,449.00

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Total E14 - OTHER PROPERTY & SERVICES.	<u>1,544,344.00</u>
Total Expense	<u>6,101,294.00</u>
Net Income	<u><u>-494,311.00</u></u>



Capital Expenditure	2008/2009
FIXED ASSETS	
A0151 - Buildings	
E167000 - Additions	
E167023 - LIA Development	450,000.00
E167069 - Medical Centre Vertical Blinds	3,000.00
E167071 - Medical Centre Fence & Pave Rear	2,000.00
E167075 - Cemetery Grave Markers	5,000.00
E167076 - Library - New Ablutions	60,000.00
E167087 - Caravan Park Bay Signage	2,000.00
E167095 - Wagin Frail Aged New Units	200,000.00
E167400 - Depot Relocate Wash Bay	7,000.00
E167402 - Depot Concrete Bay Floors	8,000.00
E167403 - Caravan Pk Cafe Blinds Pergola	2,000.00
E167404 - 5 Omdurman S/System Aircon	3,000.00
E167406 - Pederick Drive Subdivision Stage 2	100,000.00
E167407 - Refuse Site Office Verandah	2,000.00
E167409 - CEO New House	400,000.00
E167410 - Gordon St Res Upgrade	4,000.00
	1,248,000.00
Total A0151 - Buildings	1,248,000.00
A0152 - Infrastructure - Roads	
E167100 - Additions	
E167103 - Capital Works Program	233,000.00
E167112 - White Dam New	65,000.00
E167113 - Paved Crossover Tavistock St	7,000.00
E167114 - Hot Mix Bus Depot - Tudor St	10,000.00
	315,000.00
Total A0152 - Infrastructure - Roads	315,000.00
A0153 - Furniture & Equipment	
E167200 - Additions	
E167243 - Xmas Street Lights	2,000.00
E167244 - Caravan Pk - Baby Change Table	500.00
E167246 - New Computers	10,000.00
E167251 - Com Water Grant Pipeline	35,000.00
E167254 - Rec Centre New Ovens	4,500.00
	52,000.00
Total A0153 - Furniture & Equipment	52,000.00
A0158 - Plant & Equipment	
A01583 - Additions	
E167700 - CEO Vehicle	36,000.00
E167701 - DCEO Vehicle	25,000.00
E167703 - Doctors Vehicle	36,000.00
E167710 - MOW Vehicle	36,000.00
E167738 - Minor Plant Items	10,000.00
E167741 - Admin Vehicle	20,000.00
E167742 - Isuzu 13t Truck	175,000.00

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E167743 - Vehicle Two way Radios	<u>5,000.00</u>
Total A0158 - Plant & Equipment	<u>343,000.00</u>
TOTAL FIXED ASSETS	<u><u>1,958,000.00</u></u>



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PLANT REPLACEMENT PROGRAM															
	Year Purchased	Replacement Period (Years)	2008/09	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			170,000				195,000						
Caterpillar Grader	2004/2005	7										210,000			
Caterpillar Loader	2006/2007	5			170,000										
Backhoe	2005/2006	8					95,000								
Isuzu Truck 13 t	2003/2004	5	85,000				77,000						87,000		
Isuzu 6 t	2005/2006	5		45,000						54,000					88,000
Iveco Canter	2005/2006	5								34,000					42,000
Toro Ride on Mower	2005/2006	4		15,000				17,000							
John Deere Tractor	2005/2006	10								65,000					
Roller Multi-tyre	2007/2008	10											88,000		
Roller Case Vibromax	1999/2000	10		65,000											
Mitsubishi Ute (P25)	2003/2004	4		8,000				9,000							
Mitsubishi Ute (P24)	2003/2004	4		8,000				9,000							
Mitsubishi Ute (P26)	2005/2006	4		8,000				9,000							
Mitsubishi Ute (P27)	2005/2006	4		8,000	8,000			9,000							
Mitsubishi Ute (P85)	2005/2006	4		8,000	8,000			9,000							
John Deere Mower	2006/2007	4			5,000				5,500						
ATV Motor Bike	2008/2009	4	5,000				6,000								8,000
Minor Plant			10,000	17,000	17,000	18,000	18,000	19,000	19,000	20,000	20,000	21,000	21,000	22,000	22,000
CEO's Vehicle			10,000	13,000	13,000	14,000	14,000	15,000	15,000	16,000	16,000	17,000	17,000	18,000	18,000
DGEO's Vehicle			7,000	8,000	8,000	9,000	9,000	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000
Admin Vehicle	2008/2009	2	20,000				8,000								
Works Manager			10,000	13,000	13,000	14,000	14,000	15,000	15,000	16,000	16,000	17,000	17,000	18,000	18,000
Town Supervisors Vehicle	2005/2006	4		10,000					12,000						
Doctors Vehicle			9,000	10,000	10,000	11,000	11,000	12,000	12,000	13,000	13,000	14,000	14,000	15,000	15,000
CHN Vehicle				8,000		8,000				10,000				12,000	
TOTAL			156,000	228,000	260,000	286,000	286,000	295,000	310,500	239,000	385,000	352,000	306,000	186,000	228,000

RESERVE FUND

Opening Balance	20,860	102,106	144,254	154,351	147,656	257,992	236,051	247,455	164,777	96,311	83,053	178,867
Interest	1,446	7,147	10,098	10,805	10,336	18,059	16,524	14,860	17,322	6,742	5,814	12,521
Transfer In	80,000	35,000	0	0	100,000	0	0	20,000	0	0	90,000	55,000
Transfer Out	0	0	0	17,500	0	40,000	40,000	0	100,000	80,000	20,000	0
Closing Balance	102,106	144,254	154,351	147,656	257,992	236,051	247,455	164,777	96,311	83,053	178,867	246,388
Municipal Contribution	236,000	265,000	280,000	268,500	257,000	255,000	270,500	285,000	272,000	286,000	276,000	283,000

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Road	No	Description	Wages	PWO	POC	Materials	Contracts	Total	Blackspot	Main Roads	Grants Comm	RRG	RTR	Shire	S - SLK	F - SLK	Length	Days	Comments	
Beaufort	3	resal	14,000	11,200	23,000	44,000	45,800	135,000				35,000	35,441	45,000	0	4	4	20	on going	
Beaufort	2	clear widen shoulders	10,000	8,000	9,940	1,000	4,501	33,441					35,638		10	13	3	10	on going	
Doroboberg		clear widen shoulders	10,850	8,680	10,308	1,000	5,000	35,638					35,638		0	3.5	3.5	10	on going	
Wagin - Mickepan	78	gravel sheet	11,500	9,200	8,825	2,875	5,000	37,600				25,000		12,500	4	6	2	12	on going	
Wooloora	7	clear widen shoulders	12,000	9,600	10,000	2,991	5,000	38,991					38,991		0	3.5	3.5	10	on going	
Wooloora	16	gravel sheet	12,000	9,600	10,000	2,673	6,000	40,273					40,273		4	8	4	12	finish	
Wooloora	22	gravel sheet	12,000	9,600	10,000	2,400	6,000	42,000					42,000		11.97	14.97	3	12	on going	
Wooloora	25	gravel sheet	9,500	7,600	10,000	2,700	5,000	34,800					34,800		6	8.91	2.91	8	on going	
Wooloora	9	clear widen shoulders	10,000	8,000	10,000	2,663	5,007	35,700					35,700		0	3.5	3.5	12	on going	
Wooloora	5	blacksoot													0	0	0	0		
Rural Tree Pruning	various	clear widen form	7,000	5,600	3,500	1,250	82,650	100,000					100,000				program	20	various	
Footpaths																				
Eurobin		skin oil / resal oil	600	480	600		10,000	11,600						11,000			110	mts	3	
Eurobin		verlock oil	1,300	1,040	1,000		34,700	38,100						38,100			590	mts	4	
Kerbing																				
Unicorn St	157	kerb both sides															100	mts	1	finish
Reseals																				
Pills	126	continued and seal	4,000	3,200	6,080	3,720	1,000	18,000						18,000			180	mts	7	finish to Moore
Unicorn	157	widen and seal															450	mts	1	Beaufort to Upland
Unicorn	117	resal															180	mts	1	Upland St
Unicorn	157	resal															100	mts	1	improvement
Preservation																				
Beaufort	2	surface correction	2,000	1,600	1,600		3,800	12,000						12,000			12.75	0.15	1	improved crest
Beaufort	71	clear widen form	3,000	2,400	5,000	2,000	3,000	13,000						13,000			17	8	finish	
Wooloora	5	widen and seal	10,000	8,000	18,000	21,000	3,000	60,000				40,000		20,000			2.2	2.5	8	on going
Wooloora	39	clear widen form															1.5	4.5	3	finish
Beaufort Road Bridge Mice		Bridge Repairs					210,000	210,000		70,000	140,000									
Drainage & Bridge Mice			6,000	4,800	7,000	1,000	1,200	20,000						20,000					8	various
Unscheduled Mice			30,000	24,000	31,000	10,000	5,000	100,000						100,000					25	various
Mice Grading			50,000	50,000	48,000	2,000		150,000						150,000						rural roads
Wooloora Prep			16,000	12,800	4,150	5,000	4,050	42,000						42,000					8	
TOTAL			240,450	202,760	224,883	113,602	447,148	1,238,843		70,000	140,000	155,000	246,543	625,000				215		
Capital			\$ 28,890	\$ 22,880	\$ 34,860	\$ 49,820	\$ 86,740	\$ 233,000												
Operating			\$ 211,850	\$ 179,880	\$ 200,023	\$ 63,782	\$ 350,408	\$ 1,005,843												
Maint Grading			\$ 50,000	\$ 50,000	\$ 48,000	\$ 2,000	\$ -	\$ 150,000												
Wooloora			\$ 16,000	\$ 12,800	\$ 4,150	\$ 5,000	\$ 4,050	\$ 42,000												
Rural Trees			\$ 7,000	\$ 5,600	\$ 3,500	\$ 1,250	\$ 82,650	\$ 100,000												
Beaufort Rd Bridge Maint			\$ -	\$ -	\$ -	\$ -	\$ 210,000	\$ 210,000												
Road Maint			\$ 73,000	\$ 68,400	\$ 55,650	\$ 8,250	\$ 296,700	\$ 502,000												
Road Maint			\$ 138,850	\$ 111,480	\$ 144,373	\$ 55,532	\$ 53,708	\$ 603,943												

Departmental Programs

Departmental Programs



SHIRE OF WAGIN

Schedule of Fees & Charges

2008 / 2009

Shire of Wagin
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ADMINISTRATION FEES

	2008/09	2007/08	GST
Photocopies			
A3 Copies - white	\$0.35	\$0.35	✓
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

	2008/09	2007/08	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 declared value)	0.2% (of declared value)	X
Minimum any class	\$40.00	\$40.00	X

BUILDING HIRE FEES

	2008/09	2007//08	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	50% off Commercial Fees	✓
Education Department	Nil	Nil	
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
Wedgescarrup & 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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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	✓
Eric Farrow Pavilion			

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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	
Bond – alcohol served	\$75.00	\$75.00	X
Bond other	\$50.00	\$50.00	X
Advertising on Trotting Track	\$275.00	\$275.00	✓

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

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CARAVAN PARK FEES

	2008/09	2007/08	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

	2008/09	2007/08	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	✓
Exhumation	\$880.00	\$880.00	✓
Re – burial after exhumation	\$352.00	\$352.00	✓
Extra Charges			
Interment 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	✓

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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

	2008/09	2007/08	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	✓
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

	2008/09	2007/08	GST
Community Bus			
Deposit	\$150.00	\$150.00	✓
Rate per kilometer	\$0.55	\$0.55	✓
Hirer to refill fuel tank upon return	At cost	At cost	
Private Works			
Grader	\$135.00	\$125.00	✓
& Free Roller	\$145.00	\$135.00	✓
Loader/Backhoe	\$90.00	\$80.00	✓
Front End Loader	\$125.00	\$115.00	✓
Vibrating Roller	\$90.00	\$80.00	✓
Multi – Wheel Roller	\$90.00	\$80.00	✓
Truck (Large)	\$100.00	\$90.00	✓
Truck (Small)	\$80.00	\$70.00	✓
Tractor	\$90.00	\$80.00	✓
Tractor Mower	\$80.00	\$70.00	✓
Ride on Mower	\$80.00	\$70.00	✓
Sundry Minor Plant (Includes Attachments)	\$80.00	\$70.00	✓
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	\$35.00	\$30.00	✓

RECREATION GROUND HIRE FEES

	2008/09	2007/08	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

	2008/09	2007/08	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	✓

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Training Fees			
Adult	\$2.00	\$2.00	✓
Junior	\$1.00	\$1.00	✓
Concession	\$1.00	\$1.00	✓
Spectators	Nil	Nil	

REFUSE/RUBBISH DISPOSAL

	2008/09	2007/08	GST
Domestic Rubbish Service Fees (residential) 1 bin	\$210.00	\$185.00	X
Commercial/Industrial Refuse (per service)	\$210.00	\$185.00	X
Additional Service	\$210.00	\$185.00	X
Note: Charges based on recovery of costs associated with the collection, recycling and disposal of all refuse.			
Rubbish Tip Fee – see Refuse Site fees		No Charge	X

REFUSE SITE

	2008/09	2007/08	GST
1 x 120 litre or 240 litre Mobile Garbage Bin (and units of 240 litre there-after)	\$2.50		
Car Boot Load	\$2.50		
Station wagon Boot Load	\$5.00		
Van - Utility – Trailer (not exceeding 1.8m x 2.2m)	\$10.00		
Small Truck (2-4 tonne)	\$30.00		
Medium Truck (4-6 tonne)	\$40.00		
Truck (6-8 tonne)	\$60.00		
Truck (8 plus tonne single axle)	\$80.00		
Truck (8 plus tonne dual axle)	\$100.00		
Truck (semi trailer 20m ³ capacity)	\$200.00		
Bulk Bin (3m ³ or less)	\$30.00		
Bulk Bin (3m ³ - 6m ³)	\$40.00		
Bulk Bin (6m ³ - 10m ³)	\$60.00		
Bulk Bin (exceeding 10m ³)	\$100.00		
Car Body (if placed in recyclable area)	Free		
Truck Body / Large Equipment (if recyclable)	Free		
White Goods	Free		
Asbestos (\$50/m ³ or part thereof)	\$50.00		
Batteries (car, truck etc)	Free		
Uncontaminated, sorted scrap metal	Free		
Uncontaminated timber	Free		
Uncontaminated green waste	Free		
Clean fill	Free		
Septage (\$10/kl)	\$10.00		

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10 litre Waste Oil (to be deposited in the Oil Recycling Facility) (and units of 10 litre thereafter)	\$2.50	
Tyres Small (car etc)	\$2.50	
Tyres Truck or Large	\$7.50	
Separated Recyclables	Free	
Drummuster washed containers	Free	
Non-Drummuster chemical containers	\$0.50	
Cardboard –Seperated	Free	

STANDPIPE

	2008/09	2007/08	GST
Charge per Kilolitre Based on Cost/Recovery	\$1.40	\$1.40	X
Administration Fee per invoice	\$5.50	\$5.50	✓

SWIMMING POOL FEES

	2008/09	2007/08	GST
Entry Fee			
Adult	\$3.00	\$3.00	✓
Children (5 – 17 years) /Pensioner	\$2.50	\$2.50	✓
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	

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TOWN PLANNING FEES

	2008/09	2007/08	GST
Development Applications			
not more than \$50,000	\$100.00 Minimum Charge applicable	\$100.00 Minimum Charge applicable	X
More than \$50,000 but less than \$500,000	0.23% 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	\$1,150.00 Plus 0.18% 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	\$4,750.00 Plus 0.15% 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	\$8,500.00 Plus 0.1% 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	\$25,000.00	\$25,000.00	X
Home Occupation			
Initial Fee	\$150.00	\$150.00	X
Renewal Fee	\$50.00	\$50.00	X
Change of Use	\$40.00	\$40.00	X
Advertising Signs	\$30.00	\$30.00	X
Clearance of Subdivision Plans			
Not more than 5 lots	\$25.00	\$25.00	X
More than 5 lots but less than 195	\$25.00	\$25.00	X
More than 195 lots (In total no matter of the number of lots)	\$5,000.00	\$5,000.00	X
Town Planning Scheme Amendments (Major & Minor)	\$500.00	\$500.00	X
Extractive Industry Development Application	\$500.00	\$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	\$50.00	\$50.00	✓
Thoroufhares 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	✓