

# SHIRE OF WAGIN



## 2013/2014 ANNUAL BUDGET

Adopted by Council on the 20<sup>th</sup> August 2014



### Shire of Wagin

2 Arthur Road (PO Box 200) Wagin WA 6315

E-mail: [shire@wagin.wa.gov.au](mailto:shire@wagin.wa.gov.au) Website: [www.wagin.wa.gov.au](http://www.wagin.wa.gov.au)

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

### Shire Statistics

Population	1,844
Number of Electors	1,315
Number of Dwellings	904
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	\$1,936,756
Total Revenue	\$7,852,408
Council Employees	38

### Tourist Attractions

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

### Local Industries

Sheep, wool, Grain, Engineering, Manufacture and Seed working.

### Significant Local Events

Wagin Woolorama – incorporates the State Sheep Show and Wagin Rodeo and is held on the 2<sup>nd</sup> weekend in March each year, Australia Day Breakfast – in Wetlands Park, Foundation Day Celebration – at Wagin Historical Village which includes Vintage Car Club Rally, Harvest 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 1<sup>st</sup> July 2013 are -

#### **Cr PJ (Phillip) Blight – Shire President**

Elected to office in 1992, Retiring 2015

- Finance & General Purposes Committee
- Co-Location Committee
- WALGA Central Zone
- Roadwise/LEMC & Safer WA Committee
- Land Conservation District Committee
- Community Resource Centre Committee
- Civic Awards Committee
- Audit Committee
- CEO Performance Review Committee
- Woolorama Committee
- Lakes Sub – Regional Road Group

#### **Cr GR (Greg Ball) – Deputy Shire President**

Elected to office in 2007, Retiring 2015

- Finance & General Purposes Committee
- WALGA Central Zone
- CEO Performance Review Committee
- Wagin Woodanilling Landcare Zone
- Works & Services Committee
- Civic Awards Committee
- Audit Committee
- Bushfire Advisory Committee
- Landcare Project Management Committee

#### **Cr IC (Ian) Cumming**

Elected to office in 1990, Retiring 2013

- Works & Services Committee
- Finance & General Purposes Committee
- CEO Performance Review Committee
- Cottage Homes Committee

**Cr D (Dale) Lloyd**

Elected to office in 2011, Retiring 2015

- Asset Management Committee
- Sportsground Advisory  
Community Centre Management  
Committee
- Roadwise/LEMC & Safer WA  
Committee
- Community Resource Centre
- Audit Committee
- Co-Location Committee

**Cr J (Joseph) Shaw**

Elected to office in 2009, Retiring 2013

- Finance & General Purposes  
Committee
- Asset Management Committee
- Townscape and Tidy Towns  
Committee
- Audit Committee

**Cr JLC (Lachlan) Ballantyne**

Elected to office in 2005, Retiring 2013

- Works & Services Committee
- Asset Management Committee
- Reconciliation Action Plan
- Waste Management Committee

**Cr C (Cliff) Brockwell**

Elected to office in 2012, Retiring 2013

- Finance & General Purposes  
Committee
- Audit Committee
- Community Resource Centre

**Cr R (Ron) Walker**

Elected to office in 2011, Retiring 2015

- Audit Committee
- Townscape & Tidy Towns  
Committee
- Sportsground Advisory  
Community Centre Management  
Committee
- Waste Management & Recycling  
Committee
- Cottage Homes Committee
- Roadwise/LEMC & Safer WA  
Committee
- School Bus Committee
- Woolorama Committee
- Frail Aged Homes Committee
- Wagin Woodanilling Landcare  
Zone
- Bushfire Advisory Committee

**Cr G (Geoff) West**

Elected to office in 2009, Retiring 2013

- Works & Services Committee
- Community Bus Committee
- Wagin Tourism Committee
- Historical Village Committee
- Skate Park Committee
- Wagin/Woodanilling Landcare Zone
- Townscape & Tidy Towns Committee
- Waste Management and Recycling Committee

**Cr EN (Ted) Pugh**

Elected to office in 2011, Retiring 2015

- Asset Management Committee
- Townscape and Tidy Towns Committee
- Frail Aged Homes Committee
- Waste Management and Recycling Committee
- Community Centre Committee
- Community Bus Committee

**Cr G (Gerard) Hegarty**

Elected to office in 2009, Retiring 2013

- Waste Management and Recycling Committee
- Works & Services Committee
- Townscape and Tidy Towns Committee
- Asset Management Committee
- Sportsground Advisory Community Centre Management Committee
- Co-Location Committee
- Community Centre Committee
- Skate Park Committee

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

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

### **Management**

Chief Executive Officer	Peter Webster
Manager of Finance and Corporate Services	Brian Roderick
Manager of Works	Allen Hicks
Manager of Corporate and Regulatory Services	Carolyn Webster
Principal Environmental Health Officer & Building Surveyor	Steve Friend

Auditor	Byfields 30 Keymer Street Belmont WA 6104
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Bank	National Australia Bank Tudor St Wagin WA 6315
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**STATEMENT BY THE SHIRE PRESIDENT**

The 2013/2014 Budget, which was adopted by Council at a special Council meeting held on the 20th August 2013, incorporates an increase in rates of 5% for both town site (GRV) properties and rural (UV) properties.

Council has undergone a extensive planning program as part of the State Government's Integrated Planning and Reporting Framework for local government. This includes the Shire's Strategic Community Plan and Corporate Business Plan. Council has also developed other informing plans such as the Asset Management and Long Term Financial Plan.

The Long Term Financial Plan has been a key driver of this budget as it details what Council proposes to achieve over the next ten years as a means of ensuring the Shire's financial sustainability.

Council's aim is to maintain and improve its facilities both in the town site and rural areas. Significant projects that will be achieved during 2013/2014 are;

**Capital Expenditure**

The following major capital expenditure items have been factored in the draft budget.

• Admin Office Front Counter/Foyer Upgrade	\$50,000
• New Record Keeping System	\$25,000
• Completion of Wedgecarrup BFB Appliance Shed	\$28,230
• Driver Training School	\$150,000
• Waste Transfer Station	\$350,000
• Cemetery Upgrade – Toilet, Shelter, Drink Fountain	\$50,000
• Community Family Park	\$60,000
• Wagin Swimming Pool Redevelopment - stage 2	\$431,333
• War Memorial Upgrade	\$25,000
• Capital Works Program	\$997,196
• Footpath Infrastructure	\$117,500
• New 13 Tonne Truck	\$175,000
• Skid Steer / Bob Cat	\$30,000
• Puntaping Dam Pipe Infrastructure	\$55,134
• Caravan park Upgrade	\$96,906
• Economic Development	\$150,000
• New Council Housing – CEO	\$443,346
• Regional Aged Housing	\$210,000
• Regional Aged Housing Stage 2	\$1,376,260
• Townscape Development – Main Street Heritage Buildings	\$150,000
• Townscape Development – Information Bay / Meeting Place	\$48,106

Capital income include provision for the sale or trade of the following assets -

• Remaining Marks Court Blocks and other Industrial Land	\$130,000
• Sale of Vehicles and Plant	\$49,500

Shire of Wagin  
**Annual Budget 2013/2014**

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Council continues to remain in a sound financial position, with low debt levels and good levels of reserve funds, this position has been achieved through careful financial planning by both Councillors and staff. I wish to acknowledge the efforts of the Chief Executive Officer and his management team in preparing this financial blueprint for the 2013/2014 year.

I take this opportunity to commend the 2013/2014 budget and invite you to discuss any issues arising from the budget with your Councillors or Management Staff.

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

**CHIEF EXECUTIVE OFFICERS REPORT**

The 2013/2014 budget has been relatively difficult with funding provided under the CLGF (Royalties for Regions) program for capital works. Staff were able to provide a balanced budget with a 5% increase in both GRV and UV properties. This was mainly due to significant private works income built into the budget. Were it not for this additional stream of income Council indeed would be struggling to undertake much of the capital works it proposes. Significant increases in utilities, insurance, materials and staffing have offset any savings and necessitates the above increases in rates.

**Rate Income**

The Valuer General has provided new valuations for Rural properties – Outside Town site (UV). These UV Valuations has seen a slight reduction in rural valuations.

The draft budget has been formulated with an overall increase of 5% in GRV (within town site) rates and 5% in UV rates, the WA yearly CPI increase for the quarter ended 31<sup>st</sup> March 2013 is 2.4%. However a recent Western Australian Local Government Association Economic Briefing estimates that the Local Government Cost Index forecast will be 3.2% through 2013/2014.

Rate increases assist in provision of service delivery that meets reasonable community needs. It also ensures that critical infrastructure asset renewal is some what funded over the time frame of the Long Term Financial Plan. Council has decided to transfer 1% of the 5% rate increase to Reserves for future requirements.

The minimum GRV and UV Rates have also increased by 4.34% from \$460 to \$480.

**Insurance**

Overall Council's insurance premiums have increased by 5.62% on the 2012/2013 year. This can be attributed to increases in property insurance and Motor Vehicle and Plant due increases in Council property values and claims throughout the scheme.

<b>POLICY</b>	<b>2013/2014</b>	<b>2012/2013</b>	<b>DIFFERENCE</b>	<b>% VARIATION</b>
LGIS Property Scheme	43,580	39,123	9,381	11.4
LGIS Liability Scheme (Public Liability)	18,972	17,600	244	7.80
LGIS Workcare Scheme (Workers Compensation)	61,180	59,080	4,340	3.55
LGIS Councillors & Officers Liability	3,818	3,585	0	6.50
LGIS Fidelity Guarantee	667	638	0	4.54
LGIS Marine Transit (Cargo)	270	260	30	3.84
LGIS Motor Vehicle & Plant	31,022	27,926	3,109	11.09
LGIS Personal Accident/Travel	1,600	1,600	0	0.00
LGIS Bushfire Injury	5,700	8,127	487	-29.86
<b>TOTAL</b>	<b>166,809</b>	<b>157,939</b>	<b>11,714</b>	<b>5.62</b>

## Grants

The annual Federal Assistance grant has increased by a huge 13% this year, however 48% of the grant was paid in June 2013 which will reflect in last years actual figures and surplus calculations however is not treated as restricted cash. Regional Road Group funds have decreased for new road and black spot projects to \$312,022 and we will receive \$242,562 in Federal Roads to Recovery funding. Council will receive Royalties for Regions (R4R) funds of \$346,906 to be spent in accordance with our Forward Capital Works Plan and \$1,586,260 in regional R4R to be spent on the Aged Housing project. Council will receive \$161,333 in Department of Sport and Recreation funding to complete stage 2 of the Swimming Pool. A Community Water grant of \$40,000 has been secured to complete Puntaping Dam pipe line and RDAF will also contribute \$85,000 to the Shire for a new Family Park and War Memorial upgrade. Council has also been able to secure or will endeavour to secure other smaller grants for both operating and capital expenditure. There is also a number of unsecured grant funds built into the budget, however if these grants are not realised then the expenditure will reflect this.

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

Grant	2013/2014	2012/2013
General Purpose Grant	895,998	757,850
General Purpose Road Grant	470,343	449,650
Roads to Recovery	242,562	242,563
Road Project Grant	263,471	292,197
Road Direct Grant	87,007	80,770
Royalties for Regions – Wagin Shire	346,906	346,906
Black Spot Road Grant	48,551	141,662
CSRFF Grant – Swimming Pool Stage 2	161,333	0
FESA – Wedgecarrup BFB Appliance Shed	58,464	0
RDAF Round 5 Funding	85,000	0
Community Water Grant	40,000	0

## Waste Management

Wagin is the lead Council involving twelve (12) group of Wheat Belt Councils and has been involved with the State Government's Zero Waste Management Development Scheme.

The "group's consultant has been undertaking geotechnical investigation work to determine a landfill site to cater for the group and all have been asked to set aside funding in the 2013/2014 budget for land acquisition. A site in the Shire of Cuballing has been identified with further tests and work to be undertaken to determine its suitability.

## Debt Servicing

The outstanding loan principal balance at 1<sup>st</sup> July 2013 is \$965,270 inclusive of Self Supporting loans. Principal repayments for 2013/2014 amount to \$60,340 and interest payments of \$54,577.

Council's loan principal balance at 30<sup>th</sup> June 2014 will be \$904,930.

The Self Supporting component of the above loan balance as at 1<sup>st</sup> July 2013 is \$118,500 with principal repayments of \$9,264 and interest payments of \$7,876, this will decrease the outstanding self supporting principal balance at 30<sup>th</sup> June 2014 to \$109,236.

### **Reserve Accounts**

Council will commence this financial year holding a balance in its reserve account of \$1,460,297. This budget proposal includes transfers to and from reserves and bank interest with a predicted overall decrease in reserve funds of \$468,134.

#### Transfers to Reserve –

- \$1,800 to Recreation Centre Equipment Reserve.
- \$4,000 to Community Bus Reserve (operating profit for the year)
- \$5,000 to Recreation Development Reserve for future Rec Centre sports floor replacement.
- \$10,000 to Refuse Site Rehabilitation Reserve.
- \$20,000 to Waste Management Reserve.
- \$130,000 to Land Development Reserve\*\*
- \$20,000 to Municipal Building Reserve – 1% of Rate Increase

\*\* The transfer of \$130,000 to Land Development Reserve will be on the basis that Council sells two Marks Court lots and some excess industrial lots.

#### Transfers from Reserve –

- \$443,346 from Municipal Buildings Reserve for the construction of new Council Residence.
- \$100,000 from Recreation Development Reserve for the redevelopment of the Wagin Swimming Pool Stage 2.
- \$15,000 from Staff Leave Reserve for Long Service and Annual Leave.
- \$2,000 from Rec Centre Equipment Reserve for purchase of Rec Centre Commercial Dish Washer.
- \$4,500 from Rec Centre Equipment Reserve for purchase of Rec Centre Wood Heater.
- \$20,000 from Land Development Reserve for retaining walls at Marks Court land blocks.
- \$50,000 from Refuse Site/Waste Management Reserve for land for the new Regional Refuse Site.
- \$50,000 from Refuse Site/Waste Management Reserve for a new Waste Transfer Station.
- \$22,500 from the HACC Reserve for the purchase of a new Co-ordinator vehicle.
- \$10,000 from Water management Plan to offset expenditure for the Rural towns Program.

The above transfers will leave Council with a closing balance of \$992,163 in reserves.

**Conclusion**

I believe that the Budget which has been presented is sound and Council can proceed in its current direction. However, we all need, both Councillors and staff, to be mindful of the constraints that are upon us with regards to expenditure.

I would again like to acknowledge and thank the efforts of my staff, particularly Brian Roderick and Daniel Irekpolo, in preparing the 2013/2014 budget. It has been a busy year for many with much emphasis focused on preparing long term and various financial & business plans required by State Government to ensure service delivery to the community and long term financial sustainability.

I would also like to thank the members of the various committees that have deliberated and provided valuable input to the process, in particular the community representatives on those committees for giving their time and effort so freely.

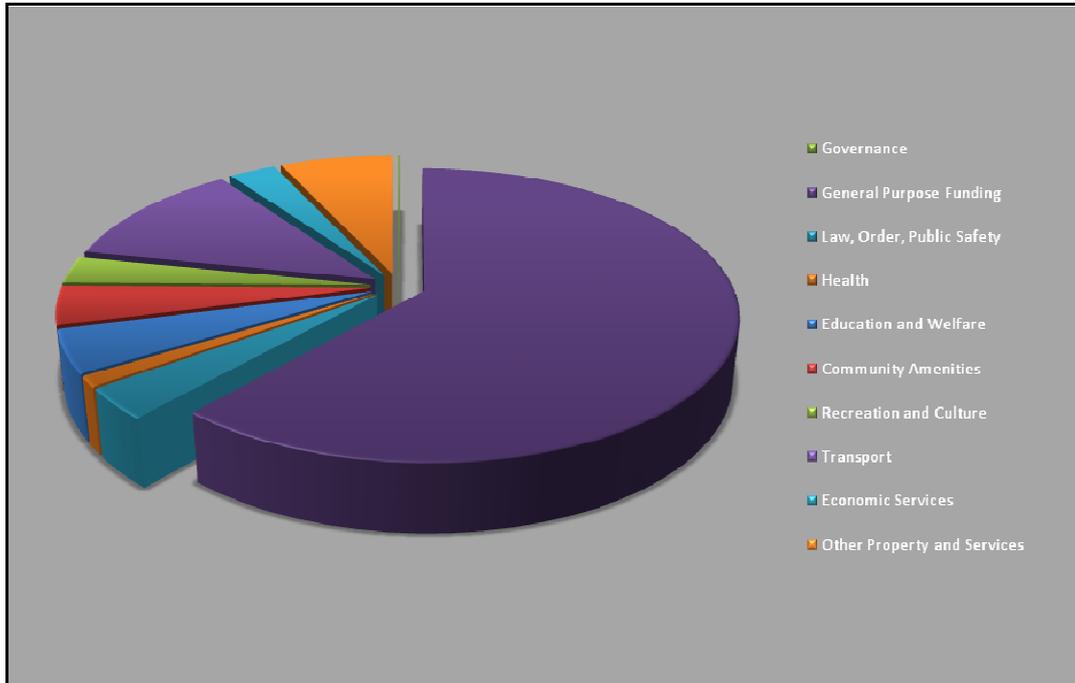
I have pleasure in presenting the 2013/14 Budget which represents a 5.00% increase on the amount of rates collected in 2012/13. This document is now for Councils consideration and adoption

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

### BUDGET OVERVIEW

For 2013/2014 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 2013/2014



Governance income of \$9,100 is made up of various reimbursements for administration and member activities.

General Purpose Funding of \$4,824,944 includes rates of \$1,881,091 and General Purpose Grants of \$741,048. These General Purpose Grants are received from the Western Australian Local Government Grants Commission. Royalties for Regions local and regional components total \$1,933,166.

Law, Order and Public Safety income of \$270,864 is mainly derived from the Fire and Emergency Services Grants of \$52,500, a one off grant of \$58,464 to build a new Bush Fire Brigade appliance shed at Wedgecarrup, funding for establishment of the Driver Training School and various fees and fines associated with animal control and law and order.

Health income for this financial year is \$91,120, the main component is from the Shire's of Williams, West Arthur and Wandering reimbursing Council for their costs of the Regional Health Scheme.

Education and Welfare income of \$372,617 includes grant funding for the Home and Community Care (HACC) program and Meals on Wheels (MOW) as funded by the Department of Health. The HACC & MOW programs will receive \$292,467 in Federal Grant funding this financial year.

Community Amenities income of \$339,260 include the annual fees charged for the domestic and commercial refuse collection service that Council provides. The total value of these combined fees is \$240,760 and is used to offset the contracted collection and recycling service and the control and maintenance of the refuse disposal site. The collection of planning, septic tank and cemetery fees also come under the Community Amenities banner.

Recreation and Culture income of \$239,493 is derived from fees collected for the use of Council's recreation facilities such as the Wagin Swimming Pool, Recreation Centre, Sports Ground and Halls. This year, a proposed Sport and Recreation grant of \$161,333 is included in the above amount for stage 2 of the development of the Swimming Pool.

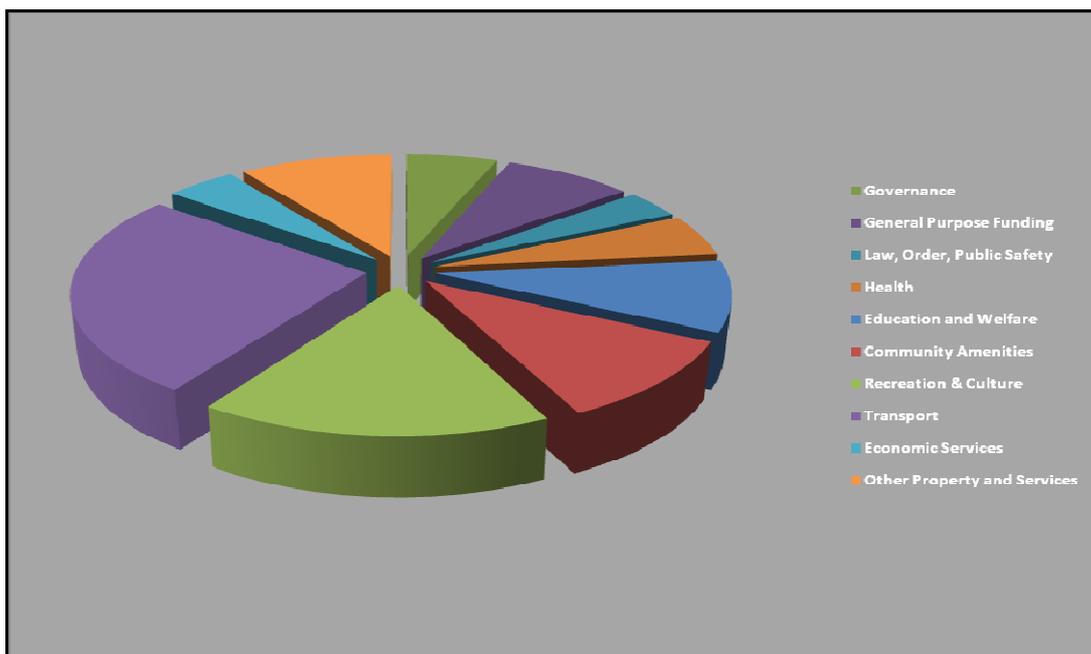
Transport income of \$939,492 contains road funding of \$87,007 for the Direct Road Grant, \$312,022 in Road Project Grants funding for road and Blackspot projects and \$242,563 in Federal Roads to Recovery funding. For further detail on the associated expenditure that these grant funds will be allocated to please refer to the works program on page 71. This year Council has also factored in \$118,000 in heritage grants and contributions from the Chamber of Commerce to upgrade shop verandas in the main street (Tudhoe).

Economic Services income of \$225,800 includes control of the Shire's flora and fauna, land management, tourism and area promotion, the provision of the Shire Caravan Park and building control. Income of \$45,000 is budgeted for Caravan Park fees and \$165,000 in grant funding for Economic Development, Caravan Park upgrades and completion of the Puntapin Dam pipe line.

Other Property and Services income of \$543,295 incorporates revenue of \$440,000 earned from Private Works, \$44,000 in Vehicle Licensing commission and Staff housing rent.

Budgeted Operating Expenditure is summarised as follows;

**BUDGETED OPERATING EXPENDITURE 2013/2014**



Governance expenditure of \$307,857 includes the operating expenditure relating to the provision of services to Members of Council, the Administration of the Shire office less overheads allocated to all other sections of Council.

General Purpose Funding expenditure includes operating expenditure of \$437,318, this includes the payment of the Emergency Service Levy to FESA as collected from ratepayers, the payment of \$54,577 in interest on loan funds and expenses relating to Council rates and the payment for audit services. Council will also be remaining grant funds to complete the Asset Management, Long Term Financial and Strategic Community plans as part of the Integrated Planning process. Fortunately these funds were grant funds received from the Department of Local Government and carried over from the previous year.

Law, Order and Public Safety includes operating expenditure of \$190,045 relating to the administration of Shire Local Laws, Fire control, Animal control, provision of Ranger Services and other law and order services.

Health includes operating expenditure of \$283,207 which primarily relates to the health administration and inspection services that are shared with the Shire's of Williams, West Arthur and Wandering, also the contract costs to IPN Medical Centres Group to operate the Wagin Medical Centre.

Education and Welfare includes operating expenditure of \$476,413 relating to the Home and Community Care, Meals on Wheels and Community Aged Care Packages programs. Also, the maintenance costs of the School oval, 50% of this cost is reimbursed by the Education Department.

Community Amenities includes operating expenditure of \$544,676 relating to refuse control, recycling, sewerage, environmental protection, planning, public conveniences and cemeteries.

Recreation and Culture includes operating expenditure of \$860,546 relating to Council parks and gardens, Wagin Recreation Centre, Sports Ground oval and buildings, Swimming Pool, Public Halls, operation of the Wagin Public Library, Woolorama and other cultural and recreational events.

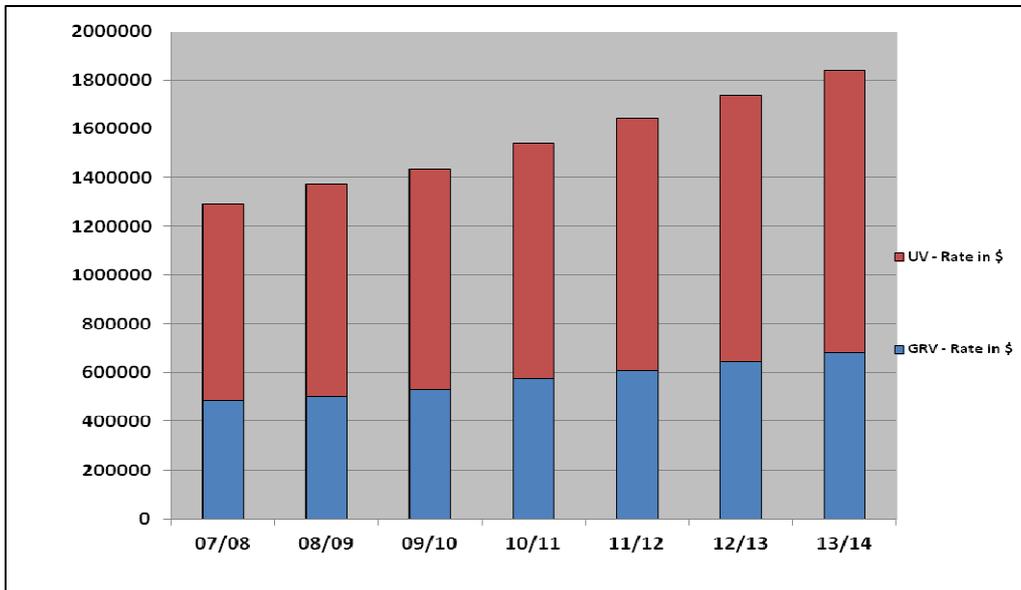
Transport includes operating expenditure of \$1,363,612 and relates directly to the maintenance of the Shire road network, footpaths, bridges, drainage infrastructure, parking facilities, traffic control, depot operations, minor plant purchases, and general cleanup of the town site. Also, the operating costs of the Wagin Aerodrome.

Economic Services includes operating expenditure of \$239,054 relating to tourism, Caravan Park operations, Landcare management and saline water control measures.

Other Property and Services includes operating expenditure of \$518,102 which is directly related to the maintenance of Council's staff houses, private works jobs, building maintenance over heads, consultants, community requests and events, expenditure related to the 4WD Resource Sharing Group and other miscellaneous expenses.

RATES

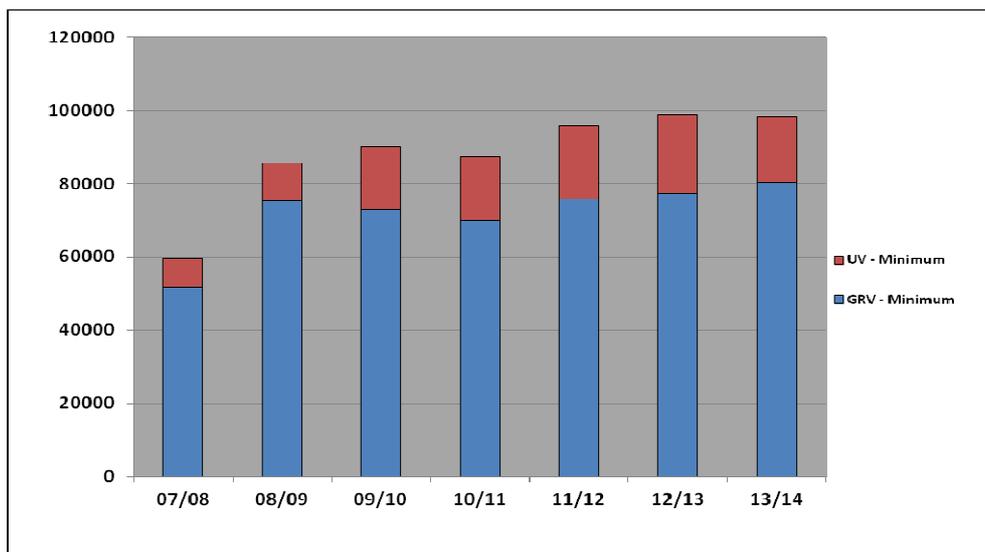
RATES LEVIED



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

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

MINIMUM RATES LEVIED



The Minimum rates charged for 2013/2014 has increased to \$480. 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 of general waste and recycling and the ongoing maintenance and control of the Wagin refuse disposal site. In 2013/2014 the collection service charge will increase from \$250 to \$260.

DEBT MANAGEMENT

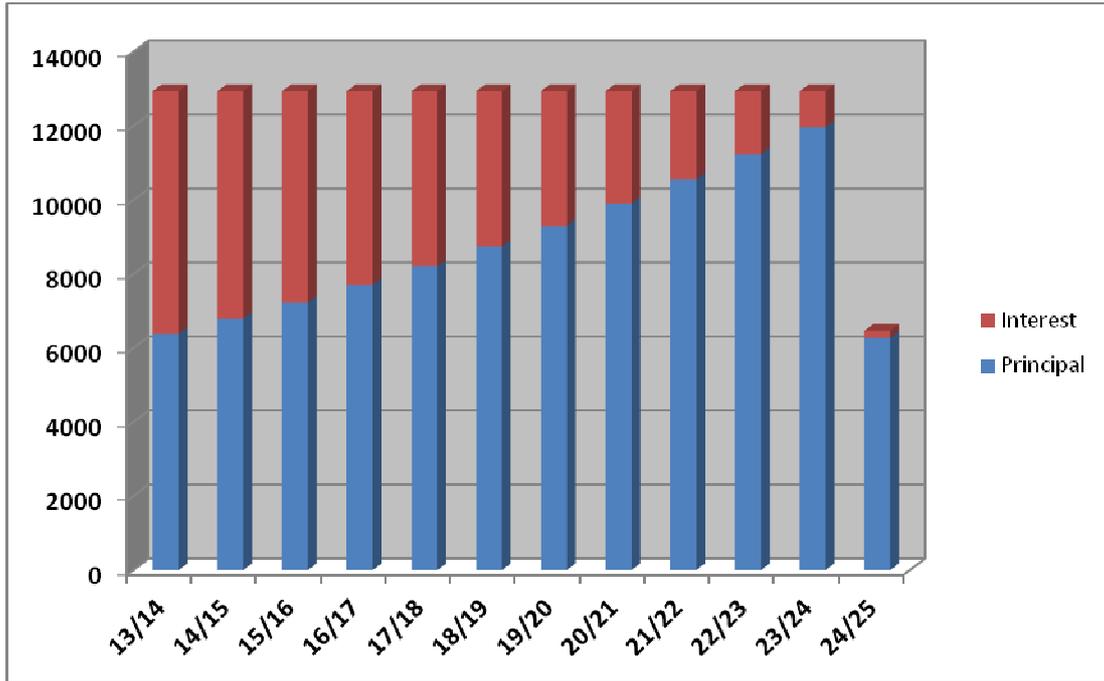
LOAN PRINCIPAL LIABILITY



It is anticipated that Council's Loan Liability at year end 30<sup>th</sup> June 2014 will be \$904,930

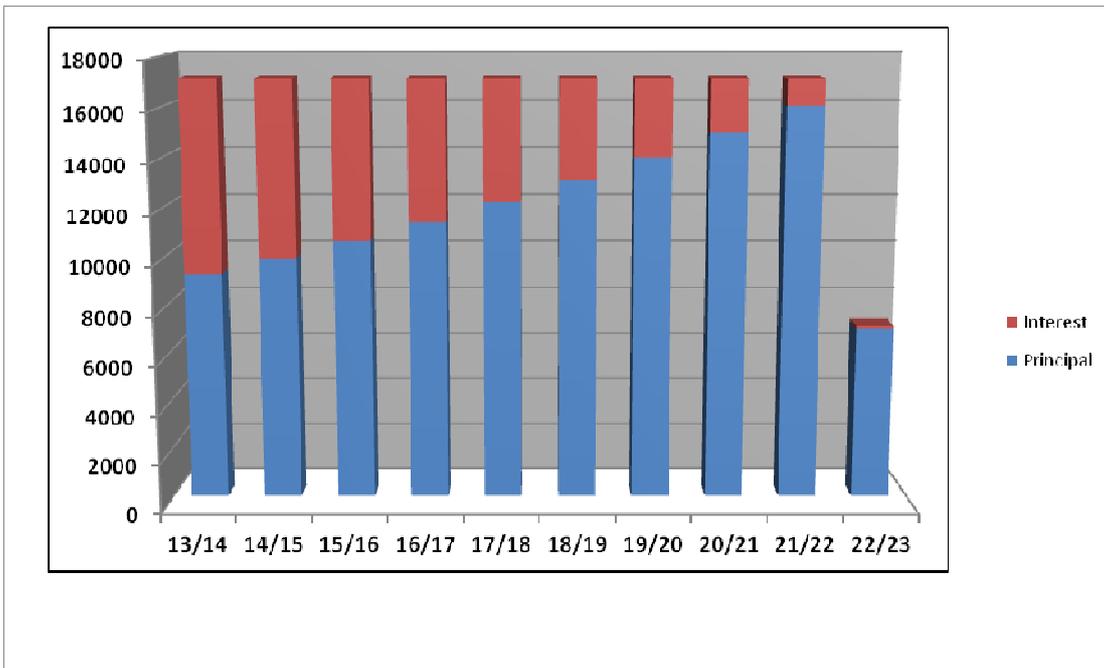
Shire of Wagin  
Annual Budget 2013/2014

LOAN 131



Loan 131 was taken out on 30<sup>th</sup> 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. This loan will be repaid on the 30<sup>th</sup> December 2024.

LOAN 133

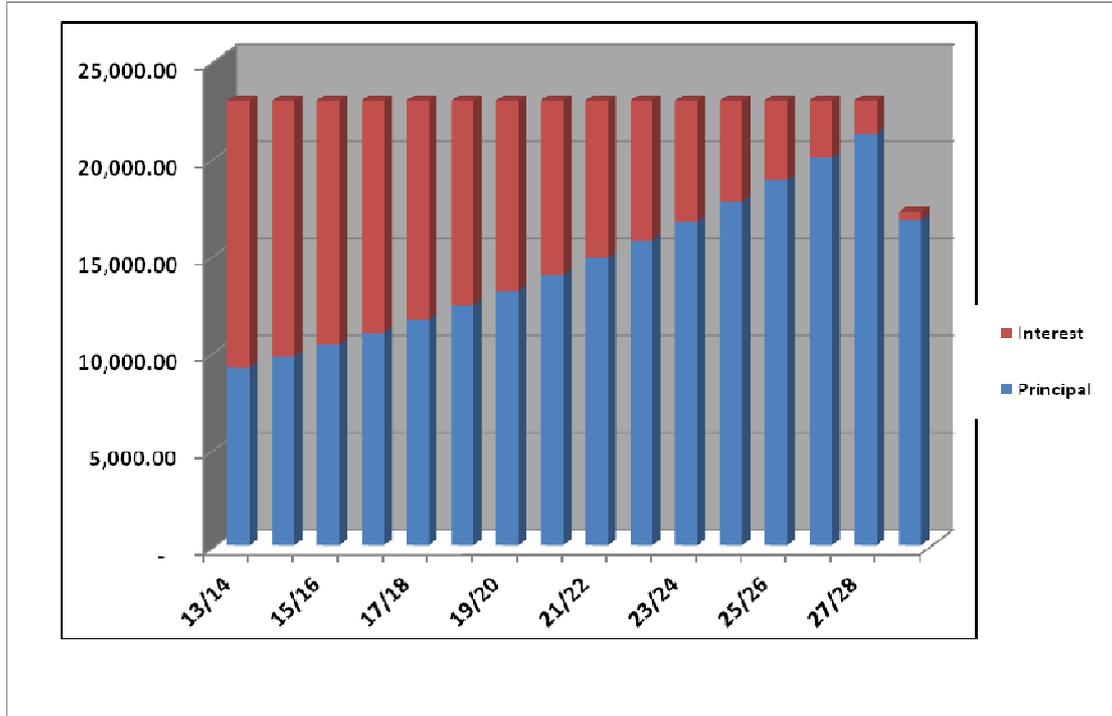


Loan 133 was taken out on 26<sup>th</sup> November 2007 for \$160,000 on the request from the Wagin Bowling Club on a self supporting basis to fund the construction of a second synthetic

Shire of Wagin  
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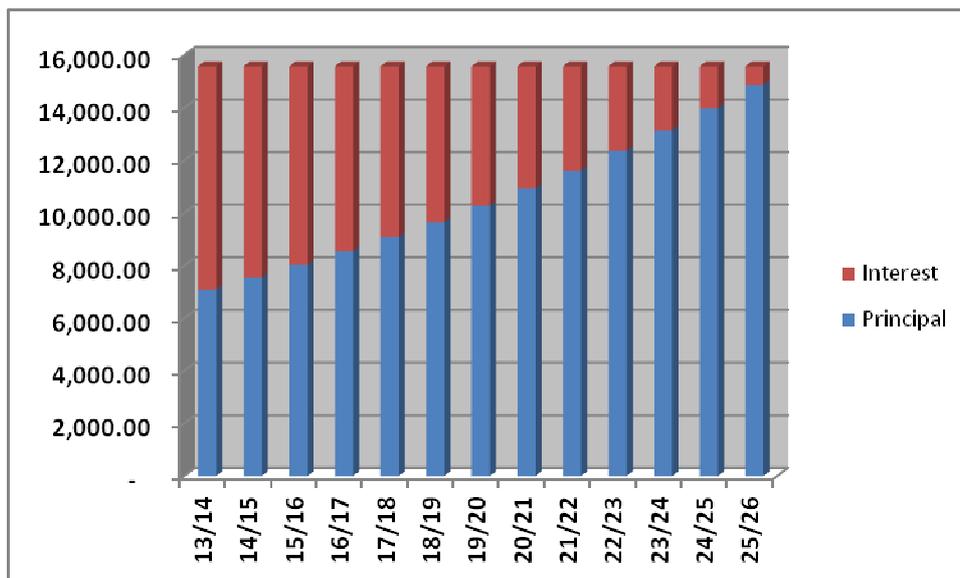
bowling green. Whilst the Shire pays each loan repayment the full costs are recouped from the Wagin Bowling Club. This loan will be repaid on the 28<sup>th</sup> November 2022.

LOAN 137



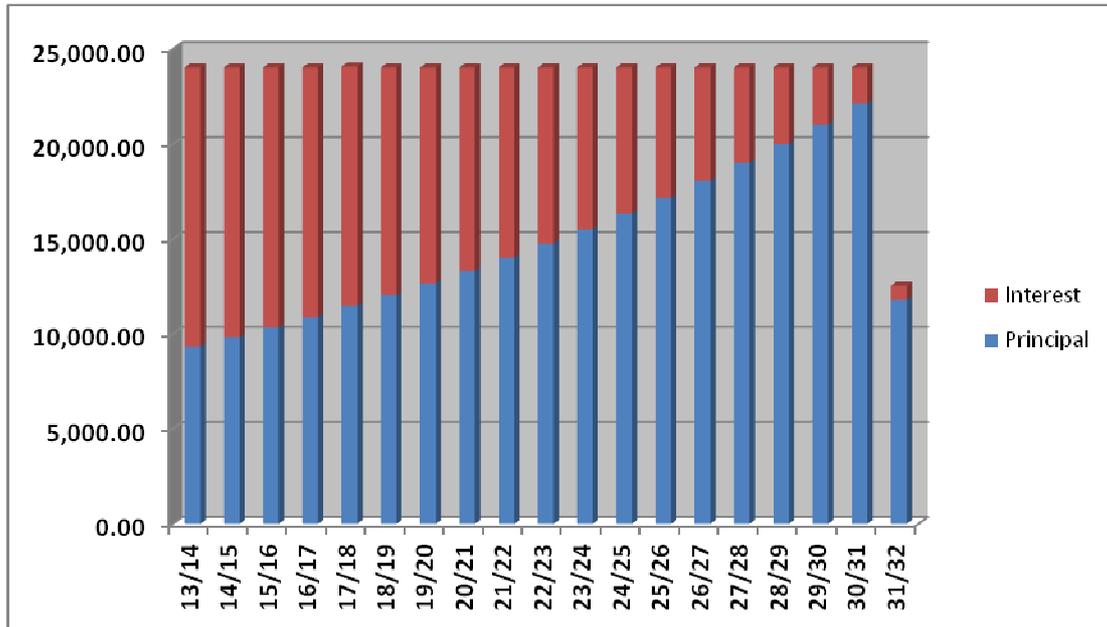
Loan 137 was taken out on 17<sup>th</sup> April 2009 for \$265,000 to enable Council to purchase 5 Arnott Street Wagin for the purpose of assisting the Wagin Frail Age’s future expansion of Waratah Lodge. This loan will be repaid on the 26<sup>th</sup> March 2029.

LOAN 138



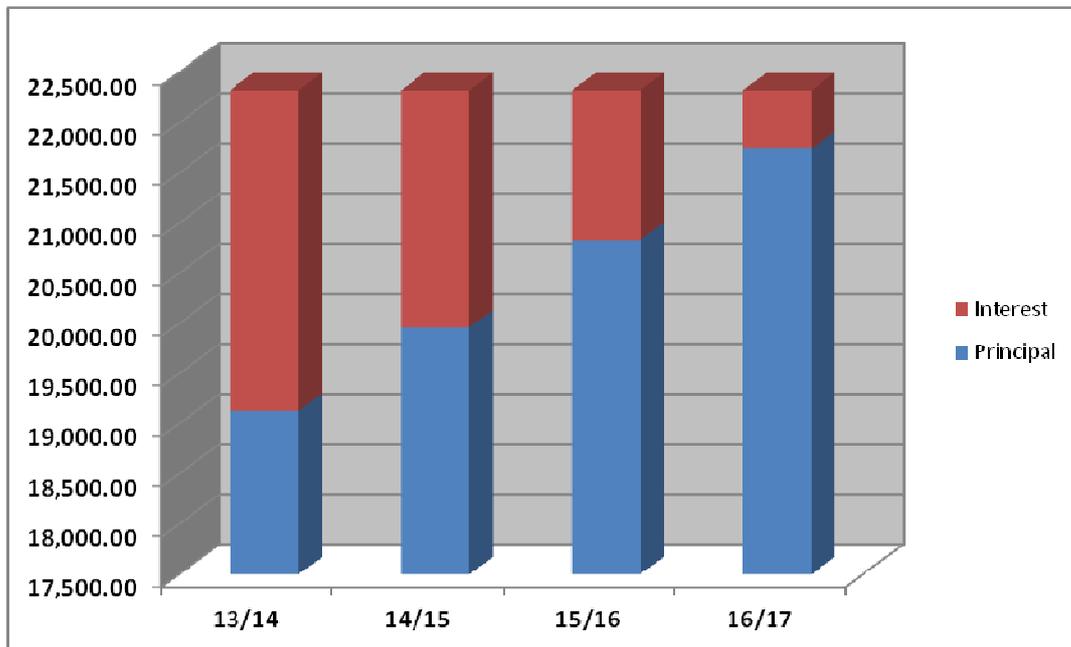
Loan 138 was taken out on 18<sup>th</sup> April 2011 for \$150,000 to enable Council to construct a new residence for the Doctor in Wagin. This loan will be repaid on the 20<sup>th</sup> April 2026.

LOAN 139



Loan 139 was taken out on 11<sup>th</sup> May 2012 for \$300,000 to part fund the construction of stage 1 of the Wagin Memorial Swimming Pool Redevelopment. This loan will be repaid on the 11<sup>th</sup> May 2032.

LOAN 140



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

We certify that this budget, for the Shire of Wagin for the year ending 30<sup>th</sup> June 2014, as adopted by Council at a Council meeting held on 20<sup>th</sup> August 2014, is in accordance with Section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996.



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

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

Shire of Wagin  
Annual Budget 2013/2014

**SHIRE OF WAGIN  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>REVENUE</b>				
Rates	8	1,881,092	1,784,312	1,792,100
Operating Grants & Subsidies				
Contributions Reimbursement & Donations		1,442,266	1,912,140	1,312,361
Fees and Charges	11	949,400	522,411	567,590
Interest Earnings	2(a)	104,412	119,203	138,108
Other Revenue		141,900	179,250	147,299
		<u>4,519,070</u>	<u>4,517,316</u>	<u>3,957,458</u>
<b>EXPENSES</b>				
Employee Costs		(2,005,611)	(1,901,556)	(1,908,535)
Materials and Contracts		(1,408,563)	(1,271,698)	(1,288,775)
Utility Charges		(295,230)	(296,811)	(258,180)
Depreciation	2(a)	(1,124,433)	(1,089,935)	(1,089,935)
Interest Expenses	2(a)	(54,577)	(57,799)	(57,799)
Insurance Expenses		(117,143)	(100,300)	(104,767)
Other Expenditure		(211,772)	(186,874)	(270,287)
		<u>(5,217,329)</u>	<u>(4,904,973)</u>	<u>(4,978,278)</u>
		(698,259)	(387,657)	(1,020,820)
Non-Operating Grants, Subsidies and Contributions		3,280,548	1,761,729	2,323,792
Profit on Asset Disposals	4	52,790	78,887	109,228
Loss on Asset Disposals	4	<u>(3,500)</u>	<u>0</u>	<u>0</u>
<b>NET RESULT</b>		<b>2,631,579</b>	<b>1,452,959</b>	<b>1,412,200</b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets				
<b>Total Other Comprehensive Income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>2,631,579</u></b>	<b><u>1,452,959</u></b>	<b><u>1,412,200</u></b>

**Notes:**

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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

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

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

Shire of Wagin  
Annual Budget 2013/2014

**SHIRE OF WAGIN  
STATEMENT OF COMPREHENSIVE INCOME  
BY PROGRAM  
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>REVENUE (Refer Notes 1,2,8 to 13)</b>				
Governance		6,000	6,722	7,500
General Purpose Funding		2,806,778	3,341,750	2,722,480
Law, Order, Public Safety		62,400	38,361	43,400
Health		91,120	73,299	73,820
Education and Welfare		362,117	369,733	349,418
Community Amenities		299,260	341,240	292,250
Recreation and Culture		75,160	66,447	73,210
Transport		251,330	109,516	186,570
Economic Services		60,800	60,575	59,650
Other Property and Services		504,105	109,673	149,160
		<u>4,519,070</u>	<u>4,517,316</u>	<u>3,957,458</u>
<b>EXPENSES EXCLUDING</b>				
<b>FINANCE COSTS (Refer Notes 1,2 &amp; 14)</b>				
Governance		(307,857)	(316,498)	(280,074)
General Purpose Funding		(437,318)	(419,028)	(467,294)
Law, Order, Public Safety		(190,045)	(173,424)	(176,186)
Health		(283,207)	(271,886)	(271,880)
Education and Welfare		(476,413)	(455,683)	(486,257)
Community Amenities		(544,676)	(450,470)	(528,117)
Recreation & Culture		(831,406)	(828,775)	(765,534)
Transport		(1,360,112)	(1,423,690)	(1,378,896)
Economic Services		(235,855)	(238,798)	(245,409)
Other Property and Services		(495,863)	(268,922)	(320,832)
		<u>(5,162,752)</u>	<u>(4,847,174)</u>	<u>(4,920,479)</u>
<b>FINANCE COSTS (Refer Notes 2 &amp; 5)</b>				
Recreation & Culture		(29,140)	(30,606)	(30,606)
Economic Services		(3,199)	(3,998)	(3,998)
Other Property and Services		(22,238)	(23,195)	(23,195)
		<u>(54,577)</u>	<u>(57,799)</u>	<u>(57,799)</u>
<b>NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS</b>				
General Purpose Funding		2,018,166	1,093,125	1,294,906
Law Order & Public Safety		208,464	0	58,464
Community Amenities		40,000	0	0
Recreation & Culture		161,333	0	210,000
Transport		687,585	668,604	760,422
Economic Services		165,000	0	0
		<u>3,280,548</u>	<u>1,761,729</u>	<u>2,323,792</u>
<b>PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)</b>				
Governance		3,100	12,711	15,900
Health		0	17,339	17,400
Education and Welfare		10,500	0	0
Transport		0	48,837	26,500
Transport		(3,500)	0	0
Other Property & Services		39,190	0	49,428
		<u>49,290</u>	<u>78,887</u>	<u>109,228</u>
<b>NET RESULT</b>		<b><u>2,631,579</u></b>	<b><u>1,452,959</u></b>	<b><u>1,412,200</u></b>
<b>Other Comprehensive Income</b>				
Changes on Revaluation of non-current assets		0	0	0
<b>Total Other Comprehensive Income</b>		<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>2,631,579</u></b>	<b><u>1,452,959</u></b>	<b><u>1,412,200</u></b>
<b>Notes:</b>				

All fair value adjustments relating to re-measurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

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

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

Fair value adjustments will be assessed at the time they occur with compensating budget amendments made as necessary.

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

Shire of Wagin  
Annual Budget 2013/2014

**SHIRE OF WAGIN  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		1,886,092	1,789,312	1,796,100
Operating Grants & Subsidies				
Contributions, Reimbursement & Donations		1,921,266	1,637,140	1,320,361
Fees and Charges		998,296	239,387	621,478
Interest Earnings		104,412	119,203	138,108
Goods and Services Tax		150,000	150,000	150,000
Other		141,900	179,250	147,299
		<u>5,201,966</u>	<u>4,114,292</u>	<u>4,173,346</u>
<b>Payments</b>				
Employee Costs		(2,005,611)	(1,901,556)	(1,908,535)
Materials and Contracts		(1,362,080)	(1,358,919)	(1,388,348)
Utility Charges		(285,230)	(326,811)	(268,180)
Insurance Expenses		(117,143)	(100,300)	(104,767)
Interest Expenses		(54,577)	(57,799)	(57,799)
Goods and Services Tax		(150,000)	(150,000)	(150,000)
Other		(211,772)	(186,874)	(270,287)
		<u>(4,186,413)</u>	<u>(4,082,259)</u>	<u>(4,147,916)</u>
<b>Net Cash Provided By Operating Activities</b>	15(b)	<u>1,015,553</u>	<u>32,033</u>	<u>25,430</u>
<b>Cash Flows from Investing Activities</b>				
Payments for Development of Land Held for Resale	3	0	(48,000)	(48,000)
Payments for Purchase of Property, Plant & Equipment	3	(3,153,036)	(2,301,048)	(3,418,253)
Payments for Construction of Infrastructure	3	(2,099,842)	(995,086)	(1,440,380)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		3,280,548	1,761,729	2,323,792
Proceeds from Sale of Plant & Equipment	4	179,500	252,142	385,000
<b>Net Cash Used in Investing Activities</b>		<u>(1,792,830)</u>	<u>(1,330,263)</u>	<u>(2,197,841)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures	5	(60,340)	(57,118)	(57,118)
Proceeds from Self Supporting Loans		9,264	8,649	8,649
Proceeds from New Debentures	5	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net Cash Provided By (Used In) Financing Activities</b>		(51,076)	(48,469)	(48,469)
<b>Net Increase (Decrease) in Cash Held</b>		(828,353)	(1,346,699)	(2,220,880)
Cash at Beginning of Year		1,860,516	3,207,215	3,207,216
<b>Cash and Cash Equivalents at the End of the Year</b>	15(a)	<u>1,032,163</u>	<u>1,860,516</u>	<u>986,336</u>

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

Shire of Wagin  
Annual Budget 2013/2014

**SHIRE OF WAGIN  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2014**

	NOTE	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>REVENUES</b>				
	1,2			
Governance		9,100	19,433	23,400
General Purpose Funding		2,943,852	2,650,563	2,225,286
Law, Order, Public Safety		270,864	38,361	101,864
Health		91,120	90,638	91,220
Education and Welfare		372,617	369,733	349,418
Community Amenities		339,260	341,240	292,250
Recreation and Culture		236,493	66,447	283,210
Transport		938,915	826,957	973,492
Economic Services		225,800	60,575	59,650
Other Property and Services		543,295	109,673	198,588
		<u>5,971,316</u>	<u>4,573,620</u>	<u>4,598,378</u>
<b>EXPENSES</b>				
	1,2			
Governance		(307,857)	(316,498)	(280,074)
General Purpose Funding		(437,318)	(419,028)	(467,294)
Law, Order, Public Safety		(190,045)	(173,424)	(176,186)
Health		(283,207)	(271,886)	(271,880)
Education and Welfare		(476,413)	(455,683)	(486,257)
Community Amenities		(544,676)	(450,470)	(528,117)
Recreation & Culture		(860,546)	(859,381)	(796,140)
Transport		(1,363,612)	(1,423,690)	(1,378,896)
Economic Services		(239,054)	(242,796)	(249,407)
Other Property and Services		(518,102)	(292,117)	(344,027)
		<u>(5,220,830)</u>	<u>(4,904,973)</u>	<u>(4,978,278)</u>
<b>Net Operating Result Excluding Rates</b>		<u>750,486</u>	<u>(331,353)</u>	<u>(379,900)</u>
<b>Adjustments for Cash Budget Requirements:</b>				
<b>Non-Cash Expenditure and Revenue</b>				
Initial Recognition of Assets due to change in Regulations				
(Profit)/Loss on Asset Disposals	4	(49,290)	(78,887)	(109,228)
Depreciation on Assets	2(a)	1,124,433	1,089,935	1,089,935
<b>Capital Expenditure and Revenue</b>				
Purchase Land and Buildings	3	(2,766,169)	(1,566,642)	(2,651,453)
Purchase Infrastructure Assets - Roads	3	(997,196)	(954,853)	(1,148,153)
Purchase Infrastructure Assets - Other	3	(1,102,646)	(40,233)	(292,227)
Purchase Plant and Equipment	3	(311,000)	(652,996)	(685,300)
Purchase Furniture and Equipment	3	(75,867)	(129,410)	(129,500)
Proceeds from Disposal of Assets	4	179,500	252,142	385,000
Repayment of Debentures	5	(60,340)	(57,118)	(57,118)
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Income		9,264	8,649	8,649
Transfers to Reserves (Restricted Assets)	6	(249,212)	(201,269)	(339,654)
Transfers from Reserves (Restricted Assets)	6	717,346	354,503	1,016,849
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	949,599	1,472,819	1,500,000
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	949,599	0
<b>Total Amount Raised from General Rate</b>	8	<u>(1,881,092)</u>	<u>(1,784,312)</u>	<u>(1,792,100)</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 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**(a) Basis of Accounting**

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

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

**(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) 2012/13 Actual Balances**

Balances shown in this budget as 2012/13 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

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(f) Goods and Services Tax**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

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

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

**(g) Superannuation**

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

**(h) Cash and Cash Equivalents**

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

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

**(i) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

**(j) Inventories**

***General***

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

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

***Land Held for Resale***

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

Gains and losses are recognised in the statement of comprehensive income at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

**(k) Fixed Assets**

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

***Mandatory Requirement to Revalue Non-Current Assets***

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at fair value became mandatory.

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Council has commenced the process of adopting Fair Value in accordance with the Regulations.

***Land Under Control***

In accordance with local Government (Financial Management) Regulation 16 (a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with other policies detailed in this Note.

Whilst they were initially recorded at cost, fair value at the date of acquisition was deemed cost as per AASB 116.

Consequently, these assets were initially recognised at cost but revalued along with other items of Land and Buildings at 30 June 2013.

***Initial Recognition***

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

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

**(k) Fixed Assets (Continued)**

***Revaluation***

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

Revalued assets are carried at their fair value being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date.

For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy).

With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy).

For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

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

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying

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.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value, imposes a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

***Transitional Arrangement***

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** methodology section as detailed above.

SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fixed Assets (Continued)

**Early Adoption of AASB 13 - Fair Value Measurement**

Whilst the new accounting standard in relation to fair value, *AASB 13 - Fair Value Measurement*

As a consequence, the principles embodied in *AASB 13 - Fair Value Measurement* have been

**Land Under Roads**

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

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

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

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

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

**(k) Fixed Assets (Continued)**

**Depreciation of Non-Current Assets**

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

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

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

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

**Infrastructure Assets**

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

The Following Infrastructure Assets are not depreciated:

Parks and Playing Field Surfaces  
Reticulation Systems  
Drainage Reserves  
Clearing and Earthworks

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of

An asset's carrying amount is written down immediately to its recoverable amount if the asset's

Gains and losses on disposals are determined by comparing proceeds with with the carrying

**Capitalisation Threshold**

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

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

Amortised cost is calculated as:

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

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

*(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. They are subsequently measured at fair value with changes to carrying amount being included in profit or loss.

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

**(I) Financial Instruments (Continued)**

**Classification and Subsequent Measurement (Continued)**

*(ii) Loans and receivables*

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

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

*(iii) Held-to-Maturity investments*

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

Held-to-maturity investments are included in current assets where they are expected to mature within 12

*(iv) Available-for-sale financial assets*

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

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

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

*(v) Financial liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

**Impairment**

At the end of each reporting period, the Council assesses whether there is objective evidence that a financial instrument has been impaired.

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events having occurred, which will have an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial instruments, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified into profit or loss at this point.

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

***Derecognition***

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

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

**(m) Impairment**

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

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

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

Provision is made for the Council's liability for employee benefits arising from services rendered by

**(p) Borrowing Costs**

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

**(q) Provisions**

Provisions are recognised when:

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

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

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

In the determination of whether an asset or liability is current or non-current, consideration is given to the

**(s) Comparative Figures**

Where required, comparative figures have been adjusted to conform with changes in presentation of

**(t) Budget Comparative Figures**

Unless otherwise stated, the budget comparative figures shown in this budget document relate to

Shire of Wagin  
Annual Budget 2013/2014

SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014

	2013/14 Budget	2012/13 Actual	2012/13 Budget
	\$	\$	\$
<b>2. REVENUES AND EXPENSES</b>			
<b>(a) Net Result from Ordinary Activities was arrived at after:</b>			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit Services	15,000	13,490	14,000
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	70,150	68,600	68,600
Law, Order, Public Safety	21,800	21,200	21,200
Health	26,600	27,050	27,050
Education and Welfare	27,550	26,750	26,750
Community Amenities	21,210	20,210	20,210
Recreation and Culture	151,100	140,000	140,000
Transport	787,500	769,100	769,100
Economic Services	5,523	4,525	4,525
Other Property and Services	13,000	12,500	12,500
	<u>1,124,433</u>	<u>1,089,935</u>	<u>1,089,935</u>
<b><u>By Class</u></b>			
Land and Buildings	130,500	117,500	117,500
Furniture and Equipment	76,200	79,200	79,200
Plant and Equipment	325,100	315,250	315,250
Infrastructure	592,281	577,633	577,633
Tools	352	352	352
	<u>1,124,433</u>	<u>1,089,935</u>	<u>1,089,935</u>
<b>Borrowing Costs (Interest)</b>			
- Debentures ( <i>refer note 5(a)</i> )	54,577	57,799	57,799
	<u>54,577</u>	<u>57,799</u>	<u>57,799</u>
<b>Rental Charges</b>			
- Operating Leases	30,424	40,750	40,750
	<u>30,424</u>	<u>40,750</u>	<u>40,750</u>
(ii) Crediting as Revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve Funds	58,412	69,471	72,608
- Other Funds	30,000	34,740	50,000
Other Interest Revenue ( <i>refer note 13</i> )	16,000	14,992	15,500
	<u>104,412</u>	<u>119,203</u>	<u>138,108</u>

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

**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 some assistance to 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 2014**

**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), Landcare, 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.

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**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

	<b>2013/14 Budget \$</b>
<b>3. ACQUISITION OF ASSETS</b>	
The following assets are budgeted to be acquired during the year:	
<b><u>By Program</u></b>	
<b>Governance</b>	
Land and Buildings	50,000
Furniture and Equipment	48,000
Plant and Equipment	41,000
<b>Law, Order, Public Safety</b>	
Land and Buildings	28,230
Furniture and Equipment	2,367
Infrastructure- Other	150,000
<b>Education and Welfare</b>	
Plant and Equipment	33,000
<b>Community Amenities</b>	
Land and Buildings	50,000
Infrastructure- Other	400,000
<b>Recreation and Culture</b>	
Land and Buildings	438,333
Furniture and Equipment	25,500
Infrastructure- Other	85,000
<b>Transport</b>	
Plant and Equipment	237,000
Infrastructure- Roads	997,196
Infrastructure- Other	315,606
<b>Economic Services</b>	
Land and Buildings	150,000
Infrastructure- Other	152,040
<b>Other Property and Services</b>	
Land and Buildings	2,049,606
	<b>5,252,878</b>
<b><u>By Class</u></b>	
Land Held for Resale	0
Land and Buildings	2,766,169
Infrastructure Assets - Roads	997,196
Infrastructure Assets - Other	1,102,646
Plant and Equipment	311,000
Furniture and Equipment	75,867
	<b>5,252,878</b>

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

Capital fixed assets in detail  
Plant replacement program  
Works Program

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**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

**4. DISPOSALS OF ASSETS**

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

<b>By Program</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2013/14</b>	<b>2013/14</b>	<b>2013/14</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Governance</b>			
Toyota Kluger- W.1	27,900	31,000	3,100
			0
<b>Education and Welfare</b>			0
Hacc - Holden Commodore - W468	0	10,500	10,500
			0
<b>Transport</b>			0
Toro Ride on Mower	11,500	8,000	(3,500)
			0
<b>Other property and Services</b>			0
Lot 67 Marks Court	47,286	60,000	12,714
Lot 70 Marks Court	28,524	40,000	11,476
Industrial Blocks	15,000	30,000	15,000
	130,210	179,500	49,290

<b>By Class</b>	<b>Net Book Value</b>	<b>Sale Proceeds</b>	<b>Profit(Loss)</b>
	<b>2013/14</b>	<b>2013/14</b>	<b>2013/14</b>
	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Land and Buildings</b>			
Lot 67 Marks Court	47,286	60,000	12,714
Lot 70 Marks Court	28,524	40,000	11,476
Industrial Blocks	15,000	30,000	15,000
<b>Plant and Equipment</b>			
Toyota Kluger W.1	27,900	31,000	3,100
Hacc - Holden Commodore - W468	0	10,500	10,500
Toro Ride on Mower	11,500	8,000	(3,500)
	130,210	179,500	49,290

<b>Summary</b>	<b>2013/14</b>
	<b>BUDGET</b>
	<b>\$</b>
Profit on Asset Disposals	52,790
Loss on Asset Disposals	(3,500)
	<u>49,290</u>

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

Particulars	Principal 1-Jul-13	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			2013/14 Budget	2012/13 Actual	2013/14 Budget	2012/13 Actual	2013/14 Budget	2012/13 Actual
			\$	\$	\$	\$	\$	\$
131 Recreation Centre	104,302		6,380	5,991	97,922	104,302	6,565	6,953
133 Wagin Bowling Club SS**	118,500		9,264	8,649	109,236	118,500	7,876	8,491
137 5 Arnott Street	232,604		9,141	8,608	223,463	232,604	13,753	14,286
138 Council Residence	137,069		7,089	6,665	129,980	137,069	8,485	8,909
139 Swimming Pool Redevelopment	291,126		9,337	8,874	281,789	291,126	14,699	15,162
140 Puntaping Pipeline	81,669		19,129	18,331	62,540	81,669	3,199	3,998
	965,270	0	60,340	57,118	904,930	965,270	54,577	57,799

\*\* Self Supporting loans

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

**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

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

- (b) Council has not budgeted for any new debentures in 2013/2014
- (c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2013 nor is it expected to have unspent debenture funds as at 30th June 2014.

Particulars	Purpose of Loan	Est Amount Brought Fwd 30/06/2013	Est Amount Expended in 2013/2014	Est Amount unused at 30/06/2014
140 Puntaping Pipeline	Construct new Water Pipeline from Puntaping	15,134	15134	0
		15,134	15,134	0

- (d) Overdraft

Council has not utilised an overdraft facility during 2012/2013 and it is anticipated that no overdraft facility will be required for 2013/2014

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SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>6. RESERVES</b>			
<b>(a) Leave Reserve</b>			
Opening Balance	84,876	62,197	62,197
Amount Set Aside / Transfer to Reserve	3,395	22,679	22,799
Amount Used / Transfer from Reserve	(15,000)	0	(15,000)
	<u>73,271</u>	<u>84,876</u>	<u>69,996</u>
<b>(b) Plant Reserve</b>			
Opening Balance	102,264	217,883	217,883
Amount Set Aside / Transfer to Reserve	4,091	54,381	44,805
Amount Used / Transfer from Reserve	0	(170,000)	(170,000)
	<u>106,355</u>	<u>102,264</u>	<u>92,688</u>
<b>(c) Recreation Centre Equipment Reserve</b>			
Opening Balance	10,405	8,250	8,250
Amount Set Aside / Transfer to Reserve	2,216	2,155	2,171
Amount Used / Transfer from Reserve	(6,500)	0	(3,000)
	<u>6,121</u>	<u>10,405</u>	<u>7,421</u>
<b>(d) Aerodrome Maintenance &amp; Development Reserve</b>			
Opening Balance	1,933	1,853	1,853
Amount Set Aside / Transfer to Reserve	77	80	83
Amount Used / Transfer from Reserve	0	0	0
	<u>2,010</u>	<u>1,933</u>	<u>1,936</u>
<b>(e) Municipal Buildings Reserve</b>			
Opening Balance	565,477	548,515	548,515
Amount Set Aside / Transfer to Reserve	42,619	23,616	24,683
Amount Used / Transfer from Reserve	(443,346)	(6,654)	(450,000)
	<u>164,750</u>	<u>565,477</u>	<u>123,198</u>
<b>(f) Recreation &amp; Development Reserve</b>			
Opening Balance	144,021	257,772	257,772
Amount Set Aside / Transfer to Reserve	10,762	16,098	16,600
Amount Used / Transfer from Reserve	(100,000)	(129,849)	(229,849)
	<u>54,783</u>	<u>144,021</u>	<u>44,523</u>
<b>(g) Administration Centre Furniture &amp; Equipment Reserve</b>			
Opening Balance	2,296	2,201	2,201
Amount Set Aside / Transfer to Reserve	91	95	99
Amount Used / Transfer from Reserve	0	0	0
	<u>2,387</u>	<u>2,296</u>	<u>2,300</u>
<b>(h) Land Development Reserve</b>			
Opening Balance	101,071	142,918	142,918
Amount Set Aside / Transfer to Reserve	134,043	6,153	156,431
Amount Used / Transfer from Reserve	(20,000)	(48,000)	(58,000)
	<u>215,114</u>	<u>101,071</u>	<u>241,349</u>

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SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

6. RESERVES (Continued)	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>i) Community Bus Reserve</b>			
Opening Balance	60,865	53,561	53,561
Amount Set Aside / Transfer to Reserve	6,435	7,304	5,911
Amount Used / Transfer from Reserve	0	0	0
	<u>67,300</u>	<u>60,865</u>	<u>59,472</u>
<b>j) HACC Plant &amp; Leave Reserve</b>			
Opening Balance	143,684	128,166	128,166
Amount Set Aside / Transfer to Reserve	5,747	15,518	5,767
Amount Used / Transfer from Reserve	(22,500)	0	(5,000)
	<u>126,931</u>	<u>143,684</u>	<u>128,933</u>
<b>k) Refuse Site / Waste Management</b>			
Opening Balance	104,994	76,692	76,692
Amount Set Aside / Transfer to Reserve	24,200	28,302	35,196
Amount Used / Transfer from Reserve	(100,000)	0	(50,000)
	<u>29,194</u>	<u>104,994</u>	<u>61,888</u>
<b>m) Water Management Plan</b>			
Opening Balance	118,411	113,523	113,523
Amount Set Aside / Transfer to Reserve	4,736	4,888	5,109
Amount Used / Transfer from Reserve	(10,000)	0	(36,000)
	<u>113,147</u>	<u>118,411</u>	<u>82,632</u>
<b>n) Refuse Site Rehabilitation</b>			
Opening Balance	20,000	0	0
Amount Set Aside / Transfer to Reserve	10,800	20,000	20,000
Amount Used / Transfer from Reserve	0	0	0
	<u>30,800</u>	<u>20,000</u>	<u>20,000</u>
<b>Total Reserves</b>	<u>992,163</u>	<u>1,460,297</u>	<u>936,336</u>

All of the above reserve accounts are to be supported by money held in financial institutions. Council have a policy of annual revaluation of road infrastructure. The amount of any revaluation adjustment at 30 June 2014 is not known. Any transfer to or from an asset revaluation reserve will be a non-cash transaction (treated as Other Comprehensive Income) and as such, has no impact on this budget document.

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SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

	2013/14 Budget \$	2012/13 Actual \$	2012/13 Budget \$
<b>6. RESERVES (Continued)</b>			
<b>Summary of Transfers To Cash Backed Reserves</b>			
<b>Transfers to Reserves</b>			
Leave Reserve	3,395	22,679	22,799
Plant Reserve	4,091	54,381	44,805
Recreation Centre Equipment Reserve	2,216	2,155	2,171
Aerodrome Maintenance & Development Res	77	80	83
Municipal Buildings Reserve	42,619	23,616	24,683
Recreation & Development Reserve	10,762	16,098	16,600
Admin Centre Furniture & Equip Res	91	95	99
Land Development Reserve	134,043	6,153	156,431
Community Bus Reserve	6,435	7,304	5,911
HACC Plant & Leave Reserve	5,747	15,518	5,767
Refuse Site / Waste Management Res	24,200	20,000	35,196
Wagin Water Management Plan Reserve	4,736	4,888	5,109
Refuse Site Rehabilitation Reserve	10,800	28,302	20,000
	<u>249,212</u>	<u>201,269</u>	<u>339,654</u>
<b>Transfers from Reserves</b>			
Leave Reserve	(15,000)	0	(15,000)
Plant Reserve	0	(170,000)	(170,000)
Recreation Centre Equipment Reserve	(6,500)	0	(3,000)
Municipal Buildings Reserve	(443,346)	(6,654)	(450,000)
Recreation & Development Reserve	(100,000)	(129,849)	(229,849)
Land Development Reserve	(20,000)	(48,000)	(58,000)
HACC Plant & Leave Reserve	(22,500)	0	(5,000)
Refuse Site / Waste Management	(100,000)	0	(50,000)
Wagin Water Management Plan	(10,000)	0	(36,000)
	<u>(717,346)</u>	<u>(354,503)</u>	<u>(1,016,849)</u>
<b>Total Transfer to/(from) Reserves</b>	<u>(468,134)</u>	<u>(153,234)</u>	<u>(677,195)</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 2014**

**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 regional refuse site, build a new Waste Transfer Station, future costs for waste management, recycling and working towards zero waste.

**Wagin Water Management Plan Reserve**

The purpose of the Wagin Water management Plan is to ensure Council spends the surplus Rural Towns grant and Council funds on measures and projects in line with the water management plan.

**Refuse Site Rehabilitation Reserve**

The purpose of the Refuse Site Rehabilitation Reserve is to provide funds to rehabilitate the existing refuse site at Brockman Road once the site has been replaced with a Waste transfer Station.

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SHIRE OF WAGIN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2014

	Note	2013/14 Budget \$	2012/13 Actual \$
<b>7. NET CURRENT ASSETS</b>			
<b>Composition of Estimated Net Current Asset Position</b>			
<b>CURRENT ASSETS</b>			
Cash - Unrestricted	15(a)	40,000	400,219
Cash - Restricted Reserves	15(a)	992,163	1,460,297
Receivables		195,000	727,897
Inventories		45,000	43,352
		<u>1,272,163</u>	<u>2,631,765</u>
<b>LESS: CURRENT LIABILITIES</b>			
Payables and Provisions		<u>(280,000)</u>	<u>(221,869)</u>
NET CURRENT ASSET POSITION		992,163	2,409,896
Less: Cash - Restricted Reserves	15(a)	(992,163)	(1,460,297)
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		<u><u>0</u></u>	<u><u>949,599</u></u>

The estimated surplus/(deficiency) c/fwd in the 2012/13 actual column represents the surplus (deficit) brought forward as at 1 July 2013.

The estimated surplus/(deficiency) c/fwd in the 2013/14 budget column represents the surplus (deficit) carried forward as at 30 June 2014.

**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

**8. RATING INFORMATION - 2013/14 FINANCIAL YEAR**

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2013/14 Budgeted Rate Revenue \$	2013/14 Budgeted Interim Rates \$	2013/14 Budgeted Back Rates \$	2013/14 Budgeted Total Revenue \$	2012/13 Actual \$
Differential General Rate								
Gross rental value	0.1124	739	6,073,807	682,478	3,000	500	685,978	648,911
Unimproved value	0.00694	360	166,457,000	1,155,878	2,000	0	1,157,878	1,096,718
<b>Sub-Totals</b>		1,099	172,530,807	1,838,356	5,000	500	1,843,856	1,745,629
<b>Minimum Rates</b>	<b>Minimum \$</b>							
Gross rental value	480	167	254,722	80,160	0	0	80,160	77,280
Unimproved Value	480	38	1,642,084	18,240	0	0	18,240	21,620
<b>Sub-Totals</b>		205	1,896,806	98,400	0	0	98,400	98,900
Specified Area Rates (Note 9)							0	0
Ex Gratia Rates							7,836	7,638
Discounts							1,950,092	1,852,167
<b>Totals</b>							(69,000)	(67,855)
							1,881,092	1,784,312

All land except exempt land in the 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 2013/14 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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**SHIRE OF WAGIN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2014**

**9. SPECIFIED AREA RATE - 2013/14 FINANCIAL YEAR**

The Shire of Wagin does not have any Specified Area Rates for 2013/2014

**10. SERVICE CHARGES - 2013/14 FINANCIAL YEAR**

The Shire of Wagin does not have any Service Charges for 2013/2014

<b>11 FEES &amp; CHARGES REVENUE</b>	<b>2013/14 Budget \$</b>	<b>2012/13 Actual \$</b>
General Purpose Funding	43,250	38,316
Law, Order, Public Safety	4,400	7,421
Health	5,620	5,284
Education and Welfare	58,450	56,397
Community Amenities	274,260	277,749
Recreation & Culture	49,160	48,596
Economic Services	60,100	59,332
Other Property & Services	454,160	29,316
	<u>949,400</u>	<u>522,411</u>

**12 DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS  
- 2013/14 FINANCIAL YEAR**

A discount of 5% on current rates levied (excluding Refuse

A discount will not apply to interim rates issued after the 2nd October 2013. The total value of the discount is estimated to be \$69,000.

Pensioners who meet the eligibility criteria below, are entitled to claim a rebate of upto 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 upto 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  
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**13 INTEREST CHARGES AND INSTALMENTS - 2013/14 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 \$16,000. 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 included arrears to be paid on or before 2nd October 2013 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 2nd October 2013 or 35 days after the date of service appearing on the rate notice which ever is later. Payment will include all arrears and one half of the current year rates and charges. The second instalment will be due on 3rd February 2014

**Option 3 (4 Instalments)**

First Instalment to be received on or before 2nd October 2013 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 2nd December 2013, 3rd February 2014 and 3rd April 2014.

The total revenue from the imposition of the interest and administration charge under this

**14 ELECTED MEMBERS REMUNERATION**

<b>2013/14 Budget \$</b>	<b>2012/13 Actual \$</b>
----------------------------------	----------------------------------

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

Meeting Fees	15,000	7,000
President's Allowance	9,000	6,000
Deputy President's Allowance	2,500	1,550
Travelling Expenses	3,500	3,000
	<u>30,000</u>	<u>17,550</u>

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**SHIRE OF WAGIN  
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**15 NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

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

	<b>2013/14 Budget \$</b>	<b>2012/13 Actual \$</b>	<b>2012/13 Budget \$</b>
Cash - Unrestricted	40,000	400,219	50,000
Cash - Restricted	992,163	1,460,297	936,336
	<u>1,032,163</u>	<u>1,860,516</u>	<u>986,336</u>

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

Leave Reserve	73,271	84,876	69,996
Plant Reserve	106,355	102,264	92,688
Recreation Centre Equipment Reserve	6,121	10,405	7,421
Aerodrome Maintenance & Development Res	2,010	1,933	1,936
Municipal Buildings Reserve	164,750	565,477	123,198
Recreation & Development Reserve	54,783	144,021	44,523
Admin Centre Furniture & Equip Res	2,387	2,296	2,300
Land Development Reserve	215,114	101,071	241,349
Community Bus Reserve	67,300	60,865	59,472
HACC Plant & Leave Reserve	126,931	143,684	128,933
Refuse site/ Waste Management	29,194	104,994	61,888
Water Management Rehabilitation	113,147	118,411	82,632
Refuse Site Rehabilitation	30,800	20,000	20,000
	<u>992,163</u>	<u>1,460,297</u>	<u>936,336</u>

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

Net Result	2,631,579	1,452,959	1,412,200
Depreciation	1,124,433	1,089,935	1,089,935
(Profit)/Loss on Sale of Asset	(49,290)	(78,887)	(109,228)
(Increase)/Decrease in Receivables	532,896	(553,024)	65,888
(Increase)/Decrease in Inventories	(1,648)	(516)	(2,165)
Increase/(Decrease) in Payables	58,131	(116,705)	(107,408)
Grants/Contributions for the Development of Assets	(3,280,548)	(1,761,729)	(2,323,792)
<b>Net Cash from Operating Activities</b>	<u>1,015,553</u>	<u>32,033</u>	<u>25,430</u>

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

Bank Overdraft limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	14,000	20,000	14,000
Credit Card Balance at Balance Date	0	(2,697)	0
<b>Total Amount of Credit Unused</b>	<u>14,000</u>	<u>17,303</u>	<u>14,000</u>

**Loan Facilities**

Loan Facilities in use at Balance Date	<u>904,930</u>	<u>965,271</u>	<u>965,271</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF WAGIN  
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**16. TRUST FUNDS**

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

Detail	Balance 1-Jul-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-14 \$
Deposits- Town Hall	850	1,500	(1,650)	700
Deposits- Community Bus	300	2,400	(2,700)	0
Deposits- Rec Centre	1,862	5,000	(6,662)	200
Deposits- Animal Traps	50	400	(450)	0
BCITF	0	3,000	(3,000)	0
BRB	202	1,200	(1,402)	0
Other Deposits	2,160	600	(1,761)	999
Unclaimed Money	1,733	0	0	1,733
In Lieu of Public Open Spaces	8,200	0	0	8,200
Refuse Site Keys	20	20	(40)	0
Licensing Takings	16,295	1,050,000	(1,058,295)	8,000
	<u>31,672</u>			<u>19,832</u>

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**SHIRE OF WAGIN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2014**

**17. MAJOR LAND TRANSACTIONS**

**Pederick Drive (Marks Court) Stage 2 Residential Subdivision**

(a) Details

Council, in the 2008/2009 financial year, completed the second stage of the Pederick Drive Subdivision, one block was sold in 2009/2010 and a further block was sold in 2011/2012. Council has retained a lot to build a new CEO residence and is now proceeding with selling the remaining two residential lots.

	<b>2013/14 Budget</b>	<b>2012/13 Actual</b>
	\$	\$
<b>(b) Current year transactions</b>		
<b>Operating Income</b>		
- Profit on sale	24,190	0
<b>Capital Income</b>		
- Sale Proceeds	100,000	0
<b>Capital Expenditure</b>		
- Purchase of Land	0	0
- Development Costs	0	0
	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>

(c) Expected Future Cash Flows

	2013/14	2014/15	2015/16	2016/17	2017/18	Total
	\$	\$	\$	\$	\$	\$
<b>Cash Outflows</b>						
- Development Costs						0
- Loan Repayments						0
	0	0	0	0	0	0
<b>Cash Inflows</b>						
- Loan Proceeds						0
- Sale Proceeds	100,000					100,000
	100,000	0	0	0	0	100,000
<b>Net Cash Flows</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,000</b>

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

It is not anticipated any trading undertakings or major trading undertakings will occur in 2013/14.

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<b>2013/2014 Operating Income &amp; Expenditure by Program in Detail</b>					
COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
	<b>General Purpose Funding</b>				
	<b>Rates</b>				
I031005	GRV	Inc	(682,478)	(646,120)	(645,338)
I031010	GRV Minimums	Inc	(80,160)	(77,280)	(77,280)
I031015	UV	Inc	(1,155,878)	(1,094,862)	(1,094,862)
I031020	UV Minimums	Inc	(18,240)	(21,620)	(21,620)
I031025	GRV Interim Rates	Inc	(3,000)	(2,791)	(6,000)
I031030	UV Interim Rates	Inc	(2,000)	(1,856)	(3,000)
I031035	Back Rates	Inc	(500)	-	(500)
I031040	Ex-Gratia Rates (CBH)	Inc	(7,836)	(7,638)	(7,500)
I031045	Discount Allowed	Inc	69,000	67,855	64,000
I031050	Instalment Admin Charge	Inc	(5,000)	(5,311)	(5,000)
I031055	Account Enquiry Fee	Inc	(3,000)	(2,450)	(3,500)
I031060	(Rate Write Offs)	Inc	15,000	-	10,000
I031065	Penalty Interest	Inc	(16,000)	(14,992)	(15,500)
I031070	Emergency Services Levy	Inc	(79,500)	(77,965)	(78,000)
I031075	ESL Penalty Interest	Inc	(600)	(559)	(299)
I031090	Rate Legal Charges	Inc	(9,000)	(7,909)	(8,000)
			(1,979,192)	(1,893,496)	(1,892,399)
E031005	Valuation Expenses	Exp	10,000	8,621	10,000
E031010	Legal Costs		500	-	500
E031015	Title Searches	Exp	500	495	600
E031020	Rate Recovery Expenses	Exp	9,000	9,704	9,000
E031025	Printing Stationery Postage	Exp	1,300	1,217	1,200
E031030	Emergency Services Levy	Exp	79,500	71,694	78,000
E031040	Rate Refunds	Exp	3,000	7,071	2,000
E031100	Administration Allocated	Exp	69,749	67,119	67,119
			173,549	165,920	168,419
	<b>Other General Purpose Funding</b>				
I032005	Grants Commission General	C	(482,303)	(805,889)	(433,940)
I032010	Grants Commission Roads	C	(218,745)	(449,700)	(208,642)
I032011	Grants Com- Bridge Projects	Inc	-	(20,000)	(20,000)
I032015	Pensioner Deferred Subsidy	Inc	(3,000)	-	(3,000)
I032020	Administration Rental	Inc	(26,000)	(25,200)	(25,200)
I032025	Photocopies & Publications	Inc	(250)	(250)	(200)
I032030	Reimbursements	Inc	(500)	(74)	(1,500)
I032035	SS Loans Interest Reimb.	Inc	(7,876)	(8,491)	(8,491)
I032040	Bank Interest	Inc	(30,000)	(34,740)	(50,000)
I032045	Reserve Interest	Inc	(58,412)	-	(72,608)
I032050	Telephone Reimbursement	Inc	(200)	-	(200)
I032055	Commissions & Recoups	Inc	(300)	-	(300)
I032060	SS Loan Principal Reimb.	Inc	-	-	-
I032080	R4R- Country Local Govt Fund	S	(346,906)	(346,906)	(346,906)
I032100	R4R CLGF Regional 10/11	S	-	(225,526)	(80,000)
I032105	R4R CLGF Regional Aged Housing	S	(1,586,260)	(520,693)	(868,000)

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
I032120	Insurance Revaluation	Inc	-	(6,496)	(6,000)
I032125	CLGF Reg Katanning	Inc	-	(3,000)	-
I032130	Integrated Plan - Workforce Plan	Inc	-	(25,000)	-
I032135	RDAF Funding Round 5	C	(85,000)	-	-
			(2,845,752)	(2,471,965)	(2,124,987)
E032005	Bank Fees and Charges	Exp	7,500	7,231	7,500
E032015	Interest on Loans	Exp	54,577	57,799	57,799
E032030	Audit Fees & Other Services	Exp	15,000	13,490	14,000
E032035	Administration Allocated	Exp	111,454	79,228	79,228
E032055	Penalties	Exp	500	-	500
E032070	Long term Financial Planning	Exp	14,235	10,765	25,000
E032075	Integrated Plan-Strat Com Plan	Exp	27,654	12,846	40,500
E032080	Interated Plan-Asset Mgmt	Exp	9,517	41,831	51,348
E032085	Financial Management Review	Exp	9,000	-	8,000
E032090	Insurance Revaluation	Exp	-	16,250	15,000
E032095	CLGF Regional Katanning	Exp	-	3,000	-
E032105	Integrated Plan - Workforce Plan	Exp	14,331	10,669	-
			263,768	253,108	298,875
<b>Total General Purpose Income</b>			<b>(4,824,944)</b>	<b>(4,365,462)</b>	<b>(4,017,386)</b>
<b>Total General Purpose Expenditure</b>			<b>437,318</b>	<b>419,028</b>	<b>467,294</b>
<b>Governance</b>					
<b>Membership</b>					
I041020	Other Income Relating to Members	Inc	(2,000)	(1,347)	(3,500)
E041005	Sitting Fees	Exp	15,000	4,689	7,000
E041010	Training	Exp	4,000	845	4,000
E041015	Members Travelling	Exp	3,500	2,762	3,000
E041025	Election Expenses	Exp	5,000	-	1,500
E041030	Other Expenses	Exp	1,500	1,794	1,000
E041035	Conference Expenses	Exp	12,000	10,094	8,500
E041040	Presidents Allowance	Exp	9,000	6,000	6,000
E041045	Deputy Presidents Allowance	Exp	2,250	-	1,550
E041055	Refreshments and Receptions	Exp	18,000	17,198	18,500
E041060	Presentations	Exp	2,500	2,129	2,500
E041065	Insurance	Exp	6,047	7,138	6,057
E041070	Public Relations	Exp	2,500	1,769	3,000
E041075	Subscriptions	Exp	16,000	15,373	13,000
E041100	Administration Allocated	Exp	88,206	79,246	79,246
E041190	Depreciation	Exp	1,650	1,600	1,600
			187,153	150,636	156,453
<b>Other Governance</b>					
I042030	Profit on Sale of Asset	Inc	(3,100)	(12,711)	(15,900)
I042045	Admin Reimbursements	Inc	(4,000)	(5,375)	(4,000)
			(7,100)	(18,086)	(19,900)

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
E042005	Administration Salaries	Exp	570,000	573,969	515,000
E042010	Administration Superannuation	Exp	55,500	58,516	50,372
E042011	Loyalty Allowance	Exp	5,000	5,000	5,000
E042012	Housing Allowance Admin	Exp	16,000	17,107	17,000
E042015	Insurance	Exp	26,459	185	23,600
E042020	Staff Training	Exp	12,000	10,374	11,000
E042025	Removal Expenses	Exp	4,000	-	4,000
E042030	Printing & Stationary	Exp	27,000	26,233	25,000
E042035	Phone, Fax & Modem	Exp	16,000	15,942	14,000
E042040	Office Maintenance	Exp	51,000	45,369	56,000
E042045	Advertising	Exp	8,000	6,796	14,500
E042050	Office Equipment Maintenance	Exp	5,000	4,749	4,000
E042055	Postage & Freight	Exp	4,000	3,794	4,500
E042060	Vehicle Running Expenses	Exp	12,500	13,390	14,000
E042065	Legal Expenses	Exp	4,000	-	4,000
E042070	Garden Expenses	Exp	4,500	4,111	6,500
E042075	Conference & Training	Exp	8,000	5,572	8,000
E042080	Computer Support	Exp	37,500	37,888	35,000
E042085	Other Expenses	Exp	3,000	2,215	3,500
E042090	Administration Allocated	Exp	120,704	125,121	125,121
E042095	Fringe Benefits Tax	Exp	11,000	11,065	8,000
E042100	Staff Uniforms	Exp	5,000	4,763	4,000
E042115	Cash Round Off Control	Exp	-	2	-
E042120	Depreciation	Exp	68,500	67,000	67,000
E042125	Less Administration Allocated	Exp	(958,383)	(913,555)	(913,555)
E042155	Lease of Photocopier - Alliance	Exp	4,424	6,083	6,083
E042160	CEO Recruitment	Exp	-	7,682	12,000
			120,704	139,371	123,621
<b>Total Governance Income</b>			<b>(9,100)</b>	<b>(19,433)</b>	<b>(23,400)</b>
<b>Total Governance Expenditure</b>			<b>307,857</b>	<b>290,008</b>	<b>280,074</b>
<b>Law &amp; Oper Public Safety</b>					
<b>Fire Prevention</b>					
I051010	FESA - Operating Grant	S	(26,500)	(24,686)	(25,000)
I051015	Sale of Fire Maps	Inc	(250)	(245)	(250)
I051020	Town Block Burn Fees	Inc	-	-	(1,500)
I051025	Reimbursements	Inc	(500)	(618)	(250)
I051030	Bush Fire Infringements	Inc	(250)	-	(250)
I051035	ESL Admin Fee	Inc	(4,000)	(4,000)	(4,000)
I051070	Wedgicarrup BFB Appliance Shed	S	(58,464)	-	(58,464)
I051075	FESA - SES Operating Grant	S	(26,000)	-	-
			(115,964)	(29,549)	(89,714)
E051010	Communication Mtce	Exp	4,000	3,772	3,500
E051015	Advertising & Other Expenses	Exp	5,000	5,317	5,000
E051020	Fire Fighting Expenses	Exp	5,500	4,118	5,000
E051025	Town Block Burn Off	Exp	1,500	1,900	1,500

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
E051035	Insurances Piesseville & Wedgecarrup Appliance	Exp	8,900	10,958	10,500
E051040	Sheds	Exp	3,000	2,262	1,000
E051045	Mt Latham & Condinging Repeats	Exp	1,000	711	2,200
E051050	Shared Emergency Services Mgr	Exp	10,000	8,959	10,500
E051060	SES Operation Expenditure	Exp	26,000		
E051100	Administration Allocated	Exp	41,921	47,449	47,449
E051190	Depreciation	Exp	21,800	21,200	21,200
			128,621	106,646	107,849
	<b>Animal Control</b>				
I052005	Dog Fines and Fees	Inc	(500)	(222)	(1,000)
I052010	Hire of Animal Traps	Inc	(100)	(70)	(150)
I052015	Dog Registration	Inc	(3,000)	(2,933)	(2,500)
I052020	Reimbursements	Inc	(500)	-	(500)
I052025	Cat Act Grant	Inc	-	(2,535)	-
			(4,100)	(5,760)	(4,150)
E052005	Ranger Salary	Exp	18,000	19,563	17,500
E052007	Ranger Telephone	Exp	600	628	600
E052010	Pound Maintenance	Exp	1,400	1,221	1,600
E052015	Dog Control Insurance	Exp	580	546	480
E052020	Legal Fees	Exp	500	-	500
E052025	Training & Conference	Exp	3,000	-	3,000
E052030	Ranger Services Other	Exp	1,000	2,664	800
E052035	Administration Allocated	Exp	27,708	28,557	28,557
E052040	Cat Act Grant Expenditure	Exp	2,535	-	-
			55,323	53,179	53,037
	<b>Other Law &amp; Order Public Safety</b>				
I053005	Abandoned Vehicles	Inc	(300)	-	(300)
I053040	Safer Wagin	Inc	-	-	(6,000)
I053055	Reimbursements	Inc	(500)	(685)	(100)
I053070	Driver Training Program	O	(150,000)	-	(1,600)
I053075	Covert Cameras for CCTV System	Inc	-	(2,367)	-
			(150,800)	(3,052)	(8,000)
E053005	Abandoned Vehicles	Exp	300	-	200
E053010	Emergency Services	Exp	800	763	500
E053015	Crime Prevention Activities	Exp	-	12,000	12,000
E053040	Driver Training Program	Exp	-	-	1,600
E053045	CCTV Maintenance	Exp	1,000	835	1,000
E053055	Mosquito Control	Exp	4,000	-	-
			6,100	13,598	15,300
	<b>Total Law Order &amp; Public Safety Income</b>		<b>(270,864)</b>	<b>(38,361)</b>	<b>(101,864)</b>
	<b>Total Law Order &amp; Public Safety Expenditure</b>		<b>190,045</b>	<b>173,424</b>	<b>176,186</b>

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
	<b>Health</b>				
	<b>Maternal &amp; Infant Health</b>				
I071010	Infant Health Vehicle	Inc	-	(675)	(1,500)
I071020	Profit on Sale of Asset	Inc	-	(6,818)	-
			-	(7,494)	(1,500)
E071005	Medical Centre Mtce	Exp	3,800	3,522	3,800
E071010	Vehicle Mtce	Exp	-	711	800
E071190	Depreciation	Exp	3,400	6,425	4,550
			7,200	10,658	9,150
	<b>Admin &amp; Inspections</b>				
I074005	Food Vendor's Licences	Inc	(300)	-	(300)
I074015	Contrib. Regional Health Scheme	Inc	(84,000)	(66,137)	(65,000)
			(84,300)	(66,137)	(65,300)
E074005	EHO Salary	Exp	90,000	81,336	79,600
E074010	EHO Superannuation	Exp	9,000	8,107	8,000
E074015	Other Control Expenses	Exp	7,700	6,002	7,800
E074020	EHO/Building Surveyor Mileage	Exp	28,000	24,152	20,500
E074030	Conferences & Training	Exp	1,000	80	1,200
E074100	Administration Allocated	Exp	43,787	49,119	49,119
			179,487	168,796	166,219
	<b>Other Health</b>				
I076010	Rent - Medical Centre-Dentist	Inc	(3,120)	(3,120)	(3,120)
I076015	Reimbursements - IPN Medical	Inc	(1,000)	(806)	(1,000)
I076020	Meeting Room Fees	Inc	(2,200)	(2,164)	(2,500)
I076030	Profit on Sale of Asset	Inc	-	(10,521)	(17,400)
I076040	Reimbursements - Dr Norris	Inc	(500)	(398)	(400)
			(6,820)	(17,008)	(24,420)
E076020	Medical Centre Mtce	Exp	11,370	9,995	11,200
E076025	Depreciation	Exp	23,200	20,625	22,500
E076030	Doctors Vehicle Mtce	Exp	1,500	2,844	800
E076040	IPN Medical Services	Exp	59,000	58,331	60,000
E076060	Health Inaiatives and Forums	Exp	1,000	-	1,600
			96,070	91,795	96,100
	<b>Preventative Services</b>				
E077010	Analytical Expenses	Exp	450	437	411
			450	437	411
	<b>Total Health Income</b>		<b>(91,120)</b>	<b>(90,638)</b>	<b>(91,220)</b>
	<b>Total Health Expenditure</b>		<b>283,207</b>	<b>271,686</b>	<b>271,880</b>
	<b>Education &amp; Welfare</b>				
	<b>Education</b>				
I081010	Contrib. to Oval Mtce	Inc	(2,700)	-	(3,250)
			(2,700)	-	(3,250)

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
E081020	School Oval Mtce	Exp	5,400	2,611	6,500
E081030	Contribution - Wagin Youth Care	Exp	1,800	1,800	1,800
E081040	Playground Reimburse to WDHS P&C	Exp	-	7,167	7,167
			7,200	11,578	15,467
	<b>HACC Program</b>				
I082010	HACC Recurrent Grant	S	(292,467)	(285,142)	(281,218)
I082015	Meals on Wheels	Inc	(30,000)	(29,667)	(32,000)
I082020	Fee for Service	Inc	(23,000)	(23,219)	(21,000)
I082025	Cost Settlement	Inc	-	(11,249)	-
I082030	Reimbursements	Inc	(500)	(6,030)	(500)
I082035	Profit on Sale of Asset	Inc	(10,500)	-	-
			(356,467)	(355,307)	(334,718)
E082010	Co-ordinator Salary	Exp	57,500	55,527	56,000
E082015	Home Mtce Salary	Exp	21,000	19,860	26,000
E082020	Respite Salaries	Exp	2,000	1,665	1,000
E082025	Home Help Salaries	Exp	120,000	127,761	105,600
E082030	Superannuation	Exp	17,000	16,309	18,000
E082035	Other Expenses	Exp	4,500	4,635	4,000
E082040	Travelling - Mileage	Exp	17,000	16,893	17,000
E082045	Staff Training	Exp	1,500	1,173	2,000
E082050	Staff Training Salaries	Exp	1,000	392	1,000
E082055	Subscriptions	Exp	3,000	3,230	2,000
E082060	Telephone & Postage	Exp	5,500	6,231	4,000
E082065	Advertising & Stationery	Exp	1,500	1,562	600
E082070	Insurance	Exp	8,000	7,166	7,600
E082075	Office Accommodation	Exp	26,000	25,200	25,200
E082080	Plant & Equipment Mtce	Exp	16,000	16,541	17,200
E082085	Consumable Supplies	Exp	1,000	583	1,500
E082090	Expenditure from Donations	Exp	4,000	3,285	4,500
E082100	Administration Allocated	Exp	40,382	55,845	55,845
E082110	Meals on Wheels Expenditure	Exp	42,289	35,152	41,218
E082190	Depreciation	Exp	21,800	21,300	21,300
			410,971	420,311	411,563
	<b>Other Welfare</b>				
I083010	Reimbursements	Inc	(8,000)	(8,726)	(6,000)
I083015	Fee for Service	Inc	(250)	-	(250)
I083035	Day Care Lease	Inc	(5,200)	(5,700)	(5,200)
			(13,450)	(14,426)	(11,450)
E080010	Daycare Maintenance	Exp	6,000	7,070	2,300
E080190	Depreciation	Exp	2,000	1,900	1,900
E083010	Wagin Frail Aged	Exp	7,600	5,311	6,750
E083020	Comm. Aged Care Expenses	Exp	34,894	4,933	39,698
E083025	Donation- Southern Agcare	Exp	1,000	-	1,000
E083045	Seniors Advocacy Officer	Exp	2,998	1,031	4,029
E083190	Depreciation	Exp	3,750	3,550	3,550
			58,242	23,796	59,227

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
	<b>Total Education &amp; Welfare Income</b>		<b>(372,617)</b>	<b>(369,733)</b>	<b>(349,418)</b>
	<b>Total Education &amp; Welfare Expenditure</b>		<b>476,413</b>	<b>455,685</b>	<b>486,257</b>
	<b>Community Amenities</b>				
	<b>Sanitation Household</b>				
I101005	Domestic Collection	Inc	(188,240)	(180,869)	(180,500)
			(188,240)	(180,869)	(180,500)
E101005	Domestic Refuse Collection	Exp	48,000	46,418	50,300
E101010	Recycling Pick-Up	Exp	69,760	66,720	78,100
E101015	Refuse Site Mtce	Exp	40,000	38,095	36,800
E101020	Chemical Drum Disposal Costs	Exp	4,000	-	3,500
E101025	Refuse Site Attendant	Exp	51,500	49,640	50,000
E101030	New Refuse Site	Exp	5,000	5,000	5,000
			218,260	205,873	223,700
	<b>Sanitation Other</b>				
I102002	Commercial Collection Charges	Inc	(52,520)	(50,004)	(51,250)
I102005	Reimbursement Drummuster	Inc	(6,000)	-	(6,000)
I102006	Regional Refuse Group	Inc	-	(2,500)	-
I102007	Council Contributions to RRG	Inc	-	(55,000)	-
I102010	Charges Bulk Rubbish	Inc	(15,000)	(14,112)	(15,000)
I102015	Sale of Refuse Scrap	Inc	(4,000)	(7,788)	(7,000)
I102020	Refuse Site Fees	Inc	(11,000)	(10,142)	(10,000)
			(88,520)	(139,546)	(89,250)
E102005	Commercial Collection	Exp	13,500	12,907	14,300
E102007	Regional Refuse Group Expenses	Exp	82,583	39,842	64,905
E102010	Bulk Rubbish Collection	Exp	15,000	13,216	15,000
E102035	Refuse Site Rehabilitation	Exp	10,000	4,217	10,000
E102190	Depreciation	Exp	10,500	10,200	10,200
			131,583	80,383	114,405
	<b>Sewerage</b>				
I104005	Septic Tank Fees	Inc	(1,000)	(411)	(1,500)
			(1,000)	(411)	(1,500)
E104005	Sewerage Treatment Plant	Exp	1,100	235	1,100
E104190	Depreciation	Exp	210	210	210
			1,310	445	1,310
	<b>Town Planning</b>				
I106005	Planning Fees	Inc	(3,000)	(2,993)	(3,500)
			(3,000)	(2,993)	(3,500)
E106005	Town Planning Expenses	Exp	18,000	15,555	23,000
E106020	Local Planning Strategy	Exp	15,000	-	15,000
E106100	Administration Allocated	Exp	37,098	28,323	28,323
			70,098	43,878	66,323

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
<b>Other Community Amenities</b>					
I107005	Cemetery Fees	Inc	(12,500)	(11,446)	(12,000)
I107010	Community Bus Income	Inc	(6,000)	(5,975)	(5,500)
I107015	Cemetery Upgrade Funding	Inc	(40,000)	-	-
			(58,500)	(17,421)	(17,500)
E107005	Cemetery Mtce	Exp	14,000	13,272	13,300
E107010	Public Convenience Mtce	Exp	52,500	49,062	51,000
E107015	Community Bus Operating	Exp	2,000	977	1,500
E107100	Administration Allocated	Exp	44,425	46,779	46,779
E107190	Depreciation	Exp	10,500	9,800	9,800
			123,425	119,889	122,379
<b>Total Community Amenities Income</b>			<b>(339,260)</b>	<b>(341,240)</b>	<b>(292,250)</b>
<b>Total Community Amenities Expenditure</b>			<b>544,676</b>	<b>450,469</b>	<b>528,117</b>
<b>Recreation and Culture</b>					
<b>Public Halls and Civic Centres</b>					
I111005	Town Hall Hire	Inc	(3,000)	(2,665)	(3,000)
I111010	Reimbursements	Inc	(200)	(225)	(50)
I111015	Town Hall Lease -L Piesse	Inc	(3,600)	(3,600)	(3,600)
			(6,800)	(6,489)	(6,650)
E111005	Town Hall Mtce	Exp	21,500	17,039	19,500
E111010	Other Halls Mtce	Exp	5,000	4,084	5,150
E111190	Depreciation	Exp	3,300	3,300	3,300
			29,800	24,423	27,950
<b>Swimming Pool</b>					
I112005	Swimming Pool Subsidy	S	(3,000)	(3,000)	(3,000)
I112010	Swimming Pool Admission	Inc	(26,000)	(25,087)	(22,000)
I112020	Reimbursements	Inc	(1,500)	(2,012)	(500)
I112025	CSRFF Grant- Swim Pool Stage 2	S	(161,333)	-	(160,000)
I112035	Lotterwest Grant- Swim Pool	Inc	-	-	(50,000)
			(191,833)	(30,099)	(235,500)
E112005	Pool Manager's Salary	Exp	53,000	50,763	50,000
E112010	Superannuation	Exp	5,000	3,119	4,700
E112015	Swimming Pool Maintenance	Exp	86,000	97,072	52,400
E112020	Other Expenses	Exp	5,000	7,245	5,000
E112190	Depreciation	Exp	41,500	32,000	32,000
			190,500	190,200	144,100
<b>Other Recreation</b>					
I113005	Sportsground Rental	Inc	(5,000)	(4,591)	(5,500)
I113010	Sportsground Reimbursements	Inc	(500)	-	(500)
I113015	Power Reimbursements	Inc	(6,500)	(6,161)	(5,500)

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
I113020	Recreation Centre Hire	Inc	(6,000)	(4,985)	(8,000)
I113025	Reimbursements Other	Inc	(500)	-	(500)
I113030	Contribution to Rec Centre Equ.	Inc	(1,800)	(1,800)	(1,800)
I113035	Sporting Club Leases	Inc	(60)	(60)	(60)
I113055	Eric Farrow Pavillion Hire	Inc	(5,500)	(4,446)	(6,500)
I113060	Community Development Officer	S	(10,000)	-	(10,000)
			(35,860)	(22,043)	(38,360)
E113005	Sportsground Mtce	Exp	73,000	79,120	63,000
E113010	Sportsground Building Mtce	Exp	32,500	30,716	30,700
E113015	Wetlands Park Mtce	Exp	54,000	57,913	53,500
E113020	Parks & Gardens Mtce	Exp	49,000	48,633	61,000
E113025	Puntapin/Norring Lake Mtce	Exp	700	505	700
E113030	Recreation Centre Mtce	Exp	50,000	49,486	44,000
E113035	Rec Staff Salaries	Exp	26,000	8,622	30,000
E113040	Superannuation	Exp	2,236	1,956	3,000
E113045	Other Expenses	Exp	2,500	2,417	2,500
E113060	Loss on Sale of Asset	Exp	-	48	-
E113065	Eric Farrow Pavilion Mtce	Exp	16,500	17,047	15,800
E113070	Rec Centre Sports Equipment	Exp	2,500	1,949	2,200
E113095	Club Development Officer	Exp	14,828	-	14,828
E113100	Administration Allocated	Exp	77,957	72,987	72,987
E113120	Paint Giant Ram and Pergola	Exp	12,000	-	12,000
E113125	Rec Centre Kiosk	Exp	500	382	-
E113190	Depreciation	Exp	100,800	99,800	99,800
			515,021	471,581	506,015
	<b>Library</b>				
I115005	Lost Books	Inc		(105)	(200)
			-	(105)	(200)
E115005	Librarian Salary	Exp	26,000	53,271	28,000
E115015	Library Building Mtce	Exp	3,400	3,087	3,650
E115020	Library Other Expenses	Exp	4,000	4,495	3,200
E115190	Depreciation	Exp	1,000	800	800
			34,400	61,654	35,650
	<b>Other Culture</b>				
I119015	Contribution to Woolorama	Cont	(1,000)	(1,000)	(1,500)
I119020	Reimbursements	Reim	(1,000)	-	(1,000)
I119030	Harvest Carnival Income	Inc	-	(7,108)	-
			(2,000)	(8,108)	(2,500)
E116005	Subsidy Woolorama Committee	Exp	525	525	525
E116010	Woolorama Costs & Maintenance	Exp	63,000	78,289	63,000
E116015	Mtce - Tudhoe St Community Centre	Exp	4,000	2,683	2,500
E116020	Historical Village	Exp	1,400	4,643	1,900

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
E116040	Great Southern Concert Band	Exp	400	400	400
E116045	Harvest / Street Carnival (WAGS)	Exp	10,000	20,883	10,000
E116050	Contribution to Ag Society for Rec Centre	Exp	7,000	-	-
E116190	Carpet & Rollers	Exp	4,500	4,100	4,100
	Depreciation	Exp	90,825	111,523	82,425
<b>Total Recreation &amp; Culture Income</b>			<b>(236,493)</b>	<b>(66,843)</b>	<b>(283,210)</b>
<b>Total Recreation &amp; Culture Expenditure</b>			<b>860,546</b>	<b>859,381</b>	<b>796,140</b>
<b>Transport</b>					
<b>Road Maintenance</b>					
I121005	Direct Road Grants	S	(87,007)	(80,770)	(80,770)
I121010	Road Project Grants	S	(312,022)	(433,495)	(433,859)
I121015	Roads to Recovery Grant	C	(242,563)	(235,108)	(242,563)
I121020	Reimbursements	Reim	(1,000)	(1,500)	(4,000)
I121025	Contribution- St Lighting	Inc	(2,823)	-	(5,000)
I121035	Storm Damage Funding	Reim	(140,000)	-	(50,000)
I121045	Chamber of Commerce Townscape	Cont	(50,000)	-	(50,000)
I121050	Townscape Heritage Grant	O	(68,000)	-	(34,000)
I122055	Diesel Fuel Rebate Income	Inc	(20,000)	(19,791)	(20,000)
I121070	Main Roads Drainage Cont	Cont	(15,000)	-	(15,000)
I121075	Piesseville Tarwonga Bridge	Inc	-	-	(10,000)
			(938,415)	(770,665)	(945,192)
I122100	Profit on Sale of Asset	Exp	-	(31,436)	(26,500)
I122175	Sale of Road Plant	Exp	-	(18,636)	-
			-	(50,072)	(26,500)
E122005	Road Maintenance	Exp	112,500	93,915	102,500
E122006	Maintenance Grading	Exp	130,000	119,243	130,000
E122007	Rural Tree Pruning	Exp	40,000	17,763	45,000
E122008	Rural Spraying	Exp	15,000	13,490	18,000
E122009	Town Site Spraying	Exp	26,000	25,959	22,000
E122010	Depot Mtce	Exp	18,000	16,129	18,100
E122011	Town Reserve & Verge Mtce	Exp	3,000	736	4,000
E122012	Beaufort Rd Bridge Mtce	Exp	-	2,986	3,021
E122013	Piesseville Tarwonga Bridge	Exp	-	20,000	30,000
E122015	Rural Numbering	Exp	200	-	200
E122020	Footpath Mtce	Exp	10,000	6,245	18,000
E122025	Street Cleaning	Exp	25,000	23,648	25,000
E122030	Street Trees	Exp	34,000	35,103	34,000
E122035	Traffic & Street Signs Mtce	Exp	4,000	3,896	3,000
E122045	Townscape	Exp	25,000	25,201	30,000
E122050	Crossovers	Exp	500	379	500
E122055	RoMan Data Collection	Exp	10,000	10,130	8,000

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
E122060	Street Lighting	Exp	58,000	55,576	54,000
E122090	Graffiti Removal	Exp	1,000	876	800
E122095	Footpath Plan	Exp	6,000	-	5,500
E122100	Administration Allocated	Exp	29,612	32,175	32,175
E122105	Loss on Sale of Asset	Exp	3,500	-	-
E122190	Depreciation	Exp	770,000	752,000	752,000
E147120	Storm Damage	Exp	20,000	148,531	20,000
			1,341,312	1,403,981	1,355,796
	<b>Aerodrome</b>				
I126015	Aerodrome Reimbursements	Inc	(500)	-	(1,800)
			(500)	-	(1,800)
E126005	Aerodrome Maintenance	Exp	4,800	2,608	6,000
E126190	Depreciation	Exp	17,500	17,100	17,100
			22,300	19,708	23,100
<b>Total Transport Income</b>			<b>(938,915)</b>	<b>(820,737)</b>	<b>(973,492)</b>
<b>Total Transport Expenditure</b>			<b>1,363,612</b>	<b>1,423,689</b>	<b>1,378,896</b>
	<b>Economic Services</b>				
	<b>Rural Services</b>				
I131020	Reimbursements	Inc	-	-	(50)
I131150	Bridal Creeper Grant Funding	Inc	-	-	(7,000)
			-	-	(7,050)
E131006	Weeds Control - Bridal Creeper	Exp	2,720	2,992	10,000
E131020	Landcare	Exp	58,500	57,076	57,100
E131030	Rural Towns Program	Exp	26,500	24,087	26,900
E131100	Administration Allocated	Exp	11,731	11,177	11,177
E131140	Water Management Plan / Harvesting	Exp	6,000	12,828	4,000
E131190	Depreciation	Exp	23	23	25
			105,474	108,183	109,202
	<b>Tourism &amp; Area Promo</b>				
I132005	Caravan Park Fees	Inc	(45,000)	(50,333)	(36,500)
I132010	Reimbursements	Reim	(500)	(545)	(800)
I132015	RV Area Fees	Inc	(2,500)	(1,911)	(5,000)
I132020	Caravan Park Upgrade Grant	O	(25,000)	-	-
I132025	Economic Development - Business Incubator Grant	O	(100,000)		
			(173,000)	(52,789)	(42,300)
E132010	Wagin Tourism Committee	Exp	1,000	363	3,000
E132015	Caravan Park Manager Salary	Exp	16,000	15,869	14,500
E132020	Caravan Park Mtce	Exp	49,000	44,842	46,000
E132025	Subsidy Historic Village	Exp	8,350	8,150	8,150

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
E132030	Donation - Great Sth Dist Displ	Exp	600	500	500
E132040	Tourism Promotion & Subscrip	Exp	5,000	5,674	4,000
E132050	Administration Allocated	Exp	36,030	30,415	30,415
E132055	Caravan Park Feasibility Study	Exp	-	18,606	17,040
E132060	Economic Development	Exp	5,000	1,590	5,000
E132190	Depreciation	Exp	5,500	4,500	4,500
			126,480	130,509	133,105
	<b>Building Control Expenses</b>				
I133005	Building Licenses	Inc	(8,000)	(7,581)	(5,500)
I133010	S'Pool Inspection Fee	Inc	(100)	-	(100)
			(8,100)	(7,581)	(5,600)
E133010	New Swimming Pool Inspections	Exp	100	-	100
E133015	Demolition of Shed	Exp	-	80	-
E133190	Depreciation	Exp	-	2	-
			100	82	100
	<b>Other Economic Services</b>				
I134005	Water Sales	Inc	(4,500)	(3,816)	(4,500)
I134010	Reimbursements	Inc	(200)	(200)	(200)
I134015	Community Water Grant - Puntapin	Inc	(40,000)	-	-
			(44,700)	(4,015)	(4,700)
E134005	Water Supply - Standpipes	Exp	7,000	7,832	7,000
			7,000	7,832	7,000
<b>Total Economic Services Income</b>			<b>(225,800)</b>	<b>(64,385)</b>	<b>(59,650)</b>
<b>Total Economic Services Expenditure</b>			<b>239,054</b>	<b>246,606</b>	<b>249,407</b>
	<b>Other Property &amp; Services</b>				
	<b>Private Works</b>				
I141005	Private Works Income	Inc	(440,000)	(21,687)	(46,000)
			(440,000)	(21,687)	(46,000)
E141005	Private Works	Exp	28,000	11,000	28,000
E141010	Private Works - Dumbleyung Rd	Exp	170,000	-	-
E141100	Administration Allocated	Exp	13,198	12,363	12,363
			211,198	23,363	40,363
	<b>Town Planning Schemes</b>				
I142015	Profit on Sale of Asset	Inc	(39,190)	-	(49,428)
			(39,190)	-	(49,428)
	<b>Works Overheads</b>				
I143020	Employee Reimb.	Inc	(1,000)	-	(3,000)
			(1,000)	-	(3,000)

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
E143005	Works Supervisors Salary	Exp	78,000	75,039	76,000
E143007	Works Admin Officer	Exp	22,000	20,413	20,000
E143009	Housign Allowance Works	Exp	18,000	16,750	18,000
E143015	CEO's Salary Allocation	Exp	40,000	49,955	42,640
E143020	Engineering Superannuation	Exp	78,000	73,762	70,151
E143025	Engineering - Other Expenses	Exp	6,000	4,444	4,500
E143030	Sick Holiday & Allowances Pay	Exp	225,000	262,284	190,000
E143045	Insurance on Works	Exp	46,000	52,212	46,000
E143050	Protective Clothing	Exp	9,000	5,068	9,000
E143055	Fringe Benefits	Exp	1,500	903	2,000
E143060	CEO's Vehicle Allocation	Exp	2,200	1,983	1,800
E143065	PWS - Vehicle Expenses	Exp	2,200	1,811	1,800
E143075	Telephone Expenses	Exp	4,500	4,142	4,000
E143080	Staff Licenses	Exp	400	297	400
E143090	Conferences & Courses	Exp	3,000	1,319	2,500
E143095	Staff Training	Exp	15,000	10,898	13,000
E143100	Capital PWOH Adj	Exp	-		
E143105	Admin Allocated	Exp	7,762	8,159	7,994
E143200	LESS PWOH ALLOCATED	Exp	(558,562)	(563,500)	(509,785)
			0	25,938	-
	<b>Plant Cost Overheads</b>				
I144005	Sale of Scrap	Inc	(2,000)	(2,029)	(8,000)
I144010	Reimbursements	Inc	(500)	(218)	(1,500)
			(2,500)	(2,247)	(9,500)
E144010	Fuel & Oils	Exp	165,000	143,047	155,000
E144020	Tyres & Tubes	Exp	16,000	10,454	18,000
E144030	Parts & Repairs	Exp	72,000	74,714	62,000
E144040	Plant Repair - Wages	Exp	22,000	21,684	17,000
E144050	Insurance and Licences	Exp	29,000	27,506	27,000
E144060	Expendable Tools	Exp	10,000	5,775	10,000
E144065	Lease Payments on 13T Truck	Exp	26,000	34,667	34,667
E144070	Capital POC Adj		-		
E144075	Minor Plant Items	Exp	4,000	243	3,000
E144200	LESS POC ALLOCATED-PROJECTS	Exp	(344,000)	(337,684)	(326,667)
			-	(19,594)	-
	<b>Salaries Control</b>				
E146010	Gross Salaries & Wages	Exp	2,000,000	2,071,288	1,840,000
E146200	Less Sal & Wages Allocated	Exp	(2,000,000)	(2,071,288)	(1,840,000)
			-	(0)	-
	<b>Unclassified Items</b>				
I147005	Commission - Vehicle Licensing	Inc	(44,000)	(41,685)	(50,000)
I147007	Reimbursement - WFA FinSupport	Inc	-	(11,468)	(14,000)
I147020	Transport Licensing	Inc	-	(13,819)	-

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COA	Description	Type	Budget 2013/2014	2012/2013 Actual	Budget 2012/2013
I147035	Banking errors	Inc	-	(3,567)	-
I147040	Reconciliation Action Plan	Inc	-	(128)	-
I147050	Council Staff Housing Rental	Inc	(12,600)	(14,187)	(13,840)
I147065	Insurance Reimbursement	Inc	(1,445)	(426)	(3,000)
I147070	Council Staff Housing Reimburse	Inc	(1,000)	(98)	(1,500)
I147080	5 Arnott Street Rent	Inc	(1,560)	(6,662)	(8,320)
I147115	Works Bowls day	Inc	-	(3,545)	-
I147120	Change on Private Use of Shire Veh	Inc	-	(218)	-
			(60,605)	(95,805)	(90,660)
E147010	Transport Licensing	Exp	-	-	-
E147015	Community Requests & Events	Exp	6,000	5,656	5,000
E147035	Banking Errors	Exp	-	2,781	-
E147050	Council Housing Maintenance	Exp	43,600	43,432	44,850
E147055	Consultants	Exp	25,000	21,009	30,000
E147070	4WD Resource Sharing Group	Exp	5,000	4,267	5,000
E147090	Building Maintenance	Exp	17,599	16,443	17,500
E147100	Administration Allocated	Exp	156,657	139,658	139,658
E147105	Cost to Sell Council Property	Exp	1,500	2,074	7,500
E147115	Insurance Excess	Exp	600	273	1,000
E147130	Depreciation	Exp	13,000	12,500	12,500
E147135	Reconcilliation Action Plan	Exp	560	1,208	1,886
E147150	Community Requests 1213 Budget	Exp	35,888	4,673	25,770
E147155	Marks Court Blocks Retain Walls	Exp	-	715	10,000
E147160	Reconcilliation Grant 2011 - 2012	Exp	1,499	1,501	3,000
E147165	Works Bowls Day	Exp	-	3,592	-
			306,903	259,779	303,664
<b>Total Other Property &amp; Services Income</b>			<b>(543,295)</b>	<b>(119,739)</b>	<b>(198,588)</b>
<b>Total Other Property &amp; Services Expenditure</b>			<b>518,102</b>	<b>289,486</b>	<b>344,027</b>

<b>Totals</b>					
<b>Total Income</b>			<b>(7,852,408)</b>	<b>(6,296,570)</b>	<b>(6,390,478)</b>
<b>Total Expenditure</b>			<b>5,220,829</b>	<b>4,879,460</b>	<b>4,978,278</b>
<b>Net Surplus</b>			<b>(2,631,579)</b>	<b>(1,417,109)</b>	<b>(1,412,200)</b>

## Annual Budget 2013/2014

## 2013/2014 Detailed Capital Expenditure Budget By Program and Type

	Land & Buildings	Furniture & Equipment	Plant & Equipment	Infrastructure	Total
Details	Exp	Exp	Exp	Exp	Exp
<b>Governance</b>					
Admin Office Front Counter / Foyer Upgrade	50,000				50,000
New Record Keeping System		25,000			25,000
Powerpoint Projector		2,500			2,500
New Computers, Server & Server Cabinet		12,000			12,000
New Office Phone System		8,500			8,500
CEO Vehicle			41,000		41,000
	50,000	48,000	41,000	0	139,000
<b>Law Order &amp; Public Safety</b>					
Wedgescarrup BFB Appliance Shed	28,230				28,230
Driver Training School				150,000	150,000
Covert Cameras		2,367			2,367
	28,230	2,367	0	150,000	180,597
<b>Education &amp; Welfare</b>					
HACC Cordinator Vehicle			33,000		33,000
	0	0	33,000	0	33,000
<b>Community Amenities</b>					
Waste Transfer Station				350,000	350,000
Cemetery Upgrade - Toilet, Shelter Drink Fountain				50,000	50,000
Purchase of Regional Refuse Land	50,000				50,000
	50,000	0	0	400,000	450,000
<b>Recreation &amp; Culture</b>					
Park Benches & Furniture		10,000			10,000
Library Furniture and Equipment		4,000		0	4,000
Recreation Centre Furniture		3,000		0	3,000
Rec Centre Commercial Dishwasher		4,000			4,000
Recreation Centre Wood Heater		4,500			4,500
Stalls/RV	7,000				7,000
Swimming Pool Redevelopment - Stage 2	431,333				431,333
Community Family Park				60,000	60,000
War Memorial Upgrade				25,000	25,000
	438,333	25,500	0	85,000	548,833
<b>Transport</b>					
Capital Works Program				997,196	997,196
Footpath Infrastructure				117,500	117,500
New 13 Tonne Truck -			175,000		175,000
Toro Ride on Mower			25,000		25,000
Skid Steer/ Bob Cat			30,000		30,000
Small Plant Items			7,000		7,000
Townscape Development - Information Bay, Parking & Meeting place near Community centre				48,106	48,106
Townscape Development - Maint St				150,000	150,000
	0	0	237,000	1,312,802	1,549,802
<b>Economic Services</b>					
Puntaping Dam Pipe Infrastructure				55,134	55,134
Caravan Park Upgrade				96,906	96,906
Economic Development	150,000				150,000
	150,000	0	0	152,040	302,040
<b>Other Property &amp; Services</b>					
Marks Court Blocs Retaining Walls	20,000				20,000
New Council Housing - CEO	443,346				443,346
R4R CLGF Regional Aged Housing Project	210,000				210,000
Well Aged Housing Stage 2	1,376,260				1,376,260
	2,049,606	0	0	0	2,049,606
<b>Totals</b>	<b>2,766,169</b>	<b>75,867</b>	<b>311,000</b>	<b>2,099,842</b>	<b>5,252,878</b>

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**10 YEAR PLANT REPLACEMENT PROGRAM 20132014 - 2022/2023**

	Year	Replacement	Last Financial										
	Purchased	Period	Year										
		(Years)	2012/13	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23
2007 Caterpillar Grader	2007/2008	7			200,000						225,000		
2012 Komatsu Grader	2011/2012	7							215,000				
2012 Komatsu Loader	2012/2013	5/6	170,000					180,000					190,000
2005 Case Backhoe	2005/2006	10		-		110,000							
2008 Isuzu Truck 13 t***	2008/2009	5/6		175,000						100,000			
2012 Isuzu Truck 13 t	2012/2013	5/6	175,000					90,000					
Second Hand 2006 Isuzu Truck 13 t	2006/2007	10					60,000		-				
2010 Isuzu FRR 600 6T Truck (P14)	2010/2011	5/6					60,000					65,000	
2010 Isuzu NPR 300 Crew Cab (P21)	2010/2011	5/6					50,000					55,000	
2009 Toro Ride on Mower	2009/2010	4		17,000				19,000				21,000	
2005 John Deere Tractor	2005/2006	10				65,000							
2007 Roller Multi-tyre	2007/2008	10					90,000	-					
2009 Dynapac Steel Roller	2009/2010	10								130,000			
2005 Refuse Site Loader (Second Hand)	2011/2012												
Karcher Road Sweeper (Second Hand)	2012/2013		7,500										
Mitsubishi Ute (P27)	2005/2006	4/5			18,000					15,000			
4 x 2 Toyota Hilux Ttop (P24)	2010/2011	4/5			14,000				15,000				18,000
Mitsubishi Ute (P26) Grader Ute	2005/2006	10				22,000				-			
4 x 2 Toyota Hilux Ttop (P25)	2010/2011	4/5				14,000				15,000			
4 x 2 Toyota Hilux TTop (P85) Ute	2010/2011	4/5			14,000				15,000				15,000
John Deere Mower	2010/2011	6					6,000						8,000
ATV Motor Bike	2009/2010					5,000						6,000	
Small Plant Items			7,000	7,000	7,000	8,000	8,000	8,000	9,000	9,000	9,000	10,000	10,000
Skid Steer / Bob Cat		10		30,000									
CEO's Vehicle	2012/2013	1	9,000	10,000	10,000	11,000	12,000	12,000	12,000	13,000	13,000	14,000	14,000
Manager of Community & Reg Services	2012/2013	2	8,000	-	10,000	-	12,000	-	12,000	-	13,000	-	14,000
Manager of Finance & Corp Services	2012/2013	2	14,000	-	10,000	-	12,000	-	12,000	-	13,000	-	14,000
Manager of Works Vehicle	2012/2013	2	15,000	-	15,000	-	16,000	-	16,000	-	18,000	-	18,000
2009 Ranger Vehicle (Second Hand)	2012/2013	5	20,000				-	15,000					16,000
Doctor's Vehicle	2012/2013	2	12,000		15,000		16,000		16,000		18,000		18,000
<b>TOTAL</b>			<b>437,500</b>	<b>239,000</b>	<b>313,000</b>	<b>235,000</b>	<b>342,000</b>	<b>324,000</b>	<b>322,000</b>	<b>282,000</b>	<b>309,000</b>	<b>171,000</b>	<b>335,000</b>
<b>RESERVE FUND</b>													
Opening Balance			217,883	102,688	107,309	87,138	151,059	112,856	82,935	66,667	94,667	93,927	223,154
Interest			9,805	4,621	4,829	3,921	6,798	5,079	3,732	3,000	4,260	4,227	10,042
Transfer In			45,000	0	0	60,000	0	0	0	25,000	0	125,000	0
Transfer Out			170,000	0	25,000	0	45,000	35,000	20,000	0	5,000		45,000
<b>Closing Balance</b>			<b>102,688</b>	<b>107,309</b>	<b>87,138</b>	<b>151,059</b>	<b>112,856</b>	<b>82,935</b>	<b>66,667</b>	<b>94,667</b>	<b>93,927</b>	<b>223,154</b>	<b>188,196</b>
<b>Municipal Contribution</b>			<b>312,500</b>	<b>239,000</b>	<b>288,000</b>	<b>295,000</b>	<b>297,000</b>	<b>289,000</b>	<b>302,000</b>	<b>307,000</b>	<b>304,000</b>	<b>296,000</b>	<b>290,000</b>

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**ROAD PROGRAM 2013/2014**

Road	No	Description	Budget Cost	Wages	PWOH	POC	Materials	Contracts	Total	State Blackspot	RRG	R2R	R4R - CLGF	Private Works	Shire	Length	Days
<b>Capital Renewal Jobs</b>																	
CP107	DONGOLOCKING	1	Clear Widen Shoulders	45,000	9,020	8,118	15,874	3,988	8,000	45,000			45,000			3	15
CP108	COLLANILLING	8	Gravel Sheet	45,000	9,020	8,118	15,874	3,988	8,000	45,000			45,000			3	10
CP109	BODDINGTON	50	Gravel Sheet	34,000	6,500	5,850	12,000	3,000	6,650	34,000					34,000	3.22	12
CP110	WARUP SOUTH	14	Gravel Sheet	45,000	9,020	8,118	15,451	4,411	8,000	45,000			45,000			3	10
CP111	BEHN ORD	6	Gravel Sheet	41,500	7,500	6,750	13,800	5,066	8,384	41,500					41,500	3	10
CP112	BALL	92	Gravel Sheet	40,000	8,184	7,366	13,918	3,032	7,500	40,000			40,000			3	10
CP113	FARROW	75	Gravel Sheet	42,000	8,778	7,900	14,973	3,349	7,000	42,000			42,000			2.34	8
CP114	NORRING/DELL	10	Gravel Sheet	25,563	4,510	4,059	7,989	2,505	6,500	25,563			25,563			2	8
CP115	UMBRA ST	108	Construct and seal	24,376	3,740	3,366	6,448	6,822	4,000	24,376					24,376	0.55	10
<b>Reseals</b>																	
CP116	BALLAGIN RD	3	Reseal	176,276	6,094	5,485	8,355	54,162	102,180	176,276			117,517		58,759	2.5	6
CP117	JALORAN RD	5	Reseal	143,331	6,210	5,589	4,172	75,185	52,175	143,331			95,554		47,777	3	5
CP118	VICTOR ST	135	Reseal													0.26	2
CP119	VESPER ST	154	Reseal													0.23	2
CP120	DONGOLOCKING	1	Reseal	75,600	4,240	3,816	3,788	49,756	14,000	75,600			50,400		25,200	3	5
<b>Capital Upgrade Jobs</b>																	
<b>Preservation</b>																	
CP121	FULLERS RD	60	Clear Widen and Gravel	42,000	7,500	6,750	14,500	5,250	8,000	42,000					42,000	3	10
CP123	BULLOCKS HILL / BOCKARING	166	Realign Intersection	48,551	6,000	5,400	10,200	23,951	3,000	48,551	48,551					0	8
CP124	BULLOCK HILL / JALAORAN		Realign Intersection	100,000	23,400	21,060	25,500	22,040	8,000	100,000					100,000		
CP125	TOWN KERBING UPGRADE		Various Town Kerbing	30,000	3,167	2,850	4,492	13,137	6,355	30,000					30,000		10
CP126	TUDOR ST DRAINAGE UPGRADE		Town Drainage - Tudor Street	39,000	2,596	2,336	3,197	30,371	500	39,000					39,000		15
<b>Footpaths</b>																	
CP127	RANDFORD ST	115	Tudhoe/Tavistock	21,500	264	238	453	522	20,023	21,500			21,500			0.21	6
CP128	TUDHOE ST		Lukin.Tarbet	24,100	550	495	633	522	21,900	24,100			24,100			0.11	6
CP129	ARNOTT ST	155	Leonora St / Omdurman St	11,000	264	238	365	522	9,611	11,000			11,000			0.1	6
CP130	JOHNSTON ST	109	Upland St / Umbra St	38,700	550	495	633	522	36,500	38,700					38,700	0.38	10
CP131	ARNOTT ST	155	Warwick St / Leonora St	22,200	550	495	633	522	20,000	22,200			22,200			0.2	6
<b>Drainage &amp; Bridges Mtce</b>																	
<b>Unscheduled Mtce</b>																	
<b>Storm Damage</b>																	
<b>Mtce Grading</b>																	
<b>Rural Tree Pruning</b>																	
<b>Private Works</b>																	
<b>Private Works - Dumbleyung Rd</b>																	
<b>Refuse Site Rehabilitation</b>																	
<b>Woolorama Prep</b>																	
			<b>1,683,897</b>	<b>280,857</b>	<b>252,771</b>	<b>308,768</b>	<b>350,762</b>	<b>490,738</b>	<b>1,683,896</b>	<b>48,551</b>	<b>263,471</b>	<b>242,563</b>	<b>78,800</b>	<b>440,000</b>	<b>610,512</b>		<b>141</b>

		2012/2013	243,540	223,284	284,662	489,180	378,586	1,619,253	-	433,859	242,563	78,800	46,000	818,031	
E167103	Capital Works Jobs - Road	997,197	125,479	112,931	190,531	310,011	258,244	997,196							
	Capital Works Jobs - Other	117,500	2,178	1,960	2,717	2,611	108,034	117,500							
E122005	Operating Road Maintenance	112,500	33,400	30,060	22,700	8,340	18,000	112,500							
	Storm Damage	20,000	6,000	5,400	6,000	0	2,600	20,000							
E122007	Rural Tree Pruning	40,000	5,000	4,500	2,500	0	28,000	40,000							
E141005	Private Works	28,000	10,000	9,000	7,000	1,000	1,000	28,000							
	Private Works - Dumbleyung Rd	170,000	28,000	25,200	32,000	18,400	66,400	170,000							
E122006	Maint Grading	130,000	48,200	43,380	37,020	1,400	0	130,000							
	Refuse Site Rehabilitation	10,000	2,600	2,340	2,900	0	2,160	10,000							
E116010	Woolorama	58,700	20,000	18,000	5,400	9,000	6,300	58,700							
	<b>Total</b>	<b>1,683,897</b>	<b>280,857</b>	<b>252,771</b>	<b>308,768</b>	<b>350,762</b>	<b>490,738</b>	<b>1,683,896</b>							
	<b>Total Capital</b>	<b>1,114,697</b>	<b>127,657</b>	<b>114,891</b>	<b>193,248</b>	<b>312,622</b>	<b>366,278</b>	<b>1,114,696</b>							
	<b>Total Operating</b>	<b>569,200</b>	<b>153,200</b>	<b>137,880</b>	<b>115,520</b>	<b>38,140</b>	<b>124,460</b>	<b>569,200</b>							
	<b>Total Expenditure</b>	<b>1,683,897</b>	<b>280,857</b>	<b>252,771</b>	<b>308,768</b>	<b>350,762</b>	<b>490,738</b>	<b>1,683,896</b>	<b>Total Incon</b>	<b>1,683,897</b>					



**SHIRE OF WAGIN**

**Schedule of Fees & Charges**

**2013/2014**

Shire of Wagin  
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**ADMINISTRATION FEES**

	2013/14	2012/13	GST
Photocopies			
A3 Copies - white	\$0.40	\$0.40	✓
A3 Copies – Colour	\$0.70	\$0.70	✓
A4 Copies – white	\$0.30	\$0.30	✓
A4 Copies – Colour	\$0.60	\$0.60	✓
A4 Copies – Supply own paper	\$0.20	\$0.20	✓
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	\$25.00	\$25.00	✓
Rate Inquiry Standard (settlement agents)	\$50.00	\$50.00	X
Rate Inquiry Complex (settlement agents)	\$100.00	\$100.00	X
Electoral Roll	\$15.00	\$15.00	✓
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 Instalment 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	\$50.00 Fees to cover insurance charge per block	\$50.00 Fees to cover insurance charge per block	X

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**BUILDING FEES**

<b>SHIRE</b> Building Application – Class 1 & 10 House, Patio, Shed etc Class 2-9 Commercial	Certified Application (Form BA1) 0.19% Cost of Construction Fee (includes GST) Minimum Fee \$90.00 0.09% Cost of Construction Minimum Fee \$90.00	Uncertified Application (Form BA2) 0.32% Cost of Construction Minimum Fee \$90.00 0.32% Cost of Construction Minimum Fee \$90.00
<b>Occupancy Permit for Completed Building (Commercial)</b>		\$90.00
<b>Building Approval Applications for Unauthorised work</b>		0.38% of Work Value Minimum Fee \$90.00
<b>Demolition Permit</b>		\$90.00
<b>Septic Tank Application</b>		\$226.00
All Other Building Fees in accordance with Building Regulations 2012.		

**BUILDING HIRE FEES**

	2013/14	2012/13	GST
<b>Town Hall Charges</b>			
Commercial Functions < 3 Hours	\$135.00	\$135.00	✓
Non Commercial Functions < 3 Hours	\$105.00	\$105.00	✓
Commercial Functions > 3 Hours	\$270.00	\$270.00	✓
Non Commercial Functions > 3 Hours	\$225.00	\$225.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees Nil	50% off Commercial Fees Nil	✓
Education Department			
Rehearsal	\$25.00	\$25.00	✓
Deposit – Alcohol Served	\$300.00	\$300.00	X
Deposit – Others	\$150.00	\$150.00	X
<b>Lesser Hall</b>			
Commercial Functions < 3 Hours	\$80.00	\$80.00	✓
Non Commercial Functions < 3 Hours	\$50.00	\$50.00	✓
Commercial Functions > 3 Hours	\$135.00	\$135.00	✓
Non Commercial Functions > 3 Hours	\$95.00	\$95.00	✓
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

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<b>Kitchen</b>			
Kitchen Use Only	\$50.00	\$50.00	✓
Rotary Club Rooms (Charge per Meeting)	\$30.00	\$30.00	✓
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
<b>Wedgescarrup &amp; Cancanning Halls</b>			
Full Day or Night	\$66.00	\$66.00	✓
Half Day	\$33.00	\$33.00	✓
Deposit	\$50.00	\$50.00	X

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	2013/14	2012/13	GST
<b>Wagin Recreation Centre (Casual Hire Charges)</b>			
<b>Public Lounge/Members Lounge Area</b>			
Commercial Functions < 3 Hours	\$110.00	\$110.00	✓
Non Commercial Functions < 3 Hours	\$70.00	\$70.00	✓
Commercial Functions > 3 Hours	\$200.00	\$200.00	✓
Non Commercial Functions > 3 Hours	\$140.00	\$140.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Deposit – Alcohol Served	\$800.00	\$800.00	X
Deposit – Others	\$400.00	\$400.00	X
Hire Both Lounges – Commercial	\$280.00	\$280.00	✓
Hire Both Lounges – Non Commercial	\$220.00	\$220.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
Kitchen Hire (Only)	\$60.00	\$60.00	✓
Afternoon Tea Function	\$30.00	\$30.00	✓
Main Sports Auditorium – Commercial	\$700.00	\$700.00	✓
– Non Commercial	\$480.00	\$480.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
<b>Hire of whole of Recreation Centre (Charge per day)</b>			
Commercial	\$800.00	\$800.00	✓
Non Commercial	\$600.00	\$600.00	✓
Non Profit & Charitable Organisations	50% off Commercial Fees	50% off Commercial Fees	✓
<b>Exhibition Hall</b>			
Luncheon Booth (Casual Hire Fee)	\$50.00	\$50.00	✓
<b>Wesfarmers Pavilion</b>			
Lease with Wesfarmers Pty Ltd	\$22.00	\$22.00	✓

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	2013/14	2012/13	GST
<b>Eric Farrow Pavilion</b>			
<b>Whole Complex</b>			
Commercial Functions	\$320.00	\$320.00	✓
Non Commercial Functions	\$240.00	\$240.00	✓
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
<b>Large Function Area (including Bar)</b>			
Commercial Functions < 3 Hours	\$160.00	\$160.00	✓
Non Commercial Functions < 3 Hours	\$115.00	\$115.00	✓
Commercial Functions > 3 Hours	\$250.00	\$250.00	✓
Non Commercial Functions > 3 Hours	\$200.00	\$200.00	✓
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
<b>Small Function Area (including Bar)</b>			
Commercial Functions < 3 Hours	\$125.00	\$125.00	✓
Non Commercial Functions < 3 Hours	\$90.00	\$90.00	✓
Commercial Functions > 3 Hours	\$200.00	\$200.00	✓
Non Commercial Functions > 3 Hours	\$160.00	\$160.00	✓
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
<b>Other</b>			
Advertising on Trotting Track	\$275.00	\$275.00	✓
Circus (Charges per day includes all utilities and ablutions)	\$320.00	\$320.00	✓

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	2013/14	2012/13	GST
<b>Equipment</b>			
Public Address System – Community Groups & Sporting Clubs	\$50.00	\$50.00	✓
Hire of Trestles (per Trestle)	\$12.00	\$12.00	✓
Hire of Chairs (per Chair)	\$0.60	\$0.60	✓
Bond on Trestles/Chairs (per hire)	\$100.00	\$100.00	X
PA System	\$150.00	\$150.00	
<b>Wagin Medical Centre</b>			
Dental Surgery (Weekly Charge)	\$66.00	\$66.00	✓
Consulting Room (daily)	\$60.00	\$60.00	✓
<b>Meeting Room</b>			
Professional Organisations / Bodies	\$70.00	\$70.00	✓
Non Profit Organisations / Bodies	\$20.00	\$20.00	✓
<b>Wagin Frail Aged Lodge – Lot 310 Arnott Street</b>			
Leased by Wagin Frail Aged Management Committee From Council Land Leased To Council by Health Department	\$1.00	\$1.00	X
<b>Lease of Reserves to Sporting Clubs</b>			
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 & RV AREA FEES**

	2013/14	2012/13	GST
<b>Caravans (2 Persons)</b>			
Permanent (per week)	\$75.50	\$75.50	✓
per Week	\$88.00	\$88.00	✓
per Night	\$20.00	\$20.00	✓
Additional Person per night	\$3.00	\$3.00	✓
<b>Tent Sites (2 Persons)</b>			
per Week	\$63.00	\$63.00	✓
per Night	\$16.00	\$16.00	✓
Additional Person per night	\$3.00	\$3.00	✓
<b>New RV Area in Caravan Park – No power</b>	\$12.00	\$12.00	✓
<b>RV Area – Per Van per night – No Power</b>	\$5.00	\$5.00	✓
RV Area – Per Van per night – Power	\$8.00	\$8.00	✓

**CEMETERY FEES**

	2013/14	2012/13	GST
<b>Cemetery – Interment Fees</b>			
Burial Fee – Adult Interment in grave 2.1m deep	\$550.00	\$550.00	✓
Juvenile (under 14 yrs) including Stillborn	\$350.00	\$350.00	✓
Addition depth of 0.3m	\$220.00	\$220.00	✓
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	✓
<b>Re – opening Charges</b>			
Adult Interment	\$440.00	\$440.00	✓
Juvenile under 14yrs (including stillborn)	\$300.00	\$300.00	✓
Exhumation	\$1000.00	\$1000.00	✓
Re – burial after exhumation	\$420.00	\$420.00	✓

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	2013/14	2012/13	GST
<b>Extra Charges</b>			
Internment without due notice	\$160.00	\$160.00	✓
Internment on weekends or public holidays	\$280.00	\$280.00	✓
Internment not in usual hours	\$132.00	\$132.00	✓
<b>Disposal of Ashes</b>			
Brick Niche Single (Plus cost of plaque & fixing)	\$60.00	\$60.00	✓
Brick Niche Double (Plus cost of plaque & fixing)	\$95.00	\$95.00	✓
Single Niche Wall Reservation	\$55.00	\$55.00	✓
Double Niche Wall Reservation	\$88.00	\$88.00	✓
<b>Miscellaneous Charges</b>			
Permission to erect headstone	\$55.00	\$55.00	✓
Permission to erect monument	\$55.00	\$55.00	✓
Enclose a grave with kerbing	\$55.00	\$55.00	✓
Erect a name plate	\$55.00	\$55.00	✓
Copy of right of burial	\$33.00	\$33.00	✓
Grave Number plate	\$33.00	\$33.00	✓
<b>Licenses</b>			
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**

	2013/14	2012/13	GST
<b>Dog Registration &amp; Pound Fees</b>			
Sterilised Dog – 1 Year	\$10.00	\$10.00	X
3 Years	\$18.00	\$18.00	X
Unsterilised Dog – 1 Year	\$30.00	\$30.00	X
3 Years	\$75.00	\$75.00	X
Transfer of Dog Registration	\$10.00	\$10.00	X
50% off fees for registration of dogs after 31 <sup>st</sup> May – 1 Year only			

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	2013/14	2012/13	GST
<b>Dog Impound Fees</b>			
Daily Pound Fee - Day	\$15.00	\$15.00	✓
Impound and Release Fee	\$85.00	\$85.00	✓
Destruction of Dog	\$50.00	\$50.00	✓
Dog Fines in accordance with Dog Act / Shire Local Law			
<b>Hire of Animal Traps</b>			
Hire	\$11.00	\$11.00	✓
Deposit	\$50.00	\$50.00	✓
Deposit – pensioner	\$25.00	\$25.00	✓

**HEALTH AND INSPECTION FEES**

	2013/14	2012/13	GST
<b>Inspection Fees</b>			
Private Swimming Pool Inspection Fee	\$50.00	\$50.00	✓

**PLANT HIRE FEES**

	2013/14	2012/13	GST
<b>Community Bus</b>			
Deposit	\$150.00	\$150.00	✓
Rate per kilometre	\$0.60	\$0.60	✓
Hirer to refill fuel tank upon return	At cost	At cost	
<b>Private Works</b>			
Grader	\$170.00	\$160.00	✓
Grader & Free Roller	\$180.00	\$170.00	✓
Loader/Backhoe	\$130.00	\$120.00	✓
Front End Loader	\$150.00	\$140.00	✓
Vibrating Roller	\$115.00	\$105.00	✓
Multi – Wheel Roller	\$115.00	\$105.00	✓
Truck (Large)	\$125.00	\$115.00	✓
Truck (Small)	\$100.00	\$95.00	✓
Tractor	\$110.00	\$105.00	✓
Tractor Mower	\$100.00	\$95.00	✓
Ride on Mower	\$100.00	\$95.00	✓
Sundry Minor Plant (Includes Attachments)	\$100.00	\$95.00	✓
<b>1. All Plant hired to be operated by Council Staff (excludes Community Bus)</b>			
<b>2. Minor Plant - Not to be hired out unless approved by CEO</b>			
Delivery of Sand/Gravel per m <sup>3</sup>	\$25.00	\$20.00	✓

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**RECREATION GROUND HIRE FEES**

	2013/14	2012/13	GST
<b>Ground &amp; Rec Centre Usage Fees for Clubs inc Electricity</b>			
Wagin Trotting Club	\$1,600.00	\$1,600.00	✓
Wagin Football Club	\$1,900.00	\$1,900.00	✓
Wagin Cricket Club	\$850.00	\$850.00	✓
Wagin Hockey Club	\$850.00	\$850.00	✓

**RECREATION CENTRE CHARGES**

	2013/14	2012/13	GST
<b>Entrance Fees</b>			
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	✓
<b>Training Fees</b>			
Adult	\$2.00	\$2.00	✓
Junior	\$1.00	\$1.00	✓
Concession	\$1.00	\$1.00	✓
Spectators	Nil	Nil	

**REFUSE/RUBBISH DISPOSAL**

	2013/14	2012/13	GST
<b>Refuse Disposal Fees</b>			
Domestic Rubbish Service Fees (residential) 1bin service per annum	\$260.00	\$250.00	X
Commercial/Industrial Refuse (per annual service)	\$260.00	\$250.00	X
Additional Service	\$260.00	\$250.00	X
<b>Note:</b> Charges based on recovery of costs associated with the collection, recycling and disposal of all refuse.			
<b>Bin Replacement Fees</b>			
Replacement Whole Recycling Bin	\$55.00	\$55.00	✓
Replacement Recycling Bin Lids	\$15.00	\$15.00	✓
Replacement Bin Wheels	\$15.00	\$15.00	✓

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**REFUSE SITE**

	2013/14	2012/13	GST
1 x 120 litre or 240 litre Mobile Garbage Bin (and units of 240 litre there-after)	\$3.50	\$3.50	✓
Car Boot Load	\$3.50	\$3.50	✓
Station wagon Boot Load	\$6.50	\$6.50	✓
Van - Utility – Trailer (not exceeding 1.8m x 2.2m)	\$13.00	\$13.00	✓
Small Truck (2-4 tonne)	\$37.00	\$37.00	✓
Medium Truck (4-6 tonne)	\$47.00	\$47.00	✓
Truck (6-8 tonne)	\$70.00	\$70.00	✓
Truck (8 plus tonne single axle)	\$90.00	\$90.00	✓
Truck (8 plus tonne dual axle)	\$110.00	\$110.00	✓
Truck (semi trailer 20m <sup>3</sup> capacity)	\$220.00	\$220.00	✓
Bulk Bin (3m <sup>3</sup> or less)	\$37.00	\$37.00	✓
Bulk Bin (3m <sup>3</sup> - 6m <sup>3</sup> )	\$47.00	\$47.00	✓
Bulk Bin (6m <sup>3</sup> - 10m <sup>3</sup> )	\$70.00	\$70.00	✓
Bulk Bin (exceeding 10m <sup>3</sup> )	\$110.00	\$110.00	✓
Car Body (if placed in recyclable area)	Free	Free	✓
Truck Body / Large Equipment (if recyclable)	Free	Free	✓
White Goods	Free	Free	✓
Asbestos (\$50/m <sup>3</sup> or part thereof)	\$60.00	\$60.00	✓
Batteries (car, truck etc)	Free	Free	✓
Uncontaminated, sorted scrap metal	Free	Free	✓
Uncontaminated timber	Free	Free	✓
Uncontaminated green waste	Free	Free	✓
Clean fill	Free	Free	✓
Septage (\$10/kl)	\$12.00	\$12.00	✓
10 litre Waste Oil (to be deposited in the Oil Recycling Facility) (and units of 10 litre thereafter)	\$3.00	\$3.00	✓
Tyres Small (car etc)	\$3.50	\$3.50	✓
Tyres Truck or Large	\$8.50	\$8.50	✓
Separated Recyclables	Free	Free	✓
Drumuster washed containers	Free	Free	✓
Non-Drumuster chemical containers	\$0.60	\$0.60	✓
Cardboard –Separated per 1100litre or part there of	\$33.00	\$33.00	✓
Annual Refuse Site Pass	\$33.00	\$33.00	✓
Dumping of Cardboard in Refuse Site - <b>Penalty</b>	\$100.00	\$100.00	<b>X</b>

**STANDPIPE**

	2013/14	2012/13	GST
<b>Standpipe Fees</b>			
Charge per Kilolitre Based on Cost/Recovery	\$1.80	\$1.70	<b>X</b>
Administration Fee per invoice	\$5.50	\$5.50	✓

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**SWIMMING POOL FEES**

	2013/14	2012/13	GST
<b>Single Entrance Fees</b>			
Adult	\$3.00	\$4.00	✓
Children (5 – 17 years) /Pensioner /Concession	\$3.00	\$3.00	✓
Spectators - Adult	\$1.00	\$1.00	✓
Children Participating in activities run by Education Departments	\$2.00	\$2.00	✓
Family	\$12.00	\$12.00	✓
<b>Seasonal Fees</b>			
Family	\$270.00	\$240.00	✓
Individual – Adults and Children	\$150.00		
Adult		\$140.00	✓
Pensioners	\$75.00	\$75.00	✓
<b>Half Season Fees – Start of Season to 31/12/13</b>			
Family	\$160.00	\$150.00	✓
Individual – Adults and Children	\$95.00		
Adult		\$90.00	✓
Pensioners	\$50.00	\$45.00	✓
<b>Half Season Fees – 1/01/14 to End of Season</b>			
Family	\$160.00	\$150.00	✓
Individual – Adults and Children	\$95.00		
Adult		\$90.00	
Pensioners	\$50.00	\$45.00	✓
			✓

**TOWN PLANNING FEES**

	2013/14	2012/13	GST
<b>Development Applications</b>			
Not more than \$50,000	\$147.00 Minimum Charge applicable	\$139.00 Minimum Charge applicable	<b>X</b>
More than \$50,000 but less than \$500,000	0.32% Calculated on	0.30% Calculated on	<b>X</b>

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	Estimate cost of Development	Estimate cost of Development	
More than \$500,000 but less than \$2.5 million	\$1,700.00 Plus 0.257% for every \$1 in excess of \$500,000	\$1,500.00 Plus 0.24% for every \$1 in excess of \$500,000	<b>X</b>
More than \$2.5 million but less than \$5 million	\$7,161.00 Plus 0.206% for every \$1 in excess of \$2.5 million	\$6,300.00 Plus 0.20% for every \$1 in excess of \$2.5 million	<b>X</b>
More than \$5 million but less than \$21.5 million	\$12,633.00 Plus 0.123% for every \$1 in excess of \$5 million	\$11,300.00 Plus 0.12% for every \$1 in excess of \$5 million	<b>X</b>
More than \$21.5 million	\$34,196.00	\$31,100.00	<b>X</b>
Extractive Industries Fee	\$1,000	\$1,000	<b>X</b>
<b>Home Occupation</b>			
Initial Fee	\$222.00	\$199.00	<b>X</b>
Renewal Fee	\$73.00	\$66.00	<b>X</b>
Change of Use	\$295.00	\$265.00	<b>X</b>
Advertising Signs	\$50.00	\$30.00	<b>X</b>
<b>Clearance of Subdivision Plans</b>			
Not more than 5 lots	\$73.00	\$66.00	<b>X</b>
More than 5 lots but less than 195	\$35.00	\$33.00	<b>X</b>
More than 195 lots ( In total no matter of the number of lots)	\$7,393.00	\$6,617.00	<b>X</b>
Town Planning Scheme Amendments (Major & Minor)	\$1,485	\$1250.00	✓
<b>Miscellaneous Fees and Charges</b>			
Copy of Town Planning Scheme Text (per copy)	\$35.00	\$33.00	✓
Copy of Other Reports (per Page)	\$0.30	\$0.30	✓
Issue of written planning advice	\$73.00	\$66.00	✓
<b>Thoroughfares Local Law</b>			
Portable Sign (1 sign only to be less than 1m <sup>2</sup> )	No Charge	No Charge	
Stallholders & Traders (Non Charitable or local sporting)	\$50.00 per day	\$50.00 per day	✓